



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
KHUSHAB**

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R	Buildings and Roads
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DCO	District Coordination Officer
DO	District Officer
DHQ	District Headquarters
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
HSRP	Health Sectors Reform Programme
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Module
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil & Lubricants
RHC	Rural Health Centre
SAP	System Application Profile
THQ	Tehsil Headquarter Hospital
ZAC	Zila Accounts Committee

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial government shall be conducted by the Auditor General of Pakistan. Accordingly, the audit of all receipts and expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Khushab for the financial year 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)

Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of District governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

2. The Regional Directorate has a human resource of 14 officers and staff, total 4555 man days and the annual budget of Rs9.398 million for the financial year 2011-2012. It has mandated to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly RDA Sargodha carried out Audit of accounts of District Government Khushab for the financial year 2011-2012.

3. The District Government (DG), Khushab conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering six groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health, and Works & Services. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprising Local Government Fund and Public Account for which Annual Budget Statement is authorized by the Nazim / Council / Administrator in the form of budgetary grants.

4 Audit of District Government, Khushab was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws/ rules /regulations, economical procurement of assets and hiring of services etc.

5. Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue in the Government Account / Local Fund.

Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed law, rules and regulations.

a) Audit methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

b) Expenditure Audited

Total expenditure of the District Government Khushab for the financial year 2011-2012, was Rs3,054.406 million covering one PAO and 155 formations. Out of this, RDA Sargodha audited expenditure of Rs1,264.614 million which, in terms of percentage, was 41% of the total expenditure. Regional Director Audit planned and executed audit of twenty two (22) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Khushab for the financial year 2011-2012, were Rs16.789 million. RDA Sargodha audited receipts of Rs5.520 million which was 33% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs10.386 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.102 million was recovered and verified during the year 2012-13, till the time of compilation of report.

d) The Key Audit Findings of Report

- i. Non-production of record of Rs12.372 million was noted in one case¹.
- ii. Irregularity and Non-compliance of Rules amounting to Rs16.112 million was noted in 03 cases².
- iii. Weakness of internal controls noted in 08 cases involving an amount of Rs48.231 million³.
- iv. Analysis of budget and expenditure of District Government Khushab for the financial year 2011-12 revealed that the original budget was Rs3,564.970 million, supplementary grant was Rs211.044 million whereas Rs300.631 million were surrendered / withdrawn and the final budget was Rs3,475.383 million. Non-development expenditure of Rs2,675.544 million was incurred against original allocation of Rs3,152.134 million and Development Expenditure of Rs378.862 million was incurred against the original budget allocation of Rs623.880 million resulting in savings of Rs476.590 million and Rs245.017 million respectively. Total expenditure of Rs3,054.406 million was incurred against the final budget of Rs3,475.383 million, resulting in overall savings of Rs420.977 million which in terms of percentage was 12%.

Audit paras for the audit year 2012-13 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

e) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.

¹ Para: 1.2.1.1

² Paras: 1.2.2.1 to 1.2.2.3

³ Paras: 1.2.3.1 to 1.2.3.8

- iii. Inquiries need to be held to fix responsibility for non-production of record, overpayment, wasteful expenditure and unauthorized payment.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAO) under Audit Jurisdiction	01	3,475.383
2	Total formations unser Audit Jurisdiction	155	3,475.383
3	Total Entities (PAO) Audited	01	1,264.614
4	Total formations Audited	22	1,264.614
5	Audit & Inspection Reports	22	1,264.614
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

* Figures at Serial No.3, 4 & 5 represents expenditure.

Table 2: Audit observations Classified by Categories

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	0
2	Financial management	10.386
3	Internal controls	37.845
4	Violation of rules	16.112
5	Others	12.372
TOTAL		76.715

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year	Total last year
1	Outlays audited	35.963	378.862	5.520	849.780	1,270.125	543.628
2	Amount placed under audit observation / irregularities	0	15.141	0	61.574	76.715	85.919
3	Recoveries pointed out at the instance of Audit	0	3.981	0	6.405	10.386	70.892
4	Recoveries accepted / established at Audit instance	0	3.981	0	6.405	10.386	70.892
5	Recoveries realized at the instance of Audit	-	-	-	0.102	0.102	8.789

*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs1,264.614 million.

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount under Audit observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	16.112
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	0
4	Quantification of weaknesses of internal control systems	37.845
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	10.386
6	Non-production of record	12.372
7	Others, including cases of accidents, negligence etc	0
Total		76.715

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

CHAPTER-1

1.1 District Government, Khushab

1.1.1 Introduction

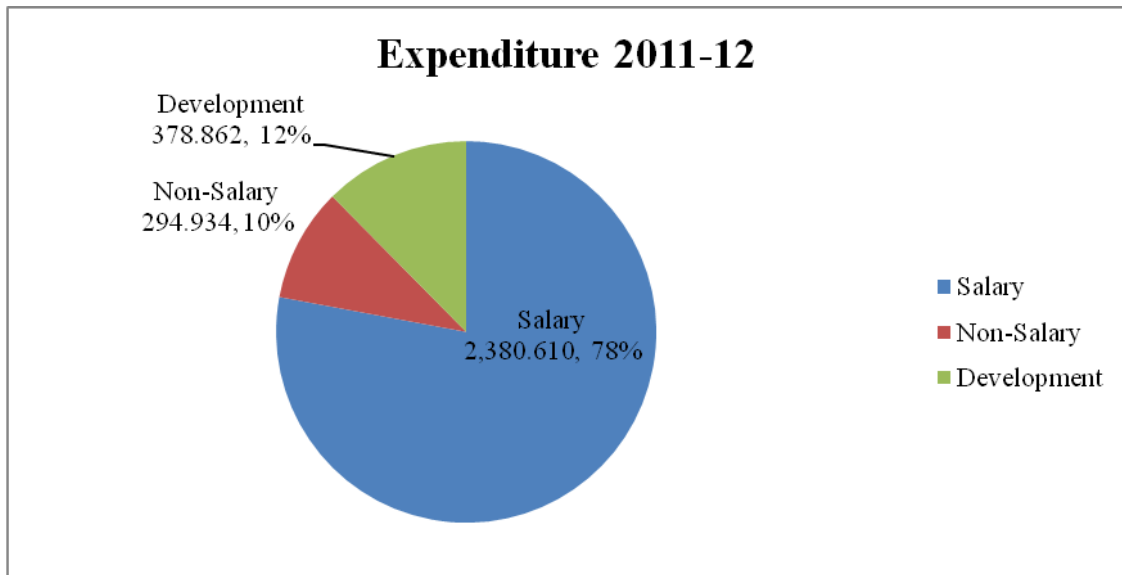
Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance 2001 (PLGO 2001). Each Group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the offices, branches and sections of each district office. Following is the list of Departments which manage the activities of District Government.

