



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

AUDIT YEAR 2014-15

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DO	District Officer
DHQ	District Headquarter
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
IPSAS	International Public Sector Accounting Standards
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
MRS	Market Rate Schedule
NAM	New Accounting Model
NPA	Non Practicing Allowance
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration

PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RHC	Rural Health Center
SAP	System Application Product
SMC	School Management Council
SMO	Senior Medical Officer
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association
ZAC	Zila Accounts Committee

PREFACE

Articles 169 and 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. 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, Okara for the financial year 2013-14. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2014-15 on test check basis with a view to reporting 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 Annex-A of the Audit Report. The Audit observations listed in the Annex-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 the 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 (DGA), 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, Lahore has audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Lahore and four District Governments i.e. Kasur, Sheikhupura, Okara and Nankana Sahib.

The Regional Directorate has a human resource of 20 officers and staff, total 5706 man-days and the annual budget of Rs 27.061 million for the financial year 2014-15. It has mandate to conduct Financial Attest, Regularity Audit, Audit of Sanctions and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Lahore carried out Audit of accounts of District Government, Okara for the financial year 2013-2014.

The District Government, Okara 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.

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

Audit of receipts was 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 and revenue did not remain outside Government Account/Local Fund.

a. Scope of Audit

Out of total auditable expenditure of Rs 7,278.715 million of the District Government, Okara for the financial year 2013-14 covering one PAO and 251 formations, the Directorate General Audit, audited an expenditure of Rs 2,110.83 million which, in terms of percentage, was 29% of auditable expenditure. The Directorate General Audit planned and executed audit of 40 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Okara for the financial year 2013-14, were Rs 52.560 million, whereas, Directorate General Audit, audited receipts of Rs 36.792 million which was 70% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 28.388 million was pointed out, out of which recovery of Rs 0.499 million was effected during the year 2014-15 at the time of compilation of report. Out of total recoveries Rs 28.388 million was not in the notice of the executive before audit.

c. Audit Methodology

The audit year 2014-15 witnessed intensive application of desk audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures have been initiated by the concerned departments, however, audit impact in shape of change in rules has been less materialized due to non-convening of regular PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government Okara was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001 empowers Nazim of each District Government to appoint an Internal Auditor but the same was not appointed in District Government Okara.

f. The key Audit Findings of the Report;

- i. Non Production of record of Rs 4.003 million was noted in one case.¹
- ii. Unauthorized / irregular payment of Rs 71.284 million was noted in eight cases.²
- iii. Recovery of Rs 28.388 million was pointed out in two cases.³

Audit paras for the audit year 2014-15 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting are included in MFDAC (Annex-A).

¹ Para 1.2.1.1

² Para 1.2.2.1-2,1.2.2.5-10

³ Para 1.2.2.3-4

g. Recommendations

Head of the District Government needs:

- i. To comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- ii. To held Inquiries to fix responsibility for non-recovery of overpayment, unauthorized and irregular expenditure.
- iii. To make efforts for expediting the realization of various Government receipts.
- iv. To take appropriate action for non Production of record.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million			
Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	1	8,377.862
2	Total Formations in Audit Jurisdiction	251	8,377.862
3	Total Entities (PAOs) Audited	1	3,394.011
4	Total Formations Audited	40	3,394.011
5	Audit & Inspection Reports	40	3,394.011
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

Table 2: Audit observation regarding Financial Management

Rs in million		
Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound asset management	4.175
2	Weak financial management	28.388
3	Weak internal controls relating to financial management	-
4	Others	71.112
Total		103.675

Table 3: Outcome Statistics**Rs in million**

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current Year	Total Last Year
1	Outlays Audited	78.25	47.404	52.560	1,985.176	2,163.390*	1,127.637
2	Amount Placed under Audit Observation/ Irregularities of Audit	4.175	15.643	-	83.857	103.675	436.554
3	Recoveries Pointed Out at the instance of Audit	-	11.099	-	17.289	28.388	25.830
4	Recoveries Accepted/ Established at the instance of Audit	-	11.099	-	17.289	28.388	25.830
5	Recoveries Realized at the instance of Audit	-	-	-	0.499	0.499	-

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs2,110.830 million.

Table 4: Table of Irregularities Pointed Out

		Rs in million
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	71.112
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS, misclassification, overstatement 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.	-
4	Quantification of weaknesses of internal control systems	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriation of public money.	28.388
6	Non-production of record.	4.003
7	Others, including cases of accidents, negligence etc.	-
Total		103.675

Table 5 Cost-Benefit

		Rs in million
Sr. No	Description	Amount
1	Outlays Audited (Items1 of Table 3)	2,163.390
2	Expenditure on Audit	2.706
3	Recoveries realized at the instance of Audit	0.499
4	Cost Benefit Ratio	1:0.18

CHAPTER 1

1.1 District Government, Okara

1.1.1 Introduction of Departments

As per Punjab Local Government Ordinance 2001, the activities of District Government are managed under the administrative control of a DCO who acts as a PAO assisted by EDOs distributing the work among the officers, branches and / or sections of each District Office. Following is the list of Departments which manage the activities of District Government:

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

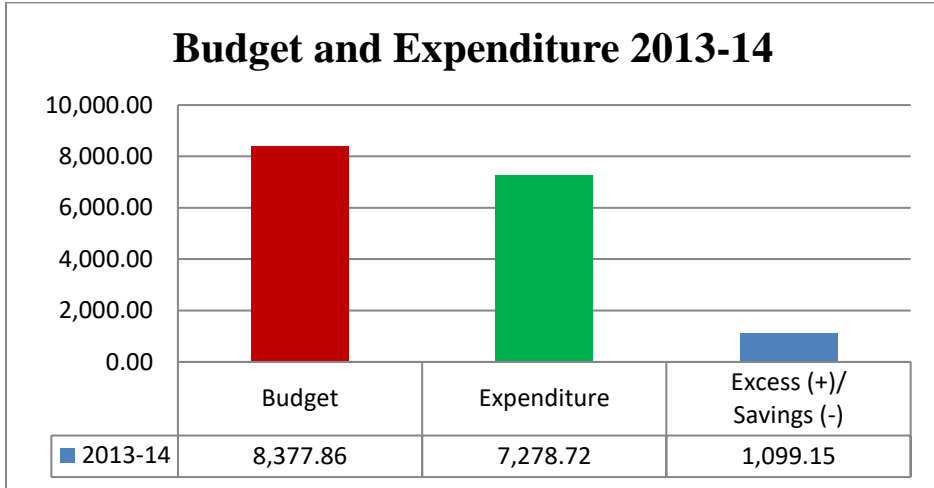
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget & Accounts (Variance Analysis)

