



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

AUDIT YEAR 2014-15

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
CDGL	City District Government Lahore
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DGBT	Data Gunj Bakhsh Town
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
LDA	Lahore Development Authority
LP	Local Purchase
MB	Measurement Book
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee

PAO	Principal Accounting Officer
P&D	Planning and Development
P&FTT	Passengers and Freight Transit Terminal
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLGO	Punjab Local Government Ordinance
PMDC	Pakistan Medical and Dental Council
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RHC	Rural Health Center
SAP	System Application Product
SDO	Sub Division Officer
SE	Superintendent Engineer
SMC	School Management Council
SMO	Senior Medical Officer
SP&C	Spatial Planning & Commercialization
SWM	Solid Waste Management
TA	Travelling Allowance
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
TS	Technical Sanction
UA	Union Administration
W&S	Works and Services
WASA	Water and Sanitation Agency
WUA	Water Users Association
XEN	Executive Engineer

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 2013-14. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2014-15 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Lahore has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Lahore and four District Governments i.e. Kasur, Sheikhpura, Okara and Nankana Sahib.

The Regional Directorate has a human resource of 20 officers and staff, total 5706 man-days and the annual budget of Rs 27.061 million for the Financial Year 2014-15. It has been mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Lahore carried out Audit of accounts of City District Government, Lahore for the Financial Year 2013-14.

The City District Government, Lahore conducts its operations under Punjab Local Government Ordinance, 2001. It comprises 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 whether the expenditure was incurred with proper authorization and in conformity with laws / rules / regulations for economical procurement of assets and hiring of services etc.

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

a. Scope of Audit

Out of total auditable expenditure of Rs 17,631.696 million of the City District Government, Lahore for the financial year 2013-14 covering one PAO and 538 formations, the Directorate General

Audit, audited an expenditure of Rs 6,805.635 million which, in terms of percentage, was 38.60% of auditable expenditure. The Directorate General Audit planned and executed audit of 121 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the City District Government Lahore for the financial year 2013-14, were Rs 584.445 million, whereas, Directorate General Audit, audited receipts of Rs 409.11 million which was 70% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 202.667 million was pointed out, out of which recovery of Rs 3.627 million was effected during the year 2014-15 at the time of compilation of report. Out of total recoveries Rs 202.667 million was not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of CDG 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 CDG 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. Non-production of record of Rs 10.737 million was noted in one case.¹
- ii. Irregularity and non-compliance of Rs 633.94 million was noted in 15 cases.²
- iii. Recovery of Rs 202.667 million was pointed in 08 cases.³

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

g. Recommendations

Head of the City District Government needs:

- i. To comply with the Procurement Rules for economical and rational purchases of goods and services.
- ii. To held inquiries to fix responsibility for losses, theft and wasteful expenditure.
- iii. To make efforts for expediting the realization of various Government receipts.
- iv. To take appropriate measures to strengthen internal controls / monitoring system.
- v. To take appropriate action against the officers / officials responsible for non-production of record.

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.8, 1.2.2.9, 1.2.2.10, 1.2.2.11, 1.2.2.13, 1.2.2.14, 1.2.2.15, 1.2.2.20, 1.2.2.21, 1.2.2.22, 1.2.3.1

³ Para 1.2.2.2, 1.2.2.3, 1.2.2.7, 1.2.2.12, 1.2.2.16, 1.2.2.17, 1.2.2.18, 1.2.2.19

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	19,929.827
2	Total Formations in Audit Jurisdiction	538	19,929.827
3	Total Entities (PAOs) Audited	01	7,692.668
4	Total Formations Audited	121	7,692.668
5	Audit & Inspection Reports	121	7,692.668
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation regarding Financial Management

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	202.667
3	Weak internal controls relating to financial management	85.868
4	Others	558.809
TOTAL		847.344

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	13.291	1,130.415	584.445	5,661.929	*7,390.080	7,142.034
2	Amount Placed under Audit Observation/ Irregularities of Audit	-	102.179	373.030	372.135	847.344	2,724.704
3	Recoveries Pointed Out at the instance of Audit	-	80.976	90.793	30.898	202.667	124.131
4	Recoveries Accepted/ Established at the instance of Audit	-	80.976	90.793	30.898	202.667	71.899
5	Recoveries Realized at the instance of Audit	-	0.003	2.76	0.87	3.627	11.117

* 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 6,805.635 million.

Table 4: Table of Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount Placed under Audit Observations
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	543.364
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS, misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	4.708
4	Quantification of weaknesses of internal control systems	85.868
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriation of public money.	202.667
6	Non-production of record.	10.737
7	Others, including cases of accidents, negligence etc.	-
TOTAL		847.344

Table 5 Cost-Benefit

Rs in million

Sr. No	Description	Amount
1	Outlays Audited (Items1 of Table 3)	7,390.080
2	Expenditure on Audit	2.706
3	Recoveries realized at the instance of Audit	3.627
4	Cost Benefit Ratio	1:1.34

CHAPTER-1

1.1 City District Government, Lahore

1.1.1 Introduction of Departments

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

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

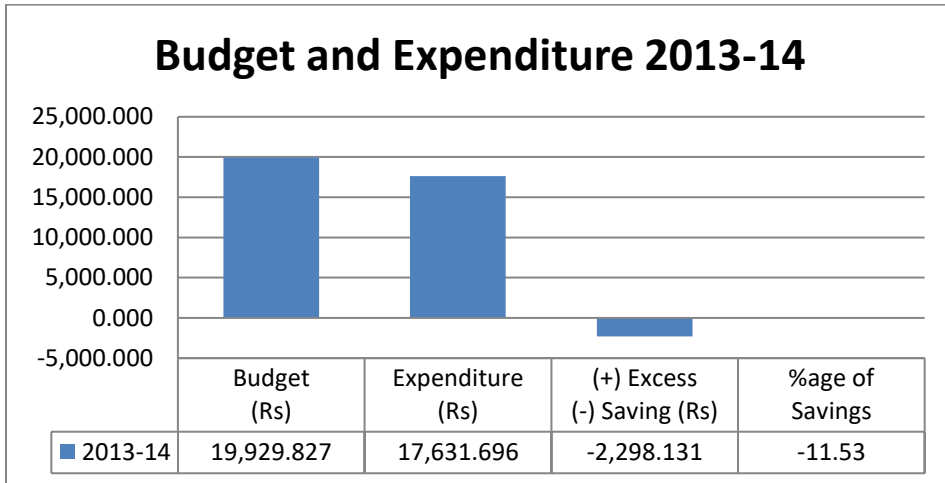
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2013-14 budgetary allocation (inclusive salary, non-salary and development) for City District Government Lahore was Rs 19,929.827 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs 17,631.696 million, showing a saving of Rs 2,298.131 million for the period, which in terms of percentage was 11.53% of final budget as detailed below:

Rs in million				
FY 2013-14	Budget	Expenditure	(+) Excess (-) Savings	%age of Savings
Salary	11,512.475	10,296.081	-1,216.394	10.57
Non Salary	6,431.242	5,897.286	-533.956	8.30
Development	1,986.110	1,438.329	-547.781	27.58
TOTAL	19,929.827	17,631.696	-2,298.131	11.53

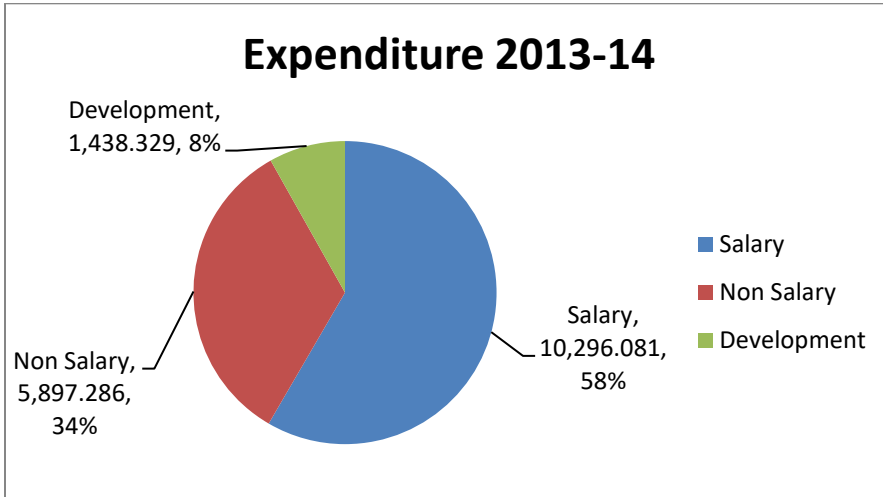
Rs in million



As per the Appropriation Accounts 2013-14 of City District Government, Lahore the original budget was Rs 19,709.857 million, supplementary grant was Rs 219.970 million and the final budget was Rs 19,929.827 million. Against the final budget total expenditure incurred by the City District Government Lahore during 2013-14 was Rs 17,631.696 million as detailed at Annex-B.

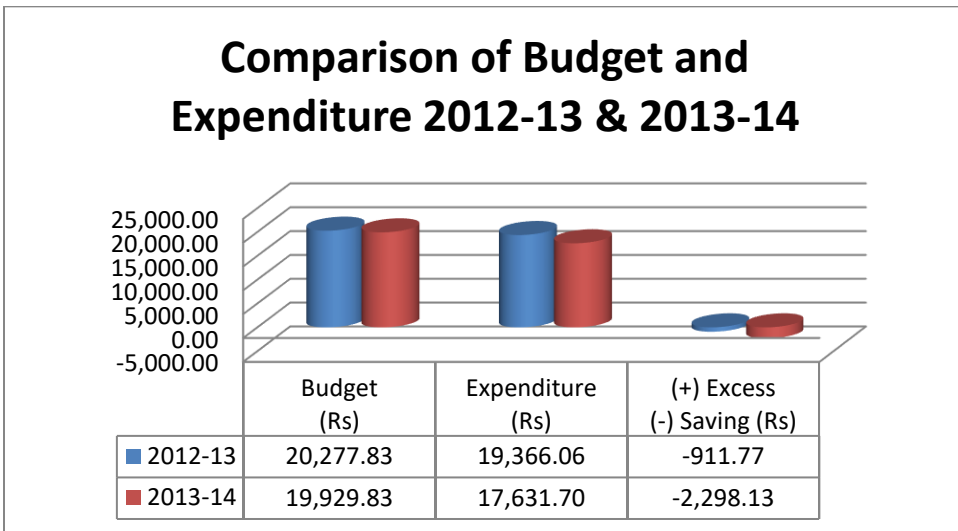
The Salary, Non-salary and Development Expenditure comprised 58%, 34% and 8% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 2% decrease in Budget Allocation and 9% decrease in Expenditure.

Rs in million



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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	34	Not convened
2	2003-04	18	Not convened
3	2004-05	12	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	207	Not convened
5	2009-10	122	Not convened
6	2010-11	67	Not convened
7	2011-12	43	Not convened
8	2012-13	25	Not convened
9	2013-14	25	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record – Rs 10.737 million

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

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

Formations	Financial Year	Description	Amount (Rs in million)
DO Roads – II	2013-14	Record of professional tax, fines imposed and collected, tender fees realized, etc	-
Dy. DO Health Ravi Town	2011-14	Salaries and contingent record	-
Principal National Special Education Center	2012-14	R&M register of machinery and equipment, R&M register of furniture, store and stock register	-
Regional Transport Authority	2001-13	All expenditure	10.737
Social Welfare Officer, Central Jail	2003-10	Expenditure statement, cash book, vouchers, etc	-
Govt. Special Education Center, Wahga Town	2013-14	Bank statement, Expenditure statement, stock register, detail of stipend and scholarships etc	-
Total			10.737

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 vouched account, authenticity, validity and accuracy of expenditure and receipts could not be verified.

