



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
NANKANA SAHIB
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, Nankana Sahib 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.

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, Sheikhupura, 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 mandated 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, Nankana Sahib for the financial year 2011-2012.

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

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

b) Audit of Expenditure and Receipts

Total expenditure of District Government, Nankana Sahib for the financial year 2011-12, was Rs3,166.874 million covering one PAO and 166 formations. Out of this, Regional Director Audit (RDA) Lahore audited an expenditure of Rs1,285.325 million which, in terms of percentage, is 41 % 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, Nankana Sahib for the financial year 2011-12, were Rs76.195 million. RDA Lahore audited receipts of Rs53.34 million which were 70% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs114.555 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs1.699 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 Rs32.453 million was noted in one case.¹
- ii. Unauthorized / irregular payments of Rs176.621 million was noted in 06 cases.²
- iii. Recovery of Rs114.555 million was pointed out in 09 cases.³
- iv. Analysis of budget and expenditure of District Government Nankana Sahib for the financial year 2011-12 revealed that the original budget was Rs3736.841 million, supplementary grant was Rs351.920 million whereas Rs352.733 million were surrendered/ withdrawn and the final budget was Rs3,384.922 million. Non-development expenditure of Rs3,325.493 million was incurred against original allocation of Rs3,324.680 million and Development Expenditure of Rs325.625 million was incurred against the original budget allocation of Rs412.161 million resulting in savings of Rs484.244 million and Rs86.537 million respectively. Total expenditure of Rs3,166.874 million was incurred against the final budget of Rs3,384.922 million, resulting in overall savings of Rs218.048 million which in terms of percentage was 6%.

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, 1.2.2.3, 1.2.2.5, 1.2.2.6, 1.2.2.8, 1.2.2.12

³ Para 1.2.2.2, 1.2.2.4, 1.2.2.7, 1.2.2.9, 1.2.2.10, 1.2.2.11, 1.2.2.13, 1.2.2.14, 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 recovery of overpayments, non-recovery of government dues, 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	3,384.922
2	Total formations under Audit Jurisdiction	166	3,384.922
3	Total Entities (PAOs) Audited	1	1,285.325
4	Total formations Audited	25	1,285.325
5	Audit & Inspection Reports	25	1,285.325
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 Classified by Categories

Rs in million

Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound asset management	-
2	Weak financial management	114.555
3	Weak internal controls	176.621
4	Others	32.453
Total		323.629

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	8.250	325.625	53.34	951.45	1,338.665*	614.536
2	Amount Placed under Audit Observation/ Irregularities of Audit	-	135.650	2.967	185.012	323.629	65.250
3	Recoveries Pointed Out at the instance of Audit	-	107.025	1.459	6.071	114.555	31.262
4	Recoveries Accepted/ Established at the instance of Audit	-	8.240	2.967	7.524	18.731	25.825
5	Recoveries Realized at the instance of Audit	-	-	1.649	0.050	1.699	0.006

* 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 Rs1,285.325 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.	176.621
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.	114.555
6	Non-production of record.	32.453
7	Others, including cases of accidents, negligence etc.	-
Total		323.629

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

CHAPTER 1

1.1 District Government Nankana Sahib

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)

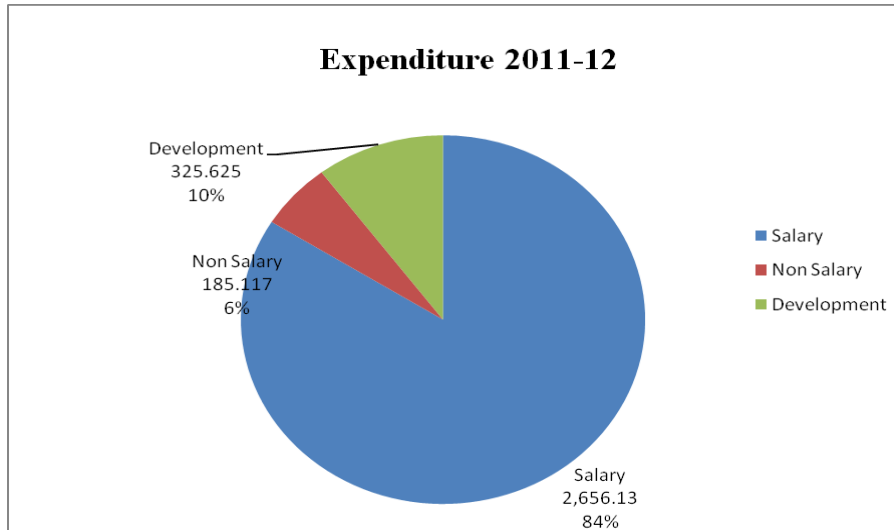
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget & Accounts (Variance Analysis)

Rs in million

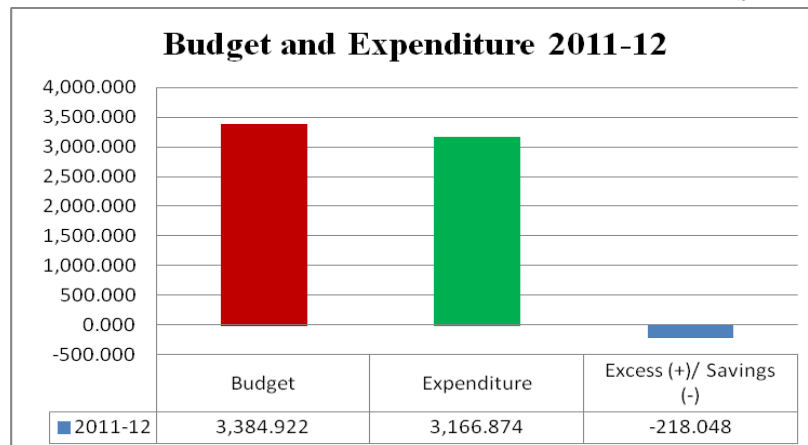
F.Y: 2011-12	Budget	Expenditure	Savings	%age Savings
Salary	3092.929	2,656.132	436.80	14
Non-salary	232.564	185.117	47.45	20
Development	412.161	325.625	86.54	21
Total	3737.654	3,166.874	570.78	15
Surrender/ withdrawn	352.733	-	352.733	-
Net Total	3,384.922	3,166.874	218.048	06