During financial year 2013-14 budgetary allocation (inclusive salary, non-salary and development) for District Government Okara was Rs 8,377.862 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs 7,278.715 million, showing a saving of Rs 1,099.146 million for the period, which in terms of percentage was 13.11% of final budget as detailed below:

Rs in million				
FY 2013-14	Budget	Expenditure	Savings	%age Savings
Salary	6,685.717	5,864.761	820.956	12
Non-salary	742.857	651.640	91.217	12
Development	949.288	762.314	186.973	20
Total	8,377.862	7,278.715	1,099.146	13.11

Rs in million



As per Appropriation Account 2013-14 of District Government Okara, the original budget was Rs 6,695.984 million, supplementary grant was Rs 1681.878 million and final budget was Rs 8,377.862 million. Against the final budget, total expenditure incurred by the District Government during 2013-14 was Rs 7,278.72 million as detailed at Annex-B.

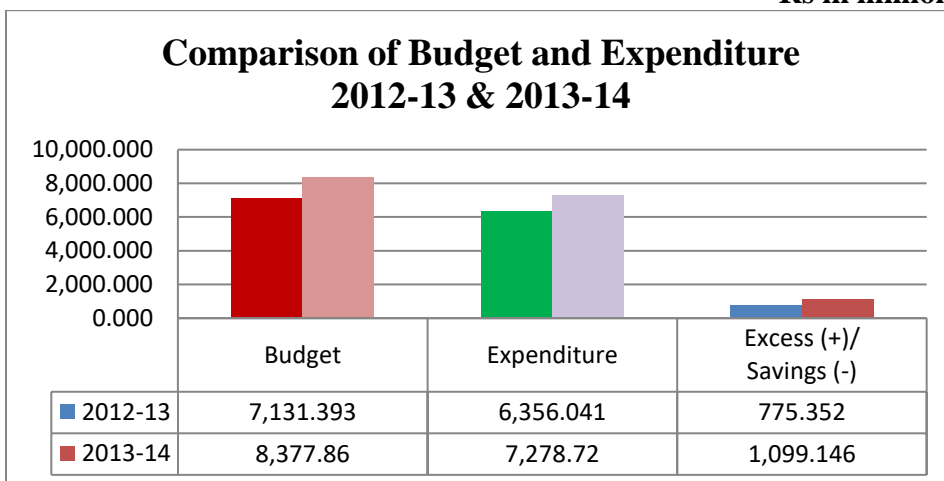
The Salary, Non-salary and Development Expenditure comprised 81%, 9% and 10% of the total expenditure respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 17% increase in budget allocation and 15% increase in expenditure.

Rs in million



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2013-14

Audit paras reported in MFDAC of last year audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annex-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	16	Not convened
2	2003-04	10	Not convened
3	2004-05	25	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	167	Not convened
5	2009-10	57	Not convened
6	2010-11	49	Not convened
7	2011-12	63	Not convened
8	2012-13	18	Not convened
9	2013-14	17	Not convened

* It is Special Audit Report for the period 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 – Rs 4.003 million

Section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Management of the following formations incurred expenditure of Rs 4.003 million during the financial year 2009-14 but vouched accounts of the expenditure were not produced for audit scrutiny.

Sr. No.	Name of the office	Particulars	Amount (Rs)
1	EDO (F&P)	Record of assets of the district government such as shops, flats, godown, government residences and agriculture & commercial land whether these were managed prudently or not. Further, record relating to receipt of arrears and current rent of 108 shops, 12 flats, 12 godown and lease of agriculture & commercial land	-
2	Dy. DEO MEE Okara	Government P.S. 39 3 R Okara 408048 and PS 43 3 R 221433 GPS Jandraka Rs262446 GGES Kot Sultanpur Rs206799 without maintaining the records.	891,927
3	Dy. DEO WEE Okara	GGES Kot Sultanpur without maintaining the records.	206799
4	DO Roads,	Pakistan Railways for use of Railway crossings	2,410,618
5	Govt. Special Education Center (VHC)	Vouched account against amount paid to Building Department	493,218
6	EDO Health	<ul style="list-style-type: none"> a. Report regarding visit of shops during 2013-14 b. Detail of Challans of shops during 2013.14 c. Detail of spurious drugs. d. Survey report of drug inspectors. e. Detail of Challans refers to DQCB. f. Detail of decided cases and detail of refer cases to court. g. Detail of DTL report regarding standard or sub standard medicines. 	-
Total			4,002,562

Audit is of the view that the relevant record of the expenditure was not maintained and, hence, not produced to Audit for verification which may lead to likely misappropriation and misuse of public resources.

In the absence of vouched account, authenticity, validity and accuracy of expenditure could not be verified.

The matter was reported to the DCO in December, 2014. DAC in its meeting held in January 2015 directed the departments for production of requisite record to Audit for verification. No further compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the officers/officials at fault under intimation to Audit.

1.2.2 Irregularities / Non-compliance

1.2.2.1 Non-credit of Defunct Zila Council Fund to Account-IV and Non-accounting of Defense Saving Certificates – Rs 28.000 million

As per Finance Department's letter No. IT (FD) 3-4/2002 dated 16th July, 2002 read with Section 107 and 120(2) of PLGO 2001, all monies at the credit of respective local fund of each District Government as on 30th June 2002 shall form part of the respective District Fund (Account IV) w.e.f. July 1st, 2002.

