



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

AA	Administrative Approval
ACL	Audit Command Language
AIT	Allama Iqbal Town
B&R	Buildings & Roads
BHU	Basic Health Unit
CA	Conveyance Allowance
C/E	Chief Engineer
C&W	Communication and Works
CMW	Community Mid Wife
CPRO	Chief Public Relation Officer
CR	Chlorinated Rubber
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DDO(H)	Deputy District Officer (Health)
DGA	Director General Audit
DGBT	Data Gunj Bukhash Town
DGPR	Director General Public Relation
DHQ	District Headquarters
DO	District Officer
DOH	District Officer Health
DNIT	Draft Notice Inviting Tender
E&M	Electrical & Mechanical
EDO	Executive District Officer
FBR	Federal Board of Revenue
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
IDH	Infectious Disease Hospital
JMF	Job Mix Formula
LC	Letter of Credit
LP	Local Purchase

LPC	Lahore Parking Company
MB	Measurement Book
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-farm Water Management
OPD	Out door Patient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDFPR	Punjab Delegation of Financial Powers Rules
P&D	Planning and Development
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RCC	Re-inforced Cement Concrete
RHC	Rural Health Center
SAP	System Application Product
S&GAD	Services and General Administration Department
SDO	Sub-divisional Officer
SE	Superintending Engineer
SMC	School Management Council
SMO	Senior Medical Officer
SSB	Social Security Benefit
TA	Travelling Allowance
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
TP	Thermo Plastic
TS	Technical Sanction
W&S	Works and Services
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 2015-16. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2016-17 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, who shall cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three (03) City District Governments and sixteen (16) District Governments. Its Regional Directorate of Audit, Lahore has Audit jurisdiction of District Governments, TMAs and UAs of one (01) City District Government i.e. Lahore and four (04) District Governments i.e. Kasur, Sheikhpura, Okara and Nankana Sahib.

The Regional Directorate of Audit Lahore has a human resource of 21 officers and staff having 5,271 man-days and annual budget of Rs 28.982 million for the financial year 2016-17. It has mandate to conduct Financial Attest, Regularity & Compliance with Authority Audit and Performance Audit of programmes / projects/ activity. Accordingly, RDA Lahore carried out Audit of accounts of City District Government, Lahore for the Financial Year 2015-16.

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

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

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation, and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue and nothing kept outside Government Account/Local Fund.

a) Scope of Audit

Total expenditure of the City District Government Lahore for the Financial Year 2015-16, was Rs 26,550.397 million covering one PAO and 538 formations. Out of this, an expenditure of Rs 7,965.119 million

was audited, which in terms of percentage, was 30 % of the total expenditure. Regional Director Audit planned and executed Audit of 39 formations i.e. 100% achievement against the planned Audit activities, whereas printed draft paras in relation to LWMC are separately being compiled as distinct Audit Report.

Total receipts from own sources of City District Government Lahore for the Financial Year 2015-16, were Rs 1,184.423 million. Directorate General Audit Punjab (North), audited receipts of Rs 592.211 million which was 50 % of total receipts.

b) Recoveries at the instance of Audit

Recovery of Rs 1,303.967 million was pointed out whereas recovery of Rs 19.740 million was affected during the Audit Year 2016-17.

c) Audit Methodology

The audit year 2016-17 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment of the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d) Audit Impact

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

e) Comments on Internal Controls and Internal Audit Department

Internal control mechanism of City District Government Lahore was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds devoid of authorization. Negligence on the part of District Government authorities may be captioned as one of the 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. Misappropriation of funds amounting to Rs 45.984 million was reported in five cases.¹
- ii. Non-production of record of Rs 537.977 million in different formations was noted.²
- iii. Irregularity and non-compliance of Rs 6,577.739 million was noted in 43 cases.³
- iv. Recovery of Rs 1,257.983 million was noted in 27 cases.⁴

¹ Para 1.2.1.1 – 1.2.1.5

² Para 1.2.2.1

³ Para 1.2.3.1-6, 1.2.3.8, 1.2.3.9, 1.2.3.13-16, 1.2.3.18-23, 1.2.3.25-30, 1.2.3.32-35, 1.2.3.39, 1.2.3.42-43, 1.2.3.45, 1.2.3.48-51, 1.2.3.54, 1.2.3.59, 1.2.3.61, 1.2.3.63-65, 1.2.3.68, 1.2.3.69

⁴ Para 1.2.3.7, 1.2.3.10-12, 1.2.3.17, 1.2.3.24, 1.2.3.31, 1.2.3.36-38, 1.2.3.40-41, 1.2.3.44, 1.2.3.46-47, 1.2.3.52-53, 1.2.3.55-58, 1.2.3.60, 1.2.3.62, 1.2.3.66-67, 1.2.4.1

g) Recommendations

- i. The PAO needs to investigate the matter at appropriate forum for taking cognizance of fraudulent drawal and fictitious payments.
- ii. The PAO needs to take appropriate action for non-production of record.
- iii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iv. Inquiries need to be held to fix responsibility for losses, unauthorized / irregular payments, and wasteful expenditure.
- v. The PAO needs to make efforts for expediting the realization of various Government receipts.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	27,772.553
2	Total formations under Audit Jurisdiction	538	27,772.553
3	Total Entities (PAOs) Audited	01	8,680.427
4	Total formations Audited	39	8,680.427
5	Audit & Inspection Reports	39	8,680.427
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations regarding Financial Management

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	0
2	Financial management	1,303.967
3	Internal controls	6,577.739
4	Others	537.977
TOTAL		8,419.683

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	2.363	5,487.006	592.211	2,475.750	8,557.330*	6,679.627
2	Amount placed under audit observation / Irregularities of audit	2.363	2332.318	862.886	5,221.716	8,419.683	3,900.674
3	Recoveries pointed out at the instance of audit	-	260.320	854.851	188.796	1,303.967	289.952
4	Recoveries accepted / established at the instance of audit	-	260.320	854.851	188.796	1,303.967	289.952
5	Recoveries realized at the instance of audit	-	2.830	14.491	2.419	19.740	2.708

* 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 7,965.119 million.

Table 4: Irregularities Pointed Out

		Rs in million
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	6,547.734
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of Audit opinions on the financial statements	30.005
4	Quantification of weaknesses of internal controls systems	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriation of public money	1,303.967
6	Non-production of record	537.977
7	Others, including cases of accidents, negligence etc.	0
TOTAL		8,419.683

Table 5: Cost-Benefit

		Rs in million
Sr. No.	Description	Amount
1	Outlays Audited (Item1 of Table 3)	9,111.399
2	Expenditure on Audit	1.260
3	Recoveries realized at the instance of Audit	19.740
4	Cost Benefit Ratio	1: 15.67

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

CHAPTER-1

1.1 City District Government, Lahore

1.1.1 Introduction of Departments

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

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

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

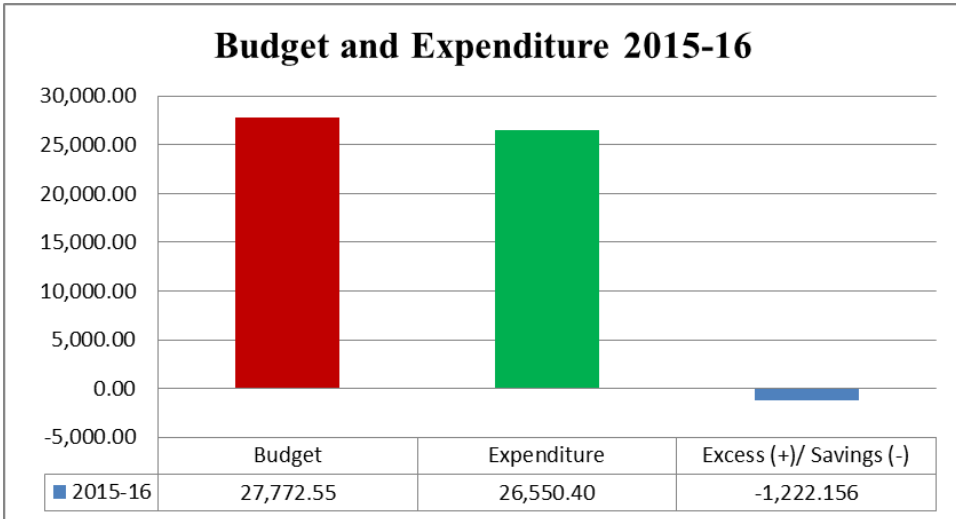
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During Financial Year 2015-16 revised budgetary allocations for City District Government Lahore was Rs 27,772.553 million whereas the expenditure incurred during the FY was Rs 26,550.397 million, showing excess expenditure of Rs 14.692 million for the period, which in terms of percentage was 0.10 % of the revised budget as detailed below:

(Rs in millions)

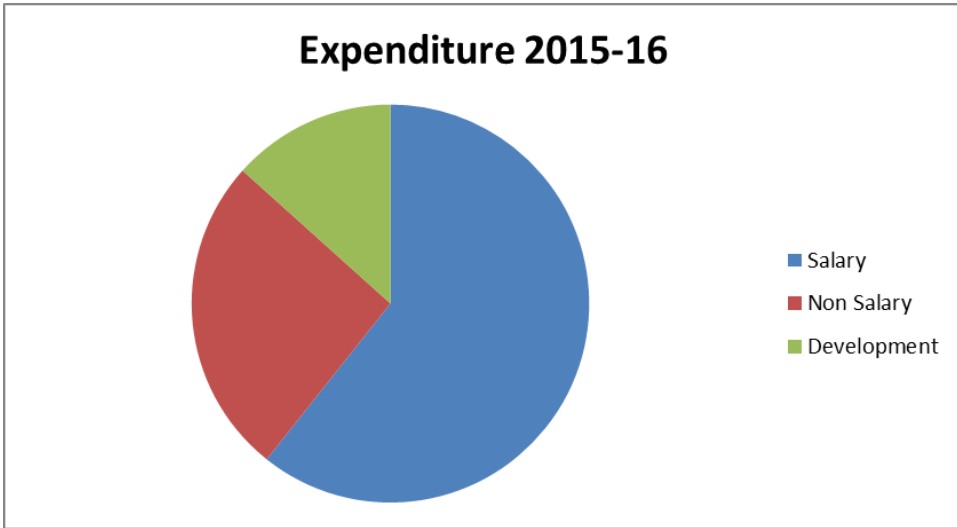
F.Y: 2015-16	Revised Budget	Expenditure	(+) Excess/ (-) Savings	%age of (+)Excess/ (-) Savings
Salary	15,613.284	15,875.659	262.375	2
Non-salary	4,479.325	4,479.369	0.044	0
Development	7,679.944	6,195.369	-1484.575	-19
TOTAL	27,772.553	26,550.397	-1222.156	-4

Rs in million

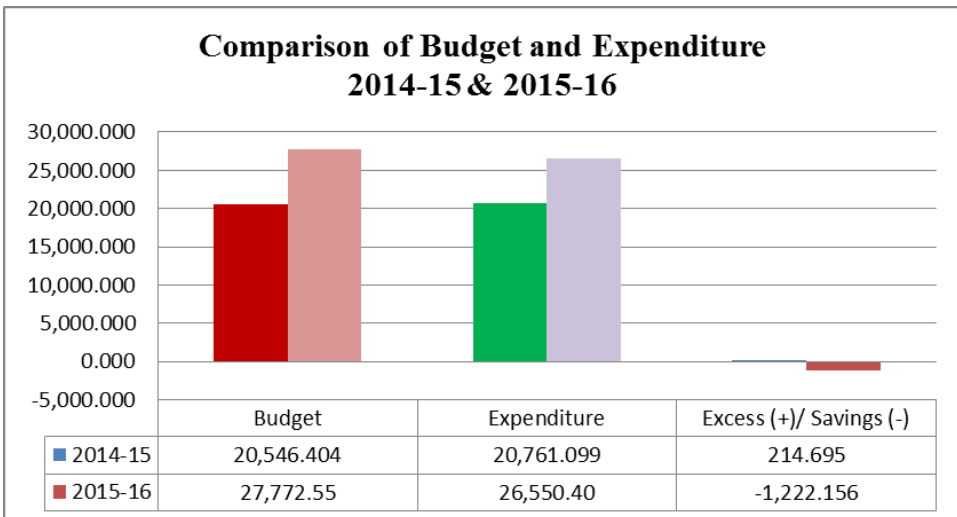


As per Appropriation Accounts and Revised Budget for the financial year 2015-16 of City District Government, Lahore the original budget was Rs 28,888.149 million, supplementary grant was Rs 1049.220 million, surrendered /withdrawal amount was Rs 2781.089 million and the final budget was Rs 27,772.553 million. Against the final budget total expenditure incurred by the City District Government Lahore during the financial year 2015-16 was Rs 26,550.397 million as detailed at Annex-B.

The Salary, Non-salary and Development Expenditure comprised of 56%, 16% and 28% of the total expenditure, respectively.



The comparative analysis of the budget and expenditure of current and previous financial year showed that there was 35% increase in budget allocation and 21% increase in expenditure respectively as compared to previous financial year 2014-15 is depicted as under:



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2015-16

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/ZAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	34	Not convened
2	2003-04	18	Not convened
3	2004-05	12	Not convened
4	Special Audit Report*	207	Not convened
5	2009-10	122	Not convened
6	2010-11	67	Not convened
7	2011-12	43	Not convened
8	2012-13	25	Not convened
9	2013-14	25	Not convened
10	2014-15	24	Not convened
11	2015-16	51	Not convened

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

1.2 AUDIT PARAS

1.2.1 Fraud/ Misappropriation

1.2.1.1 Fictitious Payment on account of Carpeting without Coat- Rs 34.565 million

As per Book of Specification, prime coat means an application of liquid bitumen to a previously prepared sub-base course or base course to provide bond with the surfacing. It also binds any loose aggregates and provides temporary seal against penetration of surface water. Providing and laying bituminous priming coat, using 10 lbs. kerosene oil and 10 lbs binder per 100 Sft or 0.5 Kg kerosene and 0.5 Kg binder per square meter. Tack coat was applied when existing surface (existing carpeting layer) required providing bond with a super imposed course (another layer of carpeting). Providing and laying bituminous tack coat, using 10 lbs. of bitumen per 100 Sft (0.49 Kg of bitumen per sq.m.). Prime/ Tack Coat and Layer of carpeting are part and parcel for each other.

During audit of DO Roads-III and II, scrutiny of following schemes revealed that 1,501,403 Sft carpeting was laid but coat of 1,044,702 Sft was pasted prior to the carpeting. Fake measurements of 456,691 Sft carpeting was shown laid because it could only be done on the surface where coat had already been pasted. Moreover, in one scheme, tack coat of 10753 Sft was laid without need.

Sr. No.	Scheme Name	Qty of Carpeting (Sft)	Qty of Coat (Sft)	Carpeting without Coat (Sft)	Coat without Carpeting	Amount (Rs in million)
DO Roads-III						
1	Rehabilitation of Fateh Sher Road, Samanabad	16816	0	16816	-	1.081
2	Uplifting Area Development of Mohni Road	6988	0	6988	-	0.641
3	Construction of Road Al-Hamad Colony Nishtar Block Kamran Block AIT	61398	14400	46998	-	3.392
4	In-front of Circular Road from Bhatti Chowk to Brandreth Road	916796	899,775	17021	-	1.690
5	Special Repair of road from Mian Nawaz Sharif Hospital Yakki Gate to Sheranwala Gate	49836	46820	3016	-	0.234
6	Special Repair of road from Mian Nawaz Sharif Hospital Yakki Gate	49857	45735	4112	-	0.258

	to Sheranwala Gate					
	DO Roads-II					
7	Rehabilitation of Wahdat Road from Muslim Town More to Bhekewal More	399,712	37,972	361,740	-	27.215
	Sub total	1,501,403	1,044,702	456,691		
8	Syed Maratab Ali road Gulberg	126709	137462	-	10,753	0.054
	Total	1,628,112				34.565

Weak supervision and defective financial discipline resulted in fictitious payment on account of carpeting and tack coat worth Rs 34.565 million.

The matter was reported to the DCO / PAO in September, 2016. DO Roads-II neither submitted any reply nor attended the DAC meeting. DO Roads-III replied that coats were paid along with carpeting. The reply was not satisfactory because payment voucher as well as measurement books showed that payment of carpeting was made without coats and in another instance, tack coat was pasted without need.

DAC in its meeting held on 04-11-2016 directed the Department for affecting recovery. No progress was intimated till finalization of this report.

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

[PDP No. 08, 14]

1.2.1.2 Fraudulent Drawl without Erection of Mild Steel Plates - Rs 4.382 million

The mandate of physical verification of roads/ structures has been conferred upon the Audit Teams during DGs Conference in terms of a directive by Auditor General of Pakistan circulated vide DG Audit Sindh letter No. DGAS/PPC/Policy/2015-16/467/TR-316 dated 20-04-2016. As per para 127 (6) and 129 (i) of PWD Code, payment for all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for general correctness of the bill as a whole.

During audit of DO Roads–III, following deficiencies were detected:

- i.** Scrutiny of 3rd Running Bill of a scheme titled “In-front of Circular Road from Bhatti Chowk to Brandreth Road Lahore” revealed that 104 Mild Steel Plates @ Rs 49,315 each were paid. Measurement Book of the scheme showed that 46 Plates were provided and laid. Physical verification of the scheme was carried out by Audit along with the management of the DO Roads-III which showed that 20 Mild Steel Plates were installed and erected at the site.
- ii.** Scrutiny of 3rd Running Bill of a scheme titled “Rehabilitation of Road from Istanbul Chowk to P&D office, Lahore” revealed that 07 Mild Steel Plates @ Rs 48,000 each were shown paid. Physical verification of the scheme was carried out by Audit along with the management of the DO Roads-III which showed that 02 Mild Steel Plates were installed and erected at the site.

Audit holds that payment was made without installing Mild Steel Plates on ground due to defective financial discipline. This resulted in fraudulent drawl without erection of 89 Mild Steel Plates to the tune of Rs 4.382 million.

The matter was reported to the DCO / PAO in September, 2016. DO Roads-III replied that the scheme was executed under the supervision of NESPAK and payment was released after verification by NESPAK. The reply was not satisfactory because payment needs to be made in accordance with the work actually done at site. Physical verification which was carried out by Audit along with management of DO Roads-III showed that Mild Steel Plates were not installed.

DAC in its meeting held on 04-11-2016 directed to constitute a joint committee comprising the representatives of both Audit Department and Auditee to investigate the matter of non-execution of work pointed out during physical verification. The outcome of the verification would be intimated to Audit before 11-11-2016. No progress was intimated till the finalization of this report.

Audit recommends recovery besides investigating the matter for fixing responsibility against the officers / officials for making payment without installation of Mild Steel Plates under intimation to Audit.

[PDP No. 04]

1.2.1.3 Fraudulent Drawl without Execution of Work - Rs 3.495 million

The mandate of physical verification of roads/ structures has been conferred upon the Audit Teams during DGs Conference in terms of a directive by Auditor General of Pakistan circulated vide DG Audit Sindh letter No. DGAS/PPC/Policy/2015-16/467/TR-316 dated 20-04-2016. As per para 127 (6) and 129 (i) of PWD Code, payment for all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for general correctness of the bill as a whole.

During audit of DO Roads–III, scrutiny of 2nd Running Bill of a scheme titled “Carpeting of road & PCC of Streets Kharak Awan Town, Lahore”, revealed that an amount of Rs 3.495 million was paid for the work executed at Ali Block, Ahmed Block and Takiya Chowk. Physical verification of the scheme was carried out by Audit along with the management of the DO Roads-III which showed that no work was done at Ali Block, Ahmed Block and Takiya Chowk.

Audit holds that payment was made without execution of work on ground due to defective financial discipline. This resulted in fraudulent drawl without execution of work worth Rs 3.495 million.

The matter was reported to the DCO / PAO in September, 2016. Department replied that work was got executed at site whereas the site inspection was carried out without involving technical staff. The reply was not satisfactory because physical verification was carried out along with the management of DO Roads-III and the designated engineer of the contractor.

DAC in its meeting held on 04-11-2016 directed the Department to make recovery of the payment made without execution of work before 11-11-2016. No Progress was intimated till the finalization of this report.

Audit recommends affecting recovery besides investigating the matter for fixing responsibility against the officers / officials for making payment without execution of work under intimation to Audit.

[PDP No. 06]

1.2.1.4 Fraudulent Drawl due to Non-execution of work - Rs 2.781 million

The mandate of physical verification of roads/ structures has been conferred upon the Audit Teams during DGs Conference in terms of a directive by Auditor General of Pakistan circulated vide DG Audit Sindh letter No. DGAS/PPC/Policy/2015-16/467/TR-316 dated 20-04-2016. As per para 127 (6) and 129 (i) of PWD Code, payment for all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for general correctness of the bill as a whole.

During audit of DO Roads–III, scrutiny of the following schemes revealed that an amount of Rs 2.781 million was paid on account of P/L Base Course and Sub-base Course for rehabilitation of Orange Train Route from Yateem Khana to Multan Chungi. Physical verification of the schemes carried out by Audit along with management of DO Roads-III showed that payment on account of Sub-base and Base of Rs 2.781 million was made without execution of work at site.

Vr. No.	Vr. Date	Scheme Name	Items paid	Amount (Rs)
162	26-06-16	Rehabilitation of Orange Train Rout from Yateem Khana to Multan Chungi	P/L Base Course	1,173,197
			P/L Sub Base	243,284
161	26-06-16	Rehabilitation of Orange Train Rout from Yateem Khana to Multan Chungi, Package II	P/L Base Course	202,736
			P/L Sub Base	1,161,570
Total				2,780,787

Audit holds that payment was made without execution of work on ground due to defective financial discipline. This resulted in fraudulent drawl without execution to the tune of Rs 2.781 million.

The matter was reported to the DCO / PAO in September, 2016. The department replied that works were executed on emergent basis as desired by the higher authority. The reply was not satisfactory because payment needs to be made in accordance with the work actually done at site. Physical verification which was carried out by Audit along with management of DO Roads-III showed that work was not executed at site.

DAC in its meeting held on 04-11-2016 directed to constitute a joint committee comprising the representatives of both Audit Department and Auditee to investigate the matter of non-execution of work pointed out

during physical verification. The outcome of the verification would be intimated to Audit before 11-11-2016. No further progress was intimated till the finalization of this report.

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

[PDP No. 03]

1.2.1.5 Overpayment due to Higher Rate – Rs 0.761 million

As per Sr. No. 28 of General Directions for tender, the unit rates and prices entered in the bid schedule will be the rates at which the contractor will be paid. As per para 127 (6) and 129 (i) of PWD Code, payment for all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for general correctness of the bill as a whole.

Scrutiny of the scheme “S/R of Government Modern Middle School at Takkia Sadhuwan Inside Akbari Gate Lahore” of DO (Buildings-I), Lahore revealed that an amount of Rs 846,000 was paid to the contractor on account of an item “Injection of expensing wall” against admissible amount of Rs 84,600 (282 kg @ Rs 300) as per rate borne on the calim / bill.

Audit holds that higher rate than bid schedule rate was charged due to defective financial management. This resulted in overpayment by application of higher rate with overpayment to the tune of Rs 0.761 million from the public exchequer.

The matter was reported to the DCO / PAO in September, 2016. Department replied that it was a typing mistake. The reply was not satisfactory because SDO was responsible for general correctness of the bill as a whole.

DAC in its meeting held on 04-11-2016 directed the department for affecting recovery. No progress was submitted till the finalization of this report.

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

[PDP No. 04]

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record – Rs 537.977 million

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

Management of the certain formations in seventy four cases did not provide the auditable record relating to expenditure for audit scrutiny.

Audit holds that the relevant record of the expenditure was not maintained and, hence, not produced to Audit for verification which may lead to likely misappropriation and misuse of public resources. In the absence of record, authenticity, validity and accuracy of expenditure of Rs 537.977 million could not be verified (**Annex-C**).

The matter was reported to the DCO / PAO in September, 2016. DDO (Health) Wahga Town replied that the relevant record was available with Ex-DDO. DCO replied that the record was available with the concerned agencies. EDO (F&P) did not offer any comment with regard to record of Petrol Pumps. No response was received from the management of DDO (MEE) Nishtar Town, DDO (MEE), Wahga Town and DO (Public Facility). The replies were not satisfactory because requisite records were not provided to Audit for scrutiny.

DAC in its meeting held on 04-11-2016 directed the departments to produce the record to Audit. No compliance was made till finalization of the report.

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

1.2.3 Irregularity / Non-compliance

1.2.3.1 Non-realization of Receivable worth- Rs 2350.429 million

Rule 26 of PLG (Fiscal Transfer) Rules 2004 sets forth that a transfer less than the share of a local government as calculated shall be deemed a discrepancy. Any discrepancy in the transfer made to a local government shall be reported to the Provincial Commission before the end of the quarter by the Secretariat and the Provincial Commission may take any action deemed fit under the law. According to Rule 26 of PDG & TMA Budget Rules 2003, all conditional (Tied) grants shall be budgeted and utilized in accordance with the conditions of the grant. Further, according to Govt. of the Punjab, Finance Department's letter FD (DG) 1-84/2012 dated 9th July 2015, tied grant should not be re-appropriated without clear sanction of the Finance Department.

During audit of EDO (F&P) Lahore for the financial year 2015-16, it was noticed that:

- i. CDGL received Rs 2245.416 million less PFC share than the amount announced by the Provincial Government since financial year 2011-12 up to financial year 2015-16.
- ii. Rs 294.423 million were paid on account of following Tied Grant schemes but CDGL received Rs 189.410 million from quarters concerned.

(Rs in million)				
Sr. No.	Schemes	Approved Cost	Funds Received	Funds utilized out of Local Fund
1	Rehabilitation of Main Boulevard Gulberg from Siddique Trade Centre to Liberty market Chowk, Lahore	179.698	80.000	99.698
2	Rehabilitation of Park lane Road (Dual Carriageway) from Centre Point to Firdous Market, Lahore	93.740	89.410	4.330
3	Establishment of Girls Primary School of Chungi Amersidhu, Lahore	20.985	20.000	0.985
	Total	294.423	189.41	105.013

Audit holds that Finance Department of CDGL did not make efforts to recover the amount from quarter concerned even not showing the shortfall faced as receivable in the budget book for the financial year

2015-16. This resulted in unauthorized utilization of funds against held up releases of tied grant worth Rs 105.013 million and non-realization of receivable on account of reduced transfers against PFC share worth Rs 2245.416 million.

The matter was reported to the PAO/ DCO in September 2016. The department replied that CDGL was trying its level best to recover these receivables. The lapse was admitted by the department.

DAC in its meeting held on 04-11-2016 directed the Finance Department of CDGL to include the amount in receivable of CDGL in the budget estimates and efforts were required for recovery expeditiously. No compliance was shown till finalization of the report.

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

[PDP No. 02]

1.2.3.2 Irregular Expenditure on account of Streets beyond Jurisdiction of CDGL –Rs 1204.332 million

According to Section 16(3) of PLGO 2001, the District Government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of the authority decentralized to it under this Ordinance. CDGL Notification No. EDO (W&S) 48 dated 19-10-2001 sets forth the list of roads falling under the jurisdiction of District Lahore.

During audit of DO Roads-III and DO Roads-II, it was noticed that payment of Rs 1,204.332 million was disbursed on account of construction of various streets (**Annex-D**) but the expenditure could not be termed as valid charge to the CDGL funds as the roads/ streets were not included in the list of roads falling within the legally conferred jurisdiction of the CDGL.

Audit holds that expenditure had been incurred on streets beyond jurisdiction of CDGL due to non-compliance of rules. This resulted in irregular expenditure worth Rs 1,204.332 million.

The matter was reported to the PAO/ DCO in September 2016. DO Roads-II neither submitted reply nor attended DAC meeting. DO Roads-III replied that works were executed by the CDGL after Administrative Approval and release of funds. The reply was not satisfactory because works were done on the roads which were not included in the list of roads belonging to CDGL.

DAC in its meeting held on 04-11-2016 directed the department for clarification of LG&CD and Law Department on the question of jurisdiction. No compliance was shown till finalization of the report.

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

[PDP No. 12, 26]

1.2.3.3 Unauthorized maintenance of District Government Receipt Accounts- Rs 1184.423 million

Section 114(1) (2) of PLGO 2001 requires that the accounts of the receipt and expenditure of local government shall be kept in such form and in accordance with such principles and methods as the Auditor General of Pakistan may, with the approval of the President, prescribe. According to Finance Department's letter No. FD (FR) V-6/2, dated 29th October, 1978, DDOs / Collecting Officers are not allowed to open bank accounts in commercial banks without approval of the Finance Department. Rule 78(1) of PDG & TMA Budget Rules 2003 states that the Collecting Officers shall reconcile his figures with the record maintained by the Accounts Officer by 10th day of the month following the month to which the statement relate. According to the Rule 7(1) of the Subsidiary Treasury Rules, all moneys received by Government shall without undue delay be paid in full into the treasury or into the bank and shall be included in the consolidated fund or public accounts.

During audit of EDO (F&P) and DO (Public Facility) for the financial year 2015-16, it was noticed that:

- A.** Eight (08) bank accounts were operated by CDGL for collection of various receipts instead of directly depositing into treasury. Moreover, accounts were opened without approval of the finance department, resulting in unauthorized opening and operation of bank accounts as detailed below:

Sr. No.	Old Account No.	New Account No.	Name of Bank & Branch	Collection Account used for the purpose of	Collecting Officer
1	22-0001-4	4003666819	NBP Jinnah Hall	Main Collection Account	CDGL
2	103289-8	3003626005	-do-	Income of Parking and Toilets	DO (PF)
3	002640-7	4003670555	-do-	Death and Birth Certificate fee	DO (H)-II

4	002375-8	4003668862	-do-	Challans regarding food department ticketing	DO Foods
5	900721-000-2	900721-000-2	BOP Jinnah Hall	Director Estate (Not operative)	Director Estate
6	800342-000-2	800342-000-2	BOP Jinnah Hall	Sanitation Fees (Not operative)	DO SWM
7	40355231136	Not Available	NBP Badami Bagh	General Bus Stand	DO (P&FTT)
8	4035523663	Not Available	NBP Badami Bagh	General Bus Stand	-do-

- B.** Total receipts of CDGL worth Rs 1,184.423 million were not got reconciled with Treasury / Accountant General Punjab.
- C.** Scrutiny of bank statement of Bank Account No. 3003626005 Jinnah Hall Branch Lahore revealed that Rs 10.464 million was retained by the department in the accounts as on 30th June 2016. Moreover, Rs 44.686 million was debited from the account during the Financial Year 2015-16 without any justification and in violation of rules.

Audit is of the view that unauthorized maintenance of bank account was due to non-compliance of rules and dereliction on the part of financial management. In the prevailing scenario, it was hard to certify whether receipts/recoveries were actually accounted for and received or not.

The matter was reported to the DCO / PAO in September, 2016. Department contended that the collection accounts were being operated for the reconciliation and collection of the receipts. No cheque book of the accounts were issued by the banks so public money could not be used without authorization. The reply was not satisfactory because the accounts of receipts with retention of the same outside District Fund was violation of the prescribed principles of the AGP.

DAC in its meeting held on 04-11-2016 directed to evolve a fool proof mechanism to obviate undue retention of collection/ receipts outside A/C- IV cash flows under intimation to audit. No compliance was shown till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault besides ensuring rectification in CDGL accounting procedure as per AGP guide lines under intimation to Audit.

[PDP No. 01, 06, 10]

1.2.3.4 Excess Allocation and Expenditure on account of Non-salary Heads—Rs 575.439 million

According to Govt. of the Punjab, Finance Department letter FD (DG) 1-84/2012 dated 9th July 2015, while formulating budget estimates for the Financial Year 2015-16, district government needs to ensure that the non-salary expenditure is kept at a bare minimum level and in no case it should be allowed to increase by more than 20% of the actual expenditure of the Financial Year 2013-14.

Scrutiny of revised Budget Book and Appropriation Accounts of CDGL revealed that Rs 5,931.304 million under non-salary head was allocated and spent during the financial year 2015-16 against admissible allocation and spending of Rs 4,304.102 million.

(Rs in million)

Non-salary Expenditure for the F.Y 2013-14	Admissible Increase 20%	Admissible Non-salary Allocation and expenditure for the FY 2015-16	Allocation and Expenditure during FY 2015-16	Excess allocation and expenditure
3,586.75	717.35	4,304.102	5,931.304	1,627.202

Audit is of the view that excess expenditure was incurred on account of non-salary heads due to non-compliance of mandatory instructions of PFC award allocation and defective financial discipline. This resulted in excess allocation and expenditure on account of non-salary heads than admissible limit to the tune of Rs 575.439 million.

The matter was reported to the PAO/ DCO in September 2016. The department replied that expenditure was incurred on need basis and expenditure incurred over and above limit prescribed due to financial crunch. The reply was not satisfactory because mandatory instructions of PFC award allocation were not complied.

DAC in its meeting held on 04-11-2016 directed the CDGL to improve upon the fiscal management particularly with respect to Own Source Revenue and realize its receivables for complying with mandatory provisions governing PFC allocation. No compliance was shown till finalization of this report.

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

[PDP No. 07]

1.2.3.5 Payment without Approved Rates of Carpeting - Rs 463.602 million

According to MRS Rates given by Finance Department, Government of Punjab, rate for item of carpeting shall be fixed by Chief Engineer on the basis of different percentages of bitumen i.e. 3% to 6%. However, payment will be made to the contractor as per Job Mix Formula for bitumen used in the work. Further, Section 641-Sr. No. 3.1 of Book of Specification of C&W requires that the exact percentage of bitumen to be used shall be fixed on the basis of laboratory tests on the Job Mix Formula.

Scrutiny of record of following formations revealed that an item of plant premix bituminous carpeting was paid for Rs 463.602 million without obtaining approval of percentage from the Chief Engineer for the carpeting on the basis of laboratory tests on Job Mix Formula in violation of rule *ibid*.

Sr. No.	Formation Name	PDP No.	Amount (Rs in million)
1	DO Roads-I	10	48.510
2	DO Roads-II	01	76.439
3	DO Roads-III	18	338.464
4	DO (E&M)	09	0.189
	Total		463.602

Audit holds that payment was made to the contractor without approval of Job Mix Formula for bitumen used in the work due to defective financial discipline. This resulted in unauthorized payment to the contractors worth Rs 463.602 million from the Local Fund (**Annex-E**).

The matter was reported to the DCO / PAO in September, 2016. DO Roads-II neither submitted reply nor attended DAC meeting. Other DDOs replied that since the works were executed under the supervision of the consultant NESPAK, no separate approval of Job Mix Formula was required. The replies were not accepted as approval of JMF was not exempted even in case of execution of work under the supervision of NESPAK consultant.

DAC in its meeting held on 04-11-2016 directed the departments for regularizations of the expenditure from Finance Department, Government of the Punjab. No compliance was made till finalization of the report.

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

1.2.3.6 Execution of the Schemes in the Territorial Areas of Cantonment –Rs 127.397 million

According to Section 1 of Punjab Local Government Ordinance, 2001, the ordinance extends to the whole of the Province of Punjab other than the areas notified as cantonments under the Cantonments Act, 1924 or the Cantonments Ordinance, 2002 in relation to the matters covered. According to Section 16(3) of PLGO 2001, the District Government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of the authority decentralized to it under this Ordinance.

During audit of DO Roads-III and II, it was noticed that a sum of Rs 127.397 million was paid on account of construction / repair of cantonment area roads. The expenditure could not be termed as valid charge to the CDGL as the roads of cantonments were not under the jurisdiction of CDGL as set forth in rules *ibid*. Moreover, receivables against cantonment area could not be shown as a valid demand due to absence of exchange mechanism and funds stood consumed with no possibility for recoupment.

Audit holds that due to non-compliance of rules schemes of cantonment areas were executed. This resulted in irregular expenditure of Rs 127.397 million (**Annex-F**).

The matter was reported to the PAO/ DCO in September 2016. DO Roads-III replied that works were executed by the CDGL after Administrative Approval and release of funds. No response was submitted by the DO Roads-II. The replies were not satisfactory because schemes were executed in the cantonment areas which was not falling under the jurisdiction of CDGL.

DAC in its meeting held on 04-11-2016 directed the department to get the matter clarified from LG&CD and Law Department on the question of jurisdiction. No compliance was shown till finalization of the report.

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

[PDP No. 12, 25]

1.2.3.7 Non-imposition of Penalty – Rs 95.663 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 2015-16. The contractors neither completed the works within stipulated time nor applied for any time extension.

(Rs in million)			
Sr. No.	Name of Formation	PDP No.	Amount of Penalty
1	DO Roads-I	02	22.496
2	DO Roads-III	15	21.090
3	DO Roads-II	07	21.028
4	DO Buildings-II	02	26.640
5	DO Buildings-I	14	4.409
	Total		95.663

Audit is of the view that penalty on account of late execution of work was not imposed due to non-compliance of rules and defective financial discipline. Non-completion of schemes within the stipulated time deprived the community from the desired benefits. Similarly non-imposition of penalty resulted in loss of revenue amounting to Rs 95.663 million to the Government (**Annex-G**).

The matter was reported to the PAO/ DCO in September 2016. DO Roads-II neither submitted reply nor attended DAC meeting. Other departments replied that schemes were delayed due to different reasons. Time extension would be granted for justified reasons and penalty would be imposed.

DAC in its meeting held on 04-11-2016 directed the department for recovery of LD charges commensurate with delayed period. No compliance was made till finalization of the report.

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

1.2.3.8 Irregular Enhancement of Work –Rs 79.414 million

According to Para 2.86 of B&R Code, any anticipated or actual saving on a sanctioned estimate for a definite project should not, without

special authority be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

During audit of DO Roads-II Lahore for the Financial Year 2015-16, it was observed that work was enhanced by Rs 79.414 million due to additions of items for the scheme titled “Rehabilitation of Dullu Khurd Road along Hadyara Drain”. The enhancement was held unjustified as the items were not available in DNIT. Hence these items were awarded without competition. The detail is given as under:

Sr. No.	Name of item	Qty	Rate (Rs)	Amount (Rs)
1	P/L tuff tile 80 mm	20,6902 Sft	92.45 /Sft	19,128,127
2	P/F Kerb stone	25,863	188.50 / Rft	4,875,138
3	P/L carpeting 2-1/2” thick	527,256	9,771.50 /%Sft	51,520,820
4	Painting Traffic Lane 6”	51,726	29/ Rft	1,500,042
5	P/F road studs	600	850 Each	510,000
6	Const. of water shoots	262	5,000 Each	1,310,000
7	P/F Direction Boards	38	15,000 Each	570,000
Total				79,414,127

Audit is of the view that additional items in comparison of DNIT were paid due to defective financial discipline and poor contract management. This resulted in irregular enhancement of work without competitive rates worth Rs 79.414 million.

The matter was reported to the PAO/ DCO in September 2016. DO Roads-II neither submitted reply nor attended DAC meeting held on 04-11-2016. No response was received till finalization of this report.

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

[PDP No. 27]

1.2.3.9 Release of Supplementary Grant without Approval of the Chief Minister -Rs 79.157 million

According to Government of the Punjab, Finance Department’s letter No. FD. DO (GOODS)44-4/2011(a) dated 28-8-2015, the requests for supplementary grants, if unavoidable and exceeding Rs 3.000 million shall require approval of the Chief Minister through submission of a summary to the Chief Minister containing all necessary details.

During audit of DO (F&B) and DO (Planning) Lahore for the period of 2014-16, the record of supplementary grants was examined. It was observed that supplementary grants amounting to Rs 79.157 million (detailed below)

were released for non-development and development without approval of the Chief Minister.

Supplementary Release Order No.	Date of Release	Name of Supplementary Grant	Amount (Rs in million)
F&B-24-0452013907/780	20/5/16	Payment of pending liabilities of DGPR for the FY 2015-16	18.954
F&B-24-0452013918/718	19/4/16	Expenditure Regarding Azm e Pakistan Parade for the FY 2015-16	19.535
F&B-32-0331023906/772	17/5/2016	Procurement of new uniform for Civil Defense Razakars for the FY 2015-16	5.400
41-4520212102/882	11/6/16	Const. of PCC ad Drain Streets Mangiyan Wali Ghali Bund Road	22.166
36-06110306470/512	9/5/15	Imp. Of Sewerage, Noor Road Shahbaz Colony, BadamiBagh	8.170
36-0611306470/781	20/6/16	Cosnt. Of Road Hadyara Drain to Village Theater	4.932
		TOTAL	79.157

Audit is of the view that due to non-compliance of austerity measures releases without approval of the Chief Minister were made. Vouched accounts against these payments were not produced for audit scrutiny either.

The matter was reported to the DCO / PAO in September, 2016. Departments contended that Austerity Measures primarily have been followed by District Government to the extent of non-development components of budget. As far as development budget is concerned, the powers of the council conferred had been exercised which does not admit of any restriction as set forth under substantive Law i.e. PLGO. The department admitted the lapse to the extent of non-development releases. However, as for as development releases were concerned, reply of the department was not satisfactory because bar prescribed in Austerity Measures letter regarding supplementary grant for development as well as non-development was meant to be dealt with in the same manner.

DAC in its meeting held on 04-11-2016 directed that validity of supplementary grants with reference to Finance Department's instructions would lack sanctity unless the case of departmental contention is condoned post facto. Thus referral to Finance Department was well merited for clarification to the effect that the bar prescribed in Austerity Measures letter regarding supplementary grant exceeding Rs 3.000 million was not efficacious during the Financial Year 2015-16 in so far as CDGL

spending against objected supplementary grants was concerned. No compliance was made till finalization of this report.

Audit recommends that responsibility may be fixed besides regularization of the matter under intimation to Audit.

[PDP No. 02, 01]

1.2.3.10 Non-deduction of Income Tax – Rs 72.662 million

Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment to other than a company, deduct tax from the gross amount @ 4.5%, 10% and 7.5% on account of supplies, services and execution of contract respectively, in case of filer and 6.5%, 15% and 10% on account of supplies, services rendered and execution of contract respectively, in case of non-filer, other than company according to Section 153 of Income Tax Ordinance, 2001 duly amended vide Finance Act 2014.

After scrutiny of record of following formations for the financial years 2014-15 and 2015-16, it was observed that DDOs made payment on account of purchases and execution of work but Income Tax worth Rs 72.662 million was not deducted at the prescribed rates.

(Rs in million)

Sr. No.	Name of Formation	Financial Year	PDP No.	Description of payment	Deducted Rate %	Due Rate %	Filer/ Non-filer	Amount of Tax (Rs)
1	DDO (MEE) Wahga Town	2014-16	05	Purchases	0	4.5	Filer	0.205
2	DDO (MEE) Nishtar Town	2014-16	07	Purchases	0	4.5	Filer	0.356
3	DO Roads-I	2015-16	17	Execution of Contract	7.5	10	Non-filer	37.640
4	DO Roads-II	2015-16	28	-do-	7.5	10	Non-filer	24.618
5	DO Roads-III	2015-16	22	-do-	7.5	10	Non-filer	9.177
6	DO Buildings-I	2015-16	01	-do-	0	7.5	Filer	0.465
7	Eye hospital Swami	2015-16	01	Purchases	4.5	6.5	Non-filer	0.026

	Nagar							
8	DDO (H) Data Gunj Bux	2015-16	01	Purchases	4.5	6.5	Non-filer	0.039
9	Infectious Disease Hospital	2015-16	01	Purchases	4.5	6.5	Non-filer	0.104
10	Excise and Taxation	2015-16	11	Hiring of Generators	0	10%	Non-filer	0.032
11	DCO	2015-16	10	Hiring of Lifter	2	10%	Non-filer	0.013
	Total							72.662

Audit holds that due to non-compliance of rules and dereliction on the part of management deduction for Income Tax was not made. This resulted in loss of Rs 72.662 million to the public exchequer.

The matter was reported to the DCO / PAO in September, 2016. DDOs (MEE) Wahga & Nishtar Town, DO Roads-II and DDO (H) DGB neither submitted their working papers for verification nor attended DAC meeting. Excise & Taxation and DCO did not offer any comment regarding non-deduction / less deduction of Income Tax. Other DDOs contended that the deduction of Income Tax was made as per the requirement of Law. The replies were not satisfactory because penalty amount due to extra rate of withholding tax was not deducted from the claims of non-filer of Income Tax Return and no documentary evidence was provided to Audit in order to verify that the said contractors were filer.