Rs in million



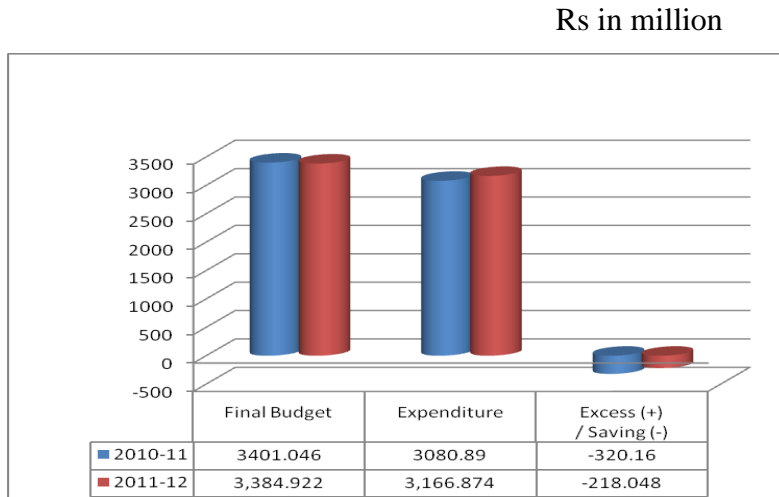
As per Appropriation Account 2011-12 of District Government Nankana Sahib, the original budget was Rs3,736.841 million, supplementary grant was Rs0.813 million whereas Rs352.733 million were surrendered/ withdrawn and the final budget was Rs3,384.922 million. Against the final budget total expenditure incurred by the District Government during 2011-12 was Rs3,166.874 million as detailed at Annex - B.

Rs in million



Savings of Rs218.048 million was shown, which in terms of percentage was 6% of the final budget.

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



There was 0.47% decrease in budget allocation and 3% 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	Special Audit Report (FYs 01.07.2005 to 31.03.2008)*	110	Not convened
2	2009-10	23	Not convened
3	2010-11	39	Not convened
4	2011-12	28	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 2008-09.

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record – Rs29.056 million

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. Further, 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.

Management of the following formations incurred an expenditure of Rs29.056 million during the financial year 2011-12, but did not produce the requisite record to Audit for verification. Hence, Audit could not verify the authenticity of the expenditure of Rs29.056 million as detailed below:

Sr. No.	Name of Formations	AIR Para No.	Description of record	Amount (Rs in million)
1	Blood Transfusion Services	1	Cost of other stores	0.375
2		3	Reconciled expenditure statement	2.500
3		4	Record of contingency	0.649
5	EDO (CD)	1	Complete record of 2 schemes	25.532
Total				29.056

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

In the absence of record, authenticity, validity, accuracy and genuineness of expenditure worth Rs29.056 million could not be verified.

The matter was reported to DCO in January 2013. EDO (CD) replied that the concerned departments had been directed to produce the record. Management of blood transfusion services replied that an enquiry committee had been constituted to fix the responsibility for non-production of record. DAC in its meeting held on 24-01-2013, directed the departments for early production of record.

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

1.2.2 Irregularities / Non-compliance

1.2.2.1 Non-completion of CCB Works - Rs97.879 million

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

Scrutiny of record of below mentioned CCB schemes amounting to Rs97.879 million revealed that the schemes were not completed within the stipulated period as agreed with the District Government Nankana Sahib, depriving the general public of their benefits.

Sr. No	Name of CCB	Detail of Project	Rs in million
1	Huda CCB	Construction of Road from Machar Colony to Safdrabad Road	2.1690
2	Umair CCB	Construction of Road from Sangla Hill to Hanglui Bhular Road	25.532
3	Al Qamar CCBs	Construction of Road from Pul kot Tahir to Thatha Road	3.017
4	Mouj CCB	Identification of Hepatices	0.600
5	Awami Ithad	Construction of Sangla Hill Road	1.927
6	Marati Social Welfare	Construction of Kot Jan Hill Road	8.496
7	Haseeb Waqas CCB	Construction of Water Course	2.955
8	Ellahi CCB	Construction of Club	34.130
9	Ellahi CCB	Onstruction of drains	19.053
Total			97.879

Audit holds that due to poor monitoring and mismanagement the schemes were not completed within the stipulated period.

The matter was reported to the DCO in January 2013. Department replied that payment was made to CCBs after seeking approval of competent Authority / DCO and estimates were technically sanctioned by the concerned executing agencies. The reply was not acceptable because the schemes were not completed within time period. DAC in its meeting held on 24-01-2013, directed to provide the completion certificates and enquire into the matter for non-completion of schemes within time period. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No.3)

1.2.2.2 Non-imposition of Penalty due to Delay - Rs53.968 million

As per instructions in clause 7 read with clause 39 of the contract document, if a contractor does not complete the work in time, he will be imposed a penalty up to 10% of the estimated cost of the project.

Management of the following formations did not impose penalty @10% of the total cost of the schemes on the contractors who did not complete the work within stipulated period of time. Further, the contractors did not apply for extension in time limit to the Engineer-in-charge.

Rs in million

Sr. No.	Name of Formation	AIR Para No.	Cost of Schemes	Penalty
1	DO (Roads)	11	23.100	2.310
2	Public Health Engineering	12	25.000	2.500
3	DO Buildings	3	494.440	49.158
Total			542.54	53.968

Audit holds that due to weak internal controls, penalty was not imposed on contractors which resulted in loss of government revenue.

This resulted in loss of Rs53.968 million to the Government and non-completion of schemes deprived the community of the desired service delivery of the socio-economic and development schemes.

The matter was reported to DCO in January 2013. DO Roads replied that the schemes were completed within the time limit. However no reply was submitted by the Public Health Engineering and DO Buildings. DAC in its meeting held on 24-01-2013, directed to recover the amount of penalty from the concerned contractors. No compliance of DAC directives was shown till finalization of this report.

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

1.2.2.3 Un-authorized Expenditure on Carpeting – Rs8.857 million

According to Finance Department’s letter No. RO (Tech) FD. 18-23/2004 dated 21st September, 2004, rate for item of carpeting shall be fixed and approved by the Chief Engineer concerned on the basis of different stages of bitumen i.e. 3% to 6% and payment will be made to the contractor as per job mix formula of bitumen used in the work.

