



**AUDIT REPORT
ON
THE ACCOUNTS OF
CITY DISTRICT GOVERNMENT
LAHORE**

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
AIT	Allama Iqbal Town
B&R	Buildings & Roads
B&C	Bedding & Clothing
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
CDC	Centre for Disease Control
CMW	Community Mid Wife
CPRO	Chief Public Relation Officer
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DDOH	Deputy District Officer Health
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
E&M	Electrical & Mechanical
E&T	Excise and Taxation
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
LC	Letter of Credit
LP	Local Purchase
MB	Measurement Book
M&E	Machinery & Equipment
MLC	Medico-legal Certificate
MNCH	Mother and Neo-natal Child Health

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
PDFPR	Punjab Delegation of Financial Powers Rules
P&D	Planning and Development
P&FTT	Passenger & Freight Transport Terminal
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLGO	Punjab Local Government Ordinance
PMMD	Punjab Machinery and Maintenance Department
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RCC	Re-inforced Cement Concrete
RHC	Rural Health Center
SAP	System Application Product
SDC	Skill Development Council
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

PREFACE

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

The report is based on audit of the accounts of various offices of the City District Government, Lahore for the financial year 2014-15. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
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 (03) City District Governments and sixteen (16) District Governments. Its Regional Directorate of Audit, Lahore has Audit jurisdiction of District Governments, TMAs and UAs of one (01) City District Government i.e. Lahore and four (04) District Governments i.e. Kasur, Sheikhpura, Okara and Nankana Sahib.

The Regional Directorate of Audit Lahore has a human resource of 20 officers and staff having 5,706 man days and annual budget of Rs25.020 million for the financial year 2015-16. It has mandate to conduct Financial Attest, Regularity & Compliance with Authority Audit and Performance Audit of programmes / projects/ activity. Accordingly, RDA Lahore carried out Audit of accounts of City District Government, Lahore for the Financial Year 2014-15.

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 ascertaining that the expenditure was incurred with proper authorization and in conformity with laws / rules / regulations, 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 and rules, there was no leakage of revenue and nothing kept outside Government Account/Local Fund.

a) Scope of Audit

Total expenditure of the City District Government Lahore for the Financial Year 2014-15, was Rs20,761.10 million covering one PAO and 538 formations. Out of this, an expenditure of Rs6,228.329 million

was audited, which in terms of percentage, was 30 % of the total expenditure. Regional Director Audit planned and executed Audit of 40 formations i.e. 100% achievement against the planned Audit activities.

Total receipts from own sources of City District Government Lahore for the financial year 2014-15, were Rs1075.277 million. Directorate General Audit Punjab (North), audited receipts of Rs451.298 million which was 42% of total receipts.

b) Recoveries at the instance of Audit

Recovery of Rs289.585 million was brought into the notice of the executive. An amount of Rs2.708 million was recovered and verified during the year 2015-16, till the time of compilation of report.

c) Audit Methodology

The audit year 2015-16 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment of the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d) Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned departments. However, audit impact in shape of change in rules has not been significant due to non-convening of regular PAC meetings. Had PAC meetings been regularly held, audit impact would have been manifold.

e) Comments on Internal Controls and Internal Audit Department

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

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

f) The key Audit findings of the report

- i. Fraud/Misappropriation of Rs3.550 million was noted in different formations.¹
- ii. Non-production of record of Rs1518.315 million in different formations was noted.²
- iii. Irregularity and non-compliance of Rs2092.407 million was noted in different formations.³
- iv. Recovery of Rs286.035 million was pointed out in different formations.⁴

g) Recommendations

- i. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- ii. The PAO needs to take appropriate action for non-production of record.
- iii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iv. Inquiries need to be held to fix responsibility for unauthorized / irregular payments.
- v. The PAO needs to make efforts for expediting the realization of various Government receipts.
- vi. Head of the District Government needs to conduct physical stock taking of fixed and current assets.

¹Para 1.1.1.1, 1.1.1.2

²Para 1.1.2.1

³Para 1.2.3.1-2, 1.2.3.4-5, 1.2.3.7-8, 1.2.3.11-14, 1.2.3.17-18, 1.2.3.20-25, 1.2.3.27-28, 1.2.3.30-32, 1.2.3.34-36, 1.2.3.39, 1.2.3.41, 1.2.3.43, 1.2.3.45 & 1.2.4.1

⁴Para 1.2.3.3, 1.2.3.6, 1.2.3.9-10, 1.2.3.15-16, 1.2.3.19, 1.2.3.26, 1.2.3.29, 1.2.3.33, 1.2.3.37-38, 1.2.3.40, 1.2.3.42, 1.2.3.44, 1.2.3.46 & 1.2.4.2

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	20,746.404
2	Total formations under Audit Jurisdiction	538	20,746.404
3	Total Entities (PAOs) Audited	01	6,930.548
4	Total formations Audited	40	6,930.548
5	Audit & Inspection Reports	40	6,930.548
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations regarding Financial Management

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	62.834
2	Financial management	289.585
3	Internal controls	2029.573
4	Others	1,518.315
TOTAL		3,900.307

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	109.797	2,580.884	451.298	3,537.648	6,679.627*	7,142.034
2	Amount placed under audit observation / Irregularities of audit	62.834	896.514	1,226.259	1714.700	3,900.307	1,254.375
3	Recoveries pointed out at the instance of audit	-	167.642	62.683	59.260	289.585	228.879
4	Recoveries accepted / established at the instance of audit	-	167.642	62.683	59.260	289.585	228.879

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
5	Recoveries realized at the instance of audit	-	2.573	0.119	0.016	2.708	3.627

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 6,228.329 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	2,090.470
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	3.550
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	1.937
4	Quantification of weaknesses of internal controls systems	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriation of public money	286.035
6	Non-production of record	1,518.315
7	Others, including cases of accidents, negligence etc.	0
TOTAL		3,900.307

Table 5: Cost-Benefit

Rs in million		
Sr. No.	Description	Amount
1	Outlays Audited (Item1 of Table 3)	6,679.627
2	Expenditure on Audit	1.472
3	Recoveries realized at the instance of Audit	2.661
4	Cost Benefit Ratio	1:1.808

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.

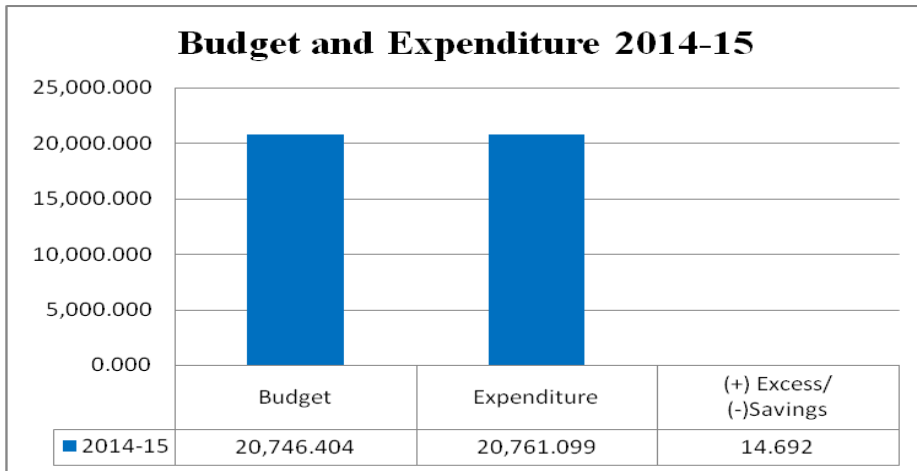
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During FY 2014-15 revised budgetary allocations for City District Government Lahore was Rs 20,746.404 million whereas the expenditure incurred during the FY was Rs 20,761.099 million, showing excess expenditure of Rs 14.692 million for the period, which in terms of percentage was 0.10 % of the revised budget as detailed below:

(Rs in millions)

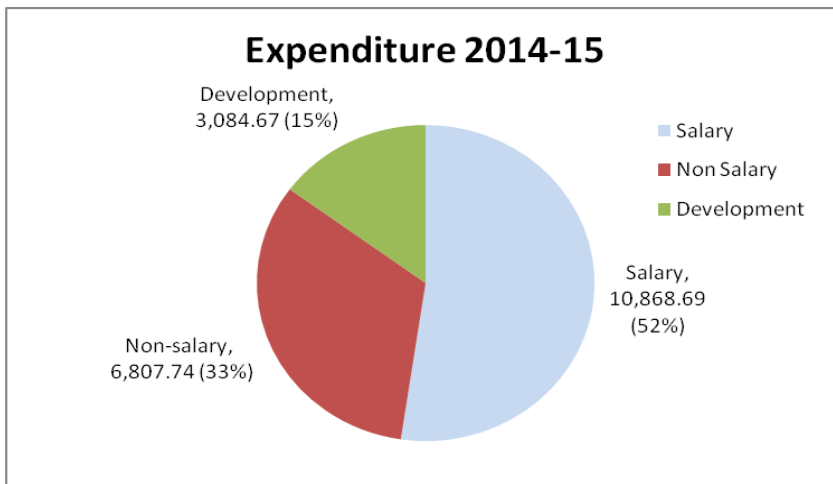
F.Y: 2014-15	Revised Budget	Expenditure	(+) Excess/ (-) Savings	%age of (+)Excess/ (-) Savings
Salary	10,765.807	10,868.685	102.878	1.0
Non-salary	6,853.952	6,807.740	-46.212	-0.7
Development	3,126.645	3,084.671	-41.974	-1.3
TOTAL	20,746.404	20,761.099	14.692	0.1

Rs in million



As per Appropriation Accounts and revised budget 2014-15 of City District Government, Lahore the original budget was Rs23,101.826 million, supplementary grant was Rs658.574 million, surrendered /withdrawal amount was Rs3013.995 million and the final budget was Rs20,746.404 million. Against the final budget total expenditure incurred by the City District Government Lahore during 2014-15 was Rs20,761.099 million as detailed at Annex-B.

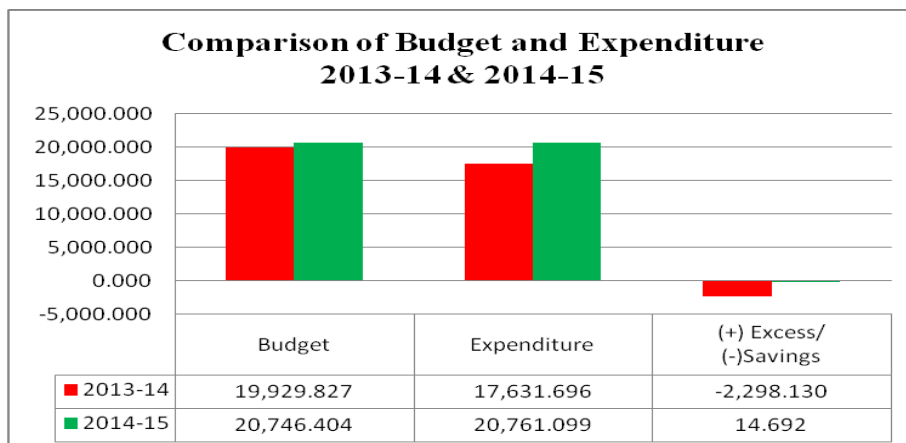
The Salary, Non-salary and Development Expenditure comprised of 52%, 33% and 15% of the total expenditure, respectively.



The comparative analysis of the budget and expenditure of current and previous financial year showed that there was 4.10 % increase in

budget allocation and 17.75 % increase in expenditure respectively as compared to previous year is depicted as under:

Rs in million



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	34	Not convened
2	2003-04	18	Not convened
3	2004-05	12	Not convened
4	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	Not convened
9	2013-14	25	Not convened
10	2014-15	24	Not convened

* Special Audit Report pertained to the period 01.07.2004 to 31.03.2008 and Audit Year was 2008-2009.

1.2 AUDIT PARAS

1.2.1 Fraud / Misappropriation

1.2.1.1 Fraudulent drawl of Pay & Allowances– Rs2.563 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.

- A. During the audit of RHC Awan Dhaiwala and Deputy District Officer (Health) Samanabad for the year 2014-15, it was notice that one Charge Nurse and one Sanitary Worker was drawing pay and allowances of Rs2.272 million but they were appointed on bogus document.
- B. During audit of RHC Kahana, it was noticed that one driver was drawing pay and allowances of Rs291,044 but SMO letter dated 24-08-15 showed that driver was not the employee of this office but drawing pay and allowances from the payroll of the RHC. Moreover, the driver was also not attended the office during the whole financial year as shown in the attendance register of the RHC.

Sr. No.	Name of formation	Designation	Period	No. of months	Amount in Rs
1	RHC Awan Dhaiwala	01-Charge Nurse	01-07-09 to 18-06-14	60	2,065,000
2	DDO (H) Samanabad	01-Sanitary Worker	01-07-14 to 30-06-15	12	207,132
	Sub total				2,272,132
3	RHC Kahana	01-Driver	01-07-14 to 01-07-15	13	291,044
Total					2,563,176

Audit is of the view that fraudulent drawal was made due to defective financial discipline and weak internal controls.

This resulted in fraudulent drawal of Rs2.563 million.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, SMO RHC Kahana and DDO (Health) Samanabad admitted the lapse and recovery. SMO RHC Awan Diawala neither attended DAC meeting nor furnished any reply. DAC directed the departments to recover the amount and directed to the EDO (Health) to inquire the matter. No compliance was made till finalization of the report.

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

1.2.1.2 Fictitious Payment on account of Carpeting-Rs0.987 million

Para 127 (6) and 129 (i) of PWD code provide that payment for all work done should be made on the basis of measurement recorded in M.B in accordance with the work actually done at site, measured in person by the S.D.O and he will be responsible for the general correctness of the bill as a whole.

During audit of DO (Roads-III), scrutiny of record of below mentioned schemes revealed that fake measurements have been made as Carpeting of Road could only be done on the surface where the Prime or Tack Coat has already been done. They are the part and parcel of each other. The Department made excess payment of carpeting whereas Tack Coat was not done. This resulted in overpayment of Rs0.987 million as detailed below:

Sr. No.	Name of formation	Scheme	Amount (Rs in million)
1	DO Roads-III	Rehabilitation of Zahoor Elahi Road awarded to M/s Zoraiz Engineering	0.355
2	DO Roads-III	Rehabilitation of McLeod Road awarded to M/s Al-Gafoor	0.301
3	DO Roads-III	Rehabilitation of Asjid Wali Gali Raj Garah awarded to M/s Al-Gafoor	0.225
4	DO Roads-III	Carpeting of Road Ferozepur Road to Navy Office Gulab Devi Hospital	0.106
Total			0.987

Audit is of the view that unauthorized expenditure was incurred due to defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO Roads-III replied that difference was due to overlapping of carpeting at speed breaker. The view point of DO Roads-III was not accepted as neither speed breaker was allowed nor actually constructed as evident from MB. Further, a huge difference was noticed between carpeting and Tack Coat. DAC directed DO Roads-I either to provide the revised estimate with complete justification of eliminating Tack Coat in the existing estimate of the scheme or recovery from concerned. DAC directed DO Roads-III to

recover the amount of excessive measurement of carpeting. No compliance was made till finalization of the report.

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

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record – Rs1518.315 million

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

Management of the following formations did not provide the auditable record relating to expenditure and receipts for audit scrutiny.

Formations	Financial Year	AIR Para No.	Description	Amount (Rs in millions)
EDO (F&P)	2014-15	04	Debit vouchers shown Bank Statement	1184.359
DO (Public Facility)	2014-15	01	Deposit records of Lahore Parking Company into CDGL Account	133.890
DO (Public Facility)	2014-15	15	Details of parking stand fee, revenue, expenditure charged to CDGL, CDGL share 75%	10.946
DO (Public Facility)	2014-15	18	Record relating to ticketing issued to parking company (received, issued and balance)	0.737
EDO (Health)	2014-15	18	SDA Account No. 209	162.713
GSI for Blind Sh. Gate	2014-15	03	Service book of Liaqat Ali- JSET	0.681
DO (Roads-I)	2014-15	26	Consumption account of road materials	3.454
DO (Roads-III)	2014-15	25	Consumption account of road materials	15.338
DO (Roads-II)	2014-15	07	Consumption account of road materials	6.004
DO (Roads-II)	2014-15	13	Contractor Ledger, Register of Sanctions, Register of Recoveries and Revenue Realized, Register of Interest Bearing securities and Register of Temporary Advances, Security Deposit Register	0
DO Buildings-II	2014-15	17	Vouched accounts of advertising and publicity	0.193
			Total	1518.315

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

In the absence of record, authenticity, validity and accuracy of expenditure and receipts of Rs 1518.315 million could not be verified.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 21.11.2015 and 23.11.2015 directed the departments to produce the record to Audit. EDO (F&P), DO (Public Facility) and DO Roads-II neither attended DAC meeting nor furnished any reply. No compliance was made till finalization of the report.

Audit recommends fixing of responsibility against the officers / officials at fault besides production of record to Audit.

1.2.3 Irregularity / Non-compliance

1.2.3.1 Unauthorized maintenance of District Government Receipt Accounts- Rs1163.576 million

Section 114(1) (2) of PLGO 2001 requires that the accounts of the receipts and expenditure of local government shall be kept in such form and in accordance with such principles and methods as the Auditor General of Pakistan may, with the approval of the President, prescribe. The District Accounts Officer shall maintain the accounts of each District Government. According to the Rule 7(1) of the Subsidiary Treasury Rules, all moneys received by Government shall without undue delay be paid in full into the treasury or into the bank and shall be included in the consolidated fund or public accounts. Rule 78(1) of PDG & TMA Budget Rules 2003 states that the Collecting Officers shall reconcile his figures with the record maintained by the Accounts Officer by 10th day of the month following the month to which the statement relate.

During audit of EDO (F&P), it was noticed that:

- A.** CDGL was maintaining a separate Bank Accounts in NBP “Account No. 4003666819 Jinnah Hall Branch” for collection of various receipts instead of directly depositing into treasury.
- B.** The account was maintained without pre-audit checks of the Accountant General Punjab in violation of PLGO 2001. Total receipt of the District Rs1,163.576 million as depicted in the EDO (F&P) account, were not being reconciled with Treasury / Accountant General Punjab.

In the prevailing scenario, it is hard to certify whether receipts/recoveries were actually accounted for and received or not.

Audit is of the view that unauthorized maintenance of bank account and withdrawal was due to weak internal controls & poor financial discipline.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting was held on 21.11.2015 and 23.11.2015, EDO (F&P) neither discussed the para in DAC meeting nor furnished any reply. No compliance was made till finalization of the report.

Audit recommends fixing of responsibility against the officers / officials at fault besides amendments of accounting procedure from AGP guide lines, reason for unauthorized retention of government receipts under intimation to Audit.

1.2.3.2 Unauthorized Payment without Approval of Rates – Rs513.434 million

According to Home Page of MRS Rates given at Finance Department Website, Government of Punjab, rate for item of carpeting shall be fixed by Chief Engineer on the basis of different %ages of bitumen i.e. 3% to 6%, however, payment will be made to the contractor as per job mix formula for bitumen used in the work.

Scrutiny of record of following formations revealed that an item of plant premix bituminous carpeting was executed / made for Rs513.434 million without obtaining approval of rate from the Chief Engineer for the carpeting on the basis of percentage of bitumen as per Job mix formula in violation of rule *ibid*.

Sr. No.	Formation Name	Amount (Rs in million)
1	DO Roads-III	200.752
2	DO Roads-II	166.817
3	DO Roads-I	145.865
Total		513.434

Audit is of the view that approval of plant premix bituminous carpeting was not obtained due to negligence and weak internal controls.

This resulted in unauthorized payment of Rs513.434 million.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO Roads-I & III replied that since the works were executed under the supervision of the consultant NESPAK, no separate approval of Job Mix Formula was required. DO Roads-II neither attended DAC meeting nor furnished any reply. DAC did not accept the view points of the departments as approval of JMF was not exempted in case of execution of work under the supervision of NESPAK consultant. DAC directed the departments for regularizations of the expenditure from Finance Department, Government of the Punjab. No compliance was made till finalization of the report.

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

1.2.3.3 Non-imposition of Penalty – Rs109.188 million

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to 1% 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 2014-15. The contractors neither completed the works within stipulated time nor applied for any time extension.

Sr. No.	Name of Formation	Amount of Penalty (Rs in million)
1	DO Roads-I	23.691
2	DO Roads-III	36.690
3	Do Roads-II	33.000
4	DO Buildings-II	5.527
5	DO Buildings-I	10.280
Total		109.188

Audit is of the view that non-imposition of penalty was due to weak monitoring system and defective financial discipline.

Non-completion of schemes within the stipulated time deprived the community from the desired benefits. Similarly non-imposition of penalty resulted in loss of revenue amounting to Rs109.188 million to the Government (**Annex-C**).

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, department replied that schemes were delayed due to different reasons. Time extension would be granted for justified reasons and penalty would be imposed. DAC directed the department for recovery of delayed period. No compliance was made till finalization of the report.

Audit recommends recovery of Rs109.188 million besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.4 Overpayment on Work Executed Over and Above TS Estimates– Rs104.753 million

According to Para Nos. 1.59 & 2.89 of Buildings and Roads Code, during the execution of work, neither the specification nor the quantity of different items approved in the Technical Sanction may be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction. Such authority will record reason if any.

Management of following formations measured and paid quantities over and above the admissible quantity in Technical Sanction Estimates worth Rs104.753 million without prior approval of competent authority.

Sr. No.	Formation Name	Amount (Rs in million)
1	DO Roads-I	3.409
2	DO Roads-III	6.744
3	DO Roads-III	3.976
4	DO Roads-II	29.733
5	DO Roads-II	2.816
6	DO Buildings-II	4.075
7	DO Buildings-I	54.000
Total		104.753

Audit is of the view that quantities paid over and above TS estimates was due to defective financial discipline and poor planning.

This resulted in overpayment of Rs104.753 million.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO Roads-I replied that the works were in process and variation is due to actual site requirement. DO Roads-III replied that items were measured in accordance with Revised TS Estimates. DO Buildings-I and II admitted the lapses. DO Roads-II neither attended the meeting nor furnished any reply. Replies of DO Roads-I & III were not accepted as revised estimates were not provided. DAC directed the department for either provision of revised estimates or recovery thereof. No compliance was made till finalization of the report.

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

1.2.3.5 Irregular expenditure on account of Contingent Paid Staff -Rs47.350 million

According to Finance Department letter No. FD. SO (GOODS)44-4/2011 dated 6th August, 2014, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation. Further, as per Wage Rates, 2007 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

- a) The posts shall be advertised properly in leading newspapers.
- b) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 of

the Recruitment policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004.

Management of following formations made payment of Rs47.350 million to 756 contingent paid staff during financial year 2014-15. Payment was held unauthorized because the prior approval of Finance Department was not obtained. Further, staff was appointed without fulfilling codal formalities as mentioned in the recruitment policy.

Sr. No.	Formation Name	No. of employees	Amount (Rs in million)
1	DO (E&M)	43	5.615
2	DO (SWM)	25	1.804
3	DDOH Samanabad Town	175	10.362
4	DDOH Aziz Bhatti Town	280	15.595
5	DDOH Allama Iqbal Town	205	12.268
6	Principal Govt. Sunrise for Blind	28	1.706
Total		756	47.350

Audit is of the view that payment made to contingent paid staff without codal formalities was due to weak administrative and financial discipline.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting was held on 21.11.2015 and 23.11.2015, DO (E&M) replied that the employees were working in this office since 15 years, DCO had sent a summary for regularization of the employees to Chief Minister. DDOH Samanabad Town, Aziz Bhatti Town and Allama Iqbal Town replied that appointments were made for dengue campaign after approval of Finance Department. DO (SWM) and Principal Govt. Sunrise for Blind did not furnish reply till finalization of this report. Replies were not satisfactory as departments did not provide approval of Finance Department, copies of advertisement, minutes of selection committee meeting and appointment

orders. DAC directed the departments to get the expenditure regularized. No compliance was made till finalization of the report.