DAC in its meeting held on 04-11-2016 directed the department for affecting recovery of income tax. No progress was intimated till the finalization of this report.

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

1.2.3.11 Non-deduction of Price Variation on account of Steel, Diesel and Bitumen- Rs 58.140 million

According to Clause 55(I) of Contract Agreement, where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the Acceptance of Tender and before the completion of contract, the amount payable / recoverable shall be adjusted to the actual variation in the cost of item concerned.

During audit of following formations, scrutiny of record of the

various schemes revealed that rates of steel, diesel and bitumen were decreased below 5% but price variation of Rs 58.140 million was not deducted from the contractor's claims.

(Rs in million)

Sr. No.	Formation Name	PDP No.	PV on Steel	PV on Diesel	PV on Bitumen	Total Amount
1	DO Roads-III	11	0	9.774	23.430	33.204
2	DO Buildings-II	01, 06	10.084	1.296	0	11.380
3	DO Roads-II	02, 03	0	3.534	10.022	13.556
	Total		10.084	14.604	33.452	58.140

Audit holds that price variation was not deducted from the claims of the contractors due to defective financial management. This resulted in overpayment to the contractors worth Rs 58.140 million.

The matter was reported to the DCO / PAO in September, 2016. DO Roads-III replied that the adjustment had been made in MB. DO Buildings-II replied that price variation would be considered on case to case and net recovery would be made from contractors after calculation of escalation. DO Roads-II neither submitted reply nor attended DAC meeting. The reply of DO Roads-III was not accepted as no documentary evidence was provided in support of reply. DO Buildings-II admitted recovery.

DAC in its meeting held on 04-11-2016 directed the departments for recovery. No progress was intimated till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault besides recovery of Price Variation.

1.2.3.12 Release of Funds for Provincial Government Functions- Rs 57.326 million

According to Section 16(3) of PLGO 2001, the District Government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of the authority decentralized to it under this Ordinance. 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.

During scrutiny of record of EDO (F&P) and DO (E&M), it was noticed that a sum of Rs 57.326 million was released and spent on account

of provincial government function which was not within the ambit of City District Government Lahore under the Ordinance. The receivables recognized as dues payable to CDGL for realization from provincial government were not safeguarded with due care.

Audit is of the view that due to non-compliance of rules and dereliction on the part of management irregular releases and expenditure were made from local fund worth Rs 57.326 million (**Annex-H**).

The matter was reported to the PAO/ DCO in September 2016. The departments replied that funds were released after due approval by the administrator. The reply was not satisfactory because expenditure was chargeable to A/C-1 whereas against the works executed in relation to provincial government Fixed Asset was charged to A/C-IV.

DAC in its meeting held on 04-11-2016 directed the executing agency of the projects to get the expenditure recovered from the beneficiary department of the Provincial Government under intimation to audit. No compliance was shown till finalization of this report.

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

1.2.3.13 Irregular Execution due to invoking Emergency without Confirmation by the Next Superior Authority – Rs 57.298 million

As per Rule 2 (q) of Punjab Procurement Rules 2014, emergency means natural calamity, disaster, accident, war and operational emergency which may give rise to abnormal situation requiring prompt and immediate action to limit or avoid damage to person, property or the environment. Annexure-D read with Rule 15.2 of PFR Vol-I set forth that unless a rate or running contract exists for the supply of the articles, or unless the value of the order to be placed is small, or unless there are sufficient reasons, which should be recorded in writing, to indicate that it is not in the public interest to call for tenders (such reasons, to be confirmed by the next superior controlling authority within one week after the decision), purchases should be made by inviting tenders.

During audit of DO Roads-I, DO Roads-III and DO (E&M), it was noticed that 19 job orders were executed without advertisement at PPRA website but through invoking operational emergency with the reason that Financial Year was near to end. Operational emergency could not be invoked as the reason mentioned did not fall within the scope of

operational emergency as warranted by rule *ibid*. Moreover, emergency was also not confirmed by the next superior controlling authority as warranted by rule *ibid*.

Audit is of the view that codal formalities were not fulfilled due to defective procurement practices. This resulted in irregular procurement against execution of works worth Rs 57.298 million (**Annex-I**).

The matter was reported to the DCO / PAO in September, 2016. The departments replied that emergency was declared by the District Coordination Officer. The reply was not satisfactory because emergency was invoked with the reason that financial year was nearing closure requiring prompt and immediate action to limit or avoid damage to person, property or the environment.

DAC in its meeting held on 04-11-2016 directed the departments for regularization. No compliance was made till finalization of the report.

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

1.2.3.14 Irregular Write off against Receivables on account of Sanitation Fee from WASA – Rs 51.00 million

As per Rule 18.4 of PFR Vol-I, a competent authority may write off finally the irrecoverable value of stores or public money lost by fraud or negligence of individuals of other causes. All sanctions to write off of losses should be communicated to the Director Audit for scrutiny and for bringing to notice any defects of the system which appear to require attention. According to Section 126 of the PLGO 2001, in case of any loss of property of the local government, the responsibility for such loss shall be fixed by the concerned local government and the amount of the loss shall be recovered from the defaulting person and a report to this effect shall forthwith be submitted to the concerned Council in the meeting next following.

While reviewing the record of preparation and approval of revised budget for the Financial Year 2015-16, it was noticed that a sum of Rs 51.000 million stood recorded as receivable, in the original budget allocation for the FY 2015-16, from WASA as arrears of Sanitation Fees realized by the said agency on behalf of CDGL through the water supply bills of domestic connections. The CDGL waived off the revenue, in the Revised Budget for the Financial Year 2015-16, instead of making recovery.

Audit holds that irregular write off against receivable on account of sanitation fee was made as sanction to write off loss by the Competent Authority was not provided to audit for scrutiny. Moreover, the receivables were written off without fixing responsibility or recovery of loss and even a report to this effect was not submitted to the concerned council.

The matter was reported to the PAO/ DCO in September 2016. Department replied that in view of litigation involved on account of already pending audit findings option was exercised in this regard. The reply was not satisfactory because receivable was written off without fulfilling codal formalities and a holistic appraisal of the case was called for as other dues / arrears had also accumulated against recoverable of WASA.

DAC in its meeting held on 04-11-2016 directed the department to determine afresh the case made out for recovery in preference to write off. No compliance was shown till finalization of the report.

Audit recommends remedial action to rescind write off and adherence to PAC directives in letter and spirit besides fixing responsibility against the person(s) at fault.

[PDP No. 12]

1.2.3.15 Unauthorized Payment on account of Pay & Allowances – Rs 31.510 million

According to 6.2(I) Treasury Rules, a government servant supplied with funds for expenditure is responsible for their proper disposal and payment to entitled person etc.

According to Government of the Punjab, Finance Department letter No. FD.SR.1.9-4/86(P) (PR) dated 21st April 2014, officers who are availing government vehicles including bikes (sanctioned/pool) are not entitled to the facility of Conveyance Allowance w.e.f. 01-03-2014. According to Finance Division O.M. No.(1)-imp.1/77 dated 28th April 1977, Conveyance Allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building. According to Revised Basic Pay Scales 2005 and 2011 respectively, Integrated Allowance is admissible to Naib Qasid, Qasid, Daftri, Farash, Chowkidar, Sweeper / sweepress @ Rs 150 and Rs 300.

According to Government of Punjab, Finance Department Notification No.FD-PR-10-71/72 dated 18-06-1973, Charge Allowance to

the Head Masters of Government Primary Schools is admissible only where five teachers are posted in the school and enrollment is up to 150 students. According to Government of the Punjab, Finance Department letter No. FD.SR.1.9-4/86(P) (PR) dated 21st April 2014, all the class-IV employees of health department are allowed to draw Health Risk Allowance @ Rs 1500 w.e.f. 01-03-2015. Government of the Punjab, S&GAD (Estate office) Lahore letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009 (rent matter) sets forth that in case of residing in a government accommodation, the officer/officials cannot draw House Rent Allowance. According to Government of the Punjab, Finance Department letter No.FD/SRI-3-21/74(P) dated 16th February 1987, Fixed Travelling Allowance of Rs 90 and Rs 30 is allowed to only E&T Inspector working on excise side and constables respectively.

Management of 18 formations under the control of City District Government Lahore paid various pay and allowances amounting to Rs 31.510 million to non-entitled officers/ officials. Scrutiny of record revealed that departments allowed House Rent allowance to the employees residing in the government residences, Conveyance allowance to the employees availing government vehicles, residing in government residences within the premises of the office, during the period of earned leave. Integrated Allowance, Fixed TA, Senior Post Allowance, Health Risk Allowance, Social security benefit, Adhoc Relief Allowance 2011 and 2012 were allowed to the employees who were not entitled for the allowances. The detail of amount is in **Annex-J**

Audit is of the view that due to weak supervision, the payments without admissibility/ entitlement were made resulting in overpayment of Rs 31.510 million to the officers / officials.

The matter was reported to the DCO / PAO in September, 2016. DCO, DDO(WEE) City, DDO(H) Aziz Bhatti Town and MS (IDH) in case SSB and CA admitted the recovery. DO Roads-III replied that integrated allowance was paid to the class-IV/ entitled staff. DO (E&M) and EDO (Health) replied that according to payroll no overpayment was made. DO (F&B) replied that the matter would be taken up with concerned DDOs. In Case of HRA, MS (Infectious Disease Hospital) replied that employees mentioned in the para was not residing in the hospital premises. DO (E&T) did not offer any comment. DDO (Health) Shalimar, DDO(MEE) Nishtar Town, DDO (MEE) Raiwind and DO (Livestock) neither furnished reply nor attended DAC meeting. Replies were not satisfactory because department replies were in conclusive and

unsubstantiated. Legitimate entitlement to overpaid emoluments could not be established by the management.

DAC in its meeting held on 04-11-2016 directed the departments for recovery and rectification. No compliance was made till finalization of the report.

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

1.2.3.16 Splitting of Job Orders to avoid Advertisement on PPRA Website –Rs 34.140 million

According to Rule 12(1) read with Rule 9 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of sixteen formations drew and expended Rs 34.140 million on account of procurement of different items during the financial period 2014-16. Indents were split up in order to avoid advertisement at PPRA website.

Audit holds that due to non-preparation of procurement plan warranted under PPRA Rules and mis-procurement practices indents were split to avoid advertisement on PPRA website. This resulted in non-transparent expenditure of Rs 34.140 million out of Government exchequer (**Annex-K**).

The matter was reported to the DCO / PAO in September, 2016. The Dy. DO(H) Shalimar, Dy. DO(H) DGBT and Dy. DO(MEE) Nishtar Town neither furnished any reply nor attended the DAC meeting. DO (E&T) replied that purchases were made through quotation after fulfilling all codal formalities. Other DDOs replied that different purchases were made at different times. The replies were not satisfactory because indents were split in order to avoid advertisement at PPRA website as is evident from the record that similar types of items were procured in close proximity of each case of procurement.

DAC in its meeting held on 04-11-2016 directed the departments for regularization. No compliance was made till finalization of the report.

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

1.2.3.17 Non-recoupment of over Deducted Income Tax by FBR—Rs 22.275 million

According to Section 236(A) of Income Tax Ordinance 2001, any person making sale by public auction or auction by a tender, of any property or goods (including property or goods confiscated or attached) either belonging to or not belonging to the Government, local Government, any authority, a company, shall collect advance tax @ 10% of such amount. 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.

While reviewing the record of preparation and approval of revised budget for the financial year 2015-16, it was noticed that a sum of Rs 22.275 million was recorded as receivable in the budget book 2014-15. The amount was diverted to Income Tax Treasury out of main collection A/C No. 22-1-4 of CDGL constituting seizure charged by Tax Authorities as DO (Public Facility) failed to act as Withholding Agent of Income Tax on account of lease of parking stands during the Tax Years 2009, 2010 and 2011. The management had not reconciled with the arbitrary forfeiture of the amount by FBR and still did not effectively pursue the case to secure refund / adjustment of refundable / adjustable amount of Income Tax charged in excess even not recording the said amount as receivable in the budget book for the financial year 2015-16.

Audit holds that due to non-compliance of rules and weak financial management neither receivable was recovered nor efforts were being made to recover and adjust overpaid income tax to the tune of Rs 22.275 million.

The matter was reported to the PAO/ DCO in September 2016. Department replied that recovery process was in the pipe line. DAC directed the department to expedite the recovery. No compliance was shown till finalization of this report.

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

[PDP No.11]

1.2.3.18 Irregular Expenditure due to Misclassification—Rs 30.005 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 30.005 million during Financial Year 2015-16. The expenditure was held irregular as the same was not charged to proper / relevant head of account as detailed below:

Sr. No.	Name of Formation	PDP No.	Description	Head Charged	Amount (Rs in million)
1	DO Sports	8	Purchase of sports items, payment of daily allowance to players, hiring of tentage & sound system etc.	A03970- Others	29.246
2	DO Livestock	15	Spray machine	A03970- Others	0.243
3	DDOH Shalimar	16	Purchase of Stationery, Furniture & Fixture	A03942- Cost of Other Stores	0.476
4	DOH-II	3	CCTV and Metal Detector	A03942- Cost of Other Stores	0.040
			Total		30.005

Weak financial management and poor budgeting resulted in wrong classification of expenditure Rs 30.005 million.

The matter was reported to the DCO / PAO in September, 2016. DDO(H) Shalimar and DO Livestock neither submitted reply nor attended DAC meeting. DO (Sports) replied that no proper head of accounts was available in Chart of Classification except A03970. DOH-II replied that purchases were made from relevant head of account. The replies were not satisfactory because purchases were made out of irrelevant Heads.

DAC in its meeting held on 04-11-2016 directed the departments for ensuring regularization adhering to the due process of law. No compliance was made till finalization of the report.

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

1.2.3.19 Invalid Application of Block Allocation- Rs 30.000 million

As per Rule 58 (5) read with Rule 20(i) of PDG & TMA Budget Rules 2003, no lum sum provisions shall be made in the budget the details of which cannot be explained and provision for each expenditure shall be included under the appropriate function and object head. According to Note 8 of Sr. No. 9 of Delegation of Financial Powers Rules 2006, re-appropriation will not be made out of lum sum provision.

During scrutiny of record of DO (F&B) Lahore for the period of 2014-16, it was observed that an amount of Rs 30.000 million was allocated under the head “Unforeseen Expenditure” during the Financial Year 2015-16. The detail of lum sum provision of unforeseen expenditure could not be explained resulting in unjustified allocation in the budget. Moreover, funds could not be re-appropriated out of lum sum provision. The amount was released to the DO (Sports) for arrangement of games after re-appropriation from the head. Expenditure out of the head “Unforeseen Expenditure” could not be termed as legitimate on account of arrangement for games because the Head of account could only be utilized for emergency expenditures.

Weak financial discipline and poor budgeting resulted in unjustified allocation and subsequent spending of funds worth Rs 30.00 million.

The matter was reported to the DCO / PAO in September, 2016. DO (F&B) contended that the amount of Rs 30.00 million was placed under the head unforeseen expenditure for which detailed object head was provided in NAM. Hence, no irregularity was committed. The reply was not satisfactory because no lump sum provisions shall be made in the budget, the details of which could not be explained and expenditure on account of arrangement of games could not be made out of Unforeseen Expenditure.

DAC directed the department to present detailed justification to seek allocation against this appropriation at the time of presentation of budgetary proposal before the budget committee / DDC besides sharing

with Audit the trend of expenses incurred in previous years and record of sanction of the council with reason recorded to accord approval to this item of appropriation. No compliance was made till finalization of the report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 05]

1.2.3.20 Expenditure without Advertisement at PPRA Website and Newspapers—Rs 24.135 million

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

Management of 07 formations incurred expenditure of Rs 24.135 million on account of procurement of different items during the Financial Year 2014-16. The Cost of each job was over one hundred thousand but the purchases were made without advertisement at PPRA website or in the newspapers.

Weak financial management and mis-procurement practices resulted in procurement without advertisement on PPRA website amounting to Rs 24.135 million (**Annex-L**).

The matter was reported to the DCO / PAO in September, 2016. DO (Livestock), Dy. DO(MEE) Wahga Town and Dy. DO (MEE) Nishtar Town neither furnished reply nor attended DAC meeting. DO (E&T) and MS (Mian Meer Hospital) replied that purchases were made after fulfilling codal formalities. DCO replied that expenditure was incurred on account of hiring of lifter and crane for Ramzan Bazar and for Pakistan VS Zimbabwe match. MS (IDH) replied that generator was got repaired from Bahlum Associates-the sole distributor of the said generator. The replies were not satisfactory because each job order exceeded the amount of Rs 100,000 but expenditure was incurred without advertisement on PPRA

website. However, with regard to MS (IDH) documentary evidence was not provided in support of reply.

DAC in its meeting held on 04-11-2016 directed the departments for regularization besides fixing of responsibility. No compliance was made till finalization of the report.

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

1.2.3.21 Irregular Payment of Non-scheduled items - Rs 23.240 million

Government of Punjab, Finance Department letter No. RO (Tech)FD.18-23/.2004 dated 21st September 2014, sets forth the procedure for preparation and approval of rate analysis other than standardized items:

- i. Standardized analysis shall be used to work out the rate of an item as far as possible.
- ii. The item rates (non-standardized) shall be prepared by the Executive Engineer clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer before the work is undertaken.
- iii. A copy of each analysis approved by the competent authority shall be sent to the Technical Cell of FD for scrutiny/ standardization.

Following formations made payment of Rs 23.240 million on account of non-scheduled items during Financial Year 2015-16. Technically sanctioned estimates did not enclose the analysis of rates of non-scheduled items duly approved by the competent authority due to which authenticity of rates in Technical Sanctioned Estimate could not be verified.

Sr. No.	Name of Formation	PDP No.	Amount (Rs in million)
1	DO Roads-I	3	1.341
2	Do Roads-II	8	14.397
3	DO Buildings-I	16	2.170
4	DO Buildings-II	11	5.332
	Total		23.240

Weak supervision and poor financial discipline resulted in irregular expenditure on account of non-scheduled items worth of Rs 23.240 million (**Annex-M**).

The matter was reported to the PAO/ DCO in September 2016. DO Roads-II neither submitted reply nor attended DAC meeting. DO Buildings-II replied that the audit observation included some items of schedule rates and according to the preface of CSR 1998 in case the estimate is accorded TS by the SE, the separate approval of the non-schedule items was not required. Other Departments replied that approval of Chief Engineer would be provided. The replies were not satisfactory because approval of the Chief Engineer was distinctly required for non-scheduled items and the same was not provided by the department.

DAC directed the department to get the expenditure regularized from competent authority. No compliance was shown till finalization of the report.

Audit recommends ensuring regularization in the manner prescribed besides fixing responsibility against person(s) at fault under intimation to Audit.

1.2.3.22 Irregular Expenditure on account of Contingent Paid Staff – Rs 21.271 million

According to Finance Department’s letter No. FD. SO (GOODS)44-4/2011 dated 28th August 2015, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation.

Management of following formations made payment of Rs 21.271 million to contingent paid staff during the Financial Year 2015-16. Payment was held unauthorized because the prior approval of Finance Department was not obtained.

Sr. No.	Formation Name	PDP No.	Amount (Rs in million)
1	DO Sports	01	1.710
2	DDO (H) Aziz Bhatti Town	09	0.562
3	DDO (H) DGBT	09	14.055
4	DO (E&M) - LO-7036	11	4.332
5	DO (E&M) - LO-7039	11	0.612
	Total		21.271

Weak supervision and poor financial discipline resulted in irregular expenditure on account of contingent paid staff worth Rs 21.271 million.

The matter was reported to the DCO / PAO in September, 2016. Dy. DOH (DGBT) neither furnished reply nor attended the DAC meeting. DO Sports admitted the lapse. Dy. DO(H) Aziz Bhatti Town replied that it was the payment of part time sanitary workers which were sanctioned in

the budget. DO (E&M) replied that the matter was sub-judice. The reply of Dy. DO(H) Aziz Bhatti Town was not satisfactory because payment was made out of contingent paid staff Head of account. Reply of DO (E&M) was also not satisfactory because payment to contingent paid staff was paid without approval from Finance Department.

DAC in its meeting held on 04-11-2016 directed the departments except DO (E&M) to get the expenditure regularized. DAC directed DO (E&M) to pursue the court case proceedings through legal counsel in public interest expeditiously. No compliance was made till finalization of the report.

Audit recommends seeking regularization of expenditure incurred in the manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.23 Expenditure beyond Delegated Financial Powers – Rs 20.745 million

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

Management of 11 formations sanctioned expenditure amounting to Rs 20.745 million under different heads of accounts during the Financial Year 2015-16 beyond their delegated financial powers.
Annex-N

Non-compliance of rules and dereliction on the part of financial management resulted in expenditure beyond delegated financial powers worth Rs 20.745 million.

The matter was reported to the DCO / PAO in September, 2016. DCO admitted the lapse. DO (E&T) replied that expenditure was incurred after fulfilling all codal formalities. EDO (F&P) and DO (Sports) replied that expenditure was not incurred beyond delegated financial powers. MS (IDH) replied that Muqam International was the sole distributor of the said X-Ray Machine. In other cases, MS (IDH) and Mian Meer Hospital replied that purchases were made on rate contract basis. DO (E&M) replied that sanction was accorded by the DCO. Dy. DO(H) Shalimar, Dy. DO(H) Nishtar Town and Dy. DO(H) DGBT neither furnished reply nor attended DAC meeting. The replies were not satisfactory because expenditure was incurred beyond delegated power as per Punjab Delegation of Financial Powers Rules 2006 (amended).

DAC in its meeting held on 04-11-2016 directed the departments to get the expenditure regularized from competent authority. No compliance was made till finalization of the report.

Audit recommends regularization of the expenditure incurred in the manner prescribed.

1.2.3.24 Work Executed Over and Above TS Estimates – Rs 19.722 million

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

According to Rule 2.86 of B&R Code, any anticipated or actual saving on a sanctioned estimate for a definite project should not, without special authority (competent to give AA) be applied to carry out additional work not contemplated in the original project or fairly contingent on its actual execution. According to Rule 2.12 of B&R code, extensive additions and alternations in design/ drawing/ Specification/ Scope and thus exceed the estimated cost by more than 5%, necessitating the submission of an application for revised administrative approval.

Management of following formations measured and paid quantities over and above the admissible quantity in Technical Sanction Estimates worth Rs 19.722 million without prior approval of competent authority. Moreover, Administrative Approval was also not got revised from the Competent Authority due to change in design/ drawing/ specification /scope.

Sr. No.	Formation Name	PDP No.	Amount (Rs in million)
1	DO Roads-III	13	10.901
2	DO Roads-II	05	4.045
3	DO Roads-I	05	0.549
4	DO Buildings-I	06	4.227
	Total		19.722

Weak supervision and defective financial discipline resulted in overpayment on account of work executed over and above approved quantities worth Rs 19.722 million (**Annex-O**).

The matter was also reported to the PAO/ DCO in September 2016. DO Roads-II neither submitted reply nor attended DAC meeting. Other offices replied that all the deviation had been covered in Revised Estimates. The replies were not satisfactory because the specification or the quantity of the items approved in the Technical Sanction could not be changed and executed without prior approval of such change. Moreover, extensive additions and alternations in design/ drawing/ specification/ scope thereby exceeded the estimated cost by more than 5% also necessitating the submission of an application for revised administrative approval. In addition to it, documentary evidences were not provided in support of reply.

DAC in its meeting held on 04-11-2016 directed the department either for affecting recovery or for production of Revised Estimates along with Administrative Approval. No compliance was shown till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault besides affecting recovery of inadmissible payment under intimation Audit.

1.2.3.25 Expenditure without Maintenance of Consumption Account of Road Materials – Rs 15.969 million

According to Rule 2.9(d) of D.F.R, the Divisional Officer is required to maintain clear accounts of all stores received by him and to make these accounts available for audit. According to Finance Department’s letter No. FD (MR) MW/1-4/92 dated 26th September, 1992, if entries in the stock register are not available or if the concerned officials are not present at the time of audit and record is not shown to auditors, the entries made and record produced afterward would not be accepted.

Scrutiny of paid vouchers revealed that following formations of City District Government Lahore purchased road material for Rs 15.969 million but detailed estimates, Road Material Register (RMR), RD-wise measurement in MB were not available in the office. In the absence of detailed T.S estimate and detail consumption in M.B and RMR the whole expenditure was unverifiable as detailed below:

(Rs in million)

Sr. No.	Formation Name	Sand and earth	Bajri / Stone & Dust	Bitumen	Manhole covers	Total Amount
1	DO Roads-III	1.484	2.512	3.380	0.323	7.699
2	DO Roads-II	1.992	2.816	3.462	0	8.270
	Total	3.476	5.328	6.842	0.323	15.969

Weak supervision and defective financial discipline resulted in non-maintenance of Consumption Account of Road Materials worth Rs 15.969 million.

The matter was reported to the PAO/ DCO in September 2016. DO Roads-II neither submitted reply nor attended DAC meeting. DO Roads-III replied that all the material have been accounted for in Road Material Register. The reply was not satisfactory because no documentary evidence was provided by the department in support of reply.

DAC in its meeting held on 04-11-2016 directed the department to get the expenditure regularized from competent authority.

Audit recommends fixing responsibility against the person(s) at fault besides ensuring regularization in the manner prescribed under intimation to Audit.

[PDP No. 09, 19]

**1.2.3.26 Uneconomical Expenditure on account of Cold Milling
– Rs 15.708 million**

Government of Punjab, Finance Department's letter No. RO (Tech)FD.18-23/.2004 dated 21st September 2014, sets forth the procedure for preparation and approval of rate analysis other than standardized items: i.e

- i. Standardized analysis shall be used to work out the rate of an item as far as possible.
- ii. The item rates (non-standardized) shall be prepared by the Executive Engineer clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer before the work is undertaken.
- iii. A copy of each analysis approved by the competent authority shall be sent to the Technical Cell of FD for scrutiny/ standardization.

During audit of following formations for the Financial Year 2015-16, scrutiny of development schemes revealed that an expensive item "Cold Milling" was paid instead of scheduled item "Dismantling of Road Material". The rate analysis was neither shown to Audit nor sent to the Technical Cell of Finance Department for standardization/ scrutiny due to which the validity and authenticity of rates in Technical Sanctioned Estimate could not be verified. Moreover, rate for the same period was also not identical.

Sr. No.	Formation Name	Amount (Rs in million)
1	DO Roads-II	5.416
2	DO Roads-III	10.292
	Total	15.708

Non-compliance of rules and imprudent financial management resulted in uneconomical expenditure on account of Cold Milling worth Rs 15.708 million (**Annex-P**).

The matter was reported to the DCO / PAO in September, 2016. DO Roads-II neither submitted reply nor attended DAC meeting. DO Roads-III replied that cold milling is comparatively new technology and is mostly adopted at places where work are to be executed on emergent basis. The reply was not satisfactory because department paid extremely high rates as compared to dismantling (MRS Item). Further standardization from the Technical Cell of Finance Department was not solicited due to which validity and authenticity of rates could not be verified.

DAC in its meeting held on 04-11-2016 directed the department to refer the matter to Finance Department (Technical Cell) for standardization of the item. No compliance was made till finalization of the report.

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

[PDP No. 15, 26]

1.2.3.27 Inadmissible Expenditure –Rs 14.372 million

As per Rule 2(c) read with 9(6) of Punjab Private Site Development Schemes (Regulation) Rules 2005, developer means a Company or a Cooperative Society or a firm or the owner of land who intends to develop a Scheme and the maintenance of the scheme shall be the responsibility of the Developer.

During audit of DO Roads-III, it was noticed that DO Roads made payment of Rs 6.239 million on account of construction of roads of Ali Block, Jinnah Block, Ahmed Block and Rizwan Block Awan Town Cooperative Society, for which development and maintenance was the exclusive responsibility of the developer rather than CDGL.

Weak supervision and defective financial discipline resulted in irregular expenditure of Rs 6.139 million.

The matter was reported to the PAO/ DCO in September 2016. DO Roads-III replied that works were executed by the CDGL after Administrative Approval and release of funds. The reply was not satisfactory because works were done in housing societies for which development and maintenance was the responsibility of the developer rather than CDGL.

DAC in its meeting held on 04-11-2016 directed the department to get the matter clarified from LG&CD and Law Department on the question of jurisdiction. No compliance was shown till finalization of the report.

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

[PDP No. 12]

1.2.3.28 Uneconomical expenditure on account of Lane Marking – Rs 21.287 million

Government of Punjab, Finance Department's letter No. RO (Tech) FD.18-23/.2004 dated 21st September 2014, sets forth the procedure for preparation and approval of rate analysis other than standardized items:

- i. Standardized analysis shall be used to work out the rate of an item as far as possible.
- ii. The item rates (non-standardized) shall be prepared by the Executive Engineer clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer before the work is undertaken.
- iii. A copy of each analysis approved by the competent authority shall be sent to the Technical Cell of FD for scrutiny/ standardization.

During audit of following formations for the Financial Year 2015-16, scrutiny of development schemes revealed that an expensive item "Thermo Plastic Lane Marking of 6 inch wide" was paid instead of scheduled item "Painting Traffic Lane of 5 inch wide with Reflective Chlorinated Rubber Paint including glass beads" @ Rs 9.85 P.Rft. The rate analysis was neither shown to Audit nor sent to the Finance Department for standardization due to which the authenticity of rates in Technical Sanctioned Estimate could not be verified.

Sr. No.	Formation Name	Amount (Rs in million)
1	DO Roads-I	2.710
2	DO Roads-II	1.106
3	DO Roads-III	17.471
	Total	21.287

Defective financial discipline resulted in uneconomical expenditure on account of Lane Marking worth Rs 21.287 million (**Annex-Q**).

The matter was reported to the DCO / PAO in September, 2016. DO Roads-II neither submitted reply nor attended DAC meeting. DO Roads-III and DO Roads-I replied that the CR paint requires more time on its application whereas TP paint was more durable and required less time than CR Paint. The reply was not satisfactory because department paid extremely high rates as compared to MRS rates. Further standardization from the Technical Cell of Finance Department was not solicited due to which validity and authenticity of rates could not be verified.

DAC in its meeting held on 04-11-2016 directed the department to refer the matter to Finance Department (Technical Cell) for standardization of the item. No compliance was made till finalization of the report.

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

[PDP No. 17, 20, 25]

1.2.3.29 Unauthorized Drawl on account of Contingent Paid Staff - Rs 32.228 million

According to Finance Department letter No. FD. SO (GOODS)44-4/2011 dated 28th August 2015, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation.

During audit of DDO(H) Shalimar for the Financial Year 2014-15, it was noticed that Finance Department Government of the Punjab made approval to engage contingent paid staff to CDGL for anti-dengue campaign twice during the Financial Year 2014-15:

- i. As per approval No. SO(ND)7-13/91 Vol-I dated 3-09-14, FD approved 1200 contingent paid staff @ Rs 390 per day for 89 days

but CDGL drew payment of 2020 contingent paid workers for 92 days w.e.f. (01-09-2014 to 01-12-2014) , in excess of the approval. This resulted in unauthorized drawl of Rs 30.826 million [(820 extra workers x 92 days @ Rs 390) + (2020 workers x 03 extra days @ Rs 390)].

- ii. As per approval No. SO (H-I) S-9/2012 (Epidemics) dated 07-05-2015, FD approved 2000 contingent paid workers @ Rs 480 per day for 45 days commenced on 18-03-2015 but CDGL drew payment of 2020 contingent paid workers started from 17-03-2015, in violation of approval. This resulted in unauthorized drawl of Rs 1.402 million [(20 extra workers x 45 days @ Rs 480) + (2020 workers x 01 extra day @ Rs 480)].

Weak supervision and defective financial discipline resulted in unauthorized payment on account of Contingent paid staff worth Rs 32.228 million.

The matter was reported to the DCO / PAO in September, 2016. Dy. DO(H) Shalimar neither submitted reply nor attended DAC meeting. No compliance was made till finalization of the report.

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

[PDP No. 18]

1.2.3.30 Payment on account of Rehabilitation of Orange Train Route-Rs 12.606 million

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website. As per Article 301 of Book of Specification, clearing and grubbing include removal and satisfactory disposal of all structure and obstructions is the responsibility of the contractor.

Moreover, As per Clause 44 of Contract Agreement, if the contractor destroys Road Work, Water Supply, Drainage etc., the Contractor shall make good the same at his own expense. As per Article 211(2) (3) of Book of Specification, maintenance of traffic is the responsibility of the contractor and begins form first day on which contract time is charged. The contractor will be required to construct and maintain detour facilities wherever it becomes necessary to divert traffic

from any existing roadway or wherever construction operation block the flow of traffic. The minimum lane width should be 12 feet.

According to Section 16(3) of PLGO 2001, the District Government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of the authority decentralized to it under this Ordinance.

Scrutiny of paid vouchers revealed that DO (Roads-III & II) charged payment of Rs 12.606 million to CDGL in connection with Rehabilitation of Orange Train Route - higher level government project. The expenditure could not be termed as legitimate due to the following reasons:

- i. The expenditure was incurred without advertisement at PPRA website.
- ii. Contractor of Orange Train was responsible to make road worthy for traffic the route at his own expenses.
- iii. Clearing and grubbing as well as maintenance of traffic was the responsibility of the contractor of the Orange Train Project.
- iv. The project was not falling within the ambit of CDGL.

Defective financial discipline resulted in inadmissible and non-transparent payment of Rs 12.606 million (**Annex-R**).

The matter was reported to the DCO / PAO in September, 2016. DO Roads-II neither submitted reply nor attended DAC meeting. DO Roads-III replied that works were executed on emergent basis as desired by the higher authority. The reply was not satisfactory because documentary evidence of invoking emergency was not provided. Moreover, reason for invoking emergency and confirmation of the next superior controlling this effect was also required for verification as warranted by PPRA Rules and Annexure-D to PFR Vol-II read with Rule 15.2 of PFR Vol-I . Clearing and grubbing as well as maintenance of traffic was the responsibility of the contractor of the Orange Train Project.

DAC in its meeting held on 04-11-2016 directed the department to recover the amount expended on Orange Train Line. No compliance was shown till finalization of this report.

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

[PDP No. 03]

1.2.3.31 Uneconomical Payment of 6 inches thick PCC – Rs 10.903 million

According to Chapter 24-Flooring (Page-415) Book of Specification, thickness of PCC varies with the requirement. In common practice, the thickness varies from 1 inch to 3 inches. As per Article 511-4(a) (b) (c) of Book of Specification, prior to start of works, contractor will carry out test of soils to be used to determine the exact percentage of cement to be used and to determine thickness of the cement concrete. According to Rule (64) (iv) of PDG & TMA Budget Rules 2003, District Government should utilize its resources effectively and efficiently.

During audit of DO Roads-III, it was noticed that management paid 6 inches thick PCC whereas the option was available with the management to prefer carpeting 2 inches with 4.5% bitumen at lower cost than the amount charged which was against the cannons of financial propriety. DO Roads paid PCC of 6 inches thickness without Five (5) cylindrical pieces test and laboratory report of soil regarding the mean strength of PCC.

Weak supervision and poor implementation of contract management resulted in unjustified and uneconomical payment on account of PCC worth Rs 10.903 million (**Annex-S**).

The matter was reported to the DCO / PAO in September, 2016. Department replied that PCC work was executed in streets due to water logging where carpeting was not technically viable. The reply was not satisfactory because no soil test report was provided as to determine the water logging area and to ascertain axle load to determine mean strength of PCC.

DAC in its meeting held on 04-11-2016 directed the department to provide the Load Test Report, Cylindrical pieces tests and lab soil report for justification of laying 6 inches PCC and shifting extra cost burden on Account-IV funds. No progress was intimated till the finalization of this report.

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

[PDP No. 10]

1.2.3.32 Loss due to Non-utilization of Building-Rs 10.00 million (approx)

As per Rule 76(1) of PDG & TMA Budget Rule 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local Govt. Fund under the proper receipt head.

Scrutiny of record of District Officer (P&FTT), Lahore for the Financial Year 2015-16 revealed that, two years ago, a double storey building was newly constructed in the bus stand (Lorry Adda Badami Bagh) having eight shops and a canteen area but not handed over to the DO (P&FTT), Lahore till the date of DAC meeting. As building was not handed over to the concerned, District Government sustained a loss of Rs 10.00 million (approx.) [(1,000,000 x 8 commercial shops) + Rs 2,000,000 for canteen) on account of non-realization of rent of shops and canteen. Moreover, the building is deteriorating due to non-utilization and non-cleanliness.

Poor administrative controls and unsound asset management resulted in loss of revenue worth Rs 10.00 million (approx.) to the public exchequer.

The matter was reported to the DCO / PAO in September, 2016. The department replied that DO (Buildings) failed to hand over building to the this office and no irregularity was committed on the part of DO (P&FTT). The lapse was admitted by the department.

DAC directed DO Buildings to impose penalty on the contractor and also hold an enquiry so as to determine the responsibility for the delay. No progress was intimated till the finalization of this report.

Audit recommends that matter be looked into at appropriate forum and making good the sustained by the Government.

[PDP No. 01]

1.2.3.33 Uneconomical Expenditure on account of Mild Steel Plate – Rs 9.790 million

Government of Punjab, Finance Department's letter no. RO (Tech)FD.18-23/.2004 dated 21st September 2014, set forth the procedure for preparation and approval of rate analysis other than standardized items:

- i. Standardized analysis shall be used to work out the rate of an item as far as possible.

- ii. The item rates (non-standardized) shall be prepared by the Executive Engineer clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer before the work is undertaken.
- iii. A copy of each analysis approved by the competent authority shall be sent to the Technical Cell of FD for scrutiny/ standardization.

During audit of DO (Roads-III) for the Financial Year 2015-16, scrutiny of development schemes revealed that an expensive item “Mild Steel Plate” was paid instead of standardized item “Manhole Covers”. The rate analysis was neither shown to Audit nor sent to the Finance Department for standardization due to which the authenticity of rates in Technically Sanctioned Estimate could not be verified. Moreover, rate for the same period was also not identical. This resulted in uneconomical expenditure on account of Mild Steel Plates worth Rs 9.790 million as detailed below:

Amount in Rs						
Sr. No.	Scheme Name	Qty	MRS applicable	Rate as per MRS	Rate paid	Amount
1	Special Repair of Naseer Din butt from Baba Ground to Sanda Road	18	1 st 2015	1437.40	47,580	856,440
2	In front of Circular Road From Bhatti Chowk to Brandreth Road Lhr	104	1 st 2015	1437.40	49,315	5,128,760
3	Rehabilitation of Mcload Road	15	1 st 2015	1437.40	49,315	739,730
4	Rehabilitation of Road From Istanbul Chowk to P&D Office, Lhr	07	2 nd 2015	1461.40	48,000	336,000
5	Rehabilitation of Lakshami Chowk Montgomry road Dunya News Lahore	17	2 nd 2015	1461.40	49,624	843,603
6	Lane Marking and Painting of Kerbstone at Ek Moria Pull to Crown Adda Bhatti Chowk Lahore	02	2 nd 2015	1461.40	49,618	99236
7	Rehabilitation of Syed Maratab Ali Road, Gulberg, Lahore	26	1 st 2016	1461.40	49,623	1290215
8	Construction of Dil Muhammad Road	10	1 st 2016	1461.40	49,614	496,140
	Total	199				9,790,124

Audit is of the view that expensive non-scheduled item without standardization was paid due poor planning and control system.

The matter was reported to the DCO / PAO in September, 2016. Department replied that Mild Steel Plates were laid as per site requirement. The reply was not satisfactory because department paid extremely high rates as compared to MRS rates. Further standardization from the Technical Cell of Finance Department was not solicited due to which validity and authenticity of rates could not be verified.

DAC in its meeting held on 04-11-2016 directed the department to refer the matter to Finance Department (Technical Cell) for standardization of the item. No compliance was made till finalization of the report.

Audit recommends seeking regularization in the prescribed manner and submission of the rate to the Technical wing of Finance Department for standardization/ scrutiny under intimation to Audit.

[PDP No. 24]

1.2.3.34 Irregular Expenditure on account of Executive Directive - Rs 9.429 million

According to Punjab Delegation of Financial Powers Rules 2006, no delegation was notified under the head Special Expenditure incurred in Executive directive to the District Governments.

During scrutiny of record DO(E&M) for the financial year 2015-16, it was observed that District Officer disbursed Rs 9.429 million under object head A03958-Special Expenditure incurred in Executive Directive against air tickets and lunch boxes. The expenditure could not be termed as legitimate as no delegation was notified under the head Special Expenditure incurred in Executive Directive.

Audit holds that due to poor financial discipline, the expenditure was incurred without delegated power under the head- A03958-Special Expenditure incurred in Executive Directive to the tune of Rs 9.429 million (**Annex-T**).

The matter was reported to the DCO / PAO in September, 2016. The department replied that sanction was accorded by the DCO. The reply was not satisfactory because no delegation was notified under the said Head of account to the District Government.

DAC in its meeting held on 04-11-2016 directed the department to approach the Finance Department for the compliance. No progress was intimated till the finalization of this report.

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

[PDP No. 15]

1.2.3.35 Inadmissible payment on account of Damaged Connections of Sui-gas and Water Supply –Rs 9.123 million

As per Clause 44 of Contract Agreement, if the contractor destroys Road Work, Water Supply, Drainage etc., the Contractor shall make good the same at his own expense.

During audit of DO (Roads-III) and (Roads-II), scrutiny of record of 53 schemes revealed that department made payment of Rs 9.123 million (**Annex-U**) to the contractors on account of repair of Sui-gas and Water Supply connections which had been shown as damaged during construction of various roads in violation of the agreement. Moreover, damaged Sui Gas and Water Supply connections were to be got repaired from SNGPL and WASA instead of making payment to the contractors.

Sr. No.	Formation Name	Amount (Rs in million)
1	DO Roads-II	3.351
2	DO Roads-III	5.772
	Total	9.123

Defective financial discipline and poor planning resulted in overpayment worth Rs 9.123 million.

The matter was reported to the DCO / PAO in September, 2016. DO Roads-II neither submitted reply nor attended DAC meeting. DO Roads-III contended that payment of the connections was provided in TS Estimate. The reply was not satisfactory because the contractor would get restored the destroyed water supply and Sui Gas connections at his own expense. Further the repair of damaged connection was the responsibility of Sui Northern & WASA and not the purview of DO Roads.

DAC in its meeting held on 04-11-2016 directed the department to provide the survey as well as rate analysis and end user verification till 11-11-2016. In case of failure, the recovery of the unjustified payment from

the contractor would be made. No compliance was shown till finalization of this report.

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

[PDP No. 02, 12]

1.2.3.36 Excess Payment of Tuff Tile -Rs 8.718 million

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

Following formations made payment of tuff tile. The examination of rate analysis revealed that the payment of tuff tiles was made over and above the admissible rate.

Sr. No.	PDP No.	Formation Name	Amount (Rs in million)
1	5	DO Buildings-I	1.691
2	21	DO Roads-II	2.014
3	16	DO Roads-I	5.013
		Total	8.718

Weak supervision and financial controls caused an excess payment of Rs 8.718 million to the contractors (**Annex-V**).

The matter was reported to the PAO/ DCO in September 2016. DO Roads-II neither submitted reply nor attended DAC meeting. DO Buildings-I replied that rate was paid as per approval of the C/E. DO Roads-I replied that the rate analysis showed lead from Texila in preference to Manga. The reply of DO Buildings-I was not satisfactory because approval of the Chief Engineer was not provided. Moreover, rate of tuff tile was charged excess than admissible due to charging excess rate of sand and labor and brick ballast which was shown laid without need. View point of DO (Roads-I) was not acceptable because the management

was required to charge carriage of tuff paver tiles from Manga Mandi to Lahore site instead of from Taxila to Lahore site.

DAC in its meeting held on 04-11-2016 directed DO (Buildings-I) for recovery and directed DO (Roads-I) to provide GST invoices from manufacturer at Texila and PSI strength test report from the lab for conforming to specifications as well as detailed technical justification to prefer procurement at a more distant site besides recovery involving extra lead. No compliance was shown till finalization of the report.

Audit recommends fixing responsibility against the person(s) at fault besides affecting recovery of inadmissible payment.