DO (Roads) paid Rs44.568 million to contractors for the item “Plant Premixed Bituminous Carpeting” under various schemes. The amount was paid without mentioning percentage of bitumen used (including TS Estimate, Measurement Book etc.) as detailed below:

Vr. No./date	Name of Scheme	Thickness	Qty (%sft)	Rate (Rs)	Amount (Rs in million)
18/23-06-12	Const of dual carriage way from Nawaz Sharif Chowk to Police Station Sangla Hill	2.50”	134,918	7,575	10.220
23/23-06-12	W/I of college road from Faisalabad road city Sangla Hill Bridge Rakh Branch Canal Near Sikandar-E-Azam Chowk	2”	104,826	8,000	8.386
19/23-06-12	W/I of Railway road from Gurdwara Janamasthan to Mor Manawala link upto Railway Crossing	2”	223,401	6,095	13.616
19/23-06-12	W/I of Railway road from Gurdwara Janamasthan to Mor Manawala link upto Railway Crossing	1.50”	238,699	4,975	11.875
05/18-05-12	S/R to bye pass Nankana road	2”	6,104	7,710.68	0.471
Total					44.568

Audit holds that payment made without record entry of bitumen percentage in measurement book was due weak internal controls and defective financial discipline.

This resulted in unauthorized payment of Rs44.568 million to the contractor.

The matter was reported to the DCO in January 2013. It was replied that job mix formula for scheme at Sr. 1, 3 and 4 were obtained from Road Research Laboratory Lahore. The record for above mentioned scheme was verified by Audit. However no reply regarding scheme at Sr. 2 and 5 was provided. DAC in its meeting held on 240-01-2013, reduced the para to Rs8.857 million. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No.2)

1.2.2.4 Overpayment on account of Excess Quantities - Rs43.802 million

According to Finance Department letter No. F(FR)II-2/89 dated 27.3.1990, during the executing of the 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 issued the technical sanction and such authority will record reasons for the change, if any.

Management of the following formations executed different development schemes during the financial year 2011-12. The amount of Rs43.802 million was overpaid to contractors as quantities were executed over and above the TS Estimates.

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs in million)
1	Public Health Engineering	13, 14	2.122
2	DO Buildings	1, 4	41.472
3	DO Roads	12	0.208
Total			43.802

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

This resulted in overpayment to the contractor and loss of Rs43.802 million to the public exchequer.

The matter was reported to the DCO in January 2013. DO Roads replied that payment was according to the revised TS estimates. However, no reply was submitted

by Public Health Engineering and D.O. (Buildings). DAC in its meeting held on 24-01-2013, directed to recover the amount from the concerned contractors. No compliance of DAC directives was shown till finalization of this report.

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

1.2.2.5 Unauthorized Purchase of Medicine - Rs22.477 million

According to Finance Department's policy letter No. FD (FR)11-2/89 dated 1st September, 2001, bulk purchase of medicines would not be made through MSD. The EDO (Health) of the District Government is authorized only to distribute the budget allocation for medicines and the purchase will be made at the level of the DDOs.

EDO Health Nankana Sahib purchased medicines for Rs22.477 million through MSD during the year 2011-12 for supply in RHCs, DOH, DHQ and THQ Hospitals. **(Annex- C)**

Audit holds that purchase of medicines through MSD was made due to defective financial discipline and weak internal controls.

This resulted in unauthorized payment of Rs22.477 million.

The matter was reported to the DCO in January 2013. Management replied that purchase of medicines was made after fulfilling all codal formalities. The reply was not acceptable because department violated the instructions of the finance department. DAC in its meeting held on 24-01-2013 directed the department for obtaining clarification from the Health Department. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No.17)

1.2.2.6 Overpayment to CCBs – Rs5.540 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.

Scrutiny of record of below mentioned CCB schemes revealed that EDO CD Nankana Sahib made payment of Rs11.080 million as first installment against the requisite amount of Rs5.540 million. First installment was required to be released equal the amount of 20% CCB share of Rs5.540 million. This resulted in overpayment of first installment resulting in loss to the government as detailed below:

(Rs in million)

Sr. No	Name of CCB	Detail of Project	Cost of the scheme	20% CCB share	Amount Released	Overpayment
1	Huda CCB	Construction of Road from Machar Colony to Safdrabad Road	2.170	0.434	0.868	0.434
2	Umair CCB	Construction of Road from Sangla Hill to Hanglui Bhular Road	25.532	5.106	10.212	5.106
Total			27.702	5.540	11.080	5.540

Audit holds that due to poor financial discipline and weak internal controls overpayment to CCBs was made.

The matter was reported to the DCO in January 2013. Management replied that the funds were transferred according to the government instructions and involved no overpayment. The reply was not acceptable because no documentary evidence was provided. DAC in its meeting held on 24-1-2013, directed the department to recover the amount. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No.2)

1.2.2.7 Non-recovery of Contractor Profit and Overhead Charges -Rs5.106 million

According to Government of the Punjab, Finance Department letter No. RO (TECH) FD-10-2-2001 dated 28th March, 2005, contractor's profit and overhead @ 20% of the cost of material, labor and machinery etc. shall be deducted from the estimates of the project if CCB scheme is executed without contractor.

Scrutiny of record of below mentioned CCB schemes revealed that an amount of Rs25.531 million was transferred to the CCBs during 2011-12 but deduction for overhead charges and contractor profit @ 20% amounting to Rs5.106 million was not made from the estimates as the schemes were not executed through the contractor.

(Rs in million)

Sr. No.	Name of CCB	Detail of Project	Total Payment	20% Contractor's Profit & Overhead Charges
1	Huda CCB	Construction of Road from Machar Colony to Safdrabad Road	20.425	4.085
2	Umair CCB	Construction of Road from Sangla Hill to Hanglui Bhular Road	5.106	1.021
Total			25.531	5.106

Audit holds that due to poor financial discipline and weak internal controls overpayment was made.

Overpayment resulted in loss of Rs5.106 million to the public exchequer.

The matter was reported to the DCO in January 2013. Management replied that payment was made to CCBs after seeking approval of competent Authority / DCO and estimates were technically sanctioned by the concerned executing agencies. The reply was not acceptable because contractor's profit and overhead charges were not deducted. DAC in its meeting held on 24-01-2013, directed to recover the amount from the concerned CCBs. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery besides fixing of responsibility against the persons at fault under intimation to Audit.