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works & Services)

Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

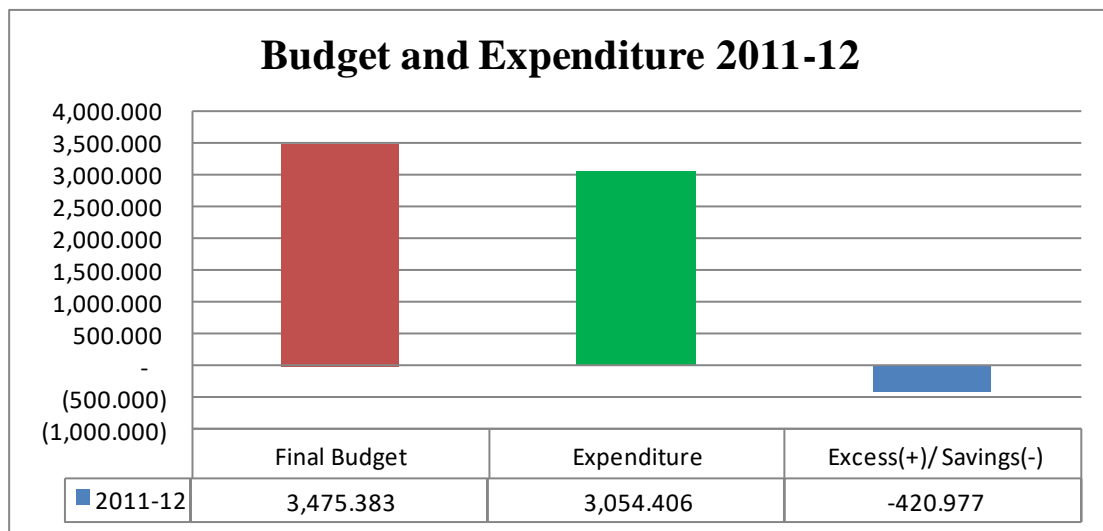
1.1.2 Comments on Budget and Accounts (Variance Analysis)

F.Y: 2011-12	Budget (Rs)	Expenditure (Rs)	(-) Saving (Rs)	%age
Salary	2,755,289,015	2,380,609,978	374,679,037	14
Non Salary	396,844,985	294,933,634	101,911,351	26
Development	623,880,000	378,862,479	245,017,521	39
Total	3,776,014,000	3,054,406,091	420,976,909	11
Total Surrender	- 300,631,000	-	- 300,631,000	-100
Net Total	3,475,383,000	3,054,406,091	420,976,909	12



As per Appropriation Account 2011-12 of District Khushab, the original budget was Rs3,564.970 million, supplementary grant was Rs211.044 million. After a withdrawal of Rs300.631 million, the final budget was Rs3,475.383 million. Against the final budget, District Government Khushab incurred total expenditures of Rs3,054.406 million during 2011-12 as detailed at Annex-B.

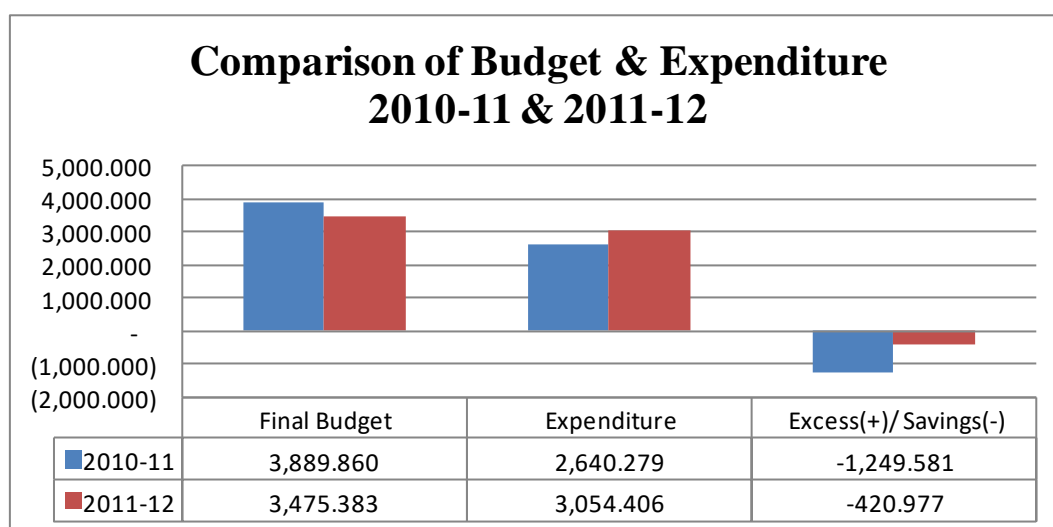
Rs in million



Ineffective financial management resulted in savings of Rs420.977 million which in term of percentage was 12 % of the final budget. The same was required to be justified by the PAO.

The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:

Rs in million



There was 12% decrease in Budget Allocation and 16% increase in Expenditure.

1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Report Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	19	Not convened
2	2003-04	22	Not convened
3	2004-05	06	Not convened
4	*(FYs 01.07.04 to 31.03.08) Special Audit	130	Not convened
5	2009-10	25	Not convened
6	2010-11	22	Not convened
7	2011-12	21	Not convened

* It is Special Audit Report for the year 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the financial year instead of the audit year which was 2008-2009.

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record – Rs12.372 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

The DDOs of following formations incurred expenditure of Rs12.372 million on civil works, purchase of medicines, stationery and POL during the financial year 2011-12 but failed to produce relevant record for audit scrutiny.