The matter was reported to the DCO in November 2014. DAC in its meeting held in January 2015 directed the departments to produce the relevant record but no further compliance was reported till finalization of this report.

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

1.2.2 Irregularities / Non-compliance

1.2.2.1 Unauthorized Expenditure on Pay and Allowances due to Shifting of Headquarter – Rs 179.551 million

According to instruction issued by Government vide FD/SR-IV-8-76 (Pro) dated 16-3-1988, shifting of a government servant from the place of his originally sanctioned post for a period exceeding 3 months is not permissible without prior approval of Finance Department.

Management of the different formations incurred an expenditure of Rs 179.551 million on account of Pay and Allowances of the officers / officials who were transferred against non-existing vacancies and stayed there for more than 3 months. The detail is given at Annex-C.

Audit is of the view that payment of salaries to the above mentioned officers/officials is unauthorized, which is due to financial mismanagement.

The matter was reported to DCO in November 2014. MS Mian Munshi Hospital replied that temporary transfers were made in compliance with Health Department orders. Management of the other formations did not submit any reply. DAC in its meeting held in January 2015 directed the departments to get the matter regularized.

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

1.2.2.2 Non-recovery of Government Dues – Rs 84.708 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 government receipts of Rs84.708 million during 2013-14 as detailed below:

Sr. No.	Formation Name	Description of Receipt	Amount (Rs in million)
1	DDO (R) Tax	Rent of shops	6.437
2	DDO (R) Tax	License charges	0.345
3	DO (SP&C)	Commercialization fee from Country Club Burkey road Lahore	13.511
4	DO (SP&C)	Commercialization fee	6.559
5	DO (Public Facility)	Parking fee from Lahore Parking Company	57.856
Total			84.708

Audit is of the view that non recovery of Government receipts was due to weak administrative and financial discipline.

Non-recovery of government receipts resulted in loss of Rs84.708 million to the public exchequer.

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

Matter was reported to the DCO in November 2014. In DAC meeting held in January 2015, DAC directed the DDO (R) Tax and DO (PF) for recovery of arrears. DO (SP&C) did not attend DAC meeting. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

1.2.2.3 Non-imposition of Penalty – Rs 72.644 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 2013-14. The contractors neither completed the works within stipulated time nor applied for any time extension. Non observance of the contract clauses required imposition of penalty @10% amounting to Rs 72.644 million which was not done. The detail is given at Annex-D.

Sr. No.	Name of Formation	No. of Schemes	Amount of Penalty (Rs in million)
1	DO Roads-I	1	35.984
2	DO Buildings-II	9	23.048
3	DO Roads – III	5	13.612
Total			72.644

Audit is of the view that this inaction / non imposition of penalty was because of weak monitoring system.

Non-completion of schemes within the stipulated time deprived the community of the desired benefits. Similarly non-imposition of penalty

resulted in loss of revenue amounting to Rs 72.644 million to the Government.

Matter was reported to DCO in November 2014. In DAC meeting held in January 2015, directed the departments to recover the amount of penalty.

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

1.2.2.4 Expenditure without Advertisement on PPRA Website – Rs 59.495 million

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

Management of the following formations expended Rs 59.495 million on procurement of different items during the financial year 2013-14. Each job order cost was over one hundred thousand but the purchases were made without advertisement on the PPRA website. Further in some cases the indents were split to avoid advertisement on PPRA website. The detail is given below.

Sr. No.	Formation Name	Amount (Rs in million)
1	Orphanage House, Lahore	1.300
2	MS Eye Hospital Swami Nagar	0.807
3	DO Roads – III	39.958
4	DO Sports Lahore	1.463
5	Dy. DO Health DGBT	0.296
6	ETO Region (A, B & C)	2.974
7	Manager Sanatzar	0.164
8	DDO Dar-ul-Aman	6.000
9	DO (P&FTT)	5.808
10	Govt. Central High School for Deaf, Gulberg – II	0.624
11	National Special Education Center, Lahore	0.101
Total		59.495

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

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

MS Eye Hospital Swami Nagar, DO sports and Excise and taxation officer replied that purchases were made on different dates as per requirement. The reply was not accepted as the indents were split and the amounts were sanctioned on the same dates. Management of the other formations did not submit any reply.

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

Audit recommends regularization besides fixing responsibility for non-transparent purchases against the officers / officials under intimation to Audit.

1.2.2.5 Unauthorized Expenditure – Rs 41.722 million

According to Rule 109(3) of PLGO 2001, no local government shall transfer monies to the federal/provincial government except by way of repayment of debts or on account of deposit works lying within the purview of the CDGL.

EDO (F&P) Lahore transferred Rs 41.722 million to WASA, the department of Government of the Punjab on account of the functions out of the purview of CDGL. This transfer of money was unauthorized as detailed below:

S. No.	Description	(Rs in million)
1	Rehabilitation of General Bus Stand drain in drainage sub-division North-I, WASA/LDA, Lahore	0.916
2	Installation / construction of 1-No. 4-CFS capacity Tube well at DII Gulshan-e-Ravi, Captain Jamal Road, Sanda UC-08, Lahore	12.480
3	Installation / Construction of 1-No. 4-CFS Capacity Tube well along with complete machinery at H-2-Block Sabzazar Sub Division WASA, LDA, Lahore	11.521
4	Installation / Construction of 1-No. 2-CFS Capacity Tube well along with complete machinery at Chah Pichwara Nagar Sub Division, WASA, LDA, Lahore	10.220
5	Installation / Construction of 1-No. 2-CFS Capacity Tube well along with complete machinery at Jahangeer Park Krishan Nagar, Sub Division, WASA, LDA, Lahore	6.585
Total		41.722

Audit is of the view that due to poor financial management, district government funds were transferred for the execution of schemes lying beyond the purview of CDGL.

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

The matter was reported to DCO in November 2014. In DAC meeting held in January 2015, department replied that funds were transferred for deposit work. The reply was not accepted because the said schemes did not come under the purview of CDGL. DAC directed the department for regularization and to initiate the case for reimbursement of the amount to the CDGL.

Audit recommends regularization and early reimbursement of the amount to the CDGL under intimation to Audit.

[AIR Para No.3]

1.2.2.6 Unlawful Retention of Receipts and Unauthorized Expenditure – Rs 39.757 million

Section 107(2)(d)&(e) of PLGO, 2001 read with Finance Department's letter No.IT(FD)3-4/2002 dated 15-07-2002, inter alia, provides that revenue received by a local government shall form part of the respective Local Government Fund. Moreover, all such revenues / receipts shall be deposited immediately into District Account-IV. Further, According to the Rule 7(1) of the Treasury Rules, money received shall not be appropriated to meet departmental expenditure.

Manager Sanazar Industrial Home collected Rs 39.757 million on account of fee from students w.e.f. 01.07.11 to 30.06.14 and deposited the same into Account No. 1125-4 (PLS), maintained in National Bank of Pakistan, Moon Market Branch, Lahore instead of depositing into Account-IV of the District Government. Besides, an amount of Rs 23.490 million out of collection was utilized for departmental expenditure in violation of rules ibid as detailed below:

(Amount in Rs)

Period	Opening Balance	Credited Amount / Collection	Debited Amount/ Drawal	Closing Balance
July 2011 to Dec 2011	12,849,234	3,654,503	3,261,512	13,242,225
Jan 2012 to June 2012	13,242,225	4,374,216	2,556,076	15,060,364
July 2012 to Dec 2012	15,060,364	3,852,204	3,871,088	15,041,480
Jan 2013 to June 2013	15,041,480	4,876,040	3,660,311	16,257,209
July 2013 to Dec 2013	16,257,209	4,595,645	3,909,631	16,943,222
Jan 2014 to June 2014	16,943,222	5,557,497	6,231,265	16,269,454
Total		26,910,105	23,489,883	
Total Receipt including opening balance			39,757,339	

Audit is of the view that due to glaring financial mismanagement, the government receipts were retained in personal custody and, subsequently, appropriated to meet departmental expenditure in violation of rules.

This may result in misuse of public receipts worth Rs 39.757 million.

Management replied that the case would be moved to the DCO. The reply being evasive was not satisfactory.

The matter was reported to the DCO in November 2014. Manager Sanatkar did not attend DAC meeting held in January 2015. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

[AIR Para No.2]

1.2.2.7 Unauthorized Payment on account of Pay and Allowances – Rs 28.168 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 Conveyance Allowance, Health Sector Reform Allowance, Non-practicing Allowance etc. amounting to Rs 28.168 million during 2013-14 without their admissibility / entitlement as detailed at Annex-E.

Audit is of the view that the payments without admissibility/ entitlement were due to defective financial discipline resulting in unauthorized payment of Rs 28.168 million to the officers / officials.

Management of all the formations admitted the recovery.

The matter was reported to the DCO in November 2014. DAC, in its meeting held in January 2015 directed the departments for recovery.

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

1.2.2.8 Payment of Office Rent Over and Above Assessment made by the Excise Department-Rs 17.831 million

According to Serial No. 5 of 2nd Schedule of Part II of Punjab Delegation of Financial Powers Rules 2006, if the paid rent exceeds the rent assessed by the Excise & Taxation Department, the Administrative Department shall give rent reasonability certificate and the rent is made on the basis of property tax.

DO (Excise & Taxation) and DO (Labour) paid rent of office building amounting to Rs 17.831 million (Annex-F) during 2013-14 over and above the rental value assessed by the Excise and Taxation Department. Moreover, neither was Rent Reasonability Certificate obtained from Administrative Department nor rent paid on the basis of property tax as required under rule ibid. The detail is as under:

S. No.	Formation	Excess Payment (Rs in million)
1	DO (Excise & Taxation)	16.119
2	DO (Labour)	1.712
Total		17.831

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

DO (Excise & Taxation) replied that payment of rent was made after the approval of the DCO. The reply was not satisfactory because neither Rent Reasonability Certificate was obtained from Administrative Department nor rent levied on the basis of property tax. DO Labour noted the observation for compliance.

The matter was reported to the DCO in November 2014. DAC in its meeting held in January 2015 directed the DO (Labour) to get the expenditure regularized. DO (Excise & Taxation) did not attend DAC meeting. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

1.2.2.9 Unauthorized Release of Securities – Rs 15.545 million

As per Notification No. SOH-II/(C&W)3-37/2013-Vol.-1 dated 14.1.2014, before releasing the security deposit of the contractors a committee should be constituted comprising SE/XEN & two SDO of both

division Highway and Building. The committee will visit the site & examine the work and recommend for releasing the security.

District Officer Buildings-I Lahore released securities amounting to Rs 15.545 million of different contractors during financial year 2013-14. The release of securities was held unauthorized because no committee was constituted for vetting of work done at different sites.

Audit is of the view that due to poor financial discipline securities were released without approval of the committee constituted for the purpose.

Unauthorized release of securities put the different works at danger and left no cushion for protection of interest of public schemes.

The matter was reported to DCO in November 2014. DAC, in its meeting held in January 2015, directed the department for regularization of the matter.

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

[AIR Para No.10]

1.2.2.10 Unauthorized Expenditure due to Deviation from Approved Estimates – Rs 12.438 million

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

DO Buildings-I and II executed different development schemes during financial year 2013-14. The amount of Rs 12.438 million (Annex-G) was overpaid to contractors as a result of work executed beyond the approved estimates.

Sr.	Name of Formation	Rs in million
1	DO Buildings I	3.465
2	DO Buildings I	2.283
3	DO Buildings II	6.690
Total		12.438

Audit is of the view that overpayment, without revision of TS estimate by the competent authority, was irregular / unauthorized which reflects weak monitoring.

