



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

B&R	Buildings & Roads
CA	Conveyance Allowance
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
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
E&M	Electrical & Mechanical
EDO	Executive District Officer
FBR	Federal Board of Revenue
FD	Finance Department
F&P	Finance and Planning
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
IDH	Infectious Disease Hospital
LP	Local Purchase
MB	Measurement Book
MS	Medical Superintendent
MRS	Market Rate System
NAM	New Accounting Model
NFBE	Non-formal Basic Education
OFWM	On-farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDFPR	Punjab Delegation of Financial Powers Rules

P&D	Planning and Development
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
PWD	Public Works Department
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
XEN	Executive Engineer
W&S	Works and Services

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with provisions of Sections 8 & 10 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 as well as 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 an audit of the accounts of various offices of the erstwhile City District Government, Lahore for the financial year 2016-17. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2017-18 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 significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized after issuing three reminders for written responses of management, where after no response was received till the finalization of this report.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate of Audit Lahore has a human resource of 20 officers and staff having 5,271 man-days and annual budget of Rs 25.107 million for the financial year 2017-18. 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 2016-17.

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

Audit of the City District Government Lahore was carried out with a view to ascertain whether the expenditure had been incurred with proper authorization and the same was in conformity with laws / rules / regulations yielding 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 and there was no leakage of revenue and nothing had been kept outside Government Account/Local Fund.

a) Scope of Audit

Out of auditable expenditure of Rs 12754.140 million of the City District Government Lahore for the Financial Year 2016-17, covering one PAO and 538 formations, the Directorate General Audit, audited expenditure with financial worth of Rs 7,520.334 million which in terms of percentage, was 58 % of the auditable expenditure. The Directorate General Audit planned and executed Audit of 39 formations i.e. 100% achievement against the planned Audit activities.

Total receipts of City District Government Lahore for the financial year 2016-17, were Rs 1265.23 million whereas Directorate General Audit Punjab (North), audited receipts to the tune of Rs 450.295 million which was 41% of total receipts.

b) Recoveries at the instance of Audit

Recovery of Rs 1,203.994 million was pointed out which was not in the notice of executive before audit. However, recovery of Rs 6.531 million was affected till compilation of report.

c) Audit Methodology

The audit year 2017-18 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment of the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d) Audit Impact

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

e) Comments on Internal Controls and Internal Audit Department

Internal control mechanism of City District Government Lahore was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds contrary to

the entitlement of employees. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls.

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

f) The key Audit findings of the report

- i. Non-production of record of Rs 573.689 million was noted in one case.¹
- ii. Irregularity and non-compliance of Rs 4405.796 million was noted in fifty cases.²
- iii. Recovery of Rs 1,203.994 million was pointed out in thirteen cases cases.³
- iv. Poor Performance amounting to Rs 9,725.24 million was pointed out in six cases

g) Recommendations

- i. The PAO needs to take appropriate action for non-production of record.
- ii. Inquiries need to be held to fix responsibility for detected cases of non-production of record, deliberate non-compliance of the rules and wasteful expenditure.
- iii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. Monitoring of Budgeting preparation and expenditure should be strengthen through better internal controls

¹ Para 1.2.1.1

² Para 1.2.2.1-8, 1.2.2.10-13, 1.2.2.15, 1.2.2.19, 1.2.2.21-34, 1.2.2.36, 1.2.2.39-40, 1.2.2.42-53, 1.2.2.56-60, 1.2.2.62-63

³ Para 1.2.2.9, 1.2.2.14, 1.2.2.16-18 1.2.2.20, 1.2.2.35, 1.2.2.37-38, 1.2.2.41, 1.2.2.54-55 & 1.2.2.61

⁴ Para 1.2.3.1 to 1.2.3.6

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	32636.341
2	Total formations under Audit Jurisdiction	538	32636.341
3	Total Entities (PAOs) Audited	01	8203.420
4	Total formations Audited	39	8203.420
5	Audit & Inspection Reports	39	8203.420
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	1.040
2	Financial management	10,668.819
3	Internal controls	8,888.444
4	Others	46,273.368
TOTAL		65,831.671

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	84.503	1,365.017	2,181.563	11,304.616	14,935.699	6,679.627
2	Amount placed under audit observation / Irregularities of audit	120.776	4,787.344	1,0262.164	50,661.437	65,831.721	3,900.674
3	Recoveries pointed out at the instance of audit	-	123.942	855.052	225.0	1203.994	289.952
4	Recoveries accepted / established at the instance of audit	-	123.492	855.052	225.00	-	289.952
5	Recoveries realized at the instance of audit	-	-	-	6.531	6.531	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 12,754.136 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	55,237.839
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	0
4	Quantification of weaknesses of internal controls systems	8,816.149
5	Recoveries and overpayments, representing cases of established overpayment or misappropriation of public money	1,203.994
6	Non-production of record	573.689
7	Others, including cases of accidents, negligence etc.	0
TOTAL		65,831.671

Table 5: Cost-Benefit

Rs in million		
Sr. No.	Description	Amount
1	Outlays Audited (Item1 of Table 3)	8,785.564
2	Expenditure on Audit	1.260
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

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

As provided under the framework of the Punjab Local Government Ordinance 2001, the activities of City District Government are managed under the administrative control of a DCO who acts as a PAO assisted by EDOs, as Departmental Accounting Officers, distributing the work among the officers, branches and / or sections of each District Office. Following is the list of Departments which were mandated to manage the activities of District Government.

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

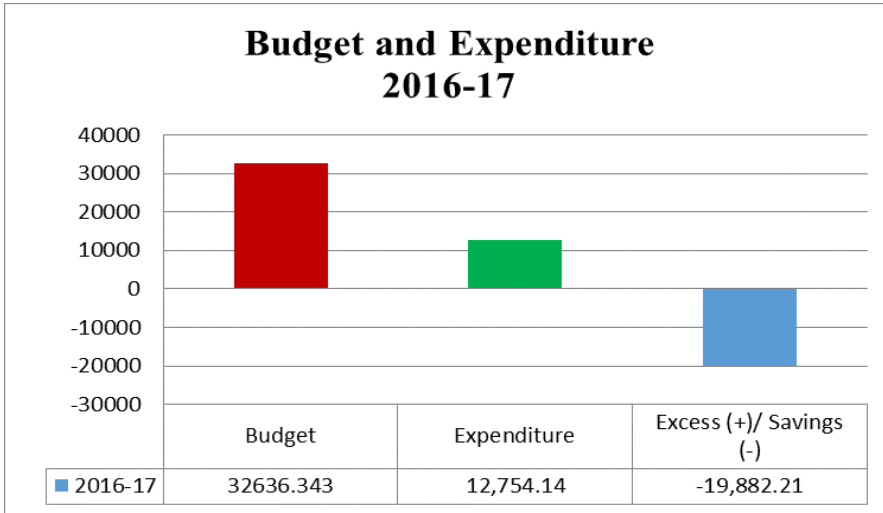
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During Financial Year 2016-17, revised budgetary allocations (inclusive of Salary, non-salary and development) for City District Government Lahore was Rs 32636.343 million whereas the expenditure incurred during the Financial Year (inclusive of Salary, non-salary and development) was Rs 12754.135 million, showing saving of Rs 19882.21 million for the period, which in terms of percentage was 61% of the revised budget as detailed below:

(Rs in millions)

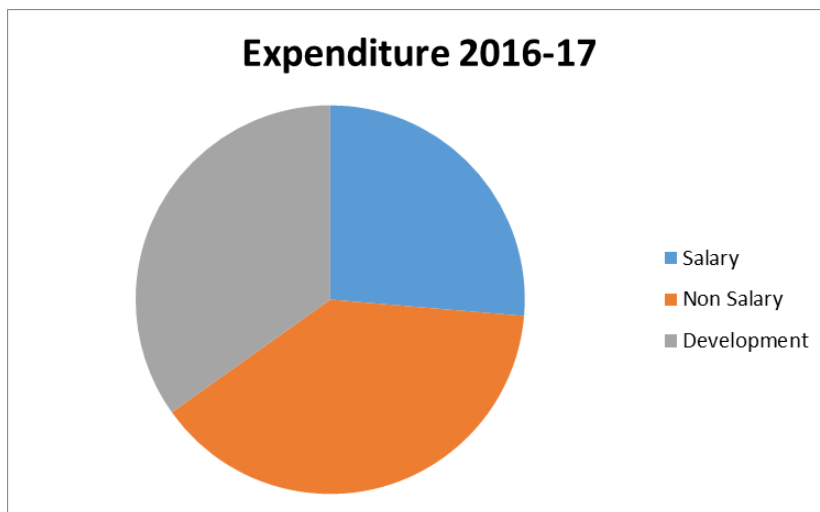
F.Y: 2016-17	Revised Budget	Expenditure	(+) Excess/ (-) Savings	%age of (+)Excess/ (-) Savings
Salary	18,315.91	5,644.999	12,670.91	69%
Non-salary	11,710.68	5,423.627	6,287.05	54%
Development	2,609.753	1,685.509	924.24	35%
TOTAL	32,636.343	12,754.135	19,882.21	61%

Rs in million



As per Appropriation Accounts and revised budget 2016-17 of City District Government, Lahore, the original budget was Rs 31,969.805 million, supplementary grant was Rs 666.535 million, surrendered / withdrawal amount was Rs 19,882.205 million and the final budget was Rs 32,636.343 million. Against the final budget, total expenditure incurred by the City District Government Lahore during 2016-17 was Rs 12,754.140 million.

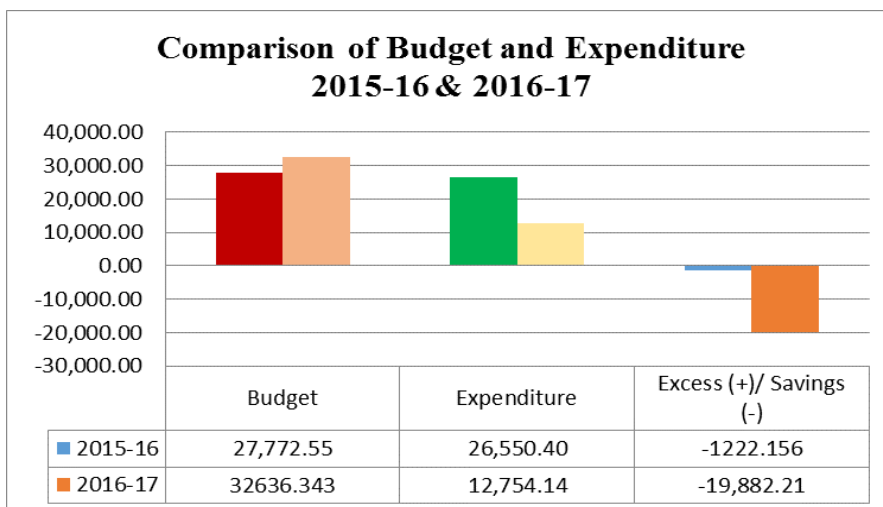
The Salary, Non-salary and Development Expenditure comprised of 44%, 42% and 13% of the total expenditure, respectively.



The comparative analysis of the budget and expenditure of current and previous financial year showed that there was 17% increase in budget

allocation and 8% decrease in expenditure respectively as compared to previous year which is depicted as under:

Rs in million



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2016-17

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 Annexure-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	34	Not convened
2	2003-04	18	Not convened
3	2004-05	12	Not convened
4	2008-09 (Financial Period 01.07.04 to 31.03.08)	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	2016-17	51	Not convened

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of record - Rs 573.689 million

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

Management of the following formations did not provide the auditable record relating to expenditure and receipts worth Rs 573.689 million, thereby evading the audit scrutiny as detailed below;

Rs in million			
Formations	F.Y	Description	Amount
EDO (F&P)	2016-17	Record of receipts of petrol pumps of CDGL	45.471
EDO (F&P)	2016-17	Contingent expenditure of office	5.770
DO (Roads-II)	2016-17	Record pertaining to development works	488.448
GGHS U Block	2016-17	SMC grants	0.500
DO (R-III)	2016-17	Development record	26.833
RHC Burki	2016-17	Electricity bills	0.914
CDGGHS Paisa Akhbar	2014-16	Contingent expenditure	2.323
CDGGHS Qila Laxman Singh	-do-	Contingent expenditure	3.430
		Total	573.689

Audit is of the view that the relevant record of the expenditure and receipt was, not produced to Audit so as to hamper conducting of the same which may lead to likely misappropriation and misuse of public resources. In the absence of record withheld from production, authenticity, validity and accuracy of expenditure and receipts could not be verified.

This resulted in unauthentic and doubtful accountal of expenditure and receipts amounting to Rs 573.689 million with likelihood of leakages and wastages for want of remedial action on the part of the Management.

The matter was reported to the PAO concerned in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends prompt production of the withheld record for requisite audit scrutiny besides fixing responsibility against the person(s) responsible for non-production of record.

[PDP No 05, 24, 03, 08, 01 & 01]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Unauthorized expenditure on behalf of Provincial Government and devoid of jurisdiction – Rs 133.412 million

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

Management of following formations incurred an expenditure of Rs 133.412 million on account of functions / events relating to the provincial departments / district health department during the financial year 2016-17 and at the very outset incurrence of these expenditures was devoid of the jurisdiction conferred on the respective spending units.

Sr. No.	Formation Name	Description	Name of Department	Amount (Rs in million)
1	DO (E&M) under Cost Centre of CPRO	Expenditure on the functions of Provincial Government.	Commissioner office, Police Department etc	23.477
2	DO (E&M) under Cost Centre of CPRO	Pending liability bills of PC Hotel pertaining to Provincial Govt. Departments.	Provincial Government Departments	4.183
3	EDO F&P	Pay & allowances of Excise & Taxation Department.	Excise and taxation	95.860
4	DCO	Hiring of lifter and truck for traffic management and holding of election	Traffic Police and Election commission	5.037
5	DO (E&M)	Dengue and Polio campaign	EDO Health	4.855
Total				133.412

Audit was of the view that expenditure incurred on behalf of provincial governments was due to poor financial management.

This resulted in unauthorized expenditure and undue burden on the funds of CDGL amounting to Rs 133.412 million.

The matter was reported to the PAO concerned in September 2017 and in response thereto reply was neither submitted by the concerned

departments nor was DAC meeting convened until the finalization of this Report.

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

[PDP No. 02, 05, 16,0 6, 01]

1.2.2.2 Non deposit of security funds in separate account resulting in overstatement of Account IV balance- Rs 412.255 million

According to Rule 10 of PDG Budget Rules 2003, every local government shall maintain a Public Account, The estimates relating to Public Account shall be prepared by the Finance and Budget Officer on receipt of the figures from the concerned offices and the withdrawals from the Public Account shall be for the purpose for which funds were deposited.

During audit of EDO (F&P) for the financial year 2016-17, it was observed that opening balance of Account-IV of CDGL stood overstated by Rs 412.255 million due to the fact that PWD deposit was not retained in separate account demonstrating inability on the part of the management to conform to the condition that withdrawals from the Public Account was only required for the purpose for which funds had been deposited. With the closure of Account IV, security deposits stood wiped out. Because of misrepresentation at the expense of adequate disclosures, the public account funds were used and development schemes' execution stood obstructed and the same were abandoned incomplete for remaining unfunded. The sanctity of the Public Accounts which ought to be treated as trust was thus compromised.

Audit was of the view that use of public account funds as unauthorized cash cushion was due to poor financial management and weak internal controls.

This resulted in overstatement of cash closing balance.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends fixing responsibility against the person(s) responsible for mis-management of finance also ensuring recoupment of PWD deposits for restoration of the wiped out Public account.

[PDP No. 13]

1.2.2.3 Absence of true and fair picture with overstated balances- Rs 10,535.407 million

According to Rule 10 of PDG Budget Rules 2003 Public Account, every local government shall maintain a Public Account, The estimates relating to Public Account shall be prepared by the Finance and Budget Officer on receipt of the figures from the concerned offices and the withdrawals from the Public Account shall be for the purpose for which funds were deposited.

Scrutiny of record in the office of EDO F&P Lahore revealed that the carried forward balance for the account IV for the financial year 2016-17 represented cumulative raise in liability, which was allowed to remain unsettled till the closing of the Account-IV. Transfer of cash was required against negative balances posted for GPF, Group Insurance, Benevolent Fund and PWD deposits. Moreover, settlements of the negative balance of clearing accounts were also yet to materialize. **Annexure-B**

Audit was of the view that non-transfer of closing balances shortfall was due to poor financial discipline and weak internal controls.

This resulted in overstatement of cash closing balance and rendering the Finance Account of the CDGL replete with Fundamental Errors.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends fixing responsibility against the person(s) responsible for mis-management of financial resources of CDGL.

[PDP No. 10]

1.2.2.4 Unauthorized, doubtful and un-reconciled collection of receipts - Rs 8,241.817 million

According to Rule 76 of the Punjab District Government & TMA (Budget) Rules 2003, the primary obligation of the collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. Further as per rule 111 and 112 “each collecting officer is required to frame revenue collection programme for setting targets. He is also required to ensure that all revenue targets are achieved.”

During audit of EDO F&P Lahore, it was observed that receipts of CDGL were reported worth Rs 8,241 million in the financial statements.

Collection of receipts was held unauthorized doubtful and un-reconciled because there was no demand and collection record of receipts of CDGL. There was no entity wise detail of the receipts along with assessment. No linkage could be established with service of notices for collection in order to ensure complete collection of demand /notices served. Collecting officer / EDO F&P did not reconcile the receipts collected with the departments and District Accounts Officer.

Audit was of the view that due to weak internal and administrative control entity wise details of receipts was not maintained /reconciled.

This resulted in unauthorized, doubtful and un-reconciled receipts to the tune of Rs 8,241 million.

The matter was reported to the management in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends ensuring the reconciliation of receipts and verification of the authenticity, completeness and accuracy of the receipts besides fixing responsibility against the person(s) at fault.

[PDP No. 18]

1.2.2.5 Irregular and doubtful closing of account IV- Rs 5,640.209 million

As provided within the meaning of Section 3(2) of the PLGA 2013, the Government or an officer designated by the Government shall divide the rights, assets and liabilities of the existing local governments amongst the successor local governments and the Government; and, the decision of the Government or the designated officer shall be final.

During audit of office of EDO F&P Lahore, it was observed that the account IV of district government was closed on 31-12-2016. As per financial statement of CDGL cash closing balance of the account IV was Rs 5,640.209 million. Closing of account IV was held irregular and doubtful because the succession was not allowed to materialize which did not entail the division of the rights, assets and liabilities amongst the successor local governments i.e.

- a. Liabilities remained payable out of account IV like public works deposits, sales tax / income tax deducted at source, group insurance, benevolent fund deducted,
- b. Cheques issued and not presented for payment on 30-12-2016 were not accounted for in the closing of accounts.

- c. After closing of accounts balances, lump sum amounts were transferred out of cash closing balance for pension payment liability, re-appropriation to other Districts and payment of salaries to the Employees of District Health and Education Authorities.
- d. Cash closing balance on 31-12-2016 was to be apportioned amongst the successor Local Government.

Audit was of the view that due to weak internal and administrative control account-IV was closed without settlement of the details of liabilities and requisite divisions of the rights, assets and liabilities of the existing local governments amongst the successor local governments.

This resulted in irregular and doubtful closing of account IV.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends the clearance of all liabilities and settlement of financial statement according to accounting policies in vogue.

[PDP No. 14]

1.2.2.6 Unauthorized maintenance of pension fund and transfer of funds- Rs 780.101 million

According to para 4.14.1.1, of the APPM, proper controls shall be followed in the maintenance of permanent accounting records associated with the payroll, GP fund and pension payment processes. Further according to rule 3 (2) of Punjab District Authorities (Accounts) Rules 2017, the pension fund of local government employees adjusted in the district authorities shall be maintained in BOP of NBP of any other bank after the approval of government shall be operated by the CEO and B & AO jointly.

During audit of EDO (F&P) Lahore for the financial year 2016-17, it was noticed that employees of TMAs were adjusted in City District Government. Pension account was maintained by CDGL and a sum of Rs 780.101 million was transferred in pension account out of account-IV. Payment was held unauthorized because no database was prepared regarding total number of employees adjusted in different cadres with respect to total demand for pension contribution and missing subscription.

Sr. No.	DDO Code	Object code	Account Description	Amount (Rs)
1	LO7015	A06402	Contribution / Transfer to Reserve Fund	128,942,251

2	LO7015	A06402	Contribution / Transfer to Reserve Fund	128,942,251
3	LO7015	A06402	Contribution / Transfer to Reserve Fund	128,942,251
4	LO7015	A06402	Contribution / Transfer to Reserve Fund	128,942,251
5	LO7015	A06402	Contribution / Transfer to Reserve Fund	128,942,251
6	LO7015	A06402	Contribution / Transfer to Reserve Fund	135,389,364
Total				780,100,619

Audit was of the view that due to poor financial management and dereliction on the part of management, pension fund was not properly managed.

This resulted in unauthorized maintenance of pension account and unauthorized transfer of funds to the tune of Rs 780.101 million and also complicated by non maintenance of the pension fund of local government employees adjusted in the District Education and Health Authority

The matter was reported to the management in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends holding of a detailed inquiry into the matter and fixing of responsibility against the persons at fault besides apportionment of Pension fund against an authenticated database of employees of both the succeeding District Health and Education Authority.

[PDP No. 09]

1.2.2.7 Irregular purchase through splitting of job order - Rs 120.676 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 following formations made payment to the tune of Rs 120.676 million on account of purchase of different items during the financial year 2016-17. Payment was held irregular because no tender was called for the purchase and job orders were deliberately splitted into small orders to avoid advertisement on PPRA website.

Sr. No.	Name of formation	Description of purchase	Amount (Rs in million)
1	DCO	Hiring of vehicle, CCCTV cameras	5.036
2	DO (buildings-I)	Hiring of consultant, award of contract	19.163
3	DO (E&M)	Award of work, purchase of steamer	10.573
4	DDOH Gulberg	Local Purchase of medicine	0.948
5	DDOH Iqbal Town	Local Purchase of medicine	1.040
6	Eye Hospital Swami Nager	Purchase of mice. store items	0.926
7	Govt. D&D Hearing High School Gulberg-II	Purchase of uniform	3.677
8	RHC Manga Mandi	Purchase of medicine	1.197
9	Govt. Hospital Samanabad	Local Purchase of medicine	2.045
10	RHC Khana Nou	Local Purchase of medicine and bedding & clothing	2.444
11	DO (Roads)-II	Award of work	70.358
12	THQ Raiwind	Purchase of store items, medicines	1.712
13	GGHS Sodiwal	Purchase of stationery items	1.557
	Total		120.676

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

This resulted in irregular purchases worth Rs 120.676 million out of Government exchequer.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure from the competent authority in the manner prescribed besides fixing responsibility against the person(s) at fault.