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

1.2.3.6 Expenditure beyond Delegated Financial Powers – Rs23.513 million

According to the Punjab Delegation of Financial Powers Rules 2006, different categories of officers have different sanctioning powers.

Management of the following formations sanctioned certain expenditure amounting to Rs23.513 million under different heads of accounts during 2014-15 beyond their delegated financial powers.

Sr. No.	Sanction accorded by	Description of Purchase	Sr. No. of PDFPR 2006	Delegated Financial Power (Rs)	Amount of Sanction (Rs)
1	MS Shahdrah Hospital	Purchase of equipment	3	0	99,200
2	MS Mian Munshi Hospital	Stationery	2(b)(i)iii	300,000	580,212
3	DDO to DCO	Stationery	2(b)(i)iv	200,000	2,961,041
4	DCO	Repair of vehicle	4(i)	200,000	295,800
5	DO (E&M)	Hiring of tentage	2(b)(xix)i	100,000	2,051,248
6	DO (E&M)	Repair of machinery	4(i)	200,000	9,237,411
7	DO (E&M)	Repair of machinery	4(i)	200,000	1,251,484
8	DDOH AIT	Cleaning material	2(b)(xxv)iv	100,000	199,948
9	DDOH AIT	Stationery	2(b)(i)iv	200,000	273,251
10	Principle GSI Blind Sheranwala	Others	2(b)(xxv)iv	100,000	660,256
11	DO (E&T)	Stationery	2(b)(i)iv	200,000	4,015,300
12	DDOH AIT	Medicines	FD(FR) II-2/89 dt 01-11-2001	50,000	904,375
13	SMO RHC Chung	Medicines	-do-	50,000	520,060
14	MS Mian Munshi Hospital	Medicines	-do-	150,000	463,000
	Total				23,512,586

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 Rs23.513 million.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, the management of DCO office replied that stationery items were purchased as and when required and no reply was submitted regarding Sr. No. 4. DO (E&M) replied that expenditure on account of Sr. No. 5&6 was sanctioned by the DCO. For Sr. No. 7, department replied that sanction was accorded by competent forum of Punjab Cities Governance Improvement Projects. DO (E&T) neither attended DAC meeting nor furnished reply. Other DDOs admitted the lapses. The replies were not satisfactory as expenditure was incurred over and above sanctioning authority as mentioned in the aforementioned table. DAC directed the departments for regularization. No compliance was made till finalization of the report.

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

1.2.3.7 Non-deduction of price variation on account of Diesel & Bitumen and Unauthorized payment of price variation on account of Bitumen – Rs22.859 million

Where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable / recoverable shall be adjusted to the actual variation in the cost of item concerned according to clause 55(I) of contract agreement. No escalation shall be allowed to the contractor in respect of the period extended for the completion of the work due to his own fault as per clause 55 (8) of contract agreement.

During audit of following formations, scrutiny of contract agreements of the various schemes revealed that:

- A.** Rates of diesel and bitumen were decreased below 5% but price variation of Rs22.254 million was not deducted from the contractor's claims as detailed below:

Sr. No.	Formation Name	Price variation on account of	Amount (Rs in million)
1	DO Roads-I	Diesel	4.874
2	DO Roads-I	Bitumen	3.038
3	DO Roads-III	Diesel	2.578
4	DO Roads-III	Bitumen	4.561
5	DO Roads-II	Diesel	4.145
6	DO Roads-II	Bitumen	1.727
7	DO Buildings-I	Diesel	1.331
Total			22.254

- B.** A contractor did not complete the scheme “Improvement of Wara Sattar Road Salamatpura” within the stipulated completion period i.e. (03-09-2012 to 03-12-2012) and notice was issued to restart/complete work but DO Roads-II paid price variation on account of bitumen of Rs604,711 to the contractors after the expiry of stipulated completion period.

Audit is of the view that deduction of price variation was not made and unauthorized price variation was paid due to weak internal controls and financial indiscipline.

Non-deduction of price variation and unauthorized payment of price variation resulted in loss of revenue amounting to Rs22.859 million to the Government.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO Roads-I & III and Buildings-I replied that price variation on account of labour charges was due towards department. DO Roads-II neither attended the meeting nor furnished any reply. The replies were not satisfactory being evasive as price variation on account of Diesel and Bitumen was required to be deducted from the claim. DAC directed the departments for recovery. No compliance was made till finalization of the report.

Audit recommends recovery of Rs22.859 million besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.8 Unauthorized payment of RCC Slab–Rs22.686 million

As per letter No. 376-80/SDO dated 13-02-1992 of Chief Engineer (North) Buildings laid down that land/strata of north zone is capable to bear some extra load of brick masonry therefore, raft / strip in foundation be avoided and if the same is recommended by Buildings & Roads Research Laboratory, even then the permission has to be taken from the CE (North) in advance.

Scrutiny of different schemes revealed that DO Buildings-I paid an amount of Rs22.686 million for the item RCC Raft / Strip in foundation. The expenditure was held unauthorized because payment was made without soil testing report and approval/ permission of Chief Engineer (North) in violation of above instructions.

This resulted in unauthorized expenditure to the government of Rs22.686 million.

Audit is of the view that payment was made due to weak internal controls and defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting was held on 21.11.2015 and 23.11.2015, department replied that schemes were administratively and technically sanctioned by the competent authority which contains raft /strips foundation. Reply was not accepted as Providing and Laying RCC in raft/strip foundation was not allowed in Lahore Division and directed the departments to get the expenditure regularized from competent authority.

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

1.2.3.9 Non-imposition and non-recovery of Penal Rent - Rs22.412 million

According to Government of the Punjab, S&GAD (Estate office), Lahore letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009 Sr. No. 36 (e), Penal Rent @ 60% of basic pay is required to be charged from unauthorized and illegal occupant of Government accommodation

During audit of following formations it was noticed that:

- A.** Five (05) officers were not admissible for district government residences but they occupied the same and did not vacate the government residence despite repeated notices of the district authorities.
- B.** Seventeen (17) officers were not admissible for district government residence but they were allotted residences by the district government without admissibility. No notice was issued to them regarding vacation of residence.
- C.** Six (06) officers/ officials were not admissible for RHC Kahana residences but they were residing there. No notice was issued to them regarding vacation of residence.

(Rs in million)

Sr. No.	Name of formation	No. of occupant	Status of issuance of Notice to vacate	Amount of Penal (Approximate)
1	DCO	05	Yes	4.723
2	DCO	15	No	15.329
3	DO Livestock	02	No	1.200
4	RHC Kahana	06	No	1.160
Total				22.412

Unauthorized and illegal occupation of government accommodation resulted in a loss of Rs22.412 million on account of non-imposition and non-recovery of Penal Rent.

Audit is of the view that unauthorized occupation was incurred due to defective financial discipline and poor management of assets.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, management admitted the lapse and recovery. DAC directed the departments to recover the amount and de-possession of residences from the illegal occupants.

Audit advises recovery besides fixing of responsibility for not de-possession of residences from illegal occupants under intimation to Audit.

1.2.3.10 Unauthorized expenditure incurred for provincial Governments – Rs20.502 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.

Management of following formations drew Rs20.502 million on account of functions belonging to other governments during the financial year 2014-15 as detailed below:

(Rs in million)

Sr. No.	Formation Name	Description	Function belongs to	Amount
1	DO (E&M) under Cost Centre of CPRO	Exp on account of arrangements for entry test	Health Department Govt. of the Punjab	1.000
2	DO Buildings-II	Expenditure on account of civil works of colleges	Education department Govt. of the Punjab	19.502
Total				20.502

Audit holds that unauthorized expenditure was incurred for provincial governments due to poor financial management.

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

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO (E&M) replied that expenditure was incurred on the direction of Administrator. DO

(Buildings-II) replied that expenditure was incurred out of tied grant not from district ADP. The reply of DO (E&M) was not satisfactory because Administrator was competent to approve only valid charge for CDGL. The view point of DO (Buildings-II) was also not accepted as tied grant is also the part of Account-IV. DAC directed the departments for regularization and recoupment from quarter concerned. No compliance was made till finalization of the report.

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

1.2.3.11 Uneconomical Expenditure on account of Cold Milling – Rs18.620 million

As per clause 10 of Contract document, the contractor shall execute the work in strict accordance with the standard specifications. Further, according to FD letter No.RO (Tech) FD.18-23/2004 dated 21st September 2004, standardized analysis shall be used to work out the rate of an item from input rate. A copy of analysis shall be sent to Technical Cell of Finance Division for standardization.

During audit of DO (Roads-III & II) for the period 2014-15, scrutiny of development schemes revealed that an expensive item “Cold Milling” was paid instead of scheduled item “Dismantling of Metaling Road”. The rate analysis was not sent to Finance Department for standardization due to which the appropriateness and authenticity of rates in Technical Sanctioned Estimate could not be verified. Further, the material received from mechanical Cold Milling was required to be recycled but the same was not done.

This resulted in uneconomical expenditure on account of cold milling Rs18.620 million as worked out below:

Sr. No.	V. No. & Date	Name of Scheme	Qty	Rate Paid	Amount Admissible	Amount (Rs)
DO Roads-III						
1	02/01-06-15	Rehabilitation of Zahoor Elahi Road	103536	10.24	176,413	1,060,208
2	36/11-06-15	Rehabilitation of Mecload Road	126325	12.28	215,243	1,551,271
3	97/ Jun-15	Improvement of Circular Road	338228	12.29	576,301	4,156,822
4	104/ Jun-15	Rehabilitation of Link Road Ijaz Center MM Alam Road	56098	7.00	95,584	392,684
5	166/ Jun-15	Special Repair of Mall Road (4")	269499	20.00	918,390	5,389,979
6	166/ Jun-15	Special Repair of Mall Road (2")	14140	10.00	24,093	141,399
7	25/26-3-15	Rehabilitation of Jail Road	241323	14.56	411,186	

Sr. No.	V. No. & Date	Name of Scheme	Qty	Rate Paid	Amount Admissible	Amount (Rs)
		Sherpao Bridge				3,513,662
		DO Roads-II				
8	45/16-6-2015	Rehabilitation of Wahdat Road	191490	8.30	326,273	1,589,364
9	96/26-6-2015	Construction of Dual Carriageway NA 124	103058	8.00	175,597	824,464
		Total				18,619,853

Audit is of the view that payment was made due to weak internal controls and defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO Roads-III replied that dismantling of road metaling through manual labour disturbs the surface of the existing base course. The view point was not accepted by DAC as expensive substitute was paid without standardized analysis and approval of Technical Cell of Finance Division and directed the department for regularization and refer the matter to Technical Cell for standardization. No compliance was made till finalization of the report.

Audit recommends regularization and submission of the rate to the Technical wing of Finance Department for standardization under intimation to Audit.

1.2.3.12 Irregular expenditure on account of Purchase of Machinery & Equipment and Furniture- Rs18.605 million

Rule 38 (2)(c) of PPRA Rules 2014 states that two stage two envelop method shall be used for procurement where alternative technical proposal are possible such as certain types of machinery and equipment. Rule 29 states that if a procuring agency considers that it is necessary to extend the last date for the submission of the bids, it may do so in the manner similar to the original advertisement after recording reasons. As per Rule 14(1), in no circumstances, the response time shall be less than thirty days for international competitive bidding.

Further, according to Govt. of the Punjab, LG&CD letter No. S.O.D.G (Dev)(LG)9-7/2009 dated 23-12-2010, a district tender board was required to be constituted for issuing, receiving and opening of tenders. District tender Board comprises EDO of client office, EDO (W&S), EDO (F&P), DCO and Representative of Commissioner. According to Govt. of Punjab, Health Department letter No. P&E-II/1-2/12-13/ADP (Gen) dated 20-06-2012, only those imported items can be

purchased which have no local substitute or local substitute is quality wise too poor.

EDO (Health) purchased machinery & equipment and furniture Rs18.605 million by adopting single stage two envelop method instead of two stage two envelops method in violation of specific condition of PPRA. A tender for purchase of medical equipment was published in newspapers and PPRA website with a response time of 25 days with the approval of the DCO. Afterward, an amendment was published in newspaper for extension of 07 days without recording its reason and approval of the DCO as warranted by rule 29 of PPRA. Moreover, amendment was also not uploaded at the PPRA website. In another case, tender was published for purchase of medical equipment and furniture with response time of 17 days whereby bids were invited from manufacturer and dealer of imported products. Obviously, manufacturer of imported products located in other countries. Hence, minimum 30 days response time was required. Tenders for imported items were issued, received and opened in the absence of board members and without recording the reason for procuring imported items. Purchases were made through Letter of Credit but LCs were available neither on record nor shown to audit.

Audit holds that codal formalities were not fulfilled due to defective financial discipline and weak internal controls.

This resulted in irregular purchase of machinery and equipment worth Rs18.605 million.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting was held on 21.11.2015 and 23.11.2015, department replied that all the codal formalities were fulfilled during purchase process. DAC did not accept the reply as aforementioned irregularities were found in purchase process and decided to pend the para. No compliance was made till finalization of the report.

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

1.2.3.13 Irregular Release of Securities – Rs15.855 million

As per Clause 7 of the Contract Agreement, the Performance Security Deposit lodged by the contractor shall be refunded to him after the expiry of (03) months from the issue of Certificate of Completion. As per Clause 50 of Contract Agreement, Security Deposit should be released

to the contractors after the expiry of six (06) months from the issuance of Completion Certificate.

During audit of following formations, scrutiny of the below mentioned schemes revealed that the department released the Performance Scrutiny Deposit of Rs7.537 million and Security Deposit of Rs8.318 million before time. Security Deposit was required to cover the risk of faulty execution of work and Performance Security Deposit was required to cover the risk of non-execution of work due to acceptance of execution of work at lesser rates than Technical Sanction.

Sr. No.	Formation Name	Type of security	Name of Scheme	Vr. No./ Date of Release	Amount (Rs)
1	DO Roads-III	Performance Security	Rehabilitation of Park lane Road to Firdous Market	11/5-12-2014	7,537,148
2	DO Roads-II	Security Deposit	Construction of Tariq Waheed Road Misri Shah	1/18-11-2014	1,283,459
3	DO Roads-II	Security Deposit	Improvement of Sultan Mahmood Road	4/3-12-2014	805,425
4	DO Roads-II	Security Deposit	Construction of Main Momenpura Road	18/27-4-2015	6,229,289
Total					15,855,321

Audit is of the view that securities were released before time due to negligence and weak internal controls.

This resulted in irregular release of securities Rs15.855 million.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting was held on 21.11.2015 and 23.11.2015, DO Roads-III replied that engineer incharge was competent to declare part of the project completed. DO Roads-II neither attended DAC meeting nor furnish any reply till finalization of this report. The view point was not accepted as contract agreement does not permit release of securities after partial completion of the same single road. DAC directed the department to regularize the matter from concerned authority besides fixing of responsibility. No compliance was made till finalization of the report.

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

1.2.3.14 Splitting of Job Orders to avoid Advertisement on PPRA Website –Rs15.890 million

According to Rule 12(1) read with Rule 9 of Punjab Procurement Rules 2014, 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. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of certain formations drew Rs15.890 million on account of procurement of different items during the financial year 2014-15. Indents were split up in order to avoid advertisement at PPRA website. **(Annex-D)**

Audit holds that splitting of indents to avoid advertisement on PPRA website was due to defective financial discipline and weak internal controls.

This resulted in non-transparent expenditure of Rs15.890 million out of Government exchequer.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, management of the DCO office replied that purchases on account of UPS were made in emergency. for Sr. No. 6 & 7, lapses were admitted. For Sr. No. 2 to 16, departments replied that purchases were made on different dates. For Sr. No. 19 & 20, departments replied that works less than Rs100,000 were not required advertisement at PPRA website. DO (Public Facility) and DO (Excise & Taxation) neither attended DAC meeting nor furnished any reply.

Replies were not satisfactory because no forum was constituted to declare emergency as requisite under Rule 59(c)(v) of PPRA Rules 2014. In case of Sr. No. 2 to 16, indents were split in order to avoid open tendering process. For Sr. No. 19 & 20, works of schemes were splitted in order to avoid open tendering process and works were not divided into small groups of Rs300,000 to Rs500,000 as mentioned in Para 5.13 (iv) of PW Audit manual. DAC directed the departments for regularization fixing of responsibility. No compliance was made till finalization of the report.

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

1.2.3.15 Unjustified payment of Consultancy Charges– Rs14.982 million

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

During scrutiny of record of following formations, it was observed that payment of Rs14.982 million was made to National Engineering Services Pakistan (Pvt.) Ltd. (NESPAK) on account of salary and transportation charges as consultancy fee for different development schemes during 2014-15. The payment was held unjustified as the consultancy is required in mega projects where complex and diversified nature of work is involved whereas the charges were paid for routine work.

Sr. No.	Formation Name	Amount (Rs in million)
1	DO Roads-III	3.852
2	DO Roads-I	5.870
3	DO Roads-II	4.104
4	DO Buildings-II	1.156
Total		14.982

Audit is of the view that payment was made due to weak internal controls and defective planning management.

This resulted in unjustified payment to the consultants Rs14.982 million.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting held on 21.11.2015 and 23.11.2015, department replied that consultants were arranged on the directions of government of Punjab. Reply was not accepted as consultancy charges were admissible only in mega projects and directed the department for regularization. No compliance was made till finalization of the report.

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

1.2.3.16 Non-collection/deposit of Advance Tax - Rs14.433 million

According to Section 236(A) 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, shall collect advance tax @ 10% of such amount. Moreover, according to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part.

- A. Scrutiny of receipts record of DO (Public Facility) revealed that CDGL received Rs137.430 million on account of auction of collection rights of latrines & wagon routs and outsource of collection rights of parking to Lahore Parking Company. Income Tax @ 10% was not collected from the contractors and Lahore Parking Company. This resulted in non-collection of income tax worth Rs13.743 million as detailed below:

Sr.	Collected from	Amount collected (Rs)	Rate (%)	Income Tax Amount (Rs)
1	15 Contractors	3,536,000	10	353,600
2	Lahore Parking Co.	133,894,159	10	13,389,416
	Total	137,430,159		13,743,016

- B. During audit of DO (SWM), it was noticed that a sum of Rs790,200 was collected from the purchaser of condemned machinery and vehicles of CDGL during financial year 2012-13 on account of Income tax but the amount was still lying in the bank account of DO (SWM) despite lapse of considerable time.

Audit is of the view that Income Tax was not deducted and deposited due to weak internal controls and defective financial discipline.

These resulted in non-collection/deposit of Income Tax amounting to Rs14.533 million.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO (SWM) admitted the lapse and recovery. DO (Public Facility) neither attended DAC meeting nor furnished any reply. DAC directed the department for recovery. No compliance was made till finalization of the report.

Audit recommends recovery of Rs13.743 million and deposit of Rs14.433 million in FBR besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.17 Irregular Payment of Pay and Allowances on account of Irregular Appointments – Rs14.393 million

Ministry of Labour & Manpower, National Training Bureau Trade Testing & Certification Unit, of which the Skill Development Council (SDC) is a subsidiary, described in its letter No. 1(60) NTB-IT & C/2010 dated 30th July, 2010 that SDC is not authorized to conduct courses of Allied Health Sciences discipline. Government of Pakistan, Ministry of Professional and Technical Training has notified in its letter No. 5(26)2012-PTT dated 14th February 2012 that SDC has not been allowed to conduct paramedical courses. According to Government of the Punjab, S&GAD Notification No. SOR-III (S&GAD) 1-25/2008 dated 14th April 2012, candidate must be “F.Sc (Second Division) from a recognized board having diploma in relevant Allied Health Sciences discipline from a recognized board for the post of Paramedical Staff. If none is available, candidate having qualification of Matric (Second Division) with Science from a recognized Board along with two years diploma in the relevant discipline from a recognized institute is also eligible for the post.

During audit of record of EDO (Health) Lahore for the financial year 2014-15, it was revealed that 71 Centre for Disease Control (CDC) Supervisors / Public Health Workers were appointed during FY 2012-13 having diplomas issued by Skilled Development Council which is not authorized to conduct such courses. This resulted in irregular payment of Pay & Allowances Rs14.393 million during 2014-15 due to irregular appointment of CDC Supervisors as they did not possess the requisite qualification.

Audit is of the view that non-transparent recruitment process was made due to weak internal controls and poor human resource management.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting held on 21.11.2015 and 23.11.2015, department replied that appointments were made by considering the diplomas issued by SDC due

to emergency need basis. DAC decided to pend the para. No compliance was made till finalization of the report.

Audit recommends looking into the matter at appropriate level besides regularization under intimation to Audit.

1.2.3.18 Undue Payment to Contractor due to Allowing Higher Rates instead of Quoted Rates- Rs11.082 million

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

The DO (Roads-I, II & III) made Payment on account of road items to the contractor on higher rates instead of TS rates. This resulted in overpayment of Rs11.082 million (**Annex-E**).

Audit is of the view that unauthorized expenditure was incurred due to defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, management replied that the payments were made within the permissible limit of 4.5%. DO Roads-II neither attended DAC meeting nor furnished any reply. The view point was not accepted because according to Clause referred above, the payments were required to be made on basis of TS estimates rate in running bills. DAC directed the department to recover the amount of unjustified excessive rates. No compliance was made till finalization of the report.

Audit advises that responsibility for making payment on higher rates than TS rates besides regularization under intimation to Audit.

1.2.3.19 Unauthorized Payment on account of Pay & Allowances – Rs10.825 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 various allowances amounting to Rs10.825 million during 2014-15 without their admissibility / entitlement.

Audit is of the view that the payments without admissibility/ entitlement were due to defective financial discipline resulting in overpayment of Rs10.825 million to the officers / officials (**Annex-F**).

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, departments admitted the recovery. SMO RHC Awan Diawala and Principle Sunrise School for Deaf neither attended DAC meeting nor furnished any reply. DAC directed the departments for recovery. No compliance was made till finalization of the report.

Audit recommends recovery of Rs10.825 million besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.20 Irregular and Non-transparent Expenditure on account of Development Schemes -Rs10.504 million

According to Para 2.7 of B&R Code, works where it becomes apparent during execution of work, that the amount administratively approved will be exceeded by more than 10% to 25%, or the amount of the technical sanction will be exceeded by more than 5% or in the case of modifications during construction, the revised Administrative Approval of competent authority must be obtained to the increased expenditure without delay. Moreover, as per additional Clause 25 of Contract Agreement, if the work was got executed from the same contractor the work may be carried forward up to 20% of original work and 25% of annual repair.

Scrutiny of the following schemes revealed that DO Roads-II changed the scope of the work and added the portion of new Roads by adding Sub base & PCC without obtaining Administrative Approval from the DDC. Moreover, in case of scheme “Construction of Master Riaz Street & Link Imam Bargah Street” the work was required to be re-tendered as cost was increased by 177%. This resulted in irregular expenditure for Rs10.504 million.

Sr. No.	Scheme Name	Previous Scope	Change	Amount (Rs in million)
1	Rehabilitation of Road Baray Mian Daras	Overlay was required to be done on old road	Modification during construction by adding Sub base & PCC	5.823
2	Construction of Master Riaz Street & Link Imam Bargah Street	Old Scheme was approved for Rs 1.687 million	Totally changed the scope of the work and increased cost by 177%	4.681
Total				10.504

Audit is of the view that irregular expenditure was due to weak administrative and financial discipline.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting was held on 21.11.2015 and 23.11.2015 but DO Roads-II neither attended the DAC meeting nor reply was furnished till finalization of the report.

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

1.2.3.21 Unauthorized Expenditure for Polio and Dengue – Rs9.727 million

According to S. No. 6(i) of Schedule-II of Punjab District Government Rules of Business, 2001, prevention and control of infectious and contagious diseases is the responsibility of District Health Department.

DO (E&M) Lahore paid Rs 9.727 million during 2014-15 on account of Polio and Dengue campaign. The payments were held unauthorized because the function falls within the jurisdiction of District Government Health Department. **(Annex-G)**

This resulted in unauthorized expenditure amounting to Rs9.727 million.

Audit is of the view that unauthorized expenditure was incurred due to defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, department replied that administrator assigned the duty of arranging vehicles for Polio and Dengue. The reply was not satisfactory because Administrator has no

authority to amend the Rules of Business of District Governments duly approved by the Governor. DAC directed the department for regularization.

