



**AUDIT REPORT
ON
THE ACCOUNTS OF
CITY DISTRICT GOVERNMENT
LAHORE
AUDIT YEAR 2013-14**

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENT

ABBREVIATIONS & ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES & CHARTS	viii
Table 1: Audit Work Statistics.....	viii
Table 2: Audit Observations Classified by Categories	viii
Table 3: Outcome Statistics	ix
Table 4: Irregularities Pointed Out.....	x
CHAPTER-1	1
1.1 City District Government, Lahore.....	1
1.1.1 Introduction of Departments	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	1
1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives	4
1.2 AUDIT PARAS	5
1.2.1 Non-production of Record	6
1.2.2 Irregularity / Non-compliance.....	9
ANNEXURES	34

ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PESSI	Punjab Employees Social Security Institution
PFR	Punjab Financial Rules

PDSSP	Punjab Development Social Services Program
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PEEDA	Punjab Employees Efficiency, Discipline & Accountability Act
PHSRP	Punjab Health Sector Reforms Program
PESRP	Punjab Education Sector Reform Programme
PLGO	Punjab Local Government Ordinance
PMDC	Pakistan Medical and Dental Council
PMDGP	Punjab Millennium Development Goals Program
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Regulatory Authority
PVMS	Product Vocabulary of Medical Store
PW	Public Works
RHC	Rural Health Center
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
SWM	Solid Waste Management
TA	Travelling Allowance
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association
ZAC	Zila Accounts Committee

PREFACE

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

The report is based on audit of the accounts of various offices of the City District Government, Lahore for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the audit observations 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, Sheikhupura, Okara and Nankana Sahib.

The Regional Directorate has a human resource of 20 officers and staff, total 5706 man-days and the annual budget of Rs17.073 million for the Financial Year 2013-14. It has been mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Lahore carried out Audit of accounts of City District Government, Lahore for the Financial Year 2012-13.

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

Audit of City District Government, Lahore was carried out with a view to ascertain whether the expenditure was incurred with proper authorization and in conformity with laws / rules / regulations for economical procurement of assets and hiring of services etc.

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

a) 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 was incurred in conformity with the laws & rules and regulations were 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 were made in accordance with prescribed laws, rules and regulations.

b) 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.

c) Audit of Expenditure and Receipts

Total expenditure of the City District Government Lahore for the Financial Year 2012-13, was Rs19,366.058 million covering one PAO and 553 formations. Out of this, RDA Lahore audited expenditure of Rs6,046.064 million, which in terms of percentage, was 31% of the total expenditure. Regional Director Audit planned and executed Audit of forty eight (48) formations i.e. 100% achievement against the planned Audit activities.

Total receipts of the City District Government Lahore for the Financial Year 2012-13, were Rs1,495.653 million. RDA Lahore audited receipts of Rs1,095.970 million which was 74% of total receipts.

d) Recoveries at the Instance of Audit

Recovery of Rs124.131 million was pointed out during audit. An amount of Rs11.117 million was recovered and verified during the year 2013-14, till the time of compilation of report.

e) The key Audit findings of the report

- i. Non-production of record of Rs49.519 million was noted in one case.¹
- ii. Irregularity and non-compliance of Rs2,551.054 million was noted in 12 cases.²
- iii. Recovery of Rs124.131 million was pointed in 13 cases.³
- iv. Analysis of budget and expenditure of City District Government Lahore for the financial year 2012-13 revealed the original budget was Rs19,366.434 million, supplementary grant was Rs911.398 million and the final budget was Rs20,277.832 million. Non-development expenditure of Rs15,554.193 million was incurred against the final allocation of Rs16,210.706 million and Development Expenditure of Rs3,811.865 million was incurred against the final budget of Rs4,067.126 million resulting in savings of Rs656.513 million and Rs255.261 million respectively. Total expenditure of Rs19,366.058 million was incurred against the final budget of Rs20,277.832 million, resulting in overall savings of Rs911.774 million which in terms of percentage was 4.5%.

Source: Appropriation Accounts for the year 2012-13

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).

f) Recommendations

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

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.7, 1.2.2.8, 1.2.2.9, 1.2.2.10, 1.2.2.18, 1.2.2.20, 1.2.2.21, 1.2.2.23

³ Para 1.2.2.5, 1.2.2.6, 1.2.2.11, 1.2.2.12, 1.2.2.13, 1.2.2.14, 1.2.2.15, 1.2.2.16, 1.2.2.17, 1.2.2.19, 1.2.2.22, 1.2.2.24

- iii. Inquiries need to be held to fix responsibility for losses, theft and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO needs to take appropriate measures to strength internal controls / monitoring system.
- vi. The PAO needs to take appropriate action against the person(s) responsible 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	01	20,277.832
2	Total formations under Audit Jurisdiction	553	20,277.832
3	Total Entities (PAOs) Audited	01	6,046.064
4	Total formations Audited	48	6,046.064
5	Audit & Inspection Reports	48	6,046.064
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

Table 2: Audit Observations Classified by Categories

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	3.925
2	Financial management	52.362
3	Internal controls	7.681
4	Others	2,660.736
TOTAL		2,724.704

Table 3: Outcome Statistics

Rs in Million

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays audited	5.406	2092.680	1,095.970	3,947.978	7142.034	9,502.428
2	Amount placed under audit observation / Irregularities of audit	-	85.690	63.968	2,575.046	2,724.704	2,146.812
3	Recoveries pointed out at the instance of audit	-	51.918	63.968	8.245	124.131	194.219
4	Recoveries accepted / established at the instance of audit	-	8.701	59.641	3.557	71.899	115.939
5	Recoveries realized at the instance of audit	-	-	10.134	0.983	11.117	0.980

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the expenditure audited for the current year was Rs6,046.064 million.

Table 4: Irregularities Pointed Out

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	2,549.959
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of Audit opinions on the financial statements	1.095
4	Quantification of weaknesses of internal controls systems	7.681
5	Recoveries and overpayments, representing cases of established overpayment or misappropriation of public money	71.899
6	Non-production of record	49.519
7	Others, including cases of accidents, negligence etc.	44.551
TOTAL		2,724.704

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

CHAPTER-1

1.1 City District Government, Lahore

1.1.1 Introduction of Departments

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

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

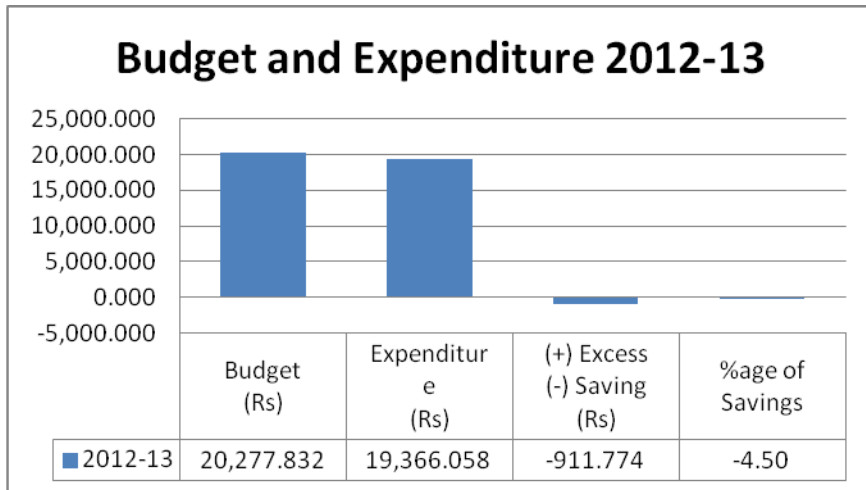
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During FY 2012-13 budgetary allocation for City District Government Lahore was Rs20,277.832 million where as the expenditure incurred during the FY was Rs19,366.058 million, showing a saving of Rs911.774 million for the period, which in terms of percentage was 4.5% of the final budget as detailed below:

(Rs in million)

F.Y: 2012-13	Budget	Expenditure	(+) Excess (-) Savings	%age of Savings
Salary	10,197.134	9,784.163	-412.971	4.05
Non Salary	6,013.572	5,770.030	-243.542	4.05
Development	4,067.126	3,811.865	-255.261	6.28
TOTAL	20,277.832	19,366.058	-911.774	4.50

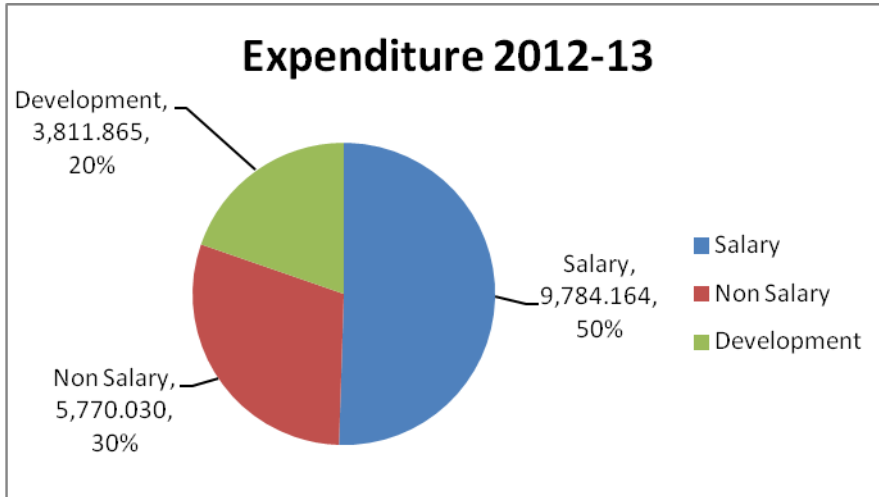
Rs in million



As per the Appropriation Accounts 2012-13 of City District Government, Lahore the original budget was Rs19,366.434 million, supplementary grant was Rs911.398 million and the final budget was Rs20,277.832 million. Against the final budget total expenditure incurred by the City District Government Lahore during 2012-13 was Rs19,366.058 million as detailed at Annexure-B.

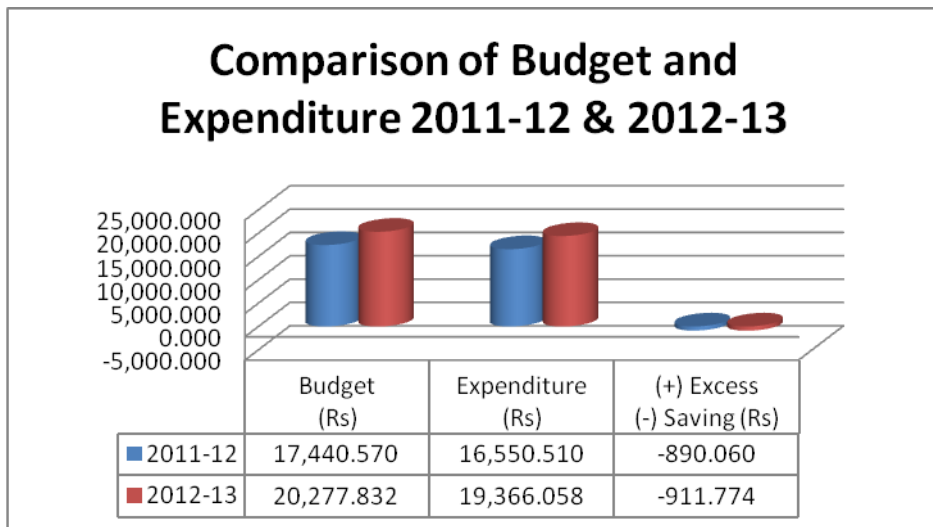
The Salary, Non-Salary and Development Expenditure comprised 50%, 30% and 20% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 16% increase in Budget Allocation and 17% increase in Expenditure respectively.

Rs in million



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

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	34	Not convened
2	2003-04	18	Not convened
3	2004-05	12	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	207	Not convened
5	2009-10	122	Not convened
6	2010-11	67	Not convened
7	2011-12	43	Not convened
8	2012-13	25	

* Special Audit Report: The title of the Audit Report reflects the Financial Year instead of the Audit Year which was 2008-2009.

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record – Rs49.519 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.