Formation	AIR Para No.	Particulars of record not produced	Amount (Rs)
EDO Health Khushab	1	Rough cost/TS estimates/vouched account of civil works (Annex-C)	9,133,066
MS DHQ Hospital Khushab	8	Medicines bills (Annex-C)	3,059,310
MS THQ Hospital Noorpur Thal	6	POL, Stationery, TA Bill (Annex-C)	180,164
Total			12,372,540

Audit holds that relevant record was not produced to Audit which was violation of constitutional provisions and was deliberate on the part of the auditee.

In the absence of record, authenticity, validity, accuracy and genuineness of expenditure worth Rs12.372 million could not be verified.

The matter was reported to PAO/DCO in October, 2012. DAC in its meeting dated 26-12-2012 directed the department to produce record for detailed verification. No compliance of DAC directives was shown till finalization of this report.

Audit stresses producing record to Audit in order to verify its authenticity, validity, accuracy and genuineness besides fixing of responsibility against the person(s) at fault.

1.2.2 Non-compliance of Rules

1.2.2.1 Irregular Purchase - Rs10.219 million

As per Rule 9 &12 of PPRA Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement over Rs100,000 and upto Rs2.00 million should be advertised on PPRA's website as well as in print media, if deemed necessary by the procuring agency.

The DDOs of following formations purchased medicines and store items valuing Rs10.219 million during the financial year 2011-12 by calling quotations instead of inviting tenders through PPRA as detailed below:-

Name of formation	AIR Para No	Particulars	Amount (Rs)
MS THQ Hospital Noorpur Thal	2	LP medicines	476,890
DEO (SE) Khushab		Science/ sports teaching material	7,636,795
DO Health Khushab	3	LP Medicines	1,395,625
Principal Deaf & defective Hearing School Jauharabad	3	Students uniform	423,670
MS THQ Hospital Khushab	7	Printing material	285,841
Total			10,218,821

Audit holds that non-transparent purchases were made due to defective financial discipline causing irregular purchase of Rs10.219 million.

The matter was reported to PAO/DCO in October, 2012. The DEO (SE) replied that tender was advertised in two newspapers. The office was ignorant about the PPRA website. DO (Health) replied that purchase was made on rate awarded by the EDO (H) for DHQ Hospital with the approval of EDO (H). DAC in its meeting dated 26-12-2012 directed the department to get regularized the expenditure. No compliance of DAC directives was shown till finalization of this report.

Audit stresses regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.2.2 Irregular Purchase of Medicines - Rs4.537 million

According to Government of the Punjab, Finance Department letter No FD/FR/11-2/89 dated 01-11-2001, 85% of the total budget of medicines should be utilized on bulk purchase of medicines on rate contract awarded by the District Government.

Medical Superintendents of following hospitals utilized budget of bulk purchase of medicines amounting to Rs4.537 million on local purchase of medicine during the financial year 2011-12 as detailed below:-

Name of formation	AIR Para No.	Particulars	Amount (Rs)
MS DHQ Hospital Khushab	2	Purchase of medicines in LP out of MSD Budget (Annex-D)	2,257,003
MS THQ Hospital Naushera	4	Purchase of medicines in LP out of MSD Budget (Annex-D)	242,438
MS THQ Hospital Khushab	1	Purchase of medicines in LP out of MSD Budget (Annex-D)	2,037,291
Total			4,536,732

Audit holds that medicines were purchased on quotations instead of bulk purchase due to defective financial discipline.

This resulted in irregular purchase of medicines for Rs4.537 million.

The matter was reported to PAO/DCO in October, 2012. Management replied that medicines were purchased for emergencies. Annual demand for emergencies cannot be estimated due to different nature of medicines required for each emergency. DAC in its meeting dated 26-12-2012 directed the department to get regularized the expenditure. No compliance of DAC directives was shown till finalization of this report.

Audit stresses regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.2.3 Irregular Clearance of Pending Liabilities-Rs1.262 million

According to rule 2.10 (b)(3) of PFRVol-1, all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year and all inevitable payments are ascertained and liquidated at the earliest possible dates.

EDO Health Khushab drew Rs1.262 million in the financial year 2011-12 to pay pended liabilities of medicines received in 2009-10. The stock entries and consumption record of medicines were also not available as detailed below:-

Cheque No & date	Firm's name	Bill dated	Item supplied	Amount (Rs)
483842, 19-06-12	Mediceena Pharma	MSD-225, 7-05-10	Medicines	239,891
483844, 19-06-12	--do-	613, 22-05-10	--do--	364,527
483846, 19-06-12	--do--	541, 22-05-10	--do--	198,093
483848, 19-06-12	--do--	155, 7-05-10	--do--	303,715
483875, 25-06-12	Elite Pharma	1742, 9-05-12	--do--	155,819
Total				1,262,045

Audit holds that pended liabilities were cleared without adopting proper procedures due to defective financial discipline.

This resulted in loss of Rs1.262 million to the public exchequer.

The matter was reported to PAO/DCO in October, 2012. The EDO (H) replied that most of the bills were pertaining to 2nd & 3rd week of June, 2010 received from MSD Lahore. The bills were not cleared due to time constraints. DAC in its meeting dated 26-12-2012 directed the department to get regularized the expenditure. No compliance of DAC directives was shown till finalization of this report.

Audit stresses regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.3 Internal Control Weaknesses

1.2.3.1 Unjustified Creation of Liability -Rs25.680 million

Finance Department vide No. FD(LG&RD) 1-43/2002 (P-I) dated 23.2.2011 released Rs175.594 million for the execution of three schemes under SDA with the direction that the scheme may be completed within the allocated funds and no additional funds will be provided. (CM Special Package for District Khushab)

DO (Roads) Khushab obtained TS of Rs196.321 million against first & final release of Rs175.594 million for three schemes. Divisional Development Working Party (DDWP) also issued administrative approval for Rs182.232 million without considering the instructions of the Finance Department as detailed below:-

Scheme	Funds released by FD (Rs)	AA (Rs)	TS (Rs)	Liability created (Rs)
Const. of road from Khatwan upto Ora Syedan (Crossing Jhang road) Length 13.00 km	49,149,000	51,013,000	54,676,000	5,500,000
Const. of road Rahdari to Pindi Tibba via Noor Pur Thal L: 16.50 km	61,705,000	63,993,000	69,725,000	8311,000
Const. of road from Bullo (Jhang Road) to Burana wala Length 17.0 km	64,740,000	67,225,000	71,920,000	11,869,000
Total	175,594,000	182,231,000	196,321,000	25,680,000

Audit holds that unjustified liabilities amounting to Rs25.680 million were created due to defective financial discipline.