[PDP No. 4,5,5,9,7,8,1,1,6,5,1,1,6,10,13,2,3,4]

1.2.2.8 Non transfer / unauthorized retention of liabilities - Rs 622.104 million

According to section 2(XVII)(b) of PLGO 2001 “mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be

biased, capricious, patently illegal or vindictive”. According to Rule 10 of PDG Budget Rules 2003, every local government shall maintain a Public Account, The estimates relating to Public Account shall be prepared by the Finance and Budget Officer on receipt of the figures from the concerned offices and the withdrawals from the Public Account shall be for the purpose for which funds were deposited.

During audit of office of EDO F&P Lahore, it was observed that deductions amounting to Rs 622.104 million were made as group insurance, benevolent fund, income tax and zakat out of the salary of government employees and payments of contractors. Scrutiny of financial statements revealed that deductions were not transferred to the concerned departments and were unauthorizedly retained by the CDGL. Retention of amount in account IV also unduly enabled the CDGL to take the retained amount as available cash balance for budgeting by recourse to payment for expenditure out of public fund. It was also observed that in the process of budget preparation CDGL did not deduct amount of liabilities out of available cash balance of account IV which also resulted in irregular budgeting.. Detail of amount is as under;

Description	Balance on 30th June 2017 (Rs)
G06408-Provincial Govt. Employees Group Insurance Fund	111,245,902
G06214-Provincial Govt. Employees Benevolent Fund	323,445,062
G06412-Local Fund Govt Employee Group Insurance Fund	15,737,882
G06413-Group.I.fund for Govt. Employees Working in TMA's	2,256,218
G10304-Zakat Collection Account	33,198,724
G11278-Deposits for number Plates	114,306,571
G12713-Income Tax Deduction from Salaries	16,312,916
G12777-Sale tax deduction at source under sale tax	3,624,822
G11272-Withholding Tax on profit from investment in NATIONAL Saving Schemes Blocked	1,975,682
Total:-	622,103,779

Audit was of the view that due to weak internal control, public accounts ceased to remain a public trust.

This resulted in unauthorized retention of non transferred reserves exclusively meant for public accounts.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends the transfer of amounts to the concerned departments and fixing of responsibility against the person(s) responsible for retention of amount.

[PDP No. 11]

1.2.2.9 Non-recovery of government receipt - Rs 855.052 million

According to Rule 76 of PDG & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is recovered and credited immediately to the local government fund under the proper receipt head. As required by Treasury Rule 7(1), cash realized by Government servants of the department should be paid, as soon as possible, into the nearest Treasury, for credit as miscellaneous receipts of the department..

Management of following formations did not recover government receipts amounting to Rs 855.052 million as mentioned against each.

Sr. No.	Formation Name	Description of Receipt	Amount (Rs in million)
1	DDOH Aziz Bhatti Town	Purchee fee, X-ray, lab etc collected from patients but not deposited into government treasury	0.169
2	DO (P&FTT)	Government receipt from bus stand was not deposited into government treasury /Account IV	846.440
3	Eye Hospital Swami Nagar	Ultrasound charges were not collected from patients	0.144
4	Eye Hospital Swami Nagar	Purchee fee, X-ray, lab etc collected from patients but not deposited into government treasury	0.565
5	DO(SWM)	Not realized from auction of condemned vehicles	7.734
Total			855.052

Audit was of the view that due to weak internal control of management receipt was not realized and credited to government treasury.

This resulted in loss of Rs 855.052 million to the public exchequer.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of the government receipts and deposit of the same into treasury besides fixing responsibility against the officers / officials at fault.

[PDP No. 1, 3, 12, 11]

1.2.2.10 Irregular maintenance of District Government Receipt Accounts – Rs 846.440 million

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. 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. Section 114(1) (2) of PLGO 2001 requires that the accounts of the receipts and expenditure of local government shall be kept in such form and in accordance with such principles and methods as the Auditor General of Pakistan may, with the approval of the President, prescribe. The District Accounts Officer shall maintain the accounts of each District Government.

During audit in the office of DO (P&FTT) for the financial year 2016-17, it was observed that government receipts amounting to Rs 846.440 million were collected through auction of collection rights of bus stands and rent of shops in bus terminals etc during the year. Scrutiny of record revealed that the receipt was not deposited in to government treasury / account IV. Probe into matter revealed that government receipt was deposited in a bank account at NBP Badami Bagh and after a month or so amount was transferred in a bank account at BOP Jinnah Hall.

Audit was of the view that due to weak financial and internal control, the consolidated receipts remained outside its requisite repository with undue delays.

This resulted in irregular maintenance of accounts of government receipts worth Rs 846.44 million

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends seeking regularization of the matter in a manner

prescribed upon verification of depositing of receipts besides fixing responsibility against the officers / officials at fault.

[PDP No. 01]

1.2.2.11 Irregular auction of collection rights - Rs 303.305 million

According to rule 9 of the Punjab Local government Auction of collection rules 2003, the reserve price for an income shall be the average of last preceding three years income of the respective local government. Provided that in case of an income introduced by a local government for the first time, the assessed and expected income as provided in the budget from that source shall be the reserve price for that income.

During audit of office of the DO (P&FTT) Lahore for the financial year 2016-17, it was observed that collection rights for bus stands fee to the tune of Rs 303.305 million were auctioned. Auctions were held irregular because the reserve prices of the contracts were not calculated in the prescribed manner. Scrutiny of record revealed that reserve prices were not calculated on the basis of average of last three years collection from the stands. There was no record about the actual turn over / number of vehicles moved from bus / wagon stands during previous three years. It was further observed that there was no record /database of vehicles which were authorized by Secretary Regional Transport Authority on bus /wagon routes auctioned by DO (P&FTT), Lahore. **Annexure-C**

Audit was of the view that auction of collection rights without calculating the reserve price and fulfilling other codal formalities was due to weak financial and internal control.

This resulted in irregular auction of collection rights amounting to Rs 303.305 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends prompt remedial action through integration of number of vehicles besides fixing responsibility against the officers / officials at fault.

[PDP No. 2, 3]

1.2.2.12 Loss to government due to non-auction of shops - Rs 15.5 million

According to Rule 4 of the Punjab Local Government Property Rules 2003, The Manager of property shall – (a) take as much care of the Property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature; (b) administer the property as a trust used to the maximum benefit of the public; (d) ensure that the rented Property fetches the maximum rent; (e) prevent the impairment of the value and utility of the rented Property; (f) prevent the use of Property for any purpose and in any manner other than specified; (g) take necessary steps for repair of all buildings under his management and control; (h) keep all title deeds and other documents, relating to the Property with duplicate copies of such title deeds and other documents, in safe custody; (i) have the boundaries of lands of the Local Government demarcated; (j) ensure the maintenance of prescribed registers;

During audit of DO (P&FTT) Lahore for the financial year 2016-17, it was observed that thirteen (13) commercial shops located in bus stand Badami Bagh and one canteen in new hall constructed in general bus stand were not auctioned for rent. Scrutiny of record revealed that no serious efforts were made by the management to auction the shops during the year. Due to non-auction of shops and canteen a minimum rent worth Rs 15.5 million was not received .

No. of Units	Type	Reserve price of a Shop /canteen Auctioned in general bus stand	Loss to Government (Rs)
05	Shops	300,000	1,500,000
08	Shops	1,500,000	12,000,000
1	Canteen	2,000,000	2,000,000
		Total	15,500,000

Audit was of the view that due to weak internal controls and poor financial discipline of the formation being manager of government property, shops and canteens were not auctioned on rent.

This resulted in loss of government due to non-receipt of rent of shops for the year 2016-17 to the tune of Rs 15.5 million

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends making loss good through fixing of responsibility against the persons at fault.

[PDP No. 06]

1.2.2.13 Unauthorized budget allocation for pay & allowances - Rs 8,486.514 million

According to para 3.2.1.1 of APPM Spending units are responsible for the preparation of their own budget estimates. According to Sr. No. 5 clause (l) Schedule-II of Punjab District Government Rules of Business 2001, service and administrative matters, having financial implications, of employees of the district governments in accordance with the rules and policies of the government and creation/up-gradation of posts, either permanently or temporarily with the approval of the Finance Department falls within the allocated business of Finance & Planning Wing of the District Government.

During financial year 2016-17 (up to closing of account IV) offices receiving budget from EDO F&P incurred an expenditure to the tune of Rs 8,486.514 million out of the account IV on account of salary. It was noticed that the department paid pay & allowance to staff working in offices of CDGL. The expenditure was held irregular on the following grounds:

- a) DDO wise sanctioned posts of different cadres (SNE) on the establishment of District Government Lahore duly approved by the Finance Department was not provided by the department;
- b) The department did not provide approval of Finance Department for creation of new posts as from time to time as required by various DDOs after the establishment of District Government Lahore;
- c) Notifications issued by the Finance Department for abolition / retrenchment, transfer of posts inside (outside) the District Government Lahore falling under the purview of various DDOs / Executives were not made privy to Audit either;
- d) Department did not maintain Register of Establishment to exercise DDO-wise control over posts of various cadres;
- e) Department did not receive monthly sanctioned / working strength duly signed / forwarded from the concerned DDO / Executive to maintain check & balance on the number of posts. Budget were prepared and got approved embracing budget allocation of pay & allowances without maintaining the backup authentication for the number of posts

Audit was of the view that payment of salaries without approval of sanctioned posts from finance department was due to weak internal and administrative control.

This resulted in unauthorized allocation of budget allocation for pay and allowances worth Rs 8,486.514 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of the matter in a manner prescribed through inquiry besides fixing responsibility against the persons at fault.

[PDP No. 7]

1.2.2.14 Irregular payment of pay and allowances - Rs 18.360 million

According to Sr. No. 5 clause (l) Schedule-II of Punjab District Government Rules of Business 2001, service and administrative matters, having financial implications, of employees of the district governments in accordance with the rules and policies of the government and creation/up-gradation of posts, either permanently or temporarily with the approval of the Finance Department falls within the allocated business of Finance & Planning Wing of the District Government. Further, Rule 13(1) of Punjab District Government Rules of Business 2001 states that no district office shall, without previous consultation with the District Finance and Budget Office, authorize any order which in particular involves expenditure for which no provision exists.

During audit of office of DO (P&FTT) Lahore for the financial year 2016-17, scrutiny of BDC-6 revealed that during 2016-17 ten posts of senior clerks were created but the approval of Finance department was not obtained for creation of posts. This resulted in irregular creation of post. Similarly, after promulgation of PLGA 2013 on 01-01-2017 posts of sanitary workers were reduced and posts of traffic helper were created in lieu of sanitary workers and this amendment was held unauthorized because the approval of finance department was not obtained for SNE.

Audit was of the view that due to weak financial and internal control, wasteful expenditure was incurred conceding breach of canons of financial propriety.

This resulted in an irregular payment of pay and allowances amounting to Rs 18.360 million during the financial year 2016-17.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure in a manner prescribed besides fixing responsibility against the persons at fault.

[PDP No. 05]

1.2.2.15 Irregular expenditure on account of contingent paid staff –Rs 95.274 million

As per preface of Schedule of Wage Rates ,2017 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

- a) The posts shall be advertised properly in leading newspapers.
- b) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 the Recruitment policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004

Management of following formation appointed daily wages / contingent paid staff during financial year 2016-17. Appointment was held irregular because the requisite record to corroborate adherence to merit due to conspicuous absence of advertisement like application for appointment, appointment letter, procedure for appointment, joining reports, posting order, attendance etc was not provided to audit for verification and authentication. It is significant to mention here that in similar case supreme court has decided that in the public interest and also to enforce their Fundamental Rights, appointments must be made on merit, lest it should cause damage to the institutions responsible for running different affairs of the Government.

Sr. No.	Formation Name	Amount (Rs in million)
1	EDO (F&P)	68.538
2	DDOH DGBT	5.734
3	DDOH Nishter Town	1.561
4	DDOH Samanabad Town	8.980
5	DDOH Aziz Bhatti Town	3.108
6	DO F&PTT	2.570

7	MS Swami Nagar	0.103
8	Mian Munchi Hospital	4.680
	Total	95.274

Audit was of the view that due to weak internal and administrative control daily wages staff was appointed without adopting codal formalities.

This resulted in irregular appointment and irregular payment to the tune of Rs 95.274 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends taking cognizance of negligence and lapses on the part of the persons responsible.

[PDP No. 15,1,3,3,1,9,2 &8]

1.2.2.16 Loss to government due to non-recovery of salary of staff from the contractors – Rs 15.156 million

According to Rule 18(2) of Punjab Local Government (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 benefits permissible to the employees of a local government handed over to him for administration and collection of respective income.

During audit of office of the DO (P&FTT) Lahore it was observed that collection rights of bus stands fee were auctioned under the provisions of Punjab auction of collection rights for the financial year 2016-17. Scrutiny of record revealed that Salary, pension contribution and other allowances of traffic guards and clerks amounting to Rs 15.156 million were not collected from the contractors as detailed at Annexure-D

Audit was of the view that non-collection of salary of staff was due to weak financial and internal control.

This resulted in collusive practices at the expense of public interest.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery salary and other emoluments of staff from the contractor besides fixing responsibility against the persons at fault.

[PDP No. 07]

1.2.2.17 Non-recovery of in-admissible allowances - Rs 18.050 million

According to Govt. of Punjab, FD's Letter No.FD-SR.I.9-4/86(P)(PR) dated: 21st April 2014, the officers who are availing Govt. vehicles including bikes (sanctioned / pool) are not entitled to the facility of conveyance allowance w.e.f. 01-03-2014. Finance Department's instructions whereby Conveyance Allowance was allowed on a certificate of not using vehicle from house to office and vice versa stood withdrawn. According to clause Supplementary Rule 7-A of the Sub-treasury Rules, Conveyance Allowance is not admissible during leave. According to Rule, 1.15 of Punjab Travelling Allowance Rules, conveyance allowance is not allowed during leave. According to rule 2.31 of the PFR Vol-I, drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Management of thirty one formations made payment amounting to Rs 18.050 million to employees on account of conveyance allowance. Payment was held in-admissible because payment was made for the period of sanctioned leave and in some cases either employees were availing conveyance facility or residing within premises of office as detailed at Annexure-E.

Audit was of the view that due to weak internal and administrative control in-admissible conveyance allowance was released to employees

This resulted in non-recovery of in-admissible allowance and government sustained loss to the tune of Rs 18.050 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

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

1.2.2.18 Unauthorized payment of pay & allowances – Rs 11.239 million

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

During audit of offices of CDGL, it was observed that management of formations made payment amounting to Rs 11.239 million on account of various allowances during 2016-17. Payment was held unauthorized because these allowances were not admissible to the employees working in those departments e.g. Special Judicial Allowance, Adhoc Relief Allowance 2009, Hill allowance, Health Professional Allowance, Mess allowance, Non practicing allowance, Ration allowance, overtime allowance etc were paid in education department. Similarly inadmissible payment charge allowance and HSRA was made without admissibility / entitlement as detailed at Annexure-F & Annexure G.

Audit was of the view that due to defective financial discipline and weak internal controls payments of in-admissible allowances were made.

This resulted in unauthorized payments worth Rs 11.239 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

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

1.2.2.19 Irregular expenditure of salary due to shifting of head quarter - Rs 113.250 million

As per Government of the Punjab Finance Department No.FD.SR.4-8-1/76 (Porv) dated 16-03-1988 shifting of headquarters of a Government servant for the period exceeding three months is a financial irregularity.

During audit of different formations, it was noticed that officials were performing duties in other offices exceeding three months in violation of FD directions. Due to this reason, the expenditure of Rs 113.250 million was held irregular. **Annexure-H**

Audit was of the view that due to weak financial and internal control, payment of pay & allowances were made on shifting of headquarter beyond three months.

This resulted in irregular payment of Rs 113.25 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

1.2.2.20 Unauthorized payment of adhoc relief from Account-IV- Rs 9.49 million

According to Finance Department Office Memorandum No. FD. PC. 2-1/2015 dated 22-07-2015, Adhoc Relief-2011 & 2012 shall cease to exist w.e.f 01-07-2015. Moreover, according to Finance Department Office Memorandum No. FD. PC. 2-1/16 dated 18-07-2016, Adhoc Relief-2013, 2014 & 2015 shall cease to exist w.e.f 01-07-2016.

During compliance audit of City district Government Lahore for the financial year 2016-17, it was observed that payment worth Rs 9.49 million was made on accounts of Adhoc Relief 2013, 2014 and Adhoc Relief 2015. Payment was held unauthorized because Finance Department had notified the discontinuation of allowances w.e.f 01-07-2016 or earlier.

Audit was of the view that payment of discontinued allowances was made due to weak internal control and poor financial Management.

This resulted in unauthorized payment of Adhoc Reliefs allowances amounting Rs 9.498 million without entitlement.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

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

1.2.2.21 Irregular issuance of work order - Rs 706.70 million

As per 16(3) of PPR 2014, for the purpose of prequalification of bidder, a procuring agency shall take into consideration the factors of qualifications i.e. relevant experience & past experience, capabilities with respect to personnel, equipment & plant and financial position.

DO (Roads-III) Lahore awarded development works amounting to Rs 706.70 million. Award of work and issuance of work order was held irregular because engineer in-charge allotted the works to the contractors

without verification of their credential as prequalified with corresponding corroboration of renewal of registration fee payments in their behalf, PEC registration renewals and tax compliant active status for these entrepreneurs.

Audit was of the view that due to financial indiscipline and weak internal controls, works were awarded to the un-qualified contractors without pre-requisites for award of work.

This resulted in irregular issuance of work to the tune of Rs 706.70 million detailed at Annexure-I.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends fixing of responsibility against the person at fault.

[PDP No. 23]

1.2.2.22 Non-imposition of penalty – Rs 220.333 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 offices awarded development works to various contractors during the financial year 2016-17. Scrutiny of record revealed that contractors neither completed the works within stipulated time nor applied for time extension. Engineers in-charge did not impose penalty amounting to Rs 220.333 million on the defaulter contractors.

Sr. No.	Name of Formation	Amount of Penalty (Rs in million)
1	DO Roads-I	46.643
2	DO Roads-III	61.000
3	DO Roads-I	5.742
4	DO Roads-II	40.411
5	DO Buildings-II	42.836
6	DO Buildings-I	23.701
	Total	220.333

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

Non-completion of schemes within the stipulated time deprived the community from the desired benefits besides causing a loss of Rs 220.333 million to the Government.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends imposition and recovery of penalty fixing responsibility against the officers / officials at fault.

[PDP No. 5, 21, 6, 5, 12 & 1]

1.2.2.23 Unauthorized payment without approval of rates – Rs 203.261million

According to MRS notified by Finance Department, Government of Punjab, rate for the item carpeting shall be fixed by Chief Engineer on the basis of ratio 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.

Management of the following formations made payment worth Rs 203.261 million for the item plant premix bituminous carpeting. Payment was held unauthorized because the rate of item was not approved by the Chief Engineer.

Sr. No.	Formation Name	AIR para #	Amount (Rs in million)
1	DO Roads-III	1	116.320
2	DO Roads-II	7	86.941
Total			203.261

Audit was of the view that payments were made without approval of rate by the competent authority.

This resulted in unauthorized payment of Rs 203.261 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

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

1.2.2.24 Unauthorized expenditure on the construction of road – Rs 186.727 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. Further CDGL notified road under its jurisdiction vide Notification No. EDO (W&S) 48 dated 19-10-2001.

During audit of DO Roads-II, for the financial year 2016-17, it was observed that payment of Rs 186.727 million was made for construction of different roads. Payment was held unauthorized because these roads were not under the jurisdiction purview of CDGL. Detailed at Annexure-J

Audit was of the view that payments were made due to poor financial discipline and weak internal controls.

This resulted in unauthorized payment amounting to Rs 186.727 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends imposition of recovery of amount spent from the concerned department besides fixing of responsibility against the officers / officials.

[PDP No. 04]

1.2.2.25 Non-maintenance of security register - Rs 128.248 million

According to Rule 5.4 of Departmental Financial Rules (DFR) read with Rule 12.7 of Punjab Financial Rules, Vol-I and Finance Department's letters No. IT (FD)3-4/2002 dated 27th August, 2002 and 23rd September, 2002, Public Works Deposits unclaimed for more than three account years will, at the close of June in each year, be lapsed and credited to Government revenue.

During audit of DO (Roads-I), Lahore for the financial year 2016-17, it was noticed that security deposit amounting to Rs 128.248 million was deducted out of the payments of contractor up to 12/2017. Scrutiny of record revealed that security register did not show crediting to the Government Revenue Public Works Deposits unclaimed for more than three account years.

Audit was of the view that due to weak financial and internal control, canons of financial propriety.

This resulted in poor maintenance of accounting record for the public fund worth Rs 128.248 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends fixing responsibility against the officers/officials at fault and maintenance of proper record.

[PDP No. 16]

1.2.2.26 Overpayment on work executed over and above TS estimates – Rs 66.948 million

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

Management of following formations made overpayment worth Rs 66.948 million to the contractors. Scrutiny of record revealed that management made payments to the contractors for quantities over and above the admissible /approved quantities of items in Technical Sanction Estimates without prior approval of competent authority.

Sr. No.	Formation Name	PDP No.	Amount (Rs in million)
1	DO Roads-III	10	4.930
2	DO Roads-II	09	0.504
3	DO Buildings-II	10	1.791
4	DO Buildings-II	11	56.805
5	DO Buildings-I	02	0.529
6	DO Buildings-I	23	1.425
7	DO Buildings-I	26	0.964
Total			66.948

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

This resulted in overpayment amounting to Rs 66.948 million to the contractors.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends imposition of recovery of amount overpaid besides fixing of responsibility against the persons at fault.

1.2.2.27 Irregular payment - Rs 39.322 million

As per notification of C&W department Government of Punjab No. SOH-II(C&W)/2-15/2007 dated 26-03-2007, before finalization of work, Sub Divisional Officer to Chief Engineer would certify that the work had been executed as per laid down specification to the extent i.e SDO 100%, XEN 75%, SE 50% and Chief Engineer 25%.