Following formations incurred expenditure of Rs49.519 million during the financial year 2009-13 but vouched accounts of the expenditure were not produced for audit scrutiny.

Formations	Financial Year	Description	Amount (Rs in million)
DO (OFWM)	2012-13	Payment to WUAs	21.559
EDO Health	2012-13	Funds transferred to PESSI	18.393
Govt. Special Education Centre Wahga Town	2012-13	Salary and Non-salary	6.385
EDO (MS)	2009-10	Salary and Non-salary	1.478
EDO (MS)	2010-11	Salary and Non-salary	1.704
RHC Raiwind	2012-13	July to December 2012 expenditure & receipts	-
Total			49.519

Audit holds that relevant record was not produced which was the violation of constitutional provisions and was deliberate on the part of the auditee and also due to defective financial discipline and weak internal controls.

In the absence of vouched account, authenticity, validity and accuracy of expenditure worth Rs49.519 million could not be verified.

Management of DO (OFWM) did not reply and management of EDO (MS) replied that office of EDO (MS) remained non-operative during this period and no expenditure was incurred. The reply was not accepted because FI Data received from AG office showed that the expenditure mentioned above was incurred for the stated period. Other offices replied that the observation was noted for compliance.

The matter was reported to the DCO in September, 2013. In case of EDO (MS), DAC in its meeting held in November 2013 directed the department to provide a certificate from EDO (F&P) and AG Office Lahore regarding non-incurrence of the expenditure during this period. In case of Special Education Centre Wahga Town, DAC directed the department for production of record. However, DO (OFWM), SMO RHC Raiwind, and EDO (Health) did not attend the DAC meeting. No further compliance was reported till finalization of this report.

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

[AIR Para No.01]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Unauthorized Utilization of CCB Funds - Rs1,160.019 million

As per the summary of Secretary LG & CD, Government of the Punjab dated 18-03-2010 approved by the Chief Minister, CCB funds can be utilized on development projects with public participation only.

During audit of EDO (F&P) Lahore for the year 2012-13, comparison of accumulated unspent balance of CCB funds on ongoing schemes and Account-IV of CDGL showed that Rs1,160.019 million was allocated for CCB whereas the same amount was not available in Account-IV. It clearly indicates that CCB funds were utilized in violation of instruction *ibid*. Further, record and detail relating to unauthorized utilization of CCB funds were not provided despite repeated requests.

Audit holds the utilization of CCB funds for other purposes as irregular which was the result of poor financial discipline.

The unauthorized utilization of CCB funds worth Rs1,160.019 million in violation of the rules deprived the community of the desired benefits of CCB schemes.

Management replied that CCB Block allocation was being reflected in on-going ADP-2008-09 and the same amount had been brought forward in financial year 2012-13. The lapse and negligence was admitted by the department.

The matter was reported to the DCO in September, 2013. In DAC meeting held in November 2013, department replied that the amount would be recouped from the provincial government. DAC pended the para for compliance. No further compliance was reported till finalization of this report.

Audit stresses upon fixing the responsibility for unauthorized utilization of CCB funds besides reimbursement of CCB funds.

[AIR Para No.03]

1.2.2.2 Unauthorized Utilization of Tied Grant - Rs872.531million

According to Rule 26 PDG & TMA Budget Rules 2003 read with Finance Department letter No. FD (DG)1-83/2012 dated 7th July 2012, all conditional (Tied) grants shall be budgeted and utilized in accordance with the conditions of the grant and re-appropriated can be made with the clear sanction of the Finance Department, Govt. of the Punjab.

During audit of EDO (F&P) Lahore, it was observed that unspent balance of Tied Grant as on 30-06-2013 was Rs1,360.093 million whereas closing balance of A/C IV was Rs487.562 million which clearly indicates that the funds under the tied grant worth Rs872.531 million were utilized in violation of conditions of tied grant without approval of the Finance Department, Government of the Punjab.

(Rs in million)

Description	Allocation	Expenditure	Unspent balance	Actual balance available	Unauthorized utilization
On-going tied grants scheme before 2012-13	1,577.720	990.918	586.802	487.562	872.531
Tied grant scheme initiated and executed during 2012-13	2,902.116	2,128.825	773.291		
Total	4,479.836	3,119.743	1,360.093	487.562	872.531

Audit holds the utilization of tied grant in violation of the conditions as irregular. This irregularity was the result of poor financial discipline.

Unauthorized utilization of tied grant resulted deprived the public of desired benefits of the grants.

Management admitted the negligence and replied that the CDGL had to utilize funds from the tied grant due to certain factors such as unprecedented budgetary cuts, additional payment of conveyance allowance, unexpected payments to two Special Education Schools and payment to Lahore Parking Company.

The matter was reported to the DCO in September, 2013. DAC in its meeting held in November 2013 directed the department to seek approval of Finance Department. No compliance was made till finalization of this report.

Audit stresses upon fixing the responsibility for unauthorized utilization of tied grant.

[AIR Para No.01]

1.2.2.3 Purchases without advertisement on the PPRA website – Rs399.263 million

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

Management of the following formations expended Rs399.263 million on procurement of different items during the financial year 2012-13. Each job order cost was over one hundred thousand but the purchases were made without advertisement on the PPRA website. The detail is given at **Annexure-C**.

Sr. No.	Formation Name	Amount (Rs in million)
1	DO Roads –I	392.467
2	DO Roads –I	3.870
3	DO (Environment)	1.579
4	DO (Livestock)	0.793
5	DO (Environment)	0.300
6	DCO	0.254
	Total	399.263

Audit holds the above purchases as irregular. This state of affair reflects poor financial discipline.

Such irregularities may result in loss to the public exchequer due to uneconomical rates.

DO Roads-I for Sr. No. 1 replied that works were allotted to NLC after getting approval from CM Punjab. For Sr. No.2, it was replied that advertisement was made on daily newspapers. Replies were not acceptable because purchases were made without advertisement at PPRA website which was mandatory. DO (Environment) replied that expenditure was incurred on account of advertisement and printing which came under local purchases for which Notification No. FD(FR) II-7/87 dated 02-10-2006 states that if the value of proposed purchase is not beyond the prescribed financial competence of sanctioning authority, purchase would be made through limited tender enquiry. The reply was not acceptable because said

notification stated that each sanction of expenditure shall bear the total amount of sanctions made during the year further this exemption was provided in Purchase Manual which however, stands replaced with Punjab Procurement Rules 2009, which now has overriding effect on the Purchase Manual. The management of DCO Office replied that the stationery and telephone sets were purchased in emergency for Returning Officers regarding General Election 2013. Reply was not acceptable because purchases were made without advertisement at PPRA website which was mandatory. No reply was submitted by DO Livestock.

The matter was reported to the DCO in September, 2013. DAC in its meeting held in November 2013 directed the departments for regularization of the above expenditure. No compliance was made till finalization of this report.

Audit stresses upon fixing responsibility for purchases without fulfilling the mandatory requirements.

[AIR Para No.1&3]

1.2.2.4 Unauthorized Expenditure due to Deviation from Approved Estimates – Rs40.156 million

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

DO Buildings-I, II and DO Road-II executed different development schemes during financial year 2012-13. The amount of Rs40.156 million (**Annexure-D**) was overpaid to contractors as a result of work executed beyond the approved estimates. It was further observed that quantities were changed by overwriting in Measurement Books.

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs)
1	DO Buildings I	1	5.880
2	DO Buildings I	5	33.772
3	DO Buildings II	10	0.227
4	DO Roads II	08	0.277
Total			40.156

Audit holds this overpayment, without revision of TS estimate by the competent authority, as irregular / unauthorized which reflects weak monitoring.

This Overpayment of Rs40.156 million may result in loss to the public exchequer.

Matter was reported to DCO in September 2013. In the DAC meeting held in November 2013, DO Buildings replied that if any error or omission was noticed, it was legally permissible to correct the entry or amount. There was no bar on overwriting / correction. Further TS would be revised. Replies were not accepted by the DAC and directed the departments to regularize the matter.

Audit stresses recovery / regularization of the matter besides fixing responsibility against the delinquent staff under intimation to Audit.

1.2.2.5 Non-collection of Government Receipts – Rs38.730 million

According to Rule 11(1&2) of PLG, (Auctioning of Collection Rights) Rules 2003, the bid received in open auction, if less than the reserve price, shall be rejected by the Nazim concerned or the person authorized by him in all cases and the contract shall be re-auctioned in the prescribed manner. The highest bid; equal to reserve price or above, received in open auction shall be accepted by the respective Nazim and placed before the Council concerned within ten days of receipt of bid for confirmation.

DO (P&FTT) self collected /auctioned the following collection rights in less than their reserve price. Further, in case of Sr. No. 1 and 2, realization was also less than last year collection as detailed below:

(Rs in million)

Sr. No.	AIR Para No.	Description of Receipt	Reserve Price	Amount Collected (self collection + auction)	Loss
1	1	Truck Adda	5.733	3.717	2.016
2	3	A/C Bus terminal Skindria Colony	78.020	67.257	10.763
3	5	34 Bays	67.500	64.580	2.920
4	7	AC Bus Terminal 9Bays	40.630	17.599	23.031
Total			191.883	153.153	38.730

Audit holds that less collection was made due to defective financial discipline which resulted in loss to the government worth Rs38.730 million.

The observations were discussed with the department; these were noted without offering any comment.

Matter was reported to the DCO in September 2013. DO (P&FTT) did not attend DAC meeting held in November 2013. No compliance was shown till finalization of this report.

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

1.2.2.6 Loss due to Non-imposition of Penalty – Rs33.232 million

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer in-charge may decide, for delay in completion of work.

Management of the following formations awarded different works to various contractors during the financial year 2012-13. Neither the contractors completed the works within stipulated time nor applied for any time extension. Non observance of the contract clauses attracted penalty @10% (max) amounting to Rs33.232 million which was not imposed. The detail is given at **Annexure-E**.

Sr. No.	Name of Formation	AIR Para No.	No. of Schemes	Amount of Penalty (Rs in million)
1	DO Roads-II	2	5	22.240
2	DO Buildings-II	2	4	10.992
Total				33.232

Audit holds that this inaction / non imposition of penalty was because of weak monitoring system.

Non-completion of schemes within the stipulated time deprived the community of the desired benefits. Similarly non-imposition of penalty resulted in loss of revenue amounting to Rs33.232 million to the Government.

Matter was reported to DCO in September 2013. In DAC meeting held in November 2013, DO Roads II replied that the schemes were delayed due to non availability of funds and site problems. DO Buildings II replied that time extension was granted by competent authority. Replies were not satisfactory as no documentary evidence was provided in support of the reply. DAC directed the departments to recover the amount of penalty.

Audit stresses upon recovery of the penalty besides fixing responsibility against the delinquent staff under intimation to Audit.

1.2.2.7 Purchase of Medicines without DTL Reports – Rs22.810 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.

Following formations made payments amounting to Rs22.810 million to suppliers on account of purchase of medicines without obtaining DTL reports. Acceptance, payment and use of medicines without positive lab reports were against the above instructions.

Sr. No.	Formation Name	Amount (Rs in million)
1	Civil Hospital Shahdra	0.024
2	EDO Health	18.393
3	RHC Chung	0.328
4	RHC Raiwind	0.162
5	Mian Munshi Hospital	1.189
6	DO Livestock	1.852
7	RHC Manga Mindi	0.343
8	RHC Kahana	0.176
9	RHC Burki	0.343
Total		22.810

Audit holds that payment without positive lab reports which is also against the professional ethics was due to weak professional / financial discipline.

This resulted in irregular expenditure of Rs22.810 million besides putting the precious lives of hundreds of patients at stake.

Managements replied that payments were made after obtaining DTL Reports but no documentary evidence was provided in support of replies.

The matter was reported to DCO in September 2013. In DAC meeting held in November 2013 directed the departments for production of DTL reports. No progress / compliance was reported till finalization of the report.

Audit stresses upon recovery of the amount paid without obtaining DTL reports along with fixing of responsibility and disciplinary action against the person(s) at fault under intimation to Audit. Audit further recommends that the possibility of pursuing the case for cancellation of registration with PMDC may also be explored.