This resulted in extra burden on the public exchequer.

The matter was reported to PAO/DCO in October, 2012. No reply was furnished. DAC in its meeting dated 26-12-2012 directed the department to get regularized the expenditure. No compliance of DAC directives was shown till finalization of this report.

Audit stresses regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.3.2 Substandard and Incomplete Work of CCBs - Rs6.383 million

As per Rule 17 of CCB (Form-5), CCB shall implement the project within allocated funds and allowed time frame and installments shall be released to the CCB as per agreed schedule.

Executive District Officer (CD) Khushab did not recover Rs6.383 million on account of execution of substandard and incomplete work from last 3 to 5 years by CCBs.

Audit holds that substandard work and incomplete schemes were due to defective financial discipline.

This resulted in loss of Rs6.383 million to the public exchequer.

The matter was reported to PAO/DCO in October, 2012. The department replied that CCBs have been asked to complete the schemes as the sectoral offices have reported that work done was not up to the mark. DAC in its meeting dated 26-12-2012 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery of the amount besides fixing responsibility under intimation to Audit.

1.2.3.3 Overpayment to Contractor - Rs5.782 million

According to the clause 47-A of the contract Agreement if the contractor quoted such disproportionate rates in his tender which deviate from the rate provided in the TS Estimates, the payments of items whose rates are higher shall be made at the rates depicted in the TS Estimates. The balance payment shall be withheld by the Engineer in charges till the completion of work.

DO (Roads) Khushab paid higher rates to the contractors for road items of earth, sub base and base material instead of TS rates in schemes resulting in overpayments of Rs5.782 million as detailed in Annex-E.

Audit holds that overpayment to contractor was made due to defective financial discipline.

Overpayment of Rs5.782 million resulted in loss to the public exchequer.

The matter was reported to PAO/DCO in October, 2012. No reply was furnished. DAC in its meeting dated 26-12-2012 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.3.4 Overpayment of Allowances -Rs5.308 million

As per clarification issued by Government of the Punjab, Finance Department letter No FD (M-1)1-15/82-P-I dated 15.1.2000, in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it.

The DDOs of following formations paid house rent and conveyance allowance amounting to Rs5.308 million during the financial year 2011-12 to staff besides designated residences are available at their place of posting as detailed below:

Name of formation	AIR Para No	Residences	No of Residence	HRA (Rs)	Conveyance (Rs)	Total Overpaymet (Rs)
DO Health Khushab	8	Medical Officers	11	2955x11x12 =390060	2480x11x12 =327,360	717,420
		Dispensers	38	1146x38x12 =522,576	1150x38x12 =524,400	1,046,976
		LHVs	38	1306x38x12 =595,536	1150x38x12 =524,400	1,119,936
		Medical Technicians	38	1476x38x12 =673,056	1150x38x12 =524,440	1,197,496
		Class-IV	38	972x38x12 =443,232	850x38x12 =3876,00	830,832
Total						4,912,660
RHC Mitha Tiwana	4	Para Medical Staff	5	1818x5x12 =109080	2480x5x12 =148800	257,880
		Class-IV	5	1146x5x12 =68760	1150x5x12 =69000	137,760
Total						395,640
Grand Total						5,308,300

Audit holds that Allowances were paid due to defective financial discipline.

This resulted in loss of Rs5.308 million to the public exchequer.

The matter was reported to PAO/DCO in October, 2012. The DO (Health) replied that Audit pointed out recovery in lump sum on all the employees whereas only those employee were drawing house rent allowance which were not provided with the government residences. DAC in its meeting dated 26-12-2012 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.3.5 Excess Payment - Rs2.387 million

As per rules 2.33 of PFR Vol-1, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

DO (Roads) Khushab made payments for 6” thickness for PCC concrete against admissible thickness of 3” to 4” which resulted in excess payment of Rs2.387 million in the schemes as detailed below:-

Name of work	Total qty	Qty PCC (1:2:4) admissible 4 /12	Qty paid 6/12	Excess quantity	Rate	Amount (Rs)
PCC slab 54 MB	10000 cft	3333 cft	5000 cft	1667 cft	12817.20	213,662
PCC slab at Kurpalka 955 rft	9550	3184	4775	1591	12817.20	203,921
PCC slab 48 MB	9600	3200	4800	1600	12817.2	205075
PCC slab in 4-R Minor Dera Malik Sher Tiwana to Dera Allah Bakshi	21500	7167	10750	3583	14531.90	520,678
PCC slab in Pail to Karamabad length 2475 rft	24750	8250	12375	4125	14531.90	599,440
PCC slab Pail to Karam Abad L 2000 Rft	20000	6667	10000	3333	14531.9	484,493
PCC road from Dhaman to Derajat Padhrar L 1900 Rft	22980	7660	11490	3830	4180.45	160,112
Total						2,387,381

Audit holds that allowing excess quantities was due to defective planning and weak internal controls.

This resulted in loss of Rs2.387 million to the public exchequer.

The matter was reported to PAO/DCO in October, 2012. No reply was furnished. DAC in its meeting dated 26-12-2012 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.3.6 Irregular Payment of Conveyance Allowance-Rs1.097 million

As per Finance Department clarification issued vide No FD. SR. I.9.4/86 (PR) (P) dated 15-10-2011, the conveyance allowance is not admissible to government servants residing in the residential colonies situated within work premises.

The Medical Superintendents of following hospitals paid conveyance allowance of Rs1.137 million during the financial year 2011-12 to their staff who were residing in government residences situated within the premises of the hospitals as detailed below:

S. No.	Name of Hospital	Period of audit	AIR Para	Amount (Rs)
1	MS DHQ Hospital Khushab	2011-12	5	497,520
2	MS THQ Hospital Naushera	2011-12	1	42,9200
3	MS THQ Hospital Noorpur Thal	2011-12	7	169,840
Total				1,096,560

Audit holds that Conveyance Allowance was paid due to defective financial discipline.

