



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
KASUR
AUDIT YEAR 2012-13**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ACL	Audit Command Language
ADP	Annual Development Plan
B&R	Buildings and Roads
BDD	Budget Demand Development
CAATs	Computer Assisted Audit Techniques
CCB	Citizen Community Board
CD	Community Development
CFT	Cubic Feet
DAC	Departmental Accounts Committee
DO	District Officer
DOH	District Officer (Health)
DFR	Departmental Financial Rules
DHDC	District Health Development Centre
DHQ	District Headquarters
DNIT	Draft Notice Inviting Tenders
DSM	District Support Manager
DTF	Devolution Transitory Fund
DTL	Drug Testing Lab
EE-W	Elementary Education for Women
EE-M	Elementary Education for Male
F&P	Finance and Planning
FCR	Final Completion Report
IPSAS	International Public Sector Accounting Standards
NAM	New Accounting Model
LHV	Lady Health Visitor
MB	Measurement Book
MSD	Medical Store Depot
NLC	National Logistic Corporation
OFWM	On Farm Water Management
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PDSSP	Punjab Devolved Social Services Programme
PFR	Punjab Financial Rules

PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLA	Personal Ledger Account
PLGO	Punjab Local Government Ordinance
PRSP	Punjab Rural Support Programme
PTC	Primary Teacher Certificate
PWA	Public Works Accounts
PWD	Public Works Department
PWMC	Punjab Water Management Consultants
RCC	Re-enforced Cement Concrete
RDA	Regional Director Audit
RHC	Rural Health Centre
RMR	Road Metal Return
SAE	Schedule of Authorized Expenditure
SAP	System Application Product
SFT	Square Feet
SOP	Standing Operating Procedure
TMA	Town/Tehsil Municipal Administration
TST	Triple Surface Treatment
UA	Union Administration
WUA	Water User Association

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, Kasur 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 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 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 (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, Sheikhpura, Okara and Nankana Sahib.

2. The Regional Directorate has a human resource of 20 officers and staff, total 5706 man-days and the annual budget of Rs15.816 million for the financial year 2011-2012. 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, Regional Directorate Lahore carried out Audit of accounts of District Government, Kasur for the financial year 2011-2012.

3. The District Government, Kasur 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, Kasur 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.

5. 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.

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 it was spent.
2. Expenditure incurred was in conformity with the laws, 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 laws, rules and regulations.

a) Audit Methodology

Audit was performed while 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) Audit of Expenditure and Receipts

Total expenditure of District Government, Kasur for the financial year 2011-12, was Rs5,069.707 million covering one PAO and 193 formations. Out of this, Regional Director Audit (RDA) Lahore audited an expenditure of Rs1,402.952 million which, in terms of percentage, is 27.67 % of the total expenditure. Regional Director Audit planned and executed audit of 25 formations i.e. 100% achievement against the planned audit activities.

Total receipts of District Government, Kasur for the financial year 2011-12, were Rs32.263 million. RDA Lahore audited receipts of Rs15.472 million which were 47.96% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs43.464 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.648 million was recovered and verified during the year 2012-13, till the time of compilation of report.

d) The key Audit Findings of the Report;

- i. Non-production of record of Rs202.156 million was noted in one case.¹
- ii. Unauthorized / irregular payment of Rs11.509 million was noted in 4 cases.²
- iii. Recovery of Rs43.464 million was pointed out in 6 cases.³
- iv Analysis of budget and expenditure of District Government Kasur for the financial year 2011-12 revealed that the original budget was Rs5,960.846 million, supplementary grant was Rs209.665 million whereas Rs930.904 million were surrendered/ withdrawn and the final budget was Rs5,239.606 million. Non-development expenditure of Rs4,602.340 million was incurred against original allocation of Rs4,569.848 million and Development Expenditure of Rs467.366 million was incurred against the original budget allocation of Rs1,390.998 million resulting in savings of Rs177.172 million and Rs923.632 million respectively. Total expenditure of Rs1,100.803 million was incurred against the final budget of Rs5239.606 million, resulting in overall savings of Rs169.899 million which in terms of percentage was 3%.

Audit paras for the audit year 2012-13 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 1.2.2.1,1.2.2.4,1.2.2.6,1.2.2.9

³ Para 1.2.2.2-3,1.2.2.5,1.2.2.7-8,1.2.3.1

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.
- iii. Inquiries need to be held to fix responsibility for non-recovery of overpayment, unauthorized and irregular expenditure.
- 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 & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	5,239.607
2	Total formations under Audit Jurisdiction	193	5,239.607
3	Total Entities (PAOs) Audited	1	1,402.952
4	Total formations Audited	25	1,402.952
5	Audit & Inspection Reports	25	1,402.952
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to District Government)	Nil	Nil

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

Table 2: Audit Observations Regarding Financial Management

Rs in million

Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound asset management	-
2	Weak financial management	43.464
3	Weak internal controls	11.504
4	Others	202.156
Total		257.129

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	52.45	592.533	15.472	757.969	1,418.424*	1,278.214
2	Amount Placed under Audit	-	10.993	0	246.136	257.129	820.562

	Observation/ Irregularities of Audit						
3	Recoveries Pointed Out at the instance of Audit	-	7.636	0	35.828	43.464	41.133
4	Recoveries Accepted/ Established at the instance of Audit	-	0.178	0	1.809	1.987	41.133
5	Recoveries Realized at the instance of Audit	-	0.044	0.192	0.412	0.648	0.930

* 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 Rs1,402.952 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.	11.509
2	Reported cases of fraud, embezzlement, thefts 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.	0
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies.	43.464
6	Non-production of record.	202.156
7	Others, including cases of accidents, negligence etc.	0
Total		257.129