1.2.2.8 Irregular Payment of Pay and Allowances on Account of Irregular Appointments – Rs20.294 million

According to advertisement in Daily Express dated 13-06-2012 for the appointment of Drivers, a candidate was to (must) have domicile of district Lahore along with qualification of middle, HTV license with experience of 3 years and age limit of 18 to 25 years. Similarly, advertisement in news paper “Daily Express” dated 19.1.2012 the qualification for the post of Data Entry Operator BPS-9 was to be Inter in Computer Sciences or Equivalent with an experience of 3 years in computer related work.

A. During audit of record of EDO (F&P) Lahore for the financial year 2012-13, it was revealed that a driver was appointed who did not fulfill the requisite criteria. He was not having the requisite experience of 3 years and was overage by 12 years as he was 37 years old at the time of his appointment. Further middle standard qualifying certificate was neither available on record nor produced to audit. His CNIC issued on 27-06-2002 indicated that he was resident of district Khair pur. His Domicile certificate which was issued on 08-09-2012 i.e. after the date of minutes of the meeting (16-07-2012) indicated that he was resident of district Lahore since birth. The LTV (instead of HTV) driving license was issued on 25-10-2011 by Licensing Authority Khairpur. The aforementioned facts clearly indicate that the driver did not fulfill the requisite criteria for the job.

B. During audit of record of EDO (Health) Lahore for the financial year 2012-13, it was revealed that 29 Data Entry Operators were appointed against the requisite criteria advertised in the newspaper. They did not possess the qualification of ICS and the experience of 3 years in computer related work as no record was produced in this regard.

Audit holds that irregular appointment of a driver and data entry operators is reflective of weak administrative controls.

Irregular appointments of the driver and data entry operators resulted in irregular payment of Rs20.294 million which deprived many deserving candidates of the jobs and also discouraged merit.

Management of EDO (F&P) replied that matter was related to DO (HRM). The reply was not satisfactory being evasive. EDO (Health) did not offer any comment.

The matter was reported to the DCO in September, 2013. DAC in its meeting held in November 2013 directed DO (HRM) for provision of the relevant record. EDO (Health) did not attend DAC meeting. No compliance was made till finalization of this report.

Audit stresses upon proper inquiry and appropriate action accordingly under intimation to Audit.

[AIR Para No.10]

1.2.2.9 Unauthorized expenditure for Provincial Government – Rs19.936 million

According to Rule 109(3) of PLGO 2001, no local government shall transfer monies to a higher level of Government except by way of repayment of debts contracted before the coming into force of this Ordinance or for carrying out deposit works.

DO (E&M) Lahore made payment of Rs18.374 million to University of Punjab as reimbursement of expenditure incurred by the University on the event of “Laptop Distribution Ceremony” during the financial year 2012-13. In another case Rs1.562 million was expended on pay and allowances of contingent paid staff for the camp office of Chief Minister, Punjab. Detail of unauthorized expenditure of Rs19.936 million is as under:

Sr. No.	Description	Amount (Rs in million)
1	T-Shirts and caps at Distribution of Laptops Ceremony	9.628
2	Distribution of Laptops	8.746
3	Contingent Paid Staff at CM’s Camp Office	1.562
Total		19.936

The expenditure was held unauthorized due to following reasons:

1. Laptop scheme was of the Punjab Government, therefore the expenditure incurred on the distribution ceremony was also to be borne by the Government of Punjab.
2. Reimbursement of the expenditure to University of Punjab for laptop distribution ceremony was made without concurrence of Finance Department.

3. The expenditure on account of CM Camp Office worth Rs1.562 million also related to the Provincial Government.

Audit holds that above irregularities were because of poor financial management.

This resulted in unauthorized expenditure and undue burden on funds of the CDGL.

The matter was reported to DCO in September 2013. In DAC meeting held in November 2013, department replied that the payment was made in compliance of directions of Honorable High Court Lahore and under the directions of CM Secretariat. The Reply is not acceptable as the compliance of Honorable High Court Lahore was to be made by charging the expenditure to Provincial Government Account-I instead of Account-IV of CDGL. DAC directed the department to initiate the case for reimbursement of the amount to the CDGL.

Audit stresses upon early reimbursement of the amount to the CDGL under intimation to Audit.

1.2.2.10 Purchase of Medicines against Contract Agreement without Approval of Zila Nazim / Administrator -- Rs13.278 million

Subject to the provision of PLGO, 2001, and any other rules framed there under all contract on behalf of a local government shall be made by the Nazim concerned or any other officer authorized by the Nazim in this behalf according to Section 191 of the ordinance read with Rule 4 of Punjab Local Government (contracts) Rules, 2003.

Following formations of Health Department made purchase of pharmaceuticals amounting to Rs13.278 million on the basis of rate contract concluded by EDO (Health) Lahore without authorization by the Administrator. This resulted in unauthorized conclusion of contract as detailed below: **(Rs in million)**

Sr.	Formation Name	Amount
1	Civil Hospital Shahdra	3.496
2	DOH-II	0.646
3	RHC Raiwind	1.095
4	Mian Munshi Hospital	5.835
5	IDH Hospital	1.491
6	Eye hospital Swami Nagar	0.715
Total		13.278

Audit holds that purchase of medicines without prior approval by the administrator was due to weak administrative controls.

This resulted in unauthorized expenditure of Rs13.278 million

The matter was reported to the DCO in September 2013. DAC in its meeting held in November 2013 directed EDO (Health) to provide record for conclusion of rate contract. No compliance was reported till finalization of this report.

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

(AIR Para No.1,2,6,5,4,3)

1.2.2.11 Non-recovery of Arrears of Government Receipts – Rs8.503 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.

Management of following formations did not recover government receipts of Rs8.503 million as detailed below:

Sr. No.	Formation Name	AIR Para No.	Description of Receipt	Amount (Rs in million)
1	DDO (R) Tax	1	Rent of shops	4.897
2	DDO (R) Tax	2	Non-recovery of license charges	0.950
3	DO (P&FTT)	6	Canteen General Bus Stand	2.656
Total				8.503

Audit holds that non recovery of Government receipts was due to weak administrative / financial discipline.

Non-recovery of government receipts resulted in loss of Rs8.503 million to the public exchequer.

Management of DDO (R) Tax admitted the recovery and committed to recover the amount. DO (P&FTT) did not offer any comment.

Matter was reported to the DCO in September 2013. In DAC meeting held in November 2013, department reported that recovery of

Rs1.513 million had been affected. DAC directed the department for recovery of balance amount of Rs6.990 million. DO (P&FTT) did not attend DAC meeting. No compliance was shown till finalization of this report.

Audit stresses early recovery of government dues besides fixing responsibility against the delinquent person(s) under intimation to Audit.

1.2.2.12 Non-deposit/ realization of Government Revenue – Rs7.681 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. Further, as per Rule 10 of Punjab Local Government (Auctioning of Collection Rights) Rules, 2003, at least three attempts shall be made to award the contract of collection rights of an income through open bid by the administration of local government concerned before the commencement of financial year.

A. DO (Public Facilities) did not auction some parking stands and public toilets during the financial year 2012-13. Further, scrutiny of Demand & Collection Register revealed that self recovery system was adopted and in certain cases the amount collected was not recorded (in the register)/ deposited in the treasury.

B. DO (P&FTT) did not attempt to award contract of collection of Adda fee for the pickup, Loaders and Mazda at Badami Bagh during financial year 2011-13. Further, the amount recovered on account of self collection was also not deposited into treasury.

Sr. No.	Formation Name	AIR Para No.	Description of Receipt	Amount (Rs in million)
1	DO (PF)	4	Parking stand, public toilets	1.181
4	DO (P&FTT)	6	Adda fee for pick up, Loaders and Mazda	6.500
Total				7.681

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

This resulted in loss of Rs7.681 million to the public exchequer.

The matter was reported to DCO in September 2013. In DAC meeting held in November 2013, DO (Public Facility) replied that due to construction of Metro Bus Route, many parking stands on Ferozpur road

remained close. The matter was brought into the notice of the competent authority and target was got revised. Departmental reply was not accepted by the DAC and directed the department for recovery. DO (P&FTT) did not attend DAC meeting.

Audit stresses early recovery besides fixing responsibility against the person(s) at fault.

1.2.2.13 Unauthorized Expenditure on Admixture – Rs4.775 million

According to Para (d) of Government of Punjab, Finance Department letter No. RO(Tech) F.D.2-3/2004 dated 2nd August 2004, rate analysis and specifications standardized by Finance Department shall be the basis for market rate of an item, however these can be modified, replaced and added to with the approval of Finance Department.

DO Roads II paid an amount of Rs4.775 million for the item “P/O Admixture” under different schemes for rapid strengthening in violation of PWD Specifications. Further approval of Finance Department was also not obtained. The detail of the expenditure on this account is as under:

(Rs in million)

Vr # / Date	Name of Scheme	Qty	Amount	
30/21-01-2013	Const. of RCC of Road from Safaid Masjid to Tanga Adda Chowk	16922.52	0.516	
14/11-03-2013	Const. of Metal Road Chamra Mandi Godam Road	in PCC	1843.5	0.166
		in RCC	1843.5	0.166
13/07-05-2013	Const. of Main Momen Pura Road UC 40	RCC	23885	3.372
MB Page21/3805	Const. of RCC Qayum Road from Habib Chowk to Peeco Road	42641	0.439	
MB Page 47/3807	Imp of road from sher shah to Qamar Town Kashmir Road	10967	0.116	
Total			4.775	

Audit holds that the expenditure incurred without PWD specifications as irregular which was because of defective TS estimates which resulted in unnecessary expenditure of Rs4.775 million.

The matter was reported to DCO in September 2013. In DAC meeting held in November 2013, management replied that all the roads mentioned above fall in congested city area. Traffic movement in city area could not be restricted for long time. For getting early strength of concrete, use of admixture was essential. The provision of admixture was also made in approved estimate. DAC did not accept the reply because Admixture was not the item of PWD specification. Further, approval of Finance

Department was also not obtained. DAC directed the department for recovery.

Audit stresses early recovery besides fixing responsibility against the person(s) at fault.

1.2.2.14 Non-deduction of Penalty -Rs4.629 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.

EDO (Health) Lahore did not deduct the amount of penalty of Rs4.629 million, duly recommended by the Inspection Committee for deviation from the contract clauses on account of purchase of medicines from different suppliers during 2012-13 as detailed at **Annex-F**.

Audit holds that non-deduction of penalty was the result of weak monitoring mechanism.

This resulted in overpayment of Rs4.629 million to the contractors.

The matter was reported to the DCO in September 2013. EDO (Health) did not attend DAC meeting held in November 2013.

Audit stresses upon early recovery besides fixing responsibility on the person(s) at fault under intimation to Audit.

1.2.2.15 Less Recovery on account of Parking Stand Fee - Rs4.327 million

Further, as per Rule 10 of Punjab Local Government (Auctioning of Collection Rights) Rules, 2003, at least three attempts shall be made to award the contract of collection rights of an income through open bid by the administration of local government concerned before the commencement of financial year.

DO (Public Facilities) auctioned different parking stands during the financial year 2012-13. Scrutiny of record revealed that these auctions were made two to four months after the start of financial year and self recovery was made during un-auctioned period. Further probe of the matter revealed that self collection resulting in inefficient recovery system and sustained a loss of Rs4.327 million as detailed at **Annex-G**.

Audit holds that less collection was made due to defective financial discipline and inefficient recovery system resulted in loss to the public exchequer for Rs4.327 million.

The matter was reported to DCO in September 2013. In DAC meeting held in November 2013, department replied that this office had advertised three times for the auction of parking stands for the financial year 2012-13. Bids received were placed before the competent authority for approval which was rejected by the competent authority. DAC did not accept the reply as no documentary evidence was provided in support of reply and directed the department for recovery.

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

1.2.2.16 Non-recovery of Cost of Weigh Bridge – Rs3.925 million

According to Section 126 of the PLGO 2001, in case of any loss of property of the local government, the responsibility for such loss shall be fixed by the concerned local government and the amount of the loss shall be recovered from the defaulting person and a report to this effect shall forthwith be submitted to the concerned Council in the meeting next following.