Matter was reported to the DCO in November 2014. In the DAC meeting held in January 2015, DO Buildings replied that TS would be

revised. Replies were not accepted by the DAC and directed the departments to regularize the matter.

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

1.2.2.11 Unjustified Payment of Consultancy Charges – Rs 6.731 million

Rule 2.10(a) (1) of P.F.R Vol-I provides that a Govt. Servant is supposed to incur expenditure out of public money in the same manner as he observes while incurring the expenditure out of his own pocket.

Management of the following formations made payment of Rs 6.731 million on account of consultancy charges to NESPAK during the financial year 2013-14. The payment was held unjustified as the same was made for routine work supervised by departmental engineers, as detailed below.

Sr. No.	Name of formations	Payment (Rs in million)
1	DO Roads – I	0.282
2	DO Buildings – II	1.294
3	DO Roads – III	5.155
Total		6.731

Audit is of the view that payment of consultancy charges was made due to poor administrative policies resulted in undue burden on the public exchequer.

The matter was reported to DCO in November 2014. DAC in its meeting held in January 2015 directed the departments to seek guidance from Government of the Punjab in the light of observations raised by Audit.

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

1.2.2.12 Non-auction of Collection Rights – Rs 6.085 million

According to Rule 11(1&2) of PLG (Auctioning of Collection Rights) Rules 2003, the highest bid, equal to reserve price or above, received in open auction shall be accepted by the respective Nazim and placed before the Council concerned within ten days of receipt of bid for confirmation.

DO (P&FTT) did not auction the following collection rights having the reserve price of Rs 6.085 million during 2013-14. Further no record for self recovery was shown to Audit.

S. No.	Name	Reserve Price (Rs)
1	Theka jaga tuc shop no4 ta 6 new bus terminal badami bagh Lahore	300,000
2	Theka jaga tuc shop near 3star hotel badami bagh Lahore	385,000
3	Theka jaga tuc canteen opposite bay no 1(9-bays)	600,000
4	Canteen opposite bay no2(9-bays)	600,000
5	Canteen near darbar haider sayeen	600,000
6	Tuc shop near electric city pool opposite office ravi town	600,000
7	Tuc shop near toilet opposite new bus terminal badami bagh	600,000
8	Tuc shop front new bus terminal near jarhan wala stand	600,000
9	Tuc shop near Madina chock badami bagh	600,000
10	Tuc shop opposite sadika bad stand 34 bays	600,000
11	Tuc shop near Shakar Garh Stand	600,000
Total		6,085,000

Audit is of the view that auction was not made due to defective financial management and poor administration which resulted in loss to the government for Rs 6.085 million.

The observation was discussed with the department; it was noted without offering any comment.

Matter was reported to the DCO in November 2014. DO (P&FTT) did not attend DAC meeting held in January 2015. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

[AIR Para No.4]

1.2.2.13 Irregular Expenditure due to Misclassification – Rs 4.708 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 Rs 4.708 million during financial year 2013-14. The expenditure was held

irregular as the same was not charged to proper / relevant head of account as detailed at Annex-H.

Sr. No.	Name of Formation	Amount (Rs in million)
1	DDO of Orphanage School Lahore	1.251
2	Principal Shadab Training institute, Lahore	0.113
3	ETO (Region A, B & C)	1.021
4	Dara-ul-aman Lahore	0.099
5	Dy. DO Health Wahga Town, Lahore	0.276
6	Deputy District Officer Health Shalimar Town	1.483
7	Dy. D.O (H) Nishtar Town	0.388
8	Dy. D.O (H) Allama Iqbal Town	0.077
Total		4.708

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

Principal Shadab Training Institute replied that carpets and steel almirah was purchased out of Cost of Other head because budget was not provided under object head purchase of furniture.

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

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

1.2.2.14 Purchase of Medicines without DTL Reports – Rs 4.328 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 amounting to Rs 4.328 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.	Formation Name	Amount (Rs in million)
1	Dy. DO Health Ravi Town	0.551
2	Dy. DO Health Wahga Town	2.945
3	RHC Raiwind	0.617
4	RHC Awan Dhaiwala	0.215
Total		4.328

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 Rs 4.328 million besides putting the precious lives of hundreds of patients at stake.

The matter was reported to DCO in November 2014. DAC, in its meeting held in January 2015, directed the departments for production of DTL reports. No progress / compliance was reported till finalization of the report.

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

1.2.2.15 Irregular Purchase of Stationery – Rs 4.244 million

According to Sr. No. 2(b)(i) of the Punjab Delegation of Financial Powers Rules 2006, Category II officer is competent to sanction expenditure on account of purchase of stationery up to Rs 0.300 million during the whole financial year.

Excise & Taxation officer incurred an expenditure amounting to Rs 4.244 million on account of stationary during 2012-14. The expenditure was held irregular because Excise & Taxation Officer, being category II, was not competent to sanction expenditure on this account beyond Rs 0.3 million. The detail is given below:

Region	Financial year	Description	Amount (Rs)
B	2012-13	Purchase of Paper Reams	610,450
	2013-14	Purchase of Paper Reams	685,120
C	2012-13	Purchase of Toners	1,197,649
	2013-14	Purchase of Toners	1,750,345
Total			4,243,564

Audit is of the view that due to defective financial discipline the expenditure was incurred beyond the delegated financial powers.

Management replied that expenditure pertained to the whole financial years whereas items were purchased as per need / requirement of the office. The reply was not satisfactory because category-II officer was competent to sanction expenditure on account of stationery for Rs 300,000 during the whole financial year instead of in each case.

The matter was reported to the DCO in November 2014. DO (Excise & Taxation) did not attend DAC meeting held in January 2015. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

1.2.2.16 Unauthorized Payment of Price Variation - Rs 3.259 million

According to Clause 55 of the contract agreement, if the contractor fails to complete the scheme within the stipulated time and fault is on his part, he shall not be paid any price variation.

During the audit of DO (Buildings-II) Lahore for the financial year 2013-14, scrutiny of different schemes revealed that the contractors could not complete the scheme within the scheduled time. No application by the contractor for extension in time limit and approval thereof by the competent authority were available on record. It was further observed that they were paid price variation of Rs 3.259 million during the extended period which could not be authenticated from the record. Therefore, the payment of price variation to the contractors was unauthorized as detailed below:

S. No.	Name of Scheme	MB No./ Page No.	Commencement Date	Bill No.	V.No./ Date	Price variation (Rs)
1	Provision of missing facilities at CDG Girls high school factory area Shahdra Lahore	1144/5154/115-162	9/5/2011	12/R	265/28-6-14	1,339,754
2	Const. of Multi purpose hall in Govt Islamia college for women Lahore	1097/6552/60-79	14-6-12	8/R	267/28-6-14	634,232
3	Provision of missing facilities at Govt. college for Women Wahdat colony	1206/2693/1-51	2/4/2013	3/R	239/26-6-14	115,335
4	Govt. Institute for Blind Sheranwala Gate Lahore	1201/2688/1130/5140/1129/5139	31-5-12	12/R	245/27-6-14	1,169,529
Total						3,258,850

Audit is of the view that due to poor financial discipline unauthorized payment for price variation was made which resulted in loss of Rs 3.259 million to the public exchequer.

The matter was reported to DCO in November 2014. In DAC meeting held in January 2015, department replied that works were delayed due to genuine reasons and with the approval of competent authority. The reply was not accepted because no documentary evidence was provided in support of contention of the department. DAC directed the department for recovery of the amount of price variation.

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

[AIR Para No.6]

1.2.2.17 Non-deposit of Income Tax – Rs 2.730 million

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

DO SWM Lahore deducted an amount of Rs 2.730 million as income tax on account of auction of different vehicles for the period 2013-14. The amount was not deposited in Government treasury and lying in the bank account of DDO. Furthermore, no detail of auctioned vehicles was provided for audit scrutiny.

Audit is of the view that income tax was not deposited due to defective financial discipline which resulted in loss to the government for Rs 2.730 million.

Matter was reported to the DCO in November 2014. DO (SWM) replied that amount of income tax would be deposited in the treasury. DAC in its meeting held in January 2015 directed the department for early deposit of amount of income tax. No compliance was shown till finalization of this report.

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

[AIR Para No.3]

1.2.2.18 Overpayment due to Non-deduction of Mortar– Rs 2.607 million

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

DO (OFWM) Lahore paid for 500 bricks instead of 375 standard numbers for construction of 1 cubic meter of water course without deduction of 0.25 cubic meter of wet material (cement, sand). This resulted in excess payment of Rs 2.607 million during 2013-14 as detailed in Annex-I.

Audit is of the view that excess payment was made due to poor financial controls. Non-deduction of 25% per cubic meter against consumption of cement sand mortar resulted in excess measurement of bricks involving overpayment of Rs 2.607 million.

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

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

[AIR Para No.4]

1.2.2.19 Non-deduction of Dismantled Material - Rs 2.466 million

As per item No 9 of chapter 18.1 of Specifications for execution of works Vol-I, the dismantled material is the property of the Government and as such it is required to be re-used / adjusted or accounted for accordingly.

District Officer (Buildings-I) Lahore did not make deduction of Rs 2.466 million for the dismantled material from the bills paid to the contractors against various schemes executed during 2013-14 as detailed at Annex-J.

Audit is of the view that due to poor financial discipline and weak internal controls deduction for dismantled material was not made from the bills of the contractors resulting in loss of Rs 2.466 million to the public exchequer.

The matter was reported to DCO in November 2014. DAC, in its meeting held in January 2015, directed the department for recovery of the amount of dismantled material.

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

[AIR Para No.3]

1.2.2.20 Excess Expenditure on account of Development Contingency–Rs 2.034 million

As per B&R Code, development contingency has been reduced up to 2%.

District Officer (Buildings-I) Lahore paid development contingency of Rs 2.034 million in excess of fixed limit of upto 2% on account of different development schemes executed during 2013-14 as detailed at Annex-K.

Audit is of the view that due to poor financial discipline and weak internal controls excess payment for development contingency was made.

Excess payment for development contingency resulted in irregular expenditure of Rs 2.034 million.

The matter was reported to DCO in November 2014. DAC, in its meeting held in January 2015, directed the department for regularization of expenditure.

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

[AIR Para No.6]

1.2.2.21 Irregular Purchases without Healthy Competition – Rs 1.815 million

Rule 37 (a) read with 36 (b)(ix) and 2 (h) of PPRA states that in case of single stage two envelope method, bids are to be evaluated on technical and financial grounds and price is taken into account after technical evaluation. Moreover, lowest evaluated bid shall be accepted.

MS Mian Munshi Hospital drew Rs 1.815 million on account of purchase of medicines, Bedding & Clothing and Fixer & Developer through single stage two envelope method of procurement under Punjab Procurement Rules. Medical Superintendent awarded the contract without price competition. As either only one bidder participated in the tender or

rejected the other bidders on the basis of technical evaluation. This resulted in irregular purchase of medicines without price competition Rs 1.815 million as detailed below:

Description of purchase	Supplier Name	Reason for awarding contract without price competition	Amount (Rs)
EPIAO 40000 IU INJ	AJM Pharma	Only one bidder participated	197,500
Pavidone Iodine	Kohinoor Industries	Only one bidder participated	160,000
Inj. Drotavirin	Fynk Pharma	Only one bidder participated	109,000
Inj. Disapam	Fynk Pharma	Only one bidder participated	8,500
Strifluid (Normal)	FDL	Only one bidder participated	15,880
CTG Roll	3N- Lifemed	Only one bidder participated	34,200
Adhesive Plaster	Iftikhar Ali	Only one bidder participated	63,000
Paper Tape	Iftikhar Ali	Only one bidder participated	64,500
ETT Tube with Cuff No.7	Iftikhar Ali	Only one bidder participated	9,800
ETT Tube with Cuff No.7.5	Iftikhar Ali	Only one bidder participated	9,800
Bedding and Clothing	Iftikhar Ali	Others bidder was rejected on the basis of technical evaluation/ shortage of documents but not clear about shortage of documents	483,550
Fixer and Developer	Imagemed	Only one bidder participated	99,000
Unigut & Unisilk Needle	Linkers Asia	Only one bidder participated	560,500
Total			1,815,230

The matter was reported to the DCO in November 2014. DAC in its meeting held in January 2015 directed the department for regularization of expenditure. No compliance was shown till finalization of this report.