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

CHAPTER 1

1.1 District Government, Kasur

1.1.1 Introduction of Departments

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 officers, branches and/or 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)

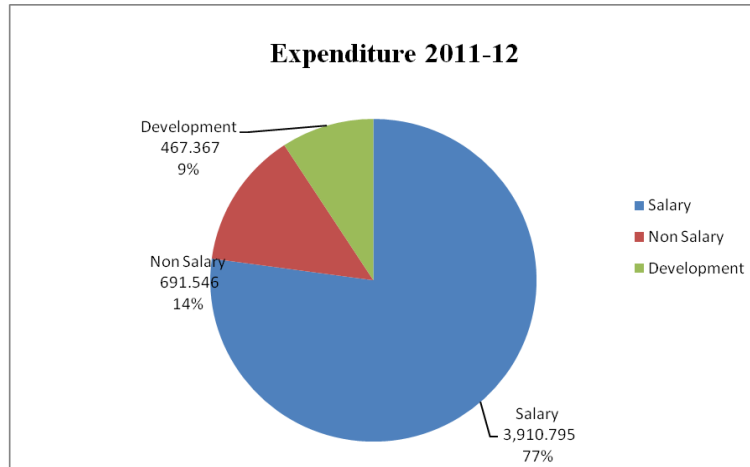
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget & Accounts (Variance Analysis)

Rs in million

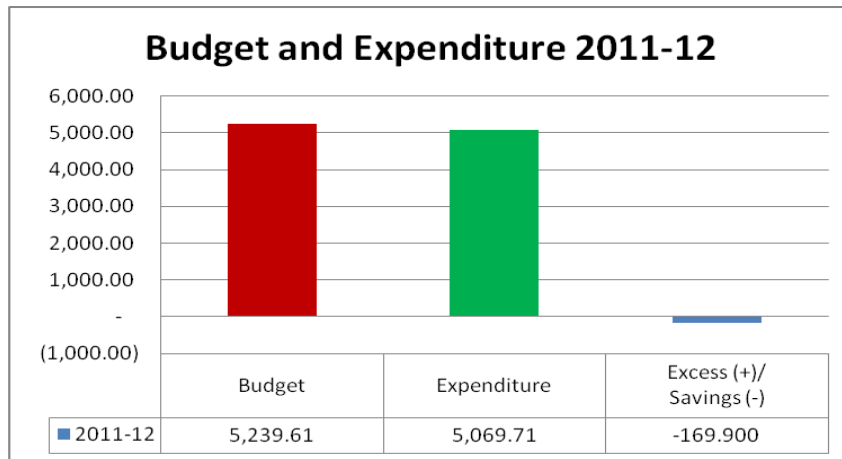
F.Y: 2011-12	Budget	Expenditure	Savings	%age Savings
Salary	3,911.244	3,910.795	0.449	3
Non-salary	868.268	691.545	176.723	7
Development	1,390.998	467.367	923.631	66
Total	6,170.511	5,069.707	1100.803	18
Surrender/ withdrawn	-930.904	-	-	
Net Total	5,239.607	5,069.707	169.899	3.24

Rs in million



As per Appropriation Account 2011-12 of District Government Kasur, the original budget was Rs5,960.846 million, supplementary grant was Rs209.665 million whereas Rs930.905 million were surrendered/ withdrawn and the final budget was Rs5,239.607 million. Against the final budget, total expenditure incurred by the District Government during 2011-12 was Rs5,069.707 million as detailed at Annex - B.

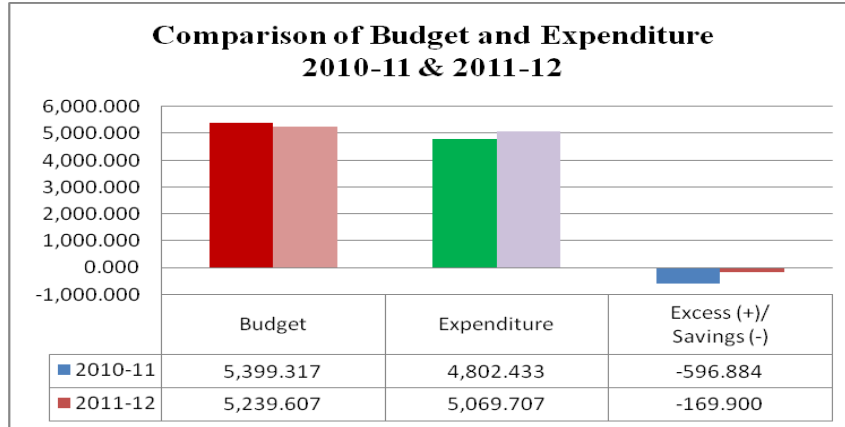
Rs in million



Savings of Rs169.900 million was shown which in terms of percentage was 3.24% of the final budget.

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

Rs in million



There was 3% decrease in budget allocation and 6% increase in Expenditure as compared to previous year.

1.1.3 Brief Comments on the Status of Compliance with ZAC/ 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/ZAC Meetings
1	2002-03	25	Not convened
2	2003-04	14	Not convened
3	2004-05	20	Not convened
4	Special Audit Report (FYs 01.07.2004 to 31.03.2008)*	128	Not convened
5	2009-10	80	Not convened
6	2010-11	40	Not convened
7	2011-12	43	Not convened

* It is Special Audit Report for the period 01/07/2004 to 31/03/2008 and also the title of the audit report reflects the financial year instead of the audit year which was 2008-09.

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record - Rs202.156 million

According to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 14 (1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Management of the following formations did not produce auditable record of Rs202.156 million as mentioned against each formation. Audit could not verify the expenditure and receipts due to non-production of the relevant record.