DO Roads-I paid an amount of Rs3.925 million for purchase of Portable Weigh Brdige along with Suzuki Bolan during the financial year 2011-12. Later on, in the light of EDO (Works & Services) Lahore letter

No. 33. EDO (WS) dated 05-06-2012 the same was handed over to Director Operation & Maintenance Lahore Ring Road Authority without assigning any cogent reasons.

Audit holds that unauthorized transfer of local Government property was made due to unsound asset management.

This resulted in unauthorized transfer of local Government property.

The matter was reported to DCO in September 2013. In DAC meeting held in November 2013, management replied that a letter has been issued to Chairman Lahore Ring Road Authority, for recovery. DAC directed the department for recovery from the concerned authority.

Audit stresses early recovery besides fixing responsibility against the person(s) at fault.

1.2.2.17 Overpayment for Bricks – Rs3.601 million

According to approved PWD specification (Chapter 5 of Composite Schedule Rates), 25 cft cement sand mortar is required for construction of 100 cft. bricks masonry.

DO (OFWM) paid Rs3.601 million on account of construction of water courses by measuring 500 bricks for construction of one cubic meter watercourse without setting off 25% per cubic meter against consumption of cement sand mortar during 2012-13 (**Annexure-H**).

Audit held that excess payment was made due to poor financial controls.

Non-deduction of 25% per cubic meter against consumption of cement sand mortar resulted in excess measurement of bricks involving overpayment of Rs3.601 million.

The matter was reported to the DCO in September, 2013. DO (OFWM) did not attend DAC meeting held in November 2013. No further compliance was reported till finalization of this report.

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

(AIR Para No. 1)

1.2.2.18 Irregular Payment on account of Salaries to Work Charge and Contingent Paid Staff- Rs 3.542 million

As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account. Further, According to para No. vii of Government of the Punjab Finance Department letter No. FD.SO (GOODS)44-4/2011 dated 23rd July, 2012, hiring of contingent paid staff shall not be allowed except with the prior approval of the austerity committee.

DO (SWM) made payment of Rs3.543 million on account of salaries to work charged and contingent staff. Expenditure was held irregular because it was charged to Object head “A01151-Pay of other staff” i.e regular budget instead of relevant heads i.e W107-work charge & A01152-contingent paid staff. Further, approval of austerity committee for appointments of work charged and contingent paid was neither available on record nor produced to audit.

Audit was of the view that unauthorized payment of salaries to work charged and contingent paid staff was made due to defective financial discipline and poor administration.

This resulted in irregular/ unauthorized expenditure on account of salaries to work charged and contingent paid staff.

Management replied that in Solid Waste Management, work charge employees are appointed against the regular substantive posts approved in the schedule of establishment and no allocation was made under the head Work Charge / Contingent paid staff. The reply was not satisfactory because work charged employees cannot be charged to regular pay and allowances.

The matter was reported to the DCO in September, 2013. DAC in its meeting held in November 2013 directed the department for necessary regularization. No compliance was reported till finalization of this report.

Audit stresses for early regularization of the matter.

[AIR Para No.6]

1.2.2.19 Payment of Office Rent Over and Above Assessment of the Excise Department-Rs2.612 million

According to Serial No. of 2nd Schedule of Part II of Punjab Delegation of Financial Powers Rules 2006, officer in category-I has full competency to sanction expenditure on account of rent of non-residential

buildings subject to the condition the rent does not exceed the tax assessed by the Excise & Taxation Department for the purpose of urban immovable property tax. In case the rent exceeds from the rent assessed by the Excise & Taxation Department, the Administrative Department shall give rent reasonability certificate and the rent is made on the basis of property tax.

DO (Labour) and DO (OFWM) paid rent of office building amounting to Rs2.612 million during 2011-13 over and above the rental value assessed by the Excise and Taxation Department. Moreover, neither Rent Reasonability Certificate was obtained from Administrative Department nor rent was paid on the basis of property tax as required under rule *ibid*. The detail is as under:

Formation	Period	Address	Per annum Rent assessed by E&T	Amount of Rent due	Rent Paid	Excess Payment (Rs)
DO (Labour)	July 2011 to Feb 2012	23-B, Block-C New Muslim Town	493,592	41,133 x 8 months and 02 days = 331,779	93,000 x 8 months and 02 days = 750,000	418,221
DO (Labour)	July 2012 to Feb 2013	Gulberg-III Lahore	489,000	40750 x 8 = 326,000	230,000 x 8 = 1,840,000	1,514,000
DO (Labour)	March 2013 to June 2013	233-A New Muslim Town	1,140,000	95,000 x 4 = 380,000	230,000 x 4 = 920,000	540,000
DDO (WM) Cantt	July 12 to June 13	--	123,800	123,800	264,000	140,200
Total				1,161,579	3,774,000	2,612,421

Audit holds that the payment over and above the assessment of excise and taxation department was due to weak administrative and financial controls.

This resulted in payment of office rent over and above assessment of the Excise Department worth Rs2.612 million.

DO Labour replied that all the cases were duly approved by the competent authority i.e. DCO. All types of formalities had been fulfilled. The reply was not tenable because neither Rent Reasonability Certificate was obtained from Administrative Department nor rent was paid on the basis of property tax as required under rule *ibid*. DO (OFWM) did not offer any comment.

The matter was reported to the DCO in September, 2013. DAC in its meeting held in November 2013 directed DO (Labour) to get the expenditure regularized. DO (OFWM) did not attend DAC meeting. No compliance was reported till finalization of this report.

Audit stresses fixing responsibility for non-compliance of rules besides regularization of expenditure under intimation to Audit.

[AIR Para No.1]

1.2.2.20 Unauthorized Payment on account of Pay and Allowances – Rs2.553 million

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

Officers and officials of different formations were made payments on account of pay and allowances without their admissibility / entitlement amounting to Rs2.553 million as detailed at **Annexure-I**.

Audit holds that the payments without admissibility/ entitlement were due to defective financial discipline/ management.

This resulted in overpayment/ unauthorized payment of Rs2.553 million to the officers / officials.

Management admitted the recovery.

The matter was reported to the DCO in September 2013. In DAC meeting held in November 2013 directed the departments for recovery. However, SMOs RHC Manga Mandi, Chung, Burki, Kahana, Raiwind, MS Mazang Hospital and DO (Spatial Planning) did not attend DAC meeting.

Audit stresses upon early recovery of government dues besides fixing responsibility against the person(s) at fault.

1.2.2.21 Expenditure beyond Delegated Financial Powers – Rs1.446 million

According to the Punjab Delegation of Financial Powers Rules 2009, different categories of officers have different sanctioning powers.

Management of the following formations sanctioned certain expenditure amounting to Rs1.446 million under different heads of accounts during 2012-13 beyond their delegated financial powers as detailed at **Annexure-J**.

Sr. No.	Name of Formations	AIR Para No.	Description	Financial Power (Rs)	Amount Sanctioned (Rs)
1	DO Livestock	5	Hire charges of Tentage & Furniture	50,000	94,221
2	DO Livestock	7	Stationery	300,000	349,001
3	DO (Planning)	3	Stationery	300,000	525,525
4	DDO (OFWM) Cantt	9	Rent of office Buildings	90,000	264,000
5	RHC Chung	3	Purchase of medicines	50,000	213,000
Total					1,445,747

Audit holds that expenditure incurred beyond delegated financial powers was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs1.446 million.

Management of DO (Livestock) and DO (Planning) replied that amounts were sanctioned within the delegated financial powers. Replies were not satisfactory because expenditure incurred beyond their competency. Other DDOs simply noted the observations for compliance.

The matter was reported to the DCO in September 2013. In DAC meeting held in November 2013 directed DO (Livestock) and DO (Planning) for regularization of these expenditure. However, DO (OFWM) and SMO RHC Chung did not attend DAC meeting.

Audit stresses upon necessary regularization of these expenditure besides fixing responsibility against the person(s) at fault.

1.2.2.22 Non-realization of Government Revenue –Rs 1.170 million

According to Section 118 of the Punjab Local Government Ordinance, 2001 read with Rules 12 of the Punjab Local Government (Taxation) Rules 2001, failure to pay any tax and other money claimable under this Ordinance shall be an offence and amount shall be recovered as arrears of land revenue.

DO (SWM) issued 2341 challans against the defaulters @ Rs500 each for recovery of sanitation fee aggregating to Rs1.170 million during 2012-2013 but neither recovery was effected nor judicial action was taken against the defaulters.

Audit was of the view that challans were not disposed of due to lack of streamlined procedures, defective financial discipline and weak administration.

Non-disposal of challans resulted in non-realization of Government receipts of Rs1.170 million as detailed below:

Description	Amount (Rs)
No. of pending challans	2341
Rate per challan (Rs)	500
Recoverable amount (Rs)	1,170,500

Management replied that recovery was not affected due to non-posting of Magistrate for disposal of challans. The Reply was not accepted as SWM authorities did not taken up the matter with the appropriate authorities for posting of Magistrate/ recovery of government dues.

The matter was reported to the DCO in September, 2013. DAC in its meeting held in November 2013 directed the department for recovery. No compliance was reported till finalization of this report.

Audit stresses recovery besides fixing responsibility for non-realization of government dues.

[AIR Para No.4]

1.2.2.23 Irregular Expenditure due to Misclassification-Rs1.095 million

According to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each Local Government shall ensure that authorized budget allocations are spent in conformity with the Schedule of Authorized Expenditure and that there must be an appropriation of funds for the

purpose besides sanction of an authority competent to sanction expenditure.

Following heads of offices did not charge expenditure of Rs1.095 million to proper / relevant head of account during 2012-13 as detailed at **Annexure-K**.

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs in million)
1	DCO	3	0.523
2	DO Livestock	4	0.438
3	DO (Spatial Planning)	3	0.028
4	DO (Planning)	3	0.106
Total			1.095

Audit holds that wrong classification of expenditure was due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs1.095 million.

Management of DCO office replied that Provincial Government had imposed ban on purchase of F&F, M&E and IT Equipment. The said articles were purchased in emergency according to the urgent office requirement as well as on the eve of General Election 2013. Reply was not accepted because the management defied provincial government's instructions and items the purchase of which was banned by the government (provincial) were purchased by intentional misclassification. Other DDOs simply noted the observations for compliance.

The matter was reported to the DCO in September 2013. In DAC meeting held in November 2013 directed the departments for regularization. No compliance was reported till finalization of this report.

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

1.2.2.24 Non-collection/ deduction of Withholding Tax – Rs1.004 million

According to Section 236(A)(1) of Income Tax Ordinance 2001, Any person making sale by public auction or auction by a tender, of any property or goods including property or goods confiscated or attached either belonging to or not belonging to the Government, local Government, any authority, a company, a foreign association declared to

be a company under sub-clause (vi) of clause (b) of sub-section (2) of section 80, or a foreign contractor or a consultant or a consortium or Collector of Customs or Commissioner of Inland Revenue or any other authority, shall collect advance tax, computed on the basis of sale price of such property and at the rate specified in Division VIII of Part IV of the First Schedule (5%), from the person to whom such property or goods are being sold.

- A.** DO Public Facilities leased out collection rights of different receipts of local government to various contractors during 2012-13 involving an amount of Rs25.711 million. Advance income tax @ 5% valuing Rs1.286 million was not collected and deposited as was required under the rules.
- B.** DO (E&M) paid an amount of Rs3.253 million to DGPR on account of advertisement but income tax of Rs195,153 was not deducted from their claims.

Audit holds that non-collection/deduction of income tax was not made due to weak administrative controls and defective financial discipline.

This resulted in loss due to non-collection / deduction of income tax amounting to Rs1.480 million.

DO (PF) replied that recovery would be made. DO (E&M) replied that DGPR deducted the amount of tax and deposited into treasury.

The matter was reported to the DCO in September 2013. In DAC meeting held in November 2013, DO Public Facilities replied that an amount of Rs476,407 had been received and deposited. DAC directed Public Facility for early recovery of balance amount Rs809,133 and directed to DO (E&M) to collect bill wise detail from DGPR regarding deduction and deposit of tax and get it verified from Audit.