(AIR Para No.5)

1.2.2.8 Irregular Expenditure without Open Tender – Rs4.171 million

According to Rule 13(1) of Punjab Procurement Rules 2009, the procuring agency may decide the response time for receipt of bids or proposals (including proposals for pre-qualification) from the date of publication of an advertisement or notice, keeping in view the individual procurement's complexity, availability and urgency. However, under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice. All advertisements or notices shall expressly mention the response time allowed for that particular procurement along with the information for collection of bid documents which shall be issued till a given date, allowing sufficient time to complete and submit the bid by the closing date:

Management of the following formations incurred expenditure of Rs4.171 million on procurement of different items during the financial year 2011-12. The expenditure was incurred by SMO RHC Shahkot without advertisement on PPRA's website whereas in case of DHQ Hospital purchases were made by giving less than fifteen days response time.

Sr. No	Name of Formation	AIR Para No.	Description	Amount (Rs in million)
1	DHQ Hospital	6	Purchase of Medicines	3.637
2	RHC Shahkot	5	Purchase of B&C, X-Ray	0.534
Total				4.171

Audit holds that incurring expenditure without open tender on PPRA's website was due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs4.171 million to the Government exchequer.

The matter was reported to DCO in January 2013. SMO RHC Shahkot replied that purchases were made on rate contract issued by EDO (Health). The reply was not acceptable because no documentary evidence was provided. Management of DHQ Hospital replied that the advertisement was made thirteen days before the opening of tender. The reply was not acceptable because at least fifteen days response time was

required. DAC in its meeting held on 24-01-2013, directed to get the expenditure regularized. No compliance of DAC directives was shown till finalization of this report.

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

1.2.2.9 Overpayment on account of Carriage -Rs2.318 million

According to Rule 2.10(a) (1) of PFR Vol-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

DO (Roads) paid Rs2.318 million on account of carriage of tuff paver tiles from M/s Izhar Tuff Tiles (Pvt.) Limited-Taxila to Nankana Sahib site whereas the same factory was also situated at Manga Mandi Lahore, thus charging extra mileage as detailed below:

Vr. No. & Date	Name of Scheme	Qty	Rate paid (Rs)	Rate Admissible (Rs)	Excess Rate (Rs)	Excess Payment (Rs in million)
19/23-06-12	W/I of Railway road from Gurdwara Janamasthan to Mor Manawala link upto Railway Crossing	39,798	70	40	30	1.194
23/23-06-12	W/I of college road from Faisalabad road city Sangla Hill Bridge Rakh Branch Canal Near Sikandar-E-Azam Chowk	23,580	60	40	20	0.472
18/23-06-12	Const of dual Carriageway from Telephone Exchange to (Ghullay Bajwa Railway Crossing) from adda Marh Balochan to Machar Colony Sangla Hill	31,067	61	40	21	0.652
Total						2.318

Audit holds that overpayment was made due to defective financial discipline and weak internal controls.

Overpayment on account of carriage by charging extra mileage resulted in loss of Rs2.318 million to the public exchequer.

The matter was reported to the DCO in January 2013. It was replied that the payment was made according to TS estimate which was technically sanctioned by the Chief Engineer. The reply was not acceptable because rate analysis was defective as department charged. DAC in its meeting held on 24-01-2013, directed to recover the amount from the contractors. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No.4)

1.2.2.10 Overpayment for RCC – Rs3.007 million

According to Remarks No.4 against Sr. No. 6 of chapter “Concrete” of MRS, Composite rate shall be reduced by Rs12 per cft if Chenab sand and local sand is used.

DO Buildings Nankana Sahib, during the financial year 2011-12, did not deduct Rs12 per cft for using local sand from the composite rate of RCC and made payment of Rs3.007 million to the contractors while executing different schemes. (**Annex - D**)

Audit holds that payment without reducing the rate was made due defective financial discipline and weak internal controls.

This resulted in overpayment to the contractors and loss of Rs3.007 million to the public exchequer.

The matter was reported to the DCO in January, 2013. No reply was submitted by the department in DAC meeting held on 24-01-2013.

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

(AIR Para No.5)

1.2.2.11 Non-utilization of Excavated Earth – Rs2.025 million

According to Rule 2.10(a) (1) of PFR Vol-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

A Scrutiny of development schemes revealed that DO (Roads) and DO (Buildings) did not utilize the excavated earth for earth filling under the different schemes. The new earth was used for earth filling instead of using the 2/3rd of excavated earth, resulting in overpayment of Rs2.025 million during 2011-12 as detailed at **Annex-E**.

Audit holds that overpayment of earth filling was made due weak internal controls and defective financial discipline.

This resulted in overpayment to the contractor, resulting in loss of Rs2.025 million to the public exchequer.

The matter was reported to the DCO in January 2013. Management replied that the excavated earth at Sr. Nos. 1 to 7 was not suitable for utilization in embankment due to rubbish material like polythene bags, pieces of cloth and excessive solid waste and slushy material. The reply was not acceptable because no documentary evidence except for the scheme at Sr. No. 8 was provided. DAC reduced the para to Rs2.011 million and directed to either produce the lab report or recover the amount from the concerned contractors. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No.3,7)

1.2.2.12 Purchase of Medicines without DTL Reports – Rs1.986 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.

MS DHQ Hospital purchased medicines for Rs1.986 million without DTL reports. Acceptance, payment and use of medicines without positive lab reports were against the Health Department Policy instructions.

Audit holds that purchase and use of medicines without obtaining valid DTL reports was 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 Rs1.986 million.

The matter was reported to DCO in January 2013. The department replied that DTL report of epikone injection was not available at Lahore Drug Testing Laboratory. The reply was not acceptable because no documentary evidence was provided in support of the reply. No reply was submitted by the department and DAC, in its meeting held on 24-01-2013, directed to provide the DTL reports. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No.7)

1.2.2.13 Overpayment for Bricks – Rs1.905 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) Nankana Sahib paid for 1,201,840 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 bricks having overpayment of Rs1.905 million as detailed below:

Sr. No.	Water Course No.	Area in cubic meter	Bricks	Amount (Rs in million)	Overpayment (Rs in million)
1	1826/R Jaisal	208.17	118,700	0.752	0.188
2	18125/TL Jhok Saniara	355.35	192,800	1.131	0.283
3	55986/L Said Pur	167.12	97,900	0.654	0.164
4	131164/TF 35/RB	570.72	340,300	2.157	0.539
5	60794/R Khanpur	347.58	204,400	1.158	0.290
6	43300/R Pinjran Wali	426.95	247,740	1.765	0.441
Total		2,075.89	1,201,840	7.617	1.905

Audit holds that overpayment on account of bricks was made due to defective financial discipline.