EDO (F&P) Okara did not account for Defense Saving Certificates in favour of EDO-F&P for Rs 28.000 million, lying in the office safe, in closing balance nor any register. This amount was neither shown in the budget book nor in financial statements. Due to non-accountal of DSCs, there is very likelihood of unauthorized transactions. Chances of sale transactions could not be countered and future planning and estimation thereof could not be realistic. Evidence regarding source of funding of the investment was also neither available on record nor shown to audit.

Audit is of the view that due to poor financial discipline and accounting the stated amount was not disclosed in the financial statements. This may result in misappropriation of government funds.

Management replied that the investment would be included in the opening balance during the following financial year. The lapse and negligence was admitted by the department.

The matter was reported to the DCO in December, 2014. In the DAC meeting held in January 2015, directed the department to comply with the matter in the light of rules and instructions. No further compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.2 Unauthorized Expenditure on Pay & Allowances Due to Shifting of Head Quarter –Rs 23.734 million

As per Finance Department, Government of Punjab letter No.FD.SR.IV-8-1/76(Prov) dated 16th March 1988, shifting of Headquarter of a civil servant can only be allowed for a period not exceeding three months with the prior approval of Finance Department.

Management of the different formations incurred an expenditure of Rs 23.734 million on account of pay and allowances of the officers /

officials who were transferred against non-existing vacancies and stayed there for more than 3 months. The detail is given below.

Sr. No.	Formation Name	Amount of Pay & Allowances (Rs)
1	DO Health	7,624,164
2	THQ Depalpur	376,378
3	RHC Akhtarabad	363,804
4	RHC Wasawaywala	1,501,344
5	RHC Hujra Shah Muqem	488,712
6	DHQ South City	1,225,608
7	RHC Buttock	3,891,816
8	RHC Bama Bala	843,504
9	RHC Basir pur	1,818,048
10	RHC Shahbore	3,104,501
11	RHC Mandi Ahmadabad	2,495,760
Total		23,733,639

Audit is of the view that payment of salaries to the abovementioned officers/officials is unauthorized, which is due to financial mismanagement and poor administration.

The matter was reported to the DCO in December, 2014. In the DAC meeting held in January 2015, the departments were directed to regularize the expenditure. No further compliance was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.3 Unauthorized Payment on account of Pay and Allowances – Rs 17.289 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Officers and officials of different formations of District Government Okara were made payment of Rs 17.289 million on account of conveyance allowance, HSRA, NPA, charge allowance, dress allowance etc. without their admissibility / entitlement during financial year 2013-14 as detailed at Annex-C.

Audit is of the view that the payments without admissibility/ entitlement were due to defective financial discipline resulting in unauthorized payment of Rs 17.289 million to the officers / officials.

Management of all the departments admitted the recovery.

The matter was reported to the DCO in December 2014. DAC in its meeting held in January 2015 directed the departments for recovery. No further compliance was reported till finalization of this report.

Audit recommends recovery of government dues besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.4 Overpayment for Bricks, Cement and Sand – Rs 11.099 million

(a) According to approved PWD specifications (Page 45 of Composite Schedule Rates), 25 cft Cement Sand mortar is required for construction of 100 cft. bricks masonry.

(b) According to chapter “Mortar” of MRS, 6.49 bags of cement was required for preparing 1 cubic meter of wet (ready) mortar. And 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of bricks masonry (1.6225 (6.49 X 25/100) bags of cement for construction of 1 cubic meter of bricks masonry)

(c) According to chapter “Mortar” of MRS, 0.9 cubic meter of sand was required for preparing 1 cubic meter of wet (ready) mortar. And 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of brick masonry (0.225 (0.9 X 25/100) cubic meter of sand was required for construction of 1 cubic meter of brick masonry).

DO (OFWM) Okara, paid quantities of bricks, cement and sand in excess of the approved limits under PWD specifications for brick masonry during 2013-14. This resulted in excess payment of Rs 11.099 million as detailed at Annex-D.

Audit is of the view that excess measurement of bricks, cement and sand was made due to poor financial controls resulting in overpayment of Rs 11.099 million.

The matter was reported to the DCO in December, 2014. In the DAC meeting held in January 2015, the department was directed to obtain clarification from Finance Department, Government of the Punjab. No further compliance was reported till finalization of this report.

Audit recommends recovery besides fixing responsibility for excess measurement of bricks under intimation to Audit.

1.2.2.5 Un-authorized Payments for Steel without Mandatory Quality Tests – Rs 4.544 million

According to the FD Letter No.RO(Tech) FD-2-3/2004 dated 2nd August 2004, the quality test of MS Steel Bars as per specifications are mandatory.

Scrutiny of record of DO Buildings Okara for the period 2013-14, it was noticed that an amount of Rs 4.544 million was incurred on the item “P/L MS Deformed Bars” under different schemes. The expenditure was held unauthorized because steel test reports were not found in record. The detail is given at Annex-E.

Audit is of the view that due to weak internal controls unauthorized payment was made. This may result in substandard use of steel in the various public utility schemes.

The matter was reported to the DCO in December 2014. DAC in its meeting held in January 2015 directed the departments to make the compliance. No further compliance was reported till finalization of this report.

Audit recommends fixing responsibility for lapse and negligence against the officers / officials at fault under intimation to Audit.

1.2.2.6 Non-auction of Unserviceable Vehicle/ Items – Rs 4.175 million

The moveable property of a Local Government which is required to be disposed off, shall be sold through competitive bidding by public auction according to Section 124 (3) of the PLGO, 2001.

Following offices of District Government Okara did not auction un-functional, un-repairable vehicles & unserviceable items during 2013-14. These were lying on mercy of weather at an open area for further deterioration since long causing loss of Rs 4.175 million (approx.) to the government.