1.2.3.37 Less Realization of Government Receipts-Rs 8.141 million

A demand and collection register shall be maintained in Form A-XIII by the collecting officer of a Local Government. The demand shall be recorded on debit side of the register and when money is received against any demand necessary entry shall be made in the register on the credit. At the beginning of each year, arrears of the previous year shall be carried forward and included in the demand for the year.

As per Rule 76 (1) of PDG & TMA Budget Rules 2003, the primary obligation of the collecting officer shall to ensure that all revenue is claimed, realized and credited immediately into the local Government Fund under the proper receipt head.

Dy. DO (Revenue) Tax failed to realize government receipts from shopkeepers and tenants through tax collectors on account of rent of shops, water conservancy charges, Ground Rent from SNGPL and Licensing Fee worth Rs 9.453 million during the financial year 2014-16.

Description	Less realization (Rs)
Rent of Shops	3,473,463
Water Conservancy Charges	120,000
Licensing fee	2,297,400
Ground Rent from SNGPL	2,923,024
Rent of shops due to non-pursuance of Court Cases	639,432
Total	9,453,319

Poor financial controls resulted in less realization of government receipts worth Rs 9.453 million (**Annex-W**).

The matter was reported to the DCO / PAO in September, 2016. The department admitted the lapse and quantification recovery.

DAC in its meeting held on 04-11-2016 directed the department to recover the amount due. No compliance was shown till finalization of this report.

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

[PDP No. 4, 01, 08, 05, 06]

1.2.3.38 Non-recovery of Sale Proceeds for Disposal of Vehicles - Rs 8.035 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

While reviewing the record of preparation and approval of revised budget for the Financial Year 2015-16, it was noticed that a sum of Rs 61.451 million was recorded as receivable in the original budget allocation for the FY 2014-15 on account of sale proceeds for disposal of vehicles. An amount of Rs 53.416 million was recovered during the FY 2014-15 but the remaining amount of Rs 8.035 million was neither recovered nor recorded as receivable in the budget for the Financial Year 2015-16.

Audit holds that due to non-compliance of rules and weak financial management, neither receivable was recovered nor efforts were being made to recover the same to the tune of Rs 8.035 million.

The matter was reported to the PAO/ DCO in September 2016. Department replied that recovery process was in the pipe line.

DAC in its meeting held on 04-11-2016 directed the department to expedite the recovery. 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.

[PDP No.11]

1.2.3.39 Irregular Payment on account of Sign Boards –Rs 7.680 million

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

DO (Roads-III & II) made payment of Rs 7.680 million for Sign Boards to contractors instead of PMMD.

Due to Weak supervision and defective financial discipline payment of sign boards were not made to Punjab Machinery & Maintenance Department (PMMD). This resulted in irregular payment of Rs 7.680 million (**Annex-X**).

The matter was reported to the DCO / PAO in September, 2016. DO Roads-II neither submitted reply nor attended DAC meeting. DO Roads-III replied that reference quoted in Para related to Provincial Highway. The reply was not satisfactory because instructions of C&W department was applicable equally on provincial as well as district governments.

DAC in its meeting held on 04-11-2016, directed the department to seek clarification from the concerned department. No compliance was made till finalization of the report.

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

[PDP No. 28, 29]

1.2.3.40 Non-deduction of GST/PST – Rs 7.563 million

According to Government letter No. 103-D (vi) PD/2005/51 dated: 17-10-2006 public sector organizations are required to procure supplies only from registered firms however purchases could be made from un-registered firm under unavoidable circumstances with the deduction of sales tax at the permissible rates.

During scrutiny of record of following formations for the financial years 2014-15 and 2015-16, it was observed that DDOs incurred expenditure of Rs 44.027 million on purchases and hiring of transport from non-registered persons but GST/PST amounting to Rs 7.563 million was not deducted at source from the claim at the prescribed rates.

Sr. No.	Formation Name	Tax Type	Financial Year	PDP No.	Amount (Rs in million)	Description of payment	Rate %	Tax Amount (Rs in million)
1	DDO (MEE) Wahga Town	GST	2014-16	05	4.553	Purchases	17	0.809
2	DDO	GST	2014-16	07	7.918	Purchases	17	1.418

	(MEE) Nishtar Town							
3	DDO (WEE) Raiwind	GST	2014-16	01	8.690	Purchases	17	1.477
4	DDO (WEE) City	GST	2014-16	04	20.887	Purchases	17	3.547
5	Secretary Regional Transport Authority	PST	2015-16	01	0.618	Hiring of vehicles	16	0.099
6	DO Buildings-I	GST	2015-16	03	1.361	Imporient Chemical	17	0.213
	Total				44.027			7.563

Week supervisory and financial controls resulted in non deduction of GST/PST worth Rs 7.563 million.

The matter was reported to the DCO / PAO in September, 2016. Dy. DOs (MEE) Wahga and Nishtar Town and Dy. DO (WEE) Raiwind neither submitted working papers nor attended the DAC meeting held on 04-11-2016. Dy. DO (WEE) City and DO Buildings-I admitted the recovery.

DAC in its meeting held on 04-11-2016 directed the departments for recovery expeditiously. No progress was intimated till the finalization of this report.

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

1.2.3.41 Loss due to Non-recovery of Pay & Allowances of Employees from the Contractors –Rs 6.900 million

According to Rule 18 (2) of PLG (Auctioning of Collection Rights) Rules 2003 the contractor shall be responsible for deposit of salaries, pension contribution, premium of group insurance, leave salary, all allowances and other fringe benefit permissible to the employees of local government.

During scrutiny of the accounts record of office of the DO (Public Facility) Lahore for the Financial Year 2015-16, it was observed that pay and allowances of the employees were not recovered from the contractors in violation of rules ibid.

Audit is of the view that recovery of pay and allowances of employees was not made due to poor contract management. This resulted

in loss of Rs 6.900 million (23 person x Rs 25000 per month x12 month) to the public exchequer.

The matter was reported to the DCO / PAO in September, 2016. Department neither furnished any response nor attended DAC meeting held on 04-11-2016. No progress was intimated till the finalization of this report.

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

[PDP No. 14]

1.2.3.42 Unjustified Payment of Consultancy Charges – Rs 6.576 million

As per Rule 2.11 of B& R Codes, the preparation of designs for buildings should be left to the officers of the buildings and Roads Department who in special cases may obtain the services and advice of the Consulting Architect. According to Rule 2(m) of PPRA Rules 2014, consultancy services means services requiring adequate technical expertise and financial capability in undertaking specific assignment or project and may be of an intellectual nature and differ from the other types of services directly connected with the procurement of goods and works in which the physical component of the activity is the main function and often involves equipment intensive assignments.

During scrutiny of record of following formations, it was observed that payment of Rs 6.576 million was made to National Engineering Services Pakistan (Pvt.) Ltd. (NESPAK) and M/s Techno Legal Consultant (Pvt) Ltd. on account of salary and transportation charges as consultancy fee for different development schemes during the Financial Year 2015-16. The payment was held unjustified as the consultancy is required in mega projects where complex and diversified nature of work is involved whereas the charges were paid for execution of works such as PCC of streets. As such deployment of SDO, XEN and SE was rendered redundant as consultants were engaged for the same supervision. Moreover, hiring of consultants was also in breach of PPRA provisions, meriting condonation of these contraventions.

Sr. No.	Formation Name	PDP No.	Amount (Rs in million)
1	DO Roads-II	11	3.163
2	DO Roads-III	23	0.925
3	DO Buildings-I	17	1.335

4	DO Buildings-II	13	1.153
	Total		6.576

Defective planning of management resulted in unjustified payment to the consultants worth Rs 6.576 million (**Annex-Y**).

The matter was reported to the DCO / PAO in September, 2016. DO Roads-II neither submitted reply nor attended DAC meeting. Other department replied that payment of consultancy was made as per approved policy. The reply was not satisfactory because consultancy was required in mega projects where complex and diversified nature of work were involved.

DAC in its meeting held on 04-11-2016 directed the department for recovery. No compliance was shown till finalization of this report.

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

1.2.3.43 Unauthorized Release of Securities – Rs 6.177 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 for work done. A committee should be constituted comprising SE, XEN and two SDO of both division Highways and Buildings. The committee will visit the site & examine the work and report/recommend for releasing the security. No security would be released without prior approval of security release committee. As per Clause 50 of Contract Agreement, Security Deposit shall not be released to the contractors before expiry of twelve (12) months from the issuance of Completion Certificate, in case of original works exceeding Rs 5.000 million.

- A.** During scrutiny of record of DO Roads-II Lahore for the Financial Year 2015-16, it was observed that securities amounting to Rs 5.290 million were released to different contractors during the Financial Year 2015-16. The release of securities was held unauthorized because the same were released without approval of security release committee. The detail is given as under:

Vr. No. & Date	Name of Scheme	Security amount (Rs in million)
41/22-3-16	Construction of PCC Hajveri Town Canal Bank	1.015
42/22-03-16	Improvement of Sultan Mehmood Road	1.225
43/22-03-16	Special Repair of Army Check post to Terra	0.409

55/30-3-16	Const. of Ahmad Town main road Lahore	1.711
56/30-03-16	Rehabilitation of Star Road, Pakistan Mint Lahore	0.930
	Total	5.290

B. During audit of DO Roads-III, scrutiny of the below mentioned scheme revealed that the department released the security deposit of Rs 0.887 million before time.

(Rs in million)

Name of Scheme	Contractor Name	V. No.	Paid Cost of the Scheme	Date of completion	Security Release date	Security amount
Construction of PCC HabibUllah Street UC-86, Masjid Street Zaman Park	Modern Construction	194	12.745	15-09-15	27-06-16	0.887

Audit is of the view that due to poor financial controls, securities were released either without approval of the committee or before time. This resulted in unauthorized and premature release of securities worth Rs 6.177 million.

The matter was reported to the DCO / PAO in September, 2016. DO Roads-II neither submitted reply for verification of Audit nor attended DAC meeting. DO Roads-III replied that security could be released after nine months. Reply was not satisfactory because as per clause 50 of Contract Agreement Security deposit could only be released after one year from the issuance of completion certificate.

DAC in its meeting held on 04-11-2016 directed the department to get the matter regularized from competent authority but no progress was intimated till the finalization of this report.

Audit recommends fixing responsibility for irregular release of securities against the officers / officials at fault under intimation to Audit.

[PDP No. 10, 16]

1.2.3.44 Non-recovery of Salary paid even after Termination of Service - Rs 6.027 million

According to 6.2(I) Treasury Rules, a government servant supplied with funds for expenditure is responsible for their proper disposal and payment to entitled person etc. As per Rule 2.33 of PFR Vol-I, every

Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

During audit of Dy. District Education Officer (WEE) Tehsil City, Lahore for the period of 2014-16, it was observed that an amount of Rs 6.027 million (detailed below) was paid to employees for the period after termination but the amount was not recovered from the employees terminated from service. The matter of recovery was pointed out by the management vide office memo No. 894/B-I, dated 21/5/2016.

Name of SST (Mst)	Name of school	Personal Number	Amount of Recovery (Rs)
Mst. Kausar Shahnaz	CDG Junior Model GMS Begumkot Shahdra, Lahore	3021389	2,208,624
Most. Rabia Siddique	CDG Junior Model GM/S Bhaati Gate Lahore	31297504	2,335,260
Mst. Mumtaz Bano	CDG GMS Waving Factory Lahore	30876822	1483,380
TOTAL			6,027,264

Audit is of the view that due to negligence of the management payment of pay and allowances was made to the terminated employees after termination from service.

The matter was reported to the DCO / PAO in September, 2016. Department replied that the case was under anti-corruption cell. The decision was still awaited.

DAC in its meeting held on 04-11-2016 directed the DEO (WEE) Lahore City for perusing the case vigorously under intimation to audit.

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

[PDP No. 28]

1.2.3.45 Irregular Payments made in Cash- Rs 5.871 million

As per Rule 4.49 of Sub Treasury Rules read with No. FD (FR) V-6/75 (P) 17th September 2008, payments of Rs 100,000 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers.

Management of following formations made payment of Rs 5.871 million to the vendors in cash instead of crossed cheques.

Sr. No.	Formation Name	PDP No.	Amount (Rs in million)
1	DDO (H) Shalimar	18	3.018
2	DO Livestock	09	1.970
3	DDO (WEE) Raiwind	09	0.763
4	DDO (WEE) City	15	0.120
	Total		5.871

Defective financial discipline resulted in irregular payment worth Rs 5.871 million.

The matter was reported to the PAO/ DCO in September 2016. Dy. DO(H) Shalimar, DO Livestock and Dy. DO (WEE) Raiwind neither furnished reply nor attended DAC meeting. Dy. DO (WEE) City admitted the lapse.

DAC in its meeting held on 04-11-2016 directed the department to provide acknowledgement of Payee in the form of acknowledgement against receipts to audit. No compliance was shown till finalization of the report.

Audit recommends seeking regularization besides fixing responsibility against the person(s) at fault.

1.2.3.46 Non-deduction of RCC Rate due to usage of Chenab/Local Sand – Rs 5.682 million

According to MRS (Market Rate System) for District Lahore, Chapter 06 (Concrete) sub head 6 and Detailed Remarks (4), composite rate of reinforced cement concrete (RCC) shall be reduced by Rs 5.50 and Rs 12 per cft if Chenab sand and local sand respectively is used.

During audit of five formations, it was observed that estimate and execution of works included items of “P/L reinforced cement concrete (ratio 1:2:4) in roof slab, lintels, girders”. Contrary to above, deduction from the rate of RCC on account of usage of local sand @ Rs 12 (per cft) was not made. Resultantly, overpayment was made to contractor amounting to Rs 5.682 million for a quantity of 473,565 Cft.

Weak supervisory control resulted in overpayment of Rs 5.682 million as detailed below:

Sr. No.	Formation Name	PDP No.	Qty (Cft)	Amount (Rs in million)
1	DO Roads-I	15	181,273	2.175
2	DO Roads-II	19	23,737	0.285
3	DO Roads-III	21	64,124	0.769

4	DO Buildings-I	10	45,671	0.548
5	DO Buildings-II	03	158,760	1.905
	Total		473,565	5.682

The matter was reported to the DCO / PAO in September, 2016. DO Roads-II neither submitted reply nor attended DAC meeting. DO Roads-III replied that local sand was used. Other offices replied that MB showed that coarse sand was used. The reply was not satisfactory because relevant MB and voucher relating to acquisition of sand from relevant quarry had to correspond with each other which did not accompany disbursement voucher. Audit required bill of the contractor to purchase coarse sand otherwise certified MB was needed by the CE as per C& W department Government of Punjab No. SOH-II(C&W)/2-15/2007 dated 26-03-2007. DAC in its meeting held on 04-11-2016 deferred the para for want of verification till 08-11-2016 otherwise recovery of overpayment be made. No compliance was shown till finalization of the report.

Audit recommends fixing responsibility against the person(s) at fault besides recovery of inadmissible payment.

1.2.3.47 Non-collection / Non-deposit of Advance Tax – Rs 4.819 million

According to Section 236(A) of Income Tax Ordinance 2001, any person making sale by public auction or auction by a tender, of any property or goods (including property or goods confiscated or attached) either belonging to or not belonging to the Government, local Government, any authority, a company, shall collect advance tax @ 10% of such amount. Moreover, according to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part.

Scrutiny of receipts record of DO (Public Facility) revealed that CDGL received Rs 48.222 million on account of auction of collection rights of latrines & wagon routes and outsourcing of collection rights of parking to Lahore Parking Company. Income Tax @ 10% was not collected from the contractors and Lahore Parking Company. This resulted in non-collection of income tax worth Rs 4.819 million as detailed below:

Sr. No.	Name of contract	Name of contractor	Amount (Rs)	Income Tax (Rs)
1	Public Toilet fruit Mandi	Sh. Manzoor Ahmed	1,426,000	142,600

2	Liberty Market	Mukhtar Ahmad	320,000	32,000
3	Service Hospital Jail Road Lahore	-do-	300,000	30,000
4	Moon Market Iqbal Town	-do-	660,000	66,000
5	Regal Chowk Mall	Sharif Masih	480,000	48,000
6	PATTAN Rajghat	Mohsan Iqbal	295,000	29,500
7	Karim Blok Market Iqbal Town	Ali Sultan	61,000	2,420
8	Lahore Parking Co.	Lahore Parking Co.	44,686,000	4,468,600
		Total	48,228,000	4,819,120

Audit is of the view that Income Tax was not collected/ deposited due to weak supervision and defective financial discipline.

The matter was reported to the DCO / PAO in October, 2016. DO (Public Facility) neither furnished reply nor attended DAC meeting held on 04-11-2016. No compliance was made till finalization of the report.

Audit recommends affecting of recovery and deposit the same in income tax treasury besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 01]

1.2.3.48 Irregular Payment of Advertisement Charges - Rs 4.751 million

According to CBR letter No.4(47) STB/98 (Vol-I) dated 04-08-2001 and Section 31(5) of Punjab Sales Tax Act 2012, all Government Departments and organizations are required to purchase taxable goods only from registered persons against prescribed sales tax invoices and forward an intimation to the concerned Sales Tax Collectorate for the purpose of Audit / verification of deposit of tax. According to Rules 2.10(a) (1) of PFR VOL-1, same vigilance shall be made in respect of expenditure incurred from government revenue as a person of ordinary prudence would exercise in respect of expenditure from his own pocket.

During scrutiny of record of DO (E&M), Lahore for the Financial Year 2015-16, it was observed that payment of Rs 4.751million was made under the Head Advertisement-A03907. The payment was held irregular due to the following reasons:

- i. The DCO approved the advertisement of various campaigns in 46 newspapers but payment was made to 78 newspapers, resulting in excess payment of 32 newspapers than approved.
- ii. Advertisement was given for various campaigns like Crack Down against illegal slaughtering in Lahore, traffic rout plan for Chehlam

Hazrat Imam Hussain (R.A) & Uras Hazrat Data Ganj Bakhsh (R.A), sale point of sacrificial animals Eid-ul-Azha, establishment of complaint centers at various TMAs like Samanabad Town, Iqbal Town etc. and ban on one wheeling of Motorcycle. These works relates to Traffic Police Department, Provincial Departments Punjab, Health Department and TMAs of Lahore.

- iii. GST was paid to DGPR but no evidence was produced to audit for deposit of amount with the Sales Tax Department.

Bill No./ Date	Brief Description	No. of Newspaper Approved by DCO	Publish in No. of Newspapers	Publish in Excess Newspapers	Total Amount (Rs)
250016397/ 10.2.16	Polio Campaign	6	13	7	688,105
178015397/ 22.10.15	Crack Down against illegal Slaughtering	6	8	2	475,439
236416397 /21.01.16	Rout traffic plan on Chehlam Hazrat Imam Hussain (A.S) & Uras Hazrat Data Sahib	6	15	9	616,253
189115397 / 29.10.15	Sale point for Sacrificial Animals Eid ul Azha	6	8	2	764,854
190015397/ 30.11.15	Sale point for Sacrificial Animals Eid ul Azha	6	10	4	692,423
124015397	Establishment of Complaint Centers	6	10	4	726,211
1155/21.10.15	Crack Down against illegal Slaughtering	6	8	2	475,439
202515397/ 19.11.15	Polo Campaign	4	6	2	312,317
	Total	46	78	32	4,751,041

Weak supervision and defective financial discipline resulted in irregular payment due to launching campaign in excess number of newspapers in comparison with approved number of newspapers worth Rs 4.751 million.

The matter was reported to the DCO / PAO in September, 2016. Department contended that it was the purview of DGPR regarding number of newspapers and types of advertisement. The reply was not satisfactory because advertisement was published with disproportionate increased quantity.

DAC in its meeting held on 04-11-2016 directed the department to get clarification from the DGPR regarding the policy of changing the

number of newspapers and types of advertisement. No progress was intimated till the finalization of this report.

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

[PDP No. 14]

1.2.3.49 Unauthorized payment of Raft / Strip in Foundation – Rs 4.199 million

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

Scrutiny of different schemes revealed that following formations paid an amount of Rs 4.199 million for the item RCC Raft / Strip in foundation. The expenditure was held unauthorized because payment was made without soil testing report and approval/ permission of Chief Engineer (North) in violation of above instructions.

Sr. No.	Formation Name	Amount (Rs in million)
1	DO Buildings-I	1.992
2	DO Buildings -II	2.207
	Total	4.199

Audit is of the view that payment of Raft/ Strip in Foundation was made due to defective financial discipline. This resulted in unauthorized expenditure of Rs 4.199 million.

The matter was reported to the DCO / PAO in September, 2016. Department replied that schemes were administratively and technically sanctioned by the competent authority which contains raft /strips foundation. The reply was not acceptable as providing and laying RCC in raft/strip foundation was not allowed in Lahore Division unless permission of the Chief Engineer (North) was not obtained.

DAC in its meeting held on 04-11-2016 directed the departments to get the expenditure regularized from competent authority. No compliance was shown till finalization of this report.

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

[PDP No. 15, 7]

1.2.3.50 Payment without Contract Finalization lacking approval of the Administrator-Rs 3.918 million

According to Section 191 of PLGO read with Rue 4 of Punjab Local Government (Contracts) Rules 2003, all contracts on behalf of a local government shall be made by the Nazim/ Administrator concerned or any other officer authorized by him in this behalf.

During audit of (Excise & Taxation Office), it was noticed that a sum of Rs 3.918 million was drawn on account of other services rendered but contract was not formulized between the parties with the approval of the Administrator / Nazim on behalf of CDGL in violation of rule ibid.

Defective financial discipline resulted in irregular payment of Rs 3.918 million.

The matter was reported to the DCO / PAO in September, 2016. Department replied that payment was made as per rules and according to the agreement. Reply was not satisfactory because contract was awarded without getting approval of Administrator of CDGL.

DAC in its meeting held on 04-11-2016 directed the department for regularization. No compliance was made till finalization of the report.

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

[PDP No. 12]

1.2.3.51 Irregular Removal and Shifting of Street Poles and Hiring of Cameras-Rs 3.663 million

According to Section 109(3) of PLG Ordinance 2001, no local government shall transfer monies to higher level of government except by way of re-payment of debts contracted before coming into force of this Ordinance or for carrying out deposit work.

During audit of following formations, it was observed that:

- A. DO (E&M) made payment of Rs 1.323 million for removal and shifting of poles. The poles were shifted for purpose of orange train project which was a provincial project. The project did not

fall under the purview of the District Government and was also not advertised on PPRA website. Moreover, the invoices found in record were without number and date that creates doubts about genuineness of bill.

- B.** DCO made payment of Rs 2.340 million for hiring of CCTV Cameras for Orange Train Land Acquisition Payment Centers and Orange Line Window Camps. The project did not fall under the purview of the District Government.

Audit is of the view that due to poor financial discipline, unauthorized payment was made to the tune of Rs 3.663 million (**Annex-Z**) besides causing extra burden on the CDGL funds.

The matter was reported to the DCO / PAO in September, 2016. Departments replied that the Director General LDA had been requested for re-imbursement.

DAC in its meeting held on 04-11-2016 directed the department to recover expended amount from LDA as the work done was not within purview of District Government. No progress was intimated till the finalization of this report.

Audit recommends that efforts be expedited to recover the amount from the quarter concerned under intimation to Audit.

[PDP No. 08, 11, 09]

1.2.3.52 Overpayment due to Payment of the amount of Income Tax in the Bills instead of Deduction-Rs 3.496 million

Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 6.5% and 10% respectively on account of supplies and services rendered for non-filer as per Section 153 of Income Tax Ordinance, 2001 amended. 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.

Following DDOs disbursed Rs 38.754 million on account of purchase of different items during the financial period 2014-16 and out of the same amount DDOs paid Rs 3.496 million on account of Income Tax to the supplier in addition to the cost of purchases instead of deduction of Income Tax @ 4.5% from the claim. This resulted in overpayment of Rs

3.496 million due to adding the amount of Income Tax as Indirect Tax while either quoting the rate or preparing the bills.

Sr. No.	Formation Name	Financial Year	AIR Para No.	Amount of Purchases (Rs in million)	Description of payment	Rate %	Amount (Rs in million)
1	DDO (WEE) Raiwind	2014-16	11	8.690	Purchases	4.5	0.782
2	DDO (WEE) City	2014-16	08	30.064	Purchases	4.5	2.714
	Total			38.754			3.496

Audit holds that due to weak financial controls Income Tax was paid to the supplier instead of deduction from the claim of supplier. This resulted in overpayment of Rs 3.496 million from the public exchequer.

The matter was reported to the DCO / PAO in September, 2016. Dy. DO (WEE) Raiwind neither submitted any reply nor attended DAC meeting held on 04-11-2016. Dy. DO (WEE) City admitted the recovery.

DAC in its meeting held on 04-11-2016 directed the department for recovery expeditiously. No progress was intimated till the finalization of this report.

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

[PDP No. 11,08]

1.2.3.53 Overpayment of Carriage on account of Carpeting – Rs 3.225 million

As per Sr. No. 10(b) of Chapter 18 of Market Rate System 2nd bi-annual period of 2005 and afterward, Carriage will be paid on account of bajri only while calculating the rate of providing and laying plant pre-mixed bituminous carpet, including compaction and finishing to required camber, grade and density. Moreover, as per mixed design of standardized analysis of rate of the item carpeting, ingredient of the Bajri will be 54%.

During audit of DO Roads-III, it was noticed that management paid carriage on account of carpeting (comprising bajri, sand, filler and bitumen) instead of only bajri ingredient of the item.

Defective financial discipline resulted in overpayment on account of carriage on carpeting to the contractors worth Rs 3.225 million (**Annex-AA**).

The matter was reported to the DCO / PAO in September, 2016. Department replied that 2” thick bitumen carpeting bajri required 16.45 Cft for % Sft in carpeting and 180 km Lead has been calculated and paid. Department view was not acceptable as lead was required to be paid on bajri only.

DAC directed the department to recover the extra carriage paid on account of sand, filler and bitumen included in the item of carpeting. No progress was intimated till the finalization of this report.

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

[PDP No. 07]

1.2.3.54 Unauthorized Expenditure for Polio–Rs 2.973 million

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

DO (E&M) Lahore paid Rs 2.973 million during the financial year 2015-16 on account of Polio campaign. The payments were held unauthorized because the function falls within the jurisdiction of District Government Health Department.

Audit is of the view that unauthorized expenditure was incurred due to defective financial discipline. This resulted in unauthorized expenditure amounting to Rs 2.973 million (**Annex-AB**).

The matter was reported to the DCO / PAO in September, 2016. Department replied that administrator assigned the duty of arranging vehicles for Polio and Dengue. The reply was not satisfactory because Administrator had no authority to amend the Rules of Business of District Governments duly approved by the Governor.

DAC directed the department for regularization. No compliance was shown till finalization of this report.

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

[PDP No. 13]

1.2.3.55 Loss due to Non-recovery of Fine- Rs 2.915 million

According Clause -4 of lease agreement, contractors will be bound to deposit the first installment before 01-07-15 and remaining installments up to 5th of the every month and the last installment on 05-05-2015 otherwise he will be bound to pay Rs 10,000 or Rs 5,000 fine to government treasury.

Scrutiny of accounts record of District Officer (P&FTT), Lahore, for the Financial Year 2015-16 revealed that different contractors did not deposit their installments in time but the fine to be levied thereon amounting to Rs 2.915 million was not collected from the contractors concerned.

Audit is of the view that due to favoritism and poor financial controls, fines were not collected. This resulted in loss of Rs 2.915 million to the public exchequer.

The matter was reported to the DCO / PAO in September, 2016. Department replied that notices had been issued to the concerned. The recovery was admitted by the department.

DAC directed to expedite the recovery. No progress was intimated till the finalization of this report.

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

[PDP No. 02]

1.2.3.56 Overpayment on account of PCC –Rs 2.762 million

According to Chapter 24-Flooring (Page -415) Book of Specification, when the thickness is 1.5 inches or more, it can be laid either in single or double layers. In later case, half an inch thick wearing surface composed of 1 part of cement and 2 parts of very fine aggregate is laid immediately on the lower layer of cement concrete, is in the ratio of 1:3:6 by volume. As per Section 511-4(a)(b)(c) of Book of Specification, prior to start of works, contractor will carry out test of soils to be used to determine the exact percentage of cement to be used in consultation with engineer. According to Rule (64) (iv) of PDG & TMA Budget Rules 2003, District Government should utilize its resources effectively and efficiently.

Management of DO Roads-III did not follow the book of specification and paid PCC with the specification of 1:2:4 instead of dividing into layers of 1:3:6 and 1:2:4.

Defective financial discipline resulted in overpayment on account of PCC worth Rs 2.762 million **Annex-AC**.

The matter was reported to the DCO / PAO in September, 2016. Department replied that PCC in streets have been paid 1:2:4 as per its provision in TS estimate and according to site requirements. The reply was not satisfactory because according to book of specification PCC was required to be laid in two layers i.e 1:3:6 & 1:2:4 keeping in view the effective and efficient utilization of resources.

DAC directed the department to provide the Load Test Report, Cylindrical pieces tests and lab soil report for vindication of laying the rich specification. No progress was intimated till the finalization of this report.

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

[PDP No. 09]

1.2.3.57 Loss of Government Revenue due to Non-auction Leases – Rs 2.503 million

Rule 3 of PLG (Auctioning of Collection Rights) 2003 sets forth that a local government may prefer to collect any of its income as specified in the Second Schedule of the Ordinance and duly approved and notified in the official Gazette, through contractor by awarding collection rights to him for a period not exceeding one financial year. Rule 10 of PLG (Auctioning of Collection Rights) 2003, states that at least three attempts shall be made to award the contract of collection rights of an income through open bid by the administration of local government concerned before the commencement of Financial Year, if the first and second attempts of auction have failed to fetch bid equal to the reserve price or more.

Scrutiny of record of the District Officer (Public Facility) Lahore for the Financial Year 2015-16 revealed that eighteen public toilets were not auctioned. Moreover, the government revenue collected through self collection was also not deposited into government treasury.

Defective financial controls resulted in loss of government revenue to the tune of Rs 2.503 million (**Annex-AD**).

The matter was reported to the DCO / PAO in September, 2016. DO (Public Facility) neither furnished any reply nor attended DAC meeting held on 04-11-2016.

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

[PDP No. 13]

1.2.3.58 Overpayment due to Higher Rates-Rs 2.497 million

As per Sr. No. 28 of General Directions for tender, the unit rates and prices entered in the bid schedule will be the rates at which the contractor will be paid. As per para 127 (6) and 129 (i) of PWD Code, payment for all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for general correctness of the bill as a whole.

During audit of DO Roads-III, it was noticed that management shown paid excess rate than admissible on account of the items of various schemes.

Audit is of the view that rate over and above admissible was paid due to weak administrative and financial discipline. This resulted in overpayment of Rs 2.497 million (**Annex-AE**).

The matter was reported to the DCO / PAO in September, 2016. Department replied that relevant MRS Rates had been provided to the concerned quarter. The reply was not satisfactory because payment was not made as per relevant MRS Rates and no documentary evidence was provided in support of reply by the Department.

DAC in its meeting held on 04-11-2016 directed the Department for recovery. No compliance was made till finalization of the report.

Audit recommends seeking regularization of the matter in the prescribed manner besides fixing of responsibility against the officers / officials for unauthorized expenditure under intimation to Audit.

[PDP No. 14]

1.2.3.59 Irregular Purchase of Machinery and Equipment – Rs 2.363 million

As per Approved Technical specification Sr. No. 01 Column 5 “Country of Manufacturer, Equipment should be from Japan, USA and Europe.

- i. The Executive District Officer (Health) Lahore spent Rs 1.655 million on account of purchase of Generator. Generator was purchased from Millat Tractor Limited Sheikhpura Lahore instead of Manufacturer of USA, Europe & Japan in violation of approved technical specification as detailed below:

Name of Item	Invoice #	Name of Scheme	Amount (Rs)
Generator With accessories	2000805330 dated 15-06-16	Sodiwal Hosp	1,654,796

- ii. The Executive District Officer (Health) Lahore drew and paid Rs 708,500 for purchase of Air conditioner and UPS during the Financial Year 2015-16. The purchase was made from Ascent Industries (Pvt) Ltd. who supplied china assembled Air conditioners and equipment in violation of above condition as detailed below:

Sr. No	Name of Item	Supplier Name	Name of Scheme	Qty	Rate (Rs)	Amount (Rs)
1	Air Conditioner 1.5 ton	ASCENT Industries PVT Ltd	Sodiwal Hospital Scheme	15	45,900	688,500
2	Ups	-do-	-do-	1	20,000	20,000
		Total				708,500

Audit holds that due to defective financial discipline expenditure was incurred in violation of rules/ instructions. This resulted in uneconomical and irregular expenditure of Rs 2.363 million

The matter was reported to the DCO / PAO in September, 2016. Department replied that Generator was UK made which falls under European origin but the same is supplied and installed by M/s Millat Tractors. In the case of AC and UPS, department replied that origin of Orient brand is Japan but manufactured in Pakistan as per representation of the supplier and clarification of the Biomedical Engineer. The replies were not satisfactory as the approved specifications and OEM Specifications of eligible suppliers and authorized dealership or proforma invoice as well as, distributor certificate, invoices, quotations, import

documents were not provided to authenticate the purchase in line with bidding documents.

DAC directed that advice of PPRA be solicited as prospective bidders were warded off by seeking quotations by country of origin of Japan whereas afterwards the condition was compromised while favoring the contractor in whose case the condition of advertised country of origin stood circumvented. No progress was intimated till the finalization of this report.

Audit recommends seeking regularization of the matter in the prescribed manner besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No 8,7]

1.2.3.60 Undue Payment to Contractor due to allowing Higher Rates instead of Quoted Rates- Rs 2.205 million

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

DO (Roads-I) made payment on account of road items to the contractor, allowing higher rates than TS rates. This resulted in overpayment of Rs 2.205 million.

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

The matter was reported to the DCO / PAO in September, 2016. In DAC meeting held on 04.11.2016, department replied that 16% premium on MRS rates had been approved by the Chief Minister. The reply was not satisfactory because payment was made in violation of Clause 47-A of the Contract Agreement.

DAC in its meeting held on 04-11-2016 directed the department to provide the approval of Finance Department besides fixing responsibility for making the payment for 16% premium before the final bill. No compliance was made till finalization of the report.

Audit recommends that responsibility for making payment on higher rates than TS rates be fixed besides seeking regularization of the matter in the prescribed manner under intimation to Audit.

[PDP No 12]

1.2.3.61 Uneconomical Expenditure on account of laying Sub Base Stone instead of using Brick Blast – Rs 3.599 million

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

During scrutiny of record of DO (Roads-I) Lahore for the Financial Year 2015-16, an expensive item sub-base was shown laid for Rs 3.599 million under the PCC instead of admissible item Brick Ballast without recording axle load of the road. In the absence of vindicated axle load of the road and compaction test report of the schemes, laying, compacting and payment of sub-base course stood rendered extravagant and redundant.

Defective financial controls resulted in uneconomical expenditure on account of sub-base worth Rs 3.599 million.

Scheme	Description	Qty	Rate (Rs)	Amount (Rs)
Const of PCC and Sewerage in Ladeke Nevian Village	Breakage Charges of dismantled bricks	2460	1737.1	42,733
	Cost of brick ballast instead of laying stone as sub base	16558	4040.95	669,101
	Total Cost to be incurred	19018	-	711,833
	Actual cost of Stone used instead of brick ballast	19018	8948.88	1,701,898
	Loss to government			990,065
Const of PCC Streets in Warraich Village Lhr	Breakage Charges of dismantled bricks	3178	1737.1	55,205.04
	Cost of brick ballast instead of laying stone as sub base	21364	4040.95	863,308.6
	Total Cost to be incurred	24542		918,513.6
	Actual cost of Stone used instead of brick ballast	21364	8880.91	1,897,318
	Loss to government			978,804
Total cost incurred on account of Sub-base stone				3,599,216

The matter was reported to the DCO / PAO in September, 2016. Department replied that the payment of sub base of stone (instead of brick

ballast) was made according to the site requirement under supervision of NESPAK consultant. The reply was not satisfactory because department failed to produce consultants reports regarding axle load.

DAC directed the department to produce the consultants reports regarding excel load. No progress was intimated till the finalization of this report.

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

[PDP No 7]

1.2.3.62 Loss due to Less Recovery of Gas Charges from Employees Residing in Hospital Quarters–Rs 1.954 million

According to Government of the Punjab, Finance Department letter No. FD.SO (Goods)44-4/2011(A) dated 28th August 2015, all departments shall prepare special plan to save un-necessary expenditure on account of utilities and POL charges in view of existing energy crisis. According to the Rules 2.10 (a) (1) of PFR VOL-1 same vigilance should be made in respect of expenditure incurred from government revenue as a person of ordinary prudence would exercise in respect of expenditure from his own pocket.

During the audit of Medical Superintendent Infectious Disease Hospital Bilal Gunj for the Financial Year 2015-16, it was observed that 21 staff members were provided residence in the hospital premises. Separate meters for sui gas were not installed at the residence but only Rs 150 per month was recovered from the employees from their monthly pay on account of Gas Charges and total recovered amount was Rs 37,800 (21 Quarters x Rs 150 x 12 months) during the Financial Year 2015-16.

Date of Drawl	Description	Amount (Rs)
19.08.2015	Gas Charges	220,370
15.10.2015	Gas Charges	160,355
20.11.2015	Gas Charges	130,363
14.12.2015	Gas Charges	126,000
08.01.2016	Gas Charges	151,032
28.01.2016	Gas Charges	235,048
23.02.2016	Gas Charges	285,361

20.04.2016	Gas Charges	179,437
20.04.2016	Gas Charges	224,300
06.06.2016	Gas Charges	143,614
21.06.2016	Gas Charges	135,900
Total Expenditure		1,991,780
Recovery from Staff		37,800
Payment made by the Hospital		1,953,980

Audit is of the view that due to poor financial discipline, negligence of the management and weak administrative controls unjustified payment for gas charges were paid. This resulted in loss of Rs 1.954 million to the Government.

The matter was reported to the DCO / PAO in September, 2016. Department replied that Rs 150 was recovered from each quarter. Now separate meters had been installed. The reply was not satisfactory because due to negligence on the part of management, government sustained a loss of Rs 1.943 million.

DAC recommended that a committee shall be constituted to probe the matter and recovery had to be justified against individual beneficiaries for each month's billing to be ascertained and recovered in precise terms. No progress was intimated till the finalization of this report.

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

[PDP No 11]

1.2.3.63 Splitting of Expenditure beyond Delegated Financial Powers – Rs 1.616 million

According to the Punjab Delegation of Financial Powers Rules 2006, different categories of officers have different sanctioning powers. As per 15.2(b) (iii) of PFR-Vol-I, purchase order should not be split up so and avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Management of the following formations sanctioned certain expenditure amounting to Rs 1.616 million under different heads of accounts during the Financial Year 2015-16. Transactions were split in order to avoid sanction of the higher authority as was evident from

invoices dates. This resulted in expenditure having been incurred beyond their delegated financial powers worth Rs 1.616 million.

Sr. No.	Formation Name and Sanction accorded by	Description of Purchase	Sr. No. of PDFPR 2006	Delegated Financial Power (Rs)	Amount of Sanction (Rs in million)
1	DO (E&T)	Printing	2(b)(vii)	200,000	0.572
2	DDO(H) Shalimar	LP medicines	2(v) of Special Powers of Health	50,000	0.501
3	Mian Meer Hospital	LP Medicines	2(iv) of Special Powers of Health	100,000	0.543
		Total			1.616

Audit holds that expenditure was incurred beyond delegated financial powers due to defective financial discipline. This resulted in unauthorized expenditure of Rs 1.616 million.

The matter was reported to the DCO / PAO in September, 2016. DDO(H) Shalimar neither furnished reply nor attended DAC meeting. Other departments replied that payments were made after fulfilling all codal formalities. The reply was not satisfactory because sanctions were split in order to avoid sanction of higher authority as is evident from the record that similar types of items were procured in close proximity of each case of procurement. DAC directed the departments for regularization. No compliance was made till finalization of the report.

Audit recommends seeking regularization of the matter in the prescribed manner besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No.4, 13, 6]

1.2.3.64 Illegal Restoration of Services of Driver after Retirement-Rs 1.478 million

According to Govt. of the Punjab, Finance Department letter No. FD SR IV-8-1/76 (Prov) dated 16.03.1988, shifting of Headquarter of a government servant for the period exceeding 3 months without approval of the Government is a financial irregularity. Rule 2.33 of PFR Vol-I states that every government servant will be held personally responsible for any loss sustained by the government though fraud or negligence on his part.

During scrutiny of service books records of the office of Dy. DEO (WEE) City, it was noticed that a driver-Mr. Muhammad Sarwar in this office got retirement from services on his own request on medical grounds on 21.11.2002 and received all pension benefits but his services were

restored by the EDO (Education) Lahore on 07.1.2008. Subsequently, he joined his duties in Dy. DEO Office Nishtar Town upon his request that he was now fit for service after a long period of 6 years. All of his pension benefits were got readjusted in the pay and allowances and his intervening period was decided as LHP, leave kind due and EOL.

During the Financial Year 2015-16, he was drawing pay and allowances from the office of Dy. DEO(WEE) City but performing his duties in the office of Minister of Education, Government of the Punjab Lahore on order of Private Secretary to Minister for school education Punjab.

Audit is of the view that act of restoration allowing benefit of leave for post retirement spell of 6 years could not be deemed legal. Moreover, the official was performing his duties with Minister of Education. This resulted in unjustified drawl of pay and allowances worth Rs 1.478 million (Average monthly Pay 12850 x 115 months from the date of restoration= 1,477,750).

The matter was reported to the DCO / PAO in September, 2016. Department replied that matter pertained to the apex office.

DAC observed that the case originally pertained to EDO (Education) and directed the Department that an independent inquiry officer be deputed to examine the case afresh and submit the report to the PAO regarding the alleged illegalities in restoration of the retired driver under intimation to audit. No compliance was made till finalization of this report.

Audit recommends prompt compliance to DAC directives for remedial action besides fixing responsibility against the person(s) at fault as well as making the loss good under intimation to Audit.

[PDP No 35]

1.2.3.65 Non-transparent Purchase of Printed Material due to Improper Invoking of Urgency Clause-Rs 1.386 million

According to Rule 12(1) & (2) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall

principally appear in at least two national dailies, one in English and the other in Urdu. Rule 59 (d) iii & iv of PPRA Rules 2014, for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency.

Excise and Taxation Officer (Region A, B & C) expended Rs 1.386 million on account of printing of File Covers, Liquor Permits and Printed Paper Reams without advertisement at PPRA website or in the newspapers. ETO purchased printed material from Intikhab-e-Jadeed Press and F.K. Enterprises on the basis of rate contract concluded by the Government Printing Press after invoking urgency clause of PPRA Rules without recording any circumstance of urgency. Moreover, supply was received in the department on average after 73 days of invoking urgency, also showing that the work was not of urgent nature. In three cases, purchases were made prior to the conclusion of rate contract. This resulted in non-transparent purchase of printing material worth Rs 1.386 million (**Annex-AF**).

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

The matter was reported to the DCO / PAO in September, 2016. Excise and Taxation Officer replied that printing of material was purchased as per PPRA Rules through different suppliers. Reply was not accepted because material was got printed by invoking urgency clause but supply was received on average after 73 days of invoking urgency.

DAC directed the department for regularization of the matter. No compliance was made till finalization of the report.

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

[PDP No 08]

1.2.3.66 Payment to DGPR at Higher Rates—Rs 1.378 million

According to Rule (64) (iv) of PDG & TMA Budget Rules 2003, District Government should utilize its resources effectively and efficiently. According to the Rules 2.10 (a) (1) of PFR VOL-1 same vigilance should be made in respect of expenditure incurred from government revenue as a

person of ordinary prudence would exercise in respect of expenditure from his own pocket.