Audit recommends regularization besides fixing of responsibility against the persons at fault.

1.2.3.22 Expenditure without Advertisement on PPRA Website and Newspapers–Rs9.280 million

According to Rule 12(1) & (2) of Punjab Procurement Rules 2014, 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. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

Management of certain formations drew Rs9.280 million on account of procurement of different items during the financial year 2014-15. Each job order cost was over one hundred thousand but the purchases were made without advertisement at PPRA website or in the newspapers. **(Annex-H)**

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

This resulted in non-transparent expenditure of Rs9.280 million out of Government exchequer.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, management of the DCO office replied that for Sr. No. 1, expenditure was incurred on the basis of rate contract, in case of Sr. No. 2 to 4 expenditures were incurred in emergency. For cases of repair of vehicles, lapses were admitted. SMO Chung and MS IDH replied that repair work for amount less than Rs150,000 was not required open tender.

Replies were not satisfactory because approval process of rate contract on account of lighting was neither shown at the time of Audit nor at the time of DAC, no forum was constituted to declare emergency as requisite under Rule 59(c)(v) of PPRA Rules 2014. Moreover, no reply

was furnished regarding other irregularities leading to overpayment stated in Sr. No. 2, 3 & 6. DO Roads-II neither attended DAC meeting nor furnished any reply. DAC directed the departments for regularization and recovery of overpayment besides fixing of responsibility. No compliance was made till finalization of the report.

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

1.2.3.23 Unauthorized expenditure on POL and repair of vehicles without sanctioned strength of vehicles and non-maintenance of log books -Rs9.175 million

Provision under Serial No. 3 of Punjab Delegation of Financial Powers Rules, 2006 stipulates that sanctioned strength of vehicles as approved by the Finance Department should be maintained in the department and no purchase of new vehicle should be made unless the strength of vehicles in the Department has been sanctioned by the Finance Department or the purchase / replacement is required for keeping up the sanctioned strength and the vehicle to be replaced has been condemned by the competent authority. Further, according to Rule 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules 1969, Log Book, history sheet and petrol consumption account register is required to be maintained for each government owned vehicle.

During audit of DCO Lahore, scrutiny of paid vouchers of POL revealed that:

- A. 21 vehicles and 50 motor cycles were under use of DCO Office during 2014-15 but no sanctioned strength thereof was available on record as warranted by aforementioned financial rules.
- B. Against 21 vehicles, only four posts of driver were sanctioned.
- C. Out of 21, eight vehicles were utilized as sort of General Duty (detail below), Log Books of these vehicles were also neither available on record nor shown to audit.

Category of vehicle	Qty of vehicles	Vehicle Number	Amount of POL (Rs)
General Duty	01	LXL-5829	125,728
DCO Pool	02	LEG-1093, LEG-1106,	659,938
Site Visit Duty	02	LEG-5654, LXL-3108	740,853
Operational vehicle	01	LOK-6661	30,343
Rescue 1122	01	LWC-7453	42,119
CM Task Force	01	LEB-4623	177,161
Total	8		1,776,142

D. Two vehicles (LXL-5829, LOZ-4402) were under the use of non-gazetted staff, log books of these vehicles were also neither available on record nor shown to audit.

Vehicle Number	Vehicle under the use of	Amount (Rs)
LXL-5829/ LHY-2183	PA to the DCO	125,728
LOZ-4402	Protocol officer (Duty of Protocol Officer is being performed by a Jr. Clerk)	247,487
Total		373,215

E. Rs 2.767 million were spent on repair of vehicles and Rs4.259 million on account of POL of the vehicles which were not owned by the CDGL in violation of rules. Vouchers also did not show the reason of expenditure on the vehicles. Consumption account of these vehicles was neither available on record nor shown to audit.

These resulted in unauthorized expenditure on account of POL Rs6.408 million and Rs2.767 million on account of repair of vehicles.

Audit is of the view that unauthorized expenditure was incurred due to defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, department replied that expenditure was incurred on official duties instead of personal purposes. Reply was not accepted as no documentary evidence was provided in support of reply. DAC directed the department for inquiry to probe the matter. No compliance was made till finalization of the report.

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

1.2.3.24 Irregular drawal of funds on account of purchase of Fire Fighting Equipment–Rs7.808 million

According to Government of the Punjab, Finance Department letter No. FD.SO(Goods)44-4/2011 dated 11th September 2014 that the requests for supplementary grants exceeding Rs. 3.000 million shall require approval of the Chief Minister. As per Rule 12(2) of PPRA Rules 2014, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and

the other in Urdu. Moreover, according to Rule 2.10 (b) (5) and 17.19 of PFR VoI-I, it is also not permissible to draw advances from the treasury to prevent the lapse of appropriations.

DO (E&M) drew Rs7.808 million on account of procurement of fire fighting equipment on 25-06-2015. The amount was drawn to prevent the lapse of appropriation and the equipment were not received in the office as neither entry on the stock register was shown nor reference of the stock entry was mentioned on the bill.

Approval of Chief Minister for supplementary grant was also not obtained. Moreover, Job order cost was over two million but the purchases were made without advertisement at PPRA website and in the newspapers.

Audit holds that equipment purchased in violation of rules due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs7.808 million.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, department replied that Fire Brigade of CDGL was facing shortage of fire fighting equipment and DCO imposed operational emergency due to rapid fire incidents. Reply was not satisfactory because operational emergency was not feasible for CDGL in the presence of headquarter of 1122 in District Lahore and keeping in view the non-receipt of fire fighting equipment. However, reply on account of non-obtaining of approval of CM for supplementary grant was not furnished. DAC directed the departments for regularization. No compliance was made till finalization of the report.

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

1.2.3.25 Irregular expenditure due to lack of Administrative Approval and Technical Sanctions – Rs7.641 million

According to Rule 44(1) of the PDG and TMA (Budget) Rules, 2003, expenditure can be incurred only on development projects for which administrative approval and technical sanction (for works) has been accorded and the development project has been included in the budget and has been approved by the Council.

During audit of DO (E&M) Lahore for the period 2014-15, it was noticed that an expenditure amounting Rs7.641 million was incurred on account of repair of machinery and equipment out of development budget. The expenditure was held unauthorized because administrative approval

and technical sanctions for the same were not available on record.
(Annex-I)

Audit is of the view that expenditure was incurred without Administrative Approval and Technical Sanction due to weak financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, department replied that financial sanctions were obtained from competent authority. The reply was not satisfactory because Administrative Approval and Technical Sanction were required for development projects / works included in development budget. DAC directed the department for regularization of the matter. No compliance was made till finalization of the report.

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

1.2.3.26 Overpayment on account of Carriage by Charging Extra Mileage Rs7.013 million

According to Rule 2.10(a) of PFR Vol-I read with Para 1 (i) of Finance Department's letter No. RO (Tech) FD.18-23/2004 dated 21st December, 2004 and Page 77 Item M of Input Rates published by the Finance Department, Tuff Tiles should be used from Izhar Tuff Tiles (Pvt.) Limited. Standardized analysis shall be used to work out the rate of an item as far as possible on the basis of the available input rates placed by the Finance Department on its website and same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Management of following formations paid Rs7.013 million on account of carriage of tuff paver tiles from M/s Izhar Tuff Tiles (Pvt.) Limited-Taxila to Lahore site whereas the same factory was also situated at Manga Mandi Lahore. Keeping in view the prudence principle, the management was required to charge carriage of tuff paver tiles from Manga Mandi to Lahore site instead of from Taxila to Lahore site.

Sr. No.	Formation Name	Amount (Rs in million)
1	DO Roads-I	4.288
2	DO Roads-III	2.342
3	DO Buildings-I	0.383
Total		7.013

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

Overpayment on account of carriage by charging extra mileage resulted in loss of Rs7.013 million to the public exchequer.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting was held on 21.11.2015 and 23.11.2015, DO Roads replied that the tuff tiles were purchased from Taxila. DO Buildings-I replied that expenditures were incurred after approval of TS. The view points were not accepted by DAC as the same tiles were also available at Manga Izhar paver and 2.10 (a) of PFR Vol-I required to purchase the tuff tiles from Manga instead of Taxila. DAC directed the department for recovery. No compliance was made till finalization of the report.

Audit recommends recovery of Rs7.013 million besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.27 Purchase of Medicines without DTL Reports– Rs5.648 million

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

Management of the following formations made payments of Rs5.648 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. The detail is given below.

Sr. No.	Name of formation	Amount (Rs)
1	Mian Munshi Hospital	686,000
2	DDO (H), A.I.Town	501,375
3	IDH	940,707
4	Eye Hospital Swami Nagar	21,010
5	SMO RHC Kahana	1,737,003
6	DO Livestock	953,250
7	Shahdrah Hospital	29,100
8	RHC Manga Mandi	780,045
Total		5,648,490

Audit is of the view that payment without positive lab reports was due to weak financial discipline and was also against the professional ethics.

This resulted in irregular expenditure of Rs5.648 million besides putting the lives of patients at stake.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, MS Mian Munshi Hospital, Infectious Diseases Hospital, Eye Hospital Swami Nagar and DDO (H) Allama Iqbal Town replied that payments were made after obtaining DTL reports. SMO RHC Kahana admitted the lapse and negligence of payment to the contractors without obtaining DTL reports. DO Livestock replied that DTL reports were awaited. MS Shahdrah Hospital provided DTL report of 5cc syringes supplied by Sy' AH Impex which was declared sub-standard. SMO RHC Manga neither attended DAC meeting nor furnished any reply. DAC directed the departments to produce DTL reports. However, in the case of MS Shahdrah Hospital, DAC directed the MS Shahdrah for recovery and directed the EDO (H) to enquire the matter and locate the health facilities for recovery from the contractors where the same batch number was delivered. No compliance was made till finalization of the report.

Audit recommends recovery besides fixing of responsibility against the officers / officials for non-production of DTL reports under intimation to Audit.

1.2.3.28 Uneconomical Local Purchase (LP) Medicines from 75% Budget meant for Bulk Purchase of Medicines - Rs5.037 million

Budget allotted for purchase of drugs & medicines is required to be utilized in ratio of 75%: 25% on Bulk Purchase of drugs and medicines and Local Purchase respectively according to Finance Department's policy letter No. FD(FR)11-2/89 dated 1st September, 2001.

During audit of following formations, scrutiny of payment record of Bulk Purchases and Local Purchases of medicines revealed that funds of Rs10.168 million were allocated to the hospitals during 2014-15. Funds of Rs7.579 million were utilized for local purchase of medicines against the local purchase budget of Rs2.542 million which was over and above the authorized limit. Bulk purchase medicines were made on the basis of rate contract which is less expensive than the price charged in local

purchase of medicines. This resulted in uneconomical purchase of LP medicines to the tune of Rs5,037,485 as detailed below:

Formation Name	Component of budgetary allocation of medicines	Distribution of budget 2014-15 (Rs)	Expenditure incurred 2014-15 (Rs)	Unauthorized expenditure 2014-15 (Rs)
Shahdrah Hospital	25% for day to day	1,207,340	4,335,555	3,128,215
	75% for bulk purchase of medicines	3,622,022	-	-
Eye Hospital Swami Nagar	25% for day to day	1,334,620	3,243,890	1,909,270
	75% for bulk purchase of medicines	4,003,861	-	-
Total		10,167,843	7,579,445	5,037,485

Audit is of the view that LP Medicines were made over and above prescribed limit due to weak administrative and financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, MS Shahdrah replied that this hospital provided maximum outdoor services to the locality and no tendency of indoor admission in the hospital. MS Eye Hospital Swami Nagar replied that medicines were purchased as per need and requirement Replies were not satisfactory because there was no restriction to use bulk medicines for outdoor patients and medicines were purchased beyond prescribed limit resulting in uneconomical purchase. DAC directed the department for regularization of the matter. No compliance was made till finalization of the report.

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

1.2.3.29 Excess payment on account of Sand Rates - Rs4.978 million

As the name signifies under Market Rate System (MRS), Chapter Brick Work pertains to Buildings Department and Chapter Earth Work relates to Highway Department.

During audit of following formations of Roads, scrutiny of record of below mentioned schemes revealed that the sand was provided in T.S estimate. The rate of Chapter Brick work was used instead of admissible

rate of Chapter Earth Work for Supplying Cleaning and Pit Sand resulting in overpayment to contractor amounting to Rs4.978 million during financial year 2014-15 as detailed below:-

(Amount in Rs)

Name of Scheme	Qty	Rate Paid	Rate Admissible	Excess Rate	Excess Payments
DO Roads-II					
C/o Road from Joura Colony Bedian Road	18,981	946.06	399.30	546.76	103,780
C/o Road Ahmad Town	214,764	946.44	399.30	547.14	1,175,059
C/o Road Jamshed Street	15,544	926.58	399.30	527.28	81,960
MDG Community Development Programme	4011	1026.03	399.30	626.73	25,135
Improvement of Wara Sattar Road	266,185	942.03	399.30	542.73	1,444,665
Rehabilitation of Gulshan Park Road	24,834	918.59	399.30	519.29	128,960
DO Roads-I					
Special repair of Naveed Hyder Chowk Bagrian	22,500	1026.03	399.30	626.73	141,014
W/I Adda Plot to Mull Road	169,062	963	399.30	563.70	953,002
DO Roads-III					
Rehabilitation Bhutto Colony to Degree College	18241	1302.90	399.30	903.60	164,425
Rehabilitation of Masum Shah Road UC No 01	79416	748.65	399.30	349.35	277,439
Rehabilitation of Jinah Hospital Road	10300	747.40	185.00	562.40	57,927
Rehabilitation of Allma Iqbal Road	82544	700	185.00	515.00	425,101
Total					4,978,467

Audit is of the view that overpayment was due to weak administrative and financial discipline.

Overpayment resulted in loss of Rs4.978 million to the government.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 21.11.2015 and 23.11.2015, DO Roads-I&II replied that sand rate was determined by adding lead charges. The reply was not satisfactory because it was illogical to add more than 100% as lead. DO Roads-II neither attended DAC meeting nor furnished any reply till finalization of this report. DAC directed the departments for recovery. No compliance was made till finalization of the report.

Audit recommends recovery of Rs4.978 million besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

**1.2.3.30 Uneconomical expenditure on account of Lane Marking
– Rs4.987 million**

As per Clause 10 of Contract document, the contractor shall execute the work in strict accordance with the standard specifications. Further, according to FD letter No.RO (Tech) FD.18-23/2004 dated 21st September 2004, standardized analysis shall be used to work out the rate of an item from input rate. A copy of the analysis shall be sent to Technical Cell of Finance Division for standardization.

During audit of DO (Roads-III) for the period 2014-15, scrutiny of development schemes revealed that an expensive item for lane marking “TP paint” was paid instead of scheduled item “CR paint”. The rate analysis was not sent to Finance Department for standardization due to which the appropriateness and authenticity of rates in Technical Sanctioned Estimate could not be verified. This resulted in uneconomical expenditure on account of Lane Marking Rs4.987 million as detailed below:

Sr. No	Name of Scheme	Qty	Rate Paid	Rate Admissible	Amount Paid (Rs)
1	Rehabilitation of Link Road Ijaz Center MM Alam Road	15868	36.19	9.3	574,263
2	Repair of Sundar Das Road	17264	34.80	9.3	600,787
3	Mall Road Lahore	36106	34.8	9.3	1,256,489
4	High Court to PMG Office	36076	34.8	9.3	1,255,445
5	PMG Office to Bhati Chowk	21250	34.8	9.3	739,500
6	Rehabilitation of Jail Road from Canal Bridge to Sher PAO Bridge Lahore	1436	34.8	9.3	49,973
7	Rehabilitation of Jail Road from Canal Bridge to Sher PAO Bridge Lahore	1436	34.8	9.3	49,973
8	Rehabilitation of Jail Road from Canal Bridge to Sher PAO Bridge Lahore	574	34.8	9.3	19,975
9	Rehabilitation of Road from Navy office Gulab Devi Hospital	12137	36.33	9.3	440,937
Total					4,987,342

Audit is of the view that unauthorized expenditure was incurred due to defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO Roads-III replied that the CR paint requires more time on its application whereas TP paint was more durable and require less time than CR Paint. The view point was not accepted by DAC as expensive substitute was paid without standardized rate analysis and approval of Technical Cell of Finance Division and directed the department for regularization and refer the matter to Finance department (Technical Wing) for standardization. No compliance was made till finalization of the report.

Audit recommends regularization and submission of the rate to the Technical wing of Finance Department for standardization under intimation to Audit.

1.2.3.31 Unauthorized expenditure on account of Admixture – Rs4.774 million

As per clause 10 of Contract document, the contractor shall execute the work in strict accordance with the standard specifications. Further, as per FD Letter No.RO (Tech)FD.18-23/2004 dated 21st September 2004, standardized analysis shall be used to work out the rate of an item from input rate. A copy of analysis shall be sent to Technical Cell of Finance Division for standardization.

During audit of following formations, scrutiny of below mentioned schemes awarded to M/S Chaudry Engineering revealed that District Officers made payment of Rs4.774 million on account of chemical texture of non-scheduled item i.e. Admixture during 2014-15. Technical sanctioned estimate did not enclose the analysis of rates that was also not sent to Finance Department for standardization due to which the appropriateness and authenticity of rates in Technical Sanctioned Estimate could not be verified.

Sr. No.	Formation Name	Description items as per TS	Scheme	Qty	Rate (Rs)	Total Payments (Rs)
1.	DO Roads -III	Admixture	Special Repair of Abdul Sattar Road	5,735	135.75	775,658
2.	DO Roads -II	Admixture	Construction of Momenpura Road	28,317	141.19	3,998,077
Total						4,773,735

This resulted in unauthorized expenditure on account of Rs4.774 million.

Audit is of the view that payment was made due to weak internal controls and defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. DO Roads-III replied that the scheme was executed by following Rule 5 of PPRA that whenever these rules are in conflict with commitment of the Government of the Punjab arising out of an international treaty or an agreement with any international financial institution, the provisions of such agreement shall prevail to the extent of such conflict. The view point was not accepted as the said rule of PPRA was applicable only for conflict between PPRA Rules and provisions of agreement, the rule does not outweigh implementation of other Rules, Regulations and procedures in vogue. DAC directed the department for regularization besides provision of rates analysis approved from competent authority. No compliance was made till finalization of the report.

Audit recommends regularization and submission of the rate to the Technical wing of Finance Department for standardization under intimation to Audit.

1.2.3.32 Diversion of Development Funds– Rs4.600 million

The Head of offices in District Government is responsible for ensuring that the funds allotted are spent on the activity for which the money was provided according to Rule 4 (3) (v) of PDG & TMA (Budget) Rules, 2003. According to Sr. No. 9(19) of Punjab Delegation of Financial Rules 2009, no re-appropriations will be made from one detailed function to another.

Scrutiny of Administrative Approval of following development schemes and vouchers paid revealed that:

- A.** A sum of Rs13.527 million was allocated for Up-gradation of Eye Hospital Swami Nagar under the object element A09701- Purchase of Furniture & Fixture but EDO (Health) diverted funds of Rs4.472 million to A09601-P/O M&E and A09413-P/O B&C.
- B.** A sum of Rs0.791 million was allocated for Up-gradation of Sodiwal Dispensary under the object element A09701- Purchase of Furniture & Fixture and A09601- Purchase of Machinery & Equipment. Budget was not bifurcated between both object elements. However, scrutiny of PC-I revealed that only a wheel chair of Rs10,000 was mentioned under the object element Furniture. But EDO (Health) spent on account of purchase of

furniture & fixture-A09601 amounting to Rs0.122 million. This resulted in diversion of funds Rs0.112 million.

- C. A sum of Rs3.590 million was allocated for Construction of Kot Asadullah Dispensary under the object element A09701- Purchase of Furniture & Fixture and A09601- Purchase of Machinery & Equipment. But EDO (Health) diverted funds of Rs0.008 million to A09413-Purchase of Bedding & Clothing.
- D. A sum of Rs3.841 million was allocated for establishment of Dispensary in UC-37 under the object element A09701- Purchase of Furniture & Fixture and A09601- Purchase of Machinery & Equipment. But EDO (Health) diverted funds of Rs0.008 million to A09413-Purchase of Bedding & Clothing. It is worth mentioning here that neither the building was handed over by the Building Department to Health department nor any staff was posted there to serve but equipment and bedding & clothing were purchased.

The detail of diversion of funds is given below:

(Rs in million)

AA No.	Date of AA	Scheme Name	Object Element as per AA	Head	Allocation	Spent	Deviation
16(1)DOP /LHR 2012/1201	05.09.12	Up-gradation Eye Hospital Swami Nagar	A09701- P/O F&F A09601- P/O M&E	A09701-F&F	13.527	0.199	0
				A09601-M&E	0	4.251	4.251
				A09413-B&C	0	0.221	0.221
16(1)DOP /LHR 2015/01	23.01.15	Up-gradation Sodiwal Dispensary	A09701- F&F A09601- M&E	A09701-F&F	0.01	0.122	0.112
				A09601-M&E	0.781	0.287	0
16(1)DOP /LHR 2014/381	24.03.14	Construction of Kot Asadullah Dispensary	A09701- F&F A09601- M&E A09413- B&C	A09701-F&F	0.172	0.124	0
				A09601-M&E	3.418	0.372	0
				A09413-B&C	0	0.008	0.008
16(1)DOP /LHR 2014/542	24.04.14	Establishment of Dispensary in UC-37	A09701- F&F A09601- M&E A09413- B&C	A09701-F&F	0.188	0	0
				A09601-M&E	3.653	0.197	0
				A09413-B&C	0	0.008	0.008
Total							4.600

Audit is of the view that funds were diverted from approved heads due to weak administrative and financial discipline.

This resulted in diversion of development funds Rs4.600 million.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, department admitted the lapse and stated that it was an error of Accountant General Office and directed the department for regularization of the matter. No compliance was made till finalization of the report.

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

1.2.3.33 Overpayment on account of Inadmissible Items - Rs4.386 million

As per Clause 44 of Contract Agreement, if the contractor destroys Road Work, Water Supply, Drainage etc., the Contractor shall make good the same at his own expense. Further, according to Clause 06 of Additional Conditions of Contract Agreement, the Contractor shall provide his own water lorries of requisite numbers.

During audit of DO (Roads-II), scrutiny of record of various schemes revealed that department made payment for water supply & Sui gas connections damaged during construction of roads. DO (Roads-I) made payment of water to contractor that was also responsibility of the contractor in violation of the clauses of the contract.

Audit is of the view that inadmissible items were paid due to defective financial discipline and poor planning.

This resulted in overpayment for Rs4.386 million (**Annex-J**).

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO Roads-I replied that all items were included in schedule. DO Roads-II neither attended the DAC meeting nor furnished any reply. DAC directed the department for recovery as payments were made for inadmissible items. No compliance was made till finalization of the report.

Audit recommends recovery of Rs4.386 million besides fixing of responsibility for excess payment of water and other inadmissible items under intimation to Audit.

1.3.3.34 Excess Expenditure on VVIP Visits – Rs3.613 million

According to Para 2(xiv) of Government of the Punjab, Finance Department letter No. FD(FR)VI-9/2000(P) dated 15th July 2008, maximum expenditure incurred on VVIP visit will not be more than Rs1.000 million.

During the audit of DO (E&M) Lahore for the period 2014-15, it was noticed that an expenditure amounting Rs3.613 million was incurred on account of arrangements on the eve of arrival of VVIPs. The expenditure was held unauthorized as the same was incurred in excess of the limit prescribed as referred in the letter. The detail is given below:

Date of Drawl	Description	Description of items	Amount (Rs)
01.06.2015		installation of hoardings/ steamers	545,722
27.05.2015	Arrangements on arrival of China Mayor under the cost centre CPRO	Preparation and installation of hoardings/ flexes	578,535
26.05.2015		Arrangements of rooms for stay with lunch and Hi-tea etc.	886,073
27.05.2015		Preparation and installation of steamers	1,603,019
Total			3,613,349

Audit is of the view that excess expenditure on VVIPs was than admissible limit was made due to weak internal and administrative controls.