Name of Formation	AIR Para No.	Description of Record	Amount (Rs in million)
Principal General Nursing School	4	Stipend under Punjab Millennium Program	3.000
District Coordination Officer	1	Amount Transferred to PRSP	80.000
EDO (F&P)	16	Development schemes under SDA executed by DO Roads	119.156
Total			202.156

Audit holds that non-production of record was deliberate on the part of the auditee and was due to defective financial discipline and weak internal controls.

In the absence of record, authenticity, validity, accuracy and genuineness of expenditure worth Rs202.156 million could not be verified.

The matter was reported to the DCO in October 2012. Principal General Nursing School replied that case had been registered with Anti Corruption Department. EDO (F&P) did not respond to the observation. DCO replied that the para related to the

EDO (F&P). The reply was not cogent because DCO is the PAO and responsible for all the affairs of the district government.

DAC in its meeting held on 12-11-2012 directed the departments for production of record. 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 Irregularities / Non-compliance

1.2.2.1 Purchase of Medicines without DTL Reports – Rs6.703 million

According to Health Department's policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29th September, 2001, no drug / medicine shall be accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment on account of Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report.

Management of following formations purchased the medicines for Rs6.703 million without DTL reports. Acceptance, payment and use of medicines without positive lab reports were against the Health Department Policy instructions. This resulted in irregular payment of Rs6.703 million during the financial year 2011-12 as detailed below:

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs in million)
1	EDO (Health)	3	1.294
2	THQ Hospital Chunian	1	0.710
3	RHC Elahabad	4	0.928
4	RHC Khudian	2	3.771
Total			6.703

Audit holds that purchase and use of medicines without obtaining DTL reports was made due to defective financial discipline and weak internal controls.

Purchase of medicines without DTL reports not only put the life of the patients in danger but also resulted in irregular expenditure of Rs6.703million.

The matter was reported to DCO in October 2012. EDO (Health) and SMO RHC Elahabad noted the observation for compliance. MS THQ Hospital Chunian replied that medicine would be issued only after receipt of DTL Reports. SMO RHC Khudian replied that purchases were made and stock received by the EDO Health Kasur. The valid DTL reports would be provided after scrutiny of record. DAC in its meeting held on 12-11-2012 directed the departments to provide the DTL reports. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility against the person(s) at fault for use of medicines without obtaining DTL reports.

1.2.2.2 Execution of Work in excess of TS Estimates – Rs4.541 million

According to Finance Department letter No. F(FR)II-2/89 dated 27.3.1990, during execution of work, the specification and quantities of different items approved in the technical sanction shall not be changed without the prior approval of the authority who issues the technical sanction. Such authority will record reasons for the change if any.

DO Roads, during the financial year 2011-12, made payment of Rs4.541 million by measuring quantities in excess of quantities admissible in Technical Sanctioned Estimate during execution of the following schemes.

MB No.	Name of Scheme	Description	Qty Executed	Qty Admissible as per TS Estimated	Excess Qty	Rate per 100 Cft (Rs)	Excess Amount Paid (Rs in million)
5203	Construction of road from Sheikhum to ManjarWali Haveli	Base Course (Cft)	46,473	39,690	6,783	7,339.37	0.498
2677	Construction of road from Pattoki Chunian road Rossatibba	TST (Cft)	93,308	79,380	13,928	3,054.75	0.425
-do-	-do-	Brick Edging (Cft)	18,480	15,700	2,780	18.30	0.051
2670	Construction of road Bhouhki Bye pass road	Sub Base (Cft)	62,355	46,392	15,963	7,000	1.117
-do-	-do-	Base Course (Cft)	86,256	69,593	16,663	8,000	1.333
-do-	-do-	TST (Cft)	171,947	140,031	31,916	3,500	1.117
Total							4.541

Audit holds that execution of quantities higher than TS Estimate was due to defective financial discipline and weak internal controls.

This resulted in overpayment to the contractors and loss of Rs4.541 million to the public exchequer.

The matter was reported to the DCO in October 2012. Management replied that the quantities executed were within the revised Administrative Approval and revised Technical Sanction. The reply was not accepted as no documentary evidence was provided in support of the reply. DAC in its meeting held on 12-11-2012 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No.13)

1.2.2.3 Overpayment on account of Bricks – Rs3.321 million

According to Sr. No. 1 of Chapter “Mortar” of Market Rate Schedule, a volume of 0.25 cubic meter of wet material (cement, sand) was required for construction of 1 cubic meter brick masonry.

DO (OFWM) Kasur paid for 1,985,675 bricks at the rate of 500 bricks instead of 375 bricks per cubic meter for brick masonry on account of construction of certain water courses without deducting 25% cement sand ratio. Non-deduction of cement sand ratio resulted in excess measurement of 496412 bricks having overpayment of Rs3.321 million as detailed below:

W/C No.	Volume Measured (m ³)	Bricks Paid @ 500/m ³	Bricks Admissible (375/m ³)	Excess Bricks paid	Rate (Rs)	Overpayment (Rs in million)
46327-R	439.76	219,880	164,910	54,970	6,800	0.374
8150-L	246.89	123,445	92,584	30,861	6,800	0.210
12755-L	539.34	269,670	202,252	67,418	6,800	0.458
15703-R	275.79	137,895	103,421	34,474	6,600	0.228
139985-R	518.21	259,000	194,250	64,750	6,600	0.427
96240-R	519.45	259,725	194,794	64,931	6,500	0.422
35970-L	574.77	287,385	215,539	71,846	6,700	0.481
347100-L(A)	639.92	319,900	239,925	79,975	6,800	0.544
23056-TR	217.55	108,775	81,563	27,187	6,500	0.177

Total	3,971.68	1,985,675	1,489,238	496,412		3.321
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Audit holds that overpayment for excess usage of bricks was made due to defective financial discipline.