During scrutiny of record of DO (E&M), Lahore for the financial year 2015-16, it was observed that DGPR claimed excess charges over and above the invoiced cost of Private TV Channels' advertisement to the tune of Rs 1.378 million as detailed below:

Bill No./ Date	Period	Product	Duration (second)	Amount charged by DGPR (Rs)	Amount charged TV (Rs)	Total Excess Amount (Rs)
550444/ 1.12.15	23 & 24.10.15	Diversion Plan	1,210	806,667	564,667	242,000
-do-	23.10.15	Diversion Plan	440	440,000	308,000	132,000
564461/ 21.4.16	16.11.15	Polio	1,540	1,540,000	1,078,000	462,000
564463/ 21.4.16	10.01.16	-do-	1,806	1,806,000	1,264,200	541,800
Total				4,592,667	3,214,867	1,377,800

Ineffective and inefficient utilization of resources resulted in overpayment of Rs 1.378 million.

The matter was reported to the DCO / PAO in September, 2016. The department contended that it was the policy of DGPR. This office made payment as per bill of the DGPR. The reply was not satisfactory because amount was paid over and above in comparison with demand of the TV channels.

DAC directed the department to get clarification from the DGPR regarding the policy of overcharging; entailing uncalled for transfer of the extraneous financial burden of taxation to the client department rather than media houses. No progress was intimated till the finalization of this report.

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

[PDP No 12]

1.2.3.67 Excess Payment of Daily Allowance-Rs 1.180 million

Sports Board Punjab, Lahore vide Notification No. 1/47-SBP(PYF)/2014 dated 30.11.2013 has approved the rates for daily allowance for the players as Rs 400 for Inter District level tournament.

Scrutiny of record of DO (Sports) revealed that payment on account of daily allowance were made @ Rs 700 to the players instead of admissible rate of Rs 400 per day during “Commissioner’s Cricket Cup Championship Series-2016”.

Defective financial discipline and weak supervision resulted in excess payment on account of daily allowance worth Rs 1.180 million (**Annex-AG**)

The matter was reported to the DCO / PAO in September, 2016. Department replied that refreshment was provided and daily allowance was paid to the players on the order of the Commissioner. The reply was not satisfactory because neither documentary evidence was provided in support of reply nor Commissioner was empowered to enhance rate of daily allowance.

DAC directed the department for affecting of recovery of excess payment of Daily Allowance. No progress was intimated till the finalization of this report.

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

1.2.3.68 Purchase of LP Medicines for OPD Patients- Rs 1.151 million

According to Government of the Punjab Finance Department letter FD-SR-111-4-108/2010 (B) dated 15-07-10, the practice of local purchase of medicines by hospitals at OPD was discontinued.

In violation of instructions, DDO (Health) Aziz Bhatti Town and Mian Meer Hospital, Lahore purchased LP medicines for Rs 1.151 million for the patients treated at OPD.

Non-compliance of rules and dereliction on the part of the management resulted in irregular purchase of medicines for OPD patients to the tune of Rs 1.151 million as detailed in **Annex-AH**

The matter was reported to the DCO / PAO in September, 2016. Dy. DO(H) Aziz Bhatti Town replied that medicines were purchased according to government policy. MS (Mian Meer Hospital) replied that to make the hospital functional, it was necessary to give the medicines to the patients for outdoor. The replies were not satisfactory because contrary to legally admissible dispensation. LP was not meant to be utilized in OPD w.e.f 15-07-2010.

DAC directed the department to get the expenditure regularized. No Progress was submitted till the finalization of this report.

Audit recommends seeking regularization of the matter in the manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No 15,07]

1.2.3.69 Uneconomical Local Purchase Medicines from 75% Budget meant for Bulk Purchase of Medicines – Rs 1.104 million

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

During audit of two formations, scrutiny of payment record of Bulk Purchases and Local Purchases of medicines revealed that funds of Rs 2.925 million were utilized for local purchase of medicines against the local purchase budget of Rs 1.821 million, which was above the authorized limit. Bulk purchase medicines were made on the basis of rate contract which is at economical rate than the price charged in local purchase of medicines. This resulted in uneconomical purchase of LP medicines to the tune of Rs 1.104 million as detailed below:

Formation Name	Component of budgetary allocation of medicines	Distribution of budget (Rs)	Expenditure incurred 2014-15 (Rs)	Unauthorized expenditure 2014-15 (Rs)
Dy. DOH Shalimar	25% for day to day (FY 2014-15)	236,353	379,301	142,948
Eye Hospital Swami Nagar	25% for day to day (FY 2015-16)	1,584,620	2,545,914	961,294
Total		1,820,973	2,925,215	1,104,242

LP Medicines were purchased over and above prescribed limit due to weak administrative and financial discipline. This resulted in uneconomical purchase of medicine worth Rs 1.104 million.

The matter was reported to the DCO / PAO in September, 2016. Dy. DO(H) Shalimar neither submitted reply nor attended DAC meeting. MS Eye Hospital Swami Nagar replied that medicines were purchased as

per need and requirement. Replies were not satisfactory because medicines were purchased beyond prescribed limit resulting in uneconomical purchase.

DAC directed the department for seeking regularization of the matter. No compliance was made till finalization of the report.

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

[PDP No. 10, 4]

1.2.4 Performance

1.2.4.1 Less Realization of Receipts –Rs 831.292 million

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

Management of following Collection Officer collected Rs 3283.283 million on account of following receipts heads against the target figure of Rs 4116.373 million. This resulted in less realization of receipts worth Rs 831.292 million as detailed below:

(Rs in million)				
Collecting Officer	Description	Target	Actual	Difference
Dy. DO I Tax	Rent of shops (Arrears)	8.000	6.153	1.847
Dy. DO I Tax	Ground Rent –Sui Gas	1.500	0	1.500
Dy. DO I Tax	Water Conservancy Charges	5.000	0.780	4.222
DO SWM	Sanitation Fees	45.000	24.000	21.000
DO SWM	Sanitation fee WASA-arrears	51.000	0	51.000
DO (PF)/ LPC	Parking fee	65.000	29.757	35.243
DOH-II	Unani Dawakhana	2.000	0.078	0.122
DO (E&T)-Region-B	Property Tax and Entertainment duty	2530.086	2091.721	438.365
DO (E&T)-Region-A	Property Tax and Luxury Houses	1408.787	1130.794	277.993
	Total	4116.373	3283.283	831.292

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

The matter was reported to the DCO / PAO in September, 2016. EDO (F&P) replied that shortfall of targets were estimated instead of accurately assessed taxation figure. Reply was not satisfactory because Parking Stand fee were required to be received from Company LPC also taking into accounts enhanced rates of Parking Token and it was to be budgeted on the basis of previous year. Other fees were required to be budgeted from D&C Register. Even revised estimates did not admit of downward revision in this regard.

DAC shifted the observation to the concerned collecting officers for provision of record of the respective head of receipt that would be expedited within seven days. No compliance was shown till finalization of the report.

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

ANNEXES

Part - I
Memorandum for Departmental Accounts Committee
(Audit Year 2016-17)

Sr. No.	Formation Name	Subject of the Para	Nature of Irregularity	Amount (Rs in million)
1.	Mian Meer Hospital	Irregular Payment of Non-practicing Allowance due to non-provision of certificate	Irregularity	2.046
2.		Lapse of funds due to the non-supply of medicine	Irregularity	1.078
3.		Irregular Allotment of Government Residences	Recovery	-
4.		Unauthorized use of Electricity of the Hospital	Recovery	-
5.		Non-Verification of Educational Documents of Contract Staff	Irregularity	-
6.		Payment of Salaries without Performance of duty		4.946
7.	District Officer Livestock	Irregular allotment of Govt. bike to contract staff	Irregularity	1.634
8.		Irregular allotment of Govt. bike who already taking Govt. vehicle	Irregularity	1.110
9.		Non-deduction of Income Tax	Recovery	0.738
10.		Niether House Rent allowance was deducted from pay and allowances of the veterinary staff nor provision of certificate by the building department regarding non-residable accomodation	Recovery	1.957
11.		Non-receipt of government money by V.A/AIT	Recovery	2.140
12.		Irregular drawn of CA by V.A/AIT	Recovery	2.200
13.		Irregular Payment Made to Unregistered Firm	Irregularity	6.670
14.		Non-verification of General Sales Tax	Irregularity	0.645
15.		Late depositing of Government Receipts	Irregularity	0.609
16.		Excess Expenditure over and	Irregularity	1.410

Sr. No.	Formation Name	Subject of the Para	Nature of Irregularity	Amount (Rs in million)
		above budget		
17.		Unauthorized and unjustified Payment of Pay and Allowances due to shifting of Head quarter	Irregularity	1.158
18.		Irregular drawn pay and allowance against unknown post	Irregularity	1.130
19.		Purchase of Medicines without mentioning rate of Discount		1.350
20.	DO Roads-II	Irregular payment due to non-certification of MB	Irregularity	241.797
21.		Unjustified expenditure on sub base and base course	Irregularity	30.649
22.		Overpayment on account of Material	Recovery	0.432
23.		Unauthorized expenditure on fabrication of MS Bars	Irregularity	3.067
24.		Excess payment on account of Rates	Recovery	0.078
25.		Overpayment on account of Purchase of Bitumen	Recovery	0.278
26.	Secretary DRTA	Splitting of Expenditure to avoid quotation Worth	Irregularity	0.405
27.		Doubtful Expenditure on Repair of Furniture	Irregularity	0.085
28.		Expenditure on the Repair of M&E	Irregularity	0.082
29.		Non-maintenance of Stock Register of Stationery Items	Irregularity	0.136
30.		Excess payment of TA/DA transfer grant – recovery	Recovery	0.061
31.		Defective Repair of Vehicle	Irregularity	0.249
32.	DDO(H) Nishtar town	Irregular expenditure	Irregularity	10.693
33.		Loss due to non obtaining of medicines on discount rate LP.	Recovery	0.030
34.		Non forfeiting of call deposit	Irregularity	0.015
35.		Non-verification of receipt	Irregularity	0.061
36.		Irregular payment of N.P.A	Irregularity	0.478
37.		Non-imposition of delay	Recovery	0.043
38.		Non deposit of purchi fee	Recovery	0.006
39.		Non-conducting of annual physical verification	Irregularity	-

Sr. No.	Formation Name	Subject of the Para	Nature of Irregularity	Amount (Rs in million)
40.	DO Buildings -I	Less Deduction of Cost of Old Material	Recovery	0.636
41.		Excess payment	Recovery	0.072
42.		Non Completion of School Building "Govt. Primary School Dher Pindi" Tehsil Cantt. Lahore	Irregularity	-
43.		Non Completion of School Building "Govt. Primary School Rakhpura at Khizarbad" under 3 Sector Program 2010-2011 MNA/MPA Package NA-128	Irregularity	-
44.		Unjustified Application of Rate-Excess payment	Recovery	0.209
45.		Unauthorized Payment without Approval of Lead	Irregularity	2.490
46.		Non recovery / (NOC) of Professional Tax	Recovery	0.370
47.	DO (F&B)	Irregular Release on Account of Contingent Paid Staff	Irregularity	37.708
48.		Misstatement of Own Receipts in the revised budget	Irregularity	111.988
49.	DDO (MEE) Nishtar Town	Non utilization of Balance of SMC and NSB Grant	Irregularity	3.425
50.		Irregular and Un-economical expenditure	Irregularity	0.631
51.		Irregular Expenditure	Irregularity	0.540
52.		Irregular Expenditure on Purchases	Irregularity	4.538
53.		Doubtful Expenditure on Repair	Irregularity	1.838
54.	DDO (WEE) Raiwind	Unjustified Drawl of Pay and Allowances without Performing Duties	Irregularity	3.885
55.		Non-utilization/Undue Retention of Govt. Money	Irregularity	1.413
56.		Unjustified Payment of Qualification Allowance	Irregularity	1.404
57.		Unjustified Payment to AEOs	Irregularity	0.710
58.		Non deduction of Income tax on leave encashment	Irregularity	0.200
59.		Unjustified expenditure on Transportation of Goods	Irregularity	0.084

Sr. No.	Formation Name	Subject of the Para	Nature of Irregularity	Amount (Rs in million)
60.		Likely Misappropriation due to non deposit of government dues	Recovery	0.108
61.		Unauthorized expenditure due to non-advertisement on PPRA's website	Irregularity	0.463
62.		Unjustified Disbursement of NSB	Irregularity	3.804
63.		Doubtful / Unjustified Utilization of NSB and SMC Funds	Irregularity	8.690
64.		Expenditure Beyond Delegated Power	Irregularity	0.042
65.		Unjustified payment of pay and allowances	Irregularity	0.376
66.	DDO (WEE City)	Irregular drawl of Qualification Allowance	Irregularity	1.605
67.		Irregular posting of AEOs recovery thereof	Irregularity	1.601
68.		Unjustified drawl of Pay and Allowances without performing duties	Irregularity	0.214
69.		Non-utilization / Retention of Govt. Money	Irregularity	6.174
70.		Likely misappropriation of Govt. money on account of electricity bills	Irregularity	1.139
71.		Undue retention of signed cheques	Irregularity	0.459
72.		Unjustified Expenditure on Purchases	Irregularity	0.329
73.		Doubtful Expenditure on Civil Works	Irregularity	0.767
74.		Non Recovery on account of willful absence and bogus Document	Recovery	0.135
75.		Doubtful / Unjustified Utilization of NSB and SMC Funds	Irregularity	5.656
76.		Loss Due to Theft of Government Vehicle	Irregularity	0.625
77.		Un-due retention of money in DDO Account	Irregularity	2.133
78.		Non deposit of sales tax	Recovery	0.168

Sr. No.	Formation Name	Subject of the Para	Nature of Irregularity	Amount (Rs in million)
79.		Doubtful expenditure due to non reconciliation	Irregularity	-
80.		Overpayment on account of pay and allowances due to forgery on service book	Recovery	0.226
81.		Irregular Expenditure without SAP System		3.175
82.	DO (E&M)	Unauthorized Purchase of Vehicles	Irregularity	12.280
83.		Non-recovery of Premixed charges of Asphalt Plant	Recovery	2.574
84.		Unauthorized Execution of Development Schemes	Irregularity	12.480
85.		Non-verification of General Sales Tax	Irregularity	2.072
86.		Use of Sub-standard PVC Cables, GI Pipe	Irregularity	14.103
87.	EDO (F&P)	Less recording of Tied Grant	Irregularity	560.429
88.		Less recording of opening balance of Tied Grant as on 01-07-16	Irregularity	213.348
89.		Non-allocation of funds for community development schemes in violation of Law	Irregularity	1160.019
90.		Deposit work without receipt of Departmental Charges	Recovery	6.276
91.		Approval of Budget without Approval of DDC	Irregularity	26,416.558
92.		Irregular Transfer of Funds of Public Account to Local Fund	Irregularity	111.988
93.	DO (P&FTT)	Irregular deposit	Irregularity	782.357
94.		Non-recovery of professional tax	Irregularity	0.080
95.	DO (Buildings-II)	Recovery on account of non utilization of excavated earth	Recovery	0.815
96.		Excess payment for Plaster	Recovery	0.257
97.		Pre-mature Release of Securities	Irregularity	13.137
98.		Irregular Drawl Of Pay Due To Shifting Headquarter	Irregularity	5.677
99.		Unjustified expenditure of Whether Shield Paint	Recovery	0.307
100.		Unauthorized Expenditure on	Irregularity	6.022

Sr. No.	Formation Name	Subject of the Para	Nature of Irregularity	Amount (Rs in million)
		Imported Tiles		
101.	Eye Hospital Swami Nagar	Irregular payment of pay and allowances	Irregularity	0.235
102.		Non-obtaining of Performance Guarantee	Irregularity	0.037
103.		Non auction of unserviceable goods and scrap	Irregularity	0.500
104.		Loss due to non utilization of Medicines in Gynae	Recovery	0.100
105.	DDO Health (DGBT)	Non-auction of Unserviceable Vehicle	Irregularity	0.200
106.		Irregular payment of pay and allowances	Irregularity	3.439
107.		Non-obtaining of Performance Guarantee	Irregularity	0.128
108.	DO OFWM	Irregular expenditure due to non obtaining Admn. Approval and non maintenance of the Measurement Book of civil work	Irregularity	10.343
109.		Un-economical execution of Water courses loss to government	Irregularity	1.001
110.		Overpayment on account of bricks	Recovery	0.443
111.		Overpayment for cement	Recovery	0.142
112.		Overpayment on account of sand	Recovery	0.193
113.		Unjustified Delay in Completion of Water Courses	Irregularity	9.534
114.	DO (Health-I)	Irregular expenditure of Salary due to shifting of Head Quarter	Irregularity	0.987
115.		Abnormal payment of electricity bill	Irregularity	3.895
116.		Misuse of the Ambulance POL	Irregularity	0.069
117.	Dy. DEO (WEE) Wahga	Irregular Expenditure	Irregularity	143.946
118.	DO (Public Facility)	Non-recovery of Professional Tax	Recovery	0.035
119.		Unauthorized Expenditure on Pay and Allowances due to	Irregularity	5.262

Sr. No.	Formation Name	Subject of the Para	Nature of Irregularity	Amount (Rs in million)
		Shifting of Headquarter		
120.		Less recovery on account of Public Latrine	Recovery	0.156
121.		Loss to Government due to Award of Contract to LPCL	Recovery	46.675
122.	DCO Lahore	None account of domicile fee & arms license fee	Irregularity	10.00
123.		Non-verification of GST	Irregularity	1.378
124.		Non-imposition and non-recovery of penal rent	Recovery	
125.		Irregular expenditure on hiring of lifter/carne as expenditure pertain to provincial government	Irregularity	5.79
126.		Unauthorized expenditure on POL & ROT without sanctioned strength	Irregularity	30.34
127.		Non disposal of remaining balance of SDA	Irregularity	81.90
128.		Unauthorized and unjustified Payment of Pay and Allowances	Irregularity	5.62
129.		Payment of pending liability without sanction of higher authority	Irregularity	1.730
130.	DO Excise & Taxation	Shifting of Head Quarter- Irregular expenditure on salary	Irregularity	2.412
131.		Irregular Expenditure on account of POL	Irregularity	7.452
132.		Unauthorized and Unjustified Payment on account of Telephone	Irregularity	0.089
133.		Purchases of Printing without requirement	Irregularity	0.173
134.		Non-deduction of Provincial Sales Tax	Recovery	0.014
135.		Irregular Payment due to Unauthorized Up-gradation of posts worth	Irregularity	55.205
136.	Dy. DEO (MEE) Wahga Town	Non utilization of Balance of SMC and NSB Grant	Irregularity	2.471
137.		Unlawful retention of Government money	Irregularity	2.447
138.		Irregular and Un-economical	Irregularity	0.952

Sr. No.	Formation Name	Subject of the Para	Nature of Irregularity	Amount (Rs in million)
		expenditure		
139.	Dy. DEO (MEE) Allama Iqbal Town	Non utilization of Balance of SMC and NSB Grant	Irregularity	0.861
140.		Unauthorized expenditure on inadmissible items	Irregularity	0.273
141.		Irregular payment of pay and allowance	Irregularity	0.851
142.		Unjustified payment on account of pay of temporary staff	Irregularity	0.186
143.		Overpayment on account of pay of temporary teachers	Recovery	0.025
144.		Less Incentive for Teachers Hired on Temporary Basis	Irregularity	-
145.	DO (Roads-I)	Over payment due to Non deduction of shrinkage	Recovery	0.282
146.		Irregular Payment of Bitumen without obtaining documentary evidence	Irregularity	3.800
147.	EDO (Health)	Non-transparent payment of Transportation charges	Irregularity	0.109
148.		Payment of pending liability without sanction of higher authority		10.055
149.	Dy. DO Revenue Tax	Irregular expenditure – shifting of HQ	Irregularity	36.112
150.		Non verification of GST	Irregularity	0.153
151.	Mian Munshi Hospital	Irregular payment of N.P.A	Irregularity	0.672
152.		Irregular expenditure	Irregularity	1.695
153.		Irregular expenditure splitting of expenditure	Irregularity	0.562
154.		Doubtful expenditure on account of repair & maintenance of transport and vehicle	Irregularity	0.274
155.		Non-deduction of income tax	Recovery	0.029
156.		Non-conducting of annual physical verification	Irregularity	-
157.	Deputy DO Health Aziz Bhatti Town	Irregular Payment of NPA	Irregularity	1.344
158.		Irregular Expenditure of Salary due to Shifting of	Irregularity	11.672

Sr. No.	Formation Name	Subject of the Para	Nature of Irregularity	Amount (Rs in million)
		Head Quarter		
159.		Irregular Payment of Personal Allowance	Irregularity	0.175
160.		Irregular Consumption of POL	Irregularity	0.598
161.		Non-deposit of Purchee Fee	Recovery	-
162.		Payment of pending liability without sanction of higher authority	Irregularity	0.913
163.	DO Sports	Non Maintenance of 2% of District Budget for Sports Activities	Irregularity	-
164.		Irregular Payment of GST on Sports Items	Irregularity	0.799
165.		Overpayment on account of daily allowance	Recovery	0.184
166.		Irregular Expenditure on Flex	Irregularity	0.855
167.	IDH Hospital	Non-auction of Unserviceable Vehicle	Irregularity	0.350
168.		Irregular payment of pay and allowances	Irregularity	2.394
169.		Non-obtaining of Performance Guarantee	Irregularity	0.112
170.	DO (Health-II)	Doubtful Payment on account of POL	Irregularity	0.539
171.		Irregular Expenditure	Irregularity	10.924
172.	EDO (Education)	Irregular appointment of Deputy Director Budget & Finance and payment of Salary	Irregularity	4.039
173.		Unjustified / Irregular Expenditure due to Poor Result	Irregularity	2.971
174.		Unjustified appointment of Assistant Director Education & payment of Salary	Irregularity	2.685
175.		Un authorized payment of pay and allowances to the official shifted at a place other than his Head Quarter	Irregularity	0.749
176.	DO Planning	Un-authorized revised allocation of funds against Nil Budget	Irregularity	50.622
177.		Non-removal of Defects of Development Scheme	Irregularity	89.158
178.		Non-conducting Post	Irregularity	17.500

Sr. No.	Formation Name	Subject of the Para	Nature of Irregularity	Amount (Rs in million)
		Completion Evaluation of Development Schemes		
179.	DO (Roads-III)	Payment made on account of Labour Safety and Precautionary Measures and Conversion Charges	Recovery	0.743
180.		Unauthorized expenditure on account of Admixture	Irregularity	0.935
181.		Non-deposit of Sale Proceeds of Empty Drum	Recovery	0.205
182.		Drawl without Providing and Laying Sub-base	Recovery	0.364
183.		Inadmissible expenditure on account of private owners' property	Irregularity	8.133
184.	DDOH Shalimar	Unauthorized and unjustified Payment of Pay and Allowances	Irregularity	5.167
185.		Irregular Payment due to Unauthorized Up-gradation of posts worth	Irregularity	40.536
186.		Unjustified Payment of Pay and Allowances	Irregularity	29.014
187.		Irregular Payment on account of Pay and Allowances due to Appointment of the Official before attaining age of Majority	Irregularity	0.616
188.		Payment of pending liability without sanction of higher authority	Irregularity	0.106

Part - II
Memorandum for Departmental Accounts Committee
(Audit Year 2015-16)

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount (Rs in million)
1	Shahdrah Hospital	Unauthorized cash payment and non reconciliation of cash with bank statement	Irregularity	0.366
2		Unjustified payment of pay and allowance	Irregularity	1.979
3		Less deduction on income tax at source and non-forfeiture of security from defaulting contractor	Irregularity	0.013
4	RHC Kahana	Non-recovery of loss of ambulance due to theft	Irregularity	3.000
5		Unjustified retention of govt. money	Irregularity	0.023
6		Expenditure incurred beyond budget	Irregularity	1.110
7		Doubtful expenditure	Irregularity	0.504
8	RHC Chung	Unauthorized payments on account of pay and allowance	Irregularity	1.860
9		Unauthorized occupation of the main gate of RHC Chung by the police department and non-maintenance of govt. residencies	Irregularity	0.500
10		Irregular payment of to LESCO on account of electricity bills.	Irregularity	0.300
11		Doubtful consumption of POL	Irregularity	0.606
12	EDO (Health)	Unauthorized purchase of furniture and equipment beyond the scope of approved scheme	Irregularity	0.302
13		Non-reconciliation of expenditure and non-obtaining of schedule of payments	Irregularity	-
14		Record of absconded CMW during training /after obtaining training but within probation period	Irregularity	-
15		Payment of Pay & Allowances during EOL period	Recovery	10.515
16		Payment of Conveyance and HSRA during leave period	Recovery	0.234
17	EDO	Allotment of vehicles beyond	Irregularity	3.400

	(Agriculture)	entitlement		
18		Improper supervision resulted in non recovery	Irregularity	1.066
19		Non-traceable whereabouts of government money	Irregularity	0.069
20		Payment of salary without performance of duty	Irregularity	0.394
21		Unjustified retention of government money	Irregularity	7.612
22		Unjustified retention of government money	Irregularity	0.033
23		Doubtful expenditure on POL	Irregularity	0.682
24		Non-use of funds	Irregularity	0.705
25		Non-use of government vehicles	Irregularity	1.250
26		Deterioration of government vehicles	Irregularity	7.000
27	Mian Munshi Hospital	Non-imposition of Penalty for Delay	Irregularity	0.021
28		Non-obtaining of Performance Guarantee	Irregularity	0.214
29		Purchase of medicine below shelf life	Irregularity	0.006
30		Expenditure for hiring of security and janitorial services	Irregularity	2.154
31		Non-deduction of CA	Recovery	19,991
32	DCO	Unauthorized and unjustified Payment of Pay and Allowances	Irregularity	8.520
33		Unjustified payment of Utility Allowance	Irregularity	0.263
34		Overpayment of GST	Irregularity	0.013
35		Non-conducting of annual physical verification	Irregularity	-
36	DO (Roads-I)	Overpayment on account of Excess Measurements	Irregularity	0.217
37		Overpayment on account of carpeting	Irregularity	0.367
38		Non-recovery on account of old material	Irregularity	0.047
39		Overpayment to Contractor	Irregularity	0.391
40		Unjustified Payment on Account of Material	Irregularity	0.405
41		Loss due to non-use of dismantled material	Irregularity	0.330
42		Doubtful recording of entries in Measurement Book	Irregularity	-
43		Excess payment on account of Removal of Malba/POL	Irregularity	0.064

44		Overpayment on account of Base Course & Carpeting	Irregularity	3.455
45		Overpayment on account of Carpeting	Irregularity	0.367
46		Recovery on account of non-reduction of steel rate from the bills of contractors not supported with invoices and manufacturers certificate	Irregularity	0.622
47		Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	0.226
48		Premature Release of Security Deposit	Irregularity	1.561
49		Loss due to non-use of Earth	Irregularity	0.231
50		Development Schemes allotted to NLC	Irregularity	380.954
51		Excess payment on account of premium allowed to NLC	Irregularity	26.261
52	DO Roads-III	Overpayment on Account of Excess Measurements	Irregularity	0.097
53		Non-maintenance of Log Books	Irregularity	2.429
54		Overpayment on account of Carpeting	Irregularity	0.988
55		Excess payment on account of Rates	Irregularity	0.141
56		Unjustified payment on account of Removal of Malba	Irregularity	0.801
57		Non-recovery on account of old material	Irregularity	0.558
58		Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	0.148
59		Non-deposit of sale of empty Drum	Irregularity	0.181
60		Development Schemes allotted to NLC	Irregularity	38.660
61		Excess payment on account of premium allowed to NLC	Irregularity	38.660
62	DO (E&M)	Unauthorized expenditure under invalid sanction of previous years	Irregularity	0.190
63		Unauthorized Purchases under	Irregularity	13.123

		invalid contract of previous year		
64		Unauthorized expenditure on pay & allowances due to shifting of Headquarter	Irregularity	1.718
65		Non-recovery of premixed charges of asphalt plant	Irregularity	2.110
66		Unauthorized payment of pending liabilities	Irregularity	1.594
67		Exp on account of Zimbabwe Cricket team, wife of Turkish Prime Minister and Chinese Delegation	Irregularity	17.962
68	DO Livestock	Unjustified expenditure due to misuse of mobile veterinary dispensary	Irregularity	1.436
69		Non deduction of GST invoices	Irregularity	0.023
70		Non-deduction of Income Tax	Recovery	0.0
71		Violation of govt. policies non utilization of funds	Irregularity	6.590
72		Non auction of unserviceable goods and scrap	Irregularity	0.200
73		Irregular cash payment	Irregularity	0.295
74		Non-reconciliation of the income with the treasury	Irregularity	1.014
75		Unauthorized payment on account of TA/DA	Irregularity	0.344
76		Non-deduction of House Rent Allowance	Irregularity	1.958
77	DO (P&FTT)	Doubtful drawl from bank account	Irregularity	47.580
78		Unauthorized drawl and deposit	Irregularity	49.984
79		Loss of govt. revenue due to auction lease	Irregularity	2.838
80		Loss of government on account of rent of shops	Irregularity	2.252
81		Non-reconciliation of treasury deposit amount of leases	Irregularity	727.495
82		Non-deposit of installments amount	Irregularity	97.005
83	DDO (H) Aziz Bhatti Town	Irregular expenditure of salary due to shifting of HQ	Irregularity	15.721
84		Unauthorized payment on account of practicing compensatory allowance	Irregularity	0.672
85		Non verification of GST	Irregularity	0.116
86		Unauthorized expenditure On POL	Irregularity	2.470
87	DO (SWM)	Non-reconciliation of receipts	Irregularity	2.000

88		Unauthorized payment of salary	Irregularity	1.446
89		Doubtful repair of furniture	Irregularity	0.254
90		Irregular expenditure on account of POL	Irregularity	1.661
91		Non maintenance of log book of generator	Irregularity	-
92		Non verification of GST invoices	Irregularity	0.080
93		Irregular expenditure on repair of machinery and vehicles	Irregularity	0.517
94		Unjustified expenditure on repair of vehicles	Irregularity	0.074
95	DO Buildings-II	Non recovery on account of MOSAIC flooring	Irregularity	0.493
96		Extra burden due to unjustified cost of soil investigation	Irregularity	0.950
97		Undue burden due to excess expenditure on fans	Irregularity	0.249
98		Likely use of poor quality of PVC cables	Irregularity	0.245
99		An expenditure without maintenance of MB and agreement	Irregularity	10.750
100		Likely use of poor quality of steel without mandatory quality test	Irregularity	5.593
101		Non recovery of sales tax	Irregularity	0.097
102		Irregular exp. Of salary	Irregularity	1.486
103		Unjustified payment for installation of fans	Irregularity	0.122
104		In-fructuous expenditure on account of non utilization of services of technical staff in CDGL.	Irregularity	1.256
105		Likely theft of measurement book involving expenditure	Irregularity	14.000
106		Executed of schemes without employment of engineers at the cost of contractors	Irregularity	15.786
107		Irregular payment due to non certification of schemes	Irregularity	43.464
108		Doubtful tendering due to defective composition of district tender board	Irregularity	44.926
109		Likely wasteful expenditure	Irregularity	11.486
110		Doubtful consumption of store articles	Irregularity	0.575
111		Doubtful exp. On repair &	Irregularity	0.531

		maintenance		
112		Non-production of report	Irregularity	-
113	DO Buildings-I	Unauthorized deviation from rough cost estimates	Irregularity	1.962
114		Irregular expenditure on earth filling	Irregularity	1.265
115		Unauthorized payment weather shield paint	Irregularity	0.148
116		Unauthorized expenditure on imported tiles	Irregularity	0.203
117		Unjustified exp. On removal of excavated material	Irregularity	0.177
118		Overpayment of conveyance allowance	Irregularity	0.060
119	DO Forest	Unjustified Expenditure	Irregularity	1.052
120		Doubtful consumption of POL	Irregularity	1.049
121		Irregular expenditure	Irregularity	0.074
122		Irregular expenditure of POL	Irregularity	0.145
123		Irregular expenditure	Irregularity	0.137
124		Irregular and uneconomical purchase of store articles	Irregularity	1.252
125	EDO Education	Non recovery of fine on account of illegal running of school without registration	Recovery	0.273
126		Non recovery on account of illegal running of school without registration	Recovery	0.150
127		Un-authentic receipt on account of registration fee of the private schools due to non conducting of survey	Irregularity	2.642
128		Loss due to non-collection of annual inspection fee from private schools	Recovery	0.030
129		Non utilization of budget	Irregularity	10.380
130	DO Agriculture (Ext.)	Non-recovery on account of motor cycles	Irregularity	0.039
131		Payment of salary without performance of duty	Irregularity	0.536
132		Irregular expenditure of salary	Irregularity	1.844
133		Weak internal financial control involving and amount	Irregularity	1.061
134		An expenditure on repair incurred without codal formalities	Irregularity	0.297
135		Doubtful expenditure on POL	Irregularity	0.545
136		Unjustified retention of	Irregularity	0.456

		government money		
137		Non auction of condemned material	Irregularity	0.010
138	DO (Arch-III)	Non surrendering of saving	Irregularity	3.198
139		Unauthorized use of POL	Irregularity	0.071
140	Eye Hospital swami Nagar	Unauthorized retention	Irregularity	0.352
141		Non-auction of vehicle & goods	Irregularity	0.500
142		Unauthorized expenditure due to shifting of HQ	Irregularity	0.916
143	DOH-I	Unauthorized expenditure on POL and repair of vehicles	Irregularity	0.149
144		Misclassification of expenditure	Irregularity	0.068
145	DO Public Health	Non recovery of health risk allowance	Irregularity	0.882
146		Wasteful purchase of pesticide Deltamethrine	Irregularity	16.740
147		Unauthorized payment of GST	Irregularity	2.667
148		Unauthorized purchase of 12-bore shaheen cartridges	Irregularity	0.793
149	DDO (H) Samanabad	Unauthorized payment of pay and allowance due to shifting of HQ	Irregularity	21.000
150		Irregular expenditure on POL	Irregularity	1.007
151		Loss to govt. unauthorized encroachment of MCH centre pakki thatti	Irregularity	-
152	DO (Architect -I)	Excess expenditure incurred over and above budget allocation	Irregularity	0.149
153		Non surrender of savings	Irregularity	0.131
154		Doubtful consumption of fuel	Irregularity	0.115
155	DDO (Health) Allama Iqbal Town	Amount drawn from bank through bearer cheques and non reconciliation of cash book with bank statement	Irregularity	16.202
156		Unauthorized and unjustified payment of pay and allowances	Irregularity	33.440
157		Exp. On POL without maintenance of log book	Irregularity	0.413
158		Payment without DTL reports	Irregularity	0.499
159		Doubtful payment due to acknowledgement of payment	Irregularity	2.016
160		Non conducting of Physical verification	Irregularity	-
161	RHC Barki	Loss due to non imposition of ultrasound charges	Irregularity	0.237
162		Unauthorized payment of pay	Irregularity	0.375

		and allowances to the official shifted at a place other than his HQ		
163		Doubtful repair of machinery	Irregularity	0.123
164	Govt. Secondary Institute for the Blind inside Sheranwala Gate Lahore	Non-payment / verification of general sales tax	Irregularity	0.152
165		Unauthorized expenditure on pay and allowances due to shifting of HQ	Irregularity	0.717
166		Abnormal expenditure incurred without any justification	Irregularity	0.828
167		Irregular payment of scholarship	Irregularity	0.209
168	DO (Arch-II)	Unauthorized shifting of Headquarter	Irregularity	0.255
169		Unauthorized drawl of residential telephone charges	Irregularity	0.029
170		Unauthorized drawal of NPA/ Design Allowance	Recovery	0.120
171	IDH Bilal Gung	Loss due to less recovery of Gas charges from employees residing in hospital quarters of	Irregularity	1.746
172		Loss due to non-recovery of conveyance allowance	Irregularity	0.021
173		Irregular payment of pay and allowances	Irregularity	2.418
174		Purchase of LP medicines w/o requirement	Irregularity	0.753
175		Purchase of mobile oil without requirements	Irregularity	0.257
176	DOH-II	Excess expenditure incurred over and above budget allocation	Irregularity	-
177		Unauthorized purchases	Irregularity	-
178		Blockage of government money due to purchase of un utilized medicine	Irregularity	-
179		Loss due to non imposition of penalty	Irregularity	-
180		Irregular expenditure on repair of furniture and machinery	Irregularity	-
181		Irregular expenditure on repair transport	Irregularity	-
182		Loss due to non collection of	Irregularity	0.070

		government receipt		
183	Mozang Hospital	Excess expenditure than budget allocation	Irregularity	-
184		Non-conducting physical verification	Irregularity	-
185	DO Roads-II	Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	-
186		Overpayment on account of Excess Measurements	Irregularity	0.309
187		Unjustified payment on account of Removal of Malba	Irregularity	5.237
188		Loss due to non-use of dismantled material	Irregularity	0.075
189		Non-deposit of sale of empty Drum	Irregularity	0.158
190		Unauthorized Payment on Account of Sign Boards	Irregularity	0.269
191		Overpayment for Dressing & Leveling	Irregularity	0.398
192		Development Schemes allotted to NLC	Irregularity	50.327
193		Excess payment on account of premium allowed to NLC	Irregularity	6.752
194	Govt. Central High School Gulberg-II	Irregular Drawl of Pay Due To Shifting Headquarter	Irregularity	0.196
195		Payment of stipend without opening Bank account	Irregularity	1.674
196		Unauthorized Sanction beyond Delegation Financial Powers	Irregularity	0.450
197		Less deduction of sales tax	Irregularity	0.134
198		Unauthorized payment on account of POL charges	Irregularity	1.421
199		Unjustified purchase of Uniform without inspection of Technical Committee	Irregularity	1.106
200	RHC Manga Mandi	Unauthorized payment of pay and allowances due to shifting of headquarter	Irregularity	0.969
201		Unauthorized expenditure due to misclassification	Irregularity	0.096
202		Irregular Expenditure on repair of Transport	Irregularity	0.175
203	DO (OFWM)	Non-recovery of Unspent Balance	Irregularity	0.256

204		Execution of Water Courses Schemes without preparation of the Measurement Book	Irregularity	14.736
205		Execution of water courses without valid T.S	Irregularity	31.386
206		Installation of Nakkas without approval of Irrigation Department	Irregularity	0.295
207		Non-completion of development schemes within stipulated period	Irregularity	8.397
208		Excess payment on account of Nakkas	Irregularity	0.447
209		Unauthorized expenditure due to lack of Admn. Approval of schemes	Irregularity	17.061
210		Unauthorized expenditure due to Invalid Technical Sanction	Irregularity	1.755
211		Non-auction of Unserviceable Vehicle	Irregularity	0.200
212		Non-verification of payment of General Sale Tax	Irregularity	0.112
213	DO (Public Facility)	Unauthorized Expenditure on Pay and Allowances due to Shifting of Headquarter	Irregularity	5.080
214		Variation in closing balance of the same account number	Irregularity	10.947
215		Non-verification of public receipts	Irregularity	36.457
216		Unlawful retention of Govt. Receipts	Irregularity	12.043
217		Non transfer of Bank profit to Government Account	Irregularity	5.234
218		Irregular recovery of Public Toilet & Wagon route	Irregularity	0.737
219		Loss due to self collection public receipts less than the Reserve Price	Irregularity	0.773
220		Less recovery from contractors	Irregularity	0.014
221		Loss to govt. due to non auction of contract	Irregularity	0.921
222		Non-maintenance of income record by the contractors	Irregularity	3.536
223		Loss to Government due to unauthorized payment from government receipt	Irregularity	70.233
224		Less share transferred to CDGL	Irregularity	50.263
225		Interest For Late Deposits of	Irregularity	0.083

		Government Receipts		
226		Unauthorized use of vehicle	Irregularity	0.670
227	Mazang Hospital	Irregular payment for POL used for Generators	Irregularity	0.344
228		Use of ambulance without written request from patients – irregular expenditure on repair on transport and POL	Irregularity	0.468
229		Unauthorized payment on account of Non Practicing Allowance	Irregularity	0.624
230		Non deposit of ambulance charges	Irregularity	0.035
231		Abnormal Expenditure Incurred Without Any Justification	Irregularity	1.700
232		Unauthorized Expenditure due to Misclassification	Irregularity	0.254
233		Issuance of medicines to non-entitled patients	Irregularity	0.607
234		Unauthorized payment of 35% share to pathologist	Irregularity	0.185
235		Unauthorized expenditure beyond authorized competency	Irregularity	0.140
236		Unauthorized expenditure without tender beyond authorized competency	Irregularity	0.289
237		Doubtful expenditure on purchase of bedding cloth	Irregularity	0.112
238		Payment of washing charges with out rate contract	Irregularity	0.215
239		Excessive use of electricity	Irregularity	1.226
240		Non-accounting of Stores in Stock Registers	Irregularity	17.386
241		Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.280
242		Unauthorized expenditure on account of purchase of Local purchase medicine	Irregularity	0.389
243		Irregular payment of repair of machinery	Irregularity	0.185
244	EDO (F&P)	Non verification of Government receipts	Irregularity	1075.277
245		Fake deposit of Government Receipts through Challan form	Irregularity	2.225
246		Undue retention of Government Receipts	Irregularity	26.360
247		Double bank stamp in one challan form.	Irregularity	0.141

248		Non-verification of deposits	Irregularity	40.218
249		Non observance of austerity measures regarding re-appropriation of utilities	Irregularity	3.000
250		Irregular issuance of Tied Grants (Supplementary) non development	Irregularity	75.130
251		Doubtful and un-authorized allocation of funds under self control	Irregularity	618.047
252		Un-authorized revised allocation of funds against Nil Budget	Irregularity	172.08
253		Non-conducting of post completion evaluation of development project	Irregularity	203.994
254		Un-authorized proposed Allocation –approved schemes	Irregularity	880.948
255		Un-even and un-realistic preparation of Budget estimates	Irregularity	1.644
256		Irregular re-appropriation of funds	Irregularity	117.560
257		Un-authorized increased in No. of Posts and allocation of budget without the approval of Finance Department	Irregularity	194.247
258		Non-existence of prudent management of assets and liabilities of District Government Lahore	Irregularity	-
259		Irregular Release Of Supplementary Grant	Irregularity	270.471
260		Excess expenditure over and above the Budget Allocation	Irregularity	55.484
261		Unnecessary Blockage of Government Fund	Irregularity	1242.46
262		Non-maintenance of Cash Book/Reconciliation of Statement of SDA during 2014-15	Irregularity	1943.474
263		Less retention of closing balance from prescribed limit	Irregularity	860.825
264		Non achievement of targets – less realization of local receipt	Irregularity	158.705
265		Non-allocation of funds for community development schemes in violation of Law	Irregularity	302.010
266		Non-reconciliation of expenditure with Accounts	Irregularity	5.050

		Office		
267		Re-authorization of unspent balance of Tied Grant	Irregularity	1643.179
268		Non-verification / Reconciliation of unspent balance of SDA account	Irregularity	850.551
269		Fake Additional allocation of fund to school under contingency heads	Irregularity	1.564
270	Govt. Sunrise for Blind Lahore	Irregular Drawl of Pay Due To Shifting Headquarter	Irregularity	0.079
271		Payment of stipend without opening Bank account		0.297
272		Non-obtaining of Schedules of payments and non reconciliation of expenditure with DAO		-
273	RHC Awan Dhaiwala	Loss to the government due to non-repair of residences of the RHC		1.392
274		Unauthorized payment on account of POL charges		0.114
275		Loss due to non utilization of Assets		5.000
276		Non reconciliation of expenditure with District Accounts Office		-
277		Unauthorized payment of pay and allowances due to shifting of HQ		2.959
278		Loss to the government due to theft of assets		5.000
279		Abnormal Flow of expenditure during the month of December		0.500
280		Wasteful expenditure involving loss to the federal government		0.300
281	DO (Excise & Taxation)	Shifting of head quarter – Irregular expenditure on salary-		22.000
282		Irregular expenditure on account of POL		8.309
283		Irregular payment on account of services rendered		1.970

Annex-B

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND
APPROPRIATIONS FOR THE YEAR 2015-16 OF
CITY DISTRICT GOVERNMENT LAHORE**