During audit of office of DO Roads-I Lahore it was observed that payment to the tune of Rs 39.322 million was made for following schemes during financial year 2016-17. Payment was held irregular because specifications of works were not certified by the Superintending Engineer and Chief Engineer in violation of above instructions.

Sr No.	Name of work	Value of work done (Rs)
1	Special Repair for PCC and sewerage in Khayaban-e-Quaid Manga Mandi NA-128 Lahore	3,258,630
2	const. of road start from Jaman village to defense line (DAFA) Lahore	29,961,563
3	const. of PCC and sewerage in Charagh Town Manga Mandi	2,426,445
4	Const. of PCC street drainage in Habib Ullah village Lahore	3,676,330
		39,322,968

Audit was of the view that due to weak internal controls and defective financial management, payment was made without caring for the standardized specifications of the work done.

This resulted in irregular expenditure amounting to Rs 39.322 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 02]

1.2.2.28 Un-authorized release of securities- Rs 15.657million

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 & two SDO of both division Highway and Building. 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 i.e SE, XEN, SDO Highway and SDO Building. As per Clause 50 of Contract Agreement, Security Deposit shall not be released to the contractors before expiry of six (06) months from the issuance of Completion Certificate, in case of original works up to Rs 5.000 million and twelve (12) months, in case of original works exceeding Rs 5.000 million.

Management of the following formations released securities amounting to Rs 15.657 million to the different contractors without approval of security release committee and before maturity. Annexure-K

Sr. No.	Department	Description	PDP No.	Amount (Rs in million)
1.	DO Roads-II	Pre-mature release of security and Release of security without the approval of security release committee	11, 15	8.911
2.	DOR-I	-do-	10	6.746
Total-				15.657

Audit was of the view that due to poor financial discipline and weak internal controls, premature securities were released.

This resulted in unauthorized release of securities amounting to Rs 15.657 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, fixing of responsibilities against the officers / officials at fault.

1.2.2.29 Overpayment to contractors - Rs 10.433 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-II) and DO Roads-III, for the financial year 2016-17, it was observed that department paid Rs 10.433 million to the contractors for water supply, sui gas and water connections damaged during execution of development schemes in violation of contract agreement. Detailed at Annexure-L

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

This resulted in overpayment to the contractors amounting to Rs 10.433 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of overpayment besides fixing responsibility for excess payment of water and other inadmissible items.

[PDP No. 01]

1.2.2.30 Unauthorized payment of RCC slab–Rs 4.273 million

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

Scrutiny of different schemes revealed that DO Buildings-I paid an amount of Rs 4.273 million for the item RCC Raft / Strip in foundation without mandatory soil testing report and approval/ permission of Chief Engineer (North) in violation of above instructions as detailed at Annexure-M

Audit was of the view that due to weak internal controls payment was made without lab test report and approval of competent authority.

This resulted in unauthorized expenditure amounting to Rs 4.90 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 14]

1.2.2.31 Irregular expenditure on repair of road – Rs 70.358 million

According to Rule 2.36 and 2.6 of Buildings & Roads Code, projects for roads when submitted for sanction should be accompanied by report detailing history, design, scope, rates, specifications, references, cost and mode of execution, etc. An application for administrative approval should be submitted to the authority competent to accord it, accompanied by a preliminary report, a rough cost estimate, preliminary plans, information as to the site and other details as may be necessary to elucidate the proposals and the reasons therefore.

District Officer (Roads-II), Lahore incurred an expenditure of Rs 70.358 million on repair and maintenance of different roads during financial year 2016-17. Payment was held irregular because there was no detailed history of previous repairs of the roads. Besides this irregularity the design, scope, rates, specifications, references, cost and mode of execution survey report was not prepared before the execution of work. Annexure-N

Audit was of the view that payment was made due to weak financial control.

This resulted in irregular expenditure on repair of roads worth Rs 70.358 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends ensuring remedial action besides fixing of responsibility against the persons at fault.

[PDP No. 13]

1.2.2.32 Unjustified payment of consultancy charges – Rs 1.910 million

As per rule 4 of PPRA rules 2014 “ Procuring Agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is

efficient and economical.

During scrutiny of record of DO Roads-III, it was observed that payment of Rs 1.910 million was made to National Engineering Services Pakistan (Pvt.) Ltd. (NESPAK) on account of salary and transportation charges as consultancy fee for different development schemes during 2016-17. The payment was held unjustified as the consultancy is required in mega projects where complex and diversified nature of work is involved whereas the charges were paid for routine work.

Audit was of the view that payment was made due to weak internal controls and poor financial management.

This resulted in unjustified payment on account of consultancy amounting to Rs 1.910 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of unjustified payment made to the consultants and regularization of expenditure in a manner prescribed besides fixing responsibility against the persons at fault.

[PDP No. 09]

1.2.2.33 Irregular and non-transparent expenditure on account of development schemes -Rs 7.499 million

According to Para 1(iii) of Finance Department's letter No. FD(R)11-2/89 dated 24-06-1996 read with Paras 1.59 & 2.89 of Buildings & Roads Code "During the execution of work, neither the specification nor the quantity of different items / any additional item scheduled / Non-scheduled approved in the Technical Sanction 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".

During audit of office of DO (Buildings-II) for the financial year 2016-17, it was observed that payment of Rs 7.499 million was made in connection with the work regarding construction of Toilet Blocks at General Bus Stand Badami Bagh, Lahore. Payment was held irregular and non-transparent because scope of work was changed without prior approval of the competent authority.

Audit was of the view that due to weak financial and internal control, breach of canons of financial propriety.

This resulted in irregular expenditure to the tune of Rs 7.499 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends seeking regularization of expenditure from the competent authority besides fixing of responsibility against the persons at fault.

[PDP No. 13]

1.2.2.34 Uneconomical expenditure on account of lane marking – Rs 3.350 million

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

Management of the following formations made overpayment of Rs 3.349 million by applying rate of expensive item of work “TP Paint” for lane marking instead of scheduled item “CR Paint.” The rate analysis was not sent to Finance Department for standardization due to which the appropriateness and authenticity of rates in Technically Sanctioned Estimate could not be verified.

Sr No.	Formation	Name of Scheme	Qty	Rate Paid	Rate Admissible	Amount Paid (Rs)
1	DOR-I	Construction of Road start from Jaman Village to Defense Line (DAFA) UC-64, PP-159 Lahore	18,668	34.80	9.85	465,766
2	DOR-III	Reh of Park Lane Road (Dual Carriage Way) from Centre Point to Firdous Market Lahore	47,384	30.55	9.85	980,849
3	DOR-III	Re-painting o Kerbstone from Governor House Chowk to PMG office Mall Road & in Front of Iqbal Greater Park, Lahore	76,283	34.8	9.85	1,903,261
Total						3,349,876

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

This resulted in uneconomical payment on account of lane marking amounting to Rs 3.350 million and overpayment to the contractors.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of the overpayment and fixing of responsibility against the officers / officials at fault.

[PDP No. 21, 11, 11]

1.2.2.35 Non realization of outstanding dues – Rs 6.849 million

According to rule 76 of PGD and TMA budget rule 2003 read with section 18 (2) of PLGO 2001, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited into the Govt. treasury under proper head.

DO (E&M) did not recover an amount of Rs 6.849 million as cost of premixed material supplied to DO roads I, II and III and TMAs during the financial year An 2016-17.

Audit was of the view that amount was not recovered due to poor financial discipline and weak internal controls.

This resulted in loss of Rs 6.849 million to the public exchequer.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends imposition of recovery of outstanding dues besides fixing responsibility against the persons at fault.

[PDP No. 10]

1.2.2.36 Irregular payment without record entry - Rs 19.484 million

As per Para 127 (6) and 129 (i) of PWD Code, that 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.

DO (E&M) made payment of Rs 19.484 million for Repair & Maintenance and painting of street lights during financial year 2016-17. Payment was held irregular because record entries of items were not made in the measurement book.

Audit was of the view that due to weak internal controls payment was made without record entries.

This resulted in irregular payment amounting to Rs 19.484 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends proper maintenance of record and fixing of responsibility against the persons at fault.

[PDP No. 12]

1.2.2.37 Overpayment for removal of debris - Rs 3.05 million

The clause 21 of additional condition of contract agreement as well as per PWD book of specification and as well as instruction laid down in preface of each chapter of MRS that the removal of surplus debris, heaps and melba after execution of work is the entire responsibility of the contractor i.e and nothing will be paid extra for it.

During scrutiny of record of DO (Roads-III) Lahore for the period from 01-07-2016 to 31-12-2016, it was observed that the department made payment of Rs 3.05 million for disposal / removal of debris lying at site as a result of execution of the work i.e dismantling / excavation of brick work / earth work etc. which was the responsibility of contractors. Detailed at Annexure-O

Audit was of the view that payment on account of debris was made due to weak internal control and poor financial discipline.

This resulted in overpayment to contractors worth Rs 3.05 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of excess payment besides fixing responsibility against the persons at fault.

[PDP No. 03]

1.2.2.38 Excess payment of steel in RCC – Rs 17.741million

According to the standard specification quantity of steel to be used in RCC will be calculated as per formula, “quantity of RCC x 6.75 x 0.454.”

Management of the following formations made overpayment of Rs 17.741 million during the financial year 2016-17 for steel used in RCC. Scrutiny of record revealed that the ratio of steel used in RCC slab was greater than the standard specification.

Sr. No.	Department	No. of schemes	Recovery (Rs in million)
1	DOB-II	12	16.193
2	DOB-I	12	1.548
	Total-		17.741

Audit was of the view that excess payment was made due to weak internal controls and poor monitoring of the development of projects.

This resulted in overpayment and loss to public exchequer amounting to Rs 17.741 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of the overpayment from the contractors besides fixing responsibility against the persons at fault.

[PDP No. 6 &13]

1.2.2.39 Irregular payments without quality tests – Rs 88.185 million

According to the FD Letter No. RO(Tech) FD-2-3/2004 dated 2nd August 2004, the quality test of MS Steel Bars are mandatory. Further 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.

Management of the following formations incurred an expenditure of Rs 88.185 million on the items “P/L MS deformed bars, base course and sub base course, earthwork etc” during execution of difference schemes. The expenditure was held irregular because payment was made without mandatory tests report.

(Rs in million)				
Sr. No.	Department	Description	Qty (cft)	Amount
1.	DOB-II	Test reports of P/L MS Deformed Bars	291823	32.914
2.	DOR-I	Soil test reports	7843	1.680
3.	DOR-III	Compaction test reports of earthwork	157889	1.664
4.	DOR-III	Compaction test reports of base and sub base	78051	7.214
5.	DOB-I	Test reports of P/L MS Deformed Bars	178214	24.080
6.	DOR-I	Compaction test reports of base and sub base	215318	20.633
Total				88.185

Audit was of the view that due to weak financial and internal control, prudential expenditure was not incurred conceding breach of canons of financial propriety.

This resulted in irregular payment without quality test reports worth Rs 88.185 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure in a manner prescribed from the competent authority besides fixing of responsibility against the persons at fault.

[PDP No. 07, 08, 07, 22, 06 &03]

1.2.2.40 Irregular Payment to LESCO - Rs 8.00 million

According to Rule-2.33 of Punjab Financial Rules Volume-I, provided that every Government servant must realize that he will be held responsible for any loss caused to Government through negligence / fraud on his part.

During scrutiny of record of DO (Roads-III) Lahore for the period from 01-07-2016 to 31-12-2016, it was observed that the department made payment of Rs 8.00 million to LESCO. Payment was held irregular because the bill of LESCO was not attached with the voucher. There was no estimate of expenditure prepared by LESCO. The purpose of Payment was also not clear.

Audit holds that unjustified payment was made to LESCO due to weak internal control and poor financial discipline.

This resulted in irregular payment to LESCO amounting to Rs 8.00 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends fixing of responsibility against the persons at fault.

1.2.2.41 Overpayment on account of PCC –Rs 18.426 million

According to Chapter 24-Flooring (Page -415) Book of Specification, the thickness is 1.5 inches or more surfaces, 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 in the ratio of 1:3:6 by volume. As per para 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.

During audit of DO Roads-II, it was noticed that management of DO Roads-II did not follow the book of specification and paid Rs 18.426 million on account of PCC with the specification of 1:2:4 instead of dividing into layers of 1:3:6 and 1:2:4.

Audit was of the view that due to weak internal control standard specification was not observed.

This resulted in overpayment on account of PCC Rs 18.426 million and loss to the public exchequer.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of overpayment besides fixing of responsibility against person at fault.

1.2.2.42 Wasteful expenditure -Rs 5.802 million

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

DO Roads-II incurred an expenditure of Rs 5.802 million on a scheme titled “Rehabilitation of Road Abbot Road Qila Gujjar Singh Civil

Line Road in NA-119” which was later on abandoned due to hindrance of work of Orange Line Train Project.

Audit was of the view that expenditure was incurred due to poor development planning on the part of the management.

This resulted in wastage of public money worth Rs 5.802 million

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends making the loss good and fixing responsibility for the payment.

1.2.2.43 Less deduction of securities – Rs 3.393 million

As per Clause 48 of Contract Agreement, at the time of making any payment to the contractor for the work done under the contract, the Engineer-in-charge shall retain from the amount so payable to the contractor @ 10% on the amount of work done up to Rs 5 million.

Scrutiny of record of DO Roads-II Lahore for the Financial Year 2016-17, revealed that management made less deduction of securities from the claims of contractors. It was observed that total deductible securities @ 10% was Rs 5.818 million but only a sum of Rs 2.425 million were deducted. Detailed at Annexure-P

Audit was of the view that due to negligence of management favour was given to the contractors.

This resulted in less deduction of securities worth Rs 3.393 million

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends fixing of responsibility against the officers / officials at fault.

1.2.2.44 Irregular payment without pre-audit - Rs 2,365.62 million

According to Section 5(b) of Controller General of Accounts Ordinance, 2001, Controller General of Accounts is empowered “to authorize payments and withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial Governments against approved budgetary provisions after pre-audited checks as the Auditor-General may, from time to time, prescribe”

During audit of works and services department for the year 2016-17, it was observed that the payment of Rs 2,365.62 million was made to contractors in connection with the development works. Payment was held irregular because payment was made without pre-audit by AG Punjab in violation of above quoted CGA Ordinance, 2001.

Audit was of the view that payment was made without pre-audit due to weak internal control and poor financial discipline.

This resulted in irregular expenditure amounting to Rs 2,365.62 million as detailed at Annexure-Q

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

1.2.2.45 Irregular payment for earthwork and sub base material - Rs 20.36 million

According to additional clauses of contract agreement, the contractor is bound to set up field control laboratory at site of work along with necessary equipments and logistics to carry out compaction tests for earthwork, sub base and base course and other tests like Gradation Control Tests for sub base and surfacing and the rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate.

Audit scrutiny of accounts in the office of DO Roads-I Lahore for the year 2016-17 revealed that payment of Rs 34.13 million was made on account of earthwork & sub-base course for repair. The payment was held irregular due to the fact that paid voucher was not supported by compaction test reports of earthwork and sub base. Moreover, Gradation Control Test was not carried out for sub base course and sample of Bajri (Stone) used as Sub Base Course was not got approved from the concerned authority as required under contract agreement.

Name of Scheme	Description	Qty	Rate (Rs)	Amount (Rs)
Repair / Rehabilitation of Pajjan Road along Left Bank of Raiwind Road Lahore	Sub Base Course	213,519	8,932	19,071,517
Repair / Rehabilitation of Pajjan Road along Left Bank of Raiwind Road Lahore	Earth Work	800,000	1,613	1,290,400
Total				20,361,917

Audit was of the view that payment without having compaction test reports, approval of lead charts, strength test reports was due to weak internal control and poor financial discipline.

This resulted in irregular payment of Rs 20.36 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends fixing of responsibility against the officers / officials at fault.

1.2.2.46 Unjustified expenditure - Rs 20.00 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.

During scrutiny of the accounts record for the year 2016-17, it was observed that an expenditure of Rs 20.000 million was made from account No.IV (District Government) on scheme titled "Providing and fixing of mixing Poles, Street lights, PVC Cables Khokhar Chowk to Shakham Chowk Canal Road, Lahore". Expenditure was held unjustified because the work was outside the ambit of CDGL. Further following discrepancies were noticed.

1. Account IV was approaching closing on 30-12-2016. The said amount was transferred on 25-11-2016 vide authority No.CDGL-II Authority /HM/10 dated 25-11-2016 one month before closing the account.
2. Scheme was not prepared on PC-I and same was not got approved from the competent authority.
3. Work/scheme was not in the purview of District Government.

4. Vouched accounts thereof were not obtained from the executing agency where the funds were transferred.
5. TMA funds could be consumed only for execution related to streetlights. Alternatively, LDA's jurisdiction was attracted as the road was falling under its jurisdiction.

Audit was of the view that unjustified transfer of funds was due to poor financial discipline.

This resulted in unjustified expenditure amounting to Rs 20.00 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of amount from the concerned department and fixing of responsibility against the persons at fault.

1.2.2.47 Overpayment on account of repair work - Rs 2.17 million

According para 2.2(3) of Chapter-II "Works" of B&R Code, "When a portion of an existing structure or other work not being a road, road surface, road bridge, causeway, embankment, ferry approach, protective or training work in connection with a road, is to be replaced or remodeled (whether or not the change involves any dismantle and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodeling as the case may be, should be classed as "original work", the cost (which should be estimated if not known) of the portion replace or remodeled being credited to the estimate for "original work" and debited to "repairs". When any dismantlement is involved and serviceable materials are recovered from the dismantlement, the cost of such materials should be credited to "repairs". In all other cases the whole cost of the new work should be charged to "repairs".

Audit scrutiny revealed that road metal was dismantled in two schemes but material was not re-used. Instead of re-use of the old material was thrown away from site by paying cost thereof under the head removal of malba. Using the old material could save a sum of Rs 2.180 million calculated as under:

Name of Scheme	Description	Qty	Rate (Rs)	Amount (Rs)
Repair / Rehabilitation of Pajjan Road along Left Bank of Raiwind Road Lahore	Dismantled road metaling could be relayed as sub base course	182665	8932	1,631,564
Repair / Rehabilitation of Pajjan Road along Left Bank of Raiwind Road Lahore	Cost Saving against removal of malba	182665	3000	547,995
Total				2,179,559

Audit was of the view that overpayment was made due to weak internal control and poor financial discipline.

This resulted in loss of Rs 2.17 million to the public exchequer.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

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

1.2.2.48 Non-transfer of funds to special education - Rs 63.192 million

School Education Department, Government of the Punjab vide letter No. SO(ADP) Release-420/16-17 dated 19.01.2017 addressed to Secretary Finance requested for transfer of A/C-IV balance as on 31.12.2016 into SDA of DEA.

During audit of office of EDO Education Lahore, it was observed that funds of Special Education Department amounting to Rs 63.192 million were unauthorizedly retained.

Audit was of the view that due to weak financial and internal control and blockage of funds for schemes rendered abandoned.

This resulted in unauthorized blockage of funds and the value for money was not achieved.

Management was not able to arrange holding of DAC for purpose built deliberations on the issue despite repeated reminders till finalization of this Report.

Audit recommends, holding of a detailed inquiry into the matter besides fixing responsibility against the persons at fault.

[PDP No. 04]

1.2.2.49 Non-disbursement of merit scholarship - Rs 44.613 million

School Education Department, Government of the Punjab, vide No. SO(ADP)Release-420/Internal Merit Scholarship-411/2015-16 dated 25.05.2017 released an amount of Rs 32.018 million into joint SDA of DC/Administrator and CEO, District Education Authority for further disbursement to scholarship holders during 2016-17.

An audit scrutiny of accounts record of EDO (Education) Lahore revealed that Finance Department released an amount of Rs 44.613 million into joint SDA of DC / Administrator and EDO Education Authority for disbursement to scholarship holders during 2016-17. The funds were neither utilized nor distributed till the close of the financial year 2016-17. Resultantly, the funds lapsed. The end user remained deprived from the benefit of scholarship as detailed below;

Sr. No.	Release advice No.	Description	Amount (Rs in million)
1.	SO(ADP)Release-420/Internal Merit Scholarship-411/2015-16 dated 25.05.2017	Internal merit scholarship	32.018
2.	FD(W&M)1-31/16-17/262 dt 28.12.2016	-do-	12.595
	Total:-		44.613

Audit was of the view that due to weak financial and internal control, delay and dereliction of duty led to lapsing of funds conceding breach of canons of financial propriety.

This resulted in governance failure on account of depriving the intended beneficiaries of the facilities to which they were entitled.

Management was not able to arrange holding of DAC for purpose built deliberations on the issue despite repeated reminders till finalization of this Report.

Audit recommends remedial action to ensure disbursement of scholarships besides fixing responsibility against the persons at fault.

[PDP No. 03]

1.2.2.50 Cash payment instead of cross cheque - Rs 28.531 million

Finance Department vide circular No. FD(FR)V-6/75(P) dated 04.03.2010 prescribed that “ payment of Rs 100,000 & above shall not be made in cash by Drawing & Disbursing Officer (DDOs).

Management of the following formations drew cash from government treasury on account of claims of different firms / suppliers by preparing cheques in the name of DDO instead of vendor name during

2016-17 in violation of Finance Department's letter referred above. The chance of misuse of funds, unduly retained by DDOs cannot be ruled.

Sr. No.	Department	Description	Amount (Rs in million)
1.	DO (E&M)	Contingent bills	13.692
2.	Govt. D&D Haring HS Gulberg-II, Lahore	Contingent bills	1.245
3.	RHC Chung	Contingent bills	1.775
4.	RHC Raiwind	Contingent bills	2.050
5.	DO (SWM)	Contingent bills	2.684
6.	DDOH Samanabad	Contingent bills	7.085
Total:-			28.531

Audit was of the view that due to weak financial and internal control irregular expenditure was incurred conceding breach of canons of financial propriety.

This resulted in irregular payment of Rs 28.531 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, fixing of responsibility against the persons at fault besides ensuring fresh verification of payments made.