This resulted in unauthorized payment of Rs3.613 million.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, department replied that expenditure was incurred with the approval of the DCO. Reply was not satisfactory because expenditure was incurred more than prescribed limit. DAC directed the department for regularization. No compliance was made till finalization of the report.

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

1.2.3.35 Wasteful Expenditure due to Non-utilization of Medical Equipment-Rs3.00 million

Rule 4 (c) of PLG (Property) Rules 2003 requires that manager shall take steps to ensure that property meant for use of public is actually used to the maximum benefit of the public.

During the audit of following formations for the financial year 2014-15 it was observed that Operation Theater instruments, Child Nursery equipment i.e. Incubator, Baby Warmer, CTG machine were provided by the incharge of MNCH Programme on 01-07-2005 for RHCs. The said equipment was not functional due to non-availability of specialized & qualified/ trained staff as the post of Child Specialist was not sanctioned in the RHCs. The expenditure incurred on account of cost of the equipment gone into waste besides deterioration of useful life with the passage of time.

(Rs in million)

Sr. No.	Formation Name	Amount (approximate)
1	RHC Manga	1.500
2	RHC Kahana	1.500
Total		3.000

Audit holds that equipment was purchased by the government without requirement being made due to defective financial discipline and weak internal controls.

This resulted in wasteful expenditure of Rs3.00 million.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, SMO RHC Kahana admitted the lapse and negligence. SMO RHC Manga neither attended DAC meeting nor furnished any reply. DAC directed the department for regularization. No compliance was made till finalization of the report.

Audit recommends regularization and creation of posts at the RHCs so that the equipment is properly utilized by a consultant doctor fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.36 Unauthorized Expenditure beyond Financial Limit– Rs2.669 million

According to para 2(v) of Govt. of the Punjab, Finance Department letter No. FD.SO(Goods)44-4/2011 dated 11th September 2014, no official function shall be arranged in a Hotel. However, for “State Delegations” where it is essential, a function may be held in a hotel with the prior approval of Chief Minister.

During the audit of DO (E&M) Lahore for the period 2014-15, it was noticed that expenditure of Rs2.669 million was incurred under different heads from the contractors other than those with whom rate contract was approved. Moreover, out of the amount, Rs2.293 million was spent on account of dinner/ lunch/ high tea arranged in Pearl Continental Hotel for Chinese Mayor & Chinese Delegation and Zimbabwe Cricket Team without approval of Chief Minister.

Sr. No.	Supplier	Object Head Description Under CPRO Cost Centre	Description	Approved contractor	Amount (Rs)
1	Pearl Continental	Expenditure on foreign delegation	High tea in the honor of Zimbabwe Cricket team	M/s Malik & Sons	215,604
2	Pearl Continental	Expenditure on foreign delegation	Dinner in honor of Zimbabwe cricket team	M/s Malik & Sons	964,479

Sr. No.	Supplier	Object Head Description Under CPRO Cost Centre	Description	Approved contractor	Amount (Rs)
3	Pearl Continental	Expenditure on foreign delegation	Lunch & Hi-tea, room rent in PC Hotel for visit of china mayor	M/s Malik & Sons	886,073
4	Pearl Continental	Expenditure on foreign delegation	Lunch on arrival of Chinese delegation	M/s Malik & Sons	226,365
	Sub total				2,292,521
5	Event Organizers	Exhibitions, Fairs and Other National Celebration	Rent generators with diesel in month of Aug	M/s Crown Electric Company	99,000
6	Gourmet catering co	Special Expenditure Incurred in executives directives	Buffet dinner for journalist for briefing of Ramzan Bazar	M/s Malik & Sons	117,000
7	Gourmet catering co	Special Expenditure Incurred in executives directives	Iftar Buffet for Journalists	M/s Malik & Sons	64,000
8	Gourmet catering co	Expenditure on foreign delegation	High tea on eve of china delegation	M/s Malik & Sons	54,275
	Andaz Restaurat	Expenditure on foreign delegation	Dinner	M/s Malik & Sons	41,986
Total					2,668,782

This resulted in unauthorized expenditure amounting to Rs2.669 million.

Audit is of the view that unauthorized expenditure was incurred due to defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, the department replied that expenditure was incurred on account of Chinese Delegation and Zimbabwe Cricket Team. The reply was not satisfactory being evasive. DAC directed the department for re-imburement of expenditure from quarter concerned besides regularization. No compliance was made till finalization of the report.

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

1.2.3.37 Non-recovery of Government Receipts–Rs2.371 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 recovered and credited immediately to the local government fund under the proper receipt head.

Management of following formations did not recover fine amount on account of late deposit of installments and professional tax from the contractors and receipts on account of repair of chairs Rs2.371 million during 2014-15 as detailed below:

Sr. No.	Formation Name	Description of Receipt	Amount (Rs in million)
1	DO (P&FTT)	Fine amount from the contractor on account of late deposit of installments	2.045
2	DO (P&FTT)	Professional Tax	0.240
3	Govt. Sunrise for Blind	Government receipts on account of services provided regarding repair of chairs	0.086
Total			2.371

Audit is of the view that Government receipt was not recovered due to weak administrative and financial discipline.

Non-recovery of government receipts resulted in loss of Rs2.371 million to the public exchequer.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 21.11.2015 and 23.11.2011, DO (P&FTT) admitted the recovery. Principal Government Sunrise for Blind neither attended DAC meeting nor submitted any reply. DAC directed the department for recovery. No compliance was made till finalization of the report.

Audit recommends early recovery of government dues Rs2.371 million besides fixing of responsibility against the delinquent officers / officials under intimation to Audit.

1.2.3.38 Overpayment due to Excess measurement of Base Course – Rs1.990 million

As per para 127 (6) and 129 (i) of PWD Code, payment for all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for general correctness of the bill as a whole.

During audit of DO Roads-III, scrutiny of record of a scheme “Rehabilitation of Link Road Ijaz Centre MM Alam Road” revealed that quantity of dismantled material of 17,026 Cft was relayed as Base Course at the left side of the road. Afterward, new base course quantity 20758 Cft was also shown as provided / laid at the left side, whereas total quantity of 18,918 Cft base course was required for left side of the road. This resulted in overpayment of Rs1.990 million due to excess measurement of base course as detailed below:

1	Quantity of relayed dismantled material (Cft) (90% of dismantled material)	17,026
2	New Quantity of base course (Cft)	20,758
3	Total quantity of base course laid (Cft) (1+2)	37,784
4	Total quantity of base course required (Cft) (Equivalent to the quantity of dismantled base course)	18,918
5	Excess quantity of base course (Cft) (3-4)	18,866
6	Rate of base course per % Cft (Rs)	10550.26
7	Over payment (Rs) (5 x 6)	1,990,412

Audit is of the view that payment was made due to weak internal controls and defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, department replied that all sub base was used. The reply was not satisfactory because no documentary evidence was provided in support of reply. DAC directed the department for recovery. No compliance was made till finalization of the report.

Audit recommends recovery of Rs1.990 million besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.39 Irregular Expenditure due to Misclassification– Rs1.936 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.

Management of the following formations incurred expenditure of Rs1.936 million during financial year 2014-15. The expenditure was held irregular as the same was not charged to proper / relevant head of account (Annex-K).

Sr. No.	Name of Formation	Amount (Rs in million)
1	District Coordination Officer	0.094
2	Eye Hospital Swami Nagar	0.378
3	GSI for Blind Sharanwala Gate	0.085
4	DO Roads-I	0.566
5	DO Roads-III	0.071
6	DO Roads-II	0.250
7	DO (E&T)	0.492
Total		1.936

Audit is of the view that wrong classification of expenditure was due to defective financial discipline and poor budgeting.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, the management of the DCO office, DO Roads-I & III admitted the lapse. MS Eye Hospital replied that expenditure incurred from relevant head, DO Roads-II neither attended DAC meeting nor furnished any reply. The replies were not satisfactory because expenditure incurred from wrong head of account. DAC directed the department for regularization. No compliance was made till finalization of the report.

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

1.2.3.40 Less deduction of Withholding Tax at Source - Rs1.857 million

Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment to other than a company, deduct tax from the gross amount @ 4.5%, 10% and 7.5% on account of supplies, services rendered and execution of contract respectively according to Section 153 of Income Tax Ordinance, 2001 duly amended vide Finance Act 2014. Moreover, as per Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part.

During audit of following formations, scrutiny of payment record revealed that withholding Tax at requisite rate was not deducted at source from the payments to the contractors. This resulted in loss of Rs1.857 million to the government as detailed below:

Sr. No.	Formation Name	Description of purchase	Requisite Rate (%)	Less deduction of WH Tax (Rs)
1	DO Roads-II	Original works	7.5	1,540,635
3	EDO (Health)	Commodities and services	4.5 & 10	31,211
4	DCO	Repair of furniture, machinery and vehicle	10	65,429
6	DDOH, AIT	Commodities and services	4.5 & 10	19,703
7	DO Roads-I	Repair of roads	7.5	73,317
8	Mozang Hospital	Repair of machinery and vehicles	10	47,816

Sr. No.	Formation Name	Description of purchase	Requisite Rate (%)	Less deduction of WH Tax (Rs)
9	DO (E&T)	Services rendered	10	78,820
Total				1,856,931

Audit is of the view that Income Tax was not deducted due to weak internal controls and defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, EDO (Health), DCO, DDOH Allama Iqbal Town and Mozang Hospital admitted the lapse and recovery. DO Roads-I replied that revised notification was received late in the office. DO Roads-II neither attended DAC meeting nor furnished any reply. DAC directed the department for recovery. No compliance was made till finalization of the report.

Audit recommends recovery of Rs1.857 million and deposited in FBR besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.41 Irregular purchase of Furniture and machinery & equipment without competition-Rs1.738 million

Rule 38 (2) (a) (viii) read with and 2 (1)(v) of PPRA states that in case of single stage two envelop method, the lowest evaluated bidder shall be awarded the contract. Lowest Evaluated Bid means a bid which is closely conforming to the evaluation criteria and having lowest evaluated cost.

EDO (Health) drew Rs1.738 million on account of purchase of furniture and machinery & equipment by adopting single stage two envelop method. The purchases were held irregular as EDO (Health) awarded the contract to a single supplier without price competition rejecting all other bids with the contention of poor quality that is subjective and could not be verified at the time of audit. **(Annex-L)**

Audit is of the view that procurement was made without price competition due to weak administrative discipline and contract mismanagement.

Procurement without competition resulted in loss of Rs1.738 million to the public exchequer.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, department replied that purchases were made after fulfilling codal formalities. The reply was not

satisfactory because purchases were made without price competition rejecting all other bidders with the contention of poor quality that is subjective. DAC directed the department for regularization. No compliance was made till finalization of the report.

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

1.2.3.42 Loss to the government due to non-auction of Public Latrine/Wagon Route -Rs. 1.570 million

According to Rule 3 and Rule 10 of the PLG (Auction of Collection Rights) Rules 2003, a local government may prefer to collect any of its income as specified in Second Schedule of the Ordinance through contractor by awarding collection rights to him. 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 if the first and second attempts of auction have failed to fetch bid equal to the reserve price or more.

During audit of DO Public Facility for the period 2014-15, it was observed that:

- A. Collection Rights of Public Latrine/Wagon Route was awarded in September 2014 for 10 months due to late commencement of auctioning process, receipt was realized through self collection during the months of July 2014 and August 2014. Receipt of Rs. 401,490 was realized through self collection whereas contract amount of these two months was equivalent to Rs. 707,200. This resulted in loss of Rs311,710 to the government due to self collection.
- B. Collection of certain Public Latrines were made through self collection and realized amount was less than reserve price. Moreover, auction of these Public Latrines was not advertised in the newspaper. This resulted in loss of Rs1.258 million to the government.

Audit is of the view that auction of Public Latrine/Wagon Routes were not made due to weak administrative and financial discipline.

This resulted in loss of Rs1.570 million to the public exchequer **(Annex-M)**.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting was held on 21.11.2015 and 23.11.2011. DO (Public Facility)

neither attended DAC meeting nor submitted any reply. No compliance was made till finalization of the report.

Audit recommends making the loss good besides fixing of responsibility against the delinquent officers / officials under intimation to Audit.

1.2.3.43 Unauthorized Payment on Account of Sign Boards – Rs1.498 million

As per decision taken in ADP Review Meeting dated 12-01-2009 chaired by Secretary (C&W) Department, Sign Boards would be manufactured by Punjab Machinery & Maintenance Department (PMMD).

Scrutiny of record of DO (Roads-III & II) revealed that the departments made payment of Rs1.498 million for Sign Boards to contractors instead of PMMD. This resulted in unauthorized payment as detailed below:

Sr. No.	Name of Scheme	Qty	Rate (Rs)	Amount (Rs)
	DO Roads-III			
1	Rehabilitation of Link Road Ijaz Center MM Alam Road	25	20238.4	505,960
2	Improvement of Chuburji Chowk	3	23634.0	70,902
3	P/F Road Stud on Multan Road	12	19460.0	233,520
4	P/F Road Stud at Danepur Lane Lahore	3	19460.0	58,380
5	Supply of Warning Sign Boards, Lahore Stores	1	19425.0	19,425
6	Supply of Warning Sign Boards, Lahore Stores	1	19425.0	19,425
7	Supply of Warning Sign Boards, Lahore Stores	1	19425.0	19,425
8	Supply of Warning Sign Boards, Lahore Stores	1	19425.0	19,425
9	Rehabilitation of Road from Navy office Gulab Devi Hospital	18	15660.0	281,880
	DO Roads-II			0
10	P/F Cat Eye Rangers HQ	9	14,460.0	175,140
11	Special Repair Chamra Mandi	1	19,460.0	19,460
12	Construction of Road Hajvery Town	4	4,366.0	17,464
13	Improvement of Wara Sattar Road Salamatpura	10	4,057.7	40,577
14	Rehabilitation of Umer Ali Road	4	4183.6	16,734
Total				1,497,717

Audit is of the view that payments to contractors instead of PMMD for sign boards were made due to weak administrative and financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO Roads-III replied that payment was made as per TS Estimates. DO Roads-II neither attended

DAC meeting nor submitted any reply. The reply was not satisfactory because sign boards were required to be made to PMMD. DAC directed the department for regularization. No compliance was made till finalization of the report.

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

1.2.3.44 Doubtful Hiring of Generator-Rs1.259 million

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

DO (Roads-II) paid Rs1.259 million on account of hiring of generator. The generator was hired on account of 08 hours per day w.e.f 19-02-2015 to 25-04-2015 and 14-05-2015 to 20-05-2015 to dispose off the rainy water whereas rainy season was to start in July and August. Scrutiny of Weather Reports of the foregoing period revealed that rain was noticed only in ten days out of 73 days. Further, bills of the contractors were also neither available on record nor shown to audit. In support of claims, merely sanctioned and estimates were shown to audit. It is worth mentioning here that it would become more feasible for the department to purchase its own generator instead of hiring it due to its recurring nature.

This resulted in doubtful hiring of generator of Rs1.259 million as detailed below:

Sr. No.	Name of Contractor	Period	Running of Generator 100 KVA (Rs)	High Speed Diesel (Rs)	Total Cost (Rs)	Rain Report as per website weather for you
1	M/S Umair Naeem & Co.	19/2 to 24/2/15	29,866	19,346	49,212	Rain was noticed in 19,20 & 24 only
2	-do-	25/2 to 02/03/15	29,866	19,346	49,212	Rain was noticed in 1 st March only
3	-do-	03/3 to 8/3/15	29,866	19,346	49,212	Rain was noticed in 5 th March only
4	-do-	9/3 to 14/3/15	29,866	19,346	49,212	No Rain was noticed during this span
5	-do-	15/3 to 20/3/15	29,866	19,346	49,212	Rain was noticed in 15 th March only
6	-do-	21/3 to 26/3/15	29,866	19,346	49,212	No Rain was noticed during this span
7	-do-	27/3 to 1/4/15	29,866	19,346	49,212	Rain was noticed in 1 st April only
8	-do-	02/4 to 7/4/15	29,866	19,346	49,212	Rain was noticed in 2 nd & 3 rd April only

Sr. No.	Name of Contractor	Period	Running of Generator 100 KVA (Rs)	High Speed Diesel (Rs)	Total Cost (Rs)	Rain Report as per website weather for you
9	-do-	8/4 to 13/4/15	29,866	19,346	49,212	No Rain was noticed during this span
10	-do-	14/4 to 19/4/15	29,866	19,346	49,212	Rain was noticed in 16 th April only
11	-do-	20/4 to 25/4/15	29,866	19,346	49,212	No Rain was noticed during this span
12	M/S A.A Const Co.	14/5 to 20/5/15	29,866	19,346	49,212	No Rain was noticed during this span
13	M/S Al-Wahab Construction Co.	April 04 Days	31,302	18,048	49,350	-
14	-do-	March 02 Days	15,651	9,029	24,680	-
15	-do-	May 02 Days	15,651	9,029	24,680	-
16	-do-	(Neither period nor dates mentioned)	331,801	198,432	530,233	
17	M/S Tayyab associates	(Neither period nor dates mentioned)	Not mentioned	Not mentioned	20,000	-
18	-do-				20,000	-
Total					1,259,487	

Audit is of the view that hiring of generator during non-rainy season was made due to weak internal controls and weak financial discipline.

The matter was reported to the DCO / PAO in October, 2015. DAC meeting was held on 21.11.2015 and 23.11.2015 but DO Roads-II neither attended DAC meeting nor furnished any reply till finalization of the report.

Audit recommends looking into the matter at appropriate level besides recovery under intimation to Audit.

1.2.3.45 Irregular purchase of Orthopedic Equipment -Rs1.027 million

According to Rule 38(2)(a) of PPRA Rules 2014, Single Stage Two Envelopes bidding procedure shall be used for procurement of goods where the bids are to be evaluated on technical and financial grounds. Moreover, as per Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

EDO (Health) purchased orthopedic equipment for Rs1.027 million from M/S Surgiquips. Technical bids of five firms were received on account of purchase of orthopedic equipment. Out of five, Technical Committee approved three bidders and M/S Surgiquips was not shortlisted. Comparative Financial Statement showed that financial bids of four firms were opened. Out of these four firms, M/S Surgiquips, was declared as lowest. Audit holds that being non-responsive, financial bid of the said firm should not have been considered. Moreover, a letter of the firm was shown by the management which explained that technical bid of the firm was not included by the Technical Committee in technical evaluation. No diary number and acknowledgement date was mentioned on the said letter and CDR @ 2% of the quoted price in the financial bid was also neither available on record nor shown to audit which became doubtful the timely participation of the firm. This resulted in irregular purchase of Orthopedic Equipment worth Rs1.027 million.

Audit is of the view that tender of the firm was accepted without timely participation due to weak administrative and financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC held on 21.11.2015 and 23.11.2015, department replied that purchases were made as per rules. The reply was not satisfactory because neither CDR was provided nor authenticity of aforementioned letter was shown. DAC decided to pend the para. No compliance was made till finalization of the report.

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

1.3.3.46 Unauthorized Payment of GST – Rs1.101 million

According to Sr. No. 2 of Second Schedule of Punjab Sales Tax on Services Act 2012, Sixteen percent Advertisement on television and radio, excluding advertisements– (a) sponsored by an agency of the Federal or Provincial Government for health education; (b) financed out of funds provided by a Government under an agreement of foreign grant-in-aid; (c) conveying public service message, if telecast on television by the World Wide Fund for Nature (WWF) or United Nations Children’s Fund (UNICEF).

During the audit of DO (E&M) Lahore for the period 2014-15, it was noticed that payment of Rs7.980 million was made including the amount of GST of Rs1.101 million on account of advertising on the electronic media regarding Polio and Dengue campaign. The payment of

GST was held unauthorized as both the schemes were sponsored by the provincial government and related to health sector. Detail is given as under:

Posting Date	Purpose of advertisement	Amount excluding GST (Rs)	Amount of GST @ 16% (Rs)	Total Payment (Rs)
30.12.2014	Dengue campaign	306,249	49,000	355,240
21.01.2015	Polio Campaign	1,092,000	174,720	1,266,720
21.01.2015	Dengue campaign	229,166	36,666	265,833
20.01.2015	Dengue campaign	996,333	159,413	1,155,746
23.12.2014	Polio Campaign	1,120,000	179,200	1,299,200
28.05.2015	Dengue campaign	333,333	53,333	386,667
28.05.2015	Dengue campaign	700,000	112,000	812,000
01.06.2015	Dengue campaign	980,000	156,800	1,136,800
18.06.2015	Polio Campaign	560,000	89,600	649,600
18.06.2015	Polio Campaign	562,500	90,000	652,500
	Total	6,879,581	1,100,732	7,980,306

Audit is of the view that GST was paid on exempted items due to negligence and weak internal controls.

This resulted in unauthorized payment of Rs1.101 million.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, department replied that the amount was paid to the DGPR. DAC directed the department to recover the amount of GST from DGPR and deposited back into Account-IV. No compliance was made till finalization of the report.

Audit recommends recovery of Rs1.101 million besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.4 Performance

1.2.4.1 Non-utilization of Development Budget- Rs27.987 million

According to Rule 42 (1) & 4(3)(v) of PDG and TMA (Budget) Rules 2003, the head of offices is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided and as far as possible development projects shall be completed within the financial year.

EDO (Health) utilized Rs18.558 million out of budgetary allocation of Rs46.545 million. Due to less utilization of development budget under the head Purchase Plant & Machinery and Furniture & Fixture, development projects of Rs27.987 million (detailed below) could not be completed and deprived the community from getting better health facilities.

(Rs in million)

Sr. No.	Scheme Name	Description of head	Budget	Expenditure	Balance
1	Up-gradation of Mian Munshi Hospital	Purchase of P&M	14.207	9.360	4.847
2	Construction of Kot Asdullah Dispensary	Purchase of P&M	3.590	0.504	3.086
3	Up-gradation of Sodiwal Dispensary	Purchase of P&M	0.791	0.409	0.382
4	Up-gradation of Eye Hospital Swami Nagar	Purchase of P&M and F&F	13.527	4.671	8.856
5	Up-gradation of Rural / Urban Dispensary	Purchase of P&M and F&F	10.589	3.417	7.172
6	Construction of Dispensary at UC-37	Purchase of P&M and F&F	3.841	0.197	3.644
	Total		46.545	18.558	27.987

This resulted in non-utilization of Rs27.987 million.

Audit is of the view that non-utilization was due to defective financial discipline.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, management replied that the funds had been revalidated for the next financial year. DAC pended the para as timely better health facilities were not provided to the public.

Audit recommends matter be looked into at appropriate level besides fixing of responsibility against the person(s) at fault.

1.2.4.2 Non achievement of Financial Targets–Rs44.309 million

According to Rule 13 (i& ii) read with 16 of the PDG & TMA Budget Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates, he shall take into consideration the actual receipts of the first eight months and head of office shall finalize and consolidate the figures.

Management of DO Public Facility collected Rs63.691 million on account of following receipts heads against the target figure of Rs108.000 million. This resulted in less realization of receipts worth Rs44.309 million as detailed below:

(Rs in million)

Head	Target	Income realized	Less Realization
Parking Stand Fees	100.000	59.954	40.046
Income of Public Latrine	8.000	3.737	4.263
Total	108.000	63.691	44.309

Audit is of the view that less collection of receipts was made due to inefficient financial management and poor performance and resulted in loss of revenue to the government.

The matter was reported to the DCO / PAO in October, 2015. In DAC meeting held on 21.11.2015 and 23.11.2015, DO (Public Facility) neither attended DAC meeting nor furnished any reply till finalization of the report.

Audit recommends fixing of responsibility against the person(s) for non-achievement financial targets under intimation to Audit.