No. & Name of the Grant / Appropriation		Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
						(+)	Excess
						(-)	Saving
LO21C03	Provincial Excise.	171,162,094	0	171,162,094	151,929,157	(-)	19,232,937
LO21C05	Forests.	28,245,951	2,563,649	30,809,600	30,671,191	(-)	138,409
LO21C06	Registration	0	0	0	0	(+)	0
LO21C07	Charges on A/c of Motor Vehicles Act.	65,417,072	2,703,896	68,120,968	70,169,037	(+)	2,048,069
LO21C08	<i>Other Taxes & Duties</i>	135,115,039	0	135,115,039	131,585,923	(-)	3,529,116
LO21C10	General Administration.	2,821,936,239	0	2,821,936,239	1,753,029,937	(-)	1,068,906,302
LO21C11	Law & Order	13,591,576	0	13,591,576	8,709,721	(-)	4,881,855
LO21C15	Education.	10,944,900,773	0	10,944,900,773	9,620,600,723	(-)	1,324,300,050
LO21C16	Health Services.	1,894,676,000	219,172,151	2,113,848,151	2,125,015,156	(+)	11,167,005
LO21C17	Public Health.	15,874,546	0	15,874,546	14,095,320	(-)	1,779,226
LO21C18	Agriculture.	109,046,605	0	109,046,605	94,268,021	(-)	14,778,584
LO21C19	Fisheries	10,577,165	0	10,577,165	6,716,268	(-)	3,860,897
LO21C20	Veterinary.	166,794,721	0	166,794,721	159,035,967	(-)	7,758,754
LO21C21	Co-operative.	33,563,043	0	33,563,043	31,040,171	(-)	2,522,872
LO21C22	Industries.	11,282,327	0	11,282,327	11,499,976	(+)	217,649
LO21C23	Miscellaneous Departments.	41,424,106	0	41,424,106	39,548,012	(-)	1,876,094
LO21C24	Civil Works.	4,246,156,536	0	4,246,156,536	4,176,498,922	(-)	69,657,614
LO21C25	Communications.	623,156,458	687,092,483	1,310,248,941	1,310,506,871	(+)	257,930
LO21C31	Miscellaneous.	408,967,127	55,695,201	464,662,328	466,262,860	(+)	1,600,532
LO21C32	Civil Defence.	72,590,151	81,992,744	154,582,895	153,644,592	(-)	938,303
LO21C35	Loans to Govt. Servants	10,000,000	0	10,000,000	0	(-)	10,000,000
Total Non-Developme nt		21,824,477,529	1,049,220,124	22,873,697,653	20,354,827,825	(-)	2,518,869,828
LO22C36	Development.	1,157,505,627	361,022,568	1,518,528,195	1,163,201,279	(-)	355,326,916
LO22C41	Roads & Bridges.	4,252,095,000	211,107,633	4,463,202,633	3,676,286,905	(-)	786,915,728
LO22C42	Government Buildings.	1,654,071,000	44,143,000	1,698,214,000	1,356,081,101	(-)	342,132,899
	Block Allocation	0	0	0	0	(+)	0
Total Developme nt		7,063,671,627	616,273,201	7,679,944,828	6,195,569,285	(-)	1,484,375,543
Grand Total		28,888,149,156	1,665,493,325	30,553,642,481	26,550,397,110	(-)	4,003,245,371
Net Result of Surrender / Withdrawal		0	-2,781,089,194	-2,781,089,194	0	(+)	2,781,089,194
Net Total :		28,888,149,156	-1,115,595,869	27,772,553,286	26,550,397,110	(-)	1,222,156,176

(Source: Appropriation Accounts and Revised Budget Book for the FY 2015-16)

Annex-C

Sr. No.	Formations	Financial Year	PDP No.	Description	Amount (Rs in million)
1	EDO (F&P)	2015-16	19	Record of Petrol Pumps of CDGL situated at outfall road and Ferozepur road	0
2	DO Buildings-II	2015-16	20	Enlistment and Renewal fee record of contractors	3.030
3	DO (Planning)	2014-16	7	Log book of the vehicles	0.760
4	DO (Planning)	2014-16	4	Broad sheet showing expenditure and receipts of tied grants, Progress reports of development schemes showing physical and financial progress, Service books of the staff and monitoring reports	0
5	EDO (F&P)	2015-16	15	Vouched accounts of Grant in aid for construction of Jamia Naeemia Girls College Mughalpur	5.000
6	EDO (F&P)	2015-16	15	Vouched accounts of funds transferred to TMAs for repair of roads and streets	78.818
7	EDO (F&P)	2015-16	15	Vouched accounts of funds transferred to TMA Shalimar for providing & replacement of street lights of Shalimar Town	12.780
8	DO (E&T)	2015-16	18	Assessment of Excise and Taxation Department and Rent Reasonability certificate of the Administrative Department of District Government	10.581
9	EDO (F&P)	2015-16	15	Vouched accounts of funds transferred to TMA Shalimar for providing of material for repair of street lights of Shalimar Town	3.700
10	EDO (F&P)	2015-16	15	Vouched accounts of funds transferred to TMA Shalimar for patch work on roads in Shalimar Town	7.200
11	EDO (F&P)	2015-16	20	Dilkash Lahore Project- vouched accounts, rules regarding formulation of the project, source funding, sanction strength of employees and vehicles	32.313
12	DO (Public Facility)	2015-16	12	Income record of the contractors	3.542
13	DO (Public Facility)	2015-16	07	Vouched accounts of expenditure incurred by LPCL	59.765
14	DO (OFWM)	2015-16	06	Vouched accounts of exp incurred by WUAs on water courses and deposit of WUAs share	10.343
15	DCO	2015-16	06	CCTV system for Pakistan VS Zimbabwe Match	4.127
16	DCO	2015-16	06	Construction of Mosque	26.406
17	DCO	2015-16	06	International Seminar at Pearl Continental	4.000
18	DCO	2015-16	06	Exp for Seminars at Avari Hotel	1.500
19	DCO	2015-16	06	Exp for Seminars at Pearl Continental	6.897
20	DCO	2015-16	06	Digital Security System NA-122 & PP-147 By-election	4.579
21	DCO	2015-16	06	Payment to Hairo Int'l regarding NA-122 & PP-147 By-election	1.997
22	DCO	2015-16	06	Payment to Hajvery Enterprises regarding NA-122 & PP-147 By-election	0.181
23	DCO	2015-16	06	Payment to Malik Ismail & Co. regarding NA-122 & PP-147 By-election	0.187
24	DCO	2015-16	06	Payment to M/S Two Brothers Traders regarding NA-122 & PP-147 By-election	0.113

Sr. No.	Formations	Financial Year	PDP No.	Description	Amount (Rs in million)
25	DCO	2015-16	06	Digital Security System regarding Local Government Election 2015	4.321
26	DCO	2015-16	06	Payment to Hairo Int'l regarding Local Government Election 2015	0.271
27	DCO	2015-16	06	Payment to Hajvery Enterprises regarding Local Government Election 2015	0.218
28	DCO	2015-16	06	Payment to Govt. Filling Station regarding Local Government Election 2015	0.094
29	DCO	2015-16	06	Payment to Secretary RTA	1.994
30	DCO	2015-16	06	Payment on account of Installation of CCTV Cameras ATC Courts	0.983
31	DCO	2015-16	06	Payment of establishment of Model Bazar of Whadat Colony, Lahore	30.985
32	DCO	2015-16	06	Payment to M/s Event Organizer regarding dinner/ Cultural event arranged in the honour of World Bank President	3.862
33	DCO	2015-16	06	Payment to Malik & Sons regarding dinner/ Cultural event arranged in the honour of World Bank President	0.190
34	DCO	2015-16	06	Payment to Ismaeel & Co. regarding dinner/ Cultural event arranged in the honour of World Bank President	0.028
35	DCO	2015-16	06	Payment to M/s A to Z agencies regarding dinner/ Cultural event arranged in the honour of World Bank President	0.181
36	DCO	2015-16	06	Payment to M/s HLD Event Master regarding dinner/ Cultural event arranged in the honour of World Bank President	0.013
37	DCO	2015-16	06	Payment to M/s Movie Tech regarding dinner/ Cultural event arranged in the honour of World Bank President	0.003
38	DCO	2015-16	06	Payment to M/s AB Events regarding dinner/ Cultural event arranged in the honour of World Bank President	0.057
39	DCO	2015-16	06	Payment to Nauman Traders	0.634
40	DCO	2015-16	06	Payment to DG Walled City	0.500
41	DCO	2015-16	06	Payment to Market Committee Lahore for establishment of Fair Price Shop	8.000
42	DCO	2015-16	06	Payment to Market Committee Kot Lakhpat for establishment of Fair Price Shop	10.000
43	DCO	2015-16	06	Payment to Market Committee Multan Road for establishment of Fair Price Shop	8.000
44	DCO	2015-16	06	Payment to Market Committee Singpura for establishment of Fair Price Shop	4.000
45	DCO	2015-16	06	Payment to Market Committee Raiwind for establishment of Fair Price Shop	1.000
46	DCO	2015-16	06	Payment to City Filling Station Ferozpur Road regarding Muharram & Muharrum Chehlum 2013	0.187
47	EDO (H)	2015-16	01	Purchase of Plant and Machinery	10.810
48	EDO (H)	2015-16	01	Payment to other services rendered	12.521
49	DDO (MEE) AIT	2014-16	01	Record relating to NSB, FTF and SMC funds	0.219
50	DDO (MEE)	2014-16	02	Cash book of SMC Funds and Farogh-e-Taleem	0

Sr. No.	Formations	Financial Year	PDP No.	Description	Amount (Rs in million)
	Nishtar Town			Funds	
51	-d0-	2014-16	01	Service books of staff, personal files of officer(s) and officials, Payroll 2014-16, Log book of vehicles, TA Register, Postage Stamps Register, Permanent Assets Register and court cases files	0
52	EDO (Edu)	2015-16	01	Record of monitoring branch, survey of private schools regarding registration & renewal, recruitment files, log books of vehicle, bank statement, service books of staff, personal files of officers and officials	0
53	DDO (MEE) Wahga Town	2014-16	02	Vouchers and allied record of SMS, FTF and NSB	3.068
54	-do-	2014-16	01	Cash book of SMC, FTF, Permanent Register and NSB	3.786
55	DO Health –II	2015-16	08	Stock Register for the FY 2015-16, Permanent Assets Register, Service Books of Staff, Personal files of officer(s) and officials, Bank Statement, Postage Stamp Register,	0
56	DDO (H) Wahga Town	2014-16	01	Salary and Non-salary Exp	119,561
57	Secretary DTRA	2015-16	01	Record pertaining to route permit, fitness certificates, litigation cases	0
58	DDO(H) Aziz Bhatti Town	2015-16	04	Log books of vehicles	0.271
59	DO (P&FTT)	2015-16	06	Demarcation of area of bus stand	0
60	DDO (H) Nishtar Town	2014-16	04	Log books of vehicles	0.311
61	DDO (WEE) City	2015-16	27	NSB, SMC, FTF, Bank Statement, Service Books of Staff and Personal Files of Officer(s) and Officials	0
62	DDO (WEE) Raiwind	2014-15	16	Complete record of Cost Centre LO-7611	0
63	DDO (WEE) Raiwind	2014-16	19	Stock Register of the Primary Schools Nai Abaddi Jhuggian, Wara kumhara wala, ladhy ke, Assel Kandal, Haveli Janjata, Chak Boota	0.569
64	DDO (WEE) Raiwind	2014-16	22	Vouched accounts	0.547
65	DDO (WEE) City	2015-16	24	Vouched accounts	0.598
66	DDO (WEE) City	2015-16	33	Requisitions and consumption account	0.710
67	DO (Public Facility)	2015-16	09	Sanction Strength of vehicles, Sanction strength of posts/vacancy position, Personal files, service books, Fixed assets register, History sheet, Repair register of M&E, Court Cases record, Fine to contractors, Details of parking stand fee, Details of gross revenue OF LPC, Details of other expenditure charged to CDGL, Log Book of vehicle	0
68	DDO(H) Aziz Bhatti Town	2015-16	11	Fixed Asset Register	0
69	DO(Public Facility)	2015-16	08	Loss to the Government due to meeting Expenditure out of CDGL Share - Non production of vouched account	14.693
70	DO Roads-III	2015-16	32	Bus Shelter at Mall Road from PMG office to Mian Mir Bridge- AA, TS, MB	9.995

Sr. No.	Formations	Financial Year	PDP No.	Description	Amount (Rs in million)
71	DO (Sports)	2015-16	11	Irregular Expenditure on account of TA/DA in Inter Division Tournament – approved schedule of matches and attendance certificates of the players were not provided	2.294
72	DO (Sports)	2015-16	10	Unauthentic Disbursement of Daily Allowance- CNIC number, attendance of the players and payment acknowledgement was not produced	2.192
73	DDO(MEE) Nishtar Town	2015-16	08	Irregular and Unjustified Expenditure- Advertisement at PPRA website, indents, stock register etc.	1.342
74	DO (Sports)	2015-16	7	Expenditure without the Approval of the Competent Authority- Identification of the players was not on record, approval of the amount of cash prize to the winner and runner up team, Address, verification of age and mobile number of individual player was not on record, Acknowledgement of payment to the vendors on hiring of tentage and sound system was not on record.	1.150
	Total				537.977

Annex-D

DO Roads-III:

Sr. No.	Scheme Name	Amount (Rs)
1	Rehabilitation of Fateh Sher Road, Samanabad, Lahore	9.724
2	Rehabilitation of PCC Street No. 15 New Shalimar Colony and Street No. 21 Ghousia Colony Street No. 1 Masjid Street Paradise School Street No. 13 and Shoukat Street, Lahore	11.778
3	Construction of Al-hamad Colony, Nishtar Block Kamran Block AIT Lhr	7.400
4	Rehabilitation of PCC Shah Farid Graveyard and Link Carpeting Main Bazaar Babu Sabu Shoukat Chowk, Lahore	11.778
5	Construction of Drain and Carpet Road Tallat Park Pullian To Dera	9.641
6	Construction of Drain and Carpet Road Pind Padro Road Tallat Park, Lhr	10.400
7	Construction of Meher Street and Links Qamar Town Bhagat Pora, Lahore	0
8	Construction of PCC of various Streets at Ththi Kodoo near Basin Pind Lahore	6.197
9	Construction of PCC Noshani Road Shadbagh, Lahore	0
10	PCC widening of Road Majeed park Qaiser Town and Link Shahdara, Lahore	20.600
11	Construction of PCC Streets Sodiwal colony Lahore	4.999
12	Construction of PCC Kaacha Sanda Road and Main Bazar Hakeema Wala Lahore	6.000
13	Carpeting of Road and PCC of Streets Kharak Awan Town, Lhr	6.298
	Total	104.815

DO Roads-II

S. No.	Name of Scheme/Work	Cost of the Schemes (Rs in million)
1	Construction of PCC Links Street Hajvery Town Canal Bank Road, Lahore.	15.445
2	Construction of PCC Link Streets of Lal Shahbaz Road in UC-35, Lahore (NA-123) PP-143	19.987
3	Construction of PCC / Sewerage of Jhura Colony Bedian Road to Chachu wali School, Lahore (PP-155)	8.323
4	Construction of PCC/Drain in various streets Nai Abadi Rahmat Pura, Manawan village at G.T Road, Lahore.	10.499
5	Construction of PCC Link Streets Gulbahar Town, Link Neem Pir, Fareed Nagar, Punj Peer & Jamia Mosque G.T Road, UC-42, Lahore	8.893
6	Construction of PCC Street Govt. high School Darbar Maqsoodan Shahzad Advocate Shalimar Scheme Shabbir SDO Street Link End Point. Lahore	6.759
7	Construction of PCC Link Streets Qalandar Pura Harbancepura near Government Boys High School in, UC-41, Lahore	3.073

8	Construction of PCC Khokhar Road, Main Bazar Saddiqia Colony, Badami Bah, Lahore. PP-138	6.956
9	Construction of PCC Rasheeda Hospital street and Link Streets, Mustafabad, PP-147, Lahore.	9.866
10	Rehabilitation of Nazir Street, Shakir Road, Muazam Street Mehboob Market, Jamia Mosque Street and Mughal Street, PP-148, Lahore.	4.000
11	Construction of PCC Gali No. 5, 6 Farooq park UC-35, PP-143, Lahore.	2.500
12	Construction of PCC Gali No. 2, Mehar Ishaq wali UC-35, PP-143, Lahore.	1.500
13	Construction of Gali No. 4, Mian Ahmed wali and Link streets Lal Shahbaz Road, UC-35, PP-143, Lahore.	1.187
14	Construction of PCC Masjid Allah wali Club Chowk UC-15, PP-143, Lahore.	1.500
15	Construction of PCC Gali Baba Bashir Rehman Park, UC-35, PP-143, Lahore.	1.995
16	Construction of PCC Qamar Hussain Wali Multani Colony, UC-35, PP-143, Lahore.	1.490
17	Construction of PCC Sheikh Azhar Wali Aliya Town, UC-35, PP-143, Lahore.	1.389
18	Construction of PCC Street No. 24, Hazrat Ali chowk Al-Rehman School Wali Gali, UC-35, PP-143, Lahore.	1.491
19	Construction of Main Road Dhoobi Ghat UC-42, PP-145, NA-124, Lahore.	10.920
20	Construction of PCC Streets Main Attokay Awan, PP-158, Lahore.	11.931
21	Construction of PCC Street Gul Bahar Colony, Momanpura, Rajbah Road, PP-145, Lahore.	6.000
22	Construction of PCC Street Ahmad Town, Daroghawala, Aamir town and Shalamar Scheme, Gulshan Park, PP-145, Lahore.	6.000
23	Construction of PCC Main Bazar, Ghazia abad and Links, PP-146, Lahore.	9.885
24	Construction of PCC Shami Street Mukhtar Street and Link Gunj Buksh Road, Ichhra and portion Nishat Street Maqbool Road, PP-148, Lahore.	5.341
25	Construction of PCC Streets Main Abdul Sattar village Nawan Pind, Tajbagh and Rani Pind, PP-157, Lahore.	9.915
26	Construction of Link Street Park Land Phase-III, Tajbagh, Lahore.	2.497
27	Construction of PCC main Street Chowk Ghorey Shah & Links Awan Dhari Wala Village, Lahore PP-158	16.97
28	Construction of PCC main Street Main Nazir, Links Minhala & Links Street Wara molay Wassian, Minhala Road, Lahore PP-158	14.175
29	Construction of PCC main Street Anwaar-e-Madina, Main Rasta and Links Street Mouza Dogach, Lahore PP-158	23.36
30	Rehabilitation of Links Streets Amin Steel Mill Wali, Link Momin Pura, Lahore PP-145	7.45
31	Rehabilitation of Links Streets Canal Bank Road, Lahore PP-145	7.395

32	Rehabilitation of Links Streets Momen Pura, Shadi Pura, Lahore PP-145	7.344
33	Rehabilitation of Main & Links streets Bismillah Park, Shalimar Housing Scheme Katcha Fateh Garh Road, Lahore PP-145	7.484
34	Rehabilitation of PCC Main Streets and links streets in Mouza Bagali, Lahore PP-158	7.485
35	Rehabilitation of PCC Main Streets and links streets in Dogray & Jhuggian Jallo More, Lahore PP-158	7.477
36	Rehabilitation of PCC Main Streets and links streets in Mouza Narhoki, Lahore PP-158	7.498
37	Construction of Streets Ittehad Town and dera Hakeema PP-157, Lahore	7.497
38	Construction of Streets Baddar Colony and link Zarrar shaheed Road, Lahore PP-157,	7.491
39	Construction of Streets Raja House Herbanspura & Shahzad wali taj Bagh and rani pind, Lahore PP-157,	7.475
40	Construction of Streets Nemat wali and shah shaheedan & links in attoki awan, Lahore PP-157,	7.481
41	Rehabilitation of link streets wali park, Rasheed Pura, maskeen pura, Lahore NA-124	21.5
42	Rehabilitation of link streets mehar faiz colony, canal point, afshan park, afzal park, Lahore NA-124	27.5
43	Rehabilitation of link streets chaman park, wali park, rasheed pura, toheed park, gulshan haidar, canal bank, lahore NA-124	28.01
44	Rehabilitation of link streets rajbah road, Basti Muhammad Hussain, wara sattar, kotli ghassi, qalandar pura, herbancepura, dobi park, lahore NA-124	23.804
45	Construction of Link Street near shalimar road railway stadium ghari shahu, NA-122, Lahore	7.472
46	Construction of links street behind railway dispensary Loco Engine Shed, NA-122, Lahore	7.43
47	Construction of links street badar street No.41, Larex Colony Allama Iqbal Road, NA-122, Lahore	7.365
48	Rehabilitation of Link Streets kotli Pir Abdul Rehman, Nadia Ghee Mill & Rajbah Road, Lahore NA-124	29.79
49	Rehabilitation of Link Street Ahmed town, Iqbal Colony Shadi Pura and Basti Muhammad Hussain, Lahore	24.337
50	Rehabilitation of Streets Ward No. 1,2 & 3, Lahore Cant Lahore PP-156	1.977
51	Rehabilitation of Streets Ward No. 07, Lahore Cant Lahore PP-156	3.777
52	Rehabilitation of Streets Ward No. 1,2 & 5, Lahore Cant Lahore PP-156	3.294
53	Rehabilitation of Streets Ward No. 4,5 & 6, Lahore Cant Lahore PP-156	2.086
54	CONSTRUCTION OF ITTEHAD STREET, SIRAJ ROAD, GHORAY SHAH, UC-18, LAHORE	1.220
55	CONSTRUCTION OF STREET NO.13 GUJJAR PURA, UC-18 LAHORE	1.700
56	CONSTRUCTION OF STREET NO.10, 11 STREET SENCO FAN WALI, TAZAB AHATTA ROAD, UC-18 LAHORE	2.000

57	CONSTRUCTION OF STREET ANWAR FACTORY WALI YOUNAS PURA SEHAR ROAD, UC-33, LAHORE	2.000
58	CONSTRUCTION OF STREET NO.6,7 NILA BURJ, UC-34 LAHORE	0.990
59	CONSTRUCTION OF GUDDI BAZAAR AND LINKS UC-34, LAHORE	1.400
60	CONSTRUCTION OF MASJID RASHEEDA BIBI WALI GALI, LINKS GALIAN SHAHAB PARK, UC-35, LAHORE	1.900
61	CONSTRUCTION OF STREET NO.174, ALI STREET GHOUSIA COLONY LAHORE	1.900
62	CONSTRUCTION OF STREET NO.172 LINKS COLLEGE PARK, UC-35, LAHORE	3.700
63	CONSTRUCTION OF STREET UMAR PARK, LINKS GALIAN UC-36, LAHORE	3.700
64	CONSTRUCTION OF STREET MASTER AMJAD STREET UMAR PARK UC-36, LAHORE	3.199
65	CONSTRUCTION OF STREET NO.1 & 2 MALIK PARK LINK GALIAN MUSTAFA PRAK UC-37, LAHORE	2.796
66	CONSTRUCTION OF MAIN STREET MEHRAN PARK ASIF COLONY LINKS UC-37, LAHORE	1.000
67	CONSTRUCTION OF QADIR STREET REHMAT STREET UC-38, LAHORE	1.400
68	CONSTRUCTION OF AZAM MUGHAL STREET, MALIK AHSAN STREET, MOULVI RAFIQUE STREET, HAJI JAGGA STREET UC-38, LAHORE	1.100
69	Construction of PCC Street No. 04, Mehmoodabad Kachi Abadi, Gali No. 04, 10, Lahore Public School wali Gali No. 6, Sarae Iqbal, gali Arban Quarter Chowk Shaowala Boghiwal Road, Dhobian wali Gali, Shafiq Insari wali Gali, Deputy Yaqoob Colony Ahmed Street Gulshan Shahlimar Scheme, Gali No. 08, Green Park, Gali Shabir Shah wali & Link Sharif Park NA-123, PP-144, Lahore.	9.913
70	Construction of PCC Sabir Saleem wali Gali, Bashir Butt wali Gali, Hafiq Qali Gali, Ilyas Plumber wali, Shah Bhola wali, Babib-ur-Rehman wali, Master Riaz wali, NA-123, PP-143, Lahore.	9.998
71	Construction of PCC in Different Streets Bahmun Abad, Lahore.	3.570
72	Construction of PCC in Different Streets Awan Dhay Wala, Lahore.	2.000
73	Construction of PCC in Different Streets Marl Mari, Lahore.	1.966
74	Construction of PCC in Different Streets Masjid Wali Ghani Kay, Lahore.	1.510
75	Construction of PCC / Nallah Malik Arif Wali Gali, Padhana, Lahore.	1.490
76	Construction of PCC, Nallah Fahad Colony, Manawan, Lahore.	4.954
77	Construction of PCC Kashif Street Dogaich Town, Lahore.	0.510
78	Construction of PCC Gallian Haji Billo Wali, Shahbaz Salehri and Links Badami Bagh, PP-138, Lahore.	7.143

79	Construction of PCC Gali No. 45 and Links Qila Luchman Singh, Ravi Road, PP-138, Lahore.	3.450
80	Carpeting portion Main Amar Pak Road Timber Market, Ravi Road, PP-138, Lahore.	4.688
81	Construction of PCC school Street, Hafiz Street, Imtiaz street & Masjid street, Shan Colony in UC-06, PP-138, Shadara	3.403
82	Construction of PCC Street No. 10, with links Pa Waday wali, Main Mughalia Park in UC-07, PP-138, Shadara	2.979
83	Construction of PCC Street No. 2 with Aslam Park in UC-07, PP-138, Shadara	3.337
84	Construction of PCC Street No. 8 & 12, Iqbal Park, UC-09, PCC street No. 22, Data Nagar UC-22, Lahore.	2.500
85	Construction of PCC Street No. 1, 3 & 16 Tezab Ahata, Street No. 29, Sultan Pura, Block 594 Wireless Colony street Dildar Shah, Shuja Colony in UC-19, Lahore.	5.500
86	Construction of PCC Street No. 60, 63 Chah Miran, Street No. 4, 53 Kareema Masjid Abdullah Park, Street No. 51, Shah Jahan wali, Street No. 2, Makhhan Pura, street Braq Butt wali Makkan Pura in UC-21, Lahore.	3.000
87	Construction of PCC Street No. 21, Imam Gazali Road, PCC Link Sufia Park Scheme No. 2, UC-22, Lahore.	3.000
88	Construction of PCC Street No. 17, Tajpura, Street No. 49 Mehboob Park, Street No. 14, Omar pura, Street No. 21 & 31 Wassan Pura, Street No. 93, Rehamin Pura, New Wassan Pura, Street No. 49, Mehboob Park, Street Zahoor Road New Shadbagh UC-23 & 24, Lahore.	5.000
89	Construction of PCC Street No. 4 & 5, Usman Gunj, Street No. 5, Habib Gunj, street No. 3, Farooq Gunj, Street No. 25 Pak Nagar, Street Malik Bhola wali Park Nagar, Street Link Raja Butt wali Akram Road Pak Nagar, Street Ahata Ananad Lal No. 5, Sultan Pura, UC-25 & 26, Lahore.	6.000
90	Construction of PCC streets & Links street Mehar Bashir Colony in PP-143, Lahore.	7.194
91	Construction of PCC street Javaid Butt wali street Masjid Allah wali UC-15, PP-143, Lahore.	2.563
92	Construction of PCC street No. 16, Multani Colony, street Ibrahim wali in UC-35, PP-143, Lahore	5.189
93	Construction of PCC Street No. 2, Fazal park in UC-23, PP-143, Lahore.	5.240
94	Construction of PCC Haidar Shah Park Street No. 3 & 4, in UC-14, PP-143, Lahore	4.800
95	Construction / Rehabilitation of Different Streets and Link Streets UC-36, PP-144, Lahore.	5.126
96	Construction / Rehabilitation of Street No. 4, and link Streets Ibrahime Street Younas Pura UC-33 PP-144, Lahore.	1.377
97	Construction / Rehabilitation of Different Streets Including Abbas Butt Street and Link Streets UC-35 PP-144, Lahore.	1.169
98	Construction / Rehabilitation of Different Streets in UC-18 PP-144, Lahore.	2.759

99	Construction / Rehabilitation of Different Streets and Link streets Mohalla Dhobian in UC-34 PP-144, Lahore.	1.569
100	Construction of PCC Streets near High Class Bakery, Tezab Ahata with Links UC-18 and Main Gali Shalimar Park with Links UC-33, and street No. 01 Ibrahim Colony Street No. 04 Mohammad Din Colony, Street No. 172 College Park, Changran Wali Gali Deptuy Yaqoob Colony Abu Bakar Street and Links UC-35, and Tahir Model School Gulshan Shalimar Scheme, Rana Usman Street UC-36 and Street No. 16-D, Norani Mohalla & Links UC-37 Streets Lahore.	13.000
101	Construction of PCC Dogar Street Mian Ijaz Road and Link street Naveed Park, Gulshan Park Road, PP-145, Lahore.	4.197
102	Construction of PCC Gali near Jamia Masjid Usmania UC-39, PP-145, Lahore.	2.926
103	Construction of PCC Main Street Saleem Akhtar Afzal Park, remaining portion Momen Pura and Gowala Colony, PP-145, Lahore.	3.800
104	Construction of PCC Street Sardar School and Links Canal Bank Link Trust School wali Gali, Shalimar Housing Scheme, Bismillah Park, Fayyaz Colony in PP-145, Lahore	14.077
105	Construction of PCC Link Madni street Dharampura street, Street Mohammad Nagar Railway Colony and Lady Caran Hospital in PP-147, Lahore	13.000
106	Construction of PCC Link Street Madina Colony, Pir Ghazi Road, New Mozang, Fateh Sher Road & Katcha Ferozepure Road, PP-148, Lahore.	7.450
107	Construction of PCC streets in LDA Colony, PP-148, Lahore.	3.000
108	Construction of PCC Link street Fasih Road, Islamia Park and Arrain Nager, PP-148, Lahore.	3.650
109	Construction of PCC Link Streets Nawan Kot, PP-148, Lahore.	6.000
110	Construction of PCC street No. 3 & 4 Bastami Road, Hari Kothian Rasheed Street Shah Kamal Road, in PP-148, Lahore.	4.900
111	Construction of PCC / Drain & Sewerage in Streets Ward No. 4, Walton Cantt Board, Lahore.	6.000
112	Construction of PCC/ Drain & Sewerage in Streets Ward No. 8, Lahore Cantt Board, Lahore.	5.000
113	Construction of PCC/ Drain & Sewerage in Streets Ward No. 9, Lahore Cantt Board, Lahore.	6.000
114	Construction of PCC/ Drain & Sewerage in Streets Ward No. 10, Lahore Cantt Board, Lahore.	8.000
115	Construction of PCC / Drain & Sewerage in Streets Ward No. 1, 2 & 3 Lahore Cantt Board, Lahore.	7.500
116	Construction of PCC/ Drain & Sewerage in Streets Ward No. 5, 6 & 7 Lahore Cantt Board, Lahore.	10.000
117	Construction of PCC/ Drain & Sewerage in Streets Ward No. 1, 2 & 5 Lahore Cantt Board, Lahore.	7.500
118	Construction of PCC Links street Mouza Talwara, Dogaich & Awan Dhai Wala, PP-158, Lahore.	4.000

119	Construction of PCC Links street Mouza Ghowindi, Khushal Khan, PP-158, Lahore.	2.000
120	Construction of PCC Links street Mouza Ghowind, Hudiara, Padhana & Opal, PP-158, Lahore.	6.000
121	Construction of Main Bazar Atto ki Awan & Links street PP-158, Lahore.	6.000
122	Construction of PCC Links Street Minhala village, Bhattay, Moulay Wassian remaining portion, Bhamban, PP-158, Lahore.	5.000
123	Construction of PCC street Hakeem Roshan & Links Nathoki, PP-158, Lahore.	2.000
124	Construction of PCC Street No. 2, Girls School wali street No. 13, Naveed Sarwar street, Masjid Bilal street, Street No. 11 & 19 & Links, Faiz Bagh in UC-25, Street No. 12,5,10 & 20 Mohalla Jhuggian in UC-25 & Streets of Naulakha Park in UC-25, Lahore. NA-119	20.000
125	Construction of PCC Mooti Bazar, Musti Gate, RCC Road Main Bazar Zakki Gate (Darbar Zakki Peer Sb) & Carpeting of Sheraan wala To G.T Road, Lahore. NA-119	12.499
126	Construction of PCC Impaire Cinema street No. 110, Mecload Road, Street 10/A, Odian Cinema wali Abbot Road, Lahore.NA-119	2.495
127	Construction of PCC / Drain in Mouza Wahga, Lahore.	3.519
128	Construction of PCC / Drain in Mouza Tej Garh, Lahore.	1.024
129	Construction of PCC / Drain in Mouza Kirankey Sawain, Lahore.	2.727
130	Construction of PCC / Drain in Different Dera Jat in Mouza Bhaseen, Lahore.	3.104
131	Construction of PCC / Drain in Mouza Thatti Tarran Kodan, Lahore.	2.593
132	Construction of PCC / Drain in Mouza Attoki Awan, Lahore.	2.021
133	Construction of PCC / Drain in Mouza Dera Islam-ud-Din, Lahore.	2.163
134	Construction of PCC / Drain in Mouza Wahgarrian, Lahore.	2.736
135	Construction of PCC / Drain in Mouza Ganjay Sindhu, Lahore.	1.954
136	Construction of PCC / Drain in Mouza Lakhani Sharif, Lahore.	2.830
137	Construction of PCC / Drain in Mouza Jallo More, Lahore.	2.226
138	Construction of PCC / Drain in Mouza Bhamman, Lahore.	1.221
139	Construction of PCC / Drain in Mouza Jhuggian Muhammad Buksh, Lahore.	1.231
140	Construction of PCC / Drain in Mouza Barki (Mian Mehboob), Lahore.	0.651
141	Construction of PCC street No. 02, Shuja Colony, Lahore. PP-141 & NA-119	2.167
142	Construction of PCC Gali Imam Bargah wali Sawami Nagar, Gali Shah Jahan wali Neelam Cinema, Gali No. 17, Gandhi Street Misri Shah, PP-141 & NA-119, Lahore.	2.682
143	Construction of PCC street No. 18, 98, 99 & 100 Wassan pura, street No. 04, Abdullah Park (School wali Gali) UC-21, PP-141 & NA-119, Lahore.	3.999

144	Construction of PCC Nabi Buksh Park Road, UC-23, Street No. 93, Wassan pura, UC-24, PP-141 & NA-119, Lahore.	3.998
145	Construction of PCC street No. 42, Mehmood Street, Street No. 40, Jamia Usmaniya, UC-22, Lahore. PP-141 & NA-119	3.100
146	Rehabilitation of Link Street Fazal Public School, Near Gimee Chowk & Link Street Shah Faisal Road, Samanabad, Lahore.	7.450
147	Construction of PCC Streets and link street in UC-18 & UC-34, Lahore NA-123	4.221
148	Construction of PCC Streets in Qabristan Chotay Mian Dars UC-32 & UC-34 Baray Mian Daras Azeem Garden, Naeem Store near Wapda Office in UC-32 Street No. 20 Dars Road, Kali Phal wali Street in UC-33, Main Street No. 8, Rehmat Street Gareen Park and Haji Hanif Street and Bashir shah Street near interwood Sharif Park in UC-37, Lahore NA-123. (Length = 2450-Rft)	5.935
149	Construction of PCC Streets and links street in UC-36, Lahore	7.485
150	Construction of PCC Streets and links street in UC-34 and UC-35, Lahore NA-123.	7.490
151	Construction of PCC Streets in Shamsabad UC-20, Lahore	5.070
152	Construction of PCC Misbah School Street & Baba Shah Blour in UC-20, Lahore NA-123.	4.717
153	Construction of PCC Tufail Street Masjid Gumband Dara-e-Miran, Lahore NA-123.	4.982
154	Construction and PCC and Drain Latif Park Rohail Khan street & Akhtar Street Shahbaz Road in UC-14, Lahore NA-123.	6.000
155	Construction of PCC Main Iqbal Rafay wali Gali Bhogiwal Chowk Link Rana Clinic in UC-35, Street No. 3, Aslam Colony Katri Pathanan in UC-22, Lahore NA-123.	4.100
156	Construction of PCC different streets Sarja Marja village, NA-130, Lahore.	1.515
157	Construction of PCC different streets Rampura village, NA-130, Lahore.	3.008
158	Construction of PCC streets Dogray Kalan, NA-130, Lahore.	2.904
159	Construction of PCC Streets Khawaja Faiq village, NA-130, Lahore.	3.000
160	Construction of PCC streets Qila Jiven , NA-130, Lahore.	2.000
161	Construction of PCC streets Majukey, NA-130, Lahore.	2.000
162	Construction of PCC streets Hudiara, NA-130, Lahore.	1.000
163	Construction of PCC different streets Chappa village, NA-130, Lahore.	1.988
164	Construction of PCC different streets Adda Chabel, NA-130, Lahore.	1.984
165	Construction of PCC streets Taj Pura, NA-130, Lahore.	1.983
166	Construction of PCC streets Thatha Dhalwan vilage, NA-130, Lahore.	2.015
167	Construction of PCC different streets Pathankey, NA-130, Lahore.	1.969
168	Construction of PCC streets Ganjay Sindhu, NA-130, Lahore.	0.927
169	Construction of PCC different streets Chota Echo Gill, NA-130, Lahore.	3.192

170	Construction of PCC different streets Bhaseen village, NA-130, Lahore.	5.245
171	Construction of PCC streets tokey wali, main Noshai Road & Malik Nor Park, Lahore	5.589
172	Construction of PCC Malik Zahid Ali, Bahar Colony Takia Bhaman Shah, Lahore	7.144
173	Construction of PCC streets in Begum Pura, madho lala Hussain & Link Streets Ghorey Shah Road, Lahore	5.896
174	Construction of PCC streets Crown park baghban pura, chaman park and ghousia colony, lahore	5.371
175	Construction of PCC streets No.18, UC-21 iqbal road, 5-A, 5-B & links UC-25, Fiaz Bagh, Lahore	9.187
176	Improvement / laying of Tile in street of Mohalla Kakay zaiaan, Lahore	4.994
177	Construction of PCC streets of Links G.T roads, Wireless colony & makhan pura,, Sawami, Nagar, Lahore	7.478
178	Construction of PCC streets No.41,44,45 & 46, near graveyard & links UC-21, Lahore	2.261
179	Rehabilitation of Link Street Main Bazar Mehtab Park Main Bazar Asam Town, Masjid Mehboob Street Mashriqe Mohallah Nawan Pind and Masjid Al-Karam Madni Street Rehman Pura UC-41, Lahore.	17.489
180	Construction of PCC Street Amber Gali, Sarooj Gali and Link Tajbagh in UC-57, Lahore.	25.000
181	Construction of Street Zafar wali Nathoki in UC-61, Lahore.	4.920
182	Construction of Streets & Links of Manawan village in UC-52, Lahore.	8.783
183	Const: of Streets Christian Mohallah & Street Aleem But wali & Links of Mandianwala in UC-61, Lahore.	4.668
184	Construction of Street Baba Pagi wali Narwarh in UC-53, Lahore.	2.973
185	Construction of Street Naeem Numberdar wali Mouza Lallo in UC-62, Lahore.	1.013
186	Construction of Different Streets, Haji Billo Miyo wali Bhanu Chak in UC-53, Lahore.	1.625
187	Construction of Street Sharif wali Sahankey in UC-53, Lahore.	0.342
188	Construction of Street Azeem Floor Mill & Different Streets of Barki in UC-62, Lahore.	3.407
189	Construction of Street Sohail Ahmed wali Talwar Yousaf wali in UC-50, Lahore.	2.293
190	Construction of Street Jamia Masjid Haq Char Yaar wali Mouza Echo Gill in UC-50, Lahore.	4.946
191	Construction of Street Baba Rasheed & Different streets of Jandiala in UC-50, Lahore.	2.850
Total		1,099.517

Annex-E

Sr. No.	Formation Name	Amount (Rs)
1	DO Roads-I	48.510
2	DO Roads-II	76.439
3	DO Roads-III	338.464
4	DO (E&M)	0.189
	Total	463.602

DO Roads-III

Sr. No.	Scheme Name	Carpeting amount (Rs)
1	Special Repair of Naseer Din butt from Baba Ground to Sanda Road	8,724,531
2	Uplifting Area Development of Mohni Road, Lahore	640,510
3	In front of Circular Road From Bahatti Chowk to Brandreth Road Lhr	45,364,908
4	In front of Circular Road From Bahatti Chowk to Brandreth Road Lhr	29,384,321
5	Rehabilitation of Road From Istanbul Chowk to P&D Office, Lhr	4,620,484
6	Rehabilitation of Road From Istanbul Chowk to P&D Office, Lhr	7,279,135
7	PCC Link Street Jinnah Road chohan Park UC-31/60	493,969
8	Construction of Carpeting Ansari Road Link Millat Road UC-31/60	770,136
9	Construction of Carpeting of Munawar & Bank Street Chohan Road UC-31	1,356,315
10	Rehabilitation of Syed Maratab Ali Road, Gulberg, Lahore	682,485
11	Rehabilitation of Syed Maratab Ali Road, Gulberg, Lahore	3,570,177
12	Rehabilitation of Syed Maratab Ali Road, Gulberg, Lahore	3,969,803
13	Rehabilitation of Syed Maratab Ali Road, Gulberg, Lahore	1,827,638
14	Rehabilitation of Lakshami Chowk Montgomery road Dunya News Lahore	5,004,806
15	Rehabilitation of Lakshami Chowk Montgomery road Dunya News Lahore	4,041,265
16	Rehabilitation of Roads NA-120 and Rehabilitation of Maka Road to Yasin Road Karim Park	2,630,676
17	Construction of Chohan Road and link Islampura	751,267
18	Special Repair of Road from Mian Nawaz Sharif Hospital Yakki Gate to Sheranwala Gate	3,867,274
19	Special Repair of Road from Mian Nawaz Sharif Hospital Yakki Gate to Sheranwala Gate	3,115,065
20	Re-carpeting canal Road Lahore	2,855,069
21	Rehabilitation of Road From GPO Chowk mall Road to Lakshmi Chowk Lhr	116,956,525
22	Construction of PCC Kacha Sanda Road and Main Bazar Hakeema Wala, Lahore	2,721,292
23	Special repair of Ibrahim road Phase-II	1,452,277
24	Special repair of Main Road Thatta Village, Lahore	3,392,220

25	Special repair for Tufail pura Road to Jallo Park	1,310,631
26	Construction of drain and carpet road Pind Padro Road Tallat Park, Lahore	2,126,007
27	Construction of Drain and carpeting Tallat Park Pullian to Dera	1,975,949
28	Rehabilitation of Fateh Sher road, Smanabad, Lahore	2,218,044
29	Rehabilitation of Fateh Sher road, Smanabad, Lahore	3,635,667
30	Rehabilitation of Fateh Sher road, Smanabad, Lahore	1,081,319
31	Rehabilitation of PCC Shah Farid Graveyard & Link Carpeting main bazaar Babu Sabu Shoukat Chowk, Lhr	1,839,842
32	Construction of road Al-Hamad Colony Nishtar Block Kamran Block AIT	4,431,449
33	Rehabilitation of Street Tali Wali Ganjay Wali Ghatti Shafiqable Bund road Lahore	2,931,446
34	Restoration of Road cut on Mall Road Infront of Milli Shoes and Cathedral School	617,826
35	Restoration of Road cut on Mall Road Infront of Milli Shoes and Cathedral School	494,125
36	Carpet of min Jamal road and Tufail Road	2,634,417
37	Construction of link roads Muslim Town C-I, johar Town and college road	4,718,998
38	Carpeting of Road Malik Munir road from Graveyard Sham Nargar	2,983,220
39	Construction of Chistahai Street, Bismillah Street	674,909
40	Rehabilitation of Road from Egerton Road to Isiamia College Cooper Road and Link Road to Assembly Chowk Mall Road, Lahore	11,819,839
41	Rehabilitation of Road from Egerton Road to Isiamia College Cooper Road and Link Road to Assembly Chowk Mall Road, Lahore	8,892,702
42	Repair of Road Chandni Chowk to Qadri chowk Dholanwal Lahore	1,720,957
43	Restoration of Road cut at Meclod Road From Lakshmi Chowk to Patiala chowk and Service road of mall Road	1,980,719
44	Restoration of Road cut at Meclod Road From Lakshmi Chowk to Patiala chowk and Service road of mall Road	2,317,289
45	Rehabilitation of Ibrahim Road near Mian Munshi Hosptial	3,256,965
46	Repair of carpeting road Tai Phone, Gunj Baksh Park Bund Road, Lahore	2,273,013
47	Rehabilitation of Rashid road Bund Chowk to Area Hussain Shah, Lahore	2,840,608
48	Carpeting of Muhammadi Road/ Khawar Street Sanda Road, Lahore	1,222,734
49	Rehabilitation Bird word, Drain from Multan Road to Babu Sabu project Central Drain Package-I	813,924
50	Rehabilitation Bird word, Drain from Multan Road to Babu Sabu project Central Drain Package-I	717,218
51	Construction of PCC Street Sodiwal	467,536