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

[AIR Para No.2]

1.2.2.22 Irregular Expenditure on Printing – Rs 1.159 million

According to S. No. 2(b)(vii) of Punjab Delegation of Financial Powers Rules 2006, Category II officer is competent to accord sanction up to Rs 0.300 million in each case on account of Charges for Printing at Private Presses other than Government Press. Further, as per Note 1 under S. No. 2(b)(vii) Administrative Department and subordinate offices will be empowered to have printing done at Private Presses upto the extent of their respective local powers as indicated above without obtaining No Objection Certificate from the Government Printing Press.

DO Passengers and Freight Transit Terminal (P&FTT) Lahore incurred expenditure amounting to Rs 1.159 million on account of printing and publication during the financial year 2013-14. The expenditure was held irregular because indents were split to avoid sanction from higher authority. NOC from Government Printing Press was also not obtained. The detail is given as under:

Sr. No.	Date of Drawl	Amount (Rs)
1	26.03.2014	98,600
2	26.03.2014	49,980
3	22.04.2014	49,980
4	22.04.2014	99,960
5	22.04.2014	49,980
6	04.06.2014	99,960
7	04.06.2014	99,960
8	04.06.2014	99,960
9	18.06.2014	98,600
10	18.06.2014	98,600
11	18.06.2014	98,600
12	18.06.2014	17,600
13	19.06.2014	98,600
14	18.06.2014	98,600
Total		1,158,980

Audit is of the view that due to defective financial discipline the expenditure was incurred by according sanctions beyond the delegated financial powers and without obtaining NOC from Government Printing Press.

The matter was reported to the DCO in September, 2014. DO (P&FTT) did not attend DAC meeting held in January 2015. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

[AIR Para No.2]

1.2.3 Performance

1.2.3.1 Less Realization of Receipts – Rs 242.681 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.

DO (SP&C) and Deputy DO (Revenue Tax) collected Rs 65.173 million against the annual target of Rs 307.853 million on account of following receipt heads resulting in less realization of Rs 242.681 million during the financial year 2013-14 as detailed below:

Rs in million

Sr. No.	Name of Formation	Description	Annual Target	Amount Realized	Less Realization
1	DO (SP&C)	Commercialization fee	300.000	63.537	236.463
2	Deputy D O (Revenue Tax)	shop rent, license fee for profession and trade and misc. income	7.853	1.636	6.217
Total			307.853	65.173	242.681

Audit is of the view that less recovery of government receipt was due to poor financial performance resulting in loss to the public exchequer.

Matter was reported to the DCO in November 2014. DAC, in its meeting held in January 2015 directed the Dy. DO (Revenue Tax) to make efforts to expedite the recovery. No compliance was shown till finalization of this report. DO (SP&C) did not attend DAC meeting. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

ANNEXES

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

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
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	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	Un authorized payment of leave salary	Irregularity	0.456
10	Dy. DEO (WEE) Gulberg Town	Un authorized payment of leave salary	Irregularity	0.568
11	Deaf & Defective School for Boys, Gulberg II, Lahore	Doubtful expenditure	Irregularity	0.398
12	DEO (SE)	Irregular Expenditure on	Irregularity	0.073

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
	Lahore Cantt	Account of Repair of Transport		
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 of Repair of Transport	Irregularity	0.052
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	Irregularity	0.061

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
		City)		
32	DO Road II	Non accountal of material	Irregularity	0.224
33		Splitting up 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	Non verification of Sales tax	Irregularity	0.119
47	Aziz Bhatti Town	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
54		Loss to the Govenment due to less recovery of Income tax	Recovery	0.790

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
55		Loss to the Govrenment 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	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 DGBT	Irregular payment of pay and allowances	Irregularity	9.861
76		Irregular purchase	Irregularity	0.434
77	DO SWM	Unauthorized payment of Salaries	Irregularity	1.577

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
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 savings in the budget	Irregularity	9.981
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-	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	0.504
93		Doubtful purchase of meat	Irregularity	0.200

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
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
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	Un authorized payment of leave salary	Irregularity	0.620
115	DDEO W-EE, Samanabad	Un authorized payment of leave salary	Irregularity	0.345

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
	Town			
116	Deputy District Officer Health Gulberg Town	Unauthorized Expenditure on POL	Irregularity	4.619
117		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	DO (P&FTT)	Non recovery	Recovery	0.270
128		Less recovery	Recovery	1.061
129		Less recovery due to wrong calculation of parking fee at Sikanderia Colony GBS	Recovery	0.500
130		Non recovery of Potee Fee	Recovery	0.104
131		Lapse of government funds on account of electricity charges	Irregularity	1.028
132		Unauthorised 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		Unauthorised supply of POL	Irregularity	0.123
136	DO (SP&C)	Unauthorised expenditure on the consumption of	Irregularity	0.490

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
		POL.		
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
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	Un authorized payment of office rent	Irregularity	0.350
148		Excess Expenditure	Irregularity	-
149		Non surrender of saving / blockage of govt resources	Irregularity	-
150		Un authorized 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		Un authorised expenditure	Irregularity	0.321
154		Non recovery of government dues	Recovery	0.087
155		Unauthorised expenditure of electricity charges	Irregularity	0.253

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
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
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	0.283
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	Irregular expenditure	Irregularity	5.815
178		Non surrendering of	Irregularity	0.509

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
	Education Centre Shalimar Town	anticipated saving		
179	Government Vocational	Doubtful consumption of POL	Irregularity	2.076
180	Training Centre for Disable Persons	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
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	Irregularity	1.365	

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
		opening Bank account		
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	Irregularity	-

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
		Expenditure Statement		
218	RHC Kahna 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 conveynce allowance	Recovery	0.123
222	RHC Raiwind	Unauthorized payment of salaries without sanctioned post	Irregularity	0.184
223	Govt. Sunrise Institute for Blinds Ravi Road	Unauthorized Pay and allowances beyond sanctioned posts	Irregularity	0.945
224		Non verification of receipts	Irregularity	0.109
225	RHC Awan Diewala	Unauthorised expenditure of PCA	Irregularity	0.030
226		Unauthorised expenditure on Exray films	Irregularity	0.074
227		Unauthorised expenditure on repair of vehicle	Irregularity	0.062
228		Less collection purchee 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

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
240	Social Welfare Officer Central	Non Deduction Of Sales Tax	Recovery	0.030
241	Jail Kot Lakhpat	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	Unauthentic consumption of P.O.L	Irregularity	0.490
246	Contre Nishtar Town	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		Unauthorised payment of pay and allowance	Irregularity	0.441
250		Unauthorised expenditure of POL	Irregularity	0.903
251		Irregular expenditure due to wrong classification	Irregularity	0.098
252	Dy. D.O. Education (M) Wagha Town	Non accountal of material	Irregularity	1.713
253		Non-utilization of S.M.C grants	Irregularity	1.783
254		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

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
266		Irregular payment of conveyance allowance	Recovery	0.161
267	Govt. Deaf Defective	Un-authorized purchase of Uniforms	Irregularity	-
268	HMHS for GilrsRajgarh	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
282	Dy. District Officer Health Shalimar	Doubtful payment	Irregularity	2.544
283		Unauthorized Purchase of Machinery & Equipment	Irregularity	0.650

S. No.	Name of Formation	Description	Nature of Para	Amount (Rs in million)
284	Town	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	Unauthorised expenditure	Irregularity	0.090
292		Irregular expenditure due to wrong classification	Irregularity	0.214
293		Unauthorised expenditure on Generator POL	Irregularity	2.577
294		Unauthorised expenditure	Irregularity	1.492
295		Unauthorised expenditure of POL	Irregularity	1.128
296		Unauthorised expenditure on printing and publication	Irregularity	1.680

Part-II
[Para 1.1.3]

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

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
1	DO (Spatial Planning)	Non-verification of General Sales tax	Irregularity	0.094
2		Irregular expenditure	Irregularity	0.398
3	DO (Labour)	Shifting of head quarter - Irregular expenditure on salary	Irregularity	0.475
4		Expenditure in excess of budget allocation	Irregularity	0.827
5		Non-surrendering of savings in the budget	Irregularity	2.808
6		Non-achievement of Receipt Targets	Performance	2.829
7	EDO (F&P)	Unauthorized transfer of money to the higher level of government and expenditure on the functions of higher level of government	Irregularity	395.379
8		Consolidation of receipts without taking into account the head of office of the departments and non-realization of government receipts	Irregularity	615.840

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
9		Deduction of Income Tax but record was not provided	Irregularity	77.124
10		Unauthorized conversion of post	Irregularity	
11		Promotion without creation of district cadre	Irregularity	
12	EDO (Education)	Heavy expenditure on Photocopies	Irregularity	0.173
13		Excess Expenditure than budget allocation	Irregularity	0.034
14	DO (SWM)	Non-monitoring of Key Performance Indicators of LWMC	Irregularity	
15		Loss due to unjustified posting of staff	Irregularity	2.385
16		Unauthorized payment of salaries to staff over sanctioned posts	Irregularity	2.328
17	DO (OFWM)	Overpayment for cement	Recovery	0.535
18		Excess payment on account of sand	Recovery	0.136
19		Overpayment due to charging excess rate of Nakkas	Recovery	0.223
20		Unauthorized delay in completion of works of Water Courses	Irregularity	7.472
21		Execution of quantities over and above TS Estimate	Irregularity	0.127
22		Non-recovery of government loss	Recovery	0.062
23		Unauthorised payment of water courses without entry in the measurement book	Irregularity	21.559
24		Unauthorised consumption of POL without approval of Fuel Consumption Certificate from valid Government Workshop.	Irregularity	-
25		Unauthentic receipts	Irregularity	0.482
26		Unauthorised shifting of head quarter	Irregularity	0.330
27		Non recovery of unspent balance	Recovery	0.197
28	Loss due to non availability of Laser Unit	Recovery	0.225	
29	DO Buildings-II	Unauthorized payment of RCC Slab in raft / strip foundation	Irregularity	3.7863
31		Overpayment for aluminum glazed window	Recovery	0.216
32		Overpayment of drilling for tubewell	Recovery	0.139
33		Overpayment for fair face gutka	Recovery	0.137
34	DO Roads-III	Avoidable expenditure of consultancy fee	Irregularity	14.311
35		Overpayment due to calculation mistake	Recovery	0.429