ANNEXES

MFDAC (Audit Year 2015-16)

(Rs. in million)

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
1	Shahdrah Hospital	Unauthorized cash payment and non reconciliation of cash with bank statement	Irregularity	0.366
2		Unjustified payment of pay and allowance	Irregularity	1.979
3		Less deduction on income tax at source and non-forfeiture of security from defaulting contractor	Irregularity	0.013
4	RHC Kahana	Non-recovery of loss of ambulance due to theft	Irregularity	0.300
5		Unjustified retention of govt. money	Irregularity	0.023
6		Expenditure incurred beyond budget	Irregularity	1.110
7		Doubtful expenditure	Irregularity	0.504
8	RHC Chung	Unauthorized payments on account of pay and allowance	Irregularity	1.860
9		Unauthorized occupation of the main gate of RHC Chung by the police department and non-maintenance of govt. residencies	Irregularity	0.500
10		Irregular payment of to LESCO on account of electricity bills.	Irregularity	0.300
11		Doubtful consumption of POL	Irregularity	0.606
12	EDO (Health)	Unauthorized purchase of furniture and equipment beyond the scope of approved scheme	Irregularity	0.302
13		Non-reconciliation of expenditure and non-obtaining of schedule of payments	Irregularity	-
14		Record of absconded CMW during training /after obtaining training but within probation period	Irregularity	-
15		Payment of Pay & Allowances during EOL period	Recovery	10.515
16		Payment of Conveyance and HSRA during leave period	Recovery	0.234
17	EDO (Agriculture)	Allotment of vehicles beyond entitlement	Irregularity	3.400
18		Improper supervision resulted in non recovery	Irregularity	1.066
19		Non-traceable whereabouts of government money	Irregularity	0.069
20		Payment of salary without performance of duty	Irregularity	0.394
21		Unjustified retention of government money	Irregularity	7.612

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
22		Unjustified retention of government money	Irregularity	0.033
23		Doubtful expenditure on POL	Irregularity	0.682
24		Non-use of funds	Irregularity	0.705
25		Non-use of government vehicles	Irregularity	1.250
26		Deterioration of government vehicles	Irregularity	0.700
27	Mian Munshi Hospital	Non-imposition of Penalty for Delay	Irregularity	0.021
28		Non-obtaining of Performance Guarantee	Irregularity	0.214
29		Purchase of medicine below shelf life	Irregularity	0.006
30		Expenditure for hiring of security and janitorial services	Irregularity	2.154
31		Non-deduction of CA	Recovery	19,991
32	DCO	Unauthorized and unjustified Payment of Pay and Allowances	Irregularity	8.520
33		Unjustified payment of Utility Allowance	Irregularity	0.263
34		Overpayment of GST	Irregularity	0.013
35		Non-conducting of annual physical verification	Irregularity	-
36	DO (Roads-I)	Overpayment on account of Excess Measurements	Irregularity	0.217
37		Overpayment on account of carpeting	Irregularity	0.367
38		Non-recovery on account of old material	Irregularity	0.047
39		Overpayment to Contractor	Irregularity	0.391
40		Unjustified Payment on Account of Material	Irregularity	0.405
41		Loss due to non-use of dismantled material	Irregularity	0.330
42		Doubtful recording of entries in Measurement Book	Irregularity	-
43		Excess payment on account of Removal of Malba/POL	Irregularity	0.064
44		Overpayment on account of Base Course & Carpeting	Irregularity	3.455
45		Overpayment on account of Carpeting	Irregularity	0.367
46		Recovery on account of non-reduction of steel rate from the bills of contractors not supported with invoices and manufacturers certificate	Irregularity	0.622
47		Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	0.226

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
48		Premature Release of Security Deposit	Irregularity	1.561
49		Loss due to non-use of Earth	Irregularity	0.231
50		Development Schemes allotted to NLC	Irregularity	380.954
51		Excess payment on account of premium allowed to NLC	Irregularity	26.261
52	DO Roads-III	Overpayment on Account of Excess Measurements	Irregularity	0.097
53		Non-maintenance of Log Books	Irregularity	2.429
54		Excess payment on account of Rates	Irregularity	0.141
55		Unjustified payment on account of Removal of Malba	Irregularity	0.801
56		Non-recovery on account of old material	Irregularity	0.558
57		Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	0.148
58		Non-deposit of sale of empty Drum	Irregularity	0.181
59		Development Schemes allotted to NLC	Irregularity	38.660
60		Excess payment on account of premium allowed to NLC	Irregularity	38.660
61		DO (E&M)	Unauthorized expenditure under invalid sanction of previous years	Irregularity
62	Unauthorized Purchases under invalid contract of previous year		Irregularity	13.123
63	Unauthorized expenditure on pay & allowances due to shifting of Headquarter		Irregularity	1.718
64	Non-recovery of premixed charges of asphalt plant		Irregularity	2.110
65	Unauthorized payment of pending liabilities		Irregularity	1.594
66	Exp on account of Zimbabwe Cricket team, wife of Turkish Prime Minister and Chinese Delegation		Irregularity	17.962
67	DO (Livestock)	Unjustified expenditure due to misuse of mobile veterinary dispensary	Irregularity	1.436
68		Non deduction of GST invoices	Irregularity	0.023
69		Non-deduction of Income Tax	Recovery	0.0
70		Violation of govt. policies non utilization of funds	Irregularity	6.590
71		Non auction of unserviceable goods and scrap	Irregularity	0.200
72		Irregular cash payment	Irregularity	0.295

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
73		Non-reconciliation of the income with the treasury	Irregularity	1.014
74		Unauthorized payment on account of TA/DA	Irregularity	0.344
75		Non-deduction of House Rent Allowance	Irregularity	1.958
76	DO (P&FTT)	Doubtful drawl from bank account	Irregularity	47.580
77		Unauthorized drawl and deposit	Irregularity	49.984
78		Loss of govt. revenue due to auction lease	Irregularity	2.838
79		Loss of government on account of rent of shops	Irregularity	2.252
80		Non-reconciliation of treasury deposit amount of leases	Irregularity	727.495
81		Non-deposit of installments amount	Irregularity	97.005
82	DDO (H) Aziz Bhatti Town	Irregular expenditure of salary due to shifting of HQ	Irregularity	15.721
83		Unauthorized payment on account of practicing compensatory allowance	Irregularity	0.672
84		Non verification of GST	Irregularity	0.116
85		Unauthorized expenditure On POL	Irregularity	2.470
86	DO (SWM)	Non-reconciliation of receipts	Irregularity	2.000
87		Unauthorized payment of salary	Irregularity	1.446
88		Doubtful repair of furniture	Irregularity	0.254
89		Irregular expenditure on account of POL	Irregularity	1.661
90		Non maintenance of log book of generator	Irregularity	-
91		Non verification of GST invoices	Irregularity	0.080
92		Irregular expenditure on repair of machinery and vehicles	Irregularity	0.517
93	Unjustified expenditure on repair of vehicles	Irregularity	0.074	
94	DO Buildings-II	Non recovery on account of MOSAIC flooring	Irregularity	0.493
95		Extra burden due to unjustified cost of soil investigation	Irregularity	0.950
96		Undue burden due to excess expenditure on fans	Irregularity	0.249
97		Likely use of poor quality of PVC cables	Irregularity	0.245
98		An expenditure without maintenance of MB and agreement	Irregularity	10.750
99		Likely use of poor quality of steel without mandatory quality test	Irregularity	5.593
100		Non recovery of sales tax	Irregularity	0.097
101		Irregular exp. Of salary	Irregularity	0.663
102		Unjustified payment for	Irregularity	0.122

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
		installation of fans		
103		In-fructuous expenditure on account of non utilization of services of technical staff in CDGL.	Irregularity	1.256
104		Likely theft of measurement book involving expenditure	Irregularity	14.000
105		Executed of schemes without employment of engineers at the cost of contractors	Irregularity	15.786
106		Irregular payment due to non certification of schemes	Irregularity	43.464
107		Doubtful tendering due to defective composition of district tender board	Irregularity	44.926
108		Likely wasteful expenditure	Irregularity	11.486
109		Doubtful consumption of store articles	Irregularity	0.575
110		Doubtful exp. On repair & maintenance	Irregularity	0.531
111		Non-production of report	Irregularity	-
112		Unauthorized deviation from rough cost estimates	Irregularity	1.962
113		Irregular expenditure on earth filling	Irregularity	1.265
114	DO Buildings-I	Unauthorized payment weather shield paint	Irregularity	0.148
115		Unauthorized expenditure on imported tiles	Irregularity	0.203
116		Unjustified exp. on removal of excavated material	Irregularity	0.177
117		Overpayment of conveyance allowance	Irregularity	0.060
118		Unjustified Expenditure	Irregularity	1.052
119		Doubtful consumption of POL	Irregularity	1.049
120		Irregular expenditure	Irregularity	0.074
121	DO Forest	Irregular expenditure of POL	Irregularity	0.145
122		Irregular expenditure	Irregularity	0.137
123		Irregular and uneconomical purchase of store articles	Irregularity	1.252
124		Non recovery of fine on account of illegal running of school without registration	Recovery	0.273
125	EDO Education	Non recovery on account of illegal running of school without registration	Recovery	0.150
126		Un-authentic receipt on account of registration fee of the private schools due to non conducting of survey	Irregularity	2.642
127		Loss due to non-collection of	Recovery	0.030

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
		annual inspection fee from private schools		
128		Non utilization of budget	Irregularity	10.380
129		Non-recovery on account of motor cycles	Irregularity	0.039
130		Payment of salary without performance of duty	Irregularity	0.536
131		Irregular expenditure of salary	Irregularity	1.844
132	DO Agriculture (Ext.)	Weak internal financial control involving and amount	Irregularity	1.061
133		An expenditure on repair incurred without codal formalities	Irregularity	0.297
134		Doubtful expenditure on POL	Irregularity	0.545
135		Unjustified retention of government money	Irregularity	0.456
136		Non auction of condemned material	Irregularity	0.010
137	DO (Arch-III)	Non surrendering of saving	Irregularity	3.198
138		Unauthorized use of POL	Irregularity	0.071
139		Unauthorized retention	Irregularity	0.352
140	Eye Hospital swami Nagar	Non-auction of vehicle & goods	Irregularity	0.500
141		Unauthorized expenditure due to shifting of HQ	Irregularity	0.916
142	DOH-I	Unauthorized expenditure on POL and repair of vehicles	Irregularity	0.149
143		Misclassification of expenditure	Irregularity	0.068
144		Non recovery of health risk allowance	Irregularity	0.882
145	DO Public Health	Wasteful purchase of pesticide Deltamethrine	Irregularity	16.740
146		Unauthorized payment of GST	Irregularity	2.667
147		Unauthorized purchase of 12-bore shaheen cartridges	Irregularity	0.793
148		Unauthorized payment of pay and allowance due to shifting of HQ	Irregularity	21.000
149	DDO (H) Samanabad	Irregular expenditure on POL	Irregularity	1.007
150		Loss to govt. unauthorized encroachment of MCH centre pakki thatti	Irregularity	-
151	DO (Architect -I)	Excess expenditure incurred over and above budget allocation	Irregularity	0.149
152		Non surrender of savings	Irregularity	0.131
153		Doubtful consumption of fuel	Irregularity	0.115
154	DDO (Health) Allama Iqbal Town	Amount drawn from bank through bearer cheques and non reconciliation of cash book with bank statement	Irregularity	16.202
155		Unauthorized and unjustified payment of pay and allowances	Irregularity	33.440
156		Exp. On POL without maintenance of log book	Irregularity	0.413

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
157		Payment without DTL reports	Irregularity	0.499
158		Doubtful payment due to acknowledgement of payment	Irregularity	2.016
159		Non conducting of Physical verification	Irregularity	-
160		Loss due to non imposition of ultrasound charges	Irregularity	0.237
161	RHC Barki	Unauthorized payment of pay and allowances to the official shifted at a place other than his HQ	Irregularity	0.375
162		Doubtful repair of machinery	Irregularity	0.123
163	Govt. Secondary Institute for the Blind inside Sheranwala Gate Lahore	Non-payment / verification of general sales tax	Irregularity	0.152
164		Unauthorized expenditure on pay and allowances due to shifting of HQ	Irregularity	0.717
165		Abnormal expenditure incurred without any justification	Irregularity	0.828
166		Irregular payment of scholarship	Irregularity	0.209
167		Unauthorized shifting of Headquarter	Irregularity	0.255
168	DO (Arch-II)	Unauthorized drawl of residential telephone charges	Irregularity	0.029
169		Unauthorized drawal of NPA/ Design Allowance	Recovery	0.120
170		Loss due to less recovery of Gas charges from employees residing in hospital quarters of	Irregularity	1.746
171	IDH Bilal Gung	Loss due to non-recovery of conveyance allowance	Irregularity	0.021
172		Irregular payment of pay and allowances	Irregularity	2.418
173		Purchase of LP medicines w/o requirement	Irregularity	0.753
174		Purchase of mobile oil without requirements	Irregularity	0.257
175		Excess expenditure incurred over and above budget allocation	Irregularity	-
176		Unauthorized purchases	Irregularity	-
177		Blockage of government money due to purchase of un utilized medicine	Irregularity	-
178	DOH-II	Loss due to non imposition of penalty	Irregularity	-
179		Irregular expenditure on repair of furniture and machinery	Irregularity	-
180		Irregular expenditure on repair transport	Irregularity	-
181		Loss due to non collection of government receipt	Irregularity	0.070
182	Mozang	Excess expenditure than budge	Irregularity	-

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
	Hospital	allocation		
183		Non-conducting physical verification	Irregularity	-
184	DO Roads-II	Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	-
185		Overpayment on account of Excess Measurements	Irregularity	0.309
186		Unjustified payment on account of Removal of Malba	Irregularity	5.237
187		Loss due to non-use of dismantled material	Irregularity	0.075
188		Non-deposit of sale of empty Drum	Irregularity	0.158
189		Unauthorized Payment on Account of Sign Boards	Irregularity	0.269
190		Overpayment for Dressing & Leveling	Irregularity	0.398
191		Development Schemes allotted to NLC	Irregularity	50.327
192		Excess payment on account of premium allowed to NLC	Irregularity	6.752
193		Govt. Central High School Gulberg-II	Irregular Drawl of Pay Due To Shifting Headquarter	Irregularity
194	Payment of stipend without opening Bank account		Irregularity	1.674
195	Unauthorized Sanction beyond Delegation Financial Powers		Irregularity	0.450
196	Less deduction of sales tax		Irregularity	0.134
197	Unauthorized payment on account of POL charges		Irregularity	1.421
198	Unjustified purchase of Uniform without inspection of Technical Committee		Irregularity	1.106
199	RHC Manga Mandi	Unauthorized payment of pay and allowances due to shifting of headquarter	Irregularity	0.969
200		Unauthorized expenditure due to misclassification	Irregularity	0.096
201		Irregular Expenditure on repair of Transport	Irregularity	0.175
202	DO (OFWM)	Non-recovery of Unspent Balance	Irregularity	0.256
203		Execution of Water Courses Schemes without preparation of the Measurement Book	Irregularity	14.736
204		Execution of water courses without valid T.S	Irregularity	31.386
205		Installation of Nakkas without approval of Irrigation Department	Irregularity	0.295
206		Non-completion of development schemes within stipulated period	Irregularity	8.397

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
207		Excess payment on account of Nakkas	Irregularity	0.447
208		Unauthorized expenditure due to lack of Admn. approval of schemes	Irregularity	17.061
209		Unauthorized expenditure due to Invalid Technical Sanction	Irregularity	1.755
210		Non-auction of Unserviceable Vehicle	Irregularity	0.200
211		Non-verification of payment of General Sale Tax	Irregularity	0.112
212	DO (Public Facility)	Unauthorized Expenditure on Pay and Allowances due to Shifting of Headquarter	Irregularity	5.080
213		Variation in closing balance of the same account number	Irregularity	10.947
214		Non-verification of public receipts	Irregularity	36.457
215		Unlawful retention of Govt. Receipts	Irregularity	12.043
216		Non transfer of Bank profit to Government Account	Irregularity	5.234
217		Irregular recovery of Public Toilet & Wagon route	Irregularity	0.737
218		Loss due to self collection public receipts less than the Reserve Price	Irregularity	0.773
219		Less recovery from contractors	Irregularity	0.014
220		Loss to govt. due to non auction of contract	Irregularity	0.921
221		Non-maintenance of income record by the contractors	Irregularity	3.536
222		Loss to Government due to unauthorized payment from government receipt	Irregularity	70.233
223		Less share transferred to CDGL	Irregularity	50.263
224		Interest For Late Deposits of Government Receipts	Irregularity	0.083
225	Unauthorized use of vehicle	Irregularity	0.670	
226	Mazang Hospital	Irregular payment for POL used for Generators	Irregularity	0.344
227		Use of ambulance without written request from patients – irregular expenditure on repair on transport and POL	Irregularity	0.468
228		Unauthorized payment on account of Non Practicing Allowance	Irregularity	0.624
229		Non deposit of ambulance charges	Irregularity	0.035
230		Abnormal Expenditure Incurred Without Any Justification	Irregularity	1.700
231		Unauthorized Expenditure due to Misclassification	Irregularity	0.254
232		Issuance of medicines to non-entitled patients	Irregularity	0.607

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
233		Unauthorized payment of 35% share to pathologist	Irregularity	0.185
234		Unauthorized expenditure beyond authorized competency	Irregularity	0.140
235		Unauthorized expenditure without tender beyond authorized competency	Irregularity	0.289
236		Doubtful expenditure on purchase of bedding cloth	Irregularity	0.112
237		Payment of washing charges with out rate contract	Irregularity	0.215
238		Excessive use of electricity	Irregularity	1.226
239		Non-accounting of Stores in Stock Registers	Irregularity	17.386
240		Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.280
241		Unauthorized expenditure on account of purchase of Local purchase medicine	Irregularity	0.389
242		Irregular payment of repair of machinery	Irregularity	0.185
243		Non verification of Government receipts	Irregularity	1075.277
244		Fake deposit of Government Receipts through Challan form	Irregularity	2.225
245		Undue retention of Government Receipts	Irregularity	26.360
246		Double bank stamp in one challan form.	Irregularity	0.141
247		Non-verification of deposits	Irregularity	40.218
248		Non observance of austerity measures regarding re-appropriation of utilities	Irregularity	3.000
249		Irregular issuance of Tied Grants (Supplementary) non development	Irregularity	75.130
250	EDO (F&P)	Doubtful and un-authorized allocation of funds under self control	Irregularity	618.047
251		Un-authorized revised allocation of funds against Nil Budget	Irregularity	172.08
252		Non-conducting of post con evaluation of development projects	Irregularity	203.994
253		Un-authorized proposed Allocation -approved schemes	Irregularity	880.948
254		Un-even and un-realistic preparation of Budget estimates	Irregularity	1.644
255		Irregular re-appropriation of funds	Irregularity	117.560
256		Un-authorized increased in No. of Posts and allocation of budget without the approval of Finance Department	Irregularity	194.247

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
257		Non-existence of prudent management of assets and liabilities of District Government Lahore	Irregularity	-
258		Irregular Release Of Supplementary Grant	Irregularity	270.471
259		Excess expenditure over and above the Budget Allocation	Irregularity	55.484
260		Unnecessary Blockage of Government Fund	Irregularity	1242.46
261		Non-maintenance of Cash Book/Reconciliation of Statement of SDA during 2014-15	Irregularity	1943.474
262		Less retention of closing balance from prescribed limit	Irregularity	860.825
263		Non achievement of targets – less realization of local receipt	Irregularity	158.705
264		Non-allocation of funds for community development schemes in violation of Law	Irregularity	302.010
265		Non-reconciliation of expenditure with Accounts Office	Irregularity	5.050
266		Re-authorization of unspent balance of Tied Grant	Irregularity	1643.179
267		Non-verification / Reconciliation of unspent balance of SDA account	Irregularity	850.551
268		Fake Additional allocation of fund to school under contingency heads	Irregularity	1.564
269		Irregular Drawl of Pay Due To Shifting Headquarter	Irregularity	0.079
270	Govt. Sunrise for Blind Lahore	Payment of stipend without opening Bank account		0.297
271		Non-obtaining of Schedules of payments and non reconciliation of expenditure with DAO		-
272		Loss to the government due to non-repair of residences of the RHC		1.392
273		Unauthorized payment on account of POL charges		0.114
274		Loss due to non utilization of Assets		5.000
275	RHC Awan Dhaiwala	Non reconciliation of expenditure with District Accounts Office		-
276		Unauthorized payment of pay and allowances due to shifting of HQ		2.959
277		Loss to the government due to theft of assets		5.000
278		Abnormal Flow of expenditure during the month of December		0.500
279		Wasteful expenditure involving loss to the federal government		0.300

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount
280	DO (Excise & Taxation)	Shifting of head quarter - Irregular expenditure on salary-		22.000
281		Irregular expenditure on account of POL		8.309
282		Irregular payment on account of services rendered		1.970

MFDAC (Audit Year 2014-15)

(Rs in million)

Sr. No.	Name of Formation	Description	Nature of Para	Amount
1	DO Environment	Unauthorized expenditure on POL without sanctioned strength of vehicles and without maintenance of log book	Irregularity	0.998
2		Irregular drawl of salary without performing duties	Irregularity	0.617
3		Loss to the Government due to theft of Laptop and Motor Cycle	Irregularity	0.125
4		Irregular Payment due to Unauthorized Up-gradation of posts	Irregularity	1.504
5	DHQ Mian Munshi	Unauthorized Purchase of medicines	Irregularity	0.348
6		Loss to the government – Rs246,006 and Non-deduction of General Provident Fund-Rs49,280	Irregularity	0.049
7		Unauthorized award of Contracts of canteen and Motor Cycle Stand and non-recovery of Income Tax	Recovery	0.035
8	DY. DO (Revenue Tax)	Loss to the government due to non renewal of registration	Irregularity	0.065
9	Dy. DEO (WEE) Aziz Bhatti Town	Unauthorized payment of leave salary	Irregularity	0.456
10	Dy. DEO (WEE) Gulberg Town	Unauthorized payment of leave salary	Irregularity	0.568
11	Deaf & Defective School for Boys, Gulberg II, Lahore	Doubtful expenditure	Irregularity	0.398
12	DEO (SE) Lahore Cantt	Irregular Expenditure on Account of Repair of Transport	Irregularity	0.073
13	DO Architect-III	Non surrendering of anticipated savings in the budget	Irregularity	3.210
14		Non-accountal of Material	Irregularity	0.083
15		Uneconomical purchase of office use articles	Irregularity	0.057
16		Irregular expenditure	Irregularity	1.163
17	DO Cooperatives	Lapsed of Funds	Irregularity	0.228
18		Non Deduction Of Sales Tax	Recovery	0.027
19		Loss to Government Due To Non-Deduction Of Income Tax	Irregularity	0.005
20		Un-authorized expenditure due to cash payment	Irregularity	0.457
21	DO Fisheries	Loss to Government Due To Less Deduction Of Income Tax	Recovery	0.012
22		Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.084
23		Irregular Expenditure on Account	Irregularity	0.052

Sr. No.	Name of Formation	Description	Nature of Para	Amount
		of Repair of Transport		
24	DO Labour	Loss to Government due to less realization of the receipt	Irregularity	1.420
25		Lapsed of Funds	Irregularity	0.506
26		Non-Preparation of Telephone Trunk Call Register	Irregularity	0.065
27	DO OFWM	Irregular expenditure incurred on the execution of civil works	Irregularity	27.572
28		Non-recording of measurements of executed civil works	Irregularity	27.572
29		Excess payment for consumption of cement	Recovery	0.180
30		Excess payment on a/cs of sand	Recovery	0.062
31		Non-verification of payment of general sale tax (DD City)	Irregularity	0.061
32	DO Road II	Non-accountal of material	Irregularity	0.224
33		Splitting expenditure	Irregularity	0.057
34		Irregular payment	Irregularity	4.964
35		Irregular expenditure	Irregularity	3.733
36	DO Road I	Unauthorized Payment Due To Non-Recording Of Detail Measurement	Irregularity	181.000
37		Unjustified Payment on Account of Prime/Tack Coat	Recovery	0.032
38	DO Special Education	Non surrendering of anticipated savings in the budget	Irregularity	9.981
39		Non-verification of payment of GST	Irregularity	0.031
40		Irregular expenditure by split up the indent	Irregularity	0.160
41	Superintendent Model Orphanage	Non verification of GST Invoices	Irregularity	0.149
42	EDO W&S	Unjustified Revision of TS. Estimate	Irregularity	0.202
43	Eye Hospital Swami Nagar	Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.271
44		Unauthorized expenditure on Contingent Paid staff	Irregularity	0.172
45		Lapsed of Funds	Irregularity	0.883
46	Deputy District Officer Health Aziz Bhatti Town	Non verification of Sales tax	Irregularity	0.119
47		Irregular payment	Irregularity	0.033
48		Non production of Property Register	Irregularity	-
49	DO (Civil Defence)	Un-authorized payment of previous year liability	Irregularity	0.342
50	DO Buildings I	Un-authorized payment for earth filing due to non approval of lead chart	Irregularity	3.550
51		Un-authorized payment	Irregularity	1.542
52		Over payment	Recovery	0.403
53		Irregular Payment	Irregularity	3.702