[PDP No. 3, 4, 2, 5, 5 & 11]

1.2.2.51 Irregular and doubtful allocation of budget and wastage of public money- Rs 15.815 million

According to section 70(1) (2) of Budget Rules 2003 "In case a Grant is likely to be exceeded, the Head of Offices shall take immediate steps to prevent the excess expenditure by, ensuring strict control over the affected Grant and submitting as soon as the exigency arises, an application for Supplementary Grant shall be need to be prepared and got approved from the Council before the additional expenditure is incurred. Further 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 through fraud or negligence on his part.

Scrutiny of Financial Information data of payments made by AG Punjab revealed that EDO F&P released extra budget to high schools. It was observed that unjustified budget was appropriated to the institutes under the head A03970 others, A03942 cost of other stores, stationery, computer stationery and printing. Payment was held unjustified and doubtful because demand of institutions for additional budget along with justification was not

forwarded by the EDO education and approvals of additional budgets on files were not accorded by the competent authority.

Audit was of the view that the allocation of non-salary budget to schools up to Rs 600,000 under the heads others and other stores was doubtful and was issued without recommendation of departmental head i.e. EDO education and also without the approval of administrator, these funds were released for on-line SAP system.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends holding of a detailed inquiry and fixing of responsibility against the person(s) at fault besides ensuring recovery of amount unauthorizably spent.

[PDP No. 08]

1.2.2.52 Irregular purchase of medicines without DTL reports– Rs 13.306 million

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

During compliance audit of the following formations for the financial year 2016-17, it was observed that payment of Rs 13.306 million was made to suppliers on account of purchase of medicines. Payment was held irregular because it was made without obtaining DTL reports. Acceptance, payment, and use of medicines without positive lab reports were against the above instructions.

Sr. No.	Name of formation	Amount (Rs)
1	Dy. District Officer Health DGBT	154,000
2	Eye Hospital Swami Nagar	242,366
3	RHC Awan Dhaiwala	515,249
4	RHC Chung	1,417,847
5	RHC Chung	210,725
6	RHC Manga Mandi	3,741,396
7	RHC Raiwind	2,291,000
8	RHC Barki	1,436,000
9	DDOH Samanabad	3,005,050
10	DDOH Samanabad	293,304
	Total	13,306,090

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

This resulted in irregular expenditure of Rs 13.306 million besides putting the lives of patients at stake.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing of responsibility against the person(s) at fault.

[PDP No. 12, 11, 1, 3, 5, 2, 1, 7, 10, 12]

1.2.2.53 Irregular expenditure due to misclassification - Rs 1.570 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 four formations incurred expenditure of Rs 1.570 million during financial year 2016-17. The expenditure was held irregular as the same was not charged to relevant head of account.

Sr. No.	Name of Formation	Amount (Rs)
1	District Coordination Officer	458,273
2	EDOH	112,002
3	Government Shuhada-e-APS Memorial Girls Model High School Model Town	500,000
4	GGHS Sodiwal	499,799
Total		1,570,081

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

This resulted in irregular expenditure booked under wrong head of account.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing of responsibility against the person(s) at fault.

[PDP No. 10, 7, 1 & 1]

1.2.2.54 Less deduction of withholding tax at Source – Rs 5.881 million

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

During audit of following formations, scrutiny of payment record revealed that withholding Tax was not deducted at source at requisite rate from the payments to the contractors. This resulted in loss of Rs 5.881 million to the government as detailed at **Annexure-R**

Sr. No.	Formation Name	Description	Requisite Rate (%)	Less deduction of WH Tax (Rs)
1	DO Buildings-II	Non deduction of income Tax on cost of old material	10%	0.241
3	DOR-II	Income Tax @7.5% deducted instead of 10% on account of filer and non file	10%	3.918
4	Deputy District Officer (EE-W) Shalimar Town	Non deduction of Income Tax on the items purchased out of the budget of NSB	6.5%	0.578
5.	DO(Buildings)-II	Cost of old material	10%	0.667
6.	DOB-I	Cost of old material	10%	0.478
Total				5.881

Audit was of the view that income tax was not deducted at prescribed rate due to weak internal controls and defective financial discipline on the part of the management.

This resulted in less deduction of income tax and loss to government amounting to Rs 5.881 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends prompt imposition of recovery besides fixing of responsibility against the officers / officials at fault.

[PDP No. 5, 1, 2, 5 & 4]

1.2.2.55 Loss to the government due to non-auction of unserviceable vehicles -Rs 1.040 million

As per rule 4.7 (1) of Punjab Financial Rules vol-I, it was the primary duty of the department/ Authority to watch that all revenue due to the government was correctly and promptly assessed, realized and credited to accounts.

During audit of following formations, for the financial year 2016-17, it was observed that unserviceable vehicle having value of Rs 1.670 million were not auctioned by the management.

Sr. No.	Formation Name	Description	Amount (Rs)
1	EDO Health Lahore	Motor Cycle and vehicle	850,000
2	Dy. District Officer Health Data Gunj Bux Town	Unserviceable vehicle (11 #)	190,000
Total			1,040,000

Audit was of the view that due to weak internal controls and poor asset management unserviceable vehicles were not auctioned.

This resulted in loss of Rs 1.040 million to the public exchequer.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends auction of unserviceable vehicles besides fixing responsibility against the officers / officials at fault.

[PDP No. 06, 11]

1.2.2.56 Irregular selection of NFBE Schools- Rs 4.861 million

PC-I of “Punjab Accelerated Functional Literacy and Non Formal Basic Education Project” has approved following yardstick for the opening of NFBES;

1. In all the areas where there is no formal Government Primary School within 01 kilometer radius or a private primary education facility nearby
2. Areas where child labour is rife.
3. Workplaces, industrial areas, brick kilns and marketplaces or any other location as approved by L&NFBE Department.

EDO (Education) Lahore established 313 NFBE centers, 32 Taleem Sub Kay Liay (TSKL) centers at District Lahore during financial year 2016-17. Selection of centers and payment of salaries to staff was held irregular because certification regarding the condition that there was no formal Government Primary School within a radius of 01 kilometer or a private primary education facility etc., was not on record. The recommendations of the Village / Town Education Committees were not on record. Further, number of potential NFBE learners, potential teachers in the target villages / town and BISP household survey data reports was not on record. In the absence of critically important set of information, the chance of misappropriation of government funds cannot be ruled out.

Document No	Cost center	Amount (Rs)
1900037198	LV8997	2,915,000
1900086211	LV8997	1,044,000
1900086212	LV8997	280,000
1900013113	LV8997	190,400
1900013118	LV8997	150,800
1900013121	LV8997	98,000
1900009284	LV8997	93,000
1900037196	LV8997	90,574
		4,861,774

Audit was of the view that due to weak internal and administrative control, criteria was not followed for selection of schools.

This resulted in irregular selection of centers and irregular payment of salaries amounting to Rs 4.862 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 02]

1.2.2.57 Irregular expenditure without pre-audit - Rs 139.416 million

School Education Department, Government of the Punjab, vide circular No. SO(SNE) PMIU / 2013(NSB) dated 11.05.2017 transferred an amount of Rs 139.416 million into SDA of CEO DEA Lahore on account of NSB funds for Primary, Elementary, High and Higher Secondary Schools for the FY 2016-17. According to revised procedure for operation of SDAs circulated by the office of the Controller General of Account letter No.AC-II/1-39/08-Vol-V/632 dated: September 24, 2008 applicable w.e.f.01-10-2008 "The drawing authorities will submit monthly account of expenditure with copies of paid vouchers to the concerned AG/DAO for post audit purpose by 15th of each month who will carry out 100% post audit.

During audit of office of EDO Education Lahore it was observed that NSB funds to the tune of Rs 139.416 million was paid to Primary, Elementary, High and Higher Secondary Schools during FY 2016-17. Release of budget was held irregular because budget was expended without pre-audit. Besides this irregularity, the vouched account and utilization status was not obtained from the schools.

Audit holds that due to weak internal and administrative controls, payment was made to schools without pre-audit and vouched account was not obtained.

This resulted in irregular expenditure without pre-audit.

Management was not able to arrange holding of DAC for purpose built deliberations on the issue despite repeated reminders till finalization of this Report.

Audit recommends, seeking regularization of expenditure in the manner prescribed besides fixing of responsibility against the persons at fault followed by production of the vouched account for audit scrutiny.

[PDP No. 10]

1.2.2.58 Irregular expenditure due to non-reconciliation- Rs 12,759.399 million

According to section 64 (1) of budget Rules 2003 each local government shall ensure that, it develops effective means to implement the budget as passed by the council, authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure, to

efficiently and effectively manage the resources made available to the local government.

During financial year 2016-17, management of the offices receiving budget from EDO F&P incurred an expenditure to the tune of Rs 12,759.399 million out of the account IV. Expenditure was held irregular because it was not reconciled by and between the finance officer and DDOs.

Audit was of the view that due to weak financial and internal control, reconciliation of expenditure was not carried out.

This resulted in unreconciled expenditure of Rs 12,759.399 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends reconciliation of the expenditure and regularization of the matter in a manner prescribed besides fixing responsibility against the persons at fault.

1.2.2.59 Un-authorized expenditure without the prior approval of school council - Rs 3.475 million

According to Finance Department's letter No: IT (FD) 3-13/2002 dated 07-01-2004, all expenditure on account of SMC grants shall be incurred with the prior approval of the school council.

During audit of Dy DEO (W-EE), Tehsil Shalimar Lahore Cantt for the period from 01-07-2015 to 31-12-2016, it was noticed that head of schools incurred expenditure worth Rs 3.475 million. Expenditure was held unauthorized because the approval of school council was not on the record. **Annexure-S**

Audit was of the view that due to weak internal controls expenditure was incurred without approval of school council.

This resulted in unauthorized expenditure amounting to Rs 3.475 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing of responsibility against the persons at fault.

1.2.2.60 Irregular payments out of SDA without Post Audit - Rs 578.243 million

School Education Department, Government of the Punjab, vide circular No. SO(SNE) PMIU / 2013(NSB) dated 11.05.2017 transferred funds to SDA of CEO DEA Lahore on account of NSB funds for Primary, Elementary, High and Higher Secondary Schools for the FY 2016-17. According to revised procedure for operation of SDAs circulated by the office of the Controller General of Account letter No.AC-II/1-39/08-Vol-V/632 Dated: September 24, 2008 applicable w.e.f.01-10-2008 "The drawing authorities will submit monthly account of expenditure with copies of paid vouchers to the concerned AG/DAO for post audit purpose by 15th of each month who will carry out 100% post audit.

Audit scrutiny revealed that payments of Rs 578.243 million was made out of SDA / PLA. Payment was held irregular because it was made without post audit in violation of the above rule. Detailed at **Annexure-T**

Audit holds that payments made out of SDA / PLA without post audit was due to weak internal control and poor financial discipline.

This resulted in irregular payment of Rs 578.243 million without post audit.

Management was not able to arrange holding of DAC for purpose built deliberations on the issue despite repeated reminders till finalization of this Report.

Audit recommends, seeking regularization and fixing of responsibility against the person(s) at fault.

1.2.2.61 Non deduction of PST @ 16% on services - Rs 223.96 million

As per Section 3(1) of Punjab Sales Tax Act 2012, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in the Punjab in the course of an economic activity, including the commencement or termination of the activity. Punjab Revenue Authority vide para 13 of the notification NO. PRA/Orders.06/2012 dated 20.02.2015 states that subject to sub-rule (2) all amounts of the sales tax on services deducted or withheld under the rules shall be paid or deposited with the Government under head of

account B-02385-Punjab Sales Tax on Services (withholding) in the prescribed form and manner, further section 14 of the ibid Punjab Sales Tax Act stated that construction services and services provided by contractors of building (including water supply, gas supply and sanitary works) roads & bridges, electrical and mechanical work (including air conditioning), horticulture works, multi discipline work and similar other work.

Audit scrutiny revealed that payment were made on account of services provided by contractors but Punjab Sales Tax @ 16% amounting Rs 223.96 million was not deducted in violation of the above instructions.

Rupees in million			
Sr. No.	Description of Head	Amount Paid	PST not deducted @ 16%
1	Hiring of Vehicles	2.11	0.34
2	Rent of Building, Machinery & Equipment	32.6	5.22
3	Civil Work	1365.016	218.40
Total			223.96

Audit was of the view that non deduction of PST amounting Rs 223.96 million was due to weak internal control and poor financial discipline.

This resulted in non recovery of PST amounting to Rs 223.96 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends recovery of PST besides fixing of responsibility against the officers / officials at fault.

1.2.2.62 Irregular transfer payments - Rs 84.84 million

According to para 4.2.7.1 of APPM, every claim voucher (bill) must be certified by an officer in the relevant District Account Office/Accountant General Office/Accountant General Pakistan Revenue Office and who shall be deemed to be the certifying officer.

During Audit of City District Government Lahore for the financial Year 2016-17, it was observed that transfer payments worth Rs 84.84 million were made. Payments were held irregular because it was made without pre-audit.

Audit was of the view that transfer payments were not followed by acquisition of vouched accounts and their post audit due to weak internal control and poor financial discipline.

This resulted in irregular transfer payments amounting to Rs 84.84 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends holding of a detailed inquiry and fixing of responsibility against the persons at fault followed by scrutiny of the post audited vouched account by the Audit.

1.2.2.63 Unauthorized payment to DDOs out of Account-IV - Rs 47.208 million

As per Rule 4.49(a) of Subsidiary Treasury Rules Punjab, all payments of Rs 100,000 and above shall not be paid in cash and the DDO shall make an endorsement on the bill asking the AG Punjab / DAO to issue cross cheque in his favour and then the DDO will endorse the cheque to the concerned against proper endorsement after its entry in his cash book.

During Audit of city District Government Lahore for the financial year 2016-17, it was observed that payments amounting to Rs 47.208 million were made to the DDOs. Payments were held irregular because cheques were issued in the name of DDOs instead of vendors in violation of government instructions.

Audit was of the view that payments made to DDOs was due to weak internal control and poor financial discipline.

This resulted in unauthorized payments to DDOs amounting Rs 47.208 million

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends holding of a detailed inquiry and fixing of responsibility against the persons at fault besides verification of payments.

1.2.3 Performance

1.2.3.1 Blockage of funds - Rs 57.284 million

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

During audit of DO (Roads-I), Lahore for the financial year 2016-17, It was observed that an amount of Rs 57.284 million was lying outstanding since long time but nil progress was shown regarding on ground execution of schemes to complete the civil works till now. This act of the executive is symptomatic of inefficiency due to which the funds of Rs 57.284 million had remained blocked.

Audit was of the view that due to weak financial and internal control, wasteful pilferage was not avoided conceding breach of canons of financial propriety.

This resulted in blockage of public fund.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends, seeking recoupment of unduly charged expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 19]

1.2.3.2 Non-utilization of budget - Rs 107.123 million

According to Rule 19 & 20 of the PDG & TMA (budget) Rule 2003, the Drawing and Disbursing officer is responsible to make budget estimates in accordance with the budget guidelines and that he should develop the most realistic and sound estimates ensuring that each provision is restricted to the absolute minimum necessity.

During audit of accounts of District Officer Live Stock, Lahore for the financial year 2016-17, it was noticed from expenditure statements that:

- i. Budget of Rs 8.000 million was allocated on account of purchase of medicines for free supply to farmers / inhabitants of district but medicines of Rs 121,000 were purchased. This resulted in

depriving the deserving poor persons / farmers of rural areas from the facility of free medicines.

- ii. An expenditure of Rs 82.441 million was incurred against budget allocation of Rs 189.563 million which resulted in saving of Rs 107.123 million as detailed below.

DDO Code	Description	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
LO-7125	Superintendence	9,426,113	14,083,277	5,342,836
LO-7126	Superintendence Part-B	3,160,591	25,137,673	8,022,918
LO-7127	Breeding operations Govt. farms	9,549,072	4,554,892	4,994,180
LO-7128	Provincial schemes Research	6,431,500	11,636,012	4,795,488
LO-7129	Provincial veterinary Hospitals	4,082,503	1,234,019	2,848,484
LO-7130	Superintendence	9,762,369	23,325,934	6,436,435
LO-7131	Subordinate establishment	7,151,154	2,468,832	4,682,322
	Total	189,563,302	82,440,639	107,122,663

Audit was of the view that due to weak administrative control veterinary medicine was not procured.

This resulted in poor performance due to non-utilization of budget.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the department nor DAC meeting convened till the finalization of this report.

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

1.2.3.3 Non-utilization of budget - Rs 6.584 million

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

Management of two formations utilized Rs 9.190 million out of budgetary allocation of Rs 15.775 million. Due to less utilization of development budget under the head Purchase, medicine and equipment of Rs 6.584 million (detailed below) could not be procured and this deprived the community from getting better health facilities.

(Rs in million)

Department	Description	PDP No.	Budget	Expenditure	Non utilization
DDEO (EEM) Shalimar Town	NSB	08	12,580,990	8,893,450	3,687,540
Infection Disease Hospital Bilal Gunj	Medicine	02	3,194,529	297,358	2,897,000
	Total		15,775,519	9,190,808	6,584,540

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

This resulted in non-utilization of budget to the tune of Rs 6.584 million.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the department nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault.

[PDP No. 01]

1.2.3.4 Ranking position of District Education Sector despite the expenditure of - Rs 9,620.600 million

An audit scrutiny of accounts record of EDO (Education) Lahore revealed that in terms of benchmarking, Education Sector of District Lahore was at serial number 27 as per consolidated Ranking Report of 2nd quarter 2016-17 in the Punjab.

District Government Lahore expended Rs 9620.600 million for the education sector whereas the ranking position of the district Lahore was at 27th number. The ranking position of the district clearly indicated the poor administrative control, defective planning and lack of interest in the performance of legitimate duties on the part of those responsible. Monitoring and evaluation reported in the overall ranking pertained to critical areas such as school retention and missing facilities were dismal.

Audit was of the view that due to weak financial and internal control, wasteful pilferage was not avoided conceding breach of canons of financial propriety.

This shows the poor performance of education department.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the concerned departments nor DAC meeting convened till the finalization of this Report.

Audit recommends fixing of responsibility against the person(s) at fault followed by remedial action to take stock of the situation.

[PDP No. 08]

1.2.3.5 Non-obtaining of performance security - Rs 10.121 million

According to Clause 7 of agreement read with item (h) specified in Memorandum of Work, the contractor shall furnish a Performance Security @ 5% of bid price, in the case of bid price exceeding Rs 50 million.

Scrutiny of voucher No. 34 dated 23rd November, 2016 relating to scheme “Rehabilitation of Dhullo Khurd Road along Hudiara Drain Lahore” revealed that the scheme was allotted in 2013-14 to M/s Chaudry Engineers Associates but a sum of Rs 10.121 million was not deposited as Performance Security in the light of clause 7 of the agreement. This resulted in non-obtaining of performance security worth Rs 10.121 million

Audit holds that Performance Security was not obtained due to defective financial discipline and weak internal controls.

This resulted in non compliance of the rules and conferment of undue favor of contractors.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the department nor DAC meeting convened till the finalization of this report.

Audit recommends holding of a detailed enquiry into the matter also fixing of responsibility against the person(s) at fault.

[PDP No. 08]

1.2.3.6 Non-maintenance of the security account-Rs 13.812 million

According to section 2(XVII)(b) of PLGO 2001 “mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive”.

During audit of office of DO (P&FTT) Lahore for the financial year 2016-17, it was observed that security worth Rs 13.812 million was deducted from the contractors. The amount would be payable to the contractors after successful completion of the contract, Contractors' deducted security was not deposited into separate account and no security register was maintained. No bank reconciliation statements were prepared. Similarly, at the time of refund of security, trail back of deduction and its deposit into account was not on record.

Audit was of the view that due to weak financial and internal control, prudential handling of the security deposits was not ensured, conceding breach of canons of financial propriety.

This resulted in non-compliance of the rules.

The matter was reported to the PAO in September, 2017. Neither reply was submitted by the department nor DAC meeting convened till the finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault.