Name of office	Vehicle No.	Description of vehicle	Amount (Rs)
EDO F&P	OKA-672	Suzuki Jeep (1987)	100,000
	OK-57	Daihatsu Jeep (1982)	100,000
	IDC-634	Mazda Car (1984)	100,000
	LHR-2183	Toyota Car (1984)	100,000
	OK-56	Toyota Jeep (1982)	100,000
DO Agriculture	SLH-4548	(Mazda Hilux)	225,000
EDO Agriculture	RIK-7716	Vehicle-	200,000

Name of office	Vehicle No.	Description of vehicle	Amount (Rs)
DO Planning	LHR-2183	(Toyota Corrolla)	200,000
Special Education Centre, Okara	OKB-5795	Vehicle	250,000
DHQ Okara		Non serviceable stores	2500000
DO Forest	MF-375	Tractor	300,000
Total			4,175,000

Audit is of the view that due to poor financial and unsound asset management auction was not made resulting in deterioration of assets and loss to the government.

Management replied that matter was under process. The lapse and negligence was admitted by the department.

The matter was reported to the DCO in December 2014. DAC in its meeting held in January 2015 directed the departments to expedite the auction process. No further compliance was reported till finalization of this report.

Audit recommends fixing responsibility for non-auction of unserviceable vehicles and goods against the officers / officials under intimation to Audit.

1.2.2.7 Purchases without Advertisement on the PPRA Website – Rs 3.582 million

According to Rule 12(1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time.

Management of the following formations expended Rs 3.582 million on procurement of different items during the financial year 2013-14. Each job order cost was over one hundred thousand but the purchases were made without advertisement on the PPRA website. The detail is given as under:

Sr. No.	Name of the office	Description	Amount (Rs)
1.	Special Education Centre for 3 remaining disabilities	purchase of uniform	663,365
2.	Special Education Centre for 3 remaining disabilities	purchase of machinery & equipment	236,642
3	Special Education Centre-Renala	Milkpacks	104,528
4	Special Education Centre-Okara	Milkpacks	363,242

5	Slow Learner School, Okara	Uniform	200,000
6	Slow Learner School, Okara	Tyres	123,000
7	Special Education Centre, Depalpur	Uniform	103,245,3
8	Govt Special Education Center (VHC) Okara	Uniform	579,549
9	General Nursing School, Okara	Others	279,450
Total			3,582,229

Audit holds the above purchases as irregular. This state of affair reflects poor financial discipline. This may result in loss to the public exchequer due to uneconomical rates.

The matter was reported to the DCO in December, 2014. DAC in its meeting held in January 2015 directed the departments for regularization of expenditure. No further compliance was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.8 Drawal of Pay and Allowances without Sanctioned Strength from Finance Department – Rs 3.558 million

According to Sr. No. 5 clause (1) Schedule-II of Punjab District Government Rules of Business 2001, service and administrative matters, having financial implications, of employees of the district governments in accordance with the rules and policies of the government and creation / up-gradation of posts, either permanently or temporarily with the approval of the Finance Department.

Scrutiny of record of Special Education Centre for 3 Remaining Disabilities revealed that District Government Okara had created 13 posts, ranging from BS-1 to BS-17 without approval of Finance Department, Government of the Punjab. The District Administration filled 03 posts on contract basis and one post by transfer from other institute and expenditure of Rs 3.558 million was incurred on their pay and allowances during the period 2011-14 as detailed below.

Financial Year	Amount (Rs)
2011-12	948,912
2012-13	1,251,247
2013-14	1,358,239
Total	3,558,398

Audit is of the view that due to poor financial discipline irregular drawl of pay and allowances was made.

Management replied that approval of sanctioned strength was awaited from the Government. The lapse and negligence was admitted by the department.

The matter was reported to the DCO in December, 2014. In the DAC meeting held in January 2015, the department was directed to regularize the expenditure. No further compliance was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility for making payments without approval of posts against the officers / officials at fault under intimation to Audit.

1.2.2.9 Unauthorized Purchase of Computers - Rs 2.564 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations. Furthermore, according to General Rules prescribed on the preface of Contingent Bill, the rates of items should not be more than market rates.

EDO Education Okara called Open Tender for purchase of Lab's equipment against construction of Computer Labs established in 11 High / Higher Secondary Schools. Following observations were noted:

1. A comparison of rates quoted by Lowest Bidder i.s. M/s Computer Communication Technologies with market rates revealed that high rates were quoted by the bidders. Detail is as under:

Item	Qty	Market Rate(Rs)	Quoted Rate(Rs)	Excess Rate(Rs)	Amount (Rs)
Desktop Computers with all accessories along with Monitors Core i3	33	55,000	63,564	8,564	282,612
Access Device Model X-550 N Computing	33	30,000	65,042	35,042	1,156,386
Operating System Server	11	18,827*	87,729	68,902	787,922
PEL Air Conditioners	11	50,000	65,000	15,000	165,000
HP Laserjet Printer 401a	11	19,700	35,326	15,626	171,886
Total					2,563,806

*Rate quoted by M/s Computer Marketing Co. Pvt Ltd was of Rs 18,827

2. Total twenty items were supplied for eleven number of schools but invoice issued by Ms Computer Communications Technologies did

not mention any detail about what items were supplied. A lump-sum amount of Rs 1,101,524 with a unit price of Rs73,435 was charged for a quantity of 15 units (units not mentioned) / school.

3. An amount of Rs 12,116,764 was charged for supply of unknown items. This amount was inclusive of GST of Rs 352,110 which was deducted by DAO Okara as one fifth of total GST. Due to fake invoice (without mentioning any detail), the GST paid / deducted was also required to be verified from FBR (Sales Tax Wing).

The matter was reported to the DCO in December, 2014. In the DAC meeting held in January 2015, the department was directed to regularize the expenditure. No further compliance was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.10 Irregular Purchase of Laptops and Shortage of One Laptop – Rs 1.127 million

As per Rule 13 of PPRA, under no circumstance the response time shall be less than fifteen days for national competitive bidding from the date of publication of advertisement.