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
36		Loss due to undue favor	Recovery	32.28
37	DO Public Facilities	Irregular recovery from Parking Stands	Irregularity	10.516
38		Non-achievement of Financial Targets	Irregularity	2.657
39	DO Roads-II	Irregular expenditure on Road Studd and Cat eyes	Irregularity	0.522
40	DO Livestock	Irregular purchase of syringes & medical equipments	Irregularity	0.322
41		Irregular issuance of POL to Tehsildar	Recovery	0.115
42		Unauthorized payment of Daily Wages staff	Irregularity	0.603
43	DCO	Unauthorized expenditure on salaries due to shifting of headquarter	Irregularity	
44		Unauthentic payment	Irregularity	385.583
45		Unauthorized allotment of District Government residences	Irregularity	-
46		Loss due to non deduction of HRA and 5%	Recovery	-
47		Unauthorized payment of pending liabilities	Irregularity	2.693
48	DO Roads-I	Unjustified payment of consultancy charges	Irregularity	0.450
49		Uneconomical allotment of work on account of premium allowed to NLC	Irregularity	48.035
50		Unauthorized purchase of vehicle	Irregularity	0.705
51	DO Buildings-I	Overpayment for earthwork	Recovery	0.226
52	Civil Hospital Shahdra	Use of ambulance without written request from patients – irregular expenditure on POL	Irregularity	0.700
53		Unauthorized expenditure	Irregularity	0.222
54		Loss due to non-forfeiture the securities of the suppliers	Recovery	0.068
55		Excess expenditure over budget allocation	Irregularity	1.746
56		Un-authorized expenditure	Irregularity	0.192
57		Unauthorized expenditure	Irregularity	0.686
58	EDO Health	Doubtful payment	Irregularity	2.474
59		Lavish Expenditure on consumption of Electricity	Irregularity	2.320
60		Non transparent purchased	Irregularity	0.534
61		Irregular clearance of pending liabilities	Irregularity	18.393

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
62	Mozang Hospital	Unlawful Retention of Government Receipt	Irregularity	0.042
63		Loss to Government due to Theft of Vehicle	Recovery	0.500
64		Non-realization of ambulance charges	Recovery	-
65		Un-authorized Payment of Non-practicing Allowance	Irregularity	0.624
66	DOH-II	Unauthorized expenditure on pay & allowances due to shifting of head quarter	Irregularity	0.277
67		Unauthorized expenditure	Irregularity	0.223
68		Unauthorized expenditure on vehicle.	Irregularity	0.127
69		Loss to the Government due to payment to contingent paid staff without performing duties	Irregularity	0.382
70		Unlawful retention of government money	Irregularity	0.154
71	RHC Chung	Unauthorized purchase of bulk medicines	Irregularity	0.185
72		Non verification of Hospital's receipts	Irregularity	0.048
73	RHC Raiwind	Use of ambulance without written request from patients – irregular expenditure on POL	Irregularity	
74		Lapse of government funds	Irregularity	0.795
75		Excess expenditure over budget allocation	Irregularity	0.327
76		Loss due to non-forfeiture the securities of the suppliers	Recovery	0.028
77		Unauthorized Expenditure on Pay & Allowances Due to Shifting of Head Quarter	Irregularity	0.069
78		Unauthorized expenditure on pay & allowances of cooks	Irregularity	0.252
79	Mian Munshi Hospital	Doubtful Consumption of stores items in hospital wards.	Irregularity	0
80	IDH Hospital	Unauthentic Expenditure of	Irregularity	1.620
81		Irregular Expenditure incurred on Local Purchase Of Medicines	Irregularity	0.501
82		Unauthorized Payment of Non Practicing Allowance	Irregularity	0.432
83		Irregular Purchase of Medicines	Irregularity	0.104

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
84	Eye Hospital Swami Nagar	Unauthorized purchase of machinery and equipment	Irregularity	0.463
85		Non-maintenance of Log Books	Irregularity	0.673
86		Unauthorized payments	Irregularity	0.975
87		Non transparent purchases of	Irregularity	0.364
88	Govt. Deaf and Defective Higher Secondary School Gulberg	Unauthorized payment of POL	Irregularity	0.403
89	DO Forest	Unauthorized Expenditure due to Misclassification Rs164,015	Irregularity	0.043
90	DY. DEO M AI Town	Non deduction of General Sales Tax	Irregularity	0.043
91	Dy. DEO W Nishter Town	Less recovery of FTF from students	Recovery	0.094
92	DO Fisheries	Unauthorized payment of contingent paid staff	Irregularity	0.358
93		Doubtful consumption of Electricity	Irregularity	0.398
94	Govt. College for Special Education	Irregular payment of previous year liability	Irregularity	0.599
95		Irregular payment of pay and allowances	Irregularity	2.348
96		Irregular purchase of meal items	Irregularity	0.515
97	RHC Manga Mandi	Non-deposit of receipts	Recovery	0.036
98		Loss due to non auction of unserviceable vehicles	Recovery	0.200
99		Excess expenditure than budgetary allocation	Irregularity	0.936
100		Loss to the government of millions of rupees due to non-utilization of residences	Irregularity	-
101	RHC Kahana	Non-deposit of receipts	Irregularity	0.090
102		Excess expenditure than budgetary allocation	Irregularity	1.049
103		Loss due to non auction of unserviceable vehicles	Recovery	0.200
104	RHC Burki	Non-deposit of receipts	Recovery	0.029
105		Loss due to non auction of unserviceable vehicles	Recovery	0.200
106		Payment of pay and allowances without verification of degrees	Irregularity	1.014

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
107		Unauthorized drawal of POL	Irregularity	0.399
108	Dy. DO (Revenue) Tax	Excess expenditure than budgetary allocation	Irregularity	2.086
109	DO (P&FTT)	Excess expenditure than budgetary allocation	Irregularity	17.411
110		Non-recovery of fine	Recovery	0.250
111	Govt. Blind Institute Sheranwala Gate	Unauthorized expenditure on account of pay and allowances	Irregularity	0.687
112		Less recovery of Govt. receipt	Recovery	0.197
113	Govt. Sunrise Institute for Blind	Less deposit of government receipt	Recovery	0.044
114		Payment of previous year liability without observing rules	Irregularity	0.858
115		Loss due to non utilization Generator	Irregularity	-
116		Irregular payment due to shifting of headquarter	Irregularity	0.107
117	EDO (Agriculture)	Un-authorized retention of closing balance	Irregularity	7.637
118		Un-authorized drawl of shortage	Recovery	0.078
119		Loss due to non-deduction of income tax at source	Recovery	11.129
120		Unauthorized payment of electricity bills	Irregularity	0.110
121		Payment of previous year liability without observing rules	Irregularity	0.212

Annex-B

GRAND SUMMARY OF APPROPRIATION ACCOUNTS FOR THE YEAR 2013-14 OF CITY DISTRICT GOVERNMENT LAHORE

Recipient Department	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation(+) Excess/ (-) Saving	
Finance & Planning.	0	0	0	0	(+)	0
Finance & Planning.	133,650,018	5,988,011	139,638,029	139,802,449	(+)	164,420
Agriculture.	33,409,717	0	33,409,717	29,740,412	(-)	3,669,305
Finance & Planning.	49,559,717	5,956,297	55,516,014	55,563,895	(+)	47,881
Finance & Planning.	99,549,201	8,865,225	108,414,426	108,592,449	(+)	178,023
Shared Grant.	1,676,608,878	15,355,000	1,691,963,878	1,397,868,456	(-)	294,095,422
Shared Grant.	11,304,159	32,000	11,336,159	8,548,731	(-)	2,787,428
Shared Grant.	8,947,146,000	65,776,981	9,012,922,981	8,228,747,379	(-)	784,175,602
Health.	1,526,970,777	49,603,000	1,576,573,777	1,358,310,166	(-)	218,263,611
Municipal Services.	14,190,516	0	14,190,516	13,691,063	(-)	499,453
Agriculture.	97,869,962	0	97,869,962	90,549,633	(-)	7,320,329
Agriculture.	8,024,026	0	8,024,026	5,592,314	(-)	2,431,712
Agriculture.	151,551,679	0	151,551,679	150,436,782	(-)	1,114,897
Community Development.	31,153,568	0	31,153,568	27,148,414	(-)	4,005,154
Finance & Planning.	11,340,902	0	11,340,902	9,969,417	(-)	1,371,485
Community Development.	35,386,363	0	35,386,363	34,218,715	(-)	1,167,648
Works & Services.	3,978,878,111	25,159,000	4,004,037,111	3,716,360,967	(-)	287,676,144
Works & Services.	501,352,442	5,012,435	506,364,877	452,956,980	(-)	53,407,897
Shared Grant.	370,444,000	3,274,000	373,718,000	288,988,812	(-)	84,729,188
Distt. Coordination Officer.	51,357,567	24,947,883	76,305,450	76,280,047		25,403
Finance & Planning.	4,000,000	0	4,000,000	0	(-)	4,000,000
Total Non-Development :	17,733,747,603	209,969,832	17,943,717,435	16,193,367,081	(-)	1,750,350,354
Shared Grant.	446,506,888	0	446,506,888	281,896,068	(-)	164,610,820
Works & Services.	726,445,000	0	726,445,000	481,543,489	(-)	244,901,511
Works & Services.	803,157,799	10,000,000	813,157,799	674,889,567	(-)	138,268,232
Total Development :	1,976,109,687	10,000,000	1,986,109,687	1,438,329,124	(-)	547,780,563
Grand Total :	19,709,857,290	219,969,832	19,929,827,122	17,631,696,205	(-)	2,298,130,917

Annex-C

(1.2.2.1)

Sr. No.	Name of Formation	Amount (Rs in million)
1	DO Accounts	2.126
2	Mian Munshi Hospital	6.243
3	DO Cooperatives	1.525
4	DO Labor Lahore	0.421
5	Eye Hospital Sawami nagar	0.196
6	Dy. DO Health Aziz Bhatti town Lahore	43.193
7	DO Civil Defence	0.235
8	Principal Govt degree college of special education center Lahore	1.157
9	Dy. DO Health Ravi town Lahore	19.380
10	RHC Chung Lahore	0.859
11	Naib Zila Nazim Lahore	8.292
12	ETO Region A&B	37.686
13	Dy. DO Health Gulberg town Lahore	14.603
14	DHDC	0.469
15	DEO MEE Lahore cantt.	1.293
16	DEO WEE Lahore cantt.	0.660
17	Govt. readymade garments for deaf, Rajgarh	1.006
18	Govt. Central high school gulberg-II	0.202
19	Superintendent welfare home for destitute and needy woman	0.197
20	Principal special education center, Lahore	0.964
21	RHC Raiwind	0.578
22	RHC Awan Dhaiwala	0.633
23	Govt. Institute for slow learners	0.175
24	Special education center, nishtar town	0.221
25	MS IDH Lahore	1.481
26	Deputy District Officer Health Shalimar Town	35.756
Total		179.551

Annex-D
(1.2.2.3)

DO Roads – I

Vr. No & Date	Estimated Cost	Due Date of Completion	Actual Date of Completion	LD charges (Rs in million)
11 dt. 13.03.14	359.835	09.10.2010	Work in Progress on 30.06.2014	35.984

DO Buildings – II

S. No.	Name of Scheme	Date of Award of Contract	Time limit for completion (months)	Target Date of completion	Physical Progress	Contract Cost (Rs in million)	Penalty @ 10% (Rs in million)
1	Provision of missing facilities in Govt. college Ravi Road, Lahore	20-03-2013	4	19-07-2013	60%	14.437	1.444
2	Const. of Academic & Admin block in Govt college for women Model Town Lahore	04-04-2013	6	03-10-2013	60%	24.706	2.471
3	Const. of Multi purpose hall in Govt college for women Shad Bagh Lahore	21-03-2013	4	20-07-2013	75%	10.252	1.025
4	Up-gradation of GBHS Tajpura Scheme	21-11-2012	5	20-04-2013	85%	22.824	2.282
5	Up-gradation of GGPS Sarwar Hayat Colony	30-11-2012	4	29-03-2013	90%	12.674	1.267
6	Const. of Multi purpose hall in Govt Islamia	14-06-2012	6	13-12-2012	80%	33.774	3.377

S. No.	Name of Scheme	Date of Award of Contract	Time limit for completion (months)	Target Date of completion	Physical Progress	Contract Cost (Rs in million)	Penalty @ 10% (Rs in million)
	college for women Lahore Cantt.						
7	Const. of 2 Nos. Patwar Khana Manga/ Maraka	18-02-2009	12	17-02-2010	75%	37.389	3.739
8	Govt. Institute for Blinds Sheranwala Gate	31-05-2012	12	30-05-2013	95%	37.014	3.701
9	Govt. Sunrise Institute for Blinds Ravi Road	31-05-2012	12	30-05-2013	95%	37.429	3.742
Total						230.499	23.048