ANNEXURES

Annexure-A

Part-I
Audit Year 2017-18 Memorandum for Departmental Accounts
Committee

(Rs in millions)

Sr. No.	Formation Name	Subject of the Para	Nature of irregularity	Amount	
1	DCO	Overpayment by adding GST in the bill	Recovery	0.016	
2		Splitting of Expenditure to avoid sanction of higher authority	Irregularity	1.036	
3		Non-deduction of salvage value of old Batteries	Recovery	0.02	
4		Non-reconciliation of expenditure statement	Irregularity		
5		Non-imposition and non-recovery of penal rent	Irregularity		
		Expenditure beyond powers	Irregularity	3.219	
		Expenditure beyond powers	Irregularity	10.916	
6		Non-stock taking of moveable and immoveable properties and assets worth billion of rupees by the Administrator.	Irregularity		
7	DDOH DGBT	Irregular expenditure	Irregularity	0.371	
8		Un-authorized payment on account of Non Practicing Allowance	Irregularity	0.336	
9		Non clearance arrear in electricity bills	Irregularity	0.754	
10		Non reconciliation of Recovery of purchee fee with treasury	Irregularity	0.239	
11		Non compliance of the provisions of Hospital Waste Management Rules 2005	Irregularity		
12		Non-verification of GST	Irregularity	0.061	
13		Less deduction of income Tax	Irregularity	0.008	
14		Unauthorized payment of liabilities	Irregularity	0.154	
15		Unauthorized Repair of Transformer	Irregularity	0.111	
16		DDOH Nishtar Town	Irregular payment of Pay and allowances	Irregularity	2.744
17			Payment on account of Purchase of Medicines without DTL Reports	Irregularity	0.095
18		Un-authorized payment on account of Non Practicing Allowance	Irregularity	0.288	
19		Excess expenditure against the budget	Irregularity	0.055	
20		Irregular Purchase of LP Medicine	Irregularity	0.045	
21		Irregular expenditure on POL	Irregularity	0.751	
22		Irregular expenditure of Generator	Irregularity	0.090	
23		Irregular expenditure of Health Sector Reform Allowance	Recovery	0.461	
24		Non compliance of the provisions of Hospital Waste Management Rules 2005	Irregularity		

25		Less deduction of income Tax	Recovery	0.0712
26		Non verification of Deposits	Irregularity	0.050
27		Non-auction of Unserviceable vehicle	Recovery	0.045
28		Non verification of GST	Irregularity	0.060
29	DDOH Aziz Bhatti Town	Irregular Consumption of POL	Irregularity	1.886
31		Unauthorized and doubtful consumption of Medicine	Irregularity	2.457
32		Irregular Payment of NPA	Irregularity	1.44
33		Unauthorized purchase of medicine and likely wastage of Public fund	Irregularity	1.714
34		Unauthorized payment of HSRA	Recovery	0.994
35		Unauthorized running of center and collection of fee	Irregularity	0.213
36		Unauthorized occupation of Residence	Irregularity	0.113
37		Imprudent management of Assets and Liabilities	Irregularity	
38		Govt. Deaf &Defective Hearing Model High School for Girls Rajgarh	Recovery of over payment	Recovery
39	Irregular Purchase of uniform Rs 2.248million		Irregularity	2.248
43	DOB-I	Non deduction of 10% shrinkage charges	Recovery	0.128
44		Non recovery of Professional Tax from Contractors	Recovery	0.345
45		Payment without having the GST Invoices	Irregularity	7.573
46		Unauthorized expenditure of Rs 1.011 for the purchase of LED Sheet.	Irregularity	1.011
47		Unauthorized payment for weather shield paint	Irregularity	0.611
48		Unjustified payment for one and two coat Emulation and Distemper paint	Irregularity	0.481
49		Non-Recovery	Recovery	1.242
50		Irregular expenditure due to using the M&R	Irregularity	0.058
51		Unjustified and nontransparent recruitment Contingent Paid Staff	Irregularity	0.198
52		Overpayment due to non-reducing rate of RCC Slab	Recovery	0.316
53		Over payment	Recovery	0.272
54		Recovery on Account of Non-reduction of Steel Rate	Recovery	0.318
55		Irregular Payment on Account of Mosaic Flooring	Irregularity	3.672
56		Overpayment for Window Grill	Recovery	0.170
58	DOB-II	Excess payment due to non-deduction of available earth	Recovery	0.404
60	DO	Non-maintenance of the security account	Irregularity	13.812

61	P&FTT	Non recovery of fine due to late deposit of installment	Irregularity	0.97	
62		Imprudent management of Assets and Liabilities	Irregularity		
64	DOR-I	Unauthorized payment on account of rates above the TS Estimates	Irregularity	1.583	
65		Execution of PCC Work without having Strength Quality Test Reports	Irregularity	1.680	
66		Use of substandard Bitumen without obtaining documentary evidence	Irregularity	1.656	
67		Award of Work without having Performance Security	Irregularity	2.718	
68		Unauthorized Payment without Approval of Lead	Irregularity	2.433	
69		Loss due to non-Forfeiture of earnest money and security deposit	Recovery	1.972	
70		Loss due to non-Forfeiture of earnest money and security deposit (CDR)	Recovery	0.483	
71		Doubtful Work Done	Irregularity	3.452	
72		DO(E&M)	Irregular execution of work	Irregularity	3.912
			Expenditure beyond competency	Irregularity	6.722
73	Doubtful consumption of POL on generators		Irregularity	1.253	
74	DDEO (EEM) Raiwind	Non Deduction Of Sales Tax	Recovery	0.043	
75		Non-Accountal of Material	Irregularity	1.989	
76		Loss Due to Unjustified Payment of Charge Allowance	Recovery	0.114	
77		Non/unjustified deduction of Income tax	Recovery	0.082	
78		Unjustified Payment of Qualification Allowance	Recovery	0.880	
79		Unauthorized expenditure due to non-advertisement on PPRA's website	Irregularity	0.230	
80		Non-Verification of GST Invoices	Irregularity	0.170	
82		Un-authorized expenditure due to cash payment	Irregularity	0.134	
83		Irregular Expenditure on Account of Purchase of Furniture	Irregularity	0.101	
84		Irregular payment of repair of F&F and M&E	Irregularity	0.127	
85	DDEO (MEE) City	Non/unjustified deduction of Income tax	Recovery	0.099	
86		Non Deduction Of Sales Tax	Recovery	0.034	
88		Loss Due to Unjustified Payment of Charge Allowance	Irregularity	0.042	
89		Unjustified Payment of Qualification Allowance	Irregularity	0.679	
90		Irregular Expenditure on Account of Purchase of paints material	Irregularity	0.209	
91		DDOH Gulberg	Defective purchase of medicine under 10% budget	Irregularity	0.275
92	Non-imposition of Penalty for Delay		Recovery	0.041	
93	Loss to the Government due to Purchase of LP		Recovery	0.113	

		Medicine without Discount		
94		Non-obtaining of Performance Guarantee	Irregularity	0.054
95		Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.175
96		Doubtful consumption of POL	Irregularity	1.314
97		Unauthorized payment of Adhoc Allowances	Irregularity	0.215
99		Un-authorized Payment of Non Practicing Allowance	Irregularity	0.840
100	DDOH Iqbal town	Defective purchase of medicine under 10% budget	Irregularity	0.416
101		Loss to the Government due to Purchase of LP Medicine without Discount	Recovery	0.124
102		Non-obtaining of Performance Guarantee	Irregularity	0.047
103		Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.079
104		Unauthorized payment of Adhoc Allowances	Irregularity	0.575
106		Un-authorized Payment of NPA	Irregularity	0.684
107	EDO (Edu)	Non disbursement of public money	Irregularity	1.628
108		Excess payment of salary to NFBE / ALC Teachers	Recovery	2.135
109		Non-conducting of survey census of Private Schools	Irregularity	
		Expenditure beyond powers	Irregularity	12.141
110	Eye Hospital Swami Nagar	Unjustified payment of pay and allowances	Irregularity	0.2699
111		Irregular purchase of LP medicine and Loss of Government due to non obtaining Discount	Irregularity	0.024
		Irregular expenditure of Generator	Irregularity	0.474
112		Irregular payment of pay and allowances		
113		Irregular creation of pending Liability	Irregularity	0.756
114	Govt. Deaf &Defective Hearing HS Gulberg-II	Non disbursement of public money	Irregularity	0.716
115		Non-verification of GST invoices	Irregularity	0.910
116		Irregular expenditure on POL without sanctioned strength	Irregularity	3.866
117	Infectious Disease Hospital	Irregular payment of Pay and allowances	Irregularity	0.717
118		Doubtful and Irregular Purchase of LP Medicine	Irregularity	0.297
119		Non verification of Deposits	Irregularity	0.685
122		Un-authorized Payment of NPA	Irregularity	0.120
123	RHC Awan Dhaiwala	Overpayment to Doctor without performing duties	Recovery	0.936
124		Non Recovery of HSR allowance	Recovery	0.167
125		Non-verification of deposit of government receipts	Irregularity	0.054
126	RHC Chung	Purchase of medicine without rate contract	Irregularity	0.629
127		Irregular utilization of 15% budget meant for Day to day LP	Irregularity	0.822

128		Purchase of X-Ray Films by violating PPRA	Irregularity	0.286
129	RHC	Less deduction of Income Tax	Recovery	0.038
130	Manga Mandi	Defective purchase of medicine under 10% budget	Irregularity	0.478
131		Non-imposition of Penalty for Delay	Recovery	0.328
132		Non-obtaining of Performance Guarantee	Irregularity	0.198
133	RHC	Non obtaining of 5% Performance Guarantee	Irregularity	0.114
134	Raiwind	Purchase of medicines through repeat order	Irregularity	0.535
135		Irregular utilization of budget meant for calamities and emergencies	Irregularity	0.374
136		Irregular payment of pending claims without appropriation	Irregularity	1.002
137	Govt. Hospital	Defective purchase of medicine under 10% budget	Irregularity	0.818
138	Samanabad	Non-imposition of Penalty for Delay	Recovery	0.011
139		Non-obtaining of Performance Guarantee	Irregularity	0.032
140		Purchase through repeat order	Irregularity	0.302
141		Doubtful consumption of POL	Irregularity	0.717
142	DO (SWM)	Non maintenance of record	Irregularity	
143		Irregular disposal of unserviceable / surplus vehicles transferred to LWMC	Irregularity	
144		Non-verification of GST invoices	Irregularity	0.814
145	EDO (F&P)	Unauthorized and doubtful expenditure on repair of transport	Irregularity	2.779
146		Irregular purchase	Irregularity	1.431
148		Unauthorized and doubtful payment on account of POL charges	Irregularity	0.893
149		Irregular payments out of SDA without duly prescribed Post Audit	Irregularity	
150		Imprudent management of Assets and Liabilities	Irregularity	
151		Irregular and doubtful closing Balances of DDOs of account IV	Irregularity	
152		Non recovery of arrears	Irregularity	
156		Irregular and doubtful demarcation of District Government property	Irregularity	
157	DOR-III	Overpayment on account of Damaged WASA Connections	recovery	1.96
158		Non Approval of Lead Chart by the Competent Authority for Earth work	Irregularity	1.66
159		Irregular Payment on account of RCC Pipe	Irregularity	3.00
		Excess Payment on account of Sand Filling	Recovery	0535
160		Use of Sub-Standard Brick		1.120
161		Fake measurement	Irregularity	1.89
162		Irregular Payment on account of Sign Boards	Irregularity	0.167
163		Unauthorized payment	Irregularity	0.376
166		Unauthorized execution of schemes	Irregularity	0.808
167		Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.217

168		Non utilization of fund	Irregularity	61.730
169		Irregular payment of superannuation encashment of LPR	Irregularity	1.22
170		Doubtful expenditure incurred under various head of accounts	Irregularity	1.57
171	DEO (MEE)	Doubtful drawl due to non-accountal of material -Rs 149,919	Irregularity	0.149
172	RHC Khana Nau	Non-accounting of stores	Irregularity	0.135
173		Doubtful payment due to want of acknowledgement	Irregularity	0.092
174		Irregular Payment on discharging Pending Liabilities	Irregularity	0.074
175		Overpayment due to charging Fake bill	Recovery	0.049
		Purchase of Uniform more than requirement	Irregularity	0.049
176		Expenditure beyond powers	Irregularity	2.022
177		Purchases of Medicines on Rate Contract beyond Delegated Powers	Irregularity	0.185
178			Uneconomical Purchase of LP medicines without obtaining Discount	Irregularity
179		Non-conducting of annual physical verification	Irregularity	
180		Non-reconciliation of expenditure and non-obtaining schedule of payment	Irregularity	
181	DLO	Unauthorized payment of pending Liabilities without sanction of higher authority	Irregularity	0.138
184		Non-accounting of material	Irregularity	0.545
185	DOR-II	Irregular Payment on account of Sign Boards	Irregularity	0.105
187		Overpayment on account of RCC	Recovery	0.020
188		Non-deduction of cost of laying of earthen shoulder on outside of the brick edging	Irregularity	0.983
189		Overpayment on account of weather shield paint on old surface	Recovery	0.205
190		Inadmissible payment on account of tools, implements & scaffoldings	Irregularity	0.760
191		Unjustified payment on account of P/L RCC pipe for Sewer	Irregularity	0.425
192		Unjustified payment on account of P/L RCC pipe for Sewer	Irregularity	2.453
193		Unjustified payment on account of removal of unsuitable material	Irregularity	1.769
194		Irregular payment due to execution of sub-standard work	Irregularity	19.371
195		Non-deduction of PST from the claims of contractors against Contracting Services	Irregularity	
196	THQ Raiwind	Irregular payment due to advance drawl	Irregularity	1.111
197		Non-accounting of stores	Irregularity	1.046
198		Purchase of rate contract medicines out of LP budget at higher rates	Irregularity	0.192

199		Irregular Expenditure due to Misclassification	Irregularity	0.048
200		Purchases of Medicines on LP beyond Delegated Powers	Irregularity	0.241
201		Unauthorized expenditure due to application of incorrect / defunct Delegation of Financial Powers	Irregularity	1.247
202		Purchases of Medicines on LP beyond Delegated Powers	Irregularity	0.524
203		Non-reconciliation of expenditure statement	Irregularity	
204		Expenditure incurred without pre-audit	Irregularity	1.056
		Non-reconciliation of Expenditure	Irregularity	1.056
205		Expenditure beyond powers	Irregularity	0.315
206	DDEO(W EE) Shalimar Town	Doubtful Expenditure on Civil Works	Irregularity	1.650
207		Unauthorized payment for weather shield paint	Irregularity	0.497
208		Non deduction of Income tax on leave encashment	Irregularity	
209		Irregular drawl of Qualification Allowance	Irregularity	0.283
211		Unjustified Expenditure on Purchases	Irregularity	
	Mian Munchi Hospital	Irregular purchase of LP medicines	Irregularity	1.91
213		Irregular expenditure on Purchase of Uniform		0.225
214		Irregular Expenditure on account of Stationery beyond Competency	Irregularity	0.716
215		Irregular payment of stipend to Trainee doctors	Irregularity	4.098
216		Unjustified / Irregular purchase of Janitorial & other items	Irregularity	1.44
217	RHC Barki	Non Verification of Deposits	Irregularity	0.197
218		Non deposit of Government Receipt	Recovery	0.577
219		Unjustified Payment of pay & allowances without performing duty	Irregularity	0.464
220		Unauthorized Transfer of Budget	Irregularity	1.61
221		Irregular Expenditure on POL	Irregularity	0.213
222		Irregular Payment on account of LP Medicines	Irregularity	0.272
223		DDOH Samanab ad	Unjustified expenditure on Pay and Allowances due to Bogus Documents	Irregularity
225	Unjustified payment of Health Sector Reforms Allowance		Irregularity	0.359
226	Unjustified expenditure on POL		Irregularity	0.447
227	Un-authorized joining of employees		Irregularity	
228	Irregular appointment of Sanitary Patrols & CDC Supervisor		Irregularity	
229	EDOH		Extravagant expenditure on account of conversion of vehicle from single cabin to double cabin	Irregularity
230		Irregular payment on account of pay & allowances to Drug Inspector	Irregularity	0.788

231		Expenditure on account of POL without maintenance of Log Book and sanctioned strength of vehicles	Irregularity	
234		Non-reconciliation of expenditure and non-obtaining schedule of payment.	Irregularity	
235	Govt.	Doubtful payment for electricity bills	Irregularity	0.218
236	Anjuman-	Irregular expenditure through SMC	Irregularity	0.085
237	E-Islamia	Overpayment to employees due to unauthorized payment of SSB	Recovery	0.024
238	Girls High School Gowalmandi	Unauthorized payment of science teaching allowance to during summer vacation	Irregularity	0.072
239	Govt. Muslim High School Urdu Bazar Lahore	Non recovery of Market rent from the unauthorized occupant of residence	Irregularity	2.003
240		Non recovery of penal rent from the unauthorized occupant of residence	Recovery	1.224
241		Overpayment to employees due to unauthorized payment of SSB	Recovery	0.045
242		Overpayment to employees due to non recovery of GPF GI & BF	Recovery	0.052
243		Unauthorized payment of science teaching allowance during summer vacations	Irregularity	0.018
244		Non Accountal of government Assets	Irregularity	0.250
245	Govt. Girls Higher Secondary School Awan Town	Splitting of Job Orders to avoid Advertisement on PPRA's Website	Irregularity	0.253
246		Splitting of Job Orders to avoid Quotations	Irregularity	0.197
247		Non-deduction of GST and Income Tax	Irregularity	0.029
248	Govt. Girls Higher Secondary School Hanjerwal	splitting of Job Orders to avoid Advertisement on PPRA's Website	Irregularity	0.136
249	Government Shuhada-e-APS Memorial Girls Model High School	Purchase of Stationery beyond Competency	Irregularity	0.411
250		Purchase of White Boards without advertisement at PPRA Website	Irregularity	0.155
251		Splitting of Job Orders of Paper Rims to avoid Advertisement on PPRA's Website	Irregularity	0.140
252		Irregular Purchase of Toners	Irregularity	0.104
253		Unauthorized Purchase of M&E	Irregularity	0.225
254		Irregular Purchase of Oven, Generator and Fridge without concurrence of Austerity	Irregularity	0.130

	Model Town	Committee		
255		Splitting of Job Orders of Plant & Machinery to avoid Advertisement on PPRA's Website	Irregularity	0.225
256		Splitting of Job Orders of Cleanliness items to avoid Advertisement on PPRA's Website	Irregularity	0.233
257		Splitting of Job Orders of Repair of Desk to avoid Advertisement on PPRA's Website	Irregularity	0.322
258		Non-deduction of Income Tax and GST	Irregularity	0.162
259	Govt. Girls High School Sodiwal, Lahore	Doubtful Expenditure on account of advertisement	Irregularity	0.078
260		Purchase of Stationery beyond Competency	Irregularity	0.499
261		Unauthorized Purchase of Laptop, Projector and Computer System	Irregularity	0.458
262		Non-deduction of Income Tax and GST	Irregularity	0.021
263	Govt. Girls High School Umer Block	Irregular Purchase of LEDs	Irregularity	0.019
264		Irregular Purchase of Furniture	Irregularity	0.081
265		Splitting of Job Orders on account of purchase of Electric Fans to avoid Advertisement on PPRA's Website	Irregularity	0.147
266		Irregular Expenditure due to Misclassification	Irregularity	0.044
267		Splitting of Job Orders on account of purchase of DP Breaker to avoid Advertisement on PPRA's Website	Irregularity	0.356
		Non-deduction of GST and Income Tax	Irregularity	0.088

MFDAC (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	0.300
5		Unjustified retention of govt. money	Irregularity	0.023
6		Expenditure incurred beyond budget	Irregularity	1.110
7		Doubtful expenditure	Irregularity	0.504
8	RHC Chung	Unauthorized payments on account of pay and allowance	Irregularity	1.860
9		Unauthorized occupation of the main gate of RHC Chung by the police department and non-maintenance of govt. residencies	Irregularity	0.500
10		Irregular payment of to LESCO on account of electricity bills.	Irregularity	0.300
11		Doubtful consumption of POL	Irregularity	0.606
12	EDO (Health)	Unauthorized purchase of furniture and equipment beyond the scope of approved scheme	Irregularity	0.302
13		Non-reconciliation of expenditure and non-obtaining of schedule of payments	Irregularity	-
14		Record of absconded CMW during training /after obtaining training but within probation period	Irregularity	-
15		Payment of Pay & Allowances during EOL period	Recovery	10.515
16		Payment of Conveyance and HSRA during leave period	Recovery	0.234
17	EDO (Agriculture)	Allotment of vehicles beyond entitlement	Irregularity	3.400
18		Improper supervision resulted in non recovery	Irregularity	1.066

19		Non-traceable whereabouts of government money	Irregularity	0.069
20		Payment of salary without performance of duty	Irregularity	0.394
21		Unjustified retention of government money	Irregularity	7.612
22		Unjustified retention of government money	Irregularity	0.033
23		Doubtful expenditure on POL	Irregularity	0.682
24		Non-use of funds	Irregularity	0.705
25		Non-use of government vehicles	Irregularity	1.250
26		Deterioration of government vehicles	Irregularity	0.700
27	Mian Munshi Hospital	Non-imposition of Penalty for Delay	Irregularity	0.021
28		Non-obtaining of Performance Guarantee	Irregularity	0.214
29		Purchase of medicine below shelf life	Irregularity	0.006
30		Expenditure for hiring of security and janitorial services	Irregularity	2.154
31		Non-deduction of CA	Recovery	19,991
32	DCO	Unauthorized and unjustified Payment of Pay and Allowances	Irregularity	8.520
33		Unjustified payment of Utility Allowance	Irregularity	0.263
34		Overpayment of GST	Irregularity	0.013
35		Non-conducting of annual physical verification	Irregularity	-
36	DO (Roads-I)	Overpayment on account of Excess Measurements	Irregularity	0.217
37		Overpayment on account of carpeting	Irregularity	0.367
38		Non-recovery on account of old material	Irregularity	0.047
39		Overpayment to Contractor	Irregularity	0.391
40		Unjustified Payment on Account of Material	Irregularity	0.405
41		Loss due to non-use of dismantled material	Irregularity	0.330
42		Doubtful recording of entries in Measurement Book	Irregularity	-
43		Excess payment on account of Removal of Malba/POL	Irregularity	0.064
44		Overpayment on account of Base Course & Carpeting	Irregularity	3.455

45		Overpayment on account of Carpeting	Irregularity	0.367
46		Recovery on account of non-reduction of steel rate from the bills of contractors not supported with invoices and manufacturers certificate	Irregularity	0.622
47		Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	0.226
48		Premature Release of Security Deposit	Irregularity	1.561
49		Loss due to non-use of Earth	Irregularity	0.231
50		Development Schemes allotted to NLC	Irregularity	380.954
51		Excess payment on account of premium allowed to NLC	Irregularity	26.261
52	DO Roads-III	Overpayment on Account of Excess Measurements	Irregularity	0.097
53		Non-maintenance of Log Books	Irregularity	2.429
54		Excess payment on account of Rates	Irregularity	0.141
55		Unjustified payment on account of Removal of Malba	Irregularity	0.801
56		Non-recovery on account of old material	Irregularity	0.558
57		Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	0.148
58		Non-deposit of sale of empty Drum	Irregularity	0.181
59		Development Schemes allotted to NLC	Irregularity	38.660
60		Excess payment on account of premium allowed to NLC	Irregularity	38.660
61	DO (E&M)	Unauthorized expenditure under invalid sanction of previous years	Irregularity	0.190
62		Unauthorized Purchases under invalid contract of previous year	Irregularity	13.123
64		Non-recovery of premixed charges of asphalt plant	Irregularity	2.110
65		Unauthorized payment of	Irregularity	1.594

		pending liabilities		
66		Exp on account of Zimbabwe Cricket team, wife of Turkish Prime Minister and Chinese Delegation	Irregularity	17.962
67	DO (Livestock)	Unjustified expenditure due to misuse of mobile veterinary dispensary	Irregularity	1.436
68		Non deduction of GST invoices	Irregularity	0.023
69		Non-deduction of Income Tax	Recovery	0.0
70		Violation of govt. policies non utilization of funds	Irregularity	6.590
71		Non auction of unserviceable goods and scrap	Irregularity	0.200
72		Irregular cash payment	Irregularity	0.295
73		Non-reconciliation of the income with the treasury	Irregularity	1.014
74		Unauthorized payment on account of TA/DA	Irregularity	0.344
75		Non-deduction of House Rent Allowance	Irregularity	1.958
76	DO (P&FTT)	Doubtful drawl from bank account	Irregularity	47.580
77		Unauthorized drawl and deposit	Irregularity	49.984
78		Loss of govt. revenue due to auction lease	Irregularity	2.838
79		Loss of government on account of rent of shops	Irregularity	2.252
80		Non-reconciliation of treasury deposit amount of leases	Irregularity	727.495
81		Non-deposit of installments amount	Irregularity	97.005
83	DDO (H) Aziz Bhatti Town	Unauthorized payment on account of practicing compensatory allowance	Irregularity	0.672
84		Non verification of GST	Irregularity	0.116
85		Unauthorized expenditure On POL	Irregularity	2.470
86	DO (SWM)	Non-reconciliation of receipts	Irregularity	2.000
87		Unauthorized payment of salary	Irregularity	1.446
88		Doubtful repair of furniture	Irregularity	0.254
89		Irregular expenditure on account of POL	Irregularity	1.661
90		Non maintenance of log book of generator	Irregularity	-
91		Non verification of GST invoices	Irregularity	0.080