Sr. No.	Name of Formation	Description	Nature of Para	Amount
54		Loss to the Government due to less recovery of Income tax	Recovery	0.790
55		Loss to the Government due to less recovery of Income tax	Recovery	0.488
56		Irregular expenditure on account of Raft Strip	Irregularity	0.760
57		Overpayment	Irregularity	0.413
58		Recovery on account of non utilization of excavated earth	Irregularity	0.309
59		Un-authorized Enhancement of Scheme	Irregularity	28.823
60	Govt. Degree College Special Education	Lapsed of Funds	Irregularity	0.981
61		Unauthorized Expenditure due to Misclassification	Irregularity	0.058
62		Non-Verification of GST Invoices	Irregularity	0.075
63	Govt. Institute for the Blind Girls Lahore	Non-Verification of GST Invoices	Irregularity	0.050
64	DO Buildings II	Overpayment for drilling for Tube well	Recovery	0.148
65		Excess payment for steel	Recovery	11.457
66		Overpayment for removing of earth from roof	Recovery	0.022
67	DO Roads III	Less deduction of Income Tax - Rs 127,711	Recovery	0.127
68		Excess payment on account of Premium allowed to NLC/ FWO	Recovery	4.543
69	DO Sports	Non verification of GST Invoices	Irregularity	0.210
70	Dy DO Health Ravi Town	Wasteful expenditure on X-Ray Department	Irregularity	1.768
71		Unauthorized occupancy of official residence	Irregularity	0.305
72		Unauthorized use of POL	Irregularity	1.626
73		Unauthorized expenditure on POL by vaccinators	Irregularity	0.435
74		Expenditure on Repair work beyond delegated powers	Irregularity	0.055
75	Dy. District Officer Health	Irregular payment of pay and allowances	Irregularity	9.861
76	DGBT	Irregular purchase	Irregularity	0.434
77	DO SWM	Unauthorized payment of Salaries	Irregularity	1.577
78	Govt. Physically Disable School of Special Education	Doubtful expenditure	Irregularity	0.588
79	RHC Chung Lahore	Unauthorized purchase from unregistered firms	Irregularity	0.143
80	Govt. Shadab Training Institute of Special Education	Lapsed of Funds	Irregularity	0.422
81	Naib Zila Nazim	Non surrendering of anticipated	Irregularity	9.981

Sr. No.	Name of Formation	Description	Nature of Para	Amount
		savings in the budget		
82	DO Excise & Taxation	Irregular Expenditure on account of POL	Irregularity	13.186
83		Uniform purchased more than requirement	Irregularity	0.261
84		Irregular payment	Irregularity	3.352
85	Manager Sanatzar	Non-auction of Unserviceable Generator	Unsound asset management	0.100
86		Non-effectively and non-efficiently management of resources	Performance	0.134
87		Loss due to purchasing from un-registered firms and non-deduction of income tax at source	Irregularity	1.204
88		Lease of immovable property without competitive biddings and loss of -Rs108,000 to the government and non-receipt of Income tax- Rs29,600	Unsound asset management and recovery	0.029
89		Purchase of Generator from highest bidder	Irregularity	0.486
90		Inadmissible utilization of funds for the benefit of particular persons	Irregularity	1.065
91		Drawal of Salaries without sanctioned posts	Irregularity	-
92		Dar-ul-Aman Lahore	Doubtful consumption of POL	Irregularity
93	Doubtful purchase of meat		Irregularity	0.200
94	Doubtful consumption of medicine		Irregularity	0.249
95	Loss due to non-auction of unserviceable goods		Irregularity	0.050
96	Doubtful repair of vehicle		Irregularity	0.127
97	Non deduction of income tax and general sales Tax		Recovery	0.948
98	DO (E&M)	Irregular clearance of pending liabilities	Irregularity	2.828
99		Unjustified expenditure	Irregularity	1.553
100		Wasteful expenditure	Irregularity	1.041
101		Unauthorized payment of integrated allowance	Recovery	0.079
102		Unauthorized expenditure	Irregularity	1.439
103		Unauthorized/Splitting of Expenditure on Repair of Vehicle	Irregularity	0.309
104		Unauthorized Expenditure avoiding PPRA	Irregularity	1.271
105		Irregular purchase on account of Generator	Irregularity	2.535
106	Working Woman Hostel	Non verification of General Sales tax	Irregularity	0.126
107		Non deposit of government receipt into government treasury	Recovery	0.140

Sr. No.	Name of Formation	Description	Nature of Para	Amount
108		Loss due to non-auction of unserviceable goods	Irregularity	0.050
109		Non recovery of room rent	Recovery	0.012
110		Unauthorized payment of conveyance Allowance	Recovery	0.010
111		Doubtful expenditure	Irregularity	0.032
112		Unauthorized expenditure	Irregularity	0.050
113	Dy DEO M-EE Shalamar Town	Non reconciliation of expenditure & Non maintenance of expenditure statement on pay, allowances and contingency on monthly basis with accounts office	Irregularity	-
114	DDEO M-EE, Aziz Bhatti Town	Unauthorized payment of leave salary	Irregularity	0.620
115	DDEO W-EE, Samanabad Town	Unauthorized payment of leave salary	Irregularity	0.345
116		Unauthorized Expenditure on POL	Irregularity	4.619
117	Deputy District Officer Health Gulberg Town	Un-authorized payment on Non Practicing Allowance	Recovery	1.664
118		Over payment of Integrated Allowance	Recovery	0.182
119		Over payment	Recovery	0.062
120	DHDC	Lapsed of Funds	Irregularity	0.521
121		Excess expenditure incurred over and budget allocation	Irregularity	0.081
122		Loss To Govt. Due To Theft Of Vehicle	Misappropriation	0.300
123		Non-Preparation of Telephone Trunk Call Register	Irregularity	0.106
124		Unjustified Expenditure on Account of Sui-Gas and Water Charges	Irregularity	0.149
125		Irregular Expenditure On Account Of Repair of Furniture & Fixture	Irregularity	0.062
126		Irregular payment of repair of Machinery and Equipment	Irregularity	0.085
127			Non recovery	Recovery
128		Less recovery	Recovery	1.061
129	DO (P&FTT)	Less recovery due to wrong calculation of parking fee at Sikanderia Colony GBS	Recovery	0.500
130		Non recovery of Poter Fee	Recovery	0.104
131		Lapse of government funds on account of electricity charges	Irregularity	1.028
132		Unauthorized payment of transportation charges	Irregularity	0.432
133		Unauthorized Expenditure without performing duty	Irregularity	0.197
134		Less Collection of government receipts from defaulter	Recovery	0.399
135			Unauthorized supply of POL	Irregularity

Sr. No.	Name of Formation	Description	Nature of Para	Amount
136	DO (SP&C)	Unauthorized expenditure on the consumption of POL.	Irregularity	0.490
137		Non production of records.	Non production of records	-
138	DO Architect-II	Expenditure incurred in excess of budget provision	Irregularity	0.633
139		Doubtful expenditure on the repairs of furniture	Irregularity	0.114
140		Unauthentic consumption of POL	Irregularity	0.496
141		Irregular expenditure on account of repair of transport and furniture	Irregularity	0.068
142		Doubtful expenditure on the repairs of furniture	Irregularity	0.080
143		Irregular payment to District Officer on account of Non Practicing Allowance	Recovery	0.240
144	District Education Officer (M-EE) Lahore Cantt	Expenditure incurred in excess of budget provision	Irregularity	2.181
145	DO (Secondary Education) Lahore-I	Non maintenance of log book	Irregularity	0.278
146		Non maintenance / reconciliation of expenditure and non provision of budget statement	Irregularity	-
147	DEO WEE Lahore Cantt	Unauthorized payment of office rent	Irregularity	0.350
148		Excess Expenditure	Irregularity	-
149		Non surrender of saving / blockage of govt. resources	Irregularity	-
150		Unauthorized expenditure	Irregularity	0.332
151	Dy. DEO (MEE) Ravi Town	Non utilization of SMC funds	Irregularity	0.706
152		Un-authorized payment of charge allowance	Recovery	0.241
153		Unauthorized expenditure	Irregularity	0.321
154		Non recovery of government dues	Recovery	0.087
155		Unauthorized expenditure of electricity charges	Irregularity	0.253
156	Dy. DEO (WEE) Wahga Town	Irregular withdrawal of funds	Irregularity	4.18
157		Non utilization of SMC Grants	Irregularity	2.435
158		Non utilization of Farog-e-Taleem Fund	Irregularity	1.219
159		Lapsed of Funds	Irregularity	0.795
160		Non Deduction Of Sales Tax	Recovery	0.049
161		Loss to Government Due To Non-Deduction Of Income Tax	Recovery	0.010
162		Non-Accountal of Material	Irregularity	0.293
163	EDO Health	Non surrendering of anticipated saving	Irregularity	17.935
164		Irregular expenditure	Irregularity	8.088
165		Doubtful consumption of POL	Irregularity	6.574

Sr. No.	Name of Formation	Description	Nature of Para	Amount
166		Non surrendering of anticipated saving	Irregularity	5.895
167		Unjustified expenditure on pending liabilities	Irregularity	1.119
168		Irregular expenditure on Repair	Irregularity	0.959
169		Unjustified payment of TA / DA	Irregularity	0.205
170		Irregular payment on Repair of vehicle	Irregularity	0.122
171		Non recovery of Pay and Allowances	Recovery	0.016
172		EDO MS	Lapsed of Funds	Irregularity
173	Unauthorized Expenditure due to Misclassification		Irregularity	0.050
174	Govt. Readymade Garments for Deaf (female) Rajgarh	Non surrendering of savings in the budget	Irregularity	0.728
175		Store items – Swing & Embroidering machines lying unused since long and loss to Govt.	Irregularity	0.072
176	Govt secondary institute for the blind Lahore	Non reconciliation of receipts	Irregularity	0.129
177	Government Special Education Centre Shalimar Town	Irregular expenditure	Irregularity	5.815
178		Non surrendering of anticipated saving	Irregularity	0.509
179	Government Vocational Training Centre for Disable Persons	Doubtful consumption of POL	Irregularity	2.076
180		Irregular expenditure on Repair	Irregularity	0.331
181	Govt. Central High School for Deaf Special Education Gulberg-II	Doubtful expenditure on purchase of uniform	Irregularity	0.453
182		Unauthorized use of air condition – Recovery thereof	Recovery	0.036
183		Irregular expenditure on account of repair of Transport	Irregularity	0.333
184		Payment without acknowledgement	Irregularity	0.660
185		Doubtful expenditure on the repairs of furniture	Irregularity	0.084
186		Irregular consumption of POL	Irregularity	1.549
187		Embezzlement on account of Uniform and protective cloth	Irregularity	0.024
188		Unauthentic consumption of POL	Irregularity	0.830
189		Irregular expenditure on account of (R&M)	Irregularity	0.249
190		Irregular repair of transport	Irregularity	0.149
191		Unauthorized/unjustified expenditure on purchase of electric wire	Irregularity	0.014
192		Expenditure incurred in excess of budget provision	Irregularity	0.090

Sr. No.	Name of Formation	Description	Nature of Para	Amount
193		Non-verification of payment of GST	Irregularity	0.058
194		Irregular expenditure incurred on repairing	Irregularity	0.229
195		Irregular expenditure on account of furniture and fixture	Irregularity	0.070
196		Payment of stipend without opening Bank account	Irregularity	1.365
197	Superintendent Welfare Home for destitute and needy women (Kashana)	Unauthorized use of P.O.L without average consumption certificate	Irregularity	-
198		Non-verification of sale tax invoice	Irregularity	0.097
199		Non-production of record Kashana, Lahore	Non production of record	-
200	National Special Education Centre Lahore	Lapsed of Funds	Irregularity	5.069
201		Excess expenditure incurred over and budget allocation	Irregularity	1.719
202		Un-authorize issuance of POL	Irregularity	0.076
203		Non-Preparation of Telephone Trunk Call Register	Irregularity	0.152
204		Unjustified Expenditure on Account of Sui-Gas	Irregularity	0.809
205		Unjustified expenditure on POL	Irregularity	0.392
206		Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.128
207		Loss to Government Due To Non-Deduction Of Income Tax & GST	Recovery	0.030
208	SWO Negehban Centre	Expenditure incurred in excess of budget provision	Irregularity	1.058
209		Unclassified expenditure on account of (Repair & Purchase)	Irregularity	0.028
210	Dy. DO (M) Nishtar Town	Unauthorized expenditure	Irregularity	1.948
211		Non receipt of Furniture	Irregularity	0.500
212		Irregular expenditure on Cash Award	Irregularity	0.085
213	Dy. DO Health Wahga Town	Unauthorized expenditure on Contingent Paid Staff	Irregularity	2.151
214		Unauthorized expenditure of POL to vaccinators	Irregularity	1.459
215		Unauthorized payment of Salaries	Irregularity	0.971
216		Unauthorized expenditure	Irregularity	0.303
217		Non preparation and reconciliation of Expenditure Statement	Irregularity	-
218	RHC Kahana Nau	Unauthorized purchase of medicines without DTL reports	Irregularity	0.449
219		Non- deposit of government receipts	Recovery	0.032
220		Loss due to non-auction of unserviceable goods & Radi-	Irregularity	0.040
221		Unauthorized payment of	Recovery	0.123

Sr. No.	Name of Formation	Description	Nature of Para	Amount
		conveyance allowance		
222	RHC Raiwind	Unauthorized payment of salaries without sanctioned post	Irregularity	0.184
223	Govt. Sunrise Institute for Blinds	Unauthorized Pay and allowances beyond sanctioned posts	Irregularity	0.945
224	Ravi Road	Non verification of receipts	Irregularity	0.109
225	RHC Awan Diewala	Unauthorized expenditure of PCA	Irregularity	0.030
226		Unauthorized expenditure on x-ray films	Irregularity	0.074
227		Unauthorized expenditure on repair of vehicle	Irregularity	0.062
228		Less collection purchase fee	Recovery	0.044
229		Non production of records	Non production of record	-
230	RHC Barki	Loss due to non auction of unserviceable vehicles	Unsound asset management	0.350
231	RHC Manga Mandi	Non- deposit of government receipts	Recovery	0.017
232		Unauthorized purchase of medicines without DTL reports	Irregularity	0.137
233		Non –deduction of conveyance allowance	Recovery	0.010
234	Secretary D. R.T.A	Non reconciliation of expenditure	Irregularity	10.736
235	Government Institute for Slow Learners Samanabad	Irregular expenditure	Irregularity	13.126
236		Doubtful consumption of POL	Irregularity	0.429
237		Shortage of stock and stores	Irregularity	0.225
238		Unjustified Drawl of Government Money	Irregularity	0.173
239		Verification of Sales tax	Irregularity	0.103
240	Social Welfare Officer Central Jail Kot Lakhpat	Non Deduction Of Sales Tax	Recovery	0.030
241		Loss to Government Due To Non-Deduction Of Income Tax	Recovery	0.008
242		Non-accountal of Material	Irregularity	0.279
243		Non-Preparation of Telephone Trunk Call Register	Irregularity	0.052
244		Unauthorized Expenditure due to Misclassification	Irregularity	0.050
245	Special Education Centre Nishtar Town	Unauthentic consumption of P.O.L	Irregularity	0.490
246		Non-accountal of store	Irregularity	0.315
247		Non-verification of sale tax	Irregularity	0.027
248	Government special Education Centre Ravi Town	Non recovery of government dues	Recovery	0.103
249		Unauthorized payment of pay and allowance	Irregularity	0.441
250		Unauthorized expenditure of POL	Irregularity	0.903
251		Irregular expenditure due to wrong classification	Irregularity	0.098
252	Dy. D.O. Education (M)	Non accountal of material	Irregularity	1.713
253		Non-utilization of S.M.C grants	Irregularity	1.783

Sr. No.	Name of Formation	Description	Nature of Para	Amount	
254	Wagha Town	Non-utilization of FTF	Irregularity	0.407	
255		Excess expenditure	Irregularity	0.006	
256		Non-verification of sale tax invoice	Irregularity	0.011	
257		Non surrender of anticipated savings	Irregularity	7.684	
258	DO Public Facility	Loss to the government	Recovery	60.531	
259	Dy. DO Nishtar Town	Non deduction of income tax	Recovery	0.018	
260		Loss of 10%Discount	Recovery	0.068	
261		Savings not surrendered	Irregularity	5.633	
262	Dy. District Officer Health Allama Iqbal Town	Expenditure without supporting voucher	Irregularity	0.011	
263		Irregular expenditure	Irregularity	0.515	
264		Non-recovery	Recovery	0.229	
265		Irregular payment of conveyance allowance	Recovery	0.092	
266		Irregular payment of conveyance allowance	Recovery	0.161	
267	Govt. Deaf Defective HMHS for GilrsRajgarh	Un-authorized purchase of Uniforms	Irregularity	-	
268		Non disbursement of scholarship	Irregularity	-	
269	EDO Education	Non auction of un-serviceable vehicles	Unsound asset management	0.200	
270		Shortage of cycle and motor cycle	Recovery	0.050	
271		Expenditure without budgetary allocation	Irregularity	0.160	
272		Overpayment on account of Charge Allowance, Conveyance Allowance and Social Security Benefit to the non-entitled Officer	Recovery	0.158	
273		Irregular and unjustified drawl of salary without performing duties and non-deduction of Benevolent fund and non- deduction of General Provident Fund	Irregularity	0.943	
274		Loss to the Govt. due to non-extension of private schools	Recovery	0.040	
275		MS IDH Bilal Gunj	Un-authentic expenditure on account of Gas charges	Irregularity	0.996
276			Irregular procurement of medicine	Irregularity	1.406
277	Un-Authentic Consumption Of Diet		Irregularity	1.500	
278	Unauthorized expenditure on account of purchase of pharmaceuticals / medicines		Irregularity	0.340	
279	Lapsed of Funds		Irregularity	0.732	
280	Irregular Expenditure On Account Of Bedding & Clothing		Irregularity	0.053	
281	Non-Preparation of Telephone Trunk Call Register		Irregularity	0.147	

Sr. No.	Name of Formation	Description	Nature of Para	Amount
282	Dy. District Officer Health Shalimar Town	Doubtful payment	Irregularity	2.544
283		Unauthorized Purchase of Machinery & Equipment	Irregularity	0.650
284		Non deduction of Sales tax	Recovery	0.586
285		Over payment of Integrated Allowance	Recovery	0.265
286	DDO (H) Nishter Town	Saving not surrendered	Irregularity	5.633
287		Irregular payment of N.P.A	Irregularity	0.723
288		Irregular payment	Irregularity	0.033
289		Recoverable amount	Recovery	0.022
290		Irregular payment	Irregularity	0.032
291	DCO Lahore	Unauthorized expenditure	Irregularity	0.090
292		Irregular expenditure due to wrong classification	Irregularity	0.214
293		Unauthorized expenditure on Generator POL	Irregularity	2.577
294		Unauthorized expenditure	Irregularity	1.492
295		Unauthentic payment	Irregularity	1070.899
296		Unauthorized expenditure of POL	Irregularity	1.128
297		Unauthorized expenditure on printing and publication	Irregularity	1.680
298		Unauthorized payment of electricity charges	Irregularity	3.969
299		Non reconciliation of statement of SDA	Irregularity	477.844

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND
APPROPRIATIONS FOR THE YEAR 2014-15 OF
CITY DISTRICT GOVERNMENT LAHORE**

Page No.	Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation(+) Excess/ (-) Saving	
70	Provincial Excise.	164,364,086	874,000	165,238,086	139,434,128	(-)	25,803,958
11	Forests.	28,626,936	0	28,626,936	26,916,739	(-)	1,710,197
71	Registration	0	0	0	472,714	(+)	472,714
72	Charges on A/c of Motor Vehicles Act.	57,932,696	2,389,396	60,322,092	59,496,314	(-)	825,778
74	Other Taxes & Duties	120,470,674	974,000	121,444,674	120,590,542	(-)	854,132
140	General Administration.	2,436,156,996	28,268,000	2,464,424,996	1,501,273,220	(-)	963,151,776
49	Law & Order	12,121,332	131,000	12,252,332	9,633,039	(-)	2,619,293
151	Education.	9,647,409,421	25,104,000	9,672,513,421	8,742,437,298	(-)	930,076,123
86	Health Services.	1,611,418,000	101,192,000	1,712,610,000	1,647,577,609	(-)	65,032,391
113	Public Health.	15,485,204	11,052,000	26,537,204	23,715,620	(-)	2,821,584
13	Agriculture.	103,959,463	50,000	104,009,463	92,278,817	(-)	11,730,646
19	Fisheries	8,971,565	0	8,971,565	6,299,662	(-)	2,671,903
20	Veterinary.	164,674,991	1,556,072	166,231,063	151,793,401	(-)	14,437,662
33	Co-operative.	32,249,494	0	32,249,494	29,117,452	(-)	3,132,042
79	Industries.	11,532,721	63,000	11,595,721	9,588,685	(-)	2,007,036
34	Miscellaneous Departments.	39,370,201	0	39,370,201	36,469,539	(-)	2,900,662
118	Civil Works.	4,111,035,191	120,177,630	4,231,212,821	3,951,495,421	(-)	279,717,400
129	Communications	519,881,448	163,521,834	683,403,282	683,836,342	(+)	433,060
157	Miscellaneous.	402,173,065	4,002,000	406,175,065	343,693,498	(-)	62,481,567
51	Civil Defence.	70,387,139	37,305,000	107,692,139	100,307,996	(-)	7,384,143
161	Development.	444,281,032	161,913,773	606,194,805	346,830,263	(-)	259,364,542
133	Roads & Bridges.	1,806,961,000	0	1,806,961,000	1,609,045,577	(-)	197,915,423
135	Government Buildings.	1,292,363,000	0	1,292,363,000	1,128,795,111	(-)	163,567,889
	Surrender/withdr awal			(3,013,995,000)			
	Grand Total	23,101,825,655	658,573,705	20,746,404,360	20,761,098,987	(-)	2,999,300,373

(Source: Appropriation Accounts and Revised Budget Book for the financial year 2014-15)

Annex-C

Sr. No.	Name of Formation	Amount of Penalty (Rs. in million)
1	DO Roads-I	23.691
2	DO Roads-III	36.690
3	Do Roads-II	33.000
4	DO Buildings-II	5.527
5	DO Buildings-I	10.280
	Total	109.188

1. DO-Roads-I:

Sr. No.	Name of Scheme	Contract Cost	Date of Award of Contract Proposed date of completion	Cumulative Expenditure (CI13+CI18)	Physical Progress as on 30-06-15	LD Charges
1	Rehabilitation of Road at Golfer's Lane Theatre Village Near (Country Homes / Hadyara Drain), Bedian Road, Lahore (Length = 2.92 Km). (Revised A.A 27.611-M).	27.212	<u>03.03.14</u> 02.05.14	24.231	96%	2,721,200
2	Rehabilitation of Road from Multan Road to Al-Mumtaz Cinema, PP-151, NA-126, Lahore. (Cost Sharing 50%)	21.955	<u>05.06.14</u> 04.09.14	26.225	98%	2,195,500
3	Rehabilitation of Road in Abadi Gosha-e-Ahbab Behind PCSIR, Canal Bank Road, Lahore PP-160 M/S Malik Ali Hassan co.	2.925	<u>11-10-14</u> 25-12-14	2.505	95%	292,500
4	Carpeting of Road Ahmad Housing Scheme NA-128 (Revised). M/S R.S Const. Co.	7.274	<u>04-10-14</u> 03.01.15	5.481	90%	727,400
5	Construction of Road Amna Park UC-118 NA-128. M/S Farooq co.	7.307	<u>01-10-14</u> 30.01.15	0.218	10%	730,700
6	Construction of Road & Nallah Raiwind Sui Asal Road to Jodhu Dheer NA-129.	20.760	<u>17.11.14</u> 16.03.15	14.058	75%	2,076,000
7	Construction of PCC & Nallah Mota Singh Bara NA-129 M/S Majid & Co.	9.864	<u>14-10-14</u> 13.02.15	9.596	95%	986,400