Audit stresses upon early recovery of government dues besides fixing responsibility against the person(s) at fault.

ANNEXURES

MFDAC

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
1	DO (Spatial Planning)	Non-verification of General Sales tax	Irregularity	0.094
2		Irregular expenditure	Irregularity	0.398
3	DO (Labour)	Shifting of head quarter - Irregular expenditure on salary	Irregularity	0.475
4		Expenditure in excess of budget allocation	Irregularity	0.827
5		Non-surrendering of savings in the budget	Irregularity	2.808
6		Non-achievement of Receipt Targets	Performance	2.829
7	EDO (F&P)	Unauthorized transfer of money to the higher level of government and expenditure on the functions of higher level of government	Irregularity	395.379
8		Consolidation of receipts without taking into account the head of office of the departments and non-realization of government receipts	Irregularity	615.840
9		Deduction of Income Tax but record was not provided	Irregularity	77.124
10		Unauthorized conversion of post	Irregularity	
11		Promotion without creation of district cadre	Irregularity	
12	EDO (Education)	Heavy expenditure on Photocopies	Irregularity	0.173
13		Excess Expenditure than budget allocation	Irregularity	0.034
14	DO (SWM)	Non-monitoring of Key Performance Indicators of LWMC	Irregularity	
15		Loss due to unjustified posting of staff	Irregularity	2.385
16		Unauthorized payment of salaries to staff over sanctioned posts	Irregularity	2.328
17	DO (OFWM)	Overpayment for cement	Recovery	0.535
18		Excess payment on account of sand	Recovery	0.136
19		Overpayment due to charging excess rate of Nakkas	Recovery	0.223
20		Unauthorized delay in completion of works of Water Courses	Irregularity	7.472
21		Execution of quantities over and above TS Estimate	Irregularity	0.127
22		Non-recovery of government loss	Recovery	0.062

23		Unauthorised payment of water courses without entry in the measurement book	Irregularity	21.559
24		Unauthorised consumption of POL without approval of Fuel Consumption Certificate from valid Government Workshop.	Irregularity	-
25		Unauthentic receipts	Irregularity	0.482
26		Unauthorised shifting of head quarter	Irregularity	0.330
27		Non recovery of unspent balance	Recovery	0.197
28		Loss due to non availability of Laser Unit	Recovery	0.225
29	DO Buildings-II	Unauthorized payment of RCC Slab in raft / strip foundation	Irregularity	3.7863
31		Overpayment for aluminum glazed window	Recovery	0.216
32		Overpayment of drilling for tubewell	Recovery	0.139
33		Overpayment for fair face gutka	Recovery	0.137
34	DO Roads-III	Avoidable expenditure of consultancy fee	Irregularity	14.311
35		Overpayment due to calculation mistake	Recovery	0.429
36		Loss due to undue favor	Recovery	32.28
37	DO Public Facilities	Irregular recovery from Parking Stands	Irregularity	10.516
38		Non-achievement of Financial Targets	Irregularity	2.657
39	DO Roads-II	Irregular expenditure on Road Studd and Cat eyes	Irregularity	0.522
40	DO Livestock	Irregular purchase of syringes & medical equipments	Irregularity	0.322
41		Irregular issuance of POL to Tehsildar	Recovery	0.115
42		Unauthorized payment of Daily Wages staff	Irregularity	0.603
43	DCO	Unauthorized expenditure on salaries due to shifting of headquarter	Irregularity	
44		Unauthentic payment	Irregularity	385.583
45		Unauthorized allotment of District Government residences	Irregularity	-
46		Loss due to non deduction of HRA and 5%	Recovery	-
47		Unauthorized payment of pending liabilities	Irregularity	2.693
48	DO Roads-I	Unjustified payment of consultancy charges	Irregularity	0.450
49		Uneconomical allotment of work on account of premium allowed to NLC	Irregularity	48.035

50		Unauthorized purchase of vehicle	Irregularity	0.705
51	DO Buildings-I	Overpayment for earthwork	Recovery	0.226
52	Civil Hospital Shahdra	Use of ambulance without written request from patients – irregular expenditure on POL	Irregularity	0.700
53		Unauthorized expenditure	Irregularity	0.222
54		Loss due to non-forfeiture the securities of the suppliers	Recovery	0.068
55		Excess expenditure over budget allocation	Irregularity	1.746
56		Un-authorized expenditure	Irregularity	0.192
57		Unauthorized expenditure	Irregularity	0.686
58	EDO Health	Doubtful payment	Irregularity	2.474
59		Lavish Expenditure on consumption of Electricity	Irregularity	2.320
60		Non transparent purchased	Irregularity	0.534
61		Irregular clearance of pending liabilities	Irregularity	18.393
62	Mozang Hospital	Unlawful Retention of Government Receipt	Irregularity	0.042
63		Loss to Government due to Theft of Vehicle	Recovery	0.500
64		Non-realization of ambulance charges	Recovery	-
65		Un-authorized Payment of Non-practicing Allowance	Irregularity	0.624
66	DOH-II	Unauthorized expenditure on pay & allowances due to shifting of head quarter	Irregularity	0.277
67		Unauthorized expenditure	Irregularity	0.223
68		Unauthorized expenditure on vehicle.	Irregularity	0.127
69		Loss to the Government due to payment to contingent paid staff without performing duties	Irregularity	0.382
70		Unlawful retention of government money	Irregularity	0.154
71	RHC Chung	Unauthorized purchase of bulk medicines	Irregularity	0.185
72		Non verification of Hospital's receipts	Irregularity	0.048
73	RHC Raiwind	Use of ambulance without written request from patients – irregular expenditure on POL	Irregularity	
74		Lapse of government funds	Irregularity	0.795
75		Excess expenditure over budget allocation	Irregularity	0.327

76		Loss due to non-forfeiture the securities of the suppliers	Recovery	0.028
77		Unauthorized Expenditure on Pay & Allowances Due to Shifting of Head Quarter	Irregularity	0.069
78		Unauthorized expenditure on pay & allowances of cooks	Irregularity	0.252
79	Mian Munshi Hospital	Doubtful Consumption of stores items in hospital wards.	Irregularity	0
80	IDH Hospital	Unauthentic Expenditure of	Irregularity	1.620
81		Irregular Expenditure incurred on Local Purchase Of Medicines	Irregularity	0.501
82		Unauthorized Payment of Non Practicing Allowance	Irregularity	0.432
83		Irregular Purchase of Medicines	Irregularity	0.104
84	Eye Hospital Swami Nagar	Unauthorized purchase of machinery and equipment	Irregularity	0.463
85		Non-maintenance of Log Books	Irregularity	0.673
86		Unauthorized payments	Irregularity	0.975
87		Non transparent purchases of	Irregularity	0.364
88	Govt. Deaf and Defective Higher Secondary School Gulberg	Unauthorized payment of POL	Irregularity	0.403
89	DO Forest	Unauthorized Expenditure due to Misclassification Rs164,015	Irregularity	0.043
90	DY. DEO M AI Town	Non deduction of General Sales Tax	Irregularity	0.043
91	Dy. DEO W Nishter Town	Less recovery of FTF from students	Recovery	0.094
92	DO Fisheries	Unauthorized payment of contingent paid staff	Irregularity	0.358
93		Doubtful consumption of Electricity	Irregularity	0.398
94	Govt. College for Special Education	Irregular payment of previous year liability	Irregularity	0.599
95		Irregular payment of pay and allowances	Irregularity	2.348
96		Irregular purchase of meal items	Irregularity	0.515
97	RHC Manga Mandi	Non-deposit of receipts	Recovery	0.036
98		Loss due to non auction of unserviceable vehicles	Recovery	0.200
99		Excess expenditure than budgetary allocation	Irregularity	0.936

100		Loss to the government of millions of rupees due to non-utilization of residences	Irregularity	-
101	RHC Kahana	Non-deposit of receipts	Irregularity	0.090
102		Excess expenditure than budgetary allocation	Irregularity	1.049
103		Loss due to non auction of unserviceable vehicles	Recovery	0.200
104	RHC Burki	Non-deposit of receipts	Recovery	0.029
105		Loss due to non auction of unserviceable vehicles	Recovery	0.200
106		Payment of pay and allowances without verification of degrees	Irregularity	1.014
107		Unauthorized drawal of POL	Irregularity	0.399
108	Dy. DO (Revenue) Tax	Excess expenditure than budgetary allocation	Irregularity	2.086
109	DO (P&FTT)	Excess expenditure than budgetary allocation	Irregularity	17.411
110		Non-recovery of fine	Recovery	0.250
111	Govt. Blind Institute Sheranwala Gate	Unauthorized expenditure on account of pay and allowances	Irregularity	0.687
112		Less recovery of Govt. receipt	Recovery	0.197
113	Govt. Sunrise Institute for Blind	Less deposit of government receipt	Recovery	0.044
114		Payment of previous year liability without observing rules	Irregularity	0.858
115		Loss due to non utilization Generator	Irregularity	-
116		Irregular payment due to shifting of headquarter	Irregularity	0.107
117	EDO (Agriculture)	Un-authorized retention of closing balance	Irregularity	7.637
118		Un-authorized drawl of shortage	Recovery	0.078
119		Loss due to non-deduction of income tax at source	Recovery	11.129
120		Unauthorized payment of electricity bills	Irregularity	0.110
121		Payment of previous year liability without observing rules	Irregularity	0.212

Annexure-B

Summary of Appropriation Accounts by Grants City District Government, Lahore For the financial year 2012-13

Grant No.	Appropriation	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
						(+)	Excess
						(-)	Saving
2		0	0	0	121,562	(+)	121,562
3	Provincial Excise.	136,966,269	0	136,966,269	116,794,483	(-)	20,171,786
5	Forests.	28,844,475	1,984,991	30,829,466	30,802,971	(-)	26,495
7	Charges on A/c of M. V. Act.	52,424,150	0	52,424,150	50,579,462	(-)	1,844,688
8	Other Taxes & Duties.	103,282,790	5,053,718	108,336,508	108,298,422	(-)	38,086
10	General Administration.	1,620,931,414	0	1,620,931,414	1,322,154,128	(-)	298,777,286
11	Law & Order.	11,024,570	0	11,024,570	8,761,651	(-)	2,262,919
15	Education.	7,998,499,255	0	7,998,499,255	7,873,467,270	(-)	125,031,985
16	Health Services.	1,391,208,000	12,271,000	1,403,479,000	1,402,928,788	(-)	550,212
17	Public Health.	16,230,442	0	16,230,442	16,051,835	(-)	178,607
18	Agriculture.	91,058,660	0	91,058,660	86,570,470	(-)	4,488,190
19	Fisheries.	5,714,325	0	5,714,325	5,103,919	(-)	610,406
20	Veterinary.	140,538,185	0	140,538,185	134,893,987	(-)	5,644,198
21	Co-operation.	29,591,414	0	29,591,414	27,691,590	(-)	1,899,824
22	Industries.	10,710,904	0	10,710,904	9,374,335	(-)	1,336,569
23	Miscellaneous Departments.	33,683,179	0	33,683,179	30,106,283	(-)	3,576,896
24	Civil Works.	3,732,305,985	0	3,732,305,985	3,616,247,537	(-)	116,058,448
25	Communications.	477,887,465	0	477,887,465	450,158,861	(-)	27,728,604
31	Miscellaneous.	246,129,524	0	246,129,524	203,720,450	(-)	42,409,074
32	Civil Defence.	48,291,855	12,073,626	60,365,481	60,365,481	(-)	0
35	Loans to Govt. Servant	4,000,000	0	4,000,000	0	(-)	4,000,000
Total Non-Development :		16,179,322,861	31,383,335	16,210,706,196	15,554,193,485	(-)	656,512,711
36	Development.	1,258,794,065	0	1,258,794,065	1,158,127,267	(-)	100,666,798
41	Highways, Roads & Bridges.	1,337,927,935	880,015,000	2,217,942,935	2,163,570,684	(-)	54,372,251
42	Government Buildings.	590,389,000	0	590,389,000	490,166,830	(-)	100,222,170
Total Development :		3,187,111,000	880,015,000	4,067,126,000	3,811,864,781	(-)	255,261,219
Grand Total :		19,366,433,861	911,398,335	20,277,832,196	19,366,058,266	(-)	911,773,930