92		Irregular expenditure on repair of machinery and vehicles	Irregularity	0.517
93		Unjustified expenditure on repair of vehicles	Irregularity	0.074
94	DO Buildings-II	Non recovery on account of MOSAIC flooring	Irregularity	0.493
95		Extra burden due to unjustified cost of soil investigation	Irregularity	0.950
96		Undue burden due to excess expenditure on fans	Irregularity	0.249
97		Likely use of poor quality of PVC cables	Irregularity	0.245
98		An expenditure without maintenance of MB and agreement	Irregularity	10.750
99		Likely use of poor quality of steel without mandatory quality test	Irregularity	5.593
100		Non recovery of sales tax	Irregularity	0.097
101		Irregular exp. Of salary	Irregularity	0.663
102		Unjustified payment for installation of fans	Irregularity	0.122
103		In-fructuous expenditure on account of non utilization of services of technical staff in CDGL.	Irregularity	1.256
104		Likely theft of measurement book involving expenditure	Irregularity	14.000
105		Executed of schemes without employment of engineers at the cost of contractors	Irregularity	15.786
106		Irregular payment due to non certification of schemes	Irregularity	43.464
107		Doubtful tendering due to defective composition of district tender board	Irregularity	44.926
108		Likely wasteful expenditure	Irregularity	11.486
109		Doubtful consumption of store articles	Irregularity	0.575
110		Doubtful exp. On repair & maintenance	Irregularity	0.531
111	Non-production of report	Irregularity	-	
112	DO Buildings-I	Unauthorized deviation from rough cost estimates	Irregularity	1.962
113		Irregular expenditure on earth filling	Irregularity	1.265
114		Unauthorized payment weather shield paint	Irregularity	0.148
115		Unauthorized expenditure on	Irregularity	0.203

		imported tiles		
116		Unjustified exp. on removal of excavated material	Irregularity	0.177
117		Overpayment of conveyance allowance	Irregularity	0.060
118	DO Forest	Unjustified Expenditure	Irregularity	1.052
119		Doubtful consumption of POL	Irregularity	1.049
120		Irregular expenditure	Irregularity	0.074
121		Irregular expenditure of POL	Irregularity	0.145
122		Irregular expenditure	Irregularity	0.137
123		Irregular and uneconomical purchase of store articles	Irregularity	1.252
124	EDO Education	Non recovery of fine on account of illegal running of school without registration	Recovery	0.273
125		Non recovery on account of illegal running of school without registration	Recovery	0.150
126		Un-authentic receipt on account of registration fee of the private schools due to non conducting of survey	Irregularity	2.642
127		Loss due to non-collection of annual inspection fee from private schools	Recovery	0.030
128		Non utilization of budget	Irregularity	10.380
129	DO Agriculture (Ext.)	Non-recovery on account of motor cycles	Irregularity	0.039
130		Payment of salary without performance of duty	Irregularity	0.536
131		Irregular expenditure of salary	Irregularity	1.844
132		Weak internal financial control involving and amount	Irregularity	1.061
133		An expenditure on repair incurred without codal formalities	Irregularity	0.297
134		Doubtful expenditure on POL	Irregularity	0.545
135		Unjustified retention of government money	Irregularity	0.456
136		Non auction of condemned material	Irregularity	0.010
137	DO (Arch-III)	Non surrendering of saving	Irregularity	3.198
138		Unauthorized use of POL	Irregularity	0.071
139	Eye Hospital swami Nagar	Unauthorized retention	Irregularity	0.352
140		Non-auction of vehicle & goods	Irregularity	0.500
142	DOH-I	Unauthorized expenditure on POL and repair of vehicles	Irregularity	0.149

143		Misclassification of expenditure	Irregularity	0.068
144	DO Public Health	Non recovery of health risk allowance	Irregularity	0.882
145		Wasteful purchase of pesticide Deltamethrine	Irregularity	16.740
146		Unauthorized payment of GST	Irregularity	2.667
147		Unauthorized purchase of 12-bore Shaheen cartridges	Irregularity	0.793
148	DDO (H) Samanabad	Unauthorized payment of pay and allowance due to shifting of HQ	Irregularity	21.000
149		Irregular expenditure on POL	Irregularity	1.007
150		Loss to govt. unauthorized encroachment of MCH centre pakki thatti	Irregularity	-
151	DO (Architect –I)	Excess expenditure incurred over and above budget allocation	Irregularity	0.149
152		Non surrender of savings	Irregularity	0.131
153		Doubtful consumption of fuel	Irregularity	0.115
154	DDO (Health) Allama Iqbal Town	Amount drawn from bank through bearer cheques and non reconciliation of cash book with bank statement	Irregularity	16.202
155		Unauthorized and unjustified payment of pay and allowances	Irregularity	33.440
156		Exp. On POL without maintenance of log book	Irregularity	0.413
157		Payment without DTL reports	Irregularity	0.499
158		Doubtful payment due to acknowledgement of payment	Irregularity	2.016
159		Non conducting of Physical verification	Irregularity	-
160		RHC Barki	Loss due to non imposition of ultrasound charges	Irregularity
161	Unauthorized payment of pay and allowances to the official shifted at a place other than his HQ		Irregularity	0.375
162	Doubtful repair of machinery		Irregularity	0.123
163	Govt. Secondary Institute for the Blind inside Sheranwala Gate Lahore	Non-payment / verification of general sales tax	Irregularity	0.152
164		Unauthorized expenditure on pay and allowances due to shifting of HQ	Irregularity	0.717
165		Abnormal expenditure incurred without any justification	Irregularity	0.828

166		Irregular payment of scholarship	Irregularity	0.209
167	DO (Arch-II)	Unauthorized shifting of Headquarter	Irregularity	0.255
168		Unauthorized drawl of residential telephone charges	Irregularity	0.029
169		Unauthorized drawl of NPA/ Design Allowance	Recovery	0.120
170		IDH Bilal Gung	Loss due to less recovery of Gas charges from employees residing in hospital quarters of	Irregularity
171	Loss due to non-recovery of conveyance allowance		Irregularity	0.021
172	Irregular payment of pay and allowances		Irregularity	2.418
173	Purchase of LP medicines w/o requirement		Irregularity	0.753
174	Purchase of mobile oil without requirements		Irregularity	0.257
175	DOH-II		Excess expenditure incurred over and above budget allocation	Irregularity
176		Unauthorized purchases	Irregularity	-
177		Blockage of government money due to purchase of unutilized medicine	Irregularity	-
178		Loss due to non imposition of penalty	Irregularity	-
179		Irregular expenditure on repair of furniture and machinery	Irregularity	-
180		Irregular expenditure on repair transport	Irregularity	-
181		Loss due to non collection of government receipt	Irregularity	0.070
182		Mozang Hospital	Excess expenditure than budge allocation	Irregularity
183	Non-conducting physical verification		Irregularity	-
184	DO Roads-II	Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	-
185		Overpayment on account of Excess Measurements	Irregularity	0.309
186		Unjustified payment on account of Removal of Malba	Irregularity	5.237
187		Loss due to non-use of dismantled material	Irregularity	0.075

188		Non-deposit of sale of empty Drum	Irregularity	0.158
189		Unauthorized Payment on Account of Sign Boards	Irregularity	0.269
190		Overpayment for Dressing & Leveling	Irregularity	0.398
191		Development Schemes allotted to NLC	Irregularity	50.327
192		Excess payment on account of premium allowed to NLC	Irregularity	6.752
193	Govt. Central High School Gulberg-II	Irregular Drawl of Pay Due To Shifting Headquarter	Irregularity	0.196
194		Payment of stipend without opening Bank account	Irregularity	1.674
195		Unauthorized Sanction beyond Delegation Financial Powers	Irregularity	0.450
196		Less deduction of sales tax	Irregularity	0.134
197		Unauthorized payment on account of POL charges	Irregularity	1.421
198		Unjustified purchase of Uniform without inspection of Technical Committee	Irregularity	1.106
199		RHC Manga Mandi	Unauthorized payment of pay and allowances due to shifting of headquarter	Irregularity
200	Unauthorized expenditure due to misclassification		Irregularity	0.096
201	Irregular Expenditure on repair of Transport		Irregularity	0.175
202	DO (OFWM)	Non-recovery of Unspent Balance	Irregularity	0.256
203		Execution of Water Courses Schemes without preparation of the Measurement Book	Irregularity	14.736
204		Execution of water courses without valid T.S	Irregularity	31.386
205		Installation of Nakkas without approval of Irrigation Department	Irregularity	0.295
206		Non-completion of development schemes within stipulated period	Irregularity	8.397
207		Excess payment on account of Nakkas	Irregularity	0.447
208		Unauthorized expenditure due to lack of Admn. approval of schemes	Irregularity	17.061
209		Unauthorized expenditure due to Invalid Technical Sanction	Irregularity	1.755

210		Non-auction of Unserviceable Vehicle	Irregularity	0.200
211		Non-verification of payment of General Sale Tax	Irregularity	0.112
212	DO (Public Facility)	Unauthorized Expenditure on Pay and Allowances due to Shifting of Headquarter	Irregularity	5.080
213		Variation in closing balance of the same account number	Irregularity	10.947
214		Non-verification of public receipts	Irregularity	36.457
215		Unlawful retention of Govt. Receipts	Irregularity	12.043
216		Non transfer of Bank profit to Government Account	Irregularity	5.234
217		Irregular recovery of Public Toilet & Wagon route	Irregularity	0.737
218		Loss due to self collection public receipts less than the Reserve Price	Irregularity	0.773
219		Less recovery from contractors	Irregularity	0.014
220		Loss to govt. due to non auction of contract	Irregularity	0.921
221		Non-maintenance of income record by the contractors	Irregularity	3.536
222		Loss to Government due to unauthorized payment from government receipt	Irregularity	70.233
223		Less share transferred to CDGL	Irregularity	50.263
224		Interest For Late Deposits of Government Receipts	Irregularity	0.083
225		Unauthorized use of vehicle	Irregularity	0.670
226		Mozang Hospital	Irregular payment for POL used for Generators	Irregularity
227	Use of ambulance without written request from patients – irregular expenditure on repair on transport and POL		Irregularity	0.468
228	Unauthorized payment on account of Non Practicing Allowance		Irregularity	0.624
229	Non deposit of ambulance charges		Irregularity	0.035
230	Abnormal Expenditure Incurred Without Any Justification		Irregularity	1.700
231	Unauthorized Expenditure due to Misclassification		Irregularity	0.254
232	Issuance of medicines to non-entitled patients		Irregularity	0.607

233		Unauthorized payment of 35% share to pathologist	Irregularity	0.185
234		Unauthorized expenditure beyond authorized competency	Irregularity	0.140
235		Unauthorized expenditure without tender beyond authorized competency	Irregularity	0.289
236		Doubtful expenditure on purchase of bedding cloth	Irregularity	0.112
237		Payment of washing charges without rate contract	Irregularity	0.215
238		Excessive use of electricity	Irregularity	1.226
239		Non-accounting of Stores in Stock Registers	Irregularity	17.386
240		Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.280
241		Unauthorized expenditure on account of purchase of Local purchase medicine	Irregularity	0.389
242		Irregular payment of repair of machinery	Irregularity	0.185
243	EDO (F&P)	Non verification of Government receipts	Irregularity	1075.277
244		Fake deposit of Government Receipts through Challan form	Irregularity	2.225
245		Undue retention of Government Receipts	Irregularity	26.360
246		Double bank stamp in one Challan form.	Irregularity	0.141
247		Non-verification of deposits	Irregularity	40.218
248		Non observance of austerity measures regarding re-appropriation of utilities	Irregularity	3.000
249		Irregular issuance of Tied Grants (Supplementary) non development	Irregularity	75.130
250		Doubtful and un-authorized allocation of funds under self control	Irregularity	618.047
251		Un-authorized revised allocation of funds against Nil Budget	Irregularity	172.08
252		Non-conducting of post completion evaluation of development projects	Irregularity	203.994
253		Un-authorized proposed Allocation -approved schemes	Irregularity	880.948
254		Un-even and un-realistic preparation of Budget estimates	Irregularity	1.644
255		Irregular re-appropriation of	Irregularity	117.560

		funds		
256		Un-authorized increased in No. of Posts and allocation of budget without the approval of Finance Department	Irregularity	194.247
257		Non-existence of prudent management of assets and liabilities of District Government Lahore	Irregularity	-
258		Irregular Release Of Supplementary Grant	Irregularity	270.471
259		Excess expenditure over and above the Budget Allocation	Irregularity	55.484
260		Unnecessary Blockage of Government Fund	Irregularity	1242.46
261		Non-maintenance of Cash Book/Reconciliation of Statement of SDA during 2014-15	Irregularity	1943.474
262		Less retention of closing balance from prescribed limit	Irregularity	860.825
263		Non achievement of targets – less realization of local receipt	Irregularity	158.705
264		Non-allocation of funds for community development schemes in violation of Law	Irregularity	302.010
265		Non-reconciliation of expenditure with Accounts Office	Irregularity	5.050
266		Re-authorization of unspent balance of Tied Grant	Irregularity	1643.179
267		Non-verification / Reconciliation of unspent balance of SDA account	Irregularity	850.551
268		Fake Additional allocation of fund to school under contingency heads	Irregularity	1.564
269	Govt. Sunrise for Blind Lahore	Irregular Drawl of Pay Due To Shifting Headquarter	Irregularity	0.079
270		Payment of stipend without opening Bank account		0.297
271		Non-obtaining of Schedules of payments and non reconciliation of expenditure with DAO		-
272	RHC Awan Dhaiwala	Loss to the government due to non-repair of residences of the RHC		1.392
273		Unauthorized payment on		0.114

		account of POL charges		
274		Loss due to non utilization of Assets		5.000
275		Non reconciliation of expenditure with District Accounts Office		-
276		Unauthorized payment of pay and allowances due to shifting of HQ		2.959
277		Loss to the government due to theft of assets		5.000
278		Abnormal Flow of expenditure during the month of December		0.500
279		Wasteful expenditure involving loss to the federal government		0.300
280	DO (Excise & Taxation)	Shifting of head quarter - Irregular expenditure on salary-		22.000
281		Irregular expenditure on account of POL		8.309
282		Irregular payment on account of services rendered		1.970

Annexure-B**1.2.2.3****Absence of true and fair picture with overstated balances**

Description	Balance on 30th June 2015 (Rs)	Receipt during the Year (Rs)	Payments during the year (Rs)	Balance on 30th June 2016 (Rs)
G05105 Wage clearing account	(270,305,865)	11,414,614,139	11,417,298,468	(272,993,194)
G05107 Adjusting Accounts between Federal and Provincial Government	(1,526,109)	2,885		(1,523,224)
G05111 DAO Suspense	(37,391,495)			(37,391,495)
G05114 Adjusting Accounts between Federal and Provincial Government	(2,565,229)	(10,000)		(2,575,229)
G05115- Adjusting Account between Provincial and District Governments	(1,033,935,335)	343,520,004		(690,415,331)
G06103-General Provident Fund (Civil)	(204,047,642)	357,163,179	356,860,628	(203,745,091)
G06215-District Govt. Employees Benevolent Fund	(109,521,396)	137,726,308	135,261,914	(107,057,002)
G06410-	(22,622,672)			(22,622,672)
G06411-District Govt. Employees Group Insurance Fund	(12,014,125)	23,682,604	23,658,425	(11,989,946)
G10110-	(297,139)			(297,139)
G10113-Public Works/Pakistan PWD Deposits	(596,968,877)	553,477,628	368,763,438	(412,254,687)
Total	(10,959,253,571)	12,830,086,747	12,406,237,443	(10,535,407,267)

Annexure-C
1.2.2.11

Irregular auction of collection rights

D & C Register No	Name of contract	Name of Contractor	Amount (Rs)
1	Porter /Hand Carriage & Mazda Suzuki Pickup, Ching chee Rickshaw Fee etc. GBS Badami Bagh	Muhammad Asghar javaid	9,530,000
6	Site for Motor Cycle / Car/Truck & Mazda Parking Plot No. 1 & rear plot Dispensary old Truck Stand Ravi Link Road	Muhammad Asghar javaid	4,300,000
9	Parking Stand inside Jinnah Bus Terminal Thokar (Size 59675 sft)	Muhammad Asghar javaid	6,100,000
10	Public Toilet opposite Non AC Buses,22-Bays GBS Badami Bagh	Muhammad Asghar javaid	3,540,000
11	Entry Fee Truck/Loader Mazda in Truck Stand Ravi Link Road	Muhammad Asghar javaid	16,000,000
12	Idle Parking Vehicles City Bus Terminal	Muhammad Asghar javaid	4,725,000
17	Site for Tuck-shop No.1 outside Jinnah Bus Terminal Thokar Niaz Baig	Khawaja Muhammad Nadeem Kashif	1,460,000
18	Cargo Office, City Bus Terminal Sikanderi Colony	Kashif Rasool	810,000
29	Fee CDGL AC Buses City Bus Terminal Sikanderia Colony/Checking & Collection Point Babu Sabu	Mubeen Ashraf	135,250,000
36	Public Toilet Male & Female inside New Bus Terminal	Ejaz Ali	3,435,000
37	Public Toilet No.1 near Water Tank, Public Toilet No. 2, near Driver Rest House, Public Toilet No.3, WASA Drain, Jinnah Bus Terminal	Ejaz Ali	2,300,000
38	Public Toilet No.4 near 22-Bays, Public Toilet No.5 near Male Waiting Hall, Public Toilet No.6 near Female Waiting Hall Jinnah Bus Terminal	Zaheer Abbas	2,650,000
39	Fee CDGL Intercity Wagon Sector Sheikhpura /Saggian Bridge Road	Khawaja Muhammad Nadeem Kashif	36,200,000
41	Fee CDGL AC/Non AC Buses Jinnah Terminal Thokar Niaz Baig	Muhammad Asghar javaid	45,000,000
42	Intercity Wagon Fee Sector Gujranwala Road	Muhammad Asghar javaid	30,200,000
43	AC/Non AC Buses, Coasters, Mazda, Toyota Hiace, Hi-Roof, Bus Stand Raiwind.	Ch Muhammad Sadiq	1,700,000
44	Local Wagon Fee Route No. 107-119-131	Muhammad Asghar javaid	105,000
	Total		303,305,000

Annexure-D
1.2.2.16

**Loss to government due to non-recovery of salary of staff
from the contractors**

D & C regis- ter No	CONTRACT NAME	Name of Contractor	2016-17 Leased Amount	Period contract	Salary of Staff recovered	No of clerk s	Pension contrib- ution of clerks	Recovery =9828 x no x months	No of Traf- fic guard s	Salary and other monthly emolumen- ts of traffic guard	Recovery = Emoluments x no x months	Total Recovery
30	Joint Contract Fee CDGL Intercity Wagon Fee Sector Multan Road ,Gulshan Ravi, Babu Sabu, Hanjerwal, Thokar Niaz Baig & Raiwind Road & Sector Ferozpur Road	Muham- ma d Ismail	112,000,000	1 year	5,209,600	10	9,828	1,179,360	10	24,248	2,909,760	4,089,120
14	Joint contract Fee CDGL Non AC Buses 22-Bays & Fee CDGL AC Buses 20-Bays Badami Bagh / Checking & Collection Point Sherkot	Akht- ar javaid	157,000,000	1 year	3,635,550	10	9,828	1,179,360	10	24,248	2,909,760	4,089,120
29	Fee CDGL AC Buses City Bus Terminal Sikanderia Colony/Check- ing & Collection Point Babu Sabu	Mube- en Ashraf	135,250,000	1 year	2,229,760	6	9,828	707,616	6	24,248	1,745,856	2,453,472
39	Fee CDGL Intercity Wagon Sector Sheikhupura /Saggian Bridge Road	Khaw- aja Muham- ma d Nade- em Kashif	36,200,000	9 month	1,346,870	4	9,828	471,744	4	24,248	872,928	1,344,672
1	Porter /Hand Carriage & Mazda Suzuki Pickup, Ching- chee Rickshaw Fee etc. GBS Badami Bagh	Muham- ma d Asgh- ar javaid	9,530,000	1 year	1,060,740	2	9,828	235,872	2	24,248	581,952	817,824
11	Entry Fee Truck/Loader Mazda in Truck Stand Ravi Link Road	Muham- ma d Asgh- ar javaid	16,000,000	1 year	927,900	2	9,828	235,872	2	24,248	581,952	817,824
41	Fee CDGL AC/Non AC Buses Jinnah	Muham- ma d	45,000,000	8 month	864,120	2	9,828	235,872	2	24,248	387,968	623,840

	Terminal Thokar Niaz Baig	Asghar javaid											
12	Idle Parking Vehicles City Bus Terminal	Muhammad Asghar javaid	4,725,000	1 year	505,350	1	9,828	117,936	1	24,248	290,976	408,912	
42	Intercity Wagon Fee Sector Gujranwala Road	Muhammad Asghar javaid	30,200,000	3 months	376,095	1	9,828	29,484	1	24,248	72,744	102,228	
43	AC/Non AC Buses, Coasters, Mazda, Toyota Hiace, Hi-Roof, Bus Stand Raiwind.	Ch Muhammad Sadiq	1,700,000	3 months	190,370	1	9,828	29,484	1	24,248	72,744	102,228	
44	Local Wagon Fee Route No. 107-119-131	Muhammad Asghar javaid	105,000	3 months		3	9,828	88,452	3	24,248	218,232	306,684	
								4,511,052			10,644,872	15,155,924	