This resulted in overpayment to the contractors and loss of Rs3.321 million to the public exchequer.

The matter was reported to the DCO in October 2012. Management replied that payment for bricks was made in accordance with PC-I. The reply was not accepted as the payment was made in violation of PWD specification. DAC in its meeting held on 12-11-2012 directed the department for obtaining clarification from Finance Department but no further compliance was reported till finalization of this report.

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

(AIR Para No.4)

1.2.2.4 Irregular Splitting of Expenditure – Rs2.214 million

According to Sr. No. 1 of Special Powers of Communication and Works Department, Punjab Delegation of Financial Powers Rules 2006, Executive Engineer is competent to accord Technical Sanction for repair to Non-residential and Residential buildings upto Rs 300,000 and 30,000 respectively for each case.

DO Buildings drew an amount of Rs2.214 million during 2011-12 on account of “Repair & Maintenance” from Grant 24 for different schemes by splitting the schemes to avoid sanction of higher authority **Annex-C**.

Audit holds that due to poor financial discipline and weak internal controls schemes were split up to avoid sanction of higher authority.

This resulted in irregular expenditure of Rs2.214 million.

Management replied that the demand of different nature works from different departments / offices could not be grouped to a single estimate. The maintenance works were executed on need basis. The reply was not satisfactory as no evidence was

provided in support of reply. DAC in its meeting held on 12-11-2012 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 of responsibility for splitting of expenditure to avoid sanction from higher authority under intimation to Audit.

(AIR Para No.7)

1.2.2.5 Overpayment due to Application of Higher Rates – Rs1.783 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.

DO Roads paid higher rates than admissible under different development schemes involving overpayment worth Rs1.783 million during 2011-12 as detailed below:

MB No.	Name of Scheme	Description	Qty Executed	Rate Admissible as per TS Estimate (Rs)	Rate actually Charged (Rs)	Excess Rate (Rs)	Excess Amount paid (Rs in million)
2679	Construction of road main bazar Kot Radha Kishan	Base Course (Cft)	29,108	6,785.28	7,557	771.72	0.058
5203	Construction of road from Sheikhum to Manjar Wali Haveli	Sub Base (Cft)	39,690	5,497.69	5,717	80.69	0.032
-do-	-do-	Sub Base (Cft)	53,189	5,443.65	7,800	2,356.35	1.253
-do-	-do-	Base Course (Cft)	55,034	7,001.05	7,800	798.95	0.440
Total							1.783

Audit holds that application of excess rates was made due to defective financial discipline and weak internal controls.

This resulted in overpayment to the contractor and loss of Rs1.783 million to the public exchequer.

The matter was reported to the DCO in October 2012. Management replied that the quantities executed are within the revised Administrative Approval and revise Technical Sanction. The reply was not cogent being irrelevant. DAC in its meeting held on 12-11-2012 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses recovery besides fixing of responsibility for overpayment to the contractor under intimation to Audit.

(AIR Para No.14)

1.2.2.6 Unauthorized Purchase of Furniture - Rs1.449 million

According to para No. vii of Government of the Punjab Finance Department letter No. FD.SO (GOODS)44-4/2011 dated 23rd July, 2011, purchase of furniture and fixture, procurement of items of machinery and equipment including IT equipment printers fax machine photocopier shall not be allowed except with the prior approval of the austerity committee.

EDO (Health) Kasur incurred an expenditure of Rs1.449 million during 2011-12 on purchase of furniture without obtaining prior approval of Austerity Committee in violation of the instructions given above.

Audit holds that purchase of furniture without approval of austerity committee was made due to poor financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs1.449 million.

The matter was reported to the DCO in October 2012. Management replied that Health Department and its allied institutions were not covered under the ban. The reply was not accepted as there was no such exemption for purchase of furniture. DAC in its meeting held on 12-11-2012 directed the department to get regularized the expenditure besides fixing the responsibility. No compliance of DAC directives was shown till finalization of this report.

Audit stresses regularization besides fixing of responsibility for unauthorized expenditure under intimation to Audit.

1.2.2.7 Unauthorized Drawl of Allowances – Rs1.326 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 House Rent Allowance even if he does not reside in it.

Management of the following formations allowed to draw House Rent Allowance (HRA) and did not deduct 5% of basic pay despite having designated residences in RHCs, BHUs where officers / officials were posted resulting in overpayment of Rs1.326 million **Annex-D**.

Sr. No.	Name of Formation	AIR Para No.	Description	Amount (Rs in million)
1	DO Health	4	HRA	0.917
2	DO Health	4	5% maintenance charges	0.317
3	RHC Elahabad	1	5% maintenance charges	0.092
Total				1.326

Audit holds that deductions were not made due to defective financial discipline and weak internal controls.

This resulted in loss of Rs1.327 million to the public exchequer.

The matter was reported to the DCO in October 2012. DO Health and SMO RHC Elahabad replied that the amount would be recovered from concerned staff after consulting the record. DAC in its meeting held on 12-11-2012 directed the department for recovery of HRA. No compliance of DAC directives was shown till finalization of this report.

Audit stresses recovery for irregular drawl of House Rent Allowance under intimation to Audit.

1.2.2.8 Non-reduction of Rate of Sand in RCC – Rs1.309 million

As per Remarks No.4 against Sr. No. 6 of chapter “Concrete” of MRS, Composite rate shall be reduced by Rs 7 and Rs 12 per cft if Chenab sand and local sand is respectively used.