52	Construction of PCC Streets Saggian Stop and Carpeting of Road Gulshan-e-Ravi, Lahore	1,432,829
53	Construction of Chisti Road Along with Drain at Malik Park Tallat Park, Lahore	1,966,404
54	Repair of street Jamia masjid Abdul Reham near Munshi Hospital Bund Road, Lahore	2,528,676
55	Carpeting of Road and PCC of Street Kharak Awan Town, Lahore	1,149,006
56	Rehabilitation of Road from Abdullah Road to Dhobi Ghatt, Rajgarh	3,917,535
	Total	338,463,951

DO Roads-II

Voucher No. & Date	Name of Scheme	Amount (Rs)
	SR for Bedian road near Lidher town stop in front of Askari-II Gate	817,772
149/28-6-16	Improvement of Ghazi Road from Ferozpur road to DHA Boundary	27,071,277
30/16-6-16	Const. of PCC link street Fasih road islamia Park and Arrain Nagar	687,139
39/16-6-16	Rehabilitation of link roads Paki Thatti, Samanabad	908,884
40/20-6-16	Rehabilitation of Bastami road from Multan road to Poonch road Samanabad	2,413,466
49/21-6-16	Const. of road Attique Dogar wali Terra	1,415,503
54/21-6-16	Const. of soling road double carriage way	10,194,154
57/21-6-16	Rehabilitation of road from village Bhaseem to Visma village Thatta village	9,046,572
71/23-6-16	SR of Barki road portion near Hudiera drain	857,867
110/27-6-16	SR for various streets in ward No. 8 Walton cant Board	1,977,563
114/27-6-16	Rehabilitation of road from Tera to Barahamanabad	6,953,859
15/11-5-16	Re-carpeting of canal road	14,094,861
	Total	76,438,917

DO Roads-I

MB No.	Name of Schemes	Description	Qty	Amount
572/4752	Const / Reh of road from Rangeelpur to Jhuggian Lodhray	2" thick Carpet	85280 sft	6695921
615/5620	Reh / Imp of road from Ranger Chowi BRB to Guruke Asal to Ghawind to Ghawindi Lhr	2" thick Carpet	109189	8231922
948/7565	Reh of main road Al Hammad Colony Start from Al Shifa to Al noor General Store	2" thick Carpet	41597	3177799

953/7570	Reh of Main road Nargis Block Start from House No. 60 Zeenat Block to Saidpur Multan Road	2" thick Carpet	40023	3057257
964/7581	Const / Reh of road from Kamas road to Haveli Bangro	2" thick Carpet	95114	7466611
383/8022	Reh / Imp of road from Rohi Pull to Theater to Mulkoday Tatlay	2" thick Carpet	7638.75	6993658
883/6046	Const of road from Kacha Butcher Distributory to Aziz Jahan Begum Trust for Blinds Kahna	2" thick Carpet	27200	2263938
842/9844, 644/5649	Const of roads in fruit and vegetable market Kacha Lahore	2" thick Carpet	116730	10622496
Total				48509602

Annex-F

Sr. No.	Name of Scheme	Formation Name	Cost of the schemes (Rs in million)
1	Carpeting of Mian Captain Jamal Road and Tufail Road	DO Roads-III	7.584
2	Re-Carpeting of Canal Road, Lahore. (Damage Portion)	DO Roads-II	22.679
3	Rehabilitation of Streets Ward No. 1,2 & 3, Lahore Cant Lahore	DO Roads-II	1.977
4	Rehabilitation of Streets Ward No. 07, Lahore Cant Lahore	DO Roads-II	3.777
5	Rehabilitation of Streets Ward No. 1,2 & 5, Lahore Cant Lahore	DO Roads-II	3.294
6	Rehabilitation of Streets Ward No. 4,5 & 6, Lahore Cant Lahore	DO Roads-II	2.086
7	Construction of Bedian Air Port Link Road, Lahore.	DO Roads-II	20.000
8	Construction of PCC Link Madni street Dharampura street, Street Mohammad Nagar Railway Colony and Lady Caran Hospital	DO Roads-II	13.000
9	Construction of PCC streets in LDA Colony, PP-148, Lahore.	DO Roads-II	3.000
10	Construction of PCC / Drain & Sewerage in Streets Ward No. 4, Walton Cantt Board, Lahore.	DO Roads-II	6.000
11	Construction of PCC/ Drain & Sewerage in Streets Ward No. 8, Lahore Cantt Board, Lahore.	DO Roads-II	5.000
12	Construction of PCC/ Drain & Sewerage in Streets Ward No. 9, Lahore Cantt Board, Lahore.	DO Roads-II	6.000
13	Construction of PCC/ Drain & Sewerage in Streets Ward No. 10, Lahore Cantt Board, Lahore.	DO Roads-II	8.000
14	Construction of PCC / Drain & Sewerage in Streets Ward No. 1, 2 & 3 Lahore Cantt Board, Lahore.	DO Roads-II	7.500
15	Construction of PCC/ Drain & Sewerage in Streets Ward No. 5, 6 & 7 Lahore Cantt Board, Lahore.	DO Roads-II	10.000
16	Construction of PCC/ Drain & Sewerage in Streets Ward No. 1, 2 & 5 Lahore Cantt Board, Lahore.	DO Roads-II	7.500
Total			127.397

Annex-G

Sr. No.	Name of Formation	Amount of Penalty (Rs in million)
1	DO Roads-I	22.496
2	DO Roads-III	21.090
3	Do Roads-II	21.028
4	DO Buildings-II	26.640
5	DO Buildings-I	4.409
	Total	95.663

DO Roads-I

(Rs in million)						
MB No.	Name of Schemes	Starting Date	Time Allowed (Months)	Status	Estimated Cost	Amount
443/5643	Const of PCC and Sewerage inLadhke Nevian Village	11-09-15	2	WIP	9.800	0.980
976/3683	Const / Reh of road from Ferozpur Road to Ahllu Village to Gurumangat Village Lhr	16-04-16	3	WIP	28.795	2.880
942/1949	Const of PCC & Sewerage Fatehda Kot Lhr	02-09-15	2	WIP	9.740	0.974
932/1939	Const of PCC & Sewerage Bhatta Village	04-09-15	2	WIP	9.790	0.979
572/4752	Const / Reh of road from Rangeelpur to Jhuggian Lodhray	01-01-16	2	WIP	12.740	1.274
615/5620	Reh / Imp of road from Ranger Chowi BRB to Guruke Asal to Ghawind to Ghawindi Lhr	30-12-15	6	WIP	78.489	7.849
948/7565	Reh of main road Al Hammad Colony Start from Al Shifa to Al noor General Store	04-09-15	2	WIP	4.343	0.434
955/7572	Reh of Haq Bahoo Street Lalazar in between K-Block Johar Town Lahore	13-04-16	1	WIP	1.900	0.190

953/7570	Reh of Main road Nargis Block Start from House No. 60 Zeenat Block to Saidpur Multan Road	08-09-15	2	WIP	6.07	0.607
964/7581	Const / Reh of road from Kamas road to Haveli Bangro	22-12-15	3	WIP	14.100	1.410
514/3394	Const of PCC and Drain in Sarriach Village Lhr	05-09-15	2	WIP	9.930	0.993
647/5652	Const of PCC and Drain in Khamba Village	03-09-15	1	WIP	1.360	0.136
383/8022	Reh / Imp of road from Rohi Pull to Theater to Mulkoday Tatlay	16-03-15	4	WIP	24.660	2.466
541/3421	Const of PCC drain in Panju Village	11-09-15	2	WIP	10.000	1.00
735/447	Special Repair of PCC Road from Amjad road to Malko Ki Lahore	18-03-16	1	WIP	3.240	0.324
Total						22.496

DO Roads-III

Scheme Name	Contract Cost	Date Of Award of Contract	Approved date of Completion	Physical Progress	Penalty @ 10%
Rehabilitation of Road from Egerton Road to Isiamia College Cooper Road and Link Road to Assembly Chowk Mall Road, Lahore	49.414	04.02.2015	05.05.2015	70%	4.941
Lane Marking / Painting of Curb stone from Ek Moria Pul to Crown Adda to Bhatti Chowk, Circular Road, PP-142	10.697	12.9.2015	12.11.15	75%	1.070
Rehabilitation of Circular Road from Bhatti Chowk to Brandearth Road Length=5100 Rft	148.570	16-02-2015	15-06-15	95%	14.857
Construction of PCC Streets Sanda Pathian NA-121, Lahore	2.220	10.06.2015	24.07.15	90%	0.222
Total					21.090

DO Roads-II

S. No.	Name of work	Date of award of contract	Required Date of completion	Physical Progress upto June 2016	Cost of the Schemes (Rs in million)	Amount of penalty (10%) (Rs in million)
1	Rehabilitation of Link Roads Paki Thatti, Samanabad, Lahore.	18-11-15	17-1-16	30%	10.255	1.026
2	Rehabilitation of Rehmat Ali Road, Samanabad, Lahore	18-11-15	17-1-16	80%	8.684	0.868
3	Rehabilitation of Road 27-Jinnah Colony & Portion 75-Jinnah Park, Link Bastami Road, Samanabad, Lahore	18-11-15	17-1-16	90%	11.491	1.149
4	Rehabilitation of Bastami Road from Multan Road to Poonch Road, Samanabad, Lahore	18-11-15	17-1-16	45%	11.991	1.199
5	Rehabilitation of Road Abbot Road Qilla Gujjar Singh Civil Line Road in NA-119, Lahore	15-5-15	14-7-15	60%	9.814	0.981
6	Rehabilitation of Dullo Khurd Road along Hudiara Drain (Length = 12 KM) from K.M No. 02 to 10, Lahore	18-3-14	17-9-14	85%	158.054	15.805
Total						21.028

DO Buildings-II

Sr. No.	Name of school	Cost (Rs in million)	Date of Start	Period (Months)	Date of Completion	Late (Months)	Penalty
1	Construction of three classroom Govt Madres tul banat High School Misri Shah	5.0	7/1/2016	4	6-5-2016	2	0.500
2	Construction of two additional class GGHS Higher	2.8	14-11-15	4	13-3-16	3	0.300
3	Construction of three class room at GGS	4.2	11/1/2016	4	10-7-2016	01	0.400

	Shahzad Lahore						
3	Construction of two addition class room at GPS Salamat pura	2.8	28-12-15	4	27-4-16	3	0.300
4	Construction of three addition class room at Government	4.2	8/12/2015	4	7-6-2016	2	0.400
5	Construction two additional classroom at GGPS Kot Shab din	2.7	8/12/2015	4	7-6-2016	2	0.300
6	Construction of three additional class room at GGPS New Shadbagh	4.2	8/1/2016	4	7-7-2016	01	0.400
7	Up-gradation of GGMS Julka Nishtar town	14.9	25-8-14	4	24-12-14	WIP	1.500
8	Reconstruction of 20 classroom with toilet block and canteen at GHS Shadbagh	29.9	3/2/2015	18	2-8-2016	WIP	3.00
9	Construction of three addition classroom	3.4	4/5/2015	2	4-5-2015	12	0.300

	at GGPS Salamat						
	provision of drinking water facilities and tank GGPS Tatlay	3.7	22-2-15	3	5-8-2015	12	0.400
12	Establishment of Dispensary at (old) NA 123 Lahore	8.0	21-6-14	6	20-6-14	18	0.800
13	Intallation of RO/UF/Sim ple filtration plants in school having unfit drinking water at in GHS Lahore	162.6	29-1-16	6	28-7-16	01	16.300
14	Reconstruct ion of Dangious block in CDGL boys high school Tezabz Ahata Lahore	17.1	19-9-15	6	18-3-16	5	1.700
15	Constructio n Gravyard Chalk Boota Lahore	1.1	21-10- 15	01	20-11-15	7	0.100
	Total	266.4					26.700

DO Buildings-I

V. # & date	Work	Contractor	Date of award	Time period	Target date of completion	Status	Agreement amount (Rs)	Penalty @ 10% (Rs)
27 dt 17.11.15	Reconst. of dangerous school building at GMS Korey Walton Road	Nadeem Builders & Developer	103 dt 9.12.14	4-1/2	23.04. 2015	WIP	8,256,382	825,638
33 dt 15.12.15	Reconst. of building 9 c/r etc at GGHS Sodiwal Quarters Multan Road	Five Star & Co.	2424 dt 25.03.14	5	24.08. 2015	WIP	13,758,436	1,375,843
05 dt 01.12.15	Reconst. of dangerous school buildings at GPS Dher Pindi Lahore	Majid & Co	09.12.2014	4	08.04. 2015	WIP	7,278,000	727,800
07 dt 01.12.2015	Const. of building at 1 st & 2 nd floor at Govt. Tariq HS Lhr cantt	Muzammil Brothers	23.03.2014			WIP	14798832	1,479,883
								4,409,164

Annex-H

Formation Name	Description of the expenditure	Amount (Rs in million)
EDO (F&P)	Construction of Camp Office Secretary Health Punjab	2.878
DO (F&B)	Payment made to transproters on the expenditure incurred during General Election 2013	10.950
DO (F&B)	Salary and Non-salary expenditure of 12 schools devolved to CDGL	39.124
DO (F&B)	Prov. and fixing of CCTV Camera at Chief Minister Camp Office	0.122
DO (F&B)	Prov. of Flag pole with Base at AWan e Iqbal	0.045
DO (F&B)	Security Arrangement at Minar e Pakistan	1.600
DO (F&B)	M&R of Tehsil and Treasury Buildings	0.292
DO (F&B)	M&R Lawyer's Chamber East Side Block First Floor, Ex District Courts	0.219
DO (F&B)	M&R Lawyer's Chamber East Side Block Ground Floor, Ex District Courts	0.197
DO (F&B)	Improv. / Renovation of O/O Director Food	0.125
DO (F&B)	M&R CM Camp Office Model Town	0.065
DO (F&B)	M&R CM Camp Office Model Town Parking area	0.420
DO (F&B)	Imp / Ren Qaddafi Stadiu	0.049
DO (E&M)	Arrangement for medical entry test	1.240
	Total	57.326

Annex-I

Sr. No.	Scheme	Formation Name	Rs in million
1	Replacement/ Fixing of Damage Railing along Canal Bank Road to Campus Underpass and Carriage of Jungla Railing from Ferozepur Road to Outfall Road CDGL Store	DO Roads-III	1.230
2	Repair of Link Road Shahi Fort hazuri Bagh Lahore	DO Roads-III	0.200
3	Repair of Horizontal Grating 3 No. underpass Canal Bank Lahore	DO Roads-III	1.450
4	Repair of Bus Shelter at Millat Road and Ali Road Town ship	DO Roads-III	6.019
5	Construction of footpath from Main Boulevard towards Mini Market Lahore	DO Roads-III	1.198
6	Repair / Rehabilitation of road from G.T. Road to Rakh Chabeel in front of women college, Lahore	DO Roads-III	3.790
7	Repair of GT Road (Orange Line, patchwork) Quaid-e-Azam interchange to Coop Store, orange Line Train Route	DO Roads-III	4.544
8	Repair of RCC Slab over drain from Dagoghawal Chowk to Ring Road Quid-Azam interchange Lahore.	DO Roads-III	1.940
9	Providing / showing of water on GT Road from Coop Store to Wara Gujran	DO Roads-III	1.200
10	Special repair rehabilitation of road main entrance of fruit market and vegetable market badami bagh	DO Roads-III	1.950
11	Special repair of jail road underpasses at Canal Bank road Lahore.	DO Roads-I	0.984
12	Special repair for Ferozepur road underpass (Liaqat Ali Khan) at Canal Bank road (both sides) Lahore.	DO Roads-I	1.617
13	Special repair for Campus underpass (Waris Mir) at Canal Bank road (both sides) Lahore.	DO Roads0I	1.908
14	Special repair for Jinnah Hospital underpass (Chakar-e-Azam underpass) Lahore.	DO Roads-I	0.801
15	Special repair for Doctor Hospital underpass (Chaudhary Rehmat Ali) Lahore.	DO Roads-I	0.274
16	Special repair for Thokar Niaz Baig Fly Over to Campus underpass (both side)	DO Roads-I	5.183
17	Lane Marking and painting of Kerb stone from Campus underpass to Doctor Hospital Underpass (both sides) Lahore	DO Roads-I	8.375
18	Expenditure on Fireworks display on 23 rd March Prade 2016	DO (E&M)	4.640
19	Bus Shelter at Mall Road from PMG office to Mian Mir Bridge	DO Roads-III	9.995
	Total		57.298

Annex-J

Sr. No.	Name of Formation	AIR Para No.	Description of	(Rs in million)	Rule/ Criteria
1	Dy. DEO MEE Nishtar Town	14	Drawl of conveyance Allowance despite availing the bikes from Government	0.360	Government of the Punjab, Finance Department letter No. FD.SR.1.9-4/86(P) (PR) dated 21 st April, 2014
2	DO (Roads) – III	1	Payment of Integrated Allowance to non-entitled staff	3.539	Revised Basic Pay Scales 2005 and 2011
3	DO (E&T)	15	Drawl of conveyance Allowance despite availing the vehicles from Government	0.180	Government of the Punjab, Finance Department letter No. FD.SR.1.9-4/86(P) (PR) dated 21 st April, 2014
4	DO (E&T)	15	Senior Post Allowance	0.015	SPA only admissible to BS-20 whereas post of the Director is of BS-19
5	DO (E&T)	15	Inadmissible drawal of pay and allowances	0.265	--
6	DO (E&T)	16	Inadmissible payment on account of Fixed TA	0.244	Government of the Punjab, Finance Department letter No.FD/SRI-3-21/74(P) dated 16 th February 1987, Fixed Travelling Allowance of Rs 90 and Rs 30 is allowed to only E&T Inspector working on excise side and constables respectively
7	DDO (Health) Shalimar Town	4	Inadmissible payment on account of Integrated Allowance	0.274	Revised Basic Pay Scales 2005 and 2011
8	DDO	5	Drawl of	2.028	Government of the

	(Health) Shalimar Town		Conveyance Allowance despite availing the vehicles from Government		Punjab, Finance Department letter No. FD.SR.1.9-4/86(P) (PR) dated 21 st April, 2014
9	DDO (Health) Shalimar Town	6	Inadmissible payment on account of Health Risk Allowance	0.357	Government of the Punjab, Finance Department letter No. FD.SR.1.9-4/86(P) (PR) dated 21 st April 2014, all the class-IV employees of health department are allowed to draw Health Risk Allowance @ Rs 1500 w.e.f. 01-03-2015
10	DDO (Health) Shalimar Town	7	Inadmissible payment on account of Personal Pay to Salman Shehbaz-Vaccinator	0.010	--
11	DDO (Health) Shalimar Town	9	Non-deduction of HRA, FTA and CA even residing in Government Accommodation within the premises of the office premises	0.144	Government of the Punjab, S&GAD (Estate office) Lahore letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009 (rent matter) read with according to Finance Division O.M. No.(1)-imp.1/77 dated 28 th April 1977.
12	EDO (Health)	4	Payment of Allowances without admissibility	0.242	--
13	DO (F&B)	4	Release of funds for wrong payment of allowances	0.636	-

14	DO (E&M)	7	Overpayment of Pay and Allowances	0.718	-
15	DO (Live stock)	13	Unauthorized payment of SSB	0.045	-
16	DCO	1	Non recovery of HRA and 5%	6.31	
17	Dy. DEO (WEE) Wahga Town	1	Unauthorized payment of pay and allowances	0.326	--
18	Eye Hospital Swami Nagar	8	Overpayment of SSB	0.003	-
19	DDO (Health) DGB	10	Overpayment of SSB	0.078	-
20	DDO (Health) DGB	11	Non deduction of CA and HRA- Zobia Ahmed residing in the government accommodation with in office premises	0.058	-
21	Dy. DEO (MEE) AIT	10	Unjustified payment of Charge Allowance	1.273	-
22	Infectious Disease Hospital Bilal Gunj	12	Non deduction of CA and 5% of basic pay	0.073	-
23	IDH	13	Overpayment of SSB	0.019	-
24	IDH	14	Non deduction of CA during leave	0.014	-
25	EDO (Education)	7	Overpayment of charge Allowance	0.180	-
26	EDO (Education)	6	Overpayment of Allowances	0.426	-
27	DO Health-II	4	Overpayment of integrated Allowance	0.094	-
28	DDO	17	Non deduction	0.057	-

	(Health) Aziz Bhatti Town		of CA during leave		
29	DDO (Health) Aziz Bhatti Town	16	Irregular payment due to Absent from duty	0.301	-
30	DDO (Health) Aziz Bhatti Town	8	Unauthorized use of building and non recovery of HRA and CA	0.113	
31	DDO (Health) Aziz Bhatti Town	7	Overpayment of integrated Allowance	0.094	
32	DDO (Health) Aziz Bhatti Town	6	Irregular payment of SSB	0.057	
33	DDO (Health) Aziz Bhatti Town	3	Irregular payment of CA	2.457	
34	DDO (Health) Aziz Bhatti Town	2	Recovery on account of unauthorized drawl of PHSRP	0.831	
35	DDO (Health) Nishtar Town	5	Non recovery of HRA CA and 5% of basic pay	1.953	
36	DDO (Health) Nishtar Town	3	Non deduction of CA	0.120	
37	MS DHQ Hospital Mian Munshi	9	Non deduction of CA during leave	0.169	
38	DDO (WEE) City	1	CA drawn during winter vacation period	1.630	--
39	DDO (WEE) City	2	Payment of Charge allowance without admissibility	1.002	Government of Punjab, Finance Department Notification

					No.FD-PR-10-71/72 dated 18-06-1973, charge allowance to the Head Masters of Government Primary Schools is admissible only where five teachers are posted in the school and enrollment is up to 150 students.
40	DDO (WEE) City	11	Unjustified drawal of inadmissible allowances	0.064	--
41	DDO (WEE) City	9	Recovery of overpayment of pension to Sarwar Driver	0.080	--
42	DDO (WEE) City	7	Recovery of CA during LFP	0.565	-
43	DDO (WEE) City	20	Drawl of conveyance Allowance despite availing the vehicle from Government	0.010	Government of the Punjab, Finance Department letter No. FD.SR.1.9-4/86(P) (PR) dated 21 st April, 2014
44	DDO (WEE) City	37	Overpayment of pay and allowances due to late fixation of regularization	0.245	--
45	DDO (WEE) City	38	Recovery on account of award of higher scale and advance increments	0.216	---
46	DDO (WEE) City	39	Overpayment due to drawl of undue increment due to regularization	0.160	---

			Rs 160450/-		
47	DDO (WEE) City	40	Overpayment due to Drawl of undue increment on up gradation Rs 180350	0.180	----
48	DDO (WEE) Raiwind	4	CA drawn during winter vacation period	0.600	
49	DDO (WEE) Raiwind	5	Payment of Charge allowance without admissibility	0.951	Government of Punjab, Finance Department Notification No.FD-PR-10-71/72 dated 18-06-1973, charge allowance to the Head Masters of Government Primary Schools is admissible only where five teachers are posted in the school and enrollment is up to 150 students.
50	DDO (WEE) Raiwind	10	CA drawn during leave period	0.650	
51	DDO (WEE) Raiwind	12	Inadmissible drawal of pay and allowances	0.033	
52	DDO (WEE) Raiwind	13	Overpayment on account of leave encashment	0.126	
53	DDO (WEE) Raiwind	17	Recovery on account of award of higher scale and advance increments	0.241	
54	DDO (WEE) Raiwind	18	Overpayment on account of SSB and Adhoc	0.644	

			allowance due to regularization of the employees		
55	DDO (MEE) AIT	07	Payment of Adhoc Allowance	0.050	
	Total			31.510	

Dy. DEO (MEE) Nishtar Town

Name and Designation	Period	No. of months	Conveyance Allowance per month (Rs)	Over payment (Rs)
Syed Zahid Abbas Zaidi AEO	July-14 to June 16	24	5,000	120,000
Javed Iqbal – AEO	July-14 to June 16	24	5,000	120,000
Khalid Mahmood – AEO	July-14 to June 16	24	5,000	120,000
Total				360,000

Excise & Taxation

(Amount in Rs)

Sr. No.	Name of employee	Page No. of pay roll	Designation	Admissible Rate	Rate charged	Rate Over charged	Over Payment	Remarks
1	Akram Ashraf	-	Director-B	0	5,000	5,000	60,000	CA (using the vehicle LEG-151)
2	Akram Ashraf	-	Director-B	0	1,250	1,250	15,000	Senior Post Allowance (Admissible to BS20 and above)
3	Akram Shad	14857	ETO Admn.-A	0	5,000	5,000	60,000	CA (using the vehicle LEG-192)
4	M. Saleem	14903	System Analyst-C	0	5,000	5,000	60,000	CA (using the vehicle LOV-5253)
5	M. Iqbal	14713	Constable		60	60	720	Special Pay
6	Nazar Fareed Watto	14763	Jr. Clerk	64	0	64	768	G. Insurance not deducted
7	Ifrikhar	14785	Jr. Clerk	0	1740	1740	20,880	SSB
8	Azhar	14789	Jr. Clerk	0	1740	1740	20,880	SSB
9	Rizwan Akram	14861	Director –A	0	225	225	2,700	Special Pay
10	Rizwan Akram	14861	Director-A	0	4628	4628	55,536	Special Allowance
11	Irum Ilyass	14893	Computer Operator	0	871	871	10,452	Special Allowance
12	Zeeshan Ghouri (Dec 14 to Oct 15)		Inspectors	0	4670	4670	51,370	Special Allowance 100%
13	Zeeshan Ghouri (Dec 14 to Mar 15)		Inspectors-B	0	1038	1038	6,228	Ration Allowance
14	Zeeshan		Inspectors-B	0	100	100	600	Washing

	Ghouri (Dec 14 to Mar 15)							Allowance
15	Mahmood Shoukat (Feb 15 to July 16)		Jr. Clerk-B	0	300	300	5,400	Integrated Allowance
16	Ali Hussain	14843	Inspector	861	1034	173	2,076	Adhoc Relief 2013
17	Ali Hussain	14843	Inspector	861	1034	173	2,076	Adhoc Relief 2014
18	M. Azam	14843	Inspector	861	1034	173	2,076	Adhoc Relief 2013
19	M. Azam	14843	Inspector	861	1034	173	2,076	Adhoc Relief 2014
20	Mujahid	14843	Inspector	800	1034	234	2,808	Adhoc Relief 2013
21	Mujahid	14843	Inspector	800	1034	234	2,808	Adhoc Relief 2014
22	M. Arshad		Sr. Clerk	-	-	-	75,217	Drawing Pay and allowances of E&T Inspector (BS-14) even after reversion as Sr. Clerk (BS-09)
	Total						459,671	

Excise and Taxation

Sr. No.	Name of employee	Page No. of pay roll	Designation	Admissible Rate	Rate charged	Over charged	Over payment
Region-A							
1	M. Asghar	14711	Constable	30	340	310	3,720
2	Ali Asghar	14751	Constable	30	300	270	3,240
3	M. Naeem	14779	Jr. Clerk	0	750	750	9,000
4	M. Arshad	14791	Sr. Clerk	0	75	75	900
5	Majad Latif	14817	Inspector	0	750	750	9,000
6	Azhar Tariq	14849	AETO	0	75	75	900
7	M. Waheed	14851	AETO	0	75	75	900
8	Faisal M.Din	14853	AETO	0	75	75	900
9	Fayaz	14853	AETO	0	75	75	900
10	Nasir Butt	14855	AETO	0	75	75	900
11	Aslam	14855	AETO	0	75	75	900
12	Zulifiqar	14855	AETO	0	75	75	900
13	Najam	14857	AETO	0	75	75	900
14	Danish	14857	AETO	0	75	75	900
15	Qari M.Azam	14859	ETO	0	150	150	1,800
16	108 Inspectors in Property		Inspectors	0	8100	8100	97,200

	Tax						
Region-C							0
1	Qari Gulam Rasool	14897	AETO	0	75	75	900
2	Zafar Dogar	14897	AETO	0	75	75	900
3	Rehman Khan	14899	AETO	0	75	75	900
4	Tanweer Ahmed	14899	Supertd.	0	75	75	900
5	Aslam Nadir	14899	AETO	0	75	75	900
6	08 Inspectors in MRA		Inspectors		600	600	7,200
Region-B							0
1	Attique Hameed	--	AETO	0	75	75	900
2	Kahlid Javed	-	AETO	0	150	150	1,800
3	Irfan Masood	-	AETO	0	75	75	900
4	Ikraam ul Haq	-	AETO	0	75	75	900
5	Nadim Qadir	-	AETO	0	75	75	900
6	Ikram ullah	-	AETO	0	75	75	900
7	Niazi Subhani	-	AETO	0	75	75	900
8	H. Zia	-	AETO	0	75	75	900
9	M. Ali Shah	-	ETO	0	150	150	1,800
10	Liaqat Ali	-	AETO	0	75	75	900
11	A. Aziz	-	AETO	0	75	75	900
12	Danish Khan	-	AETO	0	75	75	900
13	Nizam Din	-	Inspector	0	750	750	9,000
14	86 Inspectors in property tax		Inspectors	0	6450	6450	77,400
	Total						243,660

DDO (H) Shalimar

Sr. No.	Employee Name	Designation	Integrated Allowance Rate (Rs)	No. of months (w.e.f Nov 2011 to July 2016)	Overpayment (Rs)
1	Salim Masih	Beldar	300	57	17,100
2	M. Yousaf	Beldar	300	57	17,100
3	Nazir Khan Lodhi	Beldar	300	57	17,100
4	Asghar Ali	Beldar	300	57	17,100

5	Khadim Hussain	Beldar	300	57	17,100
6	Khalil Ahmed	Beldar	300	57	17,100
7	Dilarwar	Beldar	300	57	17,100
8	Shahid Hussain	Beldar	300	57	17,100
9	Gulzar Shah	Beldar	300	57	17,100
10	Jawad Khan	Beldar	300	57	17,100
11	Naveed	Beldar	300	57	17,100
12	Waqas	Beldar	300	57	17,100
13	Zubair	Beldar	300	57	17,100
14	Ali Raza	Beldar	300	57	17,100
15	Rizwan	Beldar	300	57	17,100
16	Ahsan Rasheed	Water Carrier	300	57	17,100
	Total				273,600

DDO (H) Shalimar

Sr. No.	Employee Name	Designation	Conveyance Allowance Rate (Rs)	No. of months (w.e.f March 2014 to July 2016)	Overpayment (Rs)
1	Kausar Parveen	Vaccinator	1932	28	54,096
2	M. Shakeel	Vaccinator	1932	28	54,096
3	A. Manan	Vaccinator	1932	28	54,096
4	M. Tanveer	Vaccinator	1932	28	54,096
5	Wasif Ali	Vaccinator	1932	28	54,096
6	Mirza Naseer Baig	Vaccinator	1932	28	54,096
7	Tahir	Vaccinator	1932	28	54,096
8	Khalid	Vaccinator	1932	28	54,096
9	Sidra Hashmi	Vaccinator	1932	28	54,096
10	Waseem Hanif	Vaccinator	1932	28	54,096
11	Rana Hamyun	Vaccinator	1932	28	54,096
12	Fahad	Vaccinator	1932	28	54,096
13	Anwar Naz	Vaccinator	1932	28	54,096
14	Imran Mir	Vaccinator	1932	28	54,096
15	Salman Shahid	Vaccinator	1932	28	54,096

16	Awais	Vaccinator	1932	28	54,096
17	Niaz	Vaccinator	1932	28	54,096
18	Arif	Vaccinator	1932	28	54,096
19	Shahid Munir	Vaccinator	1932	28	54,096
20	Waris	Vaccinator	1932	28	54,096
21	Imran Ikraam	Vaccinator	1932	28	54,096
22	Ali Raza	Vaccinator	1932	28	54,096
23	Mushtaq Bajwa	Vaccinator	1932	28	54,096
24	Farrukh	Vaccinator	1932	28	54,096
25	Mirza Naeem	Vaccinator	1932	28	54,096
26	Bashir Ahmed	Vaccinator	1932	28	54,096
27	Saeed Kamal	Vaccinator	1932	28	54,096
28	M. Akram	Vaccinator	1932	28	54,096
29	M. Ali	Vaccinator	1932	28	54,096
30	M. Saddiq	Vaccinator	1932	28	54,096
31	Ihsan Ilahi	Vaccinator	1932	28	54,096
32	Fazal Abass	Vaccinator	1932	28	54,096
33	A.Ghaffar	Vaccinator	1932	28	54,096
34	Iqbal	Vaccinator	1932	28	54,096
35	Anwar-ul-Haq	Vaccinator	1932	28	54,096
36	Dr. Hafiz Asim	DDOH	5000	March 2014 to June 2015 (15)	75,000

37	Dr. Nisar (Drawing pay and allowances from DGBT)	DDOH	5000	July 2015 to June 2016 (12)	60,000
	Total				2,028,360

DDO (H) Shalimar

Employee Name	Designation	Per month rate (Rs)	No. of months (July 2014 to Feb 2015)	Total (Rs)
Imran Ali	Chowkidar	1500	08	10,500
Yousaf	Sweeper	1500	08	10,500
Nazir	Sweeper	1500	08	10,500
Inayat	Sweeper	1500	08	10,500
Shoukat	Sweeper	1500	08	10,500
Arshad	Chowkidar	1500	08	10,500
Waris	Chowkidar	1500	08	10,500
Javed	Chowkidar	1500	08	10,500
Saleem	Baildar	1500	08	10,500
Rafaqat Ali	Water Carrier	1500	08	10,500
M. Yousaf	Beldar	1500	08	10,500
M. Khalid	Naib Qasid	1500	08	10,500
Nazar Khan Lodhi	Beldar	1500	08	10,500
Asghar Ali	Beldar	1500	08	10,500
Khalil	Beldar	1500	08	10,500
M. Ilyas	Naib Qasid	1500	08	10,500
Shaid Hussain	Beldar	1500	08	10,500
Rashid Awan	Naib Qasid	1500	08	10,500
Shaukat Ali	Naib Qasid	1500	08	10,500
Gulzar Shah	Beldar	1500	08	10,500
Salamat Ali	Chowkidar	1500	08	10,500
Afzal Minhas	Naib Qasid	1500	08	10,500
Ahsan Rasheed	W. Carrier	1500	08	10,500
M. Irfan	Ward Servant	1500	08	10,500
M. Ghofran	Watch man	1500	08	10,500
Sadiq Afzal	Naib Qasid	1500	08	10,500
Ahmed Ali Khan	Naib Qasid	1500	08	10,500
Jawad Khan	Beldar	1500	08	10,500
Naveed	Beldar	1500	08	10,500
Waqas Hussain	Beldar	1500	08	10,500
Zubair	Beldar	1500	08	10,500
Ali Raza	Beldar	1500	08	10,500
Rizwan Ahmed	Beldar	1500	08	10,500
Salman Waseem	Naib Qasid	1500	08	10,500
	Sub total			357,000

DDO (H) Shalimar

Months	CA	HRA	FTA	Total
12 th Dec 2012 to 28 th Feb 2015	51,478	45,803	1,812	99,093
Mar-15	1,932	1,719	68	3,719
Apr-15	1,932	1,719	68	3,719
May-15	1,932	1,719	68	3,719
Jun-15	1,932	1,719	68	3,719
Jul-15	1,932	1,719	68	3,719
Aug-15	1,932	1,719	68	3,719
Sep-15	1,932	1,719	68	3,719
Oct-15	1,932	1,719	68	3,719
Nov-15	1,932	1,719	68	3,719
Dec-15	1,932	1,719	68	3,719
Jan-16	1,932	1,719	68	3,719
Feb-16	1,932	1,719	68	3,719
Total	74,662	66,431	2,628	143,721

EDO (Health)

Document No	G/L Acc Description	Posting Date	Cost center	Amount (Rs)
100830836	Local Compensatory Allowance	24.02.2016	LO7451	38
100588858	Local Compensatory Allowance	26.03.2016	LO7451	38
100632198	Local Compensatory Allowance	25.04.2016	LO7451	38
100633181	Local Compensatory Allowance	26.05.2016	LO7451	38
100585928	Local Compensatory Allowance	25.06.2016	LO7451	38
100843814	Washing Allowance	26.01.2016	LO7451	255
100632198	Special Allowance@20% of B.Pay for Secretariat Emp	25.04.2016	LO7451	871
100643013	Ad - hoc Allowance - 2011	26.07.2015	LO7451	4,383.00
100617024	Ad - hoc Allowance - 2011	26.10.2015	LO7451	647
100864798	Ad - hoc Allowance - 2011	25.11.2015	LO7451	2,541.00
100814786	Ad - hoc Allowance - 2011	26.12.2015	LO7451	11,604.00
100843814	Ad - hoc Allowance - 2011	26.01.2016	LO7451	345
100585855	Ad - hoc Allowance - 2011	24.02.2016	LO7451	134
100588858	Ad - hoc Allowance - 2011	26.03.2016	LO7451	4,145.00

100820899	Ad - hoc Allowance - 2011	05.04.2016	LO7451	1,084.00
100632198	Ad - hoc Allowance - 2011	25.04.2016	LO7451	163
100585928	Ad - hoc Allowance - 2011	25.06.2016	LO7451	82
100643013	Adhoc Relief Allowance - 2012	26.07.2015	LO7451	10,209.00
100617024	Adhoc Relief Allowance - 2012	26.10.2015	LO7451	1,400.00
100864798	Adhoc Relief Allowance - 2012	25.11.2015	LO7451	6,062.00
100814786	Adhoc Relief Allowance - 2012	26.12.2015	LO7451	17,776.00
100843814	Adhoc Relief Allowance - 2012	26.01.2016	LO7451	15,183.00
100585855	Adhoc Relief Allowance - 2012	24.02.2016	LO7451	7,042.00
100588858	Adhoc Relief Allowance - 2012	26.03.2016	LO7451	4,034.00
100632198	Adhoc Relief Allowance - 2012	25.04.2016	LO7451	352
100633181	Adhoc Relief Allowance - 2012	26.05.2016	LO7451	2,356.00
100585928	Adhoc Relief Allowance - 2012	25.06.2016	LO7451	176
100843814	Deputation allowance	26.01.2016	LO7451	882
100585855	Special allowance	24.02.2016	LO7451	2,419.00
100617024	Consolidation travelling allowance	26.10.2015	LO7451	726
100864798	Consolidation travelling allowance	25.11.2015	LO7451	1,394.00
100876789	Consolidation travelling allowance	26.12.2015	LO7451	197
100814786	Consolidation travelling allowance	26.12.2015	LO7451	11,977.00
100843814	Consolidation travelling allowance	26.01.2016	LO7451	27,199.00
100856858	Consolidation travelling allowance	26.01.2016	LO7451	3,449.00
100585855	Consolidation travelling allowance	24.02.2016	LO7451	26,518.00
100830836	Consolidation travelling allowance	24.02.2016	LO7451	354
100588858	Consolidation travelling allowance	26.03.2016	LO7451	45,285.00
100628062	Consolidation travelling allowance	26.03.2016	LO7451	242
100632198	Consolidation travelling allowance	25.04.2016	LO7451	12,251.00
100633181	Consolidation travelling allowance	26.05.2016	LO7451	5,593.00
100585928	Consolidation travelling allowance	25.06.2016	LO7451	2,688.00
100617024	Warden/ Boarding House Allowance	26.10.2015	LO7451	38
100864798	Warden/ Boarding House Allowance	25.11.2015	LO7451	38
100814786	Warden/ Boarding House Allowance	26.12.2015	LO7451	38
100843814	Warden/ Boarding House Allowance	26.01.2016	LO7451	38
100585855	Warden/ Boarding House Allowance	24.02.2016	LO7451	38

100588858	Warden/ Boarding House Allowance	26.03.2016	LO7451	38
100632198	Warden/ Boarding House Allowance	25.04.2016	LO7451	38
100633181	Warden/ Boarding House Allowance	26.05.2016	LO7451	12
100585855	Overtime allowance	24.02.2016	LO7451	99
100642992	Ad - hoc Allowance - 2011	26.07.2015	LE6023	476
100610197	Ad - hoc Allowance - 2011	25.09.2015	LE6023	2,754.00
100617002	Ad - hoc Allowance - 2011	26.10.2015	LE6023	4,492.00
100642992	Science Teaching Allowance	26.07.2015	LE6023	1,613.00
Total				241,920

DO (F&B)

Doc. No.	Nature of Payment	Date of Payment	Cost Center	Name of Deptt. / Office	Amount Paid (Rs)
100642992	Project Allowance	26.7.15	LE 6023	Health	52,903
100617002	Project Allowance	26.10.15	LE 6023	Health	184,752
100864774	Project Allowance	25.11.15	LE 6023	Health	36,000
100856858	Project Allowance	26.1.16	LE 6023	Health	205,161
100855832	Project Allowance	24.2.16	LE 6023	Health	40,000
100585936	Spl. Judicial Allowance	25.5.16	LO 7586	DDEO Wahga Town	78,263
100843823	Spl. Judicial Allowance	26.1.16	-	DDEO Aziz Bhatti Town	38,500
Total					635,579

11. DO (E&M)

Sr. #	Name with Designation	Monthly Rate									Total All	Period	Months	Total Amount
		Design All	NPA	Comp. All	Audit All	Hard Area All	Int. All	P. Pay	W. All					
	Khawaja Anjum Nazir,	8,000	8,000								16,000	1.7.15 to 30.6.	12	192,000

	Architect									16		
	Babar Bashir, Naib Qasid							363	363	arrears 1/16	1	363
	Arslan Ahmad, Naib Qasid							363	363	arrears 1/16	1	363
	Yasir Nazir, Sub Engineer			66	1,380			1,200	2,646	arrears 3/16	1	2,646
	M. Inam, Cleaner							300	300	1.7.15 to 30.6.16	12	3,600
	Khalid Mahmood, Helper							300	300	1.7.15 to 30.6.16	12	3,600
	M. Khalid, Helper							300	300	1.7.15 to 30.6.16	12	3,600
	M. Nadeem Butt, Helper							300	300	1.7.15 to 30.6.16	12	3,600
	M. Hanif, Cooli					300			300	1.7.15 to 30.6.16	12	3,600
	Mujahid Hussain, Road Roller Cleaner					300			300	1.7.15 to 30.6.16	12	3,600
	Khalil Ahmad, Cooli					300			300	1.7.15 to 30.6.16	12	3,600
	Khalid Mahmood, Driver					300			300	1.7.15 to 30.6.16	12	3,600
	M. Javid, Driver					300	260		560	1.7.15 to 30.6.16	12	6,720
	Naveed							30	30	1.7.1	1	3,600

	Anwar, Sr. Electrician							0	0	5 to 30.6. 16	2	
	M. Faheem, Driver							30 0	30 0	1.7.1 5 to 30.6. 16	1 2	3,600
Sub-Total												238,09 2

17. Dy. DEO (WEE) Wahga Town

Document No	G/L Acc	G/L Acc Description	Posting Date	C.center	Amount
100643020	A01208	Dress Allowance	26.07.2015	LO7586	600
100851781	A01208	Dress Allowance	26.08.2015	LO7586	600
100610225	A01208	Dress Allowance	25.09.2015	LO7586	600
100617032	A01208	Dress Allowance	26.10.2015	LO7586	600
100864805	A01208	Dress Allowance	25.11.2015	LO7586	600
100814793	A01208	Dress Allowance	26.12.2015	LO7586	600
100843822	A01208	Dress Allowance	26.01.2016	LO7586	600
100585863	A01208	Dress Allowance	24.02.2016	LO7586	600
100588865	A01208	Dress Allowance	26.03.2016	LO7586	600
100632205	A01208	Dress Allowance	25.04.2016	LO7586	600
100633189	A01208	Dress Allowance	26.05.2016	LO7586	600
100585936	A01208	Dress Allowance	25.06.2016	LO7586	600
100588865	A0120K	Special Judicial Allowance	26.03.2016	LO7586	4,920.00
100632205	A0120K	Special Judicial Allowance	25.04.2016	LO7586	8,317.00
100633189	A0120K	Special Judicial Allowance	26.05.2016	LO7586	26,661.00
100585936	A0120K	Special Judicial Allowance	25.06.2016	LO7586	78,263.00
100864805	A01218	Fixed Contingent / Stationary Allowance	25.11.2015	LO7586	1,320.00
100843822	A01218	Fixed Contingent / Stationary Allowance	26.01.2016	LO7586	1,340.00
100585863	A01218	Fixed Contingent / Stationary Allowance	24.02.2016	LO7586	1,240.00
100851781	A0121A	Ad - hoc Allowance	26.08.2015	LO7586	573