Overpayment of Rs1.905 million resulted in loss to the public exchequer.

The matter was reported to the DCO in January 2013. Management replied that work done was according to the approved procedure. The reply was not accepted as the payment was made in violation of PWD specification. DAC, in its meeting held on 24-01-2013, directed to obtain clarification from the Finance Department, Government of Punjab. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No.3)

1.2.2.14 Non-deduction of Income Tax - Rs1.696 million

According to Section 153 of Income Tax Ordinance 2001, every person shall, at the time of making the payment, deduct tax from the gross amount @ 3.5% and 6% on account of purchase of goods and services rendered respectively.

EDO (Health) Nankana Sahib made payment of Rs48.329 million on account of purchase and repair work during the financial year 2011-12 but Income Tax at the prescribed rates amounting to Rs1.696 million was not deducted from payments to suppliers and service providers as detailed below:

Sr. No.	Description	Income Tax Rate (%)	Amount (Rs in million)	Income Tax (Rs in million)
1	Purchases	3.5	48.138	1.685
2	Repair Work	6	0.191	0.011
Total			48.329	1.696

Audit holds that non-deduction of income tax was due to defective financial discipline and weak internal controls.

Non-deduction of income tax resulted in loss of Rs1.696 million to the public exchequer.

The matter was reported to DCO in January 2013. Management replied that income tax amounting to Rs197,327 had been deposited and remaining expenditure was exempted. The reply was not acceptable as no exemption certificate was provided. DAC in its held on 24-01-2013, verified the deposited amount and directed the department to provide the exemption certificate for the remaining amount. The para was reduced to Rs1.499 million. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No.8)

1.2.3 Performance

1.2.3.1 Less-realization of Government Receipts – Rs1.459 million

According to Rule 76 of PDG & TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

District Government Nankana Sahib collected only Rs213,000 during 2011-12 from shopkeepers and tenants on account of license fee, rent of shops, godowns rent and rent of land against the outstanding amount of Rs3.180 million. This resulted in less collection / realization of Rs2.967 million as detailed below:

Rs in million

Description	Arrears up to June 2011	Demand 2011-12	Total outstanding amount	Collected / Deposited	Less realization
Rent of Agriculture land	0.704	0.598	1.301	0.183	1.118
Rent of Shops at Shahkot	0.174	0.155	0.329	0.030	0.299
Rent of Shops at Bucheki	0.582	0.968	1.550	0	1.550
Total	1.460	1.721	3.180	0.213	2.967

Audit holds that less realization of government receipts was made due to poor performance and weak internal controls.

Less realization resulted in loss of Rs2.967 million to the public exchequer.

The matter was reported to the DCO in January 2013. Department replied an amount of Rs1.355 had been recovered. The reply was not cogent as an outstanding amount of Rs1.459 million was yet to be recovered. DAC in its meeting held on 24-01-2013, verified the amount recovered and directed the department to recover the remaining amount.

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

(AIR Para No.3)

ANNEXES

MFDAC

Sr. No.	Name of Formation	Description	Nature of Observation	Amount (Rs in million)
1	Blood Transfusion Services	Non-preparation / reconciliation of expenditure	Irregularity	2.18
2		Non-surrender of savings	Irregularity	0.620
3		Excess Expenditure incurred over and above budget allocation	Irregularity	0.052
4	DCO	Unauthorized Splitting of Development Work	Irregularity	25.000
5		Non-recovery Tender from Fee	Recovery	0.031
6		Non-realization of Call Deposit	Recovery	1.251
7		Unauthorised Payment	Irregularity	1.768
8	DO Roads	Unauthorized payment	Irregularity	2.530
9		Unauthorized Payment of Non-schedule Items	Irregularity	6.030
10	EDO Health	Non-production of record	Non-production of record	-
11		Unauthorized Payment of POL	Irregularity	0.704
12		Non-registration of the Ambulances	Irregularity	0.120
13	DHQ	Un authorized purchases made without the recommendation of Special Purchase Committee	Irregularity	1.834
14		Un-authorized drawl of salaries without performing designated job	Irregularity	0.146
15		Loss due to local purchase of medicine in bulk quantity	Irregularity	0.107
16		Loss due to non-deduction of HRA	Irregularity	
17	DO Agriculture	Loss due to non-finalization of court cases against substandard pesticides / fertilizers samples	Irregularity	31.500
18	RHC Sangla Hill	Unauthorised local purchase of medicines	Irregularity	-
19		Recovery of House rent	Recovery	0.031
20	RHC Shahkot	Un-authorized payment of Salaries valuing million to the Official working in other Offices	Irregularity	1.721
21		Unauthorized payment to Cook	Irregularity	0.385

22		Unauthorized payment	Irregularity	0.139
23	OFWM	Execution of Lining of Watercourses without Laboratory Analysis Of underground water	Irregularity	10.280
24		Execution of work more than cost	Recovery	0.663
25		Overpayment for cement	Recovery	0.427
26		Excess payment on account of sand	Recovery	0.028
27		RHC Bucheki	Unauthorized payment of Conveyance Allowance	Recovery
28	Lapse of government funds amounting		Irregularity	0.200
29	Excess expenditure over budget allocation		Irregularity	0.039
30	DO Livestock	Excess expenditure over budget allocation	Irregularity	0.562
31		Less Collection of AI Targets	Recovery	0.724
32		Non-recovery of pay and allowances from unauthorized appointed official.	Recovery	0.171
33	DO Forest	Non-recovery of due to theft of 30 trees.	Recovery	0.300
34		Non-surrendering of savings	Irregularity	
35		Excess exp than budget	Irregularity	0.052
36	RHC Morekhunda	Unauthorized Expenditure on Pay & Allowances Due to Shifting of Head Quarter	Irregularity	1.130
37		Unauthorized expenditure on pay & allowances of cook	Irregularity	0.197
38	RHC Rehanwala	Unauthorised payment of pay and allowance without sanctioned strength	Irregularity	0.676
39	EDO Education	Non-disbursement of SMC funds	Irregularity	2.440
40	RHC Khanqan	Non-deposit of Ambulance charges	Recovery	0.073
41	Dogran	Irregular drawl of 35% share of x-ray film Lab by the SMO	Irregularity	0.034
42	Naib Nazim	Unjustified expenditure through wrong classification	Irregularity	0.048
43		Loss due to non-deduction of income tax at source	Recovery	0.013
44	EDO Agriculture	Unauthorized Purchase of Machinery & Equipment and Furniture	Asset Management	0.034
45		Unauthorized Expenditure due to Misclassification	Irregularity	0.034
46	DO Buildings	Irregular Payment	Irregularity	67.188
47		Un-authorized payment for earth filing due to non-approval of lead chart	Irregularity	6.480