DCO invited bids from manufacturer and dealer for laptops and monitoring of fuel system during 2013-14. The purchase of Rs 1.127 million was held irregular as response time was less than 15 days. Further, it was also noticed that one laptop issued to EDO (F&P) was neither available in the office of DCO nor EDO (F&P). This resulted in shortage of one laptop worth Rs 179,736.

Audit is of the view that due to poor financial discipline and weak internal controls unauthorized purchases were made.

Management replied that purchases were made after fulfilling codal formalities. The reply was not satisfactory being evasive.

The matter was reported to the DCO in December, 2014. In the DAC meeting held in January 2015, the department was directed to regularize the expenditure besides recovery of laptop. No further compliance was reported till finalization of this report.

Audit recommends regularization and recovery of laptop besides fixing responsibility against the officers / officials at fault under intimation to Audit.

ANNEXES

Part-I
Current audit year 2014-15 Memorandum for Departmental
Accounts Committee

Sr. No	Name of Formation	Description	Nature of Observation	Rs in million
1	DCO	Unauthorized payment of integrated allowance to driver	Recovery	0.003
2		Overpayment of GST-Rs40,071	Recovery	0.040
3		Unjustified payment of Utility Allowance	Recovery	0.264
4	EDO (F&P)	Non-collection of Pension Contribution of Erstwhile Zila Council employees	Irregularity	
5	Sp. Education centre for 3 remaining disabilities	Misclassification of expenditure	Irregularity	0.122
6	DO Health	Lapsed of Funds	Irregularity	1.517
7		Non Deduction Of Sales Tax	Recovery	0.033
8	RHC Akhtarabad	Lapsed of Funds	Irregularity	0.909
9	RHC Wasawaywala	Unjustified Payment of pay & Allowances without performing duty	Irregularity	0.178
10	Special Education Centre, Renala Khurd	Lapsed of Funds	Irregularity	0.360
11		Non-Verification of GST Invoices	Irregularity	0.132
12		Irregular payment of repair of Machinery and Equipment and Repair of Furniture & Fixture	Irregularity	0.067
13		Non-Preparation of Telephone Trunk Call Register	Irregularity	0.076
14	DO Planning	Lapsed of Funds	Irregularity	1.434
15	DDO WEE Depalpur	Lapsed of Funds	Irregularity	0.634
16	RHC Hujra Shah Muqem	Lapsed of Funds	Irregularity	0.120
17		Excess expenditure incurred over and budget allocation	Irregularity	0.053
18		Non-Verification of GST Invoices	Irregularity	0.067
19		Doubtful consumption of POL	Irregularity	0.488
20	Special Education	Lapsed of Funds	Irregularity	3.670
21		Non-Verification of GST Invoices	Irregularity	0.117

Sr. No	Name of Formation	Description	Nature of Observation	Rs in million
22	Centre, Okara	Non-Preparation of Telephone Trunk Call Register For	Irregularity	0.088
23	DHQ South City Okara	Loss of government receipts due to Non auction of parking stands	Recovery	0.310
24		Irregular expenditure due to wrong classification	Irregularity	1.598
25		Non collection electricity charges	Recovery	0.360
26		Non Deposit of Lab. X-ray, and purchase fee	Recovery	0.243
27		less collection of government receipts	Recovery	0.088
28	DO Live Stock	Less Collection of AI charges due non achievement of Targets	Recovery	0.283
29		Non recovery of vaccine charges	Recovery	0.467
30	RHC Ahmadabad	Unauthorized payment of pay and allowance to the cook and bearer	Irregularity	0.427
31		Excess Expenditure over budget allocation on account of SSB	Irregularity	0.222
32	RHC Renala Khurd	Loss due to non-forfeiture the securities of the suppliers	Recovery	0.046
33	Slow Learners School, Okara	Irregular payment on account of stipend	Irregularity	1.396
34	THQ Depalpur	Unauthorized expenditure on pay & allowances of cooks and bearer	Irregularity	0.672
35	Dy DEO MEE Depalpur	Unauthorized payment of rent of office buildings	Irregularity	0.330
36		Unauthorized payment of leave encashment	Irregularity	0.229
37	RHC Buttock	Un justified payment	Irregularity	0.395
38	Special Education Centre, Depalpur	Un authorized purchases made without the recommendation of Special Purchase Committee	Irregularity	1.032
39		Non conducting of physical verification	Irregularity	-
40	THQ Haveli Lakha	Unjustified payment of salary to cook	Irregularity	0.335
41		Non deduction of income tax	Recovery	0.029
42		Ineffective use of government resources	Irregularity	-
43	EDO Education	Unauthorized use of School Funds	Irregularity	0.070

Sr. No	Name of Formation	Description	Nature of Observation	Rs in million
44	RHC Basirpur	Non supply of medicines	Irregularity	0.235
45	Govt Special Education Centre (VHC) Okara	Sanction of Honoraria beyond delegated financial powers	Irregularity	0.033
46	DHQ Okara	Non-obtaining of Performance Guarantee	Irregularity	1.447
47		Loss due to non- imposing on liquidity damages from supplier	Recovery	0.171
48		Irregular clearance of previous year liability	Irregularity	2.888
49		Non deduction of income tax	Recovery	0.111
50		Loss due to less deduction of income tax at source on auction	Recovery	0.111
51	DO Forest	Non maintenance of stock register of Plants	Irregularity	1.439
52		Irregular expenditure on account of POL	Irregularity	0.998
53		Non recovery from defaulters	Recovery	0.533
54		Un-authorized execution of development work	Irregularity	4.300
55		Non maintenance of stock register of Fertilizers and other items	Irregularity	0.188
56	Nursing School, Okara	Un-authorized payment of stipend	Irregularity	28.446
57		Non maintenance of stock register of Hot and Cold items	Irregularity	0.289
58		Irregular payment due to non - maintenance of cheques register	Irregularity	2.040
59		Irregular expenditure on account to of pay and allowances due to erratic posting	Irregularity	3.124