A scrutiny of development schemes executed by DO (Buildings) Kasur revealed that the rate of sand was not deducted by Rs12 per cft while making payment for RCC in following schemes.

Sr. No.	Name of Scheme	V. No. / Date	Quantity of RCC cft	Overpayment (Rs in million)
1	Merger and up gradation into Govt Girls Amrao Ali Khan Higher secondary school at Roshan Bheela	125/01-06-12	20,366	0.244
2	Construction of 10 additional class rooms in GGHS Kot Radha Kishan	218/27-06-12	5,421	0.065
3	Construction of 2-Nos Residences 18-19 Grade in DHQ Hospital Kasur	162/27-06-12	5,477	0.065
4	Construction of 8-Nos class rooms GHS Bhuchokey Majha Kasur	160/27-06-12	6,043	0.073
5	Establishment of Public Library Roshan Bheela	155/27-06-12	27,037	0.324
6	Upgradation to Nawaz Ahmad Higher Secondary school at Roshan Bheela	89/20-06-12	39,668	0.476
7	Upgradation of Govt. MC Girls HSS Basti Chiragh Shah Kasur	88/20-06-12	5,198	0.062
Total				1.309

Audit holds that non-reduction of rates was due to defective financial discipline and weak internal controls.

This resulted in overpayment to the contractors and loss of Rs1.309 million to the public exchequer.

The matter was reported to the DCO in October 2012. Management replied that works were executed as per specification of item in chapter “concrete” of MRS by using coarse sand and record entry was made accordingly. Reply was not cogent as no documentary evidence was provided in support of the reply. DAC in its meeting held on 12-11-2012 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses recovery besides fixing of responsibility for overpayment to the contractors under intimation to Audit.

(AIR Para No.6)

1.2.2.9 Unauthorized Payment of Price Variation - Rs1.143 million

According to Government of the Punjab, Finance Department Notification No.RO(Tech)FD-1-2/2010 dated: 2nd August 2010, price variation of Labour and High Speed Diesel for the work executed will be paid in the final bill on successful completion of the contract packages by the target dates and in case any contractor fails to complete the contract package by above mentioned deadlines, retrospective benefits will not be extended to that contractor. Further as per clause 55 of contract agreement “where any increase or decrease to the extent of 5% or more in the price after the acceptance of tender and before the completion of contract. Amount payable under the contract shall be adjustable to the actual variation. Adjustment of price variation shall be made on the successful completion of work. Further according to provisions / conditions (No 12) mentioned in acceptance letter “no price variation will be paid to the contractor during execution of work or delayed period”.

An examination of record of the below mentioned schemes revealed that an amount of Rs1.143 million was paid on account of price variation during 2011-12. DO Building paid the price variation in running bills whereas DO (Roads) paid price variation to the contractor inspite of the fact that the contractor failed to complete the work within specified period. Further, contractor neither applied for extension in time limit nor extension was awarded. The detail is given as under:

Sr. No.	Name of Scheme	Name of Formation	Item	Amount (Rs in million)
1	Construction of Cardiac Center at Chunian	DO Buildings	Labour	0.518
			HS Diesel	0.459
2	Construction/Widening/Improvement of Road Bhouchki Bypass road	DO Roads	Sub Base Course	0.037
			Base Course	0.093
			Bricks	0.036
			Total	1.143

Payment of price variation was due to defective financial discipline and weak internal controls.

This resulted in unauthorized payment of price variation of Rs1.143 million.

The matter was reported to the DCO in October 2012. DO (Buildings) replied that the reference of FD letter dated 02-08-2010 given by audit contains instructions for a particular work related to Irrigation Department. It cannot be applied generally. The reply was not acceptable as the clarification issued by Finance Department vide letter referred above relates to the policy matter and is applicable to all departments. DO (Roads) replied that the extension in time limit exists and price variation has been paid accordingly. The reply was not cogent as no evidence was provided in support of the reply. DAC in its meeting held on 12-11-2012 directed the DO Buildings to obtain further clarification from the Finance Department and to make recovery regarding DO Roads but no further compliance was reported till finalization of this report. No compliance of DAC directives was shown till finalization of this report.

Audit stresses recovery besides fixing of responsibility for unauthorized payment on account of price variation under intimation to Audit.

(AIR Para No.2, 15)

1.2.3 Performance

1.2.3.1 Non-collection of Pension Contribution - Rs31.18 million

According to Government of the Punjab, Local Government & Rural Development Department letter dated 15-04-1991, employees of Erstwhile Zila Council adjusted in Towns/ Tehsils w.e.f. 01.08.2002, the pension contribution @ 40 % of pay was required to be transferred to Local Government Pension Fund Account from the budget of the respective government where they were working.

Scrutiny of pension record revealed EDO (F&P) did not recover pension contribution @ 40% of the pay of the employees of Erstwhile Zila Council who were adjusted in TMAs of District Kasur. Non-collection of pension contribution amounting to Rs31.18 million resulted in accumulation of pending liabilities on account of pension of Erstwhile Zila Council employees as detailed at **Annex-E**.

Audit holds that non-collection of pension contribution was due to defective financial discipline and poor performance on part of the management.

This resulted in non-recovery of Rs31.18 million.

The matter was reported to the DCO in October 2012. Management replied that amount of Rs9.94 million has been recovered. DAC in its meeting held on 12-11-2012 directed to recover the remaining amount of Rs 21.23 million. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility for non-collection of pension contribution from TMAs under intimation to Audit.