(Source: Appropriation Accounts for the financial year 2012-13)

Annexure-C

DO Environment

Description	Head Description	Date of invoice and sanction	Date of quotation	Amount in Rs.
Steamer	Advertisement	26-03-13	13-03-13	197,200
Steamer	Advertisement	22-04-13	13-04-13	197,200
Steamer	Advertisement	17-05-13	15-05-13	197,500
Steamer	Advertisement	10-06-13	07-06-13	197,200
Steamer	Advertisement	15-05-13	13-05-13	197,500
Steamer	Advertisement	21-05-13	17-05-13	198,000
Steamer	Advertisement	27-05-13	24-05-13	197,500
Steamer	Advertisement	03-06-13	31-05-13	197,200
Sub total				1,579,300
Steamer	Advertisement	15-05-13	13-05-13	100,000
Steamer	Advertisement	03-06-13	31-05-13	100,000
Steamer	Advertisement	31-05-13	29-05-13	100,000
Grand total				1,879,300

DO Livestock

Cheque No/Date	Description	Amount (Rs)
11-12-2012	Medicines	619800
11-02-13	-do-	173000
Total		792800

DCO

Cheque No/Date	Description	Amount (Rs)
3227469/28-5-13	Stationery	123,424
29-05-13	Telephone sets with UPS	130,400
Total		253,824

DO Road-I

S.No.	Name of Scheme	Work Order Date	Work Order Cost (Rs in million)
1	1. Construction of Link Road from Charrar Drain to Combined factory 2. Const. of new approach road started from Charrar drain to Aashiana Housing Scheme 3. Const. of single carriage way road from Sui Asal to road Aashiana Society Mouza Rakh Ladhkey Uchey.	04-04-2011	49.659
2	Widening / improvement of Road from Adda Plot to Mall Adda	10-04-2010	262.619
3	Reconstruction of road from main Raiwind road to Khayaban-e- Jinnah Road via Govt school Ali Raza Abad	10-03-2011	18.092
4	Rehabilitation of road Tablighi Moot No.4 inside Raiwind city	10-03-2011	27.538
5	Rehabilitation of Raiwind Manga Road inside Raiwind city	10-03-2011	17.983
6	Rehabilitation of Raiwind Sundar Road inside Raiwind city	10-03-2011	16.576
Total			392.467

DO Road-I

V. No/Date	Description	Amount (Rs)
1/6-11-12	Portable Weigh Bridge	3,200,000
-do-	Ups & Battery	20,000
-do-	Suzuki Bolan	650,000
Total		3,870,000

Annexure-D

DO Buildings-I

MB No./ Page No.	Name of Scheme	Item	Qty in Estimate	Qty paid	Excess Qty	Rate	Excess amount
226/6586	Construction of GGHS Bowli camp Lahore 168	Excavation	17871	29364	11493	4118.40	47333
169		Pacca Brick Work 1:6 F/P	13348	18630	5282	16090.15	849882
173-74		fabrication	8552	10092	1540	10924.60	168238
181		Mosaic flooring	3359	4210	851	7669.10	65264
187		Excavation in open area	37500	47689	10189	8900	90682
253/7563	Construction of GBHS Bowli camp Lahore P- 108	Pacca Brick Work 1:6 F/P	16778	19019	2241	16090.15	360580
122		Single layer tile	4622	5285	663	6254.15	41465
123		Mosaic flooring	5477	6420	943	7669.15	72320
290/7496	Upgradation of GGHS Ranger colony Lahore P-56-57	excavation	17760	20738	2978	4118.40	12265
58		Pacca Brick Work 1:6 F/P	12249	13814	1564	16090.15	251810
61-62		RCC 124 in roof slab	4018	4038	20	286.90	5738
63		Fabrication	25414	28727	3313	10924.60	361932
69		Dry rammed brick ballast 1-1/2"-2"	4536	6987	2451	3344.20	81966
70		Mosaic flooring G/f	5461	5871	410	7669.15	31444
70		Mosaic flooring f/f	5853	10183	4330	7669.15	332074
72		Single layer of tile	6583	6616	33	6274.15	2070
72-73		Cement pointing	14419	15008	589	1645.00	9689
243/7153 P-105	Const. of 2 nd floor in Govt. E/S custom colony Lahore	Pacca Brick Work 1:6 2/F	3486	4270	784	17230.95	135091
113-14		Single layer of tile in 2/F	3175	3413	238	6425.75	15293
130/5174	Upgradation of GGPS Nathoki to M/L page-70	Pacca Brick Work 1:6 G/F	1892	2340	448	16222.45	72677

71-72		Fabrication	6793	8133	1340	10091.85	135231
74-75		Single layer tile	1664	3101	1437	6425.86	92340
79-80		Dry rammed brick	921	1679	758	2798.40	21212
240/6500 P99-100	Const. of Hall at CDG H/S Islampura Krishan Nagar	CC Plain 1:4:8	388	533	145	13911.60	20172
101		RCC 1:1-1/2:3	1631	1688	57	285.65	16279
104		RCC 1:2:4	3253	4035	782	263.50	206057
103		Sand uner floor	11641	11960	319	1207.60	3852
107		Gypsum false	3201	3333	132	55.00	7260
114		Mosaic dado skript	734	852	120	6291.95	7550
115		Single layer tile	3490	3552	62	5615.65	3482
116		Tube light	24	28	04	946.05	3624
224/6584	Const. of add. 3 C/R & 155-157boundary wall at GPS Grumangat Lhr. 63-64	RCC 1:2:4 G/F	163	269	106	286.90	30411
	64-65	fabrication	5329	5453	124	10924.60	13547
	66-67	Pacca Brick Work 1:6 F/P	1763	2240	477	16090.15	76750
	73-74	Pacca Brick Work 1:6 G/F	501	945	444	16945.50	75238
	76-76	Single layer tile	319	411	92	6254.15	5753
		F/F	1695	1720	25	6612.59	1653
250/7560	CDG G/H School Munawar Sultan Road Lahore P-39-40	P/L CC 1:6:18	1720	2326	606	6672	40432
		Pacca Brick Work 1:6 G/F	2333	2939	606	14281.35	86545
232/6592	Con. of add. C/R and reconst. Of B/W at CDG H/S Islam Nagar Aziz colony P-113-114	excavation	13657	22266	8609	3279.80	282358
	114-15	P/L CC 1:6:12	1598	4101	2503	6953.23	174039
	79	New earth filling	63149	70014	6865	6057.89	41587
							4353185

DO Buildings-I

MB No./ Page No.	Name of Scheme	Item	Qty in Estimate	Qty paid	Rate	Excess amount
290/7496	Upgradation of GGHS Ranger colony Lahore P-57-58	Cement Concrete 1.6.18	nil	3780	8465.10	319981
243/7153 P-106-07	Const. of 2 nd floor in Govt. E/S custom colony Lahore	RCC F/F	nil	345	275.00	94892
231/6891	Rem. work of b. wall at CDG boys high school wahdat colony	S/E street light pole	nil	3	933.50	2801
	P-125-28	Streety light lamp	nil	3	3111.20	9334
240/6500 P99-100	Const. of Hall at CDG H/S Islampura Krishan Nagar	Cement pointing	nil	2260	1360.75	30753
120		Floracent tube light	nil	20	2500.00	50000
123		Street light		5	4500.00	22500
224/6584	Const. of add. 3 C/R & boundary wall at GPS Grumangat Lhr. 97	1-1/2" mosaic flooring	nil	633	6933.35	43888
232/6592	Con. of add. C/R and reconst. Of B/W at CDG H/S Islam Nagar Aziz colony P-121	½" cement plaster 1:4"	Nil	242416	1100.00	268576
	p-127	2" mosaic flooring	nil	11035	6200.00	684170
Total						1526895

DO Buildings-I

MB No. with page	Name of Work	Item	Specification as per estimate	Specification as per MB	Amount paid (Rs)
226/6586	Construction of GGHS Bowli camp Lahore P- 3-4	Pacca Brick Work 1:6 F/P	3*154(5.25+1.5)/2*2.75	1*172(2- 1/4+1- 1/4)1/2*3/4	2967655
P-4-5		P/L of DPC 124	3*149.875*1.125	1-681*1-1/8	30598
P-20-22		Pacca Brick Work 1:6 G/F			760006
p-7		Excavation in Foundation			120931
		RCC 124 in roof slab			790881
253/7563	Construction of GBHS Bowli camp Lahore P-	Pacca Brick Work 1:6 F/P			3060145

	108				
108		P/L of DPC 124			31780
114		Pacca Brick Work 1:6 G/F			1048078
107		Excavation in Foundation			82034
118		RCC 124 in roof slab			975460
236/6896	Upgradation of GGHS Ranger colony Lahore P-2 to4	Excavation			85407
4-6		Cement Concrete 1.6.12			319981
6-11		Pacca Brick Work 1:6 GF			1407832
11-14		Damp Proof Course			58288
44-48		RCC 1:2:4			1158502
48-51		Pacca Brick Work 1:6 FF			1490089
55-56		RCC 1:2:4 F/F			1195947
		Pacca Brick Work 1:6 F/P			2222693
204/5198	Const. of 2 nd floor in Govt. E/S custom colony Lahore p-10-12	Pacca Brick Work 1:6 2/F			735762
14-15		RCC 124 in roof slab			292847
17		CC brick ballast 1:6:12			72052
22		Pacca Brick Work 1:6 G/F			389339
17-19		Pacca Brick Work 1:6 F/P			316182
130/5174	Upgradation of GGPS Nathoki to M/L page-4	Pacca Brick Work 1:6 F/P			26038
	5-6	Pacca Brick Work 1:6 G/F			379605
	6-8	Pacca Brick Work 1:6 F/F			573961
	12-14	RCC 1:2:4			173040

		G/F			
		RCC 1:2:4 F/F			300750
240/6500 P3	Const. of Hall at CDG H/S Islampura Krishan Nagar	RCC 1:1- 1/2:3			482177
P-3-4		Damp Proof course			9038
4-5		Pacca Brick Work 1:6 G/F			416917
		Pacca Brick Work 1:6 F/P			363299
10		RCC 1:2:4			1063223
224/6584 & 223/6484	Const. of add. 3 C/R & boundary wall at GPS Grumangat Lhr. 13	Excavation P-65-66			13751
66	Page-13-14	P/L cc Brick or stone			52740
P-66-67	20	Pacca Brick Work 1:6 F/P			360419
P-67&68	22-23	DPC 1:2:4			14840
P-73-74		Pacca Brick Work 1:6 G/F			160135
P-62	3-4	Pacca Brick Work 1:6 F/F			536695
P_68	40	Pacca Brick Work 1:5 OTB			245623
P-72	33-35	RCC 1:2:4 F/F			303359
63	7-8	RCC 1:2:4 G/F			77176
241/7451	Upgradation of GGPS Khamba M/L CM Open kat.P-4-6	Pacca Brick Work 1:6 2/F			562963
144	27-28	Pacca Brick Work 1:6 3/F			80989
P-141	9-10	RCC 1:2:4 2/F			370903
160/3736 P-5-7	Const. of special education centre Shalimar town lahore	Pacca Brick Work 1:6 F/P			2918243
8-9		P/L DPC (1:2:4) 1- 1/2"			80339

141-152		Pacca Brick Work 1:6 G/F			2104796
203/5183 p-8-14		Pacca Brick Work 1:6 F/F			2488175
					33771683

DO Buildings-II

MB #	Qty Estimated	Qty Executed	Excess Qty	Rate	Amount
45/5136	840	1888	1048	216.50	226,892

DO Roads-II

Vr # / Date	Qty As per Estimate	Actual	Excess	Rate	Amount
13/17-04-2013	50	103	53	5219.5	276,633