Annexure-E
1.2.2.17

Non-recovery of in-admissible Allowances

Sr. No.	Department	Description	PDP #	Amount (Rs)
1.	DDOH Data Gunj Bakhsh Town	During leave, having conveyance facility	03, 04	274,018
4	DDOH Aziz Bhatti Town	having conveyance facility and govt. residence within hospital	07, 06	1,058,658
3	DDOH Nishtar Town	On having conveyance facility	09	556,000
6	Govt. Deaf & Defective Hearing Model High School for Girls Rajgarh	During summer vocation	03	946,000
7	DDEO(MEE) Raiwind	During winter vocation	04	286,023
8	DDEO (MEE) City Lahore	During winter vocation and leave	06, 09	508,437
10	DDOH Gulberg Town	During leaves and having conveyance	09, 10	1,721,021
12	DDOH Iqbal Town	On having conveyance	07	1,470,240
13	Eyes Hospital Swami Nagar	During leaves	09	18,620
14	Govt. D&D Hearing School Gulberg-II	During summer vocation	02	1,428,696
15.	IDH Hospital Bilal Gunj	Residing in govt. residence within the vicinity of hospital	06	62,130
16.	SMO RHC Awan Dhaiwala	Residing in govt. residence within the vicinity of hospital and during leave	01, 06	2,858,598
18.	DO (SWM), Lahore	On having conveyance facility	06	739,872
19.	DDEO(WEE) Shalimar Town	During summer vocations	02	2,230,704
20.	Mian Munchi Hospital	During leaves	03	60,884
22.	DDOH Samanabad Town	Residing in govt. residence within the vicinity of hospital and having conveyance facility, during leave	01	2,922,829
21.	RHC Barki	Residing in govt. residence within the vicinity of hospital	04	223,444
25.	Govt. Anjuman-E-Islamia Girls High School Gowalmandi	During vocations	03	53,742
26.	Govt. Anjuman-E-Islamia Girls High School Gowalmandi	During leaves	06	20,835
27.	Govt. Muslim High School Urdu Bazar	During vocation	03	143,970
28.	Government Shuhada-e-APS Memorial Girls Model High School Model Town	During vocations	12	131,218
29.	GGHSS Umer Block	While residing in government residence	07	332,544
Total-				18,050,393

Annexure-F
1.2.2.18

Unauthorized Payment of Pay & Allowances

Sr. No.	Formation	Description	PDP No.	Amount (Rs)
1.	DEO(MEE)	Charge allowance	1	126,000
2.	EDOH	HSRA	4	420,000
3.	EDOH	PAC, HSRA etc	5	401,726
4.	EDOH	Project allowance	8	146,856
Total:				1,094,582

DEO (MEE)				
Name	Designation	Charge allowance	Period	Amount (Rs)
Muhammad Yousaf	AEO	1,000	July 2013 to Dec 2016 (42 months)	42,000
Zaheer Akhtar	--d0--	--d0--	--d0--	42,000
Azam Tahir	--d0--	--d0--	--d0--	42,000
			Total	126,000

EDO Health		
Drug Inspector Name	Per month Allowance	Amount (Rs)
Gulraiz Tahir	10,000	60,000
Syed Imama Hussain	10,000	60,000
Rana Abdul Mateen	10,000	60,000
M. Shahid Zafar	10,000	60,000
Aamir Shahzad Sadozai	10,000	60,000
Rahim Ahmed Khan	10,000	60,000
Imran Sarfraz	10,000	60,000
Total	70,000	420,000

EDO Health				
Name of employee	Designation	Description of Allowance	Rate	Amount (Rs)
Rozina Shahadat Khan	WMO	PCA	2,500	15,000
Rozina Shahadat Khan	WMO	HSRA	12,000	72,000
Khalida Nasim	Asst. Dir	SHCA	10,000	60,000
Khalida Nasim	Asst. Dir	Uniform Allow	2,100	12,600
Khalida Nasim	Asst. Dir	Mess Allow	6,500	39,000
Tahira Mariam	Health Edu	SHCA	10,000	60,000
Saeed ur Rehman	Med Techn	SHCA	10,000	60,000
Shahid Nabi (compare with Amna Mehar)	MO	I.Tax	-	44,528
Nazia Munir	State Officer	GPF	3,579	21,474
Nazia Munir	State Officer	B. Fund	937	5,622

Nazia Munir	State Officer	G. Ins	215	1,290
M. Shahid Zafar	Drug Insp	B. Fund	1389	8,334
M. Shahid Zafar	Drug Insp	G. Ins	313	1,878
Total				401,726

EDO Health				
Employee Name	BPS	Designation	Rate of Allowance	Amount
Rizwana Arshad	17	SWO	18,667	112,002
Hafiz Asim Hussain	18	MO	5,809	34,854
Total				146,856

Annexure-G
1.2.2.18

Unauthorized Payment of Pay & Allowances

Cost Center	Cost center description	G/L Acc Description	Amount (Rs)
LO7586	Dy. DEO (WEE) wahga Town Lahore Cantt.	Special Judicial Allowance	11,460
LO7586	Dy. DEO (WEE) wahga Town Lahore Cantt.	Special Judicial Allowance	13,316
LO7586	Dy. DEO (WEE) wahga Town Lahore Cantt.	Special Judicial Allowance	8,810
LO7587	Dy. DEO (WEE) Gulberg Town Lahore Cantt.	Special Judicial Allowance	9,548
LO7275	SR.H.MASTER GOVT.ISLAMIA HIGH SCHOOL MULTAN ROAD LAHORE.	Adhoc Relief 2009	2,256
LO7306	PRINCIPAL GOVT.(BOYS)COMPREHENSIVE HIGHER SECONDARY SCHOOL LHR.	Adhoc Relief 2009	15,041
LO7440	H.MISTRES GOVT.GIRLS HIGH SCHOOL MANGA MANDI DISTRICT LAHORE.	Adhoc Relief 2009	588
LO7594	Dy. DEO (WEE) Allama Iqbal Town City	Adhoc Relief 2009	5,916
LO7702	CDGGHS Gulshan Park Mughalpura	Adhoc Relief 2009	480
LO7754	CDGGHS Green Town	Adhoc Relief 2009	2,583
LO7774	GOVT. GH/S SADHOKI LAHORE	Adhoc Relief 2009	2,000
LO7440	H.MISTRES GOVT.GIRLS HIGH SCHOOL MANGA MANDI DISTRICT LAHORE.	Elite force allowance	1,092
LO7405	H.MISTRES GOVT. GIRLS H S SHALIMAR TOWN LAHORE.	Hill allowance	1,000
LO7405	H.MISTRES GOVT. GIRLS H S SHALIMAR TOWN LAHORE.	Hill allowance	1,000
LO7405	H.MISTRES GOVT. GIRLS H S SHALIMAR TOWN LAHORE.	Hill allowance	1,000
LO7405	H.MISTRES GOVT. GIRLS H S SHALIMAR TOWN LAHORE.	Hill allowance	1,000
LO7405	H.MISTRES GOVT. GIRLS H S SHALIMAR TOWN LAHORE.	Hill allowance	1,000
LO7391	SENIOR H.MISTRESS GOVT.GIRLS HIGH SCHOOL JALLO MORE LAHORE	Fixed Contingent / Stationary Allowance	1,376

LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Health Professional Allowance	19,388
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Health Professional Allowance	19,388
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Health Professional Allowance	19,388
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Health Professional Allowance	19,388
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Health Professional Allowance	19,388
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Health Professional Allowance	19,388
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Health Professional Allowance	19,388
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Health Professional Allowance	19,388
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Health Professional Allowance	19,388
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Health Professional Allowance	19,388
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Health Professional Allowance	38,776
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Health Professional Allowance	19,388
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Health Professional Allowance	38,776
LO7418	H.MISTRES GOVT.MOHAMMADIA GIRLS HIGH SCHOOL DATANAGAR LAHORE.	Health Professional Allowance	19,388
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Special Healthcare Allowance	10,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Mess Allowance	24,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Mess Allowance	32,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Mess Allowance	32,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Mess Allowance	8,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Mess Allowance	32,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Mess Allowance	32,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Mess Allowance	32,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Mess Allowance	32,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Mess Allowance	32,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Mess Allowance	32,000
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Non Practicing Allowance	4,000
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Non Practicing Allowance	4,000

LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Non Practicing Allowance	4,000
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Non Practicing Allowance	4,000
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Non Practicing Allowance	4,000
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Non Practicing Allowance	4,000
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Non Practicing Allowance	4,000
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Non Practicing Allowance	4,000
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Non Practicing Allowance	4,000
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Non Practicing Allowance	4,000
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Non Practicing Allowance	8,000
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Non Practicing Allowance	4,000
LO7414	SENIOR H.MISTRES GOVT.MODEL GIRLS HIGH SCHOOL ELAHI PARK WASSAN PURA	Non Practicing Allowance	8,000
LO7418	H.MISTRES GOVT.MOHAMMADIA GIRLS HIGH SCHOOL DATANAGAR LAHORE.	Non Practicing Allowance	4,000
LO7312	SENIOR HEAD MASTER GOVT.HIGH SCHOOL LIDHER LAHORE CANTT.	Ration Allowance	3,000
LO7766		Ration Allowance	3,000
LO7827	NATIONAL SPECIAL EDU. CENTER	Overtime allowance	22,500
LO7827	NATIONAL SPECIAL EDU. CENTER	Overtime allowance	22,500
LO7827	NATIONAL SPECIAL EDU. CENTER	Overtime allowance	35,000
LO7155	HEADMASTER (WORKSHOP) GOVT. SUNRISE INSTITUTFOR THE BLIND RAVI ROAD LAHORE.	Contingent paid staff	-268,960
LO7155	HEADMASTER (WORKSHOP) GOVT. SUNRISE INSTITUTFOR THE BLIND RAVI ROAD LAHORE.	Contingent paid staff	395,280
LO7155	HEADMASTER (WORKSHOP) GOVT. SUNRISE INSTITUTFOR THE BLIND RAVI ROAD LAHORE.	Contingent paid staff	109,800
LO7155	HEADMASTER (WORKSHOP) GOVT. SUNRISE INSTITUTFOR THE BLIND RAVI ROAD LAHORE.	Contingent paid staff	268,960
LO7155	HEADMASTER (WORKSHOP) GOVT. SUNRISE INSTITUTFOR THE BLIND RAVI ROAD LAHORE.	Contingent paid staff	268,960
LO7155	HEADMASTER (WORKSHOP) GOVT.	Contingent paid staff	213,525

	SUNRISE INSTITUTFOR THE BLIND RAVI ROAD LAHORE.		
LO7155	HEADMASTER (WORKSHOP) GOVT. SUNRISE INSTITUTFOR THE BLIND RAVI ROAD LAHORE.	Contingent paid staff	119,574
LO7159	PRINCIPAL GOVT.SECONDARY INSTITUTE FOR THE BLIND SHERANWALA GATE LAHROE.	Contingent paid staff	482,760
LO7159	PRINCIPAL GOVT.SECONDARY INSTITUTE FOR THE BLIND SHERANWALA GATE LAHROE.	Contingent paid staff	144,180
LO7159	PRINCIPAL GOVT.SECONDARY INSTITUTE FOR THE BLIND SHERANWALA GATE LAHROE.	Contingent paid staff	104,256
LO7159	PRINCIPAL GOVT.SECONDARY INSTITUTE FOR THE BLIND SHERANWALA GATE LAHROE.	Contingent paid staff	117,795
LO7159	PRINCIPAL GOVT.SECONDARY INSTITUTE FOR THE BLIND SHERANWALA GATE LAHROE.	Contingent paid staff	605,391
LO7159	PRINCIPAL GOVT.SECONDARY INSTITUTE FOR THE BLIND SHERANWALA GATE LAHROE.	Contingent paid staff	149,495
LO7160	PRINCIPAL GOVT. DEAF & DEFECTIVE HEARING HIGH SCHOOL FOR BOYS GULBERG II LHR.	Contingent paid staff	39,312
LO7160	PRINCIPAL GOVT. DEAF & DEFECTIVE HEARING HIGH SCHOOL FOR BOYS GULBERG II LHR.	Contingent paid staff	39,312
LO7160	PRINCIPAL GOVT. DEAF & DEFECTIVE HEARING HIGH SCHOOL FOR BOYS GULBERG II LHR.	Contingent paid staff	38,547
LO7160	PRINCIPAL GOVT. DEAF & DEFECTIVE HEARING HIGH SCHOOL FOR BOYS GULBERG II LHR.	Contingent paid staff	39,705
LO7162	HEADMASTER GOVT.SUNRISE INSTITUTE FOR BLIND RAVI ROAD LAHORE.	Contingent paid staff	671,000
LO7162	HEADMASTER GOVT.SUNRISE INSTITUTE FOR BLIND RAVI ROAD LAHORE.	Contingent paid staff	85,888
LO7162	HEADMASTER GOVT.SUNRISE INSTITUTE FOR BLIND RAVI ROAD LAHORE.	Contingent paid staff	190,320
LO7162	HEADMASTER GOVT.SUNRISE INSTITUTE FOR BLIND RAVI ROAD LAHORE.	Contingent paid staff	16,992
LO7162	HEADMASTER GOVT.SUNRISE INSTITUTE FOR BLIND RAVI ROAD LAHORE.	Contingent paid staff	30,108
LO7162	HEADMASTER GOVT.SUNRISE INSTITUTE FOR BLIND RAVI ROAD LAHORE.	Contingent paid staff	378,525
LO7162	HEADMASTER GOVT.SUNRISE	Contingent paid staff	51,240

	INSTITUTE FOR BLIND RAVI ROAD LAHORE.		
LO7162	HEADMASTER GOVT.SUNRISE INSTITUTE FOR BLIND RAVI ROAD LAHORE.	Contingent paid staff	71,796
LO7162	HEADMASTER GOVT.SUNRISE INSTITUTE FOR BLIND RAVI ROAD LAHORE.	Contingent paid staff	68,320
LO7162	HEADMASTER GOVT.SUNRISE INSTITUTE FOR BLIND RAVI ROAD LAHORE.	Contingent paid staff	460,096
LO7162	HEADMASTER GOVT.SUNRISE INSTITUTE FOR BLIND RAVI ROAD LAHORE.	Contingent paid staff	201,829
LO7163	HEADMISTRESS OF GOVT PRIMARY SCHOOL FOR BLIND GIRLS LAHORE.	Contingent paid staff	32,696
LO7163	HEADMISTRESS OF GOVT PRIMARY SCHOOL FOR BLIND GIRLS LAHORE.	Contingent paid staff	21,240
LO7163	HEADMISTRESS OF GOVT PRIMARY SCHOOL FOR BLIND GIRLS LAHORE.	Contingent paid staff	10,248
LO7163	HEADMISTRESS OF GOVT PRIMARY SCHOOL FOR BLIND GIRLS LAHORE.	Contingent paid staff	13,286
LO7164	PRINCIPAL GOVERNMENT SHADAB TRAINING INSTITUTE FOR SPECIAL EDUCATION(M.R) LAHORE	Contingent paid staff	13,554
LO7164	PRINCIPAL GOVERNMENT SHADAB TRAINING INSTITUTE FOR SPECIAL EDUCATION(M.R) LAHORE	Contingent paid staff	39,156
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Contingent paid staff	318,910
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Contingent paid staff	246,588
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Contingent paid staff	119,625
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Contingent paid staff	164,550
LO7165	PRINCIPAL GOVT.INTER COLLEGE FOR DEAF GULBERG II LAHORE.	Contingent paid staff	84,252
LO7167	DISTRICT SPORTS OFFICER CITY DISTRICT LAHORE	Contingent paid staff	62,646
LO7167	DISTRICT SPORTS OFFICER CITY DISTRICT LAHORE	Contingent paid staff	64,635
LO7167	DISTRICT SPORTS OFFICER CITY DISTRICT LAHORE	Contingent paid staff	109,270
LO7167	DISTRICT SPORTS OFFICER CITY DISTRICT LAHORE	Contingent paid staff	59,635
LO7167	DISTRICT SPORTS OFFICER CITY DISTRICT LAHORE	Contingent paid staff	86,189
LO7167	DISTRICT SPORTS OFFICER CITY DISTRICT LAHORE	Contingent paid staff	185,878
LO7167	DISTRICT SPORTS OFFICER CITY DISTRICT LAHORE	Contingent paid staff	212,432
LO7167	DISTRICT SPORTS OFFICER CITY DISTRICT LAHORE	Contingent paid staff	79,662

LO7572	HEADMASTER GOVT. SPECIAL EDUCATION CENTRE LAHORE	Contingent paid staff	62,160
LO7572	HEADMASTER GOVT. SPECIAL EDUCATION CENTRE LAHORE	Contingent paid staff	45,741
LO7572	HEADMASTER GOVT. SPECIAL EDUCATION CENTRE LAHORE	Contingent paid staff	89,958
LO7572	HEADMASTER GOVT. SPECIAL EDUCATION CENTRE LAHORE	Contingent paid staff	39,858
LO7573	HEADMASTER GOVT. SPECIAL EDUCATION CENTRE WAHGA TOWN LHR	Contingent paid staff	256,382
LO7573	HEADMASTER GOVT. SPECIAL EDUCATION CENTRE WAHGA TOWN LHR	Contingent paid staff	102,610
LO7575	HEADMISTRESS GOVT.SPL EDUCATION CENTRE AZIZ BHATTI TOWN LHR	Contingent paid staff	-22,833
LO7575	HEADMISTRESS GOVT.SPL EDUCATION CENTRE AZIZ BHATTI TOWN LHR	Contingent paid staff	66,075
LO7575	HEADMISTRESS GOVT.SPL EDUCATION CENTRE AZIZ BHATTI TOWN LHR	Contingent paid staff	60,889
LO7575	HEADMISTRESS GOVT.SPL EDUCATION CENTRE AZIZ BHATTI TOWN LHR	Contingent paid staff	103,620
LO7575	HEADMISTRESS GOVT.SPL EDUCATION CENTRE AZIZ BHATTI TOWN LHR	Contingent paid staff	55,479
LO7575	HEADMISTRESS GOVT.SPL EDUCATION CENTRE AZIZ BHATTI TOWN LHR	Contingent paid staff	41,949
LO7575	HEADMISTRESS GOVT.SPL EDUCATION CENTRE AZIZ BHATTI TOWN LHR	Contingent paid staff	22,833
LO7622	HEADMISTRESS GOVERNMENT INSTITUTE FOR SLOW LEARNER LAHORE	Contingent paid staff	69,888
LO7622	HEADMISTRESS GOVERNMENT INSTITUTE FOR SLOW LEARNER LAHORE	Contingent paid staff	33,003
LO7622	HEADMISTRESS GOVERNMENT INSTITUTE FOR SLOW LEARNER LAHORE	Contingent paid staff	33,003
LO7622	HEADMISTRESS GOVERNMENT INSTITUTE FOR SLOW LEARNER LAHORE	Contingent paid staff	8,685
LO7622	HEADMISTRESS GOVERNMENT INSTITUTE FOR SLOW LEARNER LAHORE	Contingent paid staff	8,685
LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	223,172
LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	8,190
LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	14,742
LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	201,598
LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	12,012
LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	122,282
LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	3,016

LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	234,796
LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	36,477
LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	209,625
LO7827	NATIONAL SPECIAL EDU. CENTER	Contingent paid staff	121,040
LO7828	GOVT. VOCATIONAL TRAINING CENTER	Contingent paid staff	32,214
LO7828	GOVT. VOCATIONAL TRAINING CENTER	Contingent paid staff	12,213
LO7828	GOVT. VOCATIONAL TRAINING CENTER	Contingent paid staff	12,213
	Total:-		10,145,707

Annexure-H**1.2.2.19****Irregular Expenditure of Salary due to Shifting of Head Quarter**

Sr. No.	Department	Description	PDP No.	Amount (Rs)
1.	DDOH Aziz Bhatti Town	Shifting of headquarter	03	9.998
2.	DDOH Nishter Town	Shifting of headquarter	01	2.744
3.	DDEO (MEE) Raiwind	Shifting of headquarter	09	0.215
4.	DDEO (MEE) City Lahore	Shifting of headquarter	04	0.333
5.	DDOH Gulberg Town	Shifting of headquarter	11	61.968
6.	DDOH Iqbal Town	Shifting of headquarter	08	1.718
7.	Eye Hospital Swami Nagar	Shifting of headquarter	08	0.474
8.	IDH Bilal Gunj	Shifting of headquarter	01	0.717
9.	RHC Awan Dhaiwala	Shifting of headquarter	02	3.573
10.	DDOH Samanabad	Shifting of headquarter	06	31.510
Total				113.25

Annexure-I**1.2.2.21****Irregular issuance of work order**

Sr. No.	Name of Scheme	Amount (Rs in million)
1	S/R of service Road from siddique trade center to Main boulevard to Gulberg	72.013
2	Development schemes PP-142. walled city	54.489
3	Restoration of road cut (cables)at Main boulevard service road Gulberg Lahore	2.0
4	S/R to service Road(Jail road) rehabilitation of road cut in front of PIC Lahore	19.820
5	repair of PCC st.21 Muhajirabad UC-88 Lahore	3.717
6	repair & carpeting of main road gulghast colony UC-88 Lahore	9.947
7	Rehabilitation of roads /streets in PP-149(9 no)	46.8
8	Reh of Dar street& Muhammad street uc-87	10.175
9	Reh of link street Gunj Buksh road UC-92	1.802
10	Reh of PCC & carpeting of Shabbir & Rehmat street	3.422
11	Reh of PCC Rehmat st & bhattan street uc-85	4.092
12	Reh of Zaman road sanda Kalan UC-85	2.377
13	Reh of st noor din rd sanda bus stop uc-84	2.611
14	Reh of st no. 8,8-A & 8-B naseerabad uc-85	1.505
15	Reh of main sham nagar rd from chuburji to Hassan chowk	15.15
16	Reh of Malik Munir road & link street Uc-86	5.644
17	repair of Al-Ghafoor park rd & link streets at bund road Lahore	14.924
18	repair of sahib-e-sufa bund road Lahore	29.258
19	repair of link road bank square neela gumband road Lahore	12.829
20	SR to canal Rd (Re-carpeting & repair of Horizontal grating underpasses)	25.435
21	Repair of road GBS railway station to Bohar wala chowk Lahore	8.012
22	Maintenance & repair of road main Qazi park to siraj park & old Narowal rd Shahdara Lahore	40.169
23	Reh of sikandar rd near (HQRS) of intelligence Bureau Pak upper Mall Lahore	3.058
24	painting of Kerb stone both sides rd ghoki data Darbar to azadi chowk Iqbal park Lahore	1.849
25	repair of footpath PMG office to Data Darbar	1.042
26	Repainting of Kerbstones from Main Mir Bridge to canal mall road Lahore	0.772
27	repainting of Kerbstones from canal to Governor House Mall road Lahore Phase-III	0.893
28	repair of footpath & berms near custom house Nabha road Lahore	3.258
29	providing & fixing sculptures & planters QazalBash chowk edhi rd Raiwind	10.811
30	const of parking stand in Lahore Fort Lahore	1.795
31	Repair of footpath of Marian stop garden town	0.322
32	const drive through cart(RAR) bazar at hamdard chowk township Lahore	3.194