(AIR Para No. 6)

ANNEXES

MFDAC

Sr. No.	Formation Name	Subject of Para	Nature of Observation	Amount (Rs in millions)
1	Dy. DO Agri Ext, Kasur	Payment of office rent over and above the assessment by the Excise Dept	Irregularity	0.120
2	Dy DEO (M), Pattoki	Non-transparent Payment of Merit Scholarship	Internal control weaknesses	0.299
3	EDO (W & S)	Non-transparent execution of works	Irregularity	1.267
4		Wastage of government funds on repair of non-functional vehicle	Unsound asset management	0.114
5		Unauthorized expenditure over and above the budget allocation	Irregularity	0.279
6	RHC Khudian	Non-deduction of income tax	Recovery	0.125
7		Loss due to non-deposit of fixer chemical	Recovery	0.030
8		Non-maintenance of expenditure statements for the years 2006-07, 2007-08 and 2009-10	Irregularity	-
9	DO Blood Transfusion	Misclassification of expenditure	Irregularity	0.015
10	DO Environment	Doubtful payment	Internal control weaknesses	0.014
11		Non-accountal of Store for valuing	Internal control weaknesses	0.180
12	EDO (CD)	Non-completion of CCB Schemes	Irregularity	8.372
13		Non-utilization of CCB Funds	Irregularity	902.950
14	THQ Pattoki	Unjustified expenditure through wrong classification	Irregularity	0.045
15		Unauthorized payment of TA	Irregularity	0.033
16		Irregular purchase of X-Ray	Irregularity	0.448
17		Loss due to non-deduction of Income Tax	Recovery	0.015
18	EDO (H)	Loss due to non-auction of unserviceable vehicles	Unsound asset management	2.000
19		Unauthorized purchased of ambulance	Irregularity	8.400
20		Doubtful payment of General Sales Tax	Internal control weaknesses	1.895
21		Non-recovery of rent form illegal occupant	Recovery	2.500
22		Wasteful expenditure	Performance	118.666
23		Wasteful expenditure	Performance	95.896
24		Wasteful expenditure	Performance	45.421
25	Irregular purchase of Deltamethrine	Irregularity	0.390	
26	DO (SW)	Doubtful expenditure	Internal control weaknesses	0.236
27	EDO Education	Non-recovery of Interest	Recovery	4.274
28	Gen. Nursing School	Unauthorized Payment of Mess Allowance	Recovery	0.618
29		Unauthorized payment of Mess Allowance	Recovery	0.219
30		Loss due to non-recovery of stipend	Recovery	0.139
31		Loss due to non-recovery of stipend	Recovery	0.578
32	RHC Elahabad	Un-authorized payment on account of Practicing Compensatory Allowance	Recovery	-
33		Non-surrendering of savings in the budget	Irregularity	-

34	DCO	Non-maintenance of cash book / reconciliation of statement of SDA	Irregularity	3.665	
35		Unauthorized allotment of Govt residence, non-recovery of HRA	Recovery	0.576	
36		Unjustified expenditure to avoid open competition by splitting Indents	Irregularity	0.249	
37		Unauthorized use of POL	Irregularity	0.136	
38		Unjustified purchase of Stationery	Irregularity	0.948	
39		Unauthorized Expenditure without Advertisement	Irregularity	0.572	
40		Doubtful Expenditure on Hiring of Vehicles – Rs387,500	Irregularity	0.388	
41		Doubtful & Unjustified expenditure on purchase of Lunch Boxes	Irregularity	0.514	
42		Unauthorized expenditure on hiring of tentage and furniture	Irregularity	0.441	
43		DO Buildings	Non-recovery of water charges	Recovery	-
44			Non-imposition of Penalty for Delay in Completion of Schemes	Recovery	2.032
45			Overpayment for Cement Plaster	Recovery	0.178
46	Overpayment for Pacca Brick Work		Recovery	0.060	
47	Overpayment for fairface gutka		Recovery	0.278	
48	Non-utilization of excavated earth		Recovery	0.150	
49	DOH	Unauthorized payment of Salaries	Irregularity	136.762	
50		Excess expenditure than budget allocation	Irregularity	0.400	
51		Heavy Financial Loss due to Non-deposit of Purchee Fee by BHUs	Recovery	-	
52	District Officer Livestock	Non-preparation of cash book separately	Irregularity	73.780	
53		Non-deposit of Government Money	Recovery	0.358	
54		Shortage of Medicines	Internal control weaknesses	0.271	
55		Purchase of Medicine without observing prescribed Specifications	Irregularity	1.185	
56		Loss due to non-deduction of penalty	Recovery	0.037	
57		Purchase of medicines without immediate requirement	Internal control weaknesses	0.565	
58	DO Roads	Overpayment due to allowing excessive rate for RCC work	Recovery	0.031	
59		Unauthorized expenditure on pre mixed bituminous Carpet	Irregularity	6.86	
60		Expenditure amounting in excess of the allotted budget	Irregularity	1.11	
61		Non-imposition of Penalty for Delay in Completion of Schemes	Recovery	10.882	
62		Unauthorized payment of non-scheduled items	Irregularity	0.4369	
63	EDO (F&P)	Overpayment due to allowing excessive rate for RCC work	Recovery	0.004	
64		Non-imposition of Penalty for Delay in Completion of Schemes	Recovery	1.102	
65	OFWM	Non-recovery of Unspent Balance	Recovery	1.138	
66		Excess Expenditure over and above the Budget Allocation	Irregularity	3.524	
67		Non-Disposal Of Empty Cement Bag	Recovery	0.105	
68		Overpayment by excess measurement of bricks masonry	Recovery	0.948	