Annexure-E**DO Roads-II**

Name of Scheme	Contract Cost	Date of Award of Contract	Physical Progress	Penalty
Const. of Bhani Road to Sanitary Land Fil Site	16.588	24-01-12	40%	1.658
Const. of RCC Tariq Waheed Road Misri Shah	21.454	21-03-13	30%	2.145
Const. of PCC Tariq Shaheed Road	18.097	19-03-13	60%	1.809
Const. of Main Wara Sattar Road	44.726	03-09-12	80%	4.472
Const. of Main Momen Pura road	121.564	31-12-12	75%	12.156
Total				22.240

DO Buildings-II

	Contract Cost	Date of Award of Contract	Physical Progress	Penalty (Rs in million)
Up-gradation of GGPS Sarwar Hayat Colony	12.674	30-11-2012	68%	1.267
Up-gradation of GBHS Tajpura Scheme	22.824	21-11-2012	70%	2.282
Govt. Institute for Blinds Sheranwala Gate	37.014	31-05-2012	35%	3.701
Govt. Sunrise Institute for Blinds Ravi Road	37.429	31-05-2012	65%	3.742
Total				10.992

Annexure-F

Sr. No.	Name of firm	Amount of Penalty	Reasons
1	Valor Pharma	16,000	Packing supplied
2	Valor Pharma	26,000	Packing supplied
3	Valor Pharma	1,394	5% shelf life
4	Valor Pharma	15,000	Packing supplied
5	Valor Pharma	28,000	Packing supplied
6	Zafa Pharma	28,602	Packing supplied
7	Zafa Pharma	90,207	2% LD
8	Linkers Asia	178,500	2% LD
9	Hamaz Pharma	55,000	2% LD
10	Hensel Pharma	8,640	2% LD
11	Hoffan Human health	3,000	2% LD
12	Hoffan Human health	93,330	2% LD
13	Hoffan Human health	144,000	2% LD
14	Mediceena Pharma	77,573	Packing supplied
15	Mediceena Pharma	10,800	Less shelf life
16	Mediceena Pharma	160,000	2% Packing relaxation
17	Mediceena Pharma	296,000	2% Packing supplied
18	Mediceena Pharma	164,849	2% Packing supplied
19	Mega Pharma	5,200	2% Packing supplied
20	Mega Pharma	5,200	2% Packing supplied
21	Munawar Pharma	72,000	2% LD
22	Munawar Pharma	156,000	2% LD
23	Nawab sons Lab.	23,000	Less volume
24	Olive Lab	238,000	Shortage of volume
25	Pak China Int.	167,800	2% LD
26	RG Pharma	216,580	Less shelf life
27	Star Lab.	18,270	Less volume
28	Surgical fibre	31,200	2% LD
29	Trigon Pharma	228,000	2% LD
30	Sonafi Avents Pakistan	464,000	Less shelf life
31	Alkemy Pharma	105,487	2% Packing supplied
32	Alkemy Pharma	40,000	Short volume
33	Caylex Pharma	26,400	2% Packing supplied
34	Caylex Pharma	118,000	2% Packing supplied
35	Caylex Pharma	52,500	2% Packing supplied
36	Caylex Pharma	44,000	2% Packing supplied
37	Caylex Pharma	3,040	2% Packing supplied
38	Caylex Pharma	230,000	2% Packing supplied
39	Caylex Pharma	38,000	2% Packing supplied
40	Caylex Pharma	35,000	2% Packing supplied
41	Caylex Pharma	115,000	2% Packing supplied
42	Caylex Pharma	24,000	2% Packing supplied

43	Caylex Pharma	24,000	2% Packing supplied
44	Elite Pharma	34,000	2% Packing supplied
45	Mediceena Pharma	454,932	Less shelf life
46	Mediceena Pharma	81,200	2% Packing supplied
47	Mediceena Pharma	181,650	2% Packing supplied
	Total	4,629,354	

Annexure-G
(Amount in Rs)

D & C	Parking Stand	Name of contractor	Date	Contract Amount	Contract period	Recovery should be	Self Recovery	Less recovery
1	Omar Hospital	Javed Akhtar S/O Bashir	01.09.12	505,000	10	101,000	51,000	50,000
2	Shadman Market	Jawad S/O Abdul Samad	01.09.12	905,000	10	181,000	57,500	123,500
3	Aiwan e Iqbal Ejerton Road	Hasham Builder	01.09.12	568,000	10	113,600	10,000	103,600
4	Bajwa Hospital Shahdra	Sajid S/O G. Muhammad	01.09.12	326,000	10	65,200	62,000	3,200
5	Sui Gas Office Gulberg	Sadiq S/O Dil Muhammad	01.09.12	416,000	10	83,200	51,000	32,200
6	Tariq Road Gulberg	Mukhtar S/O Bashir Ahmad	01.09.12	423,000	10	84,600	20,000	64,600
7	Naseer Hospital Model town	Haji Muhammad Sadiq	01.09.12	201,000	10	40,200	19,200	21,000
8	Girls MC High School Bilal Gunj	Sh. Manzoor S/O Ghulam Muhammad	01.09.12	100,000	10	20,000	4,500	15,500
9	Australia Chok	Sh. Manzoor s/O Ghulam Muhammad	01.09.12	308,000	10	61,600	23,000	38,600
10	Aero Asia Albehran Rd	Sajid Jutt S/O Ghulam Muhammad	01.09.12	135,000	10	27,000	10,000	17,000
11	Nadra Office Samanabad	Javed Iqbal Bara	01.09.12	300,000	10	60,000	10,600	49,400
12	Naz Clinic Shadman	Sajid Jutt S/O Ghulam Muhammad	01.09.12	93,000	10	18,600	9,000	9,600
13	Royal Arcad Ferozpur Rd	Muhammad Omar S/O Ghulam Muhammad	01.09.12	215,000	10	43,000	13,000	30,000
14	Moon Market Gulshan	Jawad S/O Abdul Samad	01.09.12	440,000	10	88,000	14,000	74,000

	Ravi							
15	Moon Market Iqbal Town	Javaid Akhtar S/O Bashir	01.09.12	1,750,000	10	350,000	96,000	254,000
16	Hajjaz Hospital Shadman	Sajid Jutt S/O Ghulam Muhammad	01.09.12	143,000	10	28,600	11,000	17,600
17	Ayesha Saddique Rd	Muhammad Ashfaq S/O Muhammad Hanif	01.09.12	150,000	10	30,000	20,000	10,000
18	MCB Neela Gumbad	Sh. Manzoor s/O Ghulam Muhammad	01.09.12	85,000	10	17,000	4,500	12,500
19	Bloor Palace Mecklor Road	Hafiz Ullah Qureshi S/O Salamat Ali	01.09.12	270,000	10	54,000	28,000	26,000
20	Nadra Office Singh Pora	Glaxy and Co	01.09.12	255,000	10	51,000	30,000	21,000
21	Ajmal Tower	Sh. Zia u Din S/O Alla o Din	01.09.12	145,000	10	29,000	5,000	24,000
22	Knowledge House Baghanpura	Glaxy and Co	01.09.12	286,000	10	57,200	35,000	22,200
23	Sheranwala Gate	Al Noor & Co.	01.09.12	897,000	10	179,400	118,400	61,000
28	Purana Ravi Pull Mewah mandi	Meher Aqeel u Rehman S/O Khalil U Rehman	01.11.12	311,000	8	155,500	15,000	140,500
31	Thokar Niaz Baig	Javed Iqbal SO Yousaf	01.11.12	85,000	8	42,500	35,100	7,400
33	Jalal Center	Sajid Hussain S/O Ghulam Muhammad	01.11.12	90,000	8	45,000	12,000	33,000
34	Sui Gas office Thokar Niaz Baig	Javed Iqbal SO Muhammad Yousaf	01.11.12	36,000	8	18,000	12,000	6,000
36	Fri Chiks Iqbal town	Sh. Zia u Din S/O Alla o Din	01.11.12	150,000	8	75,000	52,000	23,000
37	Al Shafi Clinic AITown	Sharfat Ali S/O Muhammad Aslam	01.11.12	150,000	8	75,000	20,000	55,000
39	Ahmad Poly College	Zahid Ali S/O Asghar Ali	01.11.12	60,000	8	30,000	8,000	22,000

	Dev samaj Raod							
40	Aqab Date Darbar	Akbar Ali S/O Abdul Rasheed	01.11.12	161,000	8	80,500	52,500	28,000
42	PTCL Mandi Stop Multan Choungi	Javaid Iqbal S/O Muhammad Yousaf	01.11.12	85,000	8	42,500	35,100	7,400
43	Lahore Universit y	Sajid Hussain S/O Ghulam Muhammad	01.11.12	47,000	8	23,500	17,000	6,500
47	NBP Texali Gate	Haq Nawaz SO Muhammad Nawaz	01.11.12	35,000	8	17,500	4,500	13,000
48	Alflah Bank AIT	Mushtaq Ahmad S/O Jalal Din	01.11.12	34,000	8	17,000	11,500	5,500
52	Farooq Hospital	Mushtaq Ahmad S/O Jalal Din	01.11.12	281,000	8	140,500	65,500	75,000
53	Pani Wali Tanki Ichhra	Muhammad Sarwar S/O Hashmat Ali	01.11.12	200,000	8	100,000	63,400	36,600
55	Galla mandi Kahna	Javed iqbal S/O Muhammad Yousaf	01.11.12	57,000	8	28,500	19,500	9,000
58	Fountain Avenue Gulberg	Waris Ali S/O Ghulam Ali	01.11.12	60,000	8	30,000	20,000	10,000
60	Telenor Office Gulberg	Sabir Ali S/O Qasim Ali	01.11.12	170,000	8	85,000	80,000	5,000
63	Lei Tower Gulberg	Azmat javaid S/O Ch Maqbool Ahmad	01.11.12	481,000	8	240,500	235,000	5,500
65	Lahore center Gulberg	Azmat javaid S/O Ch Maqbool Ahmad	01.11.12	141,000	8	70,500	58,000	12,500
68	Old Orega Complex	Ammad Ahmad S/O Rana Irshad Ahmad	01.11.12	276,000	8	138,000	85,000	53,000
70	Liberty Berger Gulberg	Amanat Bhatti S/O Ranga Bhatti	01.11.12	124,000	8	62,000	20,000	42,000
71	FC Canal Road	Haji Muhammad Sadiq	01.11.12	261,000	8	130,500	96,000	34,500
73	Ganda Nala Hall	Nadeem Akram S/O	01.11.12	229,000	8	114,500	106,500	8,000

	Rd	Muhammad Akram						
79	Main Bazar Choungi Amar Sadho	Ch. Mukhtar Ahmad S/O Bashir Ahmad	01.11.12	125,000	8	62,500	40,000	22,500
80	Saud Hospital Feroz Pur Raod	Sharfat Ali S/O Muhammad Aslam	01.11.12	200,000	8	100,000	17,000	83,000
81	Saira Hospital Garden town	Waris Ali S/O Ghulam Ali	01.11.12	63,500	8	31,750	20,000	11,750
87	Land Mark Plaza Jail Road	Abdul Rauf S/O Abdul Moid	01.11.12	138,000	8	69,000	23,500	45,500
93	Fatima Memorial	Aslam Shamshi SO Zafar Ali	01.11.12	850,000	8	425,000	83,000	342,000
96	Fawara Chok Shah Almi	Muhammad Pervaiz Butt	01.11.12	367,000	8	183,500	168,000	15,500
98	Babar Market Anarkalli	Waris S/O Ghulam Ali	01.11.12	225,000	8	112,500	104,000	8,500
99	Al Flah Bank Kashmir Rd	Sajid S/O Ghulam Muhammad	01.11.12	200,000	8	100,000	17,000	83,000
100	Shaheen complex Behreen Rd	Abdullah Akhtar butt S/O Rashid Akhtar baig	01.11.12	251,000	8	125,500	120,000	5,500
101	Naqi Market Sadiq Plaza	Azam Butt S/O Ghulam Rasool Butt	01.11.12	851,000	8	425,500	311,000	114,500
102	Sui Gas office Kashmir Rd	Sajid Hussain S/O Ghulam Muhammad	01.11.12	50,000	8	25,000	8,500	16,500
105	Al Meezan Bank Shad bagh	Shehzad S/O Muhammad Anwar	01.11.12	42,500	8	21,250	12,000	9,250
107	Al Habib Bank Shad bagh	Rana Shehzad Anwar S/O Muhammad Anwar	01.11.12	40,000	8	20,000	12,000	8,000
108	Dewar Flati Hotel	Sheikh Zia U Din	01.11.12	55,000	8	27,500	8,500	19,000
109	Ejer Zewrij U	Javed iqbal S/O	01.11.12	90,000	8	45,000	19,500	25,500