8	Construction of PCC & Nallah Lidher Mehar Town NA-129 M/S Riaz Construction co.	9.501	<u>14-10-14</u> 13.02.15	9.501	100%	950,100
9	Construction of PCC, Nallah & Nallian Jhulkey & Sharif Pura NA-129 M/S Shah & co.	8.383	<u>14-10-14</u> 13-01-15	8.172	96%	838,300
10	Construction of PCC, Nallah & Nallian Hair NA-129 (Revised). M/S Falak Butt & Co.	14.738	<u>11-10-14</u> 10.01.15	10.272	80%	1,473,800
11	Construction of Road / PCC in Khand Village, Lahore.	0.000	<u>05.12.14</u> 04.04.15	11.032	80%	-
12	Const./Reh. Of road start form Main Ferozepur road to Chandrai Road, Lahore.	23.554	<u>06.12.14</u> 04.15	20.082	90%	2,355,400
13	Cont./Rehabilitation of road /Streets in Halloki Village, Lahore.	19.307	<u>06.12.14</u> 05.04.15	13.997	74%	1,930,700
14	Const./Reh. Of Kang Sharif to Sui e asal road Lahore L=5-KM (Revised Est: Approved Rs. 23.718).	23.104	<u>06.12.14</u> 05.04.15	10.942	75%	2,310,400
15	Const./Reh. Of road from Ferozepur Road to Ahllu Village to Guru Mangat Village, Lahore. (Revised Est: Approved Rs. 19.722).	19.575	<u>05.12.14</u> 04.06.15	17.015	90%	1,957,500
16	Cont./Rehabilitation of Katchwana road kahna Katcha, Lahore.	14.106	<u>20.12.14</u> 19.03.15	8.481	75%	1,410,600
17	Construction of Open Drain Size (2'x3') Start from Rasheed Latif Medical Hospital Arif Memorial Teaching Hospital to Galvera Village PP-159, Lahore.	7.353	<u>16.08.14</u> 15.10.14	6.227	90%	735,300
Total						23,691,822

2. DO Roads-III

Sr. No.	Name Of Scheme	Contract Cost	Date Of Award of Contract- Proposed date of Completion	Funds Released 2014-15	Exp. upto the Month	Cumulative Expenditure	Physical Progress
1	Rehabilitation /Repair of Main Masoom Shah Road with links shahdara uc-1 pp137	19.780	16-10-2014 TO 15-12-2014	15.780	12.754	12.754	90%

Sr. No.	Name Of Scheme	Contract Cost	Date Of Award of Contract- Proposed date of Completion	Funds Released 2014-15	Exp. upto the Month	Cumulative Expenditure	Physical Progress
2	Rehabilitation of Road from Egerton Road to Isiamia College Cooper Road and Link Road to Assembly Chowk Mall Road, Lahore	49.414	04.02.2015 TO 05.05.2015	49.414	7.000	7.000	25%
3	Rehabilitation of FatehSher Road Samanabad Lahore	9.745	04-12-14 To 04-02-15	9.745	1.854	1.854	25%
4	Improvement / Widening of DharampurachowkAllamaI qbal Road	14.239	16-01-15 to 15-04-15	14.239	3.919	3.919	60%
5	Rehabilitation of Mcload Road from GPO Chowk Mall Road To LakhsmiChowk Road Lahore	14.235	13.02.2015 TO 12.05.2015	14.234	14.200	14.200	70%
6	Improvement of ChuburjiChowk Round About Multan Road Lahore	15.417	04-12-14 To 03-03-15	10.000	0.504	0.504	10%
7	Rehabilitation of ZahoorElahi Road From Round About to Main Boulevard Gulberg Lahore	35.577	16.02.15 to 15.5.15	10.000	10.000	10.000	90%
8	Rehabilitation of Circular Road from BhattiChowk to Brandearth Road Length=5100 Rft	148.570	16-02-15 To 15-06-15	100.000	93.000	93.000	85%
9	Rehabilitation of Abdul Karim road	2.686	06.04.15 TO 20.06.15	2.686	0	0	10%
10	Rehabilitation of koochaJowahran	0.957	06.04.15 TO 20.06.15	0.957	0.759	0.759	90%
11	Rehabilitation of the Haideri Street	1.226	06.04.15 TO 20.06.15	1.226	0	0	20%
12	Rehabilitation of Four Season street	0.812	06.04.15 TO 20.06.15	0.812	0.630	0.630	90%
13	Rehabilitation of KoochaGhousia	2.244	06.04.15 TO 20.06.15	2.244	0.314	0.314	35%
14	Rehabilitation paper market chowkmatti butt bakers link lahori Gate & link sootermandi	2.194	06.04.15 TO 20.06.15	2.194	0	0	25%
15	Main road shafiqabadqismatchowk	0.993	06.04.15 TO 20.06.15	0.993	0	0	10%
16	Street no.07 steretshafiqueabad	0.950	06.04.15 TO 20.06.15	0.950	0	0	15%
17	PCC Flooring Khokhar street Mustafa street, sardar street	1.179	06.04.15 TO 20.06.15	1.179	0.771	0.771	80%

Sr. No.	Name Of Scheme	Contract Cost	Date Of Award of Contract- Proposed date of Completion	Funds Released 2014-15	Exp. upto the Month	Cumulative Expenditure	Physical Progress
18	PCC Flooring Malik street Link Pandi	0.792	06.04.15 TO 20.06.15	0.792	0	0	20%
19	PCC flooring Rehimia Masjid waliGalisarmadiGange Ram and UC Office to Saleem Street Block No.3 Karim Park	0.959	06.04.15 TO 20.06.15	0.959	0.562	0.562	70%
20	Rehabilitation of road Mai PaghwaliGaliKarim Park Block No.2(Portion)Rehmat floor Mill	1.335	06.04.15 TO 20.06.15	1.335	0.807	0.807	80%
21	PCC Muslim Street No.34 Hafeez Road	1.001	06.04.15 TO 20.06.15	1.001	0.963	0.963	100%
22	PCC Shamas Street National Park	0.630	06.04.15 TO 20.06.15	0.630	0	0	20%
23	PCC Yousaf Street National Park	0.728	06.04.15 TO 20.06.15	0.728	0.495	0.495	80%
24	Const. of pcc Butt kababwaliAwais street bagana burger wali& links uc-31	5.617	06.04.15 TO 20.06.15	5.617	3.460	3.460	80%
25	Const. of pcc street no.7 kasurpura&katriradhakishan link street no.7 kasurpura	0.524	06.04.15 TO 20.06.15	0.524	0.361	0.361	80%
26	Const. of pcc main street new Ameen park infront shell pump(portion)	1.701	06.04.15 TO 20.06.15	1.701	1.350	1.350	85%
27	Const. of nallaha new Ameen park main road	1.406	06.04.15 TO 20.06.15	1.406	0	0	30%
28	BiloHalvaiwali street no.06 Mali pura	0.459	06.04.15 TO 20.06.15	0.459	0	0	30%
29	Reconditioning/ carpet st.no 06 Amin park	1.282	06.04.15 TO 20.06.15	1.282	0.722	0.722	80%
30	Re-Conditioning & Carpeting Madarasawaligali&Darbar Eye Hospital wali road uc-36	3.321	06.04.15 TO 20.06.15	3.321	1.526	1.526	60%
31	P/L Of concrete paver mender street davesamaj road & compound davesamaj Hostel no.02 uc-38	2.352	06.04.15 TO 20.06.15	2.352	0.930	0.930	65%
32	Pcc view Garden lower mall road uc-38	2.482	06.04.15 TO 20.06.15	2.482	1.203	1.203	60%
33	Reconditioning/Carpeting road 4 Mecload Road and Street No.40,99,100 Nisbat Road and PCC RatanBagh mention and link street UC-39	6.000	06.04.15 TO 20.06.15	6.000	1.956	1.956	55%

Sr. No.	Name Of Scheme	Contract Cost	Date Of Award of <u>Contract-Proposed date of Completion</u>	Funds Released 2014-15	Exp. upto the Month	Cumulative Expenditure	Physical Progress
34	PCC Goal Building Diyal Singh mention street No.78 Dhobi Mandi Akbar Street Dhobi Ahatta No.2 Street No.8,9 Beadon road and 6 montgomery road and PCC Patches in UC-40	3.362	06.04.15 TO 20.06.15	3.362	1.565	1.565	50%
35	PCC Gurdawara street Temple road and street No.1,2,3,4 muslimGunj Street No.14 Atta Ullah Street and Street No.7 No.7FaizHaidar	3.048	06.04.15 TO 20.06.15	3.048	0	0	40%
36	PCC Street No.31 KatchaGulamMehmood Street No.7 Begum road street No.38 Noor shah Road, Nazuli Street, Mozang and Patches in UC-41	2.952	06.04.15 TO 20.06.15	2.952	2.560	2.560	90%
37	Carpeting of Faisal Waheed Street &Aswad street, link Road, Sheraz Mughal Lytton Road, Link Street Jalal Din Road	3.739	06.04.15 TO 20.06.15	3.739	2.850	2.850	80%
Total		366.908		285.343	173.015	174.015	

3. DO Roads-II

Sr No	Name of Scheme	Contract Cost	Date of Award of <u>Contract Proposed date of Completion</u>	Current Status
1	Construction of Ahmad Town Main Road, Lahore (NA-124). (Revised)	15.230	<u>23/04/2014</u> 22/07/2014	<u>Work in Process</u>
2	Construction of PCC Master Riaz Street & Link Imam Bargah Street, Shellar Chowk in UC-35 (Revised)	4.649	<u>17/04/2013</u> 16/07/2013	<u>Work in Process</u>
3	Construction of RCC Tariq Waheed Road Misri Shah to 03-Roads along with Ganda Nallah in UC-26, Lahore. (Revised)	24.008	<u>29/09/2012</u> 28/12/2012	<u>Work in Process</u>
4	Widening of Main Swami Nager Road, Lahore. (PP-141) (4th Revised)	3.383	<u>28/03/2011</u> 27/06/2011	<u>Work in Process</u>
5	Improvement of Main Wara Sattar Road from Quaid Azam Interchange Ring Road to Salamat Pura in UC-40, NA-124, Lahore.	63.371	<u>03/09/2012</u> 2/12/2012	Completed on 28-5-14

Sr No	Name of Scheme	Contract Cost	Date of Award of Contract Proposed date of Completion	Current Status
6	Rehabilitation/Improvement of Main Momenpura Road, Lahore.	121.564	<u>31/12/2012</u> <u>31/04/2013</u>	<u>Work in Process</u>
7	Construction of PCC/Drain in various streets Nai Abadi Rahmat Pura, Manawan village at G.T Road, Lahore.	10.095	<u>4/10/2014</u> <u>18/12/2014</u>	<u>Work in Process</u>
8	Construction of PCC Street Kingray School System, Usman Block, Canal Bank Housing Scheme at Fateh Garh, Lahore. (PP-145)	4.368	<u>13/11/2014</u> <u>12/12/2014</u>	<u>Work in Process</u>
9	Rehabilitation of Karmanwala Stop to Batair Farm Barki Road, Lahore.	6.329	<u>4/03/2015</u> <u>23/05/2015</u>	<u>Work in Process</u>
10	Rehabilitation of Wahdat Road, Lahore (from Muslim Town More Faisal Electric Store to Bhekhewal More), Lahore. (NA-122)	77.925	<u>10/04/2015</u> <u>09/06/2015</u>	<u>Work in Process</u>
	Total	330.922		

4. DO Buildings-II

Name of Scheme	Date of Start	Cost (Rs. in million)	Penalty @ 10%
Provision of Missing Facilities GC Ravi Road , Lahore	20-3-13	16.336	1.634
Provision of Missing Facilities G Islamia College of Commerce , Lahore	7-3-13	14.252	1.425
Const. of 3 addl. Class rooms GGPS Hammad Colony, New Shad Bagh, Lhr.	15-7-14	3.000	0.300
Up gradation of Sodiwal Dispensary	9-6-12	21.678	2.168
Total		55.266	5.527

5. DO Buildings-I

Sr. No.	Name of work	Amount	Penalty 10%
1	Reconstruction of dangerous building at Govt. Girls High School Gulshan Par Lahore	19.179	1.9179
2	Reconstruction of building ground, 1 st and Second floor 9 class rooms GGHS Sodiwal Quarters Multan Road Lahore	15.031	1.5031
3	Establishment of GGHS at Yohanabad Ferozpur road	46.799	4.6799
4	Construction of 2 classrooms at GHS Hanjarwalmultan road Lahore.	2.38	0.238
5	Costruction of 4 additional classrooms at G.Model GHS Model Town Lahore	4.5	0.450

Sr. No.	Name of work	Amount	Penalty 10%
6	Reconstruction of 2 class rooms B/Wall and toilet block at CDG PS Baja Line Lahore	3.417	0.3417
7	Reconstruction of 6 class rooms at G Middle School Korey Walton Road Lahore	8.995	0.8995
8	Reconstruction of 2 classrooms at GPS BarkaKhurdBarki Road Lahore	2.5	0.250
Total			10.2801

Annex-D

Sr. No.	Name of formation	AIR Para No.	Description of purchase	Rs. in million
1	District Coordination Officer	3	14 UPS for computerized Arm License centre	0.149
2	MS Shadara Hospital	4	Medicines	3.276
3	MS Shadara Hospital	4	X-Ray Films	0.125
4	MS Shadara Hospital	4	Lab. Kits	0.146
5	RHC Kahana	7	P/O X-ray films	0.164
6	RHC Kahana	7	Bedding & Clothing	0.114
7	RHC Kahana	7	Printing	0.109
8	DO Agriculture Extension	7	Repair of vehicle	0.190
9	DO Agriculture Extension	7	Others	0.115
10	Eye hospital swami Nagar	2	Others	0.140
11	Eye hospital swami Nagar	2	Lab items	0.119
12	Eye hospital swami Nagar	2	Dental instruments and dental x-ray	0.148
13	Eye hospital swami Nagar	2	Bedding and clothing	0.312
14	DDOH, A.I. Town	4	Medicine	0.499
15	DDOH, A.I. Town	4	Cleaning Material	0.200
16	IDH, Lahore	2	LP Medicine	0.462
17	DO (Public Facility)	21	Purchase of Printing	0.396
18	DO (Public Facility)	21	Purchase of Stationery	0.370
19	DO Roads-I	5	Splitting of earth work on account of repair	4.086
20	DO Roads-III	19	Splitting of repair work of roads	1.502
21	DO (E&T)	02	Purchase of Uniforms in 15 job orders	1.303
22	DO (E&T)	02	Purchase of Locks in 18 job orders	1.286
23	DO (E&T)	02	Purchase of Stationery in 07 job orders	0.679
Total				15.890

Annex-E**1. DO Roads-I:**

Name of Scheme:- Construction of Road main Ferozpur Road to Chandri Road

Contractor:- M/s M-Riaz Ahmad & Co

Bill/MB:- 577/4457

Sr. No.	Name of item	Quantity	TS Estimate Rate (Rs.)	Rate paid	Excess rate	Excess amount paid (Rs.)
				(Rs.)	(Rs.)	
1	Earth Work	66,921	3,482.60	3,586.73	104.13	6,968
2	1st Class Brick Work	29,437	18,786.50	19,348.22	561.72	165,354
3	PCC 1:2:4	936	19,976.90	20,574.21	597.31	5,591
4	Excavation	18,484	4,364.75	4,495.26	130.51	2,412
5	Sub Base	17,733	8,694.78	8,954.75	259.97	46,100
6	Relay of Sub Base	4,349	2,492.90	2,567.44	74.54	3,242
7	Base	22,110	10,585.34	10,901.84	316.50	69,978
8	Fabrication	19,304	11,444.30	11,786.48	342.18	66,054
9	RCC	5,656	303.50	312.57	9.07	51,300
10	Main Hole	94	4,263.10	4,350.57	87.47	8,222
11	Primary Coat	44,170	1,110.95	1,144.17	33.22	14,673
Total						439,894

Name of Scheme:- Construction of Road main Sui Asal Ferozpur Road to Ladhekey

Contractor:- M/s CM Builders

Bill/MB:- 868/6665

Sr. No.	Name of item	Quantity	TS Estimate Rate (Rs.)	Rate paid	Excess rate	Excess amount paid (Rs.)
				(Rs.)	(Rs.)	
1	Earth Work	352,971	9,086.00	9,357.67	271.67	95,892
2	Sub Base	16,725	2,561.15	2,637.73	76.58	12,808
4	Base	29,001	10,909.55	11,225.75	316.20	91,701
5	Brick Edging	4,900	30.75	71.67	40.92	200,508
6	Brick Stone Blast	5,796	9034.5	9304.63	270.13	15,657
7	1st Class Brick Work	19,842	17,970.70	18,508.02	537.32	106,615
8	Cement Plaster 1:3	13807	1,469.05	1,512.97	43.92	6,064
9	Fabrication of Steel	14030	10,664.75	10,983.65	318.90	44,742
10	RCC 1:2:4	35824	303.30	305.37	2.07	74,156

11	Main Hole Cover	65	4,110.10	4,232.11	122.01	7,931
12	Bitumen Primary Coat	35625	1,182.00	1,217.34	35.34	12,590
13	Carpetting	35625	9,755.13	10,047.78	292.65	104,257
14	Tac Coat	35625	593.40	611.20	17.80	6,341
15	Carpetting	35625	8,357.30	8,627.70	270.40	96,330
16	Dry Brick Pavement Soling	16000	7,857.53	8,093.26	235.73	37,717
Total						913,307

2. DO Roads-II

Name of Scheme:- Improvement of Wahdat Road

Contractor:- M/s Al Gafoor

Bill/MB:- 2nd RR

Sr. No.	Name of item	Quantity	TS Estimate Rate (Rs.)	Rate paid	Excess rate	Excess amount paid (Rs.)
	Cold Milling	191489	8	8.3	0.3	57,447
1	Removal of Malba	31,915	5,241.40	5,437.95	196.55	62,729
2	Tack Coat	428,626	571.60	593.04	21.44	91,897
4	Rectification of Undalude	10,684	5,889.20	6,110.05	220.85	23,596
5	Carpeting 1/1/2	214,936	5,563.28	5,771.90	208.62	448,399
6	Carpeting 2	213,690	6908.2	7,167.26	259.06	553,585
Total						1,237,653

Name of Scheme:- Construction of Road Bhaseen to Wismea

Contractor:- M/s AA Construction

Bill/MB:- 2nd RR

Sr. No.	Name of item	Quantity	TS Estimate Rate (Rs.)	Rate paid	Excess rate	Excess amount paid (Rs.)
	Road Edging	18936	32.5	33.48	0.98	18,557
1	Earth Work	175,275	8,960.95	9,228.78	267.83	46,944
2	Base Course	65,100	10,605.17	10,923.33	318.16	207,122
4	Primary Coat	102,524	1,110.95	1,144.28	33.33	34,171
5	Carpeting	102,524	8,323.30	8,573.00	249.7	256,002
Total						562,797

Name of Scheme:- Construction of Momenpura Road

Contractor:- M/s Chaudary Engineers

Bill/MB:- 10th RR

Sr. No.	Name of item	Quantity	TS Estimate Rate (Rs.)	Rate paid	Excess rate	Excess amount paid (Rs.)
	Raising of Man Holes	163	4940	5156.87	216.87	35,350
1	Earth Excavation	976,070	6,866.95	7,168.41	301.46	294,246
2	Repair of Damage connection	153	5,000.00	5,219.50	219.5	33,584
3	Earth Work	207,193	8,986.25	9,380.75	394.5	81,738

Sr. No.	Name of item	Quantity	TS Estimate Rate (Rs.)	Rate paid	Excess rate	Excess amount paid (Rs.)
4	Sand	146,487	910.17	950.13	39.96	58,536
5	Relay of Sub Base	13,733	2,082.45	2,173.87	91.42	12,555
6	Sub Base	183,965	8,155.96	8,514.01	358.05	658,687
7	Fabrication	159,666	10,924.60	11,404.19	479.59	765,742
8	Fabrication Plain Bars	23,681	7,611.60	7,945.75	334.15	79,130
9	RCC	200,553	239.00	249.59	10.59	2,123,856
10	Admixture	28,317	135.25	141.19	5.94	168,203
11	New M/Holes	20	41,227.00	43,036.87	1809.87	36,197
12	GG	241	9,500.00	9,917.05	417.05	100,509
13	RCC Pipe 12"	289	342.80	357.87	15.07	4,355
14	Soling	54,180	14,045.60	14,662.20	616.6	334,074
Total						4,786,762

3. DO Roads-III

Name of Scheme:- Improvement of Circular Road Bhatti Chowk to Brandther Road
Contractor:- M/s Alam Khan
Bill/MB:- 2nd RR

Sr. No.	Name of item	Quantity	TS Estimate Rate (Rs.)	Rate paid	Excess rate	Excess amount paid (Rs.)
	Dismantling PCC	10442	4297.9	4398.9	101	10,546
1	Base Course	50,593	10,131.99	10,370.09	238.1	120,462
2	Primary Coat	108,000	1,110.95	1,137.06	26.11	28,199
4	Tack Coat	456,888	576.45	590.00	13.55	61,908
5	Carpeting 2"	459,908	9,701.12	9,929.10	227.98	1,048,498
6	Carpeting 1-1/2"	456,888	6242.47	6389.17	146.7	670,255
7	Removal of Malba	96,105	5,192.98	5,314.93	121.95	117,200
Total						2,057,068

Name of Scheme:- Construction of Drain of Left over Park from Rangers Check Post to Bhaseen
Contractor:- M/s AA Construction
Bill/MB:- 930

Sr No	Name of Work	Qty Paid	Rate Paid	Rate as per TS	Excess Rate Paid	Amount
1	Earth Exacationnd Unsuitable Material	93398	5194.97	5044.15	150.82	14,086.00
2	Earth Exacation for Drain upto 5" Depth In ordinary Soil	98166	3586.73	3482.6	104.13	10,222.00
3	P/L PCC 1:6:12 12" to 2" Guage in Foundation complete in all respect	3013	9304.63	0	9304.63	280,349.00
4	P/L PCC 1:4:8 1/2" to 2" Guage in foundation complete in all respect	18498	11192.44	10867.5	324.94	60,107.00

Sr No	Name of Work	Qty Paid	Rate Paid	Rate as per TS	Excess Rate Paid	Amount
5	Pacca brick work 1:4 other than building complete in all respect	53067	18508.02	17970.7	537.32	285,140.00
6	P/L ½" thick cement plaster on walls complete in all respect	31588	1421.83	1380.55	41.28	13,040.00
7	P/L PCC 1:2:4 i/c pleasing compaction finishing etc	6560	20552.43	19955.75	596.68	39,142.00
8	Fabrication of milled steel complete in all respect	9674	10983.63	10664.75	318.88	30,848.00
9	P/L RCC Slab complete in all respect	5008	312.37	303.3	9.07	454.00
10	P/L Brick Edge flooring complete in all respect	386	7478.1	7264	214.1	826.00
11	P/L Sub Base Course Complete in all respect	7123	9230.26	8962.29	267.97	19,088.00
12	P/L Base Course Complete in all respect	14001	11256.29	10929.37	326.92	45,772.00
13	P/L RCC Pipe 9" Dia Complete in all respect	80	290.75	0	290.75	23,260.00
14	P/L RCC Pipe 18" Dia Complete in all respect	64	493.05	0	493.05	31,555.00
15	P/F RCC manhole cover with i/c frame complete in all respect	40	4110.1	0	4110.1	164,404.00
16	P/L Primary coat complete in all respect	23475.75	1217.34	1182	35.34	8,296.00
17	P/L 2" thick bitumen carpet using 4.5% complete in all respect	23475.75	8607.7	8357.8	249.9	58,666.00
Total						1,085,255