69		Likely Loss to Government	Internal control weaknesses	3.66
70		Irregular Payment for construction of watercourse	Irregularity	0.799
71		Non-recovery of Farmer's Share on account of Construction of Water Courses	Recovery	7.91
72		Irregular repair of transport	Irregularity	0.362
73		Irregular repair of transport	Irregularity	0.335
74		Loss due to non-deduction of income tax at source	Recovery	0.033
75		Overpayment for Cement	Recovery	0.352
76		Non-deduction of Income Tax	Recovery	0.174
77		Overpayment for Sand	Recovery	0.073
78	DHQ	Doubtful consumption of disposable syringes and branulas	Internal control weaknesses	1.462
79		Loss to the government assets due to non-repair of three ambulances.	Unsound asset management	2.400
80		Loss of government receipts due to Non-auction of Pharmacy	Unsound asset management	0.720
81		Unauthorised payment of electricity bills	Recovery	2.376
82		Excess expenditure over budget allocation	Irregularity	0.789
83		Non-recovery of private room charges	Recovery	0.180
84		Loss due to non-utilization of generator	Unsound asset management	1.500
85		Non-deduction of Income Tax at Source	Recovery	0.027
86		Non-recovery of penal rent	Recovery	0.288
87		Non-recovery of AC Charges	Recovery	0.249
88	DEO (MEE)	Loss due to unauthorized change of cadre.	Irregularity	0.261
89		Unauthorised payment of conveyance allowance	Recovery	0.030
90		Excess expenditure over budget allocation	Irregularity	0.035
91	RHC Changa Manga	Non-supply of medicines by the contractors and non-forfeiture of securities	Irregularity	0.447
92		Unauthorised payment due to non-deduction conveyance allowance	Recovery	0.024
93		Excess expenditure over budget allocation	Irregularity	1.048
94	THQ Chunian	Non-supply of medicines by the contractors and non-forfeiture of securities	Irregularity	0.198
95		Non-recovery of one month salary	Recovery	0.056
96		Un-authorized payment of previous year liability	Irregularity	0.148
97		Unauthorized payment of Conveyance Allowance	Recovery	0.070
98	RHC Khudian	Unauthorized drawal of SSB by regular employees	Recovery	0.109

Annex – B

Rs in million

Grant No.	Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation		%age Saving
						(+) Excess	(-) Saving	
3	Provincial Excise	6.123		6.123	5.143	(-)	0.980	16
5	Forest.	16.959	4.266	21.225	20.767	(-)	0.457	2
7	Charges on A/c of Motor Vehicles Act.	2.489	0.237	2.726	2.565	(-)	0.161	6
8	Other Taxes & Duties.	18.470	0.995	19.465	18.934	(-)	0.531	3
10	General Administration.	82.216		82.216	44.863	(-)	37.352	45
15	Education.	3,114.389	155.408	3,269.797	3,265.989	(-)	3.808	0
16	Health Services.	788.660	1.209	789.869	795.344	(+)	5.475	
17	Public Health.	5.542	0.670	6.212	5.657	(-)	0.555	9
18	Agriculture.	97.150	0.300	97.450	93.575	(-)	3.875	4
19	Fisheries.	2.595		2.595	2.059	(-)	0.535	21
20	Veterinary.	102.648		102.648	84.847	(-)	17.800	17
21	Co-operative.	25.299		25.299	23.601	(-)	1.697	7
22	Industries.	4.376		4.376	3.426	(-)	0.949	22
23	Miscellaneous Departments.	6.608		6.608	5.644	(-)	0.964	15
24	Civil Works.	77.438		77.438	59.614	(-)	17.824	23
25	Communications.	144.977		144.977	133.051	(-)	11.925	8
28	Pension.	12.000		12.000	12.000		0	0
31	Miscellaneous.	25.280	0.108	25.388	22.717	(-)	2.670	11
32	Civil Defence.	6.629		6.629	2.539	(-)	4.089	62
	Financial Assistance	15.000	0	15.000	0	(-)	15.000	100
	Unforeseen Expenditure	15.000	46.472	61.472	0	(-)	61.472	100
Total Non-Development :		4,569.848	209.665	4,779.513	4,602.340	(-)	177.172	4
36	Development.	388.573		388.573	316.093	(-)	72.480	19
41	Highways, Roads & Bridges.	905.822		905.822	86.677	(-)	819.145	90
42	Government Buildings.	96.602		96.602	64.595	(-)	32.006	33
Total Development :		1,390.998	0	1,390.998	467.366	(-)	923.632	66
Grand Total :		5,960.846	209.665	6,170.511	5,069.707	(-)	1,100.803	18
Total Net Result of Surrender / Withdrawals :		0	-930.904	-930.904	0	(+)	930.904	
Net Total:		5,960.846	-721.239	5,239.606	5,069.707	(-)	169.899	3

Annex - C

Name of Scheme	V. No. & Date	Agency	Authority	Start Date	Amount (Rs in million)
M/R to indoor block in DHQ Hospital Kasur	215/27-06-12	Mirza Zubair Baig	DO(B) No.2757/C dated 08-06-12	8/6/2012	0.298
S/R to M.S Office block at DHQ Hospital Kasur	216/27-06-12	-do-	DO(B) No.2760/C dated 08-06-12	8/6/2012	0.299
M/R to Medical Officer residence at RHC Ellah Abad	98/21-06-12	Muhammad Nawaz	DO(B) No.2631/C dated 04-06-12	15-06-12	0.027
M/R to Medical Officer residence at RHC Ellah Abad	201/27-06-12	-do-	DO(B) No.2791/C dated 11-06-12	15-06-12	0.030
M/R to Medical Officer residence at RHC Ellah Abad	202/27-06-12	-do-	DO(B) No.2845/C dated 13-06-12	15-06-12	0.030
M/R to DHQ Hospital Kasur	99/21-06-12	Muhammad Ramzan	DO(B) No.2629/C dated 04-06-12	4/6/2012	0.289
S/R to DHQ Hospital Kasur	197/27-06-12	-do-	DO(B) No.2650/C dated 04-06-12	4/6/2012	0.084
M/R to DHQ Hospital Kasur	198/27-06-12	-do-	DO(B) No.2680/C dated 06-06-12	6/6/2012	0.296
M/R to Building Rest House Kasur (Main Building)	138/27-06-12	Mr. Muhammad Naseer	DO(B) No.2576/C dated 02-06-12	2/6/2012	0.275
M/R to Building Rest House Kasur (External Services)	145/27-06-12	-do-	DO(B) No.2570/C dated 02-06-12	2/6/2012	0.298
M/R to Building Rest House Kasur (Internal Services)	101/21-06-12	-do-	DO(B) No.2573/C dated 02-06-12	2/6/2012	0.288
Total					2.214