		- 2011			
100818760	A0121A	Ad - hoc Allowance - 2011	25.09.2015	LO7586	3,642.00
100864805	A0121A	Ad - hoc Allowance - 2011	25.11.2015	LO7586	646
100843822	A0121A	Ad - hoc Allowance - 2011	26.01.2016	LO7586	21,359.00
100585863	A0121A	Ad - hoc Allowance - 2011	24.02.2016	LO7586	573
100632205	A0121A	Ad - hoc Allowance - 2011	25.04.2016	LO7586	3,438.00
100633189	A0121A	Ad - hoc Allowance - 2011	26.05.2016	LO7586	1,845.00
100585936	A0121A	Ad - hoc Allowance - 2011	25.06.2016	LO7586	1,423.00
100643020	A0121M	Adhoc Relief Allowance - 2012	26.07.2015	LO7586	8,297.00
100818760	A0121M	Adhoc Relief Allowance - 2012	25.09.2015	LO7586	9,720.00
100864805	A0121M	Adhoc Relief Allowance - 2012	25.11.2015	LO7586	1,400.00
100843822	A0121M	Adhoc Relief Allowance - 2012	26.01.2016	LO7586	45,000.00
100585863	A0121M	Adhoc Relief Allowance - 2012	24.02.2016	LO7586	1,240.00
100632205	A0121M	Adhoc Relief Allowance - 2012	25.04.2016	LO7586	7,440.00
100633189	A0121M	Adhoc Relief Allowance - 2012	26.05.2016	LO7586	6,262.00
100585936	A0121M	Adhoc Relief Allowance - 2012	25.06.2016	LO7586	3,080.00
100617032	A01242	Consolidation travelling allowance	26.10.2015	LO7586	2,936.00
100814796	A0121A	Ad - hoc Allowance - 2011	26.12.2015	LO7604	22,459.00
100814796	A0121M	Adhoc Relief Allowance - 2012	26.12.2015	LO7604	55,133.00
Total					325,727

DDO (WEE) City

Name of Posts	No. of Employees	Rate of Conveyance Allowance P.M	C.A for 20 Days	Recovery
PST BS 5-10	1032	1932	$1932/31=62.32 \times 28$ days = 1745 X 1032	1,800,873
EST BS 11-15	154	2856	$2856/31=92.12 \times 28$ days = 2579.60 X 154	397,260

SST BS 16	36	5000	5000/31=161.29 X 28 days = 4516 X 36	162,576
Total				2,360,709

DDO (WEE) City

Year	Code	Cost Centre	Total Amount paid
2014-15	A01238	LO 7591,7592,7609,7610	520,642
2015-16	A01238	-do-	481,850
Total			1,002,492

DDO (WEE) City

100864807	A01264	Technical Allowance	25.11.2015	LO7591	1940
100864807	A01227	Project allowance	25.11.2015	LO7591	1048
100864807	A01218	Fixed Contingent / Stationary Allowance	25.11.2015	LO7591	1860
100843823	A01218	Fixed Contingent / Stationary Allowance	26.01.2016	LO7591	5830
100820899	A01228	Orderly allowance	05.04.2016	LO7591	10808
100814795	A0120N	Special Allowance@20% of B.Pay for Secretariat Emp	26.12.2015	LO7591	1025
100814795	A01218	Fixed Contingent / Stationary Allowance	26.12.2015	LO7591	15982
100603173	A01248	Judicial Allowance	05.06.2016	LO7591	-4664
100603170	A01248	Judicial Allowance	05.06.2016	LO7591	4664
100585864	A01218	Fixed Contingent / Stationary Allowance	24.02.2016	LO7591	3561
100528830	A01248	Judicial Allowance	05.06.2016	LO7591	4664
100604881	A01253	Science Teaching Allowance	26.08.2014	LO7609	600
100611886	A01253	Science Teaching Allowance	26.10.2014	LO7609	600
100634869	A01253	Science Teaching Allowance	23.02.2015	LO7609	600
100640876	A01253	Science Teaching Allowance	25.11.2014	LO7609	600
100646985	A01253	Science Teaching Allowance	26.01.2015	LO7609	600
100661998	A01222	Hardship allowance	25.06.2015	LO7592	12851
100720846	A01253	Science Teaching Allowance	25.09.2014	LO7609	600
100753833	A01253	Science Teaching Allowance	26.12.2014	LO7609	600
100774914	A01253	Science Teaching Allowance	26.03.2015	LO7609	600
		Total			64369

Annex-K

Sr. No.	Name of formation	AIR Para No.	Description of Purchase	Rs in million
1	DO Roads-II	24	Stone and Stone Dust for Patch work	0.487
2	DO Planning	11	Stationery 2015-16	0.846
3	DO Planning	11	Stationery 2014-15	0.807
4	DO Planning	11	Printing 2014-15	0.284
5	DO Planning	11	Repair of Transport 2014-15	0.595
6	DO Planning	11	Repair of Machinery 2014-15	0.308
7	DO Planning	11	Repair of Transport 2015-16	0.413
8	DO (E&T)-Region B	11	Hiring of Generators	0.383
9	DO (E&T)-Region B	5	Stationery-purchase of paper reams	1.706
10	DO (E&T)-Region A	5	Stationery-purchase of paper reams	0.623
11	DO (E&T)-Region C	5	Stationery-purchase of Toner Cartridge	1.150
12	DO (E&T)-Region B	5	Printing-File covers	0.439
13	DO (E&T)-Region B	5	Purchase of Uniform	0.813
14	DO (E&T)-Region C	5	Cost of other Stores-purchase of Tube Rod, Bracket Fans, energy savers, Electric Chowk	0.148
15	DDOH Shalimar	17	Purchase of wood boards	0.216
16	DO (F&B)	10	Stationery – 2015-16	2.820
17	DO (F&B)	10	Stationery – 2014-15	2.116
18	DO (F&B)	10	Printing – 2015-16	1.202
19	DO (F&B)	10	Printing – 2014-15	1.050
20	Eye Hospital Swami Nagar	03	Others	0.611
21	Eye Hospital Swami Nagar	03	Uniforms	0.133
22	DDOH DGBT	08	Purchase of medicines	0.791
23	DDOH DGBT	08	Bedding and Clothing	0.157
24	DDOH DGBT	08	X-ray films	0.233
25	DDO(MEE) Nishtar Town	04	P/o weather shield, paint, building material for schools	3.356
26	DOH-II	05	Purchase of Batteries and UPS	0.195
27	DOH-II	01	Purchases under the head others	0.168
28	Mian Meer Hospital	06	Purchase of LP medicines	0.543
29	Mian Meer Hospital	03	Purchase of x-ray films	0.181
30	Mian Meer Hospital	04	Purchase of Printing material	0.637
31	DO Sports	04	Purchase of sports items	2.043
32	Dy. DO (Rev) Tax	02	Purchase of Furniture	0.358
33	Infectious Disease Hospital	08	Purchases under the head others	1.446
34	DCO	10	Hiring charges of Crane	0.158
35	Secretary Regional Transport Authority	01	Hiring of vehicles	0.618
36	DDO (MEE) Nishtar	13	Purchase of water coolers	0.509

	Town				
37	DDO (MEE) Nishtar Town	11	Purchase of white boards	0.127	
38	DO Sports	09	Exp incurred on sports competitions on the eve of 23 rd March 2016	5.470	
	Total			34.140	

Annex-L

Sr. No.	Name of formation	AIR Para No.	Description of purchase	Rs in million
1	DO (E&T) Region-C	12	Other services rendered	3.918
2	DO (E&T) Region-B	6	Printing of File Covers	0.299
3	DO (E&T) Region-B	6	Printing of form PT-13 and 13A	0.208
4	DO (E&T) Region-B	6	Printing of form PT-10	0.173
5	DO (E&T) Region-B	6	Printing of form PT-8	0.190
6	DO Livestock	01	Purchase of medicines, furniture, cold storage equipment and computer equipment	11.108
7	Mian Meer Hospital	04	Printing material	0.637
8	DDO (MEE) Wahga Town	07	Weather Shield	0.123
9	DDO (MEE) Wahga Town	07	Paint	0.148
10	DDO (MEE) Wahga Town	07	Barb Wire from Usmania Engineering	0.160
11	DCO	10	Hiring of lifters during Ramzan for controlling the heavy traffic load	4.725
12	DCO	10	Hiring of lifter and crane for cricket match between Pakistan VS Zimbabwe	0.574
13	DCO	10	Hiring of lifter and crane for cricket match between Pakistan VS Zimbabwe	0.334
14	Infectious Disease Hospital	5	Repair of Generator	0.425
15	Infectious Disease Hospital	5	Repair of Generator	0.155
16	Infectious Disease Hospital	5	Repair of Generator	0.110
17	DDO (MEE) Nishtar Town	10	Purchase of Stationery	0.424
18	DDO (MEE) Nishtar Town	10	Purchase of Books	0.424
	Total			24.135

Annex-M

Sr. No.	Name of Formation	Amount (Rs in million)
1	DO Roads-I	1.341
2	Do Roads-II	14.397
3	DO Buildings-I	2.170
4	DO Buildings-II	5.332
	Total	23.240

DO Roads-I

MB No.	Name of Schemes	Description	Qty	Amount
932/1939	Const of PCC & Sewerage Bhatta Village	Gully Grating	160	629085
948/7565	Reh of main road Al Hammad Colony Start from Al Shifa to Al noor General Store	Gully Grating	100	393216
953/7570	Reh of Main road Nargis Block Start from House No. 60 Zeenat Block to Saidpur Multan Road	Gully Grating	81	318474
Total				1340775

DO Roads-II

V.No./Date	Name of Work	Item Description	Quantity	Unit	Rate	Amount (Rs)
11R	Rehabilitation of Dullu Khurd Road along Hadyara drain	P/L Tuff paver 80mm	43894	p.sft	92.45	4,058,000
		P/F Kerb stone	11785	p.rft	188.50	2,221,472
59/21-6-16	SR for road Baba Shah Sundar wali Darbar to graveyard Jallo	P/L Tuff tile	11868	p.sft	81	961,308
61/21-6-16	SR for graveyard road Jallo	P/L Tuff tile	6026	p.sft	81	488,106
154/29-6-16	SR to road from Muslim town more to Govt quarters	P/F Kerb stone	2020	p.rft	202	408,040
15/11-5-16	Re-carpeting of canal road	P/L Tuff tile	1408	p.sft	96.81	136,308
		P/F Kerb stone	409	p.rft	177.66	72,663
7 th R	Rehabilitation of Wahdat road from Muslim town More to	P/F Kerb stone	848		178.97	151,766

	Bhekewal More					
		P/L Tuff paver 80mm	41550	p.sft	141.98	5,899,269
Total						14,396,932

DO Buildings-I

Sr. No.	Voucher No. & date	Work	Contractor	items	Qty	Rate	Amount
1.	12 dt 06.05.16	Missing facilities at GGPS Ghulam Ghous wala Lahore	Ahsan Entt.	Iron Jungla	1028 sft	420	431,760
2.	21 dt 10.05.16	Missing facilities at GPS Gopy Rai No. 2	Imran Traders	Iron Jungla	1348 sft	395	532,460
3.	45 dt 17.05.16	Const. of toilet block at GBPS Ali Raza Abad Raiwind Road	-do-	Iron Jungla	811 sft	420	340,620
4.	44 dt 26.6.16	Missing facilities at GGPS Nai Abadi Juggian	Sohail Brothers	Iron Jungla	610 sft	435	265,370
5.	79 dt 25.02.2016	Const. of b/w etc at GGPS Muhammad Pura	Ch Abdul Majeed	-do-	1010	420	424,200
6.	80 dt 25.02.2016	Const. of B/W etc at GGPS Ali Garh Lahore	Abdul Majeed	-do-	1010	420	424,200
5.	04 dt 01.12.2015	S/R of Govt. Modern Middle School Takkia Sadhuwan	Shahzad Entt	Jointing seating and fixing of nozels	318 kg	1620	515,160
				Injection of expensing wall	282 kg	300	84,600
Total:-							2,169,970

DO Buildings-II

Voucher No. & dt	Name of Scheme	Description	Qty Executed	Rate	Amount
48 dt 19-10-2015	Construction of GGPS Chalk Boota Lahore	Item No.34 Stair ralling	48	538.55	25850
		Goldmatic pump 3 amp	1	18500	18500
03 dt 04-11-15	Upgradation of Govt. Girls PS Ladhki Neveen	Item 41 Providing single layer tile	6553	6445.3	422361
		Item No. 47 providing fixing MS Iron edge protector nosing fixed in steps	138	139.65	19272
		Stair ralling	31	461.55	19888
		Item No. 75 main electric panal board 100AMP	2	22194	44388

172 dt 3-13-16		Item 4 Fiber strainer in tube well bore hole in socket special studs etc.	160	2650	424000
		P/F MS blind pipe socket welded joint MS reducer	292	1326.65	386798
		Testing & Developing	72	980.75	70614
40 dt 21-12-15	Reconstruction of class room and toilet block GGHS Chung	Item No. class room almara	120	369.45	44334
		P/F angle iron edge protector nozing of steps of stairs	230	146.65	33730
		Stairs ralling	60	56501	33906
		Terrace ralling	111	592.5	65768
1 dt 4-11-15	Reconstruction of four class room toilet block at GGPS Bao Bohla	Notice board	128	402.95	51578
		MS Angle Iron protector	81	146.65	11879
		MS shuttering door complet	339	350	118650
80 dt 26-6-16	Reconstruction of dangriou building at Govt practicing school Township	Item 23 MS box fram windows	2304	375	864000
33 dated Nil	Reconstruction of Mosque at town Hall Lahore	Item No. 68 granite tiles	85.835	150.158	138680
		Item No. 69.70.71 Marble	281.93.43	250.120.100	85710
		Item No. 72 Lead sheet	1334	576.29	768771
		Item No. 77 Artitac Desinge	1179	139.43	164388
		Item No. 78 grill	187	650	121550
		Main electric penal board	2	20000	40000
		Item No. 80 Earthing penal	1	60000	60000
		Item No. 1 Fibreglass shed	2634	250	658500

25 dt 13-4-16	Reconstruction of Boys PS Mehdipur	Item 73 Goldan Pump	1	17000	17000
		Water Tank	1	26500	26500
		Item No. 86 penal	1	23830	23830
85 dt 26-2-16	Repair and maintenance DCO office Lahore	Item No. 19 &20 winboard cabinat	20180	591.01	1287192
		Item No.62 construction of Sluice value	13	27073.9	351960
		Item 34 duct patti	11100	41.45	460095
8 dt 5-1-2016	Upgradation of GGPS Mehdipur	Item No.85 Tanki	1	27300	27300
	Providing and fixing chinies Pagoda at Mall Road.				2398000
59&60 dt 28-12-15	M & R to Civil Defence office	Item No.1 Fibreglass Shed	324	532	172368
		Item No.1 PVC paneling and Fibreglass shet	580 315	200&532	283580
					9.741

Annex-N

Sr. No.	Formation Name	Sanction accorded by	Description of Purchase	Sr. No. of PDFPR 2006	Delegated Financial Power (Rs)	Amount of Sanction (Rs)
1	DO (E&T)	DO (E&T)-Region B	Stationery	2(b)(i)	300,000 (during the FY)	1.706
2	DO (E&T)	DO (E&T)-Region A	Stationery	2(b)(i)	300,000 (during the FY)	0.623
3	DO (E&T)	DO (E&T)-Region C	Stationery	2(b)(i)	300,000 (during the FY)	1.149
4	DDOH Shalimar	DDOH Shalimar	Bulk medicines	FD(FR)II-2/89 dated 01-11-2001	50,000	0.954
5	DDOH Shalimar	DDOH Shalimar	LP medicines	2(v) of Special Powers of Health	50,000	0.156
6	EDO (F&P)	EDO (F&P)	Stationery	2(b)(i)	400,000 (during the FY)	0.855
7	DCO	DCO	Stationery	2(b)(i)	500,000 (during the FY)	2.012
8	DDOH DGBT	DDOH DGBT	Bulk medicines	FD(FR)II-2/89 dated 01-11-2001	50,000	3.031
9	Infectious Disease Hospital	Medical Superintendent	Repair of machinery	4	150,000	0.425
10	Infectious Disease Hospital	Medical Superintendent	Repair of machinery	4	150,000	0.155
11	Infectious Disease Hospital	Medical Superintendent	Repair of machinery	4	150,000	0.175
12	Infectious Disease Hospital	Medical Superintendent	Recurring items	2(b)(xxv)	100,000	0.113
13	Infectious Disease Hospital	Medical Superintendent	Recurring items	2(b)(xxv)	100,000	0.110
14	Infectious	Medical	Bulk	FD(FR)II-	150,000	0.983

	Disease Hospital	Superintendent	medicines	2/89 dated 01-11-2001		
15	DDO (MEE) Nishtar Town	DDO (MEE) Nishtar	Stationery	2(b)(i)	200,000 (during the FY)	0.550
16	DDO (MEE) Nishtar Town	DDO (MEE) Nishtar	Purchase of Books	2(b)(xvii)	40,000 (during the FY)	0.424
17	DDO (MEE) Nishtar Town	DDO (MEE) Nishtar	Stationery	2(b)(i)	200,000 (during the FY)	0.550
18	DDO (MEE) Nishtar Town	DDO (MEE) Nishtar	Purchase of Books	2(b)(xvii)	40,000 (during the FY)	0.424
19	DO (Sports)	DO (Sports)	Hire charges of furniture and tentage	2(b)(xix)	30,000	0.970
20	DO (E&M)	DCO	Fair and exhibition	2(b)(xix)	100,000	4.640
21	Mian Meer Hospital	MS	Printing	2(b)(vii)	200,000	0.637
22	DO Roads-III	DO Roads	Tools and Plants	5(iv) of Special Powers of C&W	100,000	0.229
		Total				20.745

Annex-O

Sr. No.	Formation Name	Amount (Rs in million)
1	DO Roads-III	10.901
2	DO Roads-II	4.045
3	DO Roads-I	0.549
4	DO Buildings-I	4.227
	Total	19.722

DO Roads-III

Sr. No.	Schemes Name	Cost of Scheme (Rs million) in	Description of item	Unit	Qty paid	Qty Admissible	Excess Qty	Rate (Rs)	Over payment (Rs)	
1	Construction of road Al-Hamad Colony Nishtar Block Kamran Block AIT	7.4	P/L Base Course	%Cft	19350	4250	15100	10884.31	1,643,531	
			Dismantling of road	%Cft	6192	0	6192	1022		63,282
			Removal of malba	%0Cft	6192	0	6192	3504.75		21,701
			Raising of manhole	each	35	5	30	5108.84		153,265
			P/L Prime coat	%Sft	14400	8500	5900	738.78		43,588
			Sub total							
2	Rehabilitation of PCC Shah Farid Graveyard & Link Carpeting main bazaar Babu Sabu Shoukat Chowk, Lhr	11.778	Dismantling of road	%Cft	4158	1866	2292	1022.23	23,430	
			P/L Base Course	%Cft	12746	4200	8546	10884.31	930,173	
			P/L Prime coat	%Sft	25490	11200	14290	738.78	105,572	
			P/L Carpeting	%Sft	25490	11200	14290	7217.58	1,031,392	
			Sub total							2,090,566
3	Construction of drain and carpet road Pind Padro Road Tallat Park, Lahore	10.44 (Remarks work was abandoned on account of Construction of Drain more than 5%) and savings were utilized on the items mentioned	Earth Filling	%0Cft	44200	27300	16900	8653.73	146,248	
			P/L Sub Base	%Cft	14000	13650	350	8459.28	29,607	
			P/L Base Course	%Cft	14000	13650	350	10462.4	36,618	
			P/L Prime coat	%Sft	27840	27300	540	933.34	5,040	
			P/L Carpeting	%Sft	27840	27300	540	7636.52	41,237	
			Sub total							258,751
4	Construction of drain and carpet road Tallat Park Pullian to Dera, Lahore	9.800 (Remarks work was abandoned on account of Construction of Drain	Excavation and removal of malba	%0Cft	29900	7546	22354	5778.63	129,175	

		more than 5%) and savings were utilized on the items mentioned	Raising of Manhole	Each	17	0	17	5074.41	86,265
			Sub total						215,440
5	PCC Street Jinnah Road Chohan park UC-31/60, Lhr	2.117 (Remarks carpeting was not included in TS which showed that either specification changed or enhance scope)	P/L Prime Coat	% Sft	6466	0	6466	933.71	60,374
			P/L carpeting 2 inch	% Sft	6466	0	6466	7639.49	493,969
			Sub total						554,343
6	Repair of PCC Street Driver Wali Muslim Park Shahdra Town	4.384 (Remarks More work was executed than in TS by more than 15% which showed scope enhanced)	P/L Sub base Corse	% Cft	16753	7972	8781	8097.06	711,003
			P/L Marble Strip	Rft	4895	530	4365	6.60	28,809
				% Cft	12238	6750	5488	19129.45	1,049,824
			P/L PCC						
			Sub total						1,789,636
7	Carpeting of road and PCC of street Kharak Awan Town Lahore	6.258 (Remarks More work was executed than in TS by more than 15% which showed scope enhanced)	Dismantling of PCC	% Cft	7057	6271	786	5622.74	44,195
			Raising of manholes	Each	54	41	13	4961	66,421
			Road edging	R Rft	750	0	750	33.40	25,050
			P/L Sub-base	% Cft	10797	7839	2958	8436.3	249,546
				% Cft	11786	8828	2958	19701.42	582,768
			P/L PCC						
			Sub total						967,980
8	Repair of PCC Street Shoukat colony near Sabaz Peer Darbar Begum Kot and link Shahdra Town	4.527 (Remarks More work was executed than in TS by more than 15% which showed scope enhanced)	Earth filling	%0 Cft	82460	41817	40643	7779.85	316,196
			Excavation for Sever Pipe	%0 Cft	37951	11040	26911	4048.90	108,960
			P/L Sub-base	% Cft	14846	8845	6001	8097.06	485,905
			P/L PCC	% Cft	11247	7780	3467	19129.4	663,216
			P/L Marble Strip	Rft	4496	2334	2162	6.60	14,269
			Sub total						1,588,546
9	Repair of PCC Street Liaqat Gujjar wali Bund Par, Shahdrah	4.322 (Remarks More work was executed	P/L Sub-base	% Cft	16753	8845	7908	8097.06	640,316
			P/L PCC	% Cft	12238	7780	4458	19129.45	852,791
			P/L Marble Strip	Rft	4895	2334	2561	6.6	16,903

	Town	than in TS by more than 15% which showed scope enhanced)	Sub total						1,510,010
	Total								10,900,639

DO Roads-II

Name of Scheme	Description of item	Qty. Admissible	Qty. Paid	Difference	Rate (Rs)	Excess payment (Rs)
Rehabilitation of Dullu Khurd Road along Hadyara drain	Dismantling of road metaling	0	16446 cft	16446	741.85 %cft	122,005
Const of soling road dual carriage way	Cold milling	0	103058	103058	8/sft	824,468
Const. of PCC/ drain main road & link streets Kotli Ghassi	Dismantling of PCC	1064	13576	12512	4362/ %cft	545,773
Rehabilitation of Wahdat road from Muslim town More to Bhekewal More	Add for rectification of undulation using 3% bituminous contents	21001 sft	30399	9398	6110.05 /%sft	574,222
-do-	P/L tuff tile 80 mm	38950 sft	41550	2600	141.98/ sft	369,148
-do-	P/F Road studs	1000 Nos	1172	172	881.88 each	151,683
-do-	Excavation and removal of malba	0	38191cft	38191	7474.85/ %cft	285,472
construction of PCC Sardar School and Links Canal	Dismantling of PCC	2310 cft	5681.54	3371.54	5622.74	189,573

Banks link Trust School wali Gali, Shalimar Housing Scheme						
-do-	Removal of malba	2310 cft	5681.54	3371.54	5398.12	182,000
-do-	const. of gully grating	300 nos.	328	28	3932.16	110,100
construction of PCC Link streets of Lal Shehbaz Road	Pacca Brick work(1:4)	5851 cft	6282	431	19348.22	83,391
-do-	Fabrication of mild steel	2546 kg	3114	568	11786.48	66,947
-do-	Earth excavation and removal of malba	73659 cft	115,233	41574	5161.19	214,571
-do-	Earth work in o.soil	122765 cft	158038	35273	9228.88	325,530
	Total					4,044,883

DO Roads-I

MB No.	Name of Schemes	Description	Qty Executed	Qty Admissible	Excess Qty	Rate Paid	Excess Payment
443/5643	Const of PCC and Sewerage inLadhke Nevian Village	Sub Base	19018	17603	1415	8948.88	126627
443/5643	Const of PCC and Sewerage inLadhke Nevian Village	PCC (1:2:4)	19576	17603	1973	21414.35	422505
	Total						549132

DO Buildings-I

Overpayment on account of Quantity Executed Over and Above of TS Estimates Rs 2.903 million

Sr.#	V. #	Date	Name of work	Contractor	Qty as per TS	Qty paid	Excess quantity	Rate	Excess payment
1.	01	08.06.2016	Const. of MC Boys MS Dholanwal Lhr	KBS Associates	22778 %kg	38992 %kg	16214 %kg	11278.65	1,828,720
2.	18	16.06.2016	Const. of 3 Addl. C/R at GPS Ahmedabad Niaz Baig	Ibrahim Associates	4725 %kg	10822 %kg	6097 %kg	11278.65	687,659
3.	47	26.06.2016	Reconst. of dangerous school building at GGPS	M.Kashif Brother	2485 kg	2808 kg	323 kg	11278.65	364,30
4.	27	23.06.2016	Reconst. of dangerous school building CDG GHS Sahowari	New K.M Builders	18400 kg	21832 kg	3432 kg	11278.65	387,083
Total:-									2,903,856

Overpayment on account of Quantity Executed Over and Above of TS Estimates Rs 284047

V. #	Date	Name of work	Contractor	Description	Quantity as per TS	Quantity paid	Excess quantity	Rate	Excess payment
17	30.05.16	Reconst. of dangerous school buildings 8 c/r at GGHS Charrer	Waheed Ahmed	3/0.029"	8000 rft	24296 rft	16296	10.30	167848
				7/0.029"	2500 rft	2796 rft	296 rft	14.45	4277
				7/0.064"	800rft	2468rft	1668 rft	67.10	111922
33	15.12.15	Reconst. of building 9 c/r etc at GGHS Sodiwal Quarter	Five Star & Co.	3/0.029"	13500rft	19686rft	6186 rft	9.8	60266
				7/0.029"	4800rft	6966	2166	13.95	30215
				7/0.064"	900 rft	1124	224	71.15	15937
									390465

Annex-P

Sr. No.	Formation Name	Amount (Rs)
1	DO Roads-II	5,416
2	DO Roads-III	10,292
	Total	15,708

DO Roads-III

Sr. No.	Scheme Name	Size in inches	Qty (Sft)	MRS applicable	Qty (Cft)	MRS (Rs)	Rate Per 100 Cft	Admissible Amount (Rs)	Rate Paid (Rs)	Amount
1	Rehabilitation of Park Lane Road (Dual Carriageway) From Centre Point to Firdous Market	4	23149 6.40	1 st 2014	77165	781.45		603,010	14.05	3,252,524
2	In front of Circular Road From Bahatti Chowk to Brandreth Road Lhr	3	33833 8.53	1 st 2015	84585	992.65		839,629	12.29	4,156,829
3	Re-carpeting canal Road Lahore	3 5	26978	1 st 2015	7869	992.65		78,107	8.24	222,298
4	Rehabilitation of Road From Istanbul Chowk to P&D Office, Lhr	3	64942 .23	2 nd 2015	16236	992.65		161,162	12	779,307
5	Rehabilitation of Road From GPO Chowk mall Road to Lakshmi Chowk Lhr	3	12059 .81	2 nd 2015	3015	992.65		29,928	12.28	1,480,474
6	Rehabilitation of Syed Maratab Ali Road, Gulberg, Lahore	2	48559 .49	1 st 2016	8093	992.65		80,338	8.24	400,130
	Total									10,291,562

DO Roads-II

1	2	3	4	5	6	7	8	9
V No. & Date	Name of Scheme	Qty sft	Rate Paid/sft	Amount Paid (Rs)	Quantity of Dismantling cft Col-3*2/12	Rate of Dismantling and removing road metaling per 100 cft (Rs)	Amount Admissible Col-6*7 (Rs)	Excess Amount (5-8) (Rs)
149/28-6-16	Improvement of Ghazi Road from Ferozpur road to DHA Boundary	162,495	8.00	1,299,960	27,083	992.65	268,839	1,031,121
54/21-6-16	Const. of soling road double carriage way	103,058	8.00	824,468	17,176	781.45	134,222	690,246
15/11-5-16	Re-carpeting of canal road	178,681.10	8.24	1,472,332	29,780	992.65	295,611	1,176,721
7 th R	Rehabilitation of Wahdat road from Muslim town More to Bhekewal More	378,909	8.30	3,144,944	63,152	992.65	626,878	2,518,066
Total								5,416,154

DO Roads-I

MB No.	Name of Scheme	Description	Qty	Rate Paid	Admissible Rate	Excess payment
959/7576	Lane Marking and Painting of Kerb Stone from Campus underpass to Doctor Hospital Underpass	Lane marking 6" with thermoplastic Paint	100106	37	9.85	2717878

DO ROADS-III

Sr. No.	Scheme Name	Qty (Rft)	Rate paid (Rs)	Amount (Rs)
1	Rehabilitation of Park Lane Road (Dual Carriageway) From Centre Point to Firdous Market	47384	30.55	1,447,581
2	Special Repair of Naseer Din butt from Baba Ground to Sanda Road	7949	34.10	271,060
3	Repair of underpass Muslim Town, Lahore	6132	37.00	226,884
4	In front of Circular Road From Bahatti Chowk to Brandreth Road Lhr	72750	35.62	2,591,355
5	Rehabilitation of Road From Istanbul Chowk to P&D Office, Lhr	6050	35.88	217,074
6	Rehabilitation of Syed Maratab Ali Road, Gulberg, Lahore	9769.13	35.84	350,054
7	Lane Marking of Shalimar Link Road, Lhr	43880	34.80	1,527,024
8	Lane Marking/ Kerbstone Painting and P/F of Cat Eyes Davis Road, Lahore	23542	34.80	819,261
9	Special Repair of Road from Mian Nawaz Sharif Hospital Yakki Gate to Sheranwala Gate	4987	34.80	173,547
10	Lane Marking and Fixing of Cat Eyes at Lawrence Road Lahore	31204	34.80	1,085,899
11	Lane Marking and Fixing of Cat Eyes at Hall Road Lahore	5910	34.75	205,372
12	Lane Marking and Fixing of Cat Eyes at Hall Road Lahore	31204	34.75	1,085,899
13	Lane Marking and Fixing of Cat Eyes at Empress Road Lahore	23644	34.80	822,811
14	Lane Marking and Fixing of Cat Eyes at Edgerton Road Lahore	24009	34.80	835,339
15	Lane Marking and Fixing of Cat Eyes at	18948	34.80	659,390

	Bahawalpur Road Lahore			
16	Lane Marking and Painting of Kerb Stone at Ek Moria Pull to Bahatti Chowk Lahore	63350	34.80	2,204,580
17	Lane Marking and Painting of Kerb Stone at Ek Moria Pull to Adda Crown Bahatti Chowk Lahore	63752	35.84	2,284,872
18	Fixing of studs at AI road Sargdar High School to Muhammad Nagar Lhr	800	69.68	55,744
19	Lane Marking and Fixing of Cat Eyes at Mozang Road Lahore	17460	34.80	607,600
	Total			17,471,346

DO Roads-II

V. No. & Date	Name of Scheme	Qty Rft	Rate Admissible Rs /rft	Rate Paid Rs/rft	Excess Rate Rs/rft	Overpayment (Rs)
149/28-6-16	Improvement of Ghazi Road from Ferozpur road to DHA Boundary	12,873	9.65	30.00	20.35	261,966
15/11-5-16	Re-carpeting of canal road	14,530	9.85	27.87	18.02	261,831
7 th R	Rehabilitation of Wahdat road from Muslim town More to Bhekewal More	31,105	9.65	30.09	20.44	635,786
Total						1,159,583

Overpayment on account of Quantity Executed Over and Above of TS Estimates Rs 224,446

V. #	Date	Name of work	Contractor	Description	Quantity as per TS	Quantity paid	Excess quantity	Rate	Excess payment
04	04.04.2016	Reconst. of dangerous school buildings at GHS Pattoki	Abdul Majeed & sons	1-1/2" thick mosaic flooring	5911 sft	7725 sft	1814 sft	8879.25	161,069
				1-1/2 thick mosaic dado	604 sft	902 sft	302 sft	8504.95 sft	25,683
				3/0.029"	1440 mtr	1866	426	33.75	14,377

				7/0.029”	300 mtr	451	151	47.40	7,157
				7/0.044	100	152. 44	52	98.45	5,119
				7/0.064	25	76.2 1	51	216.5	11,041
		Total:-							224,446

**Overpayment on account of Quantity Executed Over and Above of TS Estimates
Rs 0.707 million**

V. #	Date	Name of work	Items	Quantity as per TS	Quantity paid	Excess quantity	Rate	Excess payment
01	08.06. 2016	Const. of MC Boys MS Dholanwal Lhr	P/L RCC (G.F)	3321 p cft	4200 ‘p cft	879 p cft	342.15	300,750
			S.F	3321 p cft	4210 p cft	889 p cft	360.75	320,706
			F.F	101 p cft	196 p cft		368.70	35,026
2	47 dt 26.06. 2016	Reconst. of dangerous school buildings at GGPS Doghray Kalan	RCC reinforcement	799cft	958 cft	159 cft	323.55	51,444
Total:-								707,926

Sr. No.	Description	Amount (Rs)
1.	Steel	2,903,856
2.	Copper cable	390,465
3.	Mosaic floor	224,446
4.	RCC reinforcement	707,926
Total		4,226,693

Annex-R

Sr. No.	V. No.	V. Date	Scheme Name- Formation Name	Items paid	Amount (Rs)
1	162	26-06-16	Rehabilitation of Orange Train Rout from Yateem Khana to Multan Chungi-Roads-III	Excavation and removal of malba	188,054
				P/L Base Course	1,173,197
				P/L Sub Base	243,284
2	161	26-06-16	Rehabilitation of Orange Train Rout from Yateem Khana to Multan Chungi, Package II-Roads-III	Excavation and removal of malba	169,768
				P/L Base Course	202,736
				P/L Sub Base	1,161,570
3	132	23-06-16	Rehabilitation of Orange Train Rout from Bohar wala chowk to Haji Camp- Roads-III	Excavation and removal of malba	211,560
				P/L Base Course	1,518,080
4	131	23-06-16	Rehabilitation of Orange Train Rout from Haji Camp to Fewara Chowk- Roads-III	Excavation and removal of malba	185,113
				P/L Base Course	1,329,950
5	139	24-06-16	Hire charges of Water Bouzer at Orange train route Bohar wala Chowk to Multan Chungi- Roads-III	Hire charges of Water bourzer at Orange train route	772,242
6	21	09-06-16	Repair of Orange Train Route Meclod Road Lahore- Roads-III	Excavation and removal of malba	465,586
				P/L Base Course	2,306,035
7	130	23-06-16	Rehabilitation of Orange Train Rout from Chuburji to Yateem Khana- Roads-III	Excavation and removal of malba	186,087
				P/L Base Course	1,074,267
				P/L Sub Base	225,263
8	109	27-06-16	Providing/ showering of water at GT road from coop store to Wara Gujran- Orange Line route- Roads-II	Providing of water lorry/ Boozer 12000 Ltr i/c driver, helper and fuel complete in all respect	1,192,941
		Total			12,605,733

Annex-S

Sr. No.	Scheme Name	M RS	Total Qty (Cft)	Total Qty (Sft)	size in ches	Rate per inch Carpet 4.5% (100 Sft)	Rate 2 inch Carpet (100 Sft)	Carriage per100 Sft on Bajri	Rate for Prime Coat (100 Sft)	Total Rate 2 inch-4.5% (100 Sft)	Amount payable in case of Carpet	Amount Paid as per TS rate on account of PCC	Excess payment
1	2	3	4	5	6	7	8	9	10	11=8+9+10	12=11x5/100	13	14 13-12
1	Rehabilitation of PCC Street No. 15 New Shalimar Colony and Street No. 21 Ghousia Colony Street No. 1 Masjid Street Paradise School Street No. 13 and Shoukat Street, Lahore	1st -16	30819	61638	6	3184.85	6370	531.00	717.4	7618.10	4,695,644	5,895,505	1,199,861
2	Rehabilitation of PCC Shah Farid Graveyard & Link Carpeting main bazaar Babu Shoukat Chowk	1st -16	17612	35224	6	3184.85	6370	531.00	717.4	7618.10	2,683,400	3,369,079	685,679
3	Rehabilitation of Syed Maratab Ali Road, Gulberg.	2nd -15	506	1012.5	6	3472.05	6944	564.15	818.5	8326.75	84,308	116,107	31,799
4	Special repair for Tufail pura Road to Jallo Park	1st -16	12577	25154	6	3184.85	6370	531.00	717.4	7618.10	1,916,257	2,405,911	489,654
5	Construction of Meher Street and Links Qamar Town Bhagat Pora, Lahore	1st -16	32550	65100	6	3184.85	6370	531.00	717.4	7618.10	4,959,383	6,226,636	1,267,253
6	Construction of PCC of various Streets at Ththi Kodoo near Basin Pind Lahore	1st -16	7302	17310	5.062	3184.85	6370	531.00	717.4	7618.10	1,318,693	1,396,820	78,127
7	Construction of PCC Noshani Road Shadbagh, Lahore	1st -16	31500	63000	6	3184.85	6370	531.00	717.4	7618.10	4,799,403	6,025,777	1,226,374
8	PCC widening of Road Majeed park Qaiser Town and Link Shahdara, Lahore	1st -15	37714	75428	6	3708.85	7418	0	906.6	8324.30	6,278,853	7,841,740	1,562,887
9	Construction of PCC Streets Sodiwal colony Lahore	1st -15	10868	21736	6	3708.85	7418	0	906.6	8324.30	1,809,370	2,259,745	450,375
10	PCC Link Street Back Side Maqbara Jahangir Shahdara town	1st -16	8869	17738	6	3184.85	6370	531.00	717.4	7618.10	1,351,299	1,696,591	345,292

11	PCC Link Street Jinnah Road Chohan Park UC-31/60	1st -15	1828	3656	6	3708.8 5	7418	0	906.6	8324.3 0	304,336	380,090	75,753
12	Rehabilitation of Lakshami Chowk Montgomery road Dunya News Lahore	2nd -15	3733	7466	6	3472.0 5	6944	564.15	818.5	8326.7 5	621,675	714,102	92,427
13	Repair of PCC Street Liaqat Gujjar wali Bund Par, Shahdara Town	1st -16	12238	24476	6	3184.8 5	6370	531.00	717.4	7618.1 0	1,864,606	2,341,062	476,456
14	Construction of PCC Haji Qamar Din Road and Link Street	1st -16	11431	22862	6	3184.8 5	6370	531.00	717.4	7618.1 0	1,741,650	2,186,687	445,037
15	Construction of Abu Bakar Road & Govt. School Masjid Wali Gali, Lahore	1st -16	5700	11400	6	3184.8 5	6370	531.00	717.4	7618.1 0	868,463	1,090,379	221,915
16	Repair of PCC Street Shoukat Colony Near Sabaz Peer Darbar	1st -16	11247	22494	6	3184.8 5	6370	531.00	717.4	7618.1 0	1,713,615	2,151,489	437,874
17	Repair of PCC Street Driver wali Muslim Park Shahdara Town, Lahore	1st -16	12238	24476	6	3184.8 5	6370	531.00	717.4	7618.1 0	1,864,606	2,341,062	476,456
18	Repair of Street at Dhobi Mandi Birward Road Infront of Lady Mcclagon	1st -16	8834	17668	6	3184.8 5	6370	531.00	717.4	7618.1 0	1,345,966	1,689,896	343,930
19	Construction of PCC New Shadbagh Road	1st -16	25575	51150	6	3184.8 5	6370	531.00	717.4	7618.1 0	3,896,658	4,892,357	995,699
	total											55,021,035	10,902,848

Annex-T

Document no.	Head of account	Brief description	Date of posting	Amount (Rs)
1903473132	A03958	Air ticket for performer group	12.08.2015	1,332,500
1904773680	A03958	Lunch boxes for monitoring Hazrat Ali,Shahadat	12.08.2015	226,842
1903561242	A03958	Lunch boxes for former who were protesting	08.09.2015	129,600
1904882338	A03958	Lunch boxes for Mohram-ul-Haram meeting	20.10.2015	287,936
1904900375	A03958	Arrangement of lunch boxes etc	11.11.2015	108,000
1904980082	A03958	Lunch box for officials who perform duty at various places	01.12.2015	986,150
1904980085	A03958	Lunch boxes for presiding officers & others local election 2015 at Lahore	01.12.2015	1,012,550
1904906743	A03958	Lunch box from Lahore Broast for election duty	01.12.2015	121,440
1904962408	A03958	Lunch regarding meeting about Muharram	16.12.2015	207,485
1904961278	A03958	Lunch box regarding chehlum Hazrat Imam Hussain, price of LPG & local Govt election 15	18.12.2015	242,539
1905035422	A03958	Lunch about Sunday bazaar meeting	02.02.2016	170,000
1905060464	A03958	Arrangement of lunch box	17.02.2016	233,208
1905060463	A03958	Arrangement of lunch box	17.02.2016	242,880
1905111080	A03958	Arrangement for lunch box	17.02.2016	186,175
1905115058	A03958	Arrangement for lunch box	17.02.2016	168,960
1905115059	A03958	Arrangement for lunch box	17.02.2016	168,960
1905060458	A03958	Arrangement for lunch boxes	17.02.2016	283,360
1905146404	A03958	Lunch box for blind	12.04.2016	230,340
1905086892	A03958	Lunch box for meeting about holiday school	12.04.2016	111,705
1905169545	A03958	Lunch box etc	13.04.2016	223,410
1905228426	A03958	Lunch boxes	10.05.2016	385,340
1905342074	A03958	Lunch boxes for protesting of farmers	07.06.2016	1,088,500

1905425182	A03958	Bill for lunch box for nurse protest	20.06.2016	481,390
1905396624	A03958	Lunch box for protesting teacher	20.06.2016	272,090
1905353551	A03958	Lunch box for protesting teacher	20.06.2016	209,300
1905382993	A03958	Lunch for meeting about security purpose	23.06.2016	318,500
Total				9,429,160