Sr. No.	Name of Formation	Description	Nature of Observation	Rs in million
60		Excess payment for RCC	Recovery	0.150
61	DO Building	Overpayment for Fair Face Gutka	Recovery	2.260
62		Overpayment of Price Variation	Recovery	0.654
63		Un authorised expenditure on repair & maintenance	Irregularity	2.987
64		Irregular expenditure	Irregularity	15.226
65		Excess payment on account of extra mileage for tuff tiles	Recovery	0.707
66	DO Road	Overpayment in Tuff Tiles	Recovery	0.174
67	EDO Health	Non surrendering of anticipated saving	Irregularity	18.173
68	DDEO MEE Okara	Non deduction of income tax	Recovery	2.670
69		Land lease money	Recovery	0.040
70	DDEO WEE Okara	Non deduction of income tax	Recovery	3.099
71	DO OFWM	Non recovery of unspent balance from WUA	Recovery	0.499

Part-II
[Para 1.1.3]

**Memorandum for Departmental Accounts Committee Paras
pertaining to Previous Audit Year 2013-14**

Sr. No.	Name of Formation	Description	Nature of Observation	Rs in million
1	DO OFWM	Overpayment for sand	Overpayment	0.409
2		Unauthorized use of vehicle	Irregularity	
3	EDO Education	Non conducting of survey of schools and unauthentic receipts	Irregularity	0.224
4	DO Buildings	Irregular payment	Irregularity	35.735
5		Overpayment for excavated earth	Overpayment	0.158
6	EDO Health	Excess expenditure than budget allocation (pay and allowances)	Irregularity	1.121
7	DCO	Lapse of Funds	Irregularity	15.827
8		Misuse of Public Finance	Irregularity	1.000

Sr. No.	Name of Formation	Description	Nature of Observation	Rs in million
9		Irregular expenditure on account of POL	Irregularity	0.221
10		Misclassification of expenditure	Irregularity	0.243
11	DO Livestock	Lapse of Funds	Irregularity	0.554
12	DHQ Hospital	Lapse of Funds	Irregularity	4.915
13	(South)	Misclassification of expenditure	Irregularity	0.081
14	PSO to Zila	Lapse of Funds	Irregularity	0.566
15	Nazim	Avoidable expenditure on a/c of Law Charges	Irregularity	0.242
16	RHC Wasawaywala	Lapse of Funds	Irregularity	1.686
17	RHC Shahbore	Lapse of Funds	Irregularity	0.121
18	DHQ Hospital	Loss to the government assets approximately due to non repair of one Ambulance and X-Ray machines	Irregularity	2.000
19		Lapse of Funds	Irregularity	2.906
20		Unauthorized payment of Salaries to Doctors without performing duties	Irregularity	2.376
21		Unauthorized expenditure	Irregularity	0.277
22		Unauthorized expenditure	Irregularity	0.322
23		Unauthorized payment of electricity bill	Irregularity	1.785
24	DO Sports	Unauthorized expenditure due to misclassification	Irregularity	0.700
25		Unauthorized expenditure paid in cash	Irregularity	3.543
26		Unauthorized payment of electricity charges	Irregularity	2.350
27	EDO F&P	Unauthorized expenditure on electricity transformer	Irregularity	0.373
28	RHC Bamabala	Lapse of Funds	Irregularity	0.150
29		Purchase of medicines against contract agreement without approval of Zila Nazim / Administrator	Irregularity	1.050
30	RHC Mandi	Unauthorized drawal of POL	Irregularity	0.174
31	Ahmadabad	Misclassification of expenditure	Irregularity	0.054
32	RHC Renala	Unauthorized payment of HSRA	Irregularity	1.835
33	General Nursing	Unauthorized payment of Stipend	Irregularity	31.266
34	School	Irregular Expenditure on account of Pay and Allowances due to Erratic posting of General Nursing Cadre against Teaching Staff	Irregularity	2.554
35	THQ Depalpur	Misclassification of expenditure	Irregularity	0.155
36	DO Roads	Expenditure in violation of PPR	Irregularity	67.570

Annex-B

Summary of Appropriation Accounts by Grants
District Government, Okara
For the financial year 2013-14

Name of Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
					(+) Excess	
					(-) Saving	
Provincial Excise.	2,265,500	861,084	3,126,584	2,706,360	(-)	420,224
Forest.	16,479,400	2,731,100	19,210,500	18,471,861	(-)	738,639
Charges on A/c of M. Vehicle Act.	3,529,100	254,527	3,783,627	3,073,065	(-)	710,562
Other Taxes & Duties.	13,272,162	781,400	14,053,562	10,870,826	(-)	3,182,736
General Administration.	103,900,004	10,825,395	114,725,399	88,357,160	(-)	26,368,239
Education.	4,642,728,752	207,244,778	4,849,973,530	4,370,935,783	(-)	479,037,747
Health.	1,098,634,663	250,799,949	1,349,434,612	1,155,668,022	(-)	193,766,590
Environment	4,177,172	179,897	4,357,069	3,836,948	(-)	520,121
Agriculture.	127,850,422	3,340,077	131,190,499	113,265,825	(-)	17,924,674
Fisheries.	3,863,600	286,000	4,149,600	3,524,815	(-)	624,785
Veterinary.	183,433,890	708,670	184,142,560	142,045,752	(-)	42,096,808
Co-operative.	23,418,150	789,616	24,207,766	21,142,057	(-)	3,065,709
Industries.	2,164,896	135,090	2,299,986	1,735,633	(-)	564,353
Labour	5,664,700	525,000	6,189,700	5,190,426	(-)	999,274
Civil Works.	191,477,377	176,584,330	368,061,707	316,436,910	(-)	51,624,797
Communications.	239,585,745	73,983,177	313,568,922	235,182,789	(-)	78,386,133
Miscellaneous.	29,942,148	2,189,387	32,131,535	20,235,280	(-)	11,896,255
Civil Defense.	3,596,116	371,609	3,967,725	3,720,889	(-)	246,836
Total Non-development	6,695,983,797	732591086	7428574883	6516400401	(-)	912174482
Development.	0	811,127,868	811,127,868	656,838,302	(-)	154,289,566
Roads	0	84,571,000	84,571,000	68,229,441	(-)	16,341,559
Government Buildings	0	53,588,000	53,588,000	37,246,676	(-)	16,341,324
Total Development	0	949,286,868	949,286,868	762,314,419	(-)	186,972,449
Grand Total	6,695,983,797	1,681,877,954	8,377,861,751	7,278,714,820	(-)	1,099,146,931
Net Total	6,695,983,797	1,681,877,954	8,377,861,751	7,278,714,820	(-)	1,099,146,931