DO Roads – III

S. No.	Name of Scheme	Date of Award of Contract	Time limit for completion (months)	Target Date of completion	Physical Progress	Contract Cost (Rs in million)	Penalty @ 10% (Rs in million)
1	Const. and repair main bazaar Sofia Abad Mouza Nain Sukh Shahdra	09-04-2014	1	08-05-2014	WIP	2.869	0.287
2	Special repair of carpeting of road from Rangers ckeck post to Bhasin village	21-03-2014	3	20-06-2014	WIP	16.639	1.664
3	Rehabilitation of park lane road from centre point to Firdous market	29-05-2014	1	28-06-2014	WIP	75.539	7.554
4	Repair of roads / streets in PP-149	18-04-2014	1.5	01-06-2014	WIP	8.984	0.898
5	Rehabilitation of jail road from canal bridge to Sher Pao bridge	05-06-2014	1	04-07-2014	WIP	32.093	3.209
Total						136.124	13.612

Annex-E**(1.2.2.7)**

Sr. No.	Name of Formation	Description	Amount (Rs in million)
1	DO Environment	Conveyance Allowance	0.094
2	Mian Munshi Hospital	Conveyance Allowance	0.068
3	Principal Govt. Deaf and Defective Hearing Secondary School	Conveyance Allowance	0.412
4	DO Forest	HRA, 5% maintenance charges & conveyance allowance	0.155
5	DO Forest	5% maintenance charges & conveyance allowance	0.142
6	DO Forest	Conveyance Allowance	0.060
7	DO Cooperative	Conveyance Allowance	0.008
8	EDO W&S	Conveyance Allowance	0.120
9	Dy. DO Health Aziz Bhatti Town	Conveyance Allowance	2.560
10	RHC Narang	Practice Compensatory Allowance	1.768
11	Dy. DO Health Aziz Bhatti Town	Health Sector reform Allowance	1.288
12	Dy. DO Health Aziz Bhatti Town	Social Security Benefit	0.930
13	Dy. DO Health Aziz Bhatti Town	Pay & Allowances	0.789
14	Dy. DO Health Aziz Bhatti Town	HSRA	0.357
15	Dy. DO Health Aziz Bhatti Town	Integrated Allowance	0.255
16	Dy. DO Health Aziz Bhatti Town	HSRA	0.144
17	Dy. DO Health Aziz Bhatti Town	Conveyance Allowance	0.036
18	Dy. DO Health Aziz Bhatti Town	Ration Allowance	0.034
19	Principal govt. degree college of Special Education, Lahore	Conveyance Allowance	0.217
20	Dy. DO Health Ravi Town, Lahore	Conveyance Allowance	0.177
21	Dy. DO Health Ravi Town Ravi Town, Lahore	Conveyance Allowance	0.035
22	Dy. DO Health DGBT, Lahore	HSRA	0.519
23	Dy. DO Health DGBT, Lahore	5% of Basic pay	0.297
24	Dy. DO Health DGBT, Lahore	House Rent Allowance	0.071

Sr. No.	Name of Formation	Description	Amount (Rs in million)
25	Dy. DO Health DGBT, Lahore	House Rent Allowance and conveyance allowance	1.093
26	Dy. DO Health DGBT, Lahore	NPA	2.016
27	Dy. DO Health DGBT, Lahore	Conveyance Allowance	0.796
28	Govt. physically school disabled school for special education	Conveyance allowance	0.081
29	Principal Shadab Govt. training institute of special education, Lahore	Conveyance allowance	0.203
30	Dar-ul-aman, Lahore	Conveyance allowance	0.049
31	Dy. DEO MEE Shalamar Town, Lahore	Conveyance allowance	0.071
32	Dy. DEO MEE Aziz bhatti town, Lahore	Conveyance allowance	0.329
33	Dy. DEO WEE Samanabad Town Lahore	Conveyance allowance	0.105
34	Dy. DO Health Gulberg Town, Lahore	Conveyance allowance	2.501
35	Dy. DO Health Gulberg Town, Lahore	HSRA	2.053
36	DO SE Lahore	Conveyance allowance	0.026
37	EDO Health Lahore	Conveyance allowance	0.644
38	EDO Health (MNCH Program)	Conveyance allowance	0.030
39	EDO Health, Lahore	Conveyance allowance	0.021
40	EDO Health Lahore	Integrated allowance	0.036
41	Govt. secondary institute for blind, Lahore	Conveyance allowance	0.008
42	Govt. Special Education center shalamar town, Lahore	Conveyance allowance	0.086
43	Govt. Special Education center shalamar town, Lahore	Conveyance allowance	0.023
44	Govt. Special Education center shalamar town, Lahore	Conveyance allowance	0.012
45	Govt. Vocation training center for disabled persons, Johar Town, Lahore	Conveyance allowance	0.049
46	Govt. Vocation training center for disabled persons, Johar Town, Lahore	Conveyance allowance	0.011
47	Govt. central high school for deah, gulberg II, Lahore	Conveyance allowance	0.251
48	Principal national special education center Lahore	Conveyance allowance	0.083
49	Dy. DEO MEE Nishtar Town,	Conveyance allowance	0.256

Sr. No.	Name of Formation	Description	Amount (Rs in million)
	Lahore		
50	Dy. DEO MEE Nishtar Town, Lahore	Conveyance allowance	0.032
51	Dy. DO Health Wahga Town, Lahore	Conveyance allowance	0.191
52	Dy. DO Health Wahga Town, Lahore	Conveyance allowance	0.064
53	RHC Raiwind	House rent allowance and conveyance allowance	0.111
54	RHC Raiwind	Adhoc Relief Allowance	0.056
55	Govt. Sunrise institute for blinds, ravi road, Lahore	Conveyance allowance	0.249
56	Govt. Sunrise institute for blinds, ravi road, Lahore	Conveyance allowance	0.044
57	RHC Awan Dhaiwala	HRA and conveyance allowance	0.491
58	RHC Awan Dhaiwala	HSRA	0.055
59	Govt. Institute for slow learners, samanabad Lahore	Conveyance allowance	0.187
60	Govt. Institute for slow learners, samanabad Lahore	Conveyance allowance	0.040
61	Govt. Institute for slow learners, samanabad Lahore	Ration allowance	0.027
62	Govt. Institute for slow learners, samanabad Lahore	Conveyance allowance	0.008
63	Special education center nishtar town, Lahore	Conveyance allowance	0.014
64	Special education center nishtar town, Lahore	Conveyance allowance	0.098
65	Dy. D.O (H) Allama Iqbal Town	Non practicing allowance	1.179
66	IDH Bilal Gunj	Non practicing allowance	0.384
67	Deputy District Officer Health Shalimar Town	Health Sector Reform Allowance	2.009
68	Deputy District Officer Health Shalimar Town	Conveyance allowance	1.016
69	Dy. D O Health Shalimar Town	Non practicing allowance	0.544
Total			28.168

Annex-F
(1.2.2.8)

DO (Excise & Taxation)

Period	Address	Annual Rent (Rs)	Rent Paid during the period (Rs)	Rent paid later on as arrears (Rs)	Total Rent paid (Rs)	Per annum Rent assessed by E&T (Rs)	Rent assessed by E&T for the period (Rs)	Excess Payment (Rs)
10/12 to 9/13	19&20 Model Town Ext, Lhr	5,250,000	4,200,000	1,050,000	5,250,000	1,375,304	1,375,304	3,874,696
10/13 to 9/14	19&20 Model Town Ext, Lhr	5,250,000	5,250,000	0	5,250,000	1,375,304	1,375,304	3,874,696
7/12 to 6/13	19 Nargis Block AIT, Lhr	1,320,000	1,320,000	330,000	1,650,000	288,684	288,684	1,361,316
7/13 to 6/14	19 Nargis Block AIT, Lhr	1,320,000	1,320,000	330,000	1,650,000	288,684	288,684	1,361,316
3/14 to 6/14	Ali Complex, Lhr	5,700,000	1,900,000	0	1,900,000	615,124	205,041	1,694,959
7/12 to 7/13	2 Farid Kot House Lhr	2,250,000	2,437,500	0	2,437,500	492,300	533,325	1,904,175
8/13 to 01/14	2 Farid Kot House Lhr	2,812,500	1,406,250	0	1,406,250	492,300	246,150	1,160,100
7/12 to 2/14	191 GT Road Baghbanpura Lhr	732,432	1,220,720	0	1,220,720	199,660	332,767	887,953
Total		24,634,932	19,054,470	1,710,000	20,764,470	5,127,360	4,645,259	16,119,211

DO Labor

Period	Address	Per annum Rent assessed by the Excise and Taxation (Rs)	Rent assessed by Excise and Taxation for the period (Rs)	Rent Paid (Rs)	Excess Payment (Rs)
July-2013 to Feb-2014	233-A New Muslim Town	1,140,000	95,000*8 = 760,000	230,000*8 = 1,840,000	1,080,000
March-2014 to June-2014	233-A New Muslim Town	1,140,000	95,000*4 = 380,000	253,000*4 = 1,012,000	632,000
Total					1,712,000

Annex-G
(1.2.2.10)

DO Buildings I

MB No./ Page No.	Name of Scheme	Item	Qty in Estimate	Qty paid	Excess Qty	Rate (Rs)	Excess amount (Rs)
312/132 at page- 29-30	Govt., high school Jia Bagga	Coment concrete brick	1,280	1,516	236	8,129.70	19,186
32-33		Pacca Brick 1:6 in GF	2,808	3,413	605	17,508.20	105,925
34		RCC 124 in roof slab	1,180	1,295	115	300.20	34,523
35-36		Fabrication	4,430	4,662	232	10,638.80	24,682
37-38		Cement plaster 1:5	5,260	9,119	3,859	1,296.10	50,017
304/1320 p-26-27	Const. of building at 1 st & 2 nd floor at Govt. Tariq High School lahr cantt	Pacca Brick 1:6 in FF	4,220	5,159	939	18,033.55	169,335
27		Fabrication	24,215	27,424	3,209	10,638.80	341,399
33-34		Steel window	1,277	1,565	288	415	119,520
35		Pacca Brick 1:6 in 3rdF	440	981	541	19,353.55	104,703
317/1333 P-139	Provision of m/f & constr of 6 CR at GGHS Gulshan e Ravi lhr	P/L CC 1:6:12	612	1,423	811	8,921.40	72,353
140		Pacca Brick 1:6 in FP	1,706	3,492	1,786	16,652.80	297,419
142-143		Pacca Brick 1:6 in GF	1,924	2,433	509	17,508.20	89,117
143		Fabrication	9,243	10,169	926	10,638.80	98,515
144-145		RCC 124 in roof slab GF	860	1,354	494	300.20	148,299
		FF	860	1,297	437	314.65	137,502
147-148		Pacca Brick 1:6 in FF	1,707	2,622	915	18,033.55	165,007
148-149		Steel window	612	732	120	551.65	66,198