48		Weather Shield Paint	Recovery	1.936
49		Un-authorized purchased	Irregularity	6.570
50		Recovery on Account of non-reduction of Steel Rate	Recovery	4.095
51		Un-authorized payments for steel without mandatory quality tests	Irregularity	85.561
52		Non-recovery of Additional Performance Security	Recovery	13.002
53		Loss due to Misappropriation of Measurement Books	Irregularity	
54		Excess payment for Plaster	Recovery	0.426
55		Overpayment	Recovery	0.673
56		Irregular Payment	Irregularity	3.418
57		Irregular payment	Irregularity	44.749
58		Irregular payment	Irregularity	2.935
59		Irregular payment on Broken of Glass	Irregularity	0.351
60		Overpayment	Recovery	2.026
61		Overpayment	Recovery	0.009
62		Overpayment	Recovery	3.234
63		Unjustified payment	Irregularity	1.597
64		Unjustified Payment	Irregularity	0.498
65		Irregular Payment of TA / DA	Recovery	0.098
66		Over payment	Recovery	0.359
67		Overpayment for purchase of store items	Recovery	4.756

Annex - B
(Rs in million)

Grant No.	Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Excess / Saving		% age Excess/Savings
						(+)	(-)	
3	Provincial Excise.	3.896	0.000	3.896	3.218	(-)	0.678	17
5	Forest.	13.121	0.148	13.269	13.126	(-)	0.143	1
7	Charges on A/c of Motor Vehicles Act.	2.079	0.000	2.079	1.534	(-)	0.545	26
8	Other Taxes & Duties.	2.154	0.623	2.777	2.610	(-)	0.167	6
10	General Administration	88.533	0.000	88.533	41.475	(-)	47.058	53
15	Education	2,441.651	0.000	2,441.651	2,092.391	(-)	349.260	14
16	Health Services.	487.807	0.000	487.807	432.912	(-)	54.895	11
17	Public Health.	2.697	0.000	2.697	2.408	(-)	0.289	11
18	Agriculture.	77.392	0.000	77.392	68.667	(-)	8.725	11
19	Fisheries.	3.045	0.000	3.045	2.516	(-)	0.529	17
20	Veterinary.	77.063	0.000	77.063	68.618	(-)	8.445	11
21	Co-operative.	20.095	0.000	20.095	18.420	(-)	1.675	8
22	Industries.	2.878	0.000	2.878	2.843	(-)	0.035	1
23	Miscellaneous Departments.	3.593	0.042	3.635	3.613	(-)	0.022	1
24	Civil Works.	28.887	0.000	28.887	21.344	(-)	7.543	26
25	Communications.	51.893	0.000	51.893	50.631	(-)	1.262	2
31	Miscellaneous.	10.693	0.000	10.693	9.913	(-)	0.780	7
32	Civil Defence.	7.203	0.000	7.203	5.009	(-)	2.194	30
Total Non-development :		3,324.680	0.813	3,325.493	2,841.249		484.244	15
36	Development.	317.972	0.000	317.972	232.531	(-)	85.442	27
41	Highways, Roads & Bridges.	34.801	0.000	34.801	34.801		0.000	0
42	Government Buildings.	59.388	0.000	59.388	58.293	(-)	1.095	2
Total Development		412.161	0.000	412.161	325.625		86.537	21
Grand Total		3,736.841	0.813	3,737.654	3,166.874		570.781	15
Total Net Result of Surrender / Withdrawals		0	352.733	352.733	0.000		352.733	-
Net Total		3,736.841	351.920	3,384.922	3,166.874		218.048	06

Annex-C

Invoice No. & Date	Name of Supplier	Name of Medicinc	Qty	Rate	Amount (Rs in million)
HWPL/S/3601-12/10/11	Hi-Warble Pharma	Wartet Inj	3,000	21.70	0.065
12/29-11-11	Tas Pharma	Neomycin Sulphate	15,000	14.90	0.224
2688/28-11-11	Qintar Pharma	Orfid	150,000	0.60	0.090
9/23-11-11	TAS Pharma	Ketoconazole 2 %	49,600	16.20	0.804
462/29-11-11	English Pharma Indus	Inj. Zolat	5,000	41.55	0.208
GI-32/31-01-12	Evergreen Pharma	Avenac Inj	20,000	2.40	0.048
GI-031/31-1-12	Evergreen Pharma	Oksin infusion	10,000	32	0.320
108568/22-09-11	Becton Dickinson Pak	BD Syringe 3CC 23G	200,000	5.250	1.050
1000014233-A/30-08-11	Mediceena Pharma	E/D Dicofenac Sodium	1,500	35	0.053
1000014229-A/30-08-11	-do-	Inj. Amoxycillin	10,000	90	0.900
1000014479/10-01-11	-do-	Cap. Clindamycin	380,000	11.90	4.522
1000015476/10-01-12	-do-	Inf. Levofloxacin	10,000	165	1.650
1000015471/21-09-11	-do-	Tab. Baclofen	200,000	3.90	0.780
1000015472/21-09-11	-do-	Tab. Ebastin	200,000	3	0.600
1000015477/10-01-12	-do-	Tab. Theophylline	200,000	3.80	0.760
1000015478/10-01-12	-do-	Tab. Mebendazol	200,000	0.41	0.082
1000015461/21-09-11	-do-	Syp. Cefaclor	4,000	61.10	0.244
1000014232-A	-do-	Inj. Terbutaline Sulphate	18,500	8.45	0.156
1000014230-A/30-08-11	-do-	Inj. Amikacin	19,000	14.50	0.276
1000015463/21-08-11	-do-	E/D Ciprofloxacin	15,000	21	0.315
1000015469/08-11	-do-	Tab Tinidazole	100,000	4.25	0.425
1000015467/-	-do-	Silver Sulphadiazine	10,000	35	0.350
6/22-12-11	Pharma Wise Lab	Sol. Povidone Iodin	3,000	100	0.300
116370/20-12-11	Zafa Pharma	Sod. Suc Inj	5,000	63	0.315
04-11/14-11-11	ALBRO Pharma	Tab. Diclofenac Sodium	106	0.22	0.044
12/21-12-11	Rehman Rain bow	Cotton Wool	2,000	184.50	0.368
NN-048/14-12-11	Novo Nodisk Pharma	Mixtard HM	2,000	187.95	0.376
3/22-12-11	Pharma Wise Lab	Syp. Metronidazole	5,000	10.25	0.051
21111/14-11-11	Bloom Pharma	Vinex Viginal Cream	30,000	42	1.260
1000014262/08/11	Mediceena Pharma	Inj. Cefotaxime	5,000	21.60	0.108
1000014229/30-08-11	-do-	Inj. Amoxycillin	10,000	90	0.900
1000014236/30-08-11	-do-	Inf. Levofloxacin	5,000	148.50	0.743
1000014228/30-08-11	-do-	Tab. Piroxicam	484,000	0.31	0.150
1000014235/30-08-11	-do-	E/D Tobramycin	4,500	65	0.293
1000014298/26-09-11	-do-	E/D Levofloxacin	8,500	85	0.723
1000014234/30-08-11	-do-	Syp. Terbutaline	15,000	25.50	0.383
1000014232/30-08-11	-do-	Inj. Terbutaline	10,000	8.45	0.085
1000014230/30-08-11	-do-	Inj. Amikacin	30,000	14.50	0.435
1000014231/27-08-11	-do-	Tab. Tinidazole	100,000	4.25	0.425
108569/23-09-11	B.D Pakistan Ltd	Disposable Syringes 5cc	800,000	5.25	1.600
Total					22.481