DO Roads-III

Sr. No.	Scheme	No. of connections	Rate (Rs)	Over payment (Rs)
1	PCC Link Street Back Side Maqbara Jahangir Shahdara town	18	5,000	90,000
2	PCC Link Street Jinnah Road Chohan Park UC-31/60	56	5,000	280,000
3	Construction of Carpeting Ansari Road Link Millat Road UC-31/60	22	5,000	110,000
4	Construction of Carpeting of Munawar & Bank Street Chohan Road UC-31	87	5000	435,000
5	Rehabilitation of Syed Maratab Ali Road, Gulberg, Lahore	07	5149.50	36047
6	Rehabilitation of Lakshami Chowk Montgomry road Dunya News Lahore	85	5149.50	437,707
7	Repair of PCC Street Liaqat Gujjar wali Bund Par, Shahdara Town	16	5,000	80,000
8	Construction of PCC Kacha Sanda Road and Main Bazar Hakeem wala	15	5149.50	77,242
9	Construction of PCC Haji Qamar Din Road and Link Street	65	5149	334,685
10	Construction of Abu Bakar Road & Govt. School Masjid Wali Gali, Lahore	10 0	5149	514,900
11	Repair of PCC Street Shoukat Colony Near Sabaz Peer Darbar	17	5000	85,000
12	Repair of PCC Street Driver wali Muslim Park Shahdara Town, Lahore	06	5000	30,000
13	Rehabilitation of Roads NA-120 and Rehabilitation of Maka Road to Yasin Road Karim Park	22	5000	110,000
14	Rehabilitation of Tape Road and Rattigon Road	18 9	5000	945,000
15	Construction of Chohan Road and link Islampura	05	5000	25,000
16	Carpeting of Street No. 95, Islampura	32	5000	160,000
17	Special Repair of link Street and Drain Canal Bank to Jallo Phatak	60	5000	300,000
18	Special Repair of Abdul Sattar Road, Lahore	67	5000	335,000
19	Special Repair for approach/ Link Street in Abdul Sattar Road, Lahore	27	5000	135,000
20	Repair of Street at Dhobi Mandi Birward Road Infront of Lady Meclagon	70	5000	335,000
21	Construction of Aftab Road and Links Jail Road, Lahore	80	5000	400,000
22	Construction of PCC Noshani Road shadbagh	30	5149.50	154,485
23	Construction of Road and drain from Tallat Prk Motorway Pully to 100 feet road Babu Sabu	15	5149	77,235

24	Repair of Footpath Sewerage IDH Bilal Gunj	02	5000	10,000
25	Provision and Improvement of Sewerage Facilities in UC-01 to UC-08	13	5000	65,000
26	Construction PCC New Shadbagh Road and link Streets	30	5149	154,470
27	Construction of PCC Ch. Yaqoob Wali Gali Saggian	11	5000	55,000
	Total	1147		5,771,771

DO Roads-II

Sr. No.	Name of Scheme	Amount (Rs)
1	Special repair for street in canal Bank scheme Salamat pura	39,648
2	Special repair for main road portion Bhattay Gaddian and link street	109,989
3	Rehabilitation of street No 4 link streets Younas pura	61,788
4	Cnst. Of PCC link Madni street Dharampura street mohallah Nagar Railway colony	200,830
5	Rehabilitation of main Shalimar link road to Road Daras Baray Mian	72,100
6	Rehabilitation of link street main main bazar Mehtab Park main bazar Asim town	145,000
7	SR for road portion street shop Lal pull and link street	130,000
8	SR for main street and link street Mujahidabad Ramgarh	120,000
9	SR for street in Afshan Park, Chaman Park	59,994
10	SR for streets in Gulbahar town Shadi pura	44,996
11	Rehabilitation of link streets canal bank road	66,950
12	Rehabilitation of Link street Fazal public school, near Gimee chowk	103,000
13	Rehabilitation of different streets and Link streets UC 36	102,980
14	Const. of PCC link street Fasih road islamia Park and Arrain Nagar	102,990
15	SR for main streets and link streets Shalimar scheme near ring road	200,000
16	SR of various streets Link Mehr Fayaz Colony Ghousia Mohallah	190,000
17	Rehabilitation of Bastami road from Multan road to Poonch road Samanabad	87,550
18	Special repair for link street of Lal Shah road	240,000
19	Const. of soling road double carriage way	645,000
20	Const. of PCC street GHS Darbar Magsoodan, Shahzad Advocate Shalimar scheme Shabbir SDO street Link end point	51,490
21	Const of PCC Moti bazar Masti gate RCC main bazar Yakki	211,109

	gate	
22	Const.of P.C.C shami street, mukhtar street Gunj Bukhsh	102,990
23	Rehabilitation of Nazir street Shakir Road	51,495
24	Rehabilitation of street Fazal Public School samanabad	103,000
25	Const.of P.C.C street Ahmad town Daroghawala pp-145	41,196
26	Const.of p.c.c main bazaar Ghaziabad pp.146	66,924
Total		3,351,019

Sr. No.	Formation Name	Amount (Rs million) in
1	DO Buildings-I	1.691
2	DO Roads-II	2.014
3	DO Roads-I	5.013
	Total	8.718

DO Buildings-I

v. # & dt	Name of scheme	Contractor	Qty	Rate paid	Rate admissible	Excess rate	Over payment
01 dt 02.05.16	Missing facilities at GGPS Dogatch Town Lahore	Tuff Tile	4062 sft	94	70	24	97,488
58 dt 19.05.16	Missing facilities at Govt. Muslim GHS Dry Port Mughalpur	Faisal Waseem Const. co	8170 sft	94	70	24	196,080
17 dt 19.05.16	Const. of toilet block etc at GGPS Nawan Pindi Gujran	M. Afzal Jutt	3475	94	70	24	83,400
61 dt 24.05.16	Const. of missing facilities at GPS Lidher Badian	Ahmed Builders	1707 sft	90	70	20	34,140
08 dt 15.06.16	Missing facilities at GGHS Halloki Lahore	MM Builders	3161	70	70		0
16 dt 16.06.16	Missing facilities at Govt. Muslim GHS at Dry Port Lahore	Faisal Waseem	8175	94	70	24	196,200
53 dt 26.6.16	Reconst. of Civil Veterinary Hospital Barki Lahore	A. umair Builders	4005 sft	80	70	10	40,050
59 dt 27.06.16	Missing facilities at CDG HS Engin Shed Lahore	Rashid Saeed	11963sft	94	70	24	287,112
97 dt 30.06.16	Missing facilities at GPS Lidhre	Ahmed Builders	1707 sft	94	70	24	40,968
36 dt 25.03.2016	Const. of toilet block etc., at GGHS Faisal Town Lahore	Heaven Engg & Co.	5157	94	70	24	123768
50 dt 18.04.2016	Reconst. of dangerous buildings at CDGHS Gujjar Colony Lahore	Satwat Khan & Brothers	3357	84	70	14	46998
59 dt 27.06.2016	Prov. Of missing facilities at CDG HS Engine Shed Lahore	Rashid Saeed Enterprises	11963	84	70	14	167482
01 dt 02.05.2016	Const. of toilet block etc at GGPS Dogatch Town Lahore and GPS Bhutto Colony Nazam abad	Aqeel Borthers	4062	94	70	24	97488
17 dt 09.05.2016	Const of toilet block etc at GGPS Nawa Pind Gujran Lahore	Mohammad Afzal Jutt	3475	94	70	24	83400

58 dt 19.05.2016	Const. of toilet block etc. at Govt Muslim GHS at Dry Port Mughalpora	Faisal Waseem	8170	94	70	24	196080
Total:-							1,690,654

(August 2015 to January 2016)

The admissible rate of Tuff Tile would be:

Supply of Tuff Tile 60 mm:

- i. Colour 20% (20x54)= 1080
- ii. Grey 80% (80x52) = 4160
- iii. 5% wastage = 262

P/F of sand

(Chp-3,Sr.41)(16.67x496/100) = 83

Carriage of sand upto 2 mile= 48 Labour charges Tuff Tiles

(including Sundries+contractor Profit) as per MRS Ist biannual 2016 =1200

Total= 6833/100 = 68.33 = 70

DO Roads-II

V.No./ Bill	Name of scheme	Qty sft	Rate paid/ sft	Rate admissible	Difference	Over payment
7 th R	Rehabilitation of Wahdat road from Muslim town More to Bhekewal More	41,550	141.98	93.50	48.48	2,014,344

DO Roads-I

Vr. No. & Date	Name of Scheme	Qty	Rate paid	Rate Admissible	Excess Rate	Excess Payment
842/ 9844, 644/5649	Const of roads in fruit and vegetable market Kacha Lahore	200506 sft	90	65	25	5,012,650

Description	Less realization (Rs)
Rent of Shops	3,473,463
Water Conservancy Charges	120,000
Licensing fee	2,297,400
Ground Rent from SNGPL	2,923,024
Rent of shops due to non-pursuance of Court Cases	639,432
Total	9,453,319

Arrears of rent of shops:

Sr. No.	Name of Market	Arrears (Rs)
1.	Outside Mori Gate	237,237
2.	Outside Hajvery Market	44,781
3.	Outside Lohari Gate	138,564
4.	Yasrab Market	122,302
5.	Outside Dehli Gate	104,968
6.	Ghallakaryana Market Circular Road,	804,610
7.	Nippier Road, Market	36,868
8.	Ex-MCL Market G.T Road, Lahore.	854,641
9.	Ex. MCL Market Gulistan Colony	37,708
10.	Madina Electric Market Shahalam	255,853
11.	Raiwind Market	1,191,610
12.	MCL Wool Market Outside Akbri Gate	18,228
13.	Lake Road, Market	121,997
14.	Ladge Road, Market	645,214
15.	Chohan Road Colony Market	145,998
16.	Outside New Hajvery Market	103,200
17.	Outside Texali Gate	173,160
18.	Gumti Bazar Market	19,635
19.	Tehsil Bazar Market	54,270
20.	Nawaz Sharif Market	179,145
TOTAL		5,289,989

Rent of shops due ot non-pursuance of Court cases:

Sr. No.	Shop No.	Name of market	Amount to be recovered (Rs)
1.	1	Kona Katchery	213,144
2.	2	Kona Katchery	213,144
3.	3	Kona Katchery	213,144
4.	86	Nawaz Sharif	45,738
5.	87	Nawaz Sharif	58,185
6.	88	Nawaz Sharif	45,448
7.	89	Nawaz Sharif	50,394

8.	90	Nawaz Sharif	44,056
9.	91	Nawaz Sharif	54,714
Total			937,967

Licensing Fee:

DETAIL OF CHALLAN 2014-15

Sr. No.	Name of tax inspector	Number of challan	Amount
1.	Muhammad Ijaz Khan`	6	73,000
2.	AbidAshfaq	38	280,000
3.	Zia urRehman	13	276,400
4.	Amjad Ali	3	26,000
5.	Muhammad Asif	2	48,000
6.	Hussain Shah	3	119,000
7.	Riazud Din	6	101,000
8.	Muhammad Ramzan	50	750,000
TOTAL			1,673,400

DETAIL OF CHALLAN 2015-16

Sr. No.	Name of tax inspector	Number of challan	Amount
1.	Muhammad Asif	32	677,000
2.	Muhammad Ijaz Khan	13	588,000
3.	Amjad Ali	9	390,000
4.	IftikharHussainZaidi	5	115,000
5.	Nisar Ahmad Sindho	10	193,000
6.	Muhammad Sagheer	10	83,400
TOTAL			2,046,400

Annex-X

Sr. No.	Scheme Name	Formation	Qty	Rate	Amount
1	Rehabilitation of Park Lane Road (Dual Carriageway) From Centre Point to Firdous Market	DO Roads-III	02	37,754	75,508
2	Special Repair of Naseer Din butt from Baba Ground to Sanda Road	DO Roads-III	05	29,000	145,000
3	Special Repair of Naseer Din butt from Baba Ground to Sanda Road	DO Roads-III	11	19,000	209,000
4	Repair of underpass Muslim Town, Lahore	DO Roads-III	88 Sft	1624 P.Sft	142,912
5	Uplifting Area Development of Mohni Road, Lahore	DO Roads-III	5848 Sft	464.64 P.Sft	2,717,215
6	In front of Circular Road From Bahatti Chowk to Brandreth Road Lhr	DO Roads-III	46	19917	916,182
7	In front of Circular Road From Bahatti Chowk to Brandreth Road Lhr	DO Roads-III	10	22000	220,000
8	Rehabilitation of Road From Istanbul Chowk to P&D Office, Lhr	DO Roads-III	06	20041.85	120,25
9	Signage from Mall Road to New Campus Canal Bank (Left Side Rd)	DO Roads-III	20	39408	788,10
10	Signage from Mall Road to New Campus Canal Bank (Left Side Rd)	DO Roads-III	15	20687	310,305
11	Signage from Mall Road to New Campus Canal Bank (Left Side Rd)	DO Roads-III	20	20687	413,740
12	Signage from Mall Road to New Campus Canal Bank (Right Side Rd)	DO Roads-III	20	39408	788,160
13	Signage from Mall Road to New Campus Canal Bank (Right Side Rd)	DO Roads-III	15	20687	310,305
14	Signage from Mall Road to New Campus Canal Bank (Right Side Rd)	DO Roads-III	20	20687	413,740
15	Rehabilitation of Dullu Khurd Road along Hadyara drain	DO Roads-II	7	15,000	105,000
16	Improvement of Ghazi Road from Ferozpur road to DHA Boundary	DO Roads-II	4	1,200	4,800
	Total				7,680,278

Sr. No.	Formation Name	Amount (Rs)
1	DO Roads-II	3.163
2	DO Roads-III	0.925
3	DO Buildings-I	1.335
4	DO Buildings-II	1.153
	Total	6.576

DO Roads-III

Sr. No.	Scheme Name	Cost of Scheme	Amount (Rs)
1	Construction of PCC Link Shah Street Chohan Road UC-31/60.	4.647	89,267
2	Construction of PCC Street No.81 & Link Street Rajghar Lahore	2.423	45,824
3	Construction of PCC Jan & Ishaq Street & Link Streets Rajghar	2.100	39,873
4	Construction of Sheikhan wali Gali Bund Shafiqueabad No.2,Bund Par.	9.496	175,559
5	Construction of PCC Street Iqra School wali and Halvai Ghulam Muhammad Muslim Park Rajghar	1.642	31,541
6	Construction of Carpeting of Mufti Road and Links Streets UC-31	3.134	60,107
7	Rehabilitation of Syed Maratab Ali Road, Gulberg, Lahore	20.436	373,137
8	Rehabilitation of Malik & Link Streets Taj Park, Chamman Bagh, Lahore.	5.644	110,096
	Total		925,404

DO Roads-II

V.No. Date	Name of schemes	Consultancy Charges (Rs)
1/1-6-16	Re-carpeting of canal road	177,939
116/27-6-16	Rehabilitation of link street	139,257
117/27-6-16	Const of PCC main road Taj Park UC 37	195,198
118/27-6-16	Rehabilitation of main Shalimar link road Daras baray mian Hassan park	64,868
116/27-6-16	Const. of PCC street GHS Darbar Magsoodan, Shahzad Advocate Shalimar scheme Shabbir SDO street Link end point	132,118
04/07-03-2016	Rehabilitation of Chah Miran Road Ek moria to Dera Waseem NA-119	189,842
05/07-03-2016	Construction of PCC street No.1,3 and 16, Tehzab Ahata,Sultanpura	52,965

06/07-03-2016	Repair of road in Ali Muhammad Park NA-130	100,574
07/07-03-2016	Repair of Bahar Shah Road	105,930
08/07-03-2016	Construction of PCC High class Bakery, Tehzab Ahata, Shalimar Park	249,948
09/07-03-2016	Construction of PCC street no.3&4 Bastami Road PP-148	47,014
10/07-03-2016	Construction of PCC link street Fasih Road, Islamia Park,PP-148	35,112
11/07-03-2016	Construction of PCC streets in LDA colony, PP-148	57,131
12/07-03-2016	Construction of PCC link Streets Nawan Kot, PP-148	57,726
58/31-03-2016	Construction of Bedian Airport link road NA-125	383,254
59/31-03-16	Construction of Adda Bhaseenvillage to ThattiKodaNA-130	476,092
18/11-05-16	-	365,996
20/11-5-16	-	332,074
Total		3,163,038

DO Buildings-II

V.# Date	Name of Scheme	Amount of Consultancy Charges
194 dt28-06-16	Construction of Partly dangerous building construction of 20 classroom with toilet block & canteen of Govt. High School Shad Bagh	450000
195 dt29-06-16	Reconstruction of Jamia Masjid Town Hall Lahore	450000
13 dt06-04-16	Consultancy Services for School Building in District Lahore. "Construction of 08- No Class Room in Government GGHS Rakh Chandri, Lahore	150727
14 dt 06-04-16	Consultancy Services for School Building in District Lahore. "Construction of 07- No Class Room in CDG HS Green Town, Lahore	33495
15 dt 06-04-16	Consultancy Services for School Building in District Lahore. "Construction of dangerous Buildings of Government GHS 5-B-I Town ship Lahore	125607
16 06-04-16	Consultancy Services for School Building in District Lahore. "Re-Construction of dangerous Buildings Block 18- Class Rooms and Toilet Block at CDG	125607

	GHS, Bostan Colony, Lahore	
	Total	1335436

DO Buildings-I

Sr.#	Voucher # & date	Work	Contractor	Amount
1.	98 dt 30.06.2016	Reconst. of dangerous school building at GHS Attoki Awan	Techno Legal Consultant Pvt. Ltd	100,000
2.	99 dt 30.06.2016	Reconst of dangerous buildings 8 class room etc at GPS Kamaha LHR	-do-	55,440
3.	100 dt 30.06.2016	S/R of Govt. modern Middle School Takia Sadhuwan Akbari Lahdore	-do-	67,195
4.	101 dt 30.06.2016	Reconst. of dangerous school building 8 c/r etc at GGHS Charrer	-do-	80,000
5.	102 dt 30.06.2016	Reconst. of 17 # c/r at GHS Shesh Mahal Bilal Gunj Lahore	-do-	83,700
6.	103 dt 30.06.2016	Reconst. of dangerous school building etc at GGMS Said pur Multan Road Lahore	-do-	70,000
7.	104 dt 30.06.2016	Reconst. of dangerous school building at CDG GHS Sohware Mughalpura Lahore	-do-	24,502
8.	105 dt 30.06.2016	S/R of Govt. Modern Middle School Takia Sadiwan Inside Akbari gate	-do-	69,098
9.	February 2016	Reconst.of dangerous school building at CDG GHS Mughalpura	-do-	100,000
10.	March 2016	Reconst.of GGMS at Madho Lal Hussain Baghbanpura	-do-	50000
11.	-do-	Reconst.of dangerous school buildings at GHS Attoki Awan	-do-	80400
12.	-do-	Const. of 5 # classrooms at GHS Lidher Lahore	-do-	50000
13.	February 2016	Special repair of Govt. Modern School Takia Sadhuwan Inside Akbar Gate	-do-	160000
14.	March 2016	Reconst. of 17 # classrooms etc. at CDG HS Shish Mahal Bilal Gunj	-do-	163385
				1,153,720

Annex-Z

Formation Name	Vr. No. & Date	Name of Scheme	Name of Service Provider	Description	Qty	Rate	Amount (Rs)
DO (E&M)	103	Removal / Shifting of Street Light Poles from Scheme More to Thokar Niaz Baig at Multan Road Lahore.	I.A & Co.	Removal and shifting of Street light Pole 12-meter loading / un-loading and carriage / shifting from site to store Asphalt Plant	364	2477	901,628
	Nil	Removal / shifting of street light poles Co-operative store to Shalimar Chowk at New GT Road Lahore	-do-	-do-	111	2486.50	276,001
	153/23-12-15	Removal / shifting of street Light poles from Mall road junction till Lahore Hotel Junction Till Haji Camp at Mecleod Road Lahore	Riaz Engineering Co.	Removal and shifting of Street light Pole 10-meter loading / un-loading and carriage / shifting from site to store Asphalt Plant	48	3030	145,440
		Sub total					1,323,069
DCO	-	CCTV cameras for Orange Line Land	--	CCTV cameras for Orange Line Land	-	-	1,730,000

		acquisition payment centres		acquisition payment centres			
DCO	-	Oragne Line Window Camps					610,000
		Sub total					2,340,000
	Total						3,663,069

Annex-AA

Sr. No.	Scheme Name	MR S applicable	Qty of 2 inches Carpeting (Sft)	Carriage Charged at 185 KM (% Cft)	Qty of 2 inches Carpeting (% Cft)	Qty of Bajri in Carpeting (Cft)	Carriage Due for Bajri at 185 KM (Rs)	Rate of 2 inch carpeting (Sft)	Amount of Carpeting w/o Carriage (Rs)	Amount of Carpeting with Carriage (Rs)	Paid amount (Rs)	Over payment (Rs)
1	2	3	4	5	6 = Col 4 x 2/12	7=54 % x Col 6	8= Col 7 x Col 5/100	9	10 = Col 9 x Col 4/100	11= Col 10+ Col 8	12	13 = Col 12-Col 11
1	Rehabilitation of Road From Istanbul Chowk to P&D Office	2 nd 2015	64942	4232.15	10,824	5,845	247,360	6944.1	4,509,637	4,756,997	4,961,757	204,760
2	Rehabilitation of Road From Istanbul Chowk to P&D Office	2 nd 2015	94283	4232.15	15,714	8,485	359,118	6944.1	6,547,106	6,906,224	7,203,495	297,271
3	Rehabilitation of Lakshami Chowk Montgomery road Dunya News	2 nd 2015	70344	4232.15	11,724	6,331	267,936	6944.1	4,884,758	5,152,693	5,374,486	221,792
4	Rehabilitation of Lakshami Chowk Montgomery road Dunya News	2 nd 2015	70533	4232.15	11,756	6,348	268,656	6944.1	4,897,882	5,166,538	5,388,926	222,388
5	Rehabilitation of Roads NA-120 and Rehabilitation of Maka Road to Yasin Road Karim Park	2 nd 2015	34183	4232.15	5,697	3,076	130,201	6944.1	2,373,702	2,503,903	2,611,680	107,778
6	Construction of Chohan Road and link Islampura	2 nd 2015	9834	4232.15	1,639	885	37,457	6944.1	682,883	720,340	751,346	31,006
7	Construction of drain and carpet road Pind Padro Road Tallat Park	2 nd 2015	27840	4232.15	4,640	2,506	106,041	6944.1	1,933,237	2,039,278	2,127,057	87,779
8	Rehabilitation of Syed Maratab Ali Road, Gulberg	2 nd 2015	10740	4232.15	1,790	967	40,908	6944.1	745,796	786,704	820,567	33,863
9	Rehabilitation of Syed Maratab Ali Road, Gulberg	2 nd 2015	48559	4232.15	8,093	4,370	184,958	6944.1	3,371,986	3,556,944	3,710,048	153,105
10	Rehabilitation of Syed Maratab Ali Road, Gulberg	2 nd 2015	67410	4232.15	11,235	6,067	256,760	6944.1	4,681,018	4,937,778	5,150,319	212,541
11	Rehabilitation of Syed Maratab Ali Road, Gulberg	2 nd 2015	23279	4232.15	3,880	2,095	88,668	6944.1	1,616,517	1,705,185	1,778,583	73,398
12	Rehabilitation of Street Tali Wali Ganjay Wali Ghatti Shafiqable Bund road	2 nd 2015	38376	3982.9	6,396	3,454	137,563	6944.1	2,664,868	2,802,431	2,932,038	129,607

13	Rehabilitation Bird word, Drain from Multan Road to Babu Sabu project Central Drain Package-I	2 nd 2015	11782	3982.9	1,964	1,060	42,234	6944.1	818,154	860,388	900,179	39,791
14	Rehabilitation Bird word, Drain from Multan Road to Babu Sabu project Central Drain Package-I	2 nd 2015	12892	3982.9	2,149	1,160	46,213	6944.1	895,233	941,446	984,986	43,540
15	Construction of PCC Street Sodiwal	2 nd 2015	6120	3982.9	1,020	551	21,938	6944.1	424,979	446,917	467,586	20,669
16	Construction of Chisti Road Along with Drain at Malik Park Tallat	2 nd 2015	25740	3982.9	4,290	2,317	92,268	6944.1	1,787,411	1,879,679	1,966,611	86,931
17	Construction of Drain and carpeting Tallat Park Pullian to Dera	2 nd 2015	25875	3982.9	4,313	2,329	92,752	6944.1	1,796,786	1,889,538	1,976,925	87,387
18	Rehabilitation of PCC Shah Farid Graveyard & Link Carpeting main bazaar Babu Sabu Shoukat Chowk	1 st 2016	25490	3982.9	4,248	2,294	91,372	6369.7	1,623,637	1,715,008	1,790,644	75,636
19	Construction of road Al-Hamad Colony Nishtar Block Kamran Block AIT	1 st 2016	61398	3982.9	10,233	5,526	220,088	6369.7	3,910,868	4,130,956	4,313,142	182,186
20	Restoration of Road Cut on Mall Road Infront of Milli Shoes and Cathedral School	1 st 2016	9400	3982.9	1,567	846	33,695	6369.7	598,752	632,447	660,340	27,893
21	Restoration of Road cut on Mall Road Infront of Milli Shoes and Cathedral School	1 st 2016	9400	3982.9	1,567	846	33,695	6369.7	598,752	632,447	660,340	27,893
22	Carpet of main Jamal road and Tufail Road	1 st 2016	36500	3982.9	6,083	3,285	130,838	6369.7	2,324,941	2,455,779	2,564,085	108,306
23	Construction of link roads Muslim Town C-I, Johar Town and college road	1 st 2016	65382	3982.9	10,897	5,884	234,369	6369.7	4,164,637	4,399,006	4,593,014	194,007
24	Construction of Chishtia Street, Bismillah Street	1 st 2016	9350	3982.9	1,558	842	33,516	6369.7	595,567	629,083	656,827	27,744
25	Repair of carpeting road Tai Phone, Gunj Baksh Park Bund	1 st 2016	31679	3982.9	5,280	2,851	113,557	6369.7	2,017,857	2,131,414	2,225,415	94,001

26	Carpeting of Muhammadi Road/ Khawar Street Sanda Road	1 st 2016	16007	3982.9	2,668	1,441	57,379	6369.7	1,019,598	1,076,977	1,124,474	47,497
27	Construction of PCC Streets Saggian Stop and Carpeting of Road Gulshan-e-Ravi	1 st 2016	19850	3982.9	3,308	1,787	71,155	6369.7	1,264,385	1,335,540	1,394,441	58,901
28	Repair of street Jamia masjid Abdul Reham near Munshi Hospital Bund Road	1 st 2016	36079	3982.9	6,013	3,247	129,329	6369.7	2,298,124	2,427,453	2,534,510	107,057
29	Carpeting of Road and PCC of Street Kharak Awan Town, Lahore	1 st 2016	15981	3982.9	2,664	1,438	57,286	6369.7	1,017,942	1,075,227	1,122,648	47,420
30	Rehabilitation of Road from Abdullah Road to Dhobi Ghatt, Rajgarh	2 nd 2015	51300	3982.9	8,550	4,617	183,890	6944.1	3,562,323	3,746,214	3,919,469	173,255
	Total											3,225,402

Annex-AB

Document No.	Head of account	Brief description	Date of posting	Amount
1904817165	A03958	Rent of vehicle for polio compaign	19.08.2015	59,431
1904817166	A03958	Rent of vehicle for polio compaign	19.08.2015	278,400
1903484227	A03958	Rent of vehicle for polio compaign	01.09.2015	198,839
1903514453	A03958	Rent of vehicle for polio compaign	22.09.2015	278,400
1903744567	A03958	Rent of vehicle for polio compaign	01.12.2015	278,400
1904906737	A03958	Rent of vehicle for polio team	01.12.2015	313,200
1905057224	A03958	Rent of vehicle for polio compaign	09.02.2016	313,200
1905035614	A03958	Rent of vehicle for inspection of polio team	11.02.2016	312,533
1905125935	A03958	Rent of Vehicle for polio compaign	12.04.2016	325,710
1905194120	A03958	Rent of Vehicle for polio compaign	12.04.2016	289,520
1905306161	A03958	Bill for rent of vehicle for polio compaign	01.06.2016	325,710
Total				2,973,343

Annex-AC

Scheme Name	M RS	Total Qty (Cft)	Total Qty (Sft)	size in c h es	Qty of 1 st layer of 1.5 inch (Cft)	Qty of 2 nd layer (Cft)	Rate P. %Cft 1:3:6	Rate P. %Cft 1:2:4	Amount of 1 st layer	Amount of 2 nd Layer	Total amount admissible	Amount Paid as per TS rate	Over payment
1	2	3	4	5	6 = Col 4x1.5	7 = Col 4 x (Col 5-1.5)	8	9	10 = 6x8	11=7x9	12 =10+11	13=3x9	14 =12-13
Rehabilitation of PCC Street No. 15 New Shalimar Colony and Street No. 21 Ghousia Colony Street No. 1 Masjid Street Paradise School Street No. 13 and Shoukat Street, Lahore	1st-16	30819	61638	6	7705	23114	16527.6	19129.45	1,273,410	4,421.629	5,695,039	5,895,505	200,466
Rehabilitation of Road from Istanbul Chowk to P&D Office	2nd-15	145	435	4	54	91	16527.6	19129.45	8,987	17,336	26,323	27,738	1,415
Rehabilitation of Road from Istanbul Chowk to P&D Office	2nd-15	2050	8200	3	1025	1025	16527.6	19129.45	169,408	196,077	365,485	392,154	26,669
Uplifting Area Development of Mohni Road, Lahore	1st-15	2575	10300	3	1288	1288	18266.44	20792.65	235,180	267,705	502,886	551,856	48,970
Carpeting of Road and PCC of Street Kharak Awan Town, Lahore	1st-16	8823	23540	4.5	2943	5885	16527.6	19129.45	486,325	1,125,768	1,612,093	1,688,748	76,655
Rehabilitation of PCC Shah Farid Graveyard & Link Carpeting main bazaar Babu Sabu Shoukat Chowk	1st-16	17612	35224	6	4403	13209	16527.6	19129.45	727,710	2,526,809	3,254,519	3,369,079	114,559
Rehabilitation of Syed Maratab Ali Road, Gulberg.	2nd-15	506	1012.5	6	127	380	16527.6	19129.45	20,918	72,632	93,550	116,107	22,557
Special repair for Tufail pura Road to Jallo Park	1st-16	12577	25154	6	3144	9433	16527.6	19129.45	519,669	1,804,433	2,324,102	2,405,911	81,809
Construction of Meher Street and Links Qamar Town Bhagat Pora, Lahore	1st-16	32550	65100	6	8138	24413	16527.6	19129.45	1,344,933	4,669,977	6,014,910	6,226,636	211,726
Construction of PCC of various Streets at Ththi Kodoo near Basin	1st-16	7302	17310	5.062	2164	4417	16527.6	19129.45	357,616	844,935	1,202,551	1,396,820	194,269

Pind Lahore														
Construction of PCC Noshani Road Shadbagh, Lahore	1st -16	31500	63000	6	7875	23625	16527.6	19129.45	1,301,549	4,519,333	5,820,881	6,025,777	204,896	
PCC widening of Road Majeed park Qaiser Town and Link Shahdara, Lahore	1st -15	37714	75428	6	9429	28286	18266.44	20792.65	1,722,251	5,881,305	7,603,556	7,841,740	238,184	
Construction of PCC Streets Sodiwal colony Lahore	1st -15	10868	21736	6	2717	8151	18266.44	20792.65	496,299	1,694,809	2,191,108	2,259,745	68,637	
PCC Link Street Back Side Maqbara Jahangir Shahdara town	1st -16	8869	17738	6	2217	6652	16527.6	19129.45	366,458	1,272,443	1,638,901	1,696,591	57,690	
PCC Link Street Jinnah Road Chohan Park UC-31/60	1st -15	1828	3656	6	457	1371	18266.44	20792.65	83,478	285,067	368,545	380,090	11,545	
Rehabilitation of Lakshami Chowk Montgomery road Dunya News Lahore	2nd -15	3733	7466	6	933.25	2799.75	16527.6	19129.45	154,244	535,577	689,821	714,102	24,282	
Repair of PCC Street Liaqat Gujjar wali Bund Par, Shahdara Town	1st -16	12238	24476	6	3060	9179	16527.6	19129.45	505,662	1,755,797	2,261,458	2,341,062	79,604	
Construction of PCC Haji Qamar Din Road and Link Street	1st -16	11431	22862	6	2858	8573	16527.6	19129.45	472,317	1,640,016	2,112,333	2,186,687	74,354	
Construction of Abu Bakar Road & Govt. School Masjid Wali Gali, Lahore	1st -16	5700	11400	6	1425	2850	16527.6	19129.45	235,518	545,189	780,708	1,090,379	309,671	
Repair of PCC Street Shoukat Colony Near Sabaz Peer Darbar	1st -16	11247	22494	6	2812	8435	16527.6	19129.45	464,715	1,613,617	2,078,332	2,151,489	73,158	
Repair of PCC Street Driver wali Muslim Park Shahdara Town, Lahore	1st -16	12238	24476	6	3060	9179	16527.6	19129.45	505,662	1,755,797	2,261,458	2,341,062	79,604	
Repair of Street at Dhobi Mandi Birward Road Infront of Lady Meclagon	1st -16	8834	17668	6	2209	6626	16527.6	19129.45	365,012	1,267,422	1,632,434	1,689,896	57,462	

Construction of PCC main Road Shaheen Abad Bazar, Bund Road, Lahore	2nd - 15	25740	77220	4	9653	16088	16527.6	19129.45	1,595,327	3,077,450	4,672,777	4,923,920	251,144
Construction of PCC Link Street Haji Kot, kala Khatai Road	1st - 15	9083	27249	4	3406	5677	18266.44	20792.65	622,178	1,180,373	1,802,551	1,888,596	86,046
Construction of PCC New Shadbagh Road	1st - 16	25575	51150	6	6394	19181	16527.6	19129.45	1,056,733	3,669,268	4,726,001	4,892,357	166,356
Total													2,761,724

Annex-AD

Sr. No.	Name of contract	Reserve price
1	Karim Blok Market Iqbal Town	29,000
2	Mochi Gate	46,000
3	Truk Adda No.2	234,500
4	Shahalam	167,000
5	Menare-Pakistan	417,000
6	Lari Adda Zone 4	298,000
7	Truck Adda-No1	642,500
8	Barkat market G. Town	101,600
9	GTS Lari Adda	288,500
10	Baghichi Moon Market Gulshan ravi	22,000
11	Main Bazar Gari Shahu	22,000
12	Main Market Samnabad	33,000
13	Muslim Chowk Green Town	33,000
14	Qadri Chowk Green Town	33,000
15	Mini Market Samnabad	55,000
16	Shahdbagh Goal Chakar	66,000
17	Noulakha Railway Station	15,000
	Total	2,503,100

Annex-AE

Sr. No .	Schemes Name	Descriptio n of item	Unit	Rate paid	Rate Admissi ble	Excess Rate	Qty Paid	Over payment (Rs)	Reason to excess charging
1	Construction of drain and carpet road Pind Padro Road Tallat Park, Lahore	P/L Prime Coat	% Sft	906.6	818.5	88.1	27840	24,527	Applicable 2nd Bi-Annual 2015
2	Construction of drain and carpet road Tallat Park Pullian to Dera, Lahore	P/L Prime Coat	% Sft	906.6	818.5	88.1	25875	22,796	Applicable 2nd Bi-Annual 2015
3	Rehabilitation of Road from Istanbul Chowk to P&D Office	P/L Tack Coat	% Sft	571.6	490.95	80.65	167,722	135,268	Applicable 2nd Bi-Annual 2015
4	PCC Street Jinnah Road Chohan park UC-31/60, Lahore	P/L Prime Coat	% Sft	906.6	818.5	88.1	6,466	5,697	Applicable 2nd Bi-Annual 2015
5	Construction of Carpeting Ansari Road Link Millat Road UC-31/60	P/L Prime Coat	% Sft	906.6	818.5	88.1	10,081	8,881	Applicable 2nd Bi-Annual 2015
6	Construction of Carpeting of Munawar & Bank Street Chohan Road UC-31	P/L Prime Coat	% Sft	906.6	818.5	88.1	17,757	15,644	Applicable 2nd Bi-Annual 2015
7	Special Repair of Road from Mian Nawaz Sharif Hospital Yakki Gate to Sheranwala Gate	P/L Prime Coat	% Sft	1110.95	906.6	204.35	46,820	95,677	Applicable First Bi-Annual 2015
		P/L Tack Coat	% Sft	576.45	571.6	4.85	45,735	2,218	Applicable First Bi-Annual 2015
		P/L Carpeting 4% (2 inch)	% Sft	7760.90	6908.20	852.70	49,836	424,952	Applicable First Bi-Annual 2015
		P/L Carpeting 4.5% (1.5 inch)	% Sft	6248.48	5563.28	685.20	49,857	341,620	Applicable First Bi-Annual 2015
8	Rehabilitation of Street Tali Wali Ganjay Wali Ghatti Shafiqable Bund road Lahore	P/L Prime Coat	% Sft	906.6	818.5	88.1	38,376	33,809	Applicable 2nd Bi-Annual 2015
9	Rehabilitation of PCC Shah Farid Graveyard & Link Carpeting main bazaar Babu Sabu Shoukat Chowk, Lhr	Removal of malba	%Ocf t	4155.24	4155.24	0	9963	17,277	wrong calculation
		Constructio n of Gully Grating	Each	3967.52	3967.52	0	120	3,738	wrong calculation

		P/L Carpeting	% Sft	7217.58	7217.58	0	25490	81	wrong calculation
10	Uplifting Area Development of Mohni Road, Lahore	P/L Carpeting	% Sft	8565.85	7417.7	1148.15	6988	80,233	Applicable 1st Bi-Annual 2015
		P/L PCC 3 inch 1:2:4	% Sft	5358.8	Rate Admissibile in Cft= 20792.655	NA	2651 Cft or 10604 Sft	17,034	PCC payment required in Cft instead of Sft
		P/L PCC	% Sft	5358.3	NA	0	10604	108,345	Item for Kerb stone 1011 Rft = Qty Admissible 505.5x4= 2022 Sft
		P/L Sand	% Cft	918.59	NA	0	3300	21,027	Item for Kerb stone 1011 Rft= Qty Admissible 505.5x4 x0.50= 1011 Cft
		P/L Brick Blast	% Cft	7842.8	NA	0	3570	227,656	Item for Kerb stone 1011 Rft= Qty Admissible 505.5x4x0.33 = 667.26 Cft
		P/L Carpeting	% Sft	8565.85	NA	0	6988	41,928	wrong calculation
11	Repair of carpeting road Tai Phone, Gunj Baksh Park Bund Road	P/L Prime Coat	% Sft	876.95	717.4	159.55	31,679	50,544	Applicable First Bi-Annual 2016
12	Rehabilitation of Road from Abdullah Road to Dhobi Ghatt, Rajgarh	P/L Prime Coat	% Sft	906.6	818.5	88.1	51,300	45,195	Applicable 2nd Bi-Annual 2015
13	Rehabilitation of Road from Abdullah Road to Dhobi Ghatt, Rajgarh	P/L Carpeting 4.5% (1.5 inch)	% Sft	7417.7	5772.23	1645.48	51,300	844,129	Applicable 2nd Bi-Annual 2015
	Total							2,496,934	

Annex-AF

Reg	Sr. No.	Description of purchase	Qty	Invoice date	Rate Contract Date	After how many days from urgency invoked, supply received	Supplier	Amount (Rs)
B	1	File Covers	10,000	15-12-15	26-11-15	19	Intikhab Jadeed Press	244,998
A	2	Liquor Permits	15,000	26-05-16	19-05-16	07	Intikhab Jadeed Press	219,375
C	3	Printed Paper Reams	200	31-07-15	29-09-15	Rate Contract was concluded after the purchase, not applicable	F.K. Enterprises	112,320
C	4	Printed Paper Reams	172	31-07-15	29-09-15		F.K. Enterprises	96,595
C	5	Printed Paper Reams	200	27-08-15	29-09-15		F.K. Enterprises	111,850
C	6	Printed Paper Reams	180	17-10-15	29-09-15	19	F.K. Enterprises	101,088
C	7	Printed Paper Reams	180	27-10-15	29-09-15	28	F.K. Enterprises	101,088
C	8	Printed Paper Reams	180	17-12-15	29-09-15	78	F.K. Enterprises	101,088
C	9	Printed Paper Reams	180	17-12-15	29-09-15	78	F.K. Enterprises	98,280
C	10	Printed Paper Reams	180	24-03-16	29-09-15	176	F.K. Enterprises	101,088
C	11	Printed Paper Reams	175	25-03-16	29-09-15	177	F.K. Enterprises	98,280
		Total						1,386,050

Annex-AG

Sr.#	Description	Date	Total players	Total amount of bill	Daily allowance admissible to (17) players @ Rs 400 for 23 days.	Daily allowance paid	Excess payment
1.	City School 303-304 Block H-III Johar Town Lahore	05.02.2016 to 27.02.2016 (23 days)	17	461,750	156,400	273,700	117,300
2.	Crescent Model High Sec. school Shadman colony	05.02.2016 to 27.02.2016 (23 days)	17	461,750	156,400	273,700	117,300
3.	Govt. Shuhada-e-APS Memorial Model High School for Boys Model Town Lahore	05.02.2016 to 27.02.2016 (23 days)	17	486,750	156,400	273,700	117,300
4.	Aitchison College Shahrah-e-Quaid-e-Azam	05.02.2016 to 27.02.2016 (23 days)	17	461,750	156,400	273,700	117,300
5.	Lahore School System Karam Block Allama Iqbal Town	05.02.2016 to 27.02.2016 (23 days)	17	461,750	156,400	273,700	117,300
6.	Anthony's High School & College 3-Lawrence road Lahore	05.02.2016 to 27.02.2016 (23 days)	17	461,750	156,400	273,700	117,300
7.	GHS Kahna Noo Kacha Lahore	05.02.2016 to 27.02.2016 (23 days)	17	461,750	156,400	273,700	117,300
8.	GCDGL Boys HS qila Lachman Singh	05.02.2016 to 27.02.2016 (23 days)	17	461,750	156,400	273,700	117,300
9.	Learning Alliance School 32/1, J Block Lahore	05.02.2016 to 27.02.2016 (23 days)	17	461,750	156,400	273,700	117,300
10.	DPS & Inter College Model Town	05.02.2016 to 27.02.2016 (23 days)	17	461,750	156,400	273,700	117,300

11.	Modern Pentathlon Team Lahore	01.11.2015 to 04.11.2015 (4 days)	18	309,000	28,800	36,000	7,200
Total				4,951,500	1592,800	2,773,000	1,180,200

DDOH Aziz Bhatti Town, Lahore			
Document No.	G/L Acc Description	Posting Date	Expenditure (Rs)
1905476277	Sher Shah Traders	24.06.2016	48,384.00
1905338944	Sher Shah Traders	24.06.2016	48,000.00
1905432805	Sher Shah Traders	24.06.2016	47,040.00
1905338941	Sher Shah Traders	24.06.2016	44,064.00
1904974918	Apex Traders	19.01.2016	39,676.00
1904973692	Apex Traders	19.01.2016	28,720.00
1904974917	Apex Traders	19.01.2016	32,345.00
1904974916	Apex Traders	19.01.2016	18,000.00
1905051403	Sher Shah Traders	25.02.2016	20,736.00
1905136051	Sher Shah Traders	25.02.2016	47,224.00
1905136053	Sher Shah Traders	25.02.2016	45,360.00
1905136052	Sher Shah Traders	25.02.2016	44,976.00
1905052848	Sher Shah Traders	25.02.2016	38,400.00
1905023804	Sher Shah Traders	25.02.2016	38,400.00
1905052839	Sher Shah Traders	25.02.2016	35,912.00
1905052838	Sher Shah Traders	25.02.2016	30,312.00
Total:-			607,549

Mian Meer Hospital, Lahore			
Document No.	LP medicine	Posting date	Expenditure
--	Purchase of drug and medicines	16.06.2016	98,665
1905389124	Purchase of drug and medicines	22.06.2016	57,495
1905423630	Purchase of drug and medicines	20.06.2016	46,022
1905399349	Purchase of drug and medicines	14.06.2016	43,050
1905356198	Purchase of drug and medicines	14.06.2016	42,300
1905356196	Purchase of drug and medicines	14.06.2016	31,150
1905356197	Purchase of drug and medicines	22.06.2016	21,432
1905442315	Purchase of drug and medicines	22.06.2016	7,543
1905442317	Purchase of drug and medicines	14.06.2016	6,410
1905356199	Purchase of drug and medicines	14.06.2016	5,900

1905356195	Purchase of drug and medicines	22.03.2016	43,180
1905154246	Purchase of drug and medicines	10.03.2016	69,095
1905108537	Purchase of drug and medicines	22.03.2016	35,700
1905154244	Purchase of drug and medicines	10.03.2016	22,620
1905126391	Purchase of drug and medicines	10.03.2016	9,000
1905108535	Purchase of drug and medicines	22.12.2015	3,675
Total:-			543,237