This resulted in loss of Rs1.097 million to the public exchequer.

The matter was reported to PAO/DCO in October, 2012. The MS DHQ Hospital Noorpur Thal replied that recovery of conveyance allowance would be made. DAC in its meeting dated 26-12-2012 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery besides fixing of responsibility against the person(s) at fault under intimation to Audit.

1.2.3.7 Overpayment to Contractor Rs1.005 million

As per clause 25 of the contract agreement in case of S/R, if the work was got executed from the same contractor the work could be carry forwarded up to 25% of the TS estimate

DO (Roads) Khushab enhanced the estimates of following schemes from Rs3.778 million to Rs5.728 million over and above the permissible limit of 25% of the original estimate as detailed below:-

Work	Amount in Rs					
	Original TS	Revised TS	Total Excess	Excess admissible	Excess payment	% age increase
Special repair of road from Dhoke Balouchan to Dhuna Balouchan wala Bhan Muzaffar wala across the River Jhelum Sargodha side length 1.18 km	2,000,000	2,991,000	991,000	500,000	491,000	49.55%
S/R of Khushab Sakesser Road Km 13 to 16 length 3372 rft	1,778,727	2,737,510	958,783	444,680	514,103	54%
Total:-	3,778,727	5,728,510	1,949,783	944,680	1,005,103	

Audit holds that allowing excess quantities was due to defective planning and weak internal controls.

This resulted in loss of Rs1.005 million to the public exchequer.

The matter was reported to PAO/DCO in October, 2012. No reply was submitted by department.DAC in its meeting dated 26-12-2012 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.3.8 Excess Payment to Contractor-Rs 588,608

As per Rule 2.33 of PFR Vol-1, each and every government servant should realize fully and clearly that he would be held personally responsible for any loss

sustained by Govt. due to fraud or negligence on his part or on the part of any other Government servant to the extent to which he contributed to the loss.

DO (Buildings) Khushab made payment to contractors at excess rates for “P/L pre-stressed / precast RCC roofing comprising upon slab girder of required shape and design slab 3”x1-1/2” girder 3’ PCC 1:2:4” in the following schemes during the financial year 2011-12 as detailed below:-

Name of scheme	Voucher No.	Quantity (sft)	Rate paid (Rs)	Rate Admissible (Rs)	Excess Rate (Rs)	Over payment (Rs)
GBMTHS Jauharabad	7 th RB	3164	140	122	18	56,952
GBHS Padhrar	3 rd RB	4117	157	122	35	144,095
Upg of GGPS Ugali	6 th RB	158	140	122	18	2844
GGHSC Noshera	2 nd RB	6327	155	122	33	208791
GTHS at J/abad	6 th RB	3164	135	122	13	41132
CMPAP Phase-I –Reconstruction of GBHS at Hadali i/c internal and external services	12 th RB	61270	2570	2350	220	134,794
Total						588,608

Audit holds that allowing excess quantities was due to defective planning and weak internal controls.

This resulted in loss of Rs588,608 to the public exchequer.

The matter was reported to PAO/DCO in October, 2012. No reply was submitted by management. DAC in its meeting dated 26-12-2012 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery besides fixing responsibility against the person(s) at fault under intimation to Audit.

ANNEXES

MFDAC PARAS

Sr. No.	AP No	Name of Formation	Description of Paras	Nature of violation	Amount (Rs)
1	10	EDO Health Khushab	Unauthenticated deposit of GST	Violation of rules	336,848
2	13		Irregular clearance of pended liabilities	Violation of rules	236,724
3	15		Un-authorized payment of pension contribution	Violation of rules	154,444
4	04		Irregular Expenditure on purchase of equipment	Violation of rules	2,108,000
5	08		Purchase of Equipment on Higher Rates than Mentioned in PC-1	Violation of rules	651,100
6	16		Non deduction of Income Tax-Rs 74,445	Recovery	74,445
7	19	GGHSS Quaidabad	Improper maintenance of cash book and Non taking of amounts in cash book	Violation of rules	104,420
8	20	General Nursing School Khushab	Excess consumption of POL	Violation of rules	788,235
9	21		Irregular expenditure on purchase of material without tender	Violation of rules	600,854
10	22		Payment of stipends without verification of NOC	Violation of rules	111,000
11	25	THQ Hospital Noorpur Thal	Irregular purchase of medicine	Violation of rules	354,200
12	27		Irregular expenditure on purchase of X-Ray Films	Violation of rules	298,554
13	30	Administrator/Zila Nazim	Irregular expenditure on drawl of salaries	Violation of rules	2,230,859
14	31		Irregular drawl of pay for more than sanctioned posts	Violation of rules	1,846,663
15	35	DO Livestock	Non utilization of fund	Violation of rules	8,364,000
16	42	DO Roads	Non deduction of income tax from the cost of old material	Violation of rules	78,343
17	44		Non deduction on account of price variation (below rates on price variation)	Recovery	55,643
18	45		Double drawl of Rs 70,893	Recovery	70,893
19	43		Expenditure without Revised Administrative Approval	Violation of rules	9,954,000
20	46	DO (Building)	Overpayment of Rs 367,471	Recovery	367,471