Annex-C
(1.2.2.3)

Sr. No.	Name of the office	Description of Recovery	Amount (Rs)
1	DO Health	Conveyance Allowance	132,919
2	DO Health	HSRA	3,221,160
3	RHC Akhtarabad	Conveyance Allowance	80,400
4	Special Education Centre, Okara	Conveyance Allowance	18,450
5	DHQ South City	Dress Allowance	75,600
6	DHQ South City	Penal Rent- Muhammad Yaseen EST Okara	47,460
7	DHQ South City	HSRA	672,000
8	DHQ South City	NPA	96,000
9	DHQ South City	Conveyance Allowance	180,000
10	DDEO MEE Okara	Charge Allowance	1,721,281
11	DDEO MEE Okara	Conveyance Allowance	125,291
12	DDEO MEE Okara	Mr. Muhammad Aslam SST	36,000
13	DDEO WEE Okara	Charge Allowance	2,468,521
14	RHC Ahmadabad	HRA / CA	818,760
15	RHC Renala Khurd	CA	48,300
16	RHC Renala Khurd	HRA /Dr. Israr Ahmad	95,460
17	THQ Depalpur	Overpayment of pay & allowances	140,460
18	THQ Depalpur	Overpayment due to wrong assessment of leased land	372,823
19	THQ Depalpur	Non deduction of HRA /CA- DR. SADIA KHANUM/ DR ABDUL RASHEED	230,698
20	THQ Haveli Lakha	HSRA	717,048
21	EDO Education	Conveyance Allowance	439,331
22	RHC Bama Bala	Conveyance Allowance	336,720
23	RHC Bama Bala	Conveyance Allowance	68,160
24	MS DHQ Hospital Okara	Conveyance Allowance	1,075,680
25	MS DHQ Hospital Okara	Maintenance Charges	239,160
26	MS DHQ Hospital Okara	NPA	528,000
27	MS DHQ Hospital Okara	HSRA	60,000
28	Nursing School	Mess Allowance	180,000
29	RHC Gogera	Conveyance Allowance	600,000
30	RHC Gogera	Over payment of Pay and Allowances for Rs183,764- Monica Younis – CN	183,764

31	RHC Gogera	HRA	101,808
32	RHC Gogera	HSRA	52,992
33	RHC Gogera	CA	47,844
34	RHC Shahbore	Conveyance Allowance	1,655,600
35	RHC Shahbore	HSRA	337,176
36	RHC Shahbore	Conveyance Allowance	84,137
Total			17,289,003

Annex-D
(1.2.2.4)

DO OFWM –Excess use of Bricks, Cement & Sand

Sr. No.	W/C No.	Volume Measured (m3)	Bricks Paid @ 500/m ³	Bricks Admissible (375/m ³)	Excess Bricks paid	Rate (Rs)	Overpayment (Rs)
1	66000-TL	560.65	280,200	210,244	69,956	5,960	416,939
2	61800-L	498.80	249,400	187,050	62,350	5,960	371,606
3	185157-L	493.79	246,895	185,171	61,724	5,960	367,874
4	26500-L	419.84	209,900	157,440	52,460	5,840	306,366
5	51195-L	437.75	218,800	164,156	54,644	5,960	325,677
6	5400-R	426.35	213,000	159,881	53,119	6,026	320,087
7	88728-L	400.95	200,475	150,356	50,119	6,066	303,996
8	17036-R	760.96	380,000	285,360	94,640	6,149	581,936
9	44170-R	434.09	217,000	162,784	54,216	5,940	322,045
10	4050-L	606.24	303,000	227,340	75,660	5,750	435,045
11	62430-R	488.00	243,500	183,000	60,500	5,623	340,206
12	27659-TR	448.86	224,400	168,323	56,078	5,895	330,577
13	25573-R	473.00	236,500	177,375	59,125	5,690	336,426
14	19907-L	446.00	223,000	167,250	55,750	5,840	325,580
15	13650-L	644.02	322,000	241,508	80,493	5,800	466,857
16	93010-L	751.06	375,500	281,648	93,853	5,900	553,730
17	4765-L	582.37	291,000	218,389	72,611	5,840	424,050
18	33300-L	969.57	484,500	363,589	120,911	5,890	712,167
19	16655-L	457.74	228,500	171,653	56,848	5,890	334,832
20	13560-L	757.00	378,500	283,875	94,625	5,840	552,610
21	73000-R	452.61	226,300	169,729	56,571	5,890	333,205
22	11075-TF	505.11	252,500	189,416	63,084	5,836	368,152
23	59750-L	455.88	227,900	170,955	56,945	6,063	345,269
24	5000-TL	453.58	225,800	170,093	55,708	6,438	358,666
Total		12,924	6,458,570	4,846,583	1,611,988		9,533,895