Annex-F

Sr. No.	Name of formation	Description of pay and allowances	Amount in Rs.
1	RHC Kahna	Drawing Conveyance Allowance by the employees who are residing in the hospital residences located at hospital premises.	316,758
2	RHC Kahna	Drawing House Rent Allowance and also allotted / occupied government accommodation	26,728
3	RHC Chung	Drawing Conveyance Allowance by the employees who are residing in the hospital residences located at hospital premises.	120,000
4	RHC Chung	Integrated Allowance to inadmissible staff	7,200
5	EDO Health	Conveyance allowance due to availing facility of conveyance	120,000
6	EDO Health	Benevolent fund and income tax not deducted from pay	52,212
7	DCO Office	Conveyance allowance due to availing facility of conveyance	1,443,000
8	DDOH Aziz Bhatti Town	Conveyance allowance due to availing facility of conveyance	1,066,464
9	DDOH Aziz Bhatti Town	Integrated Allowance to non-entitled staff	86,000
10	DDOH Aziz Bhatti Town	HRA and Conveyance Allowance	470,880
11	Shahdrah Hospital	Benevolent fund not deducted	16,050
12	DO (SWM)	Conveyance Allowance due to availing facility of conveyance	7,111
13	DO Agriculture Ext	Conveyance Allowance due to availing facility of conveyance	130,000
14	Eye Hospital, Sawami Nagar	Social Security Benefit Allowance after regularization	54,000
15	DOH-I	HRA and Conveyance Allowance due to allotting government residence	113,184
16	DO Public Health	Conveyance Allowance due to availing facility of conveyance	323,364
17	DO Public Health	Pay & Allowances during EOL period	40,008
18	DO Public Health	Social Security Benefit Allowance after regularization	72,120
19	DO Public Health	Integrated Allowance to non-entitled staff	165,600
20	DDO (H) Samanabad	HRA and CA due to living within the premises of the office	559,668
21	DDO (H)	Conveyance Allowance due to availing	904,176

	Samanabad	facility of conveyance	
22	DDO (H) Samanabad	Health Sector Reforms Allowance without performing duties at BHUs	139,340
23	DDO (H) Samanabad	Conveyance allowance during leave period	29,206
24	DDO (H) Samanabad	Conveyance allowance due to availing facility of conveyance	60,000
25	Hospital Bilal Gung	Social Security Benefit Allowance	335,490
26	Hospital Bilal Gung	HRA & Conveyance allowance	52,774
27	Hospital Bilal Gung	Payment of Pay and allowance in BS-12 instead of BS-09	337,524
28	DDO (Health) A.I. Town	Integrated allowance to non-entitled staff	28,800
29	DDO (Health) A.I. Town	Health Sector Reforms Allowance without performing duties at BHUs	403,368
30	DDO (Health) A.I. Town	Fixed TA /DA to non-entitled staff	3,600
31	DDO (Health) A.I. Town	Kit Allowance to non-entitled staff	1,800
32	DDO (Health) A.I. Town	Practice Compensatory allowance to non-entitled staff	30,000
33	DDO (Health) A.I. Town	Conveyance Allowance due to availing facility of conveyance	755,520
34	DDO (Health) A.I. Town	Non-deduction of Benevolent Fund from Pay	24,912
35	RHC Barki	House rent allowance	37,012
36	DO Roads –I	Conveyance Allowance due to availing facility of conveyance	180,000
37	DO Roads –I	Conveyance Allowance due to availing facility of conveyance	60,000
38	DO Building –II	Conveyance Allowance due to availing facility of conveyance	115,000
39	GCH School for Deaf, Gulberg-II	Conveyance Allowance	227,000
40	RHC Manga Mandi	SSB Allowance after regularization	160524
41	RHC Manga Mandi	HRA & CA	130680
42	RHC Manga Mandi	HSRA	93192
43	DO OFWM	Conveyance Allowance due to using facility of conveyance	85,000
44	DO (OFWM)	Conveyance Allowance during leave period	19,516
45	Mozang Hospital	5% maintenance charges	93,240
46	Blind School,	Conveyance Allowance	229,272

	Sheranwala Gate		
47	Govt. Sunrise for Blind	Conveyance Allowance during leave period	236,950
48	Govt. Sunrise for Blind	Conveyance Allowance during leave period	30,000
49	RHC Awan Dhaiwala	Drawal of pay and allowances during absent period	660,000
50	RHC Awan Dhaiwala	Health Sector Reform Allowances without performing duties at RHC	171,000
Total			10,825,243

Annex-G

Posting Date	Description	Object head Description	Amount (Rs)
13.08.2014	Hiring of vehicle for polio duty POL was paid by heath department	Special Expenditure Incurred in executives directives	118,178
15.08.2014	Hiring of vehicle for polio duty POL was paid by heath department	Special Expenditure Incurred in executives directives	119,308
13.08.2014	Hiring of vehicle for polio duty POL was paid by heath department	Special Expenditure Incurred in executives directives	118,309
24.10.2014	Hiring of vehicle for polio duty POL was paid by heath department	Special Expenditure Incurred in executives directives	243,000
04.09.2014	Hiring of vehicle for polio duty POL was paid by heath department	Special Expenditure Incurred in executives directives	630,000
27.11.2014	Hiring of vehicle for polio duty POL was paid by heath department	Special Expenditure Incurred in executives directives	180,000
10.11.2014	Arrangement for polio	Special Expenditure Incurred in executives directives	29,360
28.10.2014	Hiring of vehicle for polio duty POL was paid by heath department	Special Expenditure Incurred in executives directives	40,500
28.10.2014	Hiring of vehicle for polio duty POL was paid by heath department	Special Expenditure Incurred in executives directives	210000
16.12.2014	Hiring of cars for polio duty	Special Expenditure Incurred in executives directives	57,742
30.12.2014	Dengue campaign	Advertising and Publicity	355,240
21.01.2015	Polio Campaign	Advertising and Publicity	1,266,720
21.01.2015	Dengue campaign	Advertising and Publicity	265,833
20.01.2015	Dengue campaign	Advertising and Publicity	1,155,746
23.12.2014	Polio Campaign	Advertising and Publicity	1,299,200
28.05.2015	Dengue campaign	Advertising and Publicity	386,667
28.05.2015	Dengue campaign	Advertising and Publicity	812,000
01.06.2015	Dengue campaign	Advertising and Publicity	1,136,800
18.06.2015	Polio Campaign	Advertising and Publicity	649,600
18.06.2015	Polio Campaign	Advertising and Publicity	652,500
Total			9,726,703

Annex-H

Sr. No.	Name of formation	AIR Para No.	Description of purchase	Rs. in million
1	District Coordination Officer	3	Fair and exhibition	1.935
2	District Coordination Officer*	3	Hire of vehicles	1.000
3	District Coordination Officer*	3	Hire of vehicles	0.500
4	District Coordination Officer	3	Hire of vehicles	0.150
5	District Coordination Officer	3	04 cases of expenditure on account of repair of vehicles	0.753
6	District Coordination Officer*	3	01 case of repair of vehicle	0.295
7	District Coordination Officer	10	Expenditure on holding overseas convention	2.503
8	RHC Chung	4	Repair of vehicle	0.136
9	IDH, Lahore	4	X-ray repair	0.150
10	DO (E & M), Lahore	6	Dinner for journalist	0.177
11	DO Roads-II	28	Purchase of patch work material	1.681
Total				9.280

*For Sr. No. 2, invoice/ bill of contractor did not show for how many days the vehicles were hired. Scrutiny of noting side of bill revealed that 20 Dallas were hired whereas bill showed hiring of 11 vehicles only. Neither per vehicle rate was mentioned at approval nor at the bill.

* For Sr. No. 3, payment was made for stationed vehicles without any movement as certified by the Secretary Regional Transport Authority vide letter No.788 dated 20.08.14. Minutes of meeting was neither available on record nor shown to audit regarding hiring of such vehicles which remained stationed for the whole period.

* For Sr. No. 6, quotation of S.J. Enterprises (successful bidder) on account of repair of vehicle was Rs. 0.195 million but a sum of Rs. 0.295 million was charged for the same work, resulting in overpayment of Rs. 0.100 million.

Annex-I

Posting Date	G/L Acc Description	Amount (Rs)
20.01.2015	R & M of Machinery and Equipment	228,450
23.02.2015	R & M of Machinery and Equipment	397,750
20.05.2015	R & M of Machinery and Equipment	151,950
20.05.2015	R & M of Machinery and Equipment	414,554
20.05.2015	R & M of Machinery and Equipment	176,450
20.05.2015	R & M of Machinery and Equipment	485,000
20.05.2015	R & M of Machinery and Equipment	128,280
20.05.2015	R & M of Machinery and Equipment	233,420
24.06.2015	R & M of Machinery and Equipment	424,981
23.06.2015	R & M of Machinery and Equipment	163,200
23.06.2015	R & M of Machinery and Equipment	194,590
23.06.2015	R & M of Machinery and Equipment	49,710
25.06.2015	R & M of Machinery and Equipment	528,503
29.06.2015	R & M of Machinery and Equipment	1,578,565
20.05.2015	R & M of Machinery and Equipment	555,412
05.01.2015	R & M of Machinery and Equipment	1,207,157
29.06.2015	R & M of Machinery and Equipment	722,925
	Total	7,640,897

Annex-J

Sr. No	Formation Name	Vr. No/ Date	Name of Scheme	Amount (Rs)
Payment of damage items i.e. water supply and sui gas connections				
1	DO Roads-II	-	MDG Community Development Programme	308,970
2	DO Roads-II	-	Construction of Momenpura Road	798,584
3	DO Roads-II	-	Construction of PCC Lal Shahbaz Road	293,521
4	DO Roads-II	74/20-6-15	Construction of Road Ahmad Town	800,000
5	DO Roads-II	83/22-6-15	PCC Street Mehmood Abad	322,369
6	DO Roads-II	94/25-6-15	Rehabilitation of Wara Sattar Road Pakistan Mint	164,784
7	DO Roads-II	96/26-6-15	Construction of Dual Carriageway NA 124	525,000
8	DO Roads-II	30-1-15	Construction of PCC Hajvery Town	257,500
9	DO Roads-II	20/30-1-15	Construction of PCC Streets Usman Block Fathay Garh	61,788
Payment made for water				0
10	DO Roads-I	Bill/MB 759/8348	W/I of Road from Adda Plot to Mal Adda awarded to NLC	853,250
Total				4,385,766

Annex-K

Sr. No.	Name of Formation	Amount (Rs in million)
1	District Coordination Officer	0.094
2	Eye Hospital Swami Nagar	0.378
3	GSI for Blind Sharanwala Gate	0.085
4	DO Roads-I	0.566
5	DO Roads-III	0.071
6	DO Roads-II	0.250
7	DO (E&T)	0.492
Total		1.936

1. District Coordination officer

Charged Head	To be Charged	Description	Amount
Repair of vehicle	Repair of M&E	Batteries of UPS	94,025

2. Eye Hospital Swami Nagar

Charged Head	To be Charged	Description	Amount
Others	Purchase of Machinery	Mobile	11,500
Others	Purchase of Furniture & Fixture	Ceiling Fan	20,124
Cost of Other store	Purchase of Medicine	Laboratory items	69,792
Cost of Other store	Purchase of Medicine	Laboratory items	49,556
Cost of Other store	Purchase of Medicine	Dental Films X-Ray	48,906
Cost of Other store	Purchase of Medicine	Dental Instruments	99,333
Cost of Other store	Purchase of Medicine	Diluent & Lyse Medonic	40,000
M & R Repair	Purchase of Machinery	Batteries 170 Amp	39,078
Total			378,289

3. Govt. Special School for Blind Sharanwala Gate

Bill No. & Date	Head of Account to be charged	Head of account actually charged	Description of purchase	Amount
291/5-3-15	A9601-M&E	A03970-Others	One DVR 16 channel	26,950
291/5-3-15	A9601-M&E	A03970-Others	4 C.C.TV camera	23,600
291/5-3-15	A9601-M&E	A03970-Others	155ft TV camera wire	15,925
291/5-3-15	A9601-M&E	A03970-Others	UPS apotto	18,950
Total				85,425

4. DO Roads-I

Sr. No	Vr. No	Item	Head	Charged to	Actual Head	Amount (Rs)
1	4	S/O Blank Tender Form in Divisional Office	A03907	Advertisement & Publication	Printing	24,570
2	14	S/O Toner for Photocopier Machine Konica-7255 in Divisional Office	A03942	Cost of other store	Computer Stationery	9,828
3	15	S/O Toner for Computer Printer HP-2015 in Divisional Office	A03942	Cost of other store	Computer Stationery	9,945
4	16	Gas Charging of Split AC and 02 Split AC Service Charges	A03970	Other	Repair of Machinery & Equipment	8,000
5	10	Purchase of Mother Board, Ram and supply etc	A03101	Repair of Machinery & Equipment	Computer Hardware	19,305
6	11	Purchase of Mother Board, Ram and supply	A03101	Repair of Machinery & Equipment	Computer Hardware	19,057
7	12	Purchase of Mother Board, Ram and supply	A03101	Repair of Machinery & Equipment	Computer Hardware	21,477
8	14	Providing / Fixing UPS	A03101	Repair of Machinery & Equipment	Purchase of M&E	24,570
9	17	Change Farms, Ball points, Stepler pin, Cumin Pin	A03902	Printing & Publication	Stationary	18,369
10	18	Purchase of Toner and LCD Monior	A03101	Repair of Machinery & Equipment	Purchase of Computer Hardware	18,954
11	19	Purchase of computer Items i.e Mother Board, RAM etc	A03101	Repair of Machinery & Equipment	Purchase of Computer Hardware	23,985
12	11	Providing / Fixing UPS	A03101	Repair of Machinery & Equipment	Purchase of M&E	24,570
13	8	Toner, Purchase of Mother Board, Ram and supply	A03101	Repair of Machinery & Equipment	Purchase of Computer Hardware	13,455
14	2	Purchase of Monitor	A03970	Other	Purchase of Computer Hardware	14,976
15	14	Purchase of Toner	A03901	Stationary	Computer Stationary	18,486
16	15	Purchase of Toner and Key Board	A03101	Repair of Machinery & Equipment	Computer Stationary	12,870
17	1	Purchase of Steel Almira	A03942	Cost of other store	Purchase of Furniture & fixture	19,890
18	3	Purchase of Toner	A03101	Repair of Machinery & Equipment	Computer Stationary	9,535
19	5	Purchase of Toner and Key Board, MOUSE ETC	A03101	Repair of Machinery & Equipment	Computer Stationary	20,592
20	6	Purchase of Steel Almira	A03942	Cost of other store	Purchase of Furniture & fixture	19,890
21	7	Purchase of Steel Almira	A03942	Cost of other store	Purchase of Furniture & fixture	19,890
22	18	Purchase of Computer Prtner	A03101	Repair of Machinery & Equipment	Purchase of M&E	17,550
23	1	Providing / Fixing UPS	A03101	Repair of Machinery & Equipment	Purchase of M&E	15,795
24	3	Purchase of Bye Cycle 24"	A03942	Cost of other	Purchase of	

		Sohrab		store	M&E	14,625
25	11	Purchase of Toner	A03101	Repair of Machinery & Equipment	Computer Stationary	14,040
26	15	S/O Toner for Photocopier Machine	A03101	Repair of Machinery & Equipment	Computer Stationary	24,570
27	1	Purchase of Toner	A03901	Stationary	Computer Stationary	19,831
28	9	Refilling of Toner, Purchase of Mother Board, Ram and supply	A03101	Repair of Machinery & Equipment	Computer Stationary/ Computer Hardware	19,305
29	17	S/O Toner for Photocopier Machine & Computer	A03101	Repair of Machinery & Equipment	Computer Stationary/ Computer Hardware	24,336
30	18	S/O Toner for Photocopier Machine & Computer	A03101	Repair of Machinery & Equipment	Computer Stationary/ Computer Hardware	24,336
31	21	Purchase of Steel Almirah	A03942	Cost of other store	Purchase of M&E	19,890
Total						566,492

5. DO Roads-II

Sr. No	Description	Head Charged	Actual Head	Amount (Rs)	
1	Recycling of Toner	Repair of Machinery	Computer Stationary	3,900.00	
3	Battery for Truck		Transport	19,832	
4	HP Printer DDOR-3		Purchase of Machinery	19,656	
5	HP Printer (Steno)		Purchase of Machinery	19,890	
6	Repair of Truck LHP 4071		Transport	13,514	
7	Repair of Truck LHP 4071		Transport	9,266	
8	Repair of Truck LHP 4071		Transport	250	
9	Repair of Toner		Computer Stationary	4,000	
11	HP Printer (Colored Jet)		Purchase of Machinery	21,645	
12	Repair of Toner		Computer Stationary	3,000	
13	Steno Set		Purchase of Machinery	14,742	
14	Recycling of Toner		Computer Stationary	4,200	
15	Recycling of Toner		Computer Stationary	4,200	
16	R/O Truck LHP 4071		Transport	4,300	
17	R/O Truck LHP 4071		Transport	9,630	
18	Repair of Road Roller 4115		Transport	44,226	
19	Repair of Road Roller 4115		Transport	49,140	
Total				250,391	

6. DO Roads-III

Sr. No	Description	Charged to	Charged to be	Amount
1	Iron Almirah	Cost of Other Store	Purchase of Furniture & Fixture	9450
2	Steel Almirah	Cost of Other Store	-Do-	9950

3	Iron Almirah/Rack	Purchase of Machinery & Equipment	-Do-	19900
4	HP M-1132 MFP Laser Jet	Repair of Machinery & Equipment	Computer Stationary	3500
5	Toner for Computer Printer	Repair of Machinery & Equipment	-Do-	8500
6	Re-Filling of Computer Printer Cartage	Repair of Machinery & Equipment	-Do-	10560
7	Toner, Refilling Drum of HP-2015, Extension and Telephone Set	Repair of Machinery & Equipment	-Do-	7920
8	Casio Calculator	Other	Stationary	1500
Total				71,280

7. DO (Excise and Taxation)

Description of Purchase	Head Charged	Correct Head	Amount (Rs)
Installation of computer devices	A03942	A13701	21,417
Labor charges for painting of Almarha	A03942	A13101	21,600
Painting of Almarha	A03942	A13101	16,076
Painting of Almarha	A03942	A13101	15,795
Glass, Handles and Screws	A03942	A09107	49,814
IT Equipment	A03942	A09203	11,642
AC fittings	A03942	A13001	32,596
Water Dispensor	A03942	A09106	43,290
UPS repair	A03942	A13101	16,790
Water Dispensor	A03942	A09106	43,290
Purchase of ceiling fan	A03942	A09601	52,065
Purchase of water Dispenser	A03942	A09601	39,312
Purchase of water cooler	A03942	A09601	99,918
Batteries	A03970	A03942	28,000
Total			491,605

Annex-L

Description of purchase	Firm Name	Qty	Amount (Rs)	Scheme	Firms participate in Technical bid	Technically approved	Remarks
Office table with drawers	Rehmat Ali	20	218,400	Urban / Rural Dispensaries	04	01	Bids of other firms were rejected due to low quality of railing of drawers. However, in bidding documents, no specifications were provided about railing of drawers. Technical Bids of rejected firms were neither available on record nor shown to audit.
Office table with drawers	Rehmat Ali	03	32,760	Kot Asadullah	04	01	-do-
Office table with drawers	Rehmat Ali	10	109,200	Swami Nagar	04	01	-do-
Fixed Bench four seater with back	Rehmat Ali	03	47,760	Kot Asadullah	04	01	Bids of other firms were rejected due to low quality edge of Benches. However, in bidding documents, no specifications were provided about edge of benches. Technical Bids of rejected firms were neither available on record nor shown to audit.
Ward Dressing Trolley	Strongman	02	67,200	Swami Nagar	01	01	Noorani Surgical was rejected whereas its rate was only Rs11,550 but disqualified due to less

							than 2% CDR of total quoted items' price but more than Ward Dressing Trolley price.
Chair Executive	Apex Enterprises	02	18,000	Swami Nagar	01	01	-
Bed Sheets	Orient Medical	100	38,800	Swami Nagar	03	01	Other participants rejected due to poor quality of material.
Blanket Red	Orient Medical	20	1,786	Swami Nagar	03	01	Other participants rejected due to poor quality of material.
Patient Suits	Orient Medical	30	23,580	Swami Nagar	03	01	Other participants rejected due to poor quality of material.
Operation Gowns	Orient Medical	40	31,440	Swami Nagar	03	01	Other participants rejected due to poor quality of material.
Apron for Ward Servants	Orient Medical	20	7,960	Swami Nagar	03	01	Other participants rejected due to poor quality of material.
Cabinet Instrument Large	Strongman	06	197,880	Swami Nagar	04	01	Other participants were rejected due to Poor Quality and sharp edges.
Stretcher Trolley with foam mattress	Strongman	02	59,500	Swami Nagar	03	01	Other participants were rejected due to Poor Quality and sharp edges.
Baby coat iron	Strongman	06	75,000	Swami Nagar	01	01	
Delivery Table	Strongman	02	64,770	Swami Nagar	01	01	
Weight machine for adult	Quintex Medical	02	151,008	Swami Nagar	01	01	
Weight	Quintex	02	151,008	Kot	01	01	

machine for adult	Medical			Asadullah			
Weight machine for adult	Quintex Medical	02	151,008	Dispensary UC-37	01	01	
Cabinet Instrument Large	Strongman	02	65,960	Kot Asadullah	04	01	Other participants were rejected due to Poor Quality and sharp edges.
Stretcher Trolley with foam mattress	Strongman	02	59,500	Kot Asadullah	03	01	Other participants were rejected due to Poor Quality and sharp edges.
Baby cot iron	Strongman	02	25,000	Kot Asadullah	01	01	
Delivery Table	Strongman	01	32,385	Kot Asadullah	01	01	
Wheel Chair	Apex Enterprises	05	108,000	Sodiwal Dispensary	01	01	-
Total			1,737,905				

Annex-M

D&C page No.	Name of Public latrine /wagon route	Name of contractor	Contract Amount	Contract period in months	Contract Amount for 2 months	Self Recovery made	Less recovery
1	Fruit market Larry Adda	Jamil Sadiq	1405000	10	281000	135000	146,000
2	Liberty Gulberg	Sh. Manzoor Ahmed	315000	10	63000	44000	19,000
7	Regal chowk	Sharif Masih	475000	10	95000	60000	35,000
8	Services hospital	Ch enterprise	280000	10	56000	37000	19,000
9	Moon market I.T	Sh. Manzoor Ahmed	650000	10	130000	78000	52,000
10	Mocha Gate	-do-	60000	10	12000	6000	12,000
01	Route no.101	Muhamma d Saleem	20000	10	4000	2340	1,660
04	Route no.104	Muhamma d Bashir	38000	10	7600	5500	2,100
05	Route no.105	-do-	51000	10	10200	6520	3,680
06	Route no.106	Mukthar Ahmed	85000	10	17000	6030	10,970
07	Route no.108	Ch enterprise	24000	10	4800	3440	1,360
10	Route no.122	Muhamma d Bashir	20000	10	4000	2870	1,130
12	Route no. 140	Ch enterprise	26000	10	5200	2940	2,260
13	Route no.141	Mukthar Ahmed	52000	10	10400	6650	3,750
15	Route no.145	Nadeem Abbas	35000	10	7000	5200	1,800
Total					707200	401490	311,710

D&C page No.	Description	Reserved price	Self collection	Loss to the Govt.
06	Public Toilet Truck Adda no. 1	839,483	195,000	644,483
11	Public Toilet Truck Adda no.2	259,972	97,000	162,972
12	Public Toilet Dispensary Lorry Adda	206,966	132,500	74,466
13	Public Toilet Lorry Adda no.4	397,228	21,000	376,228
Sub total				1,258,149