21	47		Over payment on account of distemping / white wash / painting	Recovery	214,707
22	49		Non deduction of income tax from the cost of old material	Recovery	82,961
23	50		Overpayment of Rs 163,792	Recovery	163,792
24	51		Non deduction on account of price variation (below rates on price variation)	Recovery	43,572
25	55	DEO (SE)	Recovery due to non deduction of 1/5 th GST	Violation of rules	662,008
26	56		Loss to government due to non deposit of GST valuing	Violation of rules	3310000
27	61	DO (Health)	Recovery on account of non receipt of discount on the purchase of day to day L.P. Medicines	Recovery	167,475
28	62		Defective purchase of medicine under 10% budget	Violation of rules	684,150
29	64		Less deposit of Purchee Fee	Recovery	62,875
30	66		Wastage of funds due to unauthorized use of vehicles by subordinate staff	Unsound Management of Asset	598,584
31	67		Recovery due to un-authorized payment of Conveyance allowance (A)	Recovery	884,760
32	69	RHC Mitha Tiwana	Non disbursement of funds	Violation of rules	927,245
33	71		Misuse of ambulance	Violation of rules	93,600
34	73		Payment of medicine without batch No. and DTL reports	Violation of rules	109,255
35	74	Deaf & Defective Hearing School	Unjustified payment of pay and allowance to hostel staff	Violation of rules	875,088
36	75		Loss due to wastage of Government Property	Unsound Management of Asset	1,000,000
37	79	Dy. DEO (M-EE) Khushab	Non-deposit of pension contribution of employees relating to defunct Zila Council	Violation of rules	4,237,000
38	83	EDO (CD)	Loss due to misuse of Government funds on Khawateen meela	Violation of rules	509,053
39	84		Loss due to unjustified expenditure on Labour day	Violation of rules	20,786
40	87	EDO (Edu)	Irregular drawl /deposit of pension contribution fund in to PLS account of district government	Violation of rules	1,815,336

41	88		Non-auction of raddi of solved papers	Violation of rules	1,327,876
42	90	THQ Hospital Naushera	Recovery of higher rates	Violation of rules	65,888
43	91		Irregular purchase of L.P medicines	Violation of rules	374,945
44	93		Expenditure in excess of budget allocation	Violation of rules	3,706,230
45	95	MS DHQ Hospital	Award of rate contract of medicines at higher rates involving excess payment	Violation of rules	973,346
46	106	GG Model High School Jauharabad	Irregular expenditure of pay & allowances without budget allocation	Violation of rules	6,681,701
47	107		Irregular expenditure over & above the budget allocation	Violation of rules	22,296,343
48	111	THQ Hospital Khushab	Purchase of medicines and higher rates	Violation of rules	388,680
49	112		Unauthorized purchase of medicines	Violation of rules	639,750
50	59	EDO (Health) DO (Health)	Irregular Expenditure on Printing Charges	Violation of rules	3329000
51	09	EDO (Health)	Irregular Purchase of Equipment	Violation of rules	1290000
52	12	EDO (Health)	Irregular Expenditure on Civil Works out of PMDG Funds Placed in SDA	Violation of rules	269559
53	70	RHC Mitha Tiwana	Expenditure beyond Competence	Violation of rules	121,480
54	06	EDO (Health)	Loss due to Procurement on Higher Rates	Violation of rules	1282000
55	110	THQ Khushab	Recovery for Irregular Consumption of POL	Violation of rules	596472
	34	DO Live Stock	Loss due to non realization of vaccines charges	Violation of rules	464,836
56	14	EDO Health & THQ Noshera	Excess Payment due to Non Reduction of Rates	Recovery	220,355
57	35	DO Live Stock	Excess Expenditure over Income	Recovery	200,706
58	108	G.G. Model H/S Jauharabad	Payment of Salary without performance of Duty	Violation of rules	409,241
59	65	DO Health Khushab	Irregular drawl of PHRSP & Conveyance Allowance	Violation of rules	227,410
60	48	DO Building	Excess payment	Recovery	588,608

61	113	THQ Hospital Noorpur Thal & Khushab	Unjustified Payment of Salaries to Absentees	Recovery	502,205
62	116	THQ Khushab	Wasteful Expenditure on Salaries of Dental Surgeon	Violation of rules	356,580
63	56	DO SE Khushab	Overpayment	Recovery	311,584
64	97	DHQ Jauharabad	Non-deposit of MLC fee	Recovery	127,170
65	41	DO Road	Overpayment due to Non-deduction of road crust	Recovery	94,825
66	48	DO Building	Overpayment due to Excess Execution of Work	Recovery	80,668

Annex-B

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(-)Saving (Rs)	% age Saving
2	Land Revenue.	0	0	0	310,784	(+) 310,784	100
3	Provincial Excise.	3,308,000	617,000	3,925,000	3,798,273	(-) 126,727	3.23
5	Forests.	13,376,000	3,022,000	16,398,000	15,550,142	(-)847,858	5.17
6	Registration.	403,000	51,000	454,000	430,202	(-)23,798	5.24
7	Charges on A/c of Motor Vehicles Act.	3,111,000	76,000	3,187,000	3,096,017	(-)90,983	2.85
8	Other Taxes & Duties.	564,000	111,000	675,000	656,994	(-)18,006	2.67
10	General Administration.	54,275,000	0	54,275,000	29,262,332	(-)25,012,668	46.09
15	Education.	2,156,056,000	0	2,156,056,000	1,874,828,927	(-)281,227,073	13.04
16	Health Services.	458,978,000	0	458,978,000	442,858,692	(-)16,119,308	3.51
17	Public Health.	2,396,000	0	2,396,000	2,224,573	(-)171,427	7.15
18	Agriculture.	85,839,000	2,910,000	88,749,000	87,700,972	(-)1,048,028	1.18
19	Fisheries.	1,155,000	0	1,155,000	836,989	(-)318,011	27.53
20	Veterinary.	44,397,000	0	44,397,000	43,001,536	(-)1,395,464	3.14
21	Co-operative.	10,075,000	1,044,000	11,119,000	11,059,874	(-)59,126	0.53
22	Industries.	1,274,000	0	1,274,000	685,098	(-)588,902	46.22
23	Miscellaneous Departments.	1,875,000	555,000	2,430,000	2,386,647	(-)43,353	1.78
24	Civil Works.	42,287,000	2,412,000	44,699,000	44,408,859	(-)290,141	0.65
25	Communications	87,667,000	5,156,000	92,823,000	92,910,767	(+)87,767	0.09
31	Miscellaneous.	21,129,000	0	21,129,000	14,394,226	(-)6,734,774	31.87
32	Civil Defence.	2,853,000	0	2,853,000	1,486,308	(-)1,366,692	47.90
	Tied Grants (Non-Development).	56,905,000	88,257,000	145,162,000	3,655,400	(-)141,506,600	97.48
Total Non-Development		3,047,923,000	104,211,000	3,152,134,000	2,675,543,612	(-) 476,590,388	15.12
36	Development (Citizen Community Board).	5,217,000	0	5,217,000	0	(-) 5,217,000	100
36	Development (Securities of Contractors of DZC).	2,222,000	0	2,222,000	0	(-) 2,222,000	100.00
	Tied Grants (Development).	496,732,000	106,833,000	603,565,000	375,996,767	(-) 227,568,233	37.70
41	Roads & Bridges.	9,720,000	0	9,720,000	1,234,148	(-) 8,485,852	87.30
42	Government Buildings.	3,156,000	0	3,156,000	1,631,564	(-) 1,524,436	48.30
Total Development		517,047,000	106,833,000	623,880,000	378,862,479	(-) 245,017,521	39.27
Grand Total		3,564,970,000	211,044,000	3,776,014,000	3,054,406,091	(-) 721,607,909	19.11
Net Result of Surrender / Withdrawal:		0	-300,631,000	-300,631,000	0	(-) 300,631,000	- 100
Net Total		3,564,970,000	-89,587,000	3,475,383,000	3,054,406,091	(-)420,976,909	12.11