	Fone	Muhammad Yousaf						
110	Razzaq Hospital Baghban pura	Syed Manzoor Hussain S/O Abdul Razzaq	01.11.12	20,000	8	10,000	6,000	4,000
111	Imtehani markaz Lawrance Rd	Syed Manzoor Hussain S/O Abdul Razzaq	01.11.12	110,000	8	55,000	5,000	50,000
112	Pasco Office Kashmir Rd	Kashif Ali S/O Shoukat Ali	01.11.12	71,000	8	35,500	5,000	30,500
113	Madina Market ganda Nalah Shahalam	Muhammad Shehbaz S/O Shah Alam	01.11.12	181,000	8	90,500	80,000	10,500
115	Ali Complex	Sharfat Ali S/O Muhammad Aslam	01.11.12	87,000	8	43,500	7,000	36,500
117	Shehzad Hotel	Syed Aslam Samshi	01.11.12	53,500	8	26,750	6,500	20,250
118	Al Flah Building	Syed Aslam Samshi	01.11.12	116,000	8	58,000	20,000	38,000
119	GC University	Syed Aslam Samshi	01.11.12	78,000	8	39,000	10,000	29,000
122	Faisal bank to Milli Shoes	Javed iqbal S/O Yousaf	01.11.12	600,000	8	300,000	163,100	136,900
125	Dilhozi Shoes Anarkali	Shoib Akram S/O Muhammad Akram	01.11.12	1,026,000	8	513,000	320,000	193,000
127	Walyam Market Baghanpura	Sharif Masi S/O Teejo Masih	01.11.12	42,000	8	21,000	16,000	5,000
130	Al Hamra Art Court	Muhammad Pervaiz S/O Muhammad Shafi	01.11.12	219,000	8	109,500		109,500
136	Penorama Mall Rd	Kamran Enterprises	01.11.12	1,201,000	8	600,500	278,300	322,200
138	UBL Devis Rd	Sajid S/O G.Muhammad	01.11.12	114,000	8	57,000	14,000	43,000
139	Abbas & Co Mall Rd	Aslam S/o Ghulam Din	01.11.12	125,000	8	62,500	36,700	25,800
141	PIA Complex	Sheikh Zia U Din	01.11.12	161,000	8	80,500	45,000	35,500
144	Al Flah Bank	Waris Ali S/O Ghulam	01.11.12	28,000	8	14,000	7,000	7,000

	Shadman	Ali						
145	Lahore stock Exchange Emerton Rd	Sajid Hussain S/O Ghulam Muhammad	01.11.12	203,000	8	101,500	30,000	71,500
147	Allied Bank to Shereen mehal	Sajid S/O G.Muhammad	01.11.12	111,000	8	55,500	31,600	23,900
148	Lda Plaza Ejerton Rd	Sh. Ahsan Bobi S/O Sh. Fakar u Din	01.11.12	294,000	8	147,000	99,000	48,000
151	Excise Office GT Raod Baghban pura	Kashif Ali S/O shoukat Ali	01.11.12	44,500	8	22,250	8,500	13,750
154	Pace Center Model Town	Rana Shehzad Anwar S/O Muhammad Anwar	01.11.12	400,000	8	200,000	196,000	4,000
156	Ganda Nallah bhati Gate	Meher Aqeel Ahmad	01.11.12	250,000	8	125,000	15,500	109,500
158	-	Sajid S/O G.Muhammad	01.11.12	61,000	8	30,500	20,000	10,500
159	Bil Muqabil Data Darbar	Muhammad Qadeer S/O Safdar Ali	01.09.12	2,200,000	10	440,000	80,000	360,000
163	Slaughter House	Muhammad Mansha	01.11.12	235000	8	117,500	57,000	60,500
Total								4,327,200

Annexure-H

Sr. No .	Water Course No.	Area in cubic meter	Bricks	Amount	Deduction of 25% (Rs)
1	TW 9002	42.68	22,840	182,720	45,680
2	40125-R	184.94	104,470	908,889	227,222
3	21100-L	316.28	193,000	1,675,100	418,775
4	TW 9000	38.81	20,280	162,240	40,560
5	TW-2155	40.44	22,720	181,760	45,440
6	TW 2724	37.98	20,790	166,320	41,580
7	TW 6297	42.72	23,800	190,400	47,600
8	34770-R	531.00	290,500	2,496,200	624,050
9	67200-L	61.96	44,800	374,080	93,520
10	34926-R	152.77	87,000	756,900	189,225
11	21625-R	306.44	173,900	1,478,150	369,538
12	30030-R	305.91	180,775	1,563,820	390,955
13	27255-R	241.77	141,800	1,191,120	297,780
14	66100-R	554.55	297,500	2,477,250	619,313
15	TW 591	40.00	23,500	199,750	49,938
16	TW 1745	47.34	24,700	197,600	49,400
17	TW 431	45.16	24,000	204,000	51,000
	Total	2,990.75		14,406,299	3,601,575

Annexure-I

Sr. No.	Name of Formation	Description	Amount (Rs in million)
1	DO Livestock	HRA, CA and 5% maintenance charges	0.536
2	DCO	Conveyance Allowance	0.453
3	DO (Spatial Planning)	Conveyance Allowance	0.185
4	Mazang Hospital	HRA and 5% maintenance charges	0.143
5	RHC Chung	5% maintenance charges	0.024
6	RHC Raiwind	Penal rent	0.144
7	Mian Munshi Hospital	Non-recovery of utility charges	0.036
8	Eye Hospital Swami Nagar	Payment of Advance increments to Charge Nurses	0.132
9	Civil Defence	Payment of pay and allowances to Mr. Zuhaib Ahmad Zaidi during EOL period	0.083
10	Civil Defence	Payment of pay and allowances during unauthorized absents	0.128
11	Civil Defence	Social Security Benefit	0.289
12	RHC Manga Mandi	5% maintenance charges	0.043
13	RHC Manga Mandi	HRA and 5% maintenance charges	0.058
14	RHC Manga Mandi	HRA and 5% maintenance charges	0.020
15	RHC Kahana	Health Sector Reform Allowance	0.055
16	RHC Kahana	Penal rent	0.108
17	RHC Burki	Health Sector Reform Allowance	0.044
18	RHC Burki	5% maintenance charges	0.041
19	DO (P&FTT)	5% maintenance charges	0.010
20	DO (P&FTT)	Integrated allowance	0.021
Total			2.553

Annexure-J

DO Livestock

Sanction No. / Date	Description	Amount (Rs)
4902/24-10-2012	Hire charges of Tentage & Furniture	94,221

DO Livestock

Description	Date of Drawl	Cost Centre	Amount (Rs)
Stationery	05.12.2012	LO7125	1,350
Stationery	05.12.2012	LO7125	14,749
Stationery	08.02.2013	LO7125	19,836
Stationery	08.02.2013	LO7125	19,894
Stationery	12.06.2013	LO7125	24,701
Stationery	15.06.2013	LO7125	24,360
Stationery	15.06.2013	LO7125	24,940
Stationery	18.06.2013	LO7125	24,621
Stationery	19.12.2012	LO7126	13,456
Stationery	06.02.2013	LO7126	18,885
Stationery	08.05.2013	LO7126	17,052
Stationery	20.06.2013	LO7126	24,720
Stationery	10.10.2012	LO7127	7,946
Stationery	13.05.2013	LO7127	8,816
Stationery	19.10.2012	LO7128	6,032
Stationery	04.02.2013	LO7128	19,836
Stationery	23.05.2013	LO7128	16,745
Stationery	13.06.2013	LO7128	7,250
Stationery	12.06.2013	LO7130	24,975
Stationery	10.10.2012	LO7131	11,020
Stationery	04.02.2013	LO7131	5,336
Stationery	15.03.2013	LO7131	2,679
Stationery	13.05.2013	LO7131	9,802
Total			349,001

DO Planning

S.No.	Description	No. of Transactions	Amount (Rs)
1	Purchase of toners	37	213,184
2	Purchase of papers	23	262,292
3	Other stationery items	6	50,029
Total			525,505

DO OFWM

Description	Financial Power (Rs)	Amount Sanctioned (Rs)
Rent of office Buildings	90,000	264,000

RHC Chung

Invoice # / Date	Supplier	Head	Amount
ADV1/16-05-13	PharmaWise Labs	Medicines	131,536
12-0183/13-05-13	Reko Pharma Pvt Ltd	Medicines	81,400
Total			212,936

Annexure-K

DCO

Date of drawl	Items purchased	Head of Account Charged	Head of Account to be Charged	Amount (Rs)
29-05-2013	Steel Almirah	Others	Purchase of F&F	12,000
29-05-2013	Steel Almirah	Others	Purchase of F&F	12,000
20-05-2013	Walki Talki set	Others	Purchase of M&E	52,200
20-05-2013	5 Sony Digital Cameras	Others	Purchase of M&E	86,275
29-05-13	Telephone sets with UPS	Others	Purchase of M&E	130,400
20-05-2013	4 Sony Digital Cameras	Others	Purchase of M&E	69,020
20-05-2013	4 Sony Digital Cameras	Others	Purchase of M&E	69,020
17-06-2013	Deep Freezer	Others	Purchase of M&E	56,840
12-06-2013	Steel Almirah, Padistal fan	Others	Purchase of F&F, Purchase of M&E	35,612
Total				523,367

DO Livestock

Date of drawl	Cost Centre	Items purchased	Head of Account Charged	Head of Account to be Charged	Amount (Rs)
26-04-2013	LO7131	Battery	Others	Purchase of M&E	12,325
14-02-13	LO7128	UPS	Cost of other stores	Purchase of M&E	17,400
21-03-13	LO7128	Battery	Cost of other stores	Purchase of M&E	14,964
16-05-13	LO7125	Battery	Cost of other stores	Purchase of M&E	19,662
17-06-13	LO7130	Water Dispenser	Cost of other stores	Purchase of M&E	23,350
18-06-13	LO7130	Batteries	Cost of other stores	Purchase of M&E	24,940
16-05-13	LO7130	Water cooler	Others	Purchase of M&E	24,360
18-06-13	LO7130	Outdoor Registers	Others	Stationery	24,940
18-06-	LO7130	Vaccine	Others	Stationery	24,940

13		Registers			
18-06-2013	LO7130	Medical equipments	Purchase of Drugs & Medicines	Purchase of M&E	203,000
12-06-13	LO7125	Air Room cooler	Cost of other stores	Purchase of M&E	24824
15-6-13	LO7130	White coats	Others	Purchase of uniform	23200
Total					437,905

DO (Spatial Planning)

Bill No.& Date	Head of Account to the charged	Head of A/C to be charged	Description	Amount (Rs)
AB-77/1.6.13	A03970	AO3901	Printer tonner	8,200
AB-82/12.6.13	A03970	AO9601	Bracket fan , ups etc	19,600
Total				27,800

DO (Planning)

Invoice No.	Description of Purchase	Head Charged	Correct Head	Amount (Rs.)
104	Purchase and Re-filling of toner	A09601	A03901	18,473
119	Purchase of toner	A09601	A03901	14,181
122	Purchase of Ram of computer	A09601	A131001	2,900
122	Purchase of toner	A09601	A03901	7,830
166	Purchase of toner	A09601	A03901	8,340
116	Purchase of toner	A09601	A03901	7,540
40	Purchase of hard disk, window installation and service of computer	A09601	A131001	2,500
177	Purchase of toner	A09601	A03901	11,020
179	Purchase of toner	A09601	A03901	7,540
123	Purchase of toner	A09601	A03901	15,921
184	Window installation and service of computer	A09601	A131001	1,479
36	Computer casing of an existing computer	A09601	A131001	4,280
82	Window installation and anti-virus software	A09601	A131001	1,998
3	Mouse of and existing computer	A09601	A131001	1,509
Total				105,511