Annex - D

Name of employee	Designation	Basic Pay (Rs in million)	HRA Drawn (Rs in million)	5% Deduction (Rs in million)
M. Haneef	M.T	0.021	0.029	0.013
M. Ashraf	Dispenser	0.015	0.020	0.009
Zahid Mehmood	S.I	0.007	0.023	0.004
M. Ramzan	M.T	0.019	0.029	0.011
Sh. Naeem Shrif	Dispenser	0.013	0.020	0.008
Umt ul Shkoor	M.T	0.019	0.029	0.011
Shahid Mahmood	M.T	0.020	0.029	0.012
M. Asghar	Dispenser	0.011	0.020	0.007
M. Mansha	M.T	0.019	0.029	0.011
Latif Ahmad	M.T	0.016	0.029	0.010
M. Nawaz	Dispenser	0.010	0.020	0.006
M. Haneef	S.I.	0.012	0.023	0.007
M. Afzal	S.I.	0.012	0.023	0.007
Rashida Qamar	M.T	0.018	0.029	0.011
Azra Nasreen	LHV	0.016	0.022	0.010
Nasr Ullah Khan	Dispenser	0.016	0.020	0.009
Mehmod Ul Hasan	M.T.	0.013	0.029	0.008
Imtiaz Ahmad	M.T.	0.017	0.029	0.010
Sohail Abbas	M.T.	0.015	0.029	0.009
Mubark Ali	Dispenser	0.013	0.020	0.008
Bushra Khurshid	M.T.	0.016	0.029	0.010
Riffat Aisha	LHV	0.011	0.022	0.007
Jan M. Shahid	Dispenser	0.011	0.020	0.007
M. Saeed	M.T.	0.016	0.029	0.010
Abdul Ghafar	M.T,	0.014	0.029	0.009
M. Khan Imran	Dispenser	0.017	0.020	0.010
Mushtaq Ahmad	S.I.	0.010	0.023	0.006
M. Saleem	Dispenser	0.013	0.020	0.008
M. Saeed	M.T.	0.013	0.029	0.008
Alam Hayat Khan	M.T.	0.018	0.029	0.011
Ashraf Bibi	M.T.	0.011	0.029	0.007
Khadim Husain	Dispenser	0.010	0.020	0.006
Javaid Toor	Dispenser	0.010	0.020	0.006
Fazil ur Rehman	M.T,	0.013	0.029	0.008
Zulfiqar Ali	Dispenser	0.013	0.020	0.008
Arshad Khan	M.T.	0.013	0.029	0.008
M. Afzal	Dispenser	0.014	0.020	0.009
Total		0.918	0.918	0.319

Annex - E

Sr. No.	Name of Pensioner	Designation	From whom Pension Contribution is collected	TMA Share (Rs in million)
1	Manzoor Hussain	PTC Teacher	TMA Kasur	0.797
2	Sadika Nasreen	-do-	-do-	0.770
3	Nisar Begum	Headmistress	-do-	2.236
4	Syed Tasneem Haider	PTC Teacher	-do-	0.853
5	Muhammad Aslam	PST Teacher	-do-	1.127
6	Musrat Bano	PTC Teacher	-do-	0.899
7	Muhammad Munir Anjum	-do-	-do-	0.785
8	Fazal Ahmed Nadeem	-do-	-do-	0.770
9	Muhammad Shafi	PST Teacher	-do-	1.024
10	Muhammad Ishaq	PST Teacher	-do-	1.230
11	Muhammad Aslam	PST Teacher	-do-	1.087
12	Muhammad Yasmeen	-do-	-do-	0.952
13	Muhammad Ishaq	-do-	-do-	1.495
14	Noor Hassan	-do-	-do-	1.384
15	Shamim Akhtar	-do-	-do-	1.779
16	Parveen Akhtar Naz	SST Teacher	-do-	2.563
17	Zahida Perveen	PTC Teacher	-do-	1.596
18	Mubarak Ali	PTC Teacher	-do-	0.871
19	Muhammad Naseer Ahmed	Dispenser/EPI	TMA Pattoki	0.583
20	Abdul Raheem Saeed	PTC Teacher	-do-	0.851
21	Muhammad Ali Zaheer	PTC Teacher	-do-	0.108
22	Abdul Ghafoor	Naib Qasid	-do-	0.323
23	Bashiran Bibi	Sweeper	-do-	0.207
24	Naqbool Ahmad	PTC Teacher	-do-	0.429
25	Muhammad Mukhtar	Chowkidar	-do-	0.457
26	Kaloom Akhtar	PTC Teacher	-do-	1.210
27	Rashidan Bibi	Naib Qasida	-do-	0.712
28	Rashida Begum	PST Teacher	-do-	1.051
29	Zafar Ali Zafar	PST Teacher	-do-	1.070
30	Rahat Afza	-do-	-do-	1.044
31	Gulzar Qadir	PTC Teacher	-do-	0.922
Total				31.185