MB No./ Page No.	Name of Scheme	Item	Qty in Estimate	Qty paid	Excess Qty	Rate (Rs)	Excess amount (Rs)
149-150		Steel door chowkat	157	225	62	120	8,160
158-159		Single layer of tile 9"x4- 1/2"	1,244	2,588	1,344	6,432.25	88,449
253/7463 P-114- 115	Const. of GGHS in Taj Pura Bowli Camp at Harbanspura	Pacca Brick 1:6 in FP	16,762	19,019	2,257	16,090.15	363,155
253/7463 P-123	Const. of GGHS in Taj Pura Bowli Camp at Harbanspura	Mosaic flooring	4,591	6,420	1,829	7,669.15	140,269
122		Single layer of tile 9"x4- 1/2"	4,242	5,285	1,043	6,254.15	65,231
119-120		Steel window	567	821	254	575.30	146,126
131		MS Grill with wire guaze	30	1,196	1,166	233.60	272,378
130/5174	Upgradation of GGPS Nathoki to M/L page- 70	Pacca Brick Work 1:6 G/F	1,892	2,340	448	16,222.45	72,677
71-72		Fabrication	6,793	8,133	1,340	10,091.85	135,231
74-75		Single layer tile	1,664	3,101	1,437	6,425.86	92,340
79-80		Dry rammed brick	921	1,679	758	2,798.40	21,212
		Mosaic flooring	2,911	3,180	269	6,100	16,409
Total							3,465,337

DO Buildings I

MB No./ Page No.	Name of Scheme	Item	Qty in Estimate	Qty paid	Excess Qty	Rate (Rs)	Excess amount (Rs)
316/133 2 P-154	Reconstruction of CDG GMS Nowala chowk Shalimar town Lahore	Single layer of tile 9"x4-1/2"	4,448	4,620	172	6,684.73	11,498
153-154		Pacca Brick Work 1:6 2/F	869	615	254	18,222.65	42,286
149-150		Steel window	1,202	2,345	1,143	300	342,900
152		RCC 124 in roof slab FF	2,646	2,612	13	306.30	3,982
140		P/L CC 1:6:12	4,116	4,372	256	8,640.60	22,120
306/132 2 p-9-10	Prov.of m/f at GGHS Kharak multan road Lahore	Fabrication	6,561	7,695	1,134	10,638.80	120,644
293/130 9 P-52-53	Provision of m/f Add. C/R Dangreous building in CDG Girls H/S Paisa Akhbar Lahore	Pacca Brick 1:6 in FP	7,810	8,458	648	16,652.80	107,910
54-55		Pacca Brick Work 1:6 G/F	5,188	5,581	393	17,508.20	68,807
55		Dry rammed brick	3,064	3,332	265	3,313.20	8,879
58-59		Steel chowkat	333	367	34	142.20	4,835
56-57		RCC 124 in roof slab	2,507	2,927	420	300.20	126,084

MB No./ Page No.	Name of Scheme	Item	Qty in Estimate	Qty paid	Excess Qty	Rate (Rs)	Excess amount (Rs)
63		RCC 124 in roof slab FF	104	98	6	314.85	1,259
63-64		Single layer of tile 9"x4-1/2"	3,324	3,623	299	6,432.25	19,232
283/748 9 P- 135-136	Est. of GGHS at Chenab block 3	Pacca Brick Work 1:5 OTB	3,321	3,485	164	16,823.50	27,591
143-144		Pacca Brick Work 1:6 2/F	402	1,547	1,147	18,130.85	207,598
146		Single layer of tile 9"x4-1/2"	144	7,571	7,427	6,254.15	464,496
147		Marble patti	9,672	10,048	376	6.60	2,482
149		Mosaic dado	2,939	3,962	1,024	7,241.95	74,158
227/499 8	Const. of 2 additional C/R at third floor at CDG high school Bilal colony Shalimar town Lahore	RCC 124 in roof slab GF	106	213	107	232.05	26,222
	180-181	RCC 124 in roof slab 2/F	95	1,032	937	254.25	238,232
	180-181	RCC 124 in roof slab 3F	76	100	24	265.35	6,368
	181	Fabrication	3,916	6,989	3,072	8,892.10	273,165
	182	Steel window	208	264	56	431.70	24,175
	182	Cement plaster 3/8 1:3	1,608	2,778	1,170	1,231.20	14,405

MB No./ Page No.	Name of Scheme	Item	Qty in Estimate	Qty paid	Excess Qty	Rate (Rs)	Excess amount (Rs)
	183	Cement plaster 1:5	4,571	5,421	850	1,018.55	8,657
	184	Mosaic flooring 2" G/F	1,008	1,113	105	6,418.00	6,739
	197	Single layer of tile 9"x4-1/2"	1,241	1,525	284	5,376.19	15,268
	199	Mosaic dado	555	768	213	6,054	12,895
Total							2,282,887

DO Buildings-II

S. No.	Name of Scheme	MB No./ Page No.	V.No./ Date	Description	Quantity paid	Quantity as per TS	Excess Quantity	Unit	Rate (Rs)	Amount (Rs)
1	Const. of new eye department and establishment of Gyane Department at eye Hospital Swami Nagar Lahore	1157/1947/49-88	123/24-6-14	Excavation in foundation of building	20,483	13,392	7,091	0% cft	3,527.05	25,010
				Spraying anti termite liquid	4,015	3,199	816	%s ft	205.00	1,672
				Fabrication of steel	44,248	30,859	13,389	%k g	10,924.60	1,462,715
				RCC	9,833	5,846	3,986	cft	345.50	1,377,242
				Pacca brick work 1:6 first floor	2,037	1,743	294	%c ft	17,470.90	51,364
				Pacca brick work 1:6 second floor	2,087	1,525	562	%c ft	18,130.90	101,896
				Pacca brick work 1:6 third floor	2,632	2,307	325	%c ft	18,790.90	61,070
				Disposal of Malba	19,890	10,044	9,846	0% sft	5,108.70	50,300
2	Govt. Institute for Blind Sheranwala Gate Lahore	1201/2688/1130/5140/1129/5139	245/27-6-14	Fabrication of steel	59,666	51,768	7,898	%k g	10,091.85	797,054
				Pacca brick work Ground floor	30,365	17,447	12,918	%c ft	16,222.45	2,095,616

S. No.	Name of Scheme	MB No./ Page No.	V.No./ Date	Description	Quantity paid	Quantity as per TS	Excess Quantity	Unit	Rate (Rs)	Amount (Rs)
				3/8" thick cement plaster 1:3 under soffit of RCC slab	25,046	18193	6,853	% s ft	1,377.95	94,431
				P/L concrete Tuff paver 60mm	17,304	9,365	7,939	cft	72	571,608
Total										6,689,978

Annex-H
(1.2.2.13)

Shadab Govt. Training institute for special education

Cheque/Bill No.& Date	Head of Account to the charged	Head of A/C to be charged	Description	Amount (Rs)
2242333 dt. 23.08.13	Cost of other stores	Purchase of Furniture & Fixture	Purchase of carpets	24,963
2242333 dt. 23.08.13	Cost of other stores	Purchase of Furniture & Fixture	Purchase of 2 Nos. steel rack	21,996
44 dt.03.10.13	Cost of other stores	Purchase of Furniture & Fixture	Purchase of carpets	18,196
2247094 dt.11.11.13	Cost of other stores	Purchase of Furniture & Fixture	Purchase of steel almarah	22,932
289 dt.17.03.14	Cost of other stores	Purchase of Furniture & Fixture	Purchase of steel almarah	24,804
Total				112,891

Excise and taxation officer

Region	Date of Invoice	Description of Purchase	Head Charged	Correct Head	Amount (Rs)
B	25-09-12	Purchase of computer	A03942	A09601	32,799
	02-08-13	Purchase of computer	A03942	A09601	35,685
	29-08-13	Purchase of printer	A03942	A09601	15,000
	30-09-13	Purchase and Installation of Telephone Exchange	A03942	A09601	141,570
	08-05-14	Purchase of Dispensers	A03942	A09601	90,821
	08-05-14	Purchase of UPS	A03942	A09601	76,518
		Purchase of UPS	A03970	A09601	76,518
A	10-06-14	Purchase of Printer	A03942	A09601	29,000
	04-06-13	Purchase of water dispenser	A03942	A09601	15,660
	12-06-13	Purchase of water dispenser	A03942	A09601	69,600
	24-05-14	Purchase of water dispensers & room cooler	A03942	A09601	63,180
C	28-05-14	UPS	A03942	A09601	97,846
	28-05-14	Computer	A03942	A09601	49,950
	28-05-14	Printer	A03942	A09601	49,800
	28-05-14	Samsung LED	A03942	A09601	49,600
	10-01-14	Computer and LED	A03942	A09601	63,648
	08-10-13	Computer	A03942	A09601	63,414
Total					1,020,609

Dy. DO Health Wahga Town

Invoice #/Date	Items purchased	Head Charged	Actual Head	Amount (Rs)
695/14-06-12	Hood for Suzuki Pickup	Others	Repair of Transport	19,800
7872/18-06-12	Electrical Water Cooler	COS	Purchase of M&E	99,450
446/----	Almirah	Others	Purchase of F&F	18,000
447/08-06-12	Cooler _____	Others	Purchase of M&E	9,200
571/03-06-13	Rechargeable Fans	COS	Purchase of M&E	24,360
567/01-06-13	UPS	COS	Purchase of M&E	21,460
569/03-06-13	Battery for UPS	COS	Purchase of M&E	16,500
576/05-06-13				19,140
156/04-06-14	UPS	COS	Purchase of M&E	12,000
	Battery			15,500
	Water Dispenser			12,000
150/07-06-14	Charging Fan	Others	Purchase of M&E	8,500
Total				275,910

Deputy District Officer Health Shalimar Town

Bill No.& Date	Head of Account to the charged	Head of A/C to be charged	Description	Amount (Rs)
3/2011	A13101	13001	Battery for vehicle	2,800
4/5.4.12	A03942	AO9601	Battery for camera	12,000
11/4.4.12	A03942	AO9601	Digital Camera	9,100
12/3.4.12	A03942	AO9601	Digital Camera	18,200
08/2012-02.5.12	A03942	AO9601	Scanner Printer , USB	17,800
199/10.5.12	A03942	AO9601	Gluko Meter	16,200
192/10.5.12	A03942	AO9601	Gluko Meter	16,200
190/02.5.12	A03942	AO9601	SPhagmomano Meter	13,200
203/12.5.12	A03942	AO9601	Stethoscope	7,800
25.5.2012	A03942	A03927	Delivery Kits	98,000
197/09.5.12	A03942	AO9601	SPhagmomano Meter	13,200
24.5.12	A03970	A03901	Stationery	12,020
18/6-2012	A03942	A03927	COS Homeo Medicines	99,616
544-46/23.5.12	A03942	A03927	Electric W. cooler & W. dispenser	72,540
26/6-2012	A03942	A03927	COS Homeo Medicines	96,096
30/12.5.12	A03970	AO9601	Digital Camera	14,300
31/12.5.12	A03970	AO9601	Digital Camera	14,300