Annex - D

Vr. No. / Date	Name of Scheme	Quantity of RCC cft	Over payment (Rs in million)
26/8.6.12	Provision of m/f in GBTMS TO H/L at kot hussain Khan	3,125	0.038
39/13.6.12	Provision of Security Arrangements Sensitive official Building Nankana	323	0.004
46/16.6.12	Provision of mf in GGPS Munnian Wala nnk	246	0.003
47/20.6.12	Upgradation of GGPS Chak Wottwan M/level nnk	169	0.002
50/20.6.12	Construction of sp. education centre safdarabad nnk	24,091	0.289
51/20.6.12	Upgradation of GGPS Pather Wali to E/L shahkot nnk	1,276	0.015
53/20.6.12	Const. of sp. education centre at sangla hill	34,624	0.415
55/20.6.12	Provision of m/f at GPS Malikabad nnk	898	0.011
59/20.6.12	Provision of m/f in GHS No.1 Shahkot	6,141	0.074
60/20.6.12	Construction of additional C/R at Govt., Fatima Jinah GHS Buchiana road nnk	5,074	0.061
87/21.6.12	Provision of m/f at GHS Guru Nanak nnk	423	0.005
88/21.6.12	Provision of m/f at GGHSS Shahkot nnk	5,929	0.071
89/21.6.12	Establishment of new dialysis centre unit at DHQ NNK	11,161	0.134
90/21.6.12	Upgradation of GGES chak no. 17 GB Keryal nnk	2,738	0.033
713/8507 87-88	Estab. Of RHC Bara Ghar	15,484	0.186
8570 p-91	Special Education shahkot G-1	22,558	0.271
1638 p-64	Construction of 4 nPDPstaff qtr 11-15 nnk	3,002	0.036
105/24.6.12	Provision of m/f at GHS more khunda	4,979	0.060
112/24.6.12	Construction of 4 nPDPstaff quarter grade 1-10 at nnk	2,345	0.028
114/24.6.12	Upgradation of GGPS Chak wattowan to middle level nnk	1,801	0.022
116/24.6.12	Establishment of PHYSIUTHRAPY for disable person at DHQ hospital nnk	3,407	0.041
117/24.6.12	Construction of resource centre in DCO complex nnk	6,305	0.076
122/24.6.12	Upgradation of Dhullar Graveyard at NNK sb	4,073	0.049
8521/151-52	Construction of Govt., Guru Nanak degree college nnk	27,350	0.328
8502/109	Upgradation of GGPS Pagher wali to E/L shahkot	1,276	0.015
1620/80-82	Upgradation of Dhullar Graveyard at NNK sb	4,067	0.049
7/2.4.12	Maintenance of boundary wall of CVH sangla hill nnk	2,533	0.030
15/2.4.12	Construction of GGHSS at khanqa dogran nnk	5,292	0.064
0.000			
1/6.6.12	Consverion of GGHS into model school bulair chak no.119/RB	1,323	0.016
113/25.6.12	Provision of mf at GBHS Beharipur nnk	2,674	0.032
110/25.6.12	Provision of mf at GBHS beharipur nnk	2,529	0.030
109/25.6.12	Consverion GAHS no. 2 into model school shahkot	1,646	0.020
108/25.6.12	Prov.of mf at GGES at Ahmadabad Sangla	1,178	0.014
104/25.6.12	Establishment of partk at shahkot nnk	3,355	0.040
103/25.6.12	Establishment of new primary school at kot rai ameer ali nnk	292	0.004
100/25.6.12	Upgradation of GGPS Purana choir Sangla	1,828	0.022
99/25.6.12	Provision of mf at GGPS machar colony sanla hil	330	0.004
98/25.6.12	Upgradation of GBPS to M/L at Goraya	1,678	0.020
96/25.6.12	Upgradation of GGPS to H/L chak no.88 shahkot	2,351	0.028
95/25.6.12	Provision of mf at GPS sangian wala nnk	335	0.004
91/22.6.12	Establishment of NEW GPS kot ameer ali nnk	402	0.005

90/22.6.12	Upgradation of GBMS to H/L shahkot	2,764	0.033
89/22.6.12	Upgradation of GGMS Malian wali Safdarabad to H/L NNK	2,751	0.033
88/22.6.12	Conversion of GBHS into medel school Marh Balochan sanla hill	2,549	0.031
87/22.6.12	Conversion of GBHS Warburton into model school	2,329	0.028
85/21.6.12	Upgradation of GGMS to H/L chak no.14/66 Syed Wala nnk	3,012	0.036
83/21.6.12	Upgradation of GGPS adil garh to M/L NNK	1,671	0.020
79/21.6.12	Provision of mf at GPS aror sing wala shahkot	295	0.004
59/21.6.12	Provision of m/f at GBGHS Warburton nnk	4,632	0.056
56/19.6.12	Conversion of GAKHS no.2 into model school shahkot	2,994	0.036
55/19.6.12	Upgradation of GBMS shahkot to H/L nnk	2,764	0.033
14/13.6.12	Provison of mf at GGCMS Chak no.84 Shahkot	2,216	0.027
4/6.6.12	Upgradation of GGPS sallar sydian to M/L safdarabad nnk	1,956	0.023
Total			3.007