Sr. No.	W/C No.	Volume Measured (m3)	Cement used (Bags)	Admissible cement (Bags)	Excess Cement (Bags)	Rate (Rs/ bag)	Overpayment (Rs)
1	66000-TL	560.65	1,030	910	120	520	62,580
2	61800-L	498.80	912	809	103	520	53,402
3	185157-L	493.79	900	801	99	520	51,389
4	26500-L	419.84	750	681	69	520	35,781
5	51195-L	437.75	790	710	80	520	41,470
6	5400-R	426.35	780	692	88	523	46,120
7	88728-L	400.95	740	651	89	495	44,252
8	17036-R	760.96	1,390	1,235	155	523	81,236
9	44170-R	434.09	790	704	86	520	44,558
10	4050-L	606.24	1,075	984	91	520	47,515
11	62430-R	488.00	865	792	73	520	38,074
12	27659-TR	448.86	795	728	67	520	34,697
13	25573-R	473.00	838	767	71	502	35,427
14	19907-L	446.00	788	724	64	522	33,599
15	13650-L	644.02	1,170	1,045	125	520	65,040
16	93010-L	751.06	1,380	1,219	161	520	83,931
17	4765-L	582.37	1,025	945	80	470	37,649
18	33300-L	969.57	1,800	1,573	227	520	117,974
19	16655-L	457.74	840	743	97	520	50,605
20	13560-L	757.00	1,400	1,228	172	520	89,319
21	73000-R	452.61	792	734	58	520	29,973
22	11075-TF	505.11	910	820	90	520	47,039
23	59750-L	455.88	825	740	85	511	43,603
24	5000-TL	453.58	840	736	104	525	54,629
Total		12,924	23,425	20,970	2,455		1,269,863

Sr. No.	W/C No.	Volume Measured (m3)	Sand Used (m ³)	Admissible Sand (m3)	Excess Sand used	Rate (Rs)	Overpayment (Rs)
1	66000-TL	560.65	145.75	126.15	19.60	660	12,938
2	61800-L	498.80	129.69	112.23	17.46	660	11,524
3	185157-L	493.79	128.38	111.10	17.28	660	11,403
4	26500-L	419.84	109.15	94.46	14.69	660	9,693
5	51195-L	437.75	113.81	98.49	15.32	660	10,109
6	5400-R	426.35	110.80	95.93	14.87	663	9,853
7	88728-L	400.95	104.25	90.21	14.04	646	9,062
8	17036-R	760.96	197.84	171.22	26.62	663	17,649

Sr. No.	W/C No.	Volume Measured (m ³)	Sand Used (m ³)	Admissible Sand (m ³)	Excess Sand used	Rate (Rs)	Overpayment (Rs)
9	44170-R	434.09	112.00	97.67	14.33	660	9,458
10	4050-L	606.24	157.00	136.40	20.60	660	13,593
11	62430-R	488.00	126.00	109.80	16.20	660	10,692
12	27659-TR	448.86	116.50	100.99	15.51	660	10,234
13	25573-R	473.00	123.00	106.43	16.58	648	10,737
14	19907-L	446.00	116.00	100.35	15.65	660	10,329
15	13650-L	644.02	167.00	144.90	22.10	660	14,583
16	93010-L	751.06	195.00	168.99	26.01	660	17,168
17	4765-L	582.37	151.00	131.03	19.97	660	13,178
18	33300-L	969.57	252.00	218.15	33.85	660	22,339
19	16655-L	457.74	119.00	102.99	16.01	660	10,566
20	13560-L	757.00	197.00	170.33	26.68	660	17,606
21	73000-R	452.61	117.50	101.84	15.66	660	10,337
22	11075-TF	505.11	131.00	113.65	17.35	660	11,451
23	59750-L	455.88	118.00	102.57	15.43	650	10,025
24	5000-TL	453.58	117.93	102.06	15.87	665	10,556
Total		12,924	3,356	2,908	448		295,083

Annex-E

(1.2.2.5)

Date	Name of the work	Name of the contractor	Steel used in fabrication(kg)	Rate (Rs)	Amount paid without quality tests (Rs)
1251/27.6.14	Construction of building in GGPS at chak no. 17/1 L Renala	M. Mussa	1931	10622.95	205,129
1250/27.6.14	Reconst. of Dangerous School Building at GGHS at Renala	Rajpoot Const. Co.,	1799	10622.95	191,107
1249/27.6.14	Prov. of Add. C/R in GGHS No.1 at Haveli Depalpur	M. Saeed Mushtaq	1276	10622.95	140,491
1228/27.6.14	Upgradation of GGMS to H/L at Rehman Colony Okara	Sajid Maqsood	12734	10072.75	1,282,664
1206/27.6.14	Prov. of Add. C/R in GGHS School at Ranala	Afzal & Brothers	1444	10622.95	153,395
1195/27.6.14	Prov. Of M/F & Add. C/R in GBHS at chak #12/GD okara	M. Arshad	4986	10687.90	532,899
1205/27.6.14	Prov. Of add. C/R in Highest Enrol. in GGHS Sodi wall.	Adnan Construction	2300	10622.95	244,328
43/6.6.14	Provision of m/f Add. C/R in GGHS Chak no.43/GD Okara	Kashif Brothers	1442	10622.95	141,082
75/11.6.14	Provison of m/f ADD c/r in GGHS Chak no. 21/2L	M. Ramzan Bodla	1322	10622.95	140,435
132/18.6.14	Provison of m/f in GGHS at Sabri colony okara	Abdul Hafeez Bhatti.	1890	10687.80	201,999
131/18.6.14	Provison of m/f in GBES Shah Yakka Depalpur	MA Enterprises	3615	7350	265,703
120/13.6.14	Provison of m/f Add C/R in GGHS Chak no. 4/4-L	Khalid Hussain	1444	10622.95	153,395
13/6.11.13	Provison of m/f in GBHS at Jaith Pur Depalpur Okara	M. Iqbal Chishti	4516	10687.90	482,666
27/3.10.13	Provision of m/f in GBHS at Rajawal depalpur	Qurban Ali	3821	10687.90	408,385
Total					4,543,678