Annex-C

Formation	Document No.	Date	Particular	Amount (Rs)
MS DHQ Hospital Khushab	1904131498	28-06-2012	Purchase of Drugs and medicines	352,000
	1903644679	01-12-2011	Purchase of Drugs and medicines	149,515
	1903578097	01-10-2011	Purchase of Drugs and medicines	149,450
	1903644680	01-12-2011	Purchase of Drugs and medicines	149,400
	1903958284	18-05-2012	Purchase of Drugs and medicines	148,200
	1903776279	26-01-2012	Purchase of Drugs and medicines	146,760
	1903578095	01-10-2011	Purchase of Drugs and medicines	146,320
	1903578096	01-10-2011	Purchase of Drugs and medicines	146,320
	1903711785	29-12-2011	Purchase of Drugs and medicines	146,320
	1903776237	26-01-2012	Purchase of Drugs and medicines	146,320
	1903776280	26-01-2012	Purchase of Drugs and medicines	146,320
	1903956672	28-05-2012	Purchase of Drugs and medicines	146,320
	1903897010	16-06-2012	Purchase of Drugs and medicines	144,000
	1903776281	26-01-2012	Purchase of Drugs and medicines	142,305
	1903559454	01-10-2011	Purchase of Drugs and medicines	140,000
	1903849201	07-03-2012	Purchase of Drugs and medicines	139,000
1903680290	02-12-2011	Purchase of Drugs and medicines	137,175	
1903422987	19-11-2011	Purchase of Drugs and medicines	136,500	
1903982183	28-05-2012	Purchase of Drugs and medicines	125,935	
1903578094	01-10-2011	Purchase of Drugs and medicines	121,150	
Total				3,059,310
MS THQ Hospital Noorpur Thal	1903990530	21-06-12	Stationery	18,149
	1903567884,	6-10-11	TA bill	59,850
	1903679080	29-11-11	POL	53,751
	1903679076	29-11-11	POL	48414
Total				180,164
EDO Health	5100058631	22.06.2012	Other buildings	1,491,292
	5100053804	27.06.2012	Office Buildings	1,000,000
	5100112030	20.10.2011	Office buildings	945,500
	5100012327	10.03.2012	Office buildings	783,332
	5100020617	11.05.2012	Other buildings	687,412
	5100020528	10.01.2012	Office buildings	545,533
	5100025217	04.11.2011	Office Buildings	508,721
	1903644986	17.12.2011	Office Buildings	483,400
	1903725339	02.01.2012	Office Buildings	458,923
	1903782150	02.02.2012	Office Buildings	351,227
	1903630100	01.11.2011	Office Buildings	291,911
	1903804117	09.02.2012	Office buildings	282,087

	1903672661	08.12.2011	Office Buildings	240,301
	1903812562	16.02.2012	Office Buildings	231,482
	1903573457	04.10.2011	Office Buildings	206,570
	1903853439	10.03.2012	Office Buildings	183,850
	1903485978	26.09.2011	Office Buildings	183,240
	1903633505	03.11.2011	Office buildings	170,111
	1903992605	01.06.2012	Other buildings	80,685
	1903849392	10.03.2012	Office Buildings	5,039
	1904106810	26.06.2012	Office Buildings	2,450
Total				9,133,066
Grand total				12,372,540

Annex-D

Name of Formation	Cheque No.	Date	Name of supplier	Inv. Date	Particulars	Amount Rs
MS DHQ Hospital Khushab	1760798	04-01-2012	Jouhar Medical Store J/Abad	12-12-2011	108 Proline 3%	61,560
	1760814	04-01-2012	Hassan Pharma J/Abad	27-11-2011	400 Inj. Diclofenic 3 ml	15,200
	1568671	06-10-2012	Ghani Medical Store J/Abad	10-08-2011	600 Pair Gloves	24,000
	1568671	06-10-2012	Taseer Medical Store J/Abad	11-09-2011	Misc.	19,200
	1568671	06-10-2012	Hassan Pharma J/Abad	10-08-2011	48 Proline 2%	19,000
	1568671	06-10-2012	Hassan Pharma J/Abad	01-08-2011	3000 D/Syringe 5ml	126,000
	1568671	06-10-2012	Hassan Pharma J/Abad	04-07-2011	32000 D/Syringe	134,400
	1759907	23-11-2011	Joya Medical Store J/Abad	18-10-2011	20000 Tab. Ferusslfot	26,000
	1759907	23-11-2011	Hassan Pharma Store J/Abad	14-10-2011	12000 Inj. D/Water	24,720
	1759907	23-11-2011	Joya Medical Store J/Abad	12-10-2011	2000 Inj. D/Water 25%, 5000 COP.OTC	64,000
	1759907	23-11-2011	Adnan Medical Store J/Abad	12-10-2011	5000 Inj. Avil	12,000
	1759907	23-11-2011	Hassan Pharma J/Abad	10-08-2011	1000 Folly, 1000 Urine Bag	60,000
	1759120	27-10-2011	Ghani Medical Store J/Abad	18-09-2011	250 Adhesive plaster	24,500
	1759907	23-11-2011	Hassan Pharma J/Abad	30-10-2011	3800 Branula	148,200
	1759907	23-11-2011	Hassan Pharma J/Abad	30-10-2011	3500 Branula	136,500
	1761236	23-01-2012	Hassan Pharma J/Abad	30-10-2011	35500 D/Syringe 5 cc	149,100
	1759907	23-11-2011	Hassan Pharma J/Abad	20-08-2011	900 Bruit chamber	99,000
	1826697	23-05-2012	Hassan Pharma J/Abad	23-01-2012	3800 Branula	148,200