Bill No.& Date	Head of Account to the charged	Head of A/C to be charged	Description	Amount (Rs)
2648/15.6.12	A03970	AO9601	Fan	4,600
37/6-2012	A03970	AO9601	UPS & BATTERY	52,650
18.9.12	A03942	A09701	Lamination Pylai Sheet	19,600
19.9.12	A03942	A09701	Lamination Pylai Sheet	17,850
21.9.12	A03942	A09701	Lamination Pylai Sheet	17,550
04.10.12	A03942	AO9601	Seizers	13,750
08.10.12	A03942	AO9601	Seizers	13,750
28.9.12	A03942	A09701	Lamination Pylai Sheet	19,200
33/02.10.12	A13101	AO9601	Pulse Fog	19,800
18/11-2012	A13101	AO9601	Donkey Pump	11,610
08/12-2012	A03942	AO9601	Mega Phone	14,400
09/12-2012	A03942	AO9601	Mega Phone	14,400
10/12-2012	A03942	AO9601	Mega Phone	14,400
11/12-2012	A03942	A09701	Lamination Pylai Sheet	19,600
14/12-2012	A03942	A13201	Furniture Polish	7,980
15/12-2012	A03942	A13201	Furniture Material	6,105
16/12-2012	A03942	A13201	Furniture Material	6,590
17/12-2012	A03942	A13201	Furniture Material	8,780
13.12.12	A03942	A13201	Furniture Material	18,820
215/19.11.12	A03942	A09701	Table Glass	3,945
30.12.12	A03972	AO9601	Electric Heater	3,500
11.1.2013	A03901	A03942	Stationery	14,100
14.12.12	A03901	A03942	Stationery	14,100
95/1-2013	A03942	AO9601	Electric Heater	2,800
16/1-2013	A03942	A03901	Stationery	19,340
17/1-2013	A03942	A03901	Stationery	19,340
23/5.2.13	A03942	A03901	Stationery	7,230
17/2-2013	A03942	A03901	Stationery	19,300
1.3.12	A03970	A03901	Stationery	14,050
1.3.12	A03970	A03901	Stationery	14,050
06.3.13	A03970	A03901	Stationery	19,600
9.3.13	A03970	A03901	Stationery	9,200
7.3.2013	A13101	A13201	Repair of furniture	16,700
09.4.13	A03942	A03901	Stationery	14,400
12.4.13	A03942	A03901	Stationery	9,200
12.4.13	A03942	A03901	Stationery	9,100
7.5.2013	A03942	AO9601	Fan & Air cooler	13,600
467/14.5.13	A03942	AO9601	Computer purchased	16,700
13.5.13	A03942	AO9601	Fans Purchased	6,000
16.5.13	A03905	A03942	Caps & Plastic Bottles	16,200
719/22.5.13	A03942	AO9601	Battery for UPS	12,500
272/10.6.13	A03942	AO9601	Printer	14,500
260/8.6.13	A03942	AO9601	Printer	16,500

Bill No.& Date	Head of Account to the charged	Head of A/C to be charged	Description	Amount (Rs)
22.5.13	A03942	AO9601	Exhaust Fan	18,000
298/10.6.13	A03942	AO9601	Computer items	16,200
524/26.7.13	A03942	AO9601	Computer items	5,300
5.8.13	A03942	A03901	Stationery items	13,400
2.8.13	A03942	A03901	Stationery items	14,800
12/9-2013	A03942	A09701	Iron Rack	19,600
2.9.13	A03970	A09701	Iron Rack	14,400
4.9.13	A03942	AO9601	Exhaust Fan	7,000
9.9.13	A03942	AO9601	Ceiling Fans	16,800
28.8.13	A03970	A09701	Iron Rack	19,600
4.9.13	A03942	A09701	Iron Rack	14,400
3700/22.10.13	A03970	AO9601	Computer items	3,900
18/10-2013	A03970	AO9601	Telephone set	1,600
216/16.11.13	A03942	AO9601	Computer items	4,650
18.12.13	A03942	A03902	Printing of file covers	10,000
5/1-2014	A03942	A03901	Stationery items	19,200
16/1-2014	A03942	A03901	Stationery items	18,000
14/2-2014	A03970	A13101	Computer repair	4,580
845/20.2.14	A03942	A03901	Stationery items	14,100
22.3.14	A03942	A03901	Stationery items	15,100
643/9.4.14	A03942	AO9601	Stablizer	14,000
09.4.14	A03942	A03901	Stationery items	15,600
39/27.4.14	A03942	AO9601	Stethoscope, BP Operators, Weight Scale machine	61,800
Total				1,482,792

Dy. D.O (H) Nishtar Town

Sr#	Vr # & date	Description	Head of a/cs Charged	Actual head of A/cs	Amount (Rs)
1	35 of 12/2011	Uniform	Bedding & Clothing	Uniform	16,000
2	76 of 2/2012	Photocopies	Rates & Taxes	Others	13,240
3	09 of 2/2012	Medicines	Cost of other store	Drugs & Medicine	89,562
4	11 of 2/2012	Bedding & Clothing	Computer Stationary	C.O.S	10,270
5	19 of 2/2012	Medicines	C.O.S	Drugs & Medicine	33,505
6	08 of 3/2012	Phenyl & Broom	C.O.S	Others	97,092
7	04 of 3/2013	Kit Baag for GR	Others	C.O.S	10,500

Sr#	Vr # & date	Description	Head of a/cs Charged	Actual head of A/cs	Amount (Rs)
		outer paint Black			
8	05 of 3/2013	Dengue Inciter & out Dead Medic	P & _____	Medicine	45,220
9	04 of 6/2014	Transport	Others	Transport	24,938
10	52 of 6/2014	Doctor Coat	Drug & Medicines	Uniform	47,700
Total					388,027

Dy. D.O (H) Allama Iqbal Town

Sr. #	Ch. & date	Description	Charged head of A/cs	Actual head of account	Amount (Rs)
1	2285614 23-04-2014	Carton Slacking	A.O.3955	A.O.3270	15,971
2	-do-	Stationary	A.O.3903	A.O.3955	42,764
3	2468367 21-06-2014	Elect Water Cooler	A.O.3942	A.O.9601	18,603
Total					77,338

Annex-I**(1.2.2.18)****STATEMENT SHOWING THE DETAIL OF EXCESS CONSUMPTION OF BRICKS**

Sr.#	Water Course No.	Area Cubic Meter	Brick consumed	No. of brick excess consumed	Rate (Rs)	Amount (Rs)
1	90154-L	62.35	31,100	7,775	8400 per 1000	65,310
2	4010-L	191.92	95,900	23,975	-do-	201,390
3	75900-L	499.24	249,600	62,400	-do-	524,160
4	36496-L	322.75	161,300	40,325	-do-	338,730
5	23510-R	645.13	322,500	80,625	-do-	677,250
6	33054-R	173.84	86,900	21,725	-do-	182,490
7	29717-R	14.50	7,200	1,800	-do-	15,120
8	66380-L	388.58	193,000	48,250	-do-	405,300
9	5959-TW	6.00	3,000	750	-do-	6,300
10	3919-TW	53.64	26,500	6,625	-do-	55,650
11	6528-TW	40.74	20,300	5,075	-do-	42,630
12	531-TW	44.01	22,000	5,500	-do-	46,200
13	9502-TW	43.99	21,900	5,475	-do-	45,990
Total						2,606,520

Annex-J

(1.2.2.19)

1400/100*60/100=bricks*rate/100 cft at mrs

Bricks*40/100=bats*rate/100 cft

Quantity in sft*0.364 for conversion in CFT

Vr/MB page & date	Name of work	Item	Quantity	Rate	Amount (Rs)
				5,658.80*700/100	39,612
05/5.3.14	Const. of 4 C/R and provision of m/f at Govt., Tahir model GS Shalimar town Lahore	Dismantling of brick work	326	1,826*7,200/1000=13,147 130*750/100=978	14,125
	7200 & 750	Dismantling of brick flagging	2613	2,195*7,200/1,000=15,365 1,045*750/100=7,839	23,204
49/13.6.14	Const. of 2 CR at GGPS Syed National Sadi park Lahore	Dismantling of brick work	243	2,041*7,000/1,000=14,288 97*700/100=680	14,968
70/18.6.14	Reconstruction of CDG GMS Nowala chowk Shalimar town Lahore	Dismantling of brick work	10013	8,411*7,000/1,000=58,877 4,005*700/100=28,035	86,912
	Price of Bricks Rs7000/1000 Brick bats=700/100				0
74/20.6.	Constructio	Dismantall	450	3,780*7,000/1,000=26,460	27,720

Vr/MB page & date	Name of work	Item	Quantity	Rate	Amount (Rs)
14	n of 4 Additional CR at CDG HS Nawabpura Lahore	ing of brick work		180*700/100=1,260	
		Dismantling of brick flagging	235 1	19,748*7,000/1,000=138,239 940*700/100=6,583	144,82 2
72/20.6.14	Reconstruction of G. Multihall purpose at G. Chishtia high school Islam Nagar Lahore	Dismantling of brick work	544 8	45,763*7,000/1,000=320,342 2,179*700/100=15,254	335,59 6
		Dismantling of brick flagging	327 2	27,485*7,000/1,000=192,394 1,309*700/100=9,162	201,55 6
119/26.6.14	Reconstruction of dangerous block of G. Islamia high school Khazana Gate lahore	Dismantling of brick work	136 74	1,400/100*60/100=114,862*3, 500/1,000	402,01 7
273/7559				40/100=brick bats 5470*700/100	38,287
146-150	Price of Bricks Rs7000/1000 Brick bats=700/100	Dismantling of brick flagging	495 0	41,580*3,500/1,000=145,530 4,950*40/100=1,980*700/100= 13,680	159,39 0
		Dismantling of	114 56	96230*7000/1000=673,613 4582*700/100=32077	705,69 0

Vr/MB page &date	Name of work	Item	Quantity	Rate	Amount (Rs)
		brick work			
02/6.5.1 4	Const. of Hall at CDG H/S Islampura Krishan Nagar	Dismantall ing of brick flagging	127 4	10,702*7,000/1,000=74,911 510*700/100=3,567	78,478
		Dismantall ing of brick work	204 0	17,136*7,000/1,000=119,952 816*700/100=5,712	125,66 4
28/23.5. 14	Const. of 5 CR at GGHS Sultan Ahmed Road Ichhra Lahore	Dismantall ing of brick work	109 8	Price of Bricks Rs9,223*7,000/1,000=64,562 439*700/100=3,074	67,636
Total					2,465,6 77

Annex-K**(1.2.2.20)**

Rs in million

S. No.	Name of work	Amount of TSE	Contingency Paid	2% Contingency	Excess payment for contingency
1	Const. of ADD. CR at CDG Boyz H/S Islam Nagar Aziz colony	2.039	0.223	0.041	0.183
2	Const. GBH/S Taj Pura uc 60 Bowli Camp Harbanspura Lahore	12.915	0.306	0.258	0.048
3	Const. of GSE Centre Shalimar Town	39.934	0.997	0.799	0.199
4	Const. of Hall at CDG H/S Islampura Krishan Nagar	8.954	0.255	0.179	0.076
5	Const. of CDG girls high school Munawar sultana	7.488	0.179	0.150	0.029
6	Upgradation of GGPS Nathoki to M/L page-70	4.170	0.100	0.083	0.016
7	Const. of Double story building in Govt Kinnaird GHschool alhore 3	14.863	0.331	0.297	0.033
8	Reconstruction of dangerous block of G.Islamia hight school Khazana Gate lahore2.5	4.573	0.114	0.091	0.023
9	Const. of 3 add.C/R at CDG Girls HS Gopal Nagar Lahore 3%	1.702	0.051	0.034	0.017
10	Construction of stair case mumty B.wall Tuff Pavers toilet block drinking water facilities and provision of ceiling fans at Government model high school model town Lahore 3%	5.321	0.157	0.106	0.050
11	Construction of 6 Additional CR at GHS Gulshan e Ravi Lahore3	5.429	0.163	0.109	0.054
12	Construction of building for Government PS Nawab Town Lahore 3	1.599	0.228	0.032	0.196
13	Construction of academic block of Government Degree college of special education centre Johar Town Lahore 3	52.025	1.561	1.041	0.520
14	Establishment of GGPS at chungi amar sidhu Lahore 3	17.976	0.539	0.360	0.180
15	Upgradation of Govt. GMS chachowali Lahore 3	5.866	0.176	0.117	0.059
16	Const. of 4 C/R and provision of m/f at Govt., Tahir model GS Shalimar town Lahore 3	3.942	0.118	0.079	0.039
17	Const. of 2 additional C/R at third floor at CDG Boys high school Bilal colony Shalimar town Lahore 3	1.825	0.055	0.037	0.018
18	Const. of special education centre Shalimar town Lahore 3	39.540	1.084	0.791	0.293
Total		230.161	6.637	4.603	2.034