Annex – E

Vr. No./date	Name of Scheme	Qty Excavated in Foundation (cft)	Qty not used (cft)	Rate 0%cft (Rs)	Over payment (Rs in million)
18/23-06-12	Const of dual carriage way from Nawaz Sharif Chowk to Police Station Sangla Hill	82,712	55,141	5,511.69	0.304
23/23-06-12	W/I of college road from Faisalabad road city Sangla Hill Bridge Rakh Branch Canal Near Sikandar-E-Azam Chowk	36,438	24,292	6,086	0.148
23/23-06-12	W/I of college road from Faisalabad road city Sangla Hill Bridge Rakh Branch Canal Near Sikandar-E-Azam Chowk	6,003	4,002	6,086	0.024
23/23-06-12	W/I of college road from Faisalabad road city Sangla Hill Bridge Rakh Branch Canal Near Sikandar-E-Azam Chowk	44,872	29,915	6,086	0.182
19/23-06-12	W/I of Railway road from Gurdwara Janamasthan to Mor Manawala link upto Railway Crossing	91,822	61,215	6,086	0.373
18/23-06-12	Const of dual Carriageway from Telephone Exchange to (Ghullay Bajwa Railway Crossing) from adda Marh Balochan to Machar Colony Sangla Hill	23,507	15,671	5,859	0.092
18/23-06-12	Const of dual Carriageway from Telephone Exchange to (Ghullay Bajwa Railway Crossing) from adda Marh Balochan to Machar Colony Sangla Hill	82,829	55,219	5,859	0.324
Sub total –I					1.446
43/15.6.12	Construction of RD at Hunjali Chak 121/RB nnk	4,164	795	2846.2	0.002
46/16.6.12	Provision of mf in GGPS Munnian Wala nnk	2,678	838	2460	0.002
50/20.6.12	Construction of sp. education centre safdarabad nnk	49,201	2786	2836.2	0.008
63/20.6.12	Provison of m/f at GGPS Roosay nnk	4,352	1470	2575.3	0.004
76/21.6.12	Provision of m/f at GPS Kalsooke	4,897	3082	3180	0.010
87/21.6.12	Provision of m/f at GHS Guru Nanak nnk	1,576	903	3148.2	0.003
88/21.6.12	Provision of m/f at GGHS Shahkot nnk	8,342	739	3148.2	0.002
89/21.6.12	Establishment of new dialysis centre unit at DHQ NNK	24,575	828	3522.3	0.003
93/24.6.12	Provision of m/f at GGES Chak no.8 Anand Garh	6,613	3145	3148.2	0.014
713/8507 85	Estab. Of RHC Bara Ghar	49,423	12005	3164.4	0.038
8570 p-92	Special Education shahkot G-1	33,379	9990	2836.2	0.028
94/24.6.12	Upgradation of GPS Halla Khichian to M/L nnk	6,563	1987	3074.25	0.014
96/24.6.12	Upgradation of GGPS to M/L at khan pur nnk	4,714	1583	3481.3	0.006
105/24.6.12	Provision of m/f at GHS more khunda	17,899	3732.7	2999.5	0.011
108/24.6.12	Provision of mf in GGPS Chak 88/RB shahkot nnk	3,502	1265	3632	0.005
109/24.6.12	Provision of m/f in GGPS Hussainabad nnk	4,059	1765	1999.5	0.004
112/24.6.12	Construction of 4 nPDPstaff quarter grade 1-10 at nnk	6,133	404	3529.9	0.001
118/24.6.12	Establishment of sangla hill park phas-1	30,970	19918	3086.9	0.061
122/24.6.12	Upgradation of Dhullar Graveyard at NNK sb	2,470	1895	3828	0.007
1/2.5.12	Provision of m/f in GBPS Naro ki more khunda	4,001	1360	2455	0.003
23/17.5.12	Provison of mf in GPS Laduana nnk	4,941	2206	2476	0.005
3/2.4.12	Provision of mf in GPS Ahlanian wali nnk	2,951	1203	2455	0.003
4/2.4.12	Provision of mf in GES chak no.9/62 bhara ghar nnk	4,829	1816	2455	0.004
5/2.4.12	Provision of m/f in GPS chak no.55/29	6,807	3196	2455	0.008
SDA					0.000
112/25.6.12	Upgradation of GGPS thothian khurd chak no. 10 E/L SHAHKOT	3,596	768	2377.5	0.002
108/25.6.12	Prov.of mf at GGES at Ahmadabad Sangla	3,245	356	3628.3	0.013
104/25.6.12	Establishment of partk at shahkot nnk	94,043	61117	2968.3	0.181
103/25.6.12	Establishment of new primary school at kot rai ameer ali nnk	3,253	1463	3691.5	0.005
99/25.6.12	Provision of mf at GGPS machar colony sanla hil	4,477	992	3628.3	0.004

98/25.6.12	Upgradation of GBPS to M/L at Goraya	3,026	537	3115.2	0.002
95/25.6.12	Provision of mf at GPS sangian wala nnk	4,356	1660	3147.2	0.005
94/25.6.12	Provision of mf at GGPS pididi pur nnk	4,006	1758	3147.2	0.006
91/22.6.12	Establishment of NEW GPS kot ameer ali nnk	3,705	1470	3691.5	0.005
87/22.6.12	Conversion of GBHS Warburton into model school	10,174	4380	3151.2	0.014
86/22.6.12	Provision of m/f at GPS adam pura nnk	4,024	1682	3147.2	0.005
84/21.6.12	Provision of m/f at GGMS Islam Nagar nnk	4,639	2867	3109	0.009
79/21.6.12	Provision of mf at GPS aror sing wala shahkot	4,192	1710	3602	0.006
59/21.6.12	Provision of m/f at GBGHS Warburton nnk	19,268	12845	12845	0.063
36/13.6.12	Provision of m/f at GBPS Sheikh Da Tubewell nnk	3,921	1929	3164.4	0.006
14/13.6.12	Provison of mf at GGCMS Chak no.84 Shahkot	7,237	1821	3632	0.007
Sub Total - II					0.579
Grand Total					2.025