	1568671	06-10-2011	Adnan Medical Store J/Abad	24-08-2011	200 Gypsona Plaster	14,000
	1568671	06-10-2011	Hassan Pharma J/Abad	03-07-2011	3800 Branula	148,200
	1568671	06-10-2011	Hassan Pharma J/Abad	01-08-2011	3800 Branula	148,200
	1568671	06-10-2011	Ghani Medical Store J/Abad	15-08-2011	620 Pair Disposable glove	24,800
	1826875	-	Ghani Medical Store J/Abad	15-05-2012	100 Cotton roll	21,700
	1759120	27-10-2011	Anwar Med. Co. J./Abad	04-10-2011	Tibbi Medicines	149,758
	1759120	27-10-2011	Hassan Pharma J/Abad	27-10-2011	Homeo	149,900
	1826875	30-05-2012	Ghani Medical Store J/Abad	28-04-2012	100 Cotton roll	21,700
	1826875	30-05-2012	Ghani Medical Store J/Abad	20-03-2012	225 Adhesive plaster	22,050
	1826875	30-05-2012	Joya Medical Store J/Abad	13-03-2012	800 catton bandge	17,600
	1826697	23-05-2012	Hassan Pharma J/Abad	30-01-2012	Misc.	14,500
	1826697	23-05-2012	Public Med. Sargodha	11-11-2012	6000 Syp. PCM 60 ml	69,000
	1826697	23-05-2012	Hassan Pharma J/Abad	25-01-2012	500 Inj. MTZ	37,015
	1923296	29-06-2012	Ghani Medical Store J/Abad	11-06-2012	3000 Dexa, 100 Adhesive Plaster	9,800
	1826697	23-05-2012	Hassan Pharma J/Abad	23-01-2012	500 Inj. Hydrocart, 2000 Xylacain	53,500
	1827325	14-06-2012	Ghani Medical Store J/Abad	22-05-2012	150 Adhesive Plaster	14,700
	1760240	14-12-2011	Ghani Medical Store J/Abad	16-11-2011	150 Adhesive Plaster	24,500
	1761236	23-01-2012	Ghani Medical Store J/Abad	02-01-2012	150 Adhesive Plaster	24,500
Total						2,257,003
MS THQ Hospital Naushera	1567910	19.8.11	Hassan Pharma	04.08.2011	Different medicines	62,280
	1761068	14.1.12	Taseer Medical	16.12.2011	Different medicines	13,550

	1761021	14.1.12	Hassan Pharma	10.08.2011	Different medicines	9,425
	1761068	14.1.12	Hassan Pharma	13.12.2011	Different medicines	3,700
	1761068	14.1.12	Taseer Medical	06.09.2011	Different medicines	5,550
	1761068	14.1.12	Taseer Medical	20.09.2011	Different medicines	8,800
	1761068	14.1.12	Taseer Medical	26.03.2012	Different medicines	43,120
	1567910	19-08-11	Hassan Pharma	10.03.2012	Different medicines	40,100
	18226559	19-05-12	Hassan Pharma	20.02.2012	Different medicines	9,000
	18226559	19-05-12	Hassan Pharma	24.12.2011	Different medicines	39,010
	18226559	19-05-12	Hassan Pharma	19.01.2012	Different medicines	7,903
Total						242,438
MS THQ Hospital Khushab	Taseer Medical Store Jauharabad			02-03-2012		51,480
				07-06-2012		50,000
				15-06-2012		183,040
				19-06-2012		107,012
				20-05-2012		62,500
				20-05-2012		96,758
				22-05-2012		128,392
	Taseer Medical Store Jauharabad			02-05-2012		78,320
				07-04-2012		65,247
				18-04-2012		72,688
				03-03-2012		42,768
				03-03-2012		35,420
				10-02-2012		32,340
				07-03-2012		26,032
				02-02-2012		41,384
				13-01-2012		39,600
				06-03-2012		32,261
				05-03-2012		30,228
				19-03-2012		34,215
				08-03-2012		18,348
				22-03-2012		52,096
				28-11-2011		55,792
				02-12-2011		51,460
		02-11-2011		55,850		
	Hassan Pharma Jauharabad			07-06-2012		172,000

		09-06-2012	195,700
		07-09-2011	81,000
		07-09-2011	43,200
		04-10-2011	70,620
		27-10-2011	31,540
Total			2,037,291
Grand Total			4,536,732

Annex-E

Road from Malwal to Nali via Village Chiragh Ali Length 6.5 km					
Contractor. Hayat Ullah Khan 10 th RB					
Description	Rate as TS estimate	Rate paid	Difference	Qty paid	Amount in (Rs)
Earth work	3026.65	3161.34	134.69	1341479	180,683
Sub base course	2546.03	2659.33	113.3	159790	181,042
Base course	4263.11	4452.82	189.71	66789	126705
TST	3793.54	3962.35	168.81	201378	339,946
Total					828,376
Road from Bullo (Jhang Road) to Boraneywala length 17 km					
Contractor: Irshad Ali Khan 21 th RB					
Earth work	2598.4	2708.83	110.43	1736400	191,594
Sub base course	3851.55	4015.24	163.690	328450	537,639
Base course	5299.48	5524.71	225.23	316450	712,740
TST	3607.73	3661	53.27	536900	286000
Total					1,727,973
Road from Khatwan to Ora Syedan (crossing Jhang road) L 13.0 KM					
Sub base course	3692.79	4340	647.21	252238	1,632,509
Base course	5138.07	5800	661.93	240708	1,593,318
Total					3,225,827
Grand total					5,782,176