33	S/R & P/F fiber glass(broken/missing) pedestrian bridges along MBS route Lahore	1.939
34	const of Bus shed feature wall & juice corner at Liberty round about Lahore	14.755
35	Beautification of underpass roof.3&4 Kalma chowk Lahore	13.792
36	S/R repainting of pedestrian bridge in front Kinnaird college & Lahore college at Jail road Lahore	2.290
37	const of bus stop/shelter at race course & Wahdat road Lahore	9.105
38	Beautification of underpass roof.3&4 Kalma chowk Lahore	8.4124
39	const of bus shed & parking at liberty round about Lahore	14.744
40	imp/Reh of service road from new campus bridge to Faisal bank garden town Lahore (phase-I)	21.412
41	providing & fixing sculptures & planters QazalBash chowk edhi rd Raiwind	10.811
42	Enhancement of agreement for the work PCC streets Nagina Park 60 ft road Lahore	17.629
43	Enhancement of agreement for the const of PCC New Shalimar colony Mohra Sharif Lahore & PCC streets Pind Jhuggian Nagra	32.541
44	Enhancement of agreement for the work const of streets N fazal colony Lahore	14.559
45	Enhancement of agreement for the work const of PCC streets Dera Malian Lahore	14.509
46	Enhancement of agreement for the work const of PCC streets Ghousia street & Bhattia	14.361
47	Enhancement of agreement for the work const of PCC streets Main street Jamia Masjid Ghousia Ghulam Hussain colony UC-93 Lahore	11.686
48	const of PCC st Mohalla Qurashian PP-137	30.020
49	const of PCC street in Farrukhabad PP-137	31.514
50	const of PCC street in cheemian wala khoo PP-137	29.437
	Total	706.7014

Annexure-J
1.2.2.24

Unauthorized expenditure on the construction of road

Sr. No.	Name of Scheme	Cumulative Expenditure (Rs in million)
1	Construction of PCC Rasheeda Hospital Street & Link Streets, Mustafabad, PP-147 Lahore	9.642
2	Rehabilitation of Links Street Momin Pura, Shadi Pura, Lahore PP-145.	6.857
3	Construction of Streets Ittehad Town & Dera Hakeem PP-157, Lahore. (Rev:)	7.155
4	Rehabilitation of Link Streets Wali Park, Rasheed Pura, maskeen Pura, Lahore NA-124.	15.464
5	Rehabilitation of Link Streets Mehar Fiaz Colony, Canal Point, Afshan Park & Afzal Park, Lahore NA-124.	27.060
6	Construction of Links Street near Shalimar Road, Railway Stadium, Ghari Shahu, NA-122, Lahore.	7.046
7	Construction of Links Streets behind Railway Dispensary Loco Engine Shed, NA-122, Lahore.	5.373
8	Construction of Links Streets Badar Street No. 41, Larex Colony, Allama Iqbal Road, NA-122, Lahore.	6.750
9	Rehabilitation of Link Street Ahmed Town, Iqbal Colony Shadi Pura and Basti Muhammad Hussain, Lahore.	23.952
10	Rehabilitation of Streets Ward No. 1, 2 & 3, Lahore Cantt. Lahore (PP-156).	6.970
11	Rehabilitation of Streets Ward No. 7 Lahore Cantt. Lahore (PP-156).	7.293
12	Rehabilitation of Streets Ward No. 1, 2 & 5, Lahore Cantt. Lahore (PP-156).	7.153
13	Rehabilitation of Streets Ward No. 4, 5 & 6, Lahore Cantt. Lahore (PP-156).	7.132
14	Construction of Street No. 6 & 7, Nila Buraj, UC-34, PP-144, Lahore.	0.983
15	Construction of Street No. 172, Link College Park, UC-35, PP-144, Lahore.	3.564
16	Construction of Street Usman Park, Links Gallian, UC-36, PP-144, Lahore.	3.607
17	Construction of Street Master Amjad, Umar Park, UC-36, PP-144, Lahore.	3.151
18	Construction of Street No. 1 & 2, Malik Park, Link Gallian Mustafa Park, UC-37, PP-144, Lahore.	2.743
19	Rehabilitation of Link Roads Paki Thatti, Samanabad, Lahore.	1.960
20	Construction of PCC Streets No. 18, UC-21, Iqbal Road, 5-A, 5-B & Links UC-25, Fiaz Bagh, Lahore	8.924
21	Improvement / Laying of Tile in Streets of Mohalla Kakay Zaaan, Lahore.	4.818
22	Construction of PCC Streets No. 41, 44, 45 & 46 near Graveyard & Links UC-21, Lahore.	2.234
23	Construction of PCC Streets Tokey wali, Main Noshai Road & Malik Nor Park, Lahore.	5.116
24	Construction of PCC Streets Malik Zahid Ali, Bahar Colony Takia Bhaman Shah, Lahore.	6.630
25	Construction of PCC Streets Crown Park Baghban Pura, Chaman Park and Ghousia Colony, Lahore.	5.150
	Total	186.727

Annexure-K
1.2.2.28

Un-authorized release of securities

DO Roads – II							
Name of Scheme	Contractor Name	V. No.	Paid Cost of the Scheme	Date of completion	Due date of Security Refund	Security Release date	Amount (Rs in million)
Construction of PCC Street No. 41.44.45. 46 Links UC-21	Manzoor Ahmad Gujjar	75	2.233	08-07-16	07-01-17	30-11-16	0.223

DO Roads – II			
Vr. No.	Date	Name of Scheme	Amount (Rs in million)
75	30.11.16	Construction of PCC Street No. 41,44,45, & 46 Near Graveyard & Links UC-21	0.223
59	30.11.16	Construction of PCC / Drain in Thati Tarran Kokan, Lahore	0.042
60	30.11.16	Construction of PCC / Drain in Mouza Wahga Lahore	0.065
61	30.11.16	Construction of PCC / Drain in Mouza Barki	0.032
62	30.11.16	Construction of main Rasta Salam kambowa Wala Bhani UC-50	0.099
63	30.11.16	Construction of Street Sharif Wali Shankey in UC-53	0.016
64	30.11.16	Construction of Streets & Links of Manwan Village in UC-52	0.043
65	30.11.16	Construction of PCC in different Streets Bahmanabad, Lahore	0.042
66	30.11.16	Rehabilitation of Road from village Bhaseem to Visma village Thattaha village and Eacho Gill, Lahore	0.930
67	30.11.16	Construction of PCC / Drain in different DRA JAT in Mouza Bhaseen, Lahore	0.153
68	30.11.16	Construction of Street Baba Rasheed of jandiala in UC -50	0.141
69	30.11.16	Construction of Street Jamia Masjid Haq Char Yar Wali Mousza Echo Gill UC-50	0.240
70	30.11.16	Construction of Nallah and Streetes Azeem Floor Mill & Different Streets of Barki UC-62	0.170
71	30.11.16	Rehabilitation of Road Major Jameel Shaheed Road PP-144	0.912
72	30.11.16	Special Repair for Barki Road Various Portion from LCS to Ghowindi Gate.	0.648
73	30.11.16	Special Repair for Street Beroon Chobacha, Dharmapura	0.247
74	30.11.16	Construction of PCC main Chubach Road, Gulstan Colony Mustafabad, Lahore	0.281
25	19.11.16	Construction of PCC Tajpura, Mehboob Park, Omer Park, Wassan Pura etc.	0.248
26	19.11.16	Construction of Gali Imam Bargah Ali Swami Nagar, Gali Shah Jehan Wali	2.258
27	19.11.16	Construction of PCC Nabi Bakash Park	0.391
19	19.11.16	Construction of Dhobi Gate	0.757
20	19.11.16	Constriction of Taj Park	0.750
		Total	8.688

Vr.No. & Date	Name of contractor	Amount (Rs)
02 dt. 05.09.16	Saleem & Co	194,772
04 dt. 05.09.16	Pak Land Builders	383,614
48 dt. 09.09.16	Rana Builders	54,160
50 dt. 09.09.16	Pioneer Enterprises	504,160
61 dt. 10.09.16	Mian Nadeem Corporation	216,000
70 dt. 19.09.16	Standard Engineering Company	4,422,859
79 dt. 23.09.16	Falak Butt & Co	970,247
	Total	6,745,812

Annexure-L
1.2.2.29

Overpayment to contractors

DO Roads II					
Vr. No.	Date	Scheme Name	No. of Connections	Rate (Rs)	Amount (Rs)
1	3-11-16.	Construction of Circular Road, Main Akbri Mandi to Bhatigate NA-119	43	5150	221,450
2	---	Const./Rehab of various areas of Chah Miran, Swami Nagar Fazal / Jhugian Street UC-31	26	5150	133,900
4	14-11-16	Const. of PCC link Madni street Dhampura Street Nagar Railway colony PP-147	39	5149	200,830
5	14-11-16	Const. of PCC Rashida Hospital Mustafabad PP-147	20	5149.5	102,990
6	14-11-16	Const. of PCC Streets Jamia Masjid Ahle Hadis Manawan, Gopal Pura PP-17	7	5150	36,050
8	14-11-16	Const. of Guddi Bazar and Links UC-34 PP-144	4	5150	20,600
9	14-11-16	Const. of street 1&2 Malik Park link Gallian Mustafa Park UC-37 PP-144	20	5108	132,808
10	14-11-16	Rehab./Const. of Haji Gujjar Street No.39 and 40 and No.44 Masjid Ahle Hadis UC-42 Lahore	11	5150	56,650
11	14-11-16	Rehab./Const. of street No.41 Masjid Noorani, Street No.24, Dilawar Road Chah Miran, UC-42 Lahore	2	5152	10,300
12	--	Construction / Rehabilitation of Streets No. 11 & 15, Street No. 28, Shaheen Park, UC-44	7	5150	36,050
13	--	Construction / Rehabilitation of Streets No. 1, Abdullah Park Street No. 80, Link Masjid Suniara, Makhanpur, UC-41, Lahore.	21	5180	108,150
14	--	Construction / Rehabilitation of Streets No. 3, Sham Nagar & Street No. 22, Habib Gunj, UC-29, Lahore.	19	5150	97,850
15	--	Construction / Rehabilitation of Streets No. 3, Street No. 15, Jinnah Park, UC-44, Lahore.	12	5150	61,800
16	--	Rehabilitation of link street Kotli Peer Abdul Rehman Nadia Ghee Mill Rajbah Road Lahore	106	5150	545,900
17	--	Const. of road start from Ring Road to Lakhudair Road Lahore	24	5000	120,000
18	14-11-16	Special repair for street Beroon Chobacha, Dharampura, Street No.22-A, PP-146	5	5000	25,000
21	18-11-16	Construction / Rehabilitation of Streets Haji Shahzad Rafique Nazimabad and Street Haji Rashid Dar, UC-45, Lahore.	2	5150	10,300
22	--	Rehabilitation of streets Rajbah Road Basti Muhammad Hussain Qalandar Pura Harbunspura Dhobi Ghat Lahore	86	5150	442,900
23	--	Rehabilitation of link street wali park Rasheed Pura Maskeenpura Lahore	90	5150	463,500
24	19-11-16	Rehabilitation of Streets ward No.4,5&6 Lahore Cantt PP-156	20	5000	100,000
29	23-11-16	Construction of PCC Main Street Mian Nazir, Links Minhala & Links Street Wara Molay Wassian, Minhala Road, Lahore PP-158.	26	5150	133,900
30	--	Construction of Streets Baddar Colony & Link Zarrar Shaheed Road, Lahore PP-157. (Rev:)	18	5150	92,700
31	--	Construction of pcc streets with links Al Faisal Town, Ameer ud Din park and Khaja Ehsan Road, Lahore PP-157	12	5150	61,800

32	--	Construction of streets Ittehad Town & Dera Hakeeman PP-157	14	5150	72,100
35	23-11-16	Rehabilitation of street ward No.1,2, & 5 Cantt	20	5000	100,000
36	--	Rehabilitation of street ward No.1,2, 3 Cantt	30	5000	150,000
37	24-11-16	Rehabilitation of Shawala chowk to Chahmiran	18	5000	90,000
40	28-11-16	Rehabilitation of Mehr Fiaz Colony Point Afshan Park and Afzal Park NA-124	84	5150	432,600
41	---	Rehabilitation of Ahmad Town Iqbal Colony Shadipura and Basti Muhammad Hassan Lahore	151	5149	777,499
42	28-11-16	Construction of links streets near Shalimar Road Railway Stadium Garhi Shahu Lahore	25	5149.7	128,738
43	--	Construction for links streets behind Railway Dispensary, Loco Engine Shed, Lahore	20	5149.5	102,990
44	--	Const. of PCC streets link GT Road, wireless colony Makhan Pura Swami Nagar	44	5149.5	226,556
45	--	Rehabilitation of street Lal Masjid Nazimabad UC-46	16	5150	82,400
46	--	Rehabilitation of street .3,16 Jinnah Park UC-44	19	5150	97,850
47	--	Rehabilitation of street 1, Abdullah Park, Street 80 link Masjid Suniara Makhanpura UC-41	30	5180	154,500
48	28-11-16	Rehabilitation of street 3 Sham Nagar street 22 Habib Gunj Lahore UC-29	19	5150	97,850
49	--	Construction / Rehabilitation of Streets Lala Zahir Khan Iqbal Park & Malik Tanvir Street Mandir Bhagat Ram, Mandir Dhilan Singh & Links Street Aslam Balooch, Lahore.	22	5150	111,122
50	--	Construction / Rehabilitation of Street and Link Street Swami Nagar Road, UC-43, Lahore.	6	5150	30,900
51	--	Rehabilitation of Link street Kotli Peer Abdur Rehman Nadia ghee mill and Ragbah Lahore	132	5150	679,800
52	---	Construction / Rehabilitation of Streets No. 9, 10, 11 & 16 link Usman Gunj & Street No. 31, Data Nagar, UC-22, Lahore.	19	5150	97,850
53	29-11-16	Special Repair various streets with links RajBah Road Lahore	86	5000	280,000
54	--	Special repair of street Punj Peer link street shadipura Daroghewala Lahore	92	5000	460,000
55	29-11-16	Special repair for link street of Gulshan Road Lahore	55	5000	275,000
56	---	Special Repair for link streets Mughal Pura Lal Pul Fatah Garh Lahore	74	5000	370,000
57	--	Special Repair for various streets with canal bank scheme Canal Road, Lahore	42	5000	210,000
58	--	Special repair of street Mohalla Aziz Baig Lakhudair and link streets Lahore	46	5000	230,000
Total			1684		8,473,183

DO Roads III					
Vr. No. & Date	Name of Scheme	Description	Qty	Rate	Amount (Rs)
108/31-08-16	S/R of Service Road from Siddique Trade Centre to Centre Point Main Boulevard Gulberg Lahore	WASA Connections	45	5000	225,000
5/10-016	Const of PCC Noshani Road Shadbagh Lahore	Repair of Damaged Connections	310	420	1,596,345
20/07-09-16	Const of PCC Kacha Sanda Road and Main Bazar Hakeema Wala Lahore	Repair of Damaged Connections	27	5149.5	139,036
Total					1,960,381

Annexure-M
1.2.2.30

Unauthorized payment of RCC Slab

Sr. No.	Name of the scheme	Raft Strip		
		Qty	Rate (Rs)	Amount (Rs)
1	Reconstruction of Dangerous School Buildings 8-Classrooms, stair with verandah at Ground and First Floor at CDG Govt. Middle School SaidPur Lahore.	2240	242.45	543,088
2	Upgradation of Govt. Girls Middle School Farooq Colony, Lahore Cantt. To High level.	1962	226.65	444,687
3	Reconstruction of Ground And First Floor at Govt. Girls High School Charrar, Lahore.	8619	226.65	1953,496
4	Upgradation of Govt. Boys Elementary School Gohawa Lahore.	7868	168.45	1325,365
5	Reconstruction of dangerous school buildings 8-Classrooms, at Ground Floor, First Floor with stair verandah & Toilet Block, Drinking Water Facilities at Govt. Primary School Kamahan, Lahore.	2614	242.45	6337,64
	Total			4,273,037

Annexure-N
1.2.2.31

Irregular expenditure on repair of road

Sr. No.	V. No.	Date	Scheme Name	Amount (Rs in million)
1	18	14-11-16	Special Repair for Street Beroon Chobacha, Dharpura	4.942
2	39	---	Special Repair for Beatification (Roof Cladding work) Model Town Underpass Lahore	7.558
3	53	29-11-16	Special Repair with links streets Rajbah Road, Lahore	12.063
4	55	29-11-16	Special Repair for Link Street of Gulshan Road, Lahore	9.639
5	57	29-11-16	Special Repair for various Streets with Link Canal Bank Scheme Canal Road, Lahore	10.078
6	58	29-11-16	Special Repair of Street Mohalla Aziz baig Islamabad Lkhokari	9.608
7	11	02-12-16	Special Repair of Link Street Rizwan Garden Canal Road, Lahore	1.993
8	104	23-12-16	Special Repair of Steet Mohallah Amratsari Mughal Pura Lal Pull	9.732
9	172	27-12-16	Special Repair for main Steet Mujahidabad Ramgarh, Mughalpora LHR	4.745
			Total	70.358

Annexure-O
1.2.37

Overpayment for removal of debris

Vr. No. & Date	Name of Scheme	Qty	Rate	Amount (Rs)
07/05-12-016	Reh. Of Madina Masjid Road Block No. 03 Karim Park UC-53	10016	4155.65	41,623
15/05-12-16	Reh. Of PCC Shah Farid Graveyard & Link Carpeting Main Bazar Babu Sabu Shoukat Chowk, Lahore	9963 Cft	4155	58,676
26/12-16	Reh. Of Roads / Streets NA-119	5979	4035	24,125
58/20-12-16	Const of Aftab Road and Link Jail Road, Lahore	17433	4035	70,342
71/23-12-16	PCC and Drain Streets Mangiyan Wali Ghatti Bund Road Lahore	38068	6455.88	245,767
79/12-16	Const of Street at Wasan Pura Lahore	7201	6455.8	76,876
108/31-08-16	S/R of Service Road from Siddique Trade Centre to Centre Point Main Boulevard Gulberg Lahore	280166	6268.45	1,756,207
108/31-08-16	S/R of Service Road from Siddique Trade Centre to Centre Point Main Boulevard Gulberg Lahore	99000	4035	399,465
5/10-016	Const of PCC Noshani Road Shadbagh Lahore	31054	4155.65	129,049
31/11-016	Reh of Various roads / Streets in Tape Road and Rattigan road	59915	4156.05	249,009
Total				3,051,139

Annexure-P
1.2.2.43

Less deduction of Securities

Rs in million

Vr. No.	Date	Name of Scheme	Amount of work done	Amount Due for Deduction	Amount Deducted	Less deduction
59	30.11.16	Construction of PCC / Drain in Thati Tarran Kokan, Lahore	2.600	0.260	0.042	0.218
60	30.11.16	Construction of PCC / Drain in Mouza Wahga Lahore	3.495	0.349	0.065	0.284
61	30.11.16	Construction of PCC / Drain in Mouza Barki	0.643	0.064	0.032	0.032
62	30.11.16	Construction of main Rasta Salam kambowa Wala Bhani UC-50	1.978	0.198	0.099	0.099
63	30.11.16	Construction of Street Sharif Wali Shankey in UC-53	0.335	0.033	0.016	0.017
65	30.11.16	Construction of PCC in different Streets Bahmanabad, Lahore	3.530	0.353	0.042	0.311
66	30.11.16	Rehabilitation of Road from village Bhaseem to Visma village Thattaha village and Eacho Gill, Lahore	21.604	2.160	0.930	1.230
67	30.11.16	Construction of PCC / Drain in different DRA JAT in Mouza Bhaseen, Lahore	3.070	0.307	0.153	0.154
68	30.11.16	Construction of Street Baba Rasheed of jandiala in UC -50	2.824	0.282	0.141	0.141
69	30.11.16	Construction of Street Jamia Masjid Haq Char Yar Wali Mousza Echo Gill UC-50	4.800	0.480	0.240	0.240
70	30.11.16	Construction of Nallah and Streets Azeem Floor Mill & Different Streets of Barki UC-62	3.431	0.343	0.170	0.173
73	30.11.16	Special Repair for Street Beroon Chobacha, Dharmapura	4.942	0.494	0.247	0.247
25	19.11.16	Construction of PCC Tajpura, Mehboob Park, Omer Park, Wassan Pura etc.	4.958	0.495	0.248	0.247
		Total	58.210	5.818	2.425	3.393

Annexure-Q
1.2.2.44

Irregular payment without pre-audit

Document No	G/L Acc	Posting Date	Cost Center	Amount (Rs)
1600281234	A13370	28.12.2016	LO7851	2,962,860
1600296217	A13370	28.12.2016	LO7851	806,800
1600414161	A13370	28.12.2016	LO7851	2,106,262
1600414162	A13370	28.12.2016	LO7851	2,654,491
1600416148	A13370	28.12.2016	LO7851	1,319,304
1600242269	A13370	08.10.2016	LO7041	1,581,719
1600215311	A13370	18.10.2016	LO7041	2,511,478
1600215312	A13370	18.10.2016	LO7041	393,700
1600215313	A13370	18.10.2016	LO7041	101,433
1600438125	A13370	21.10.2016	LO7041	1,620,222
1600222445	A13370	22.10.2016	LO7041	550,361
1600406172	A13370	22.10.2016	LO7041	425,333
1600283153	A13370	24.10.2016	LO7041	555,771
1600283155	A13370	25.10.2016	LO7041	564,239
1600206484	A13370	26.10.2016	LO7041	753,072
1600293216	A13370	31.10.2016	LO7041	494,418
1600293217	A13370	31.10.2016	LO7041	810,651
1600417123	A13370	31.10.2016	LO7041	526,732
1600421157	A13370	02.11.2016	LO7041	812,297
1600421163	A13370	11.11.2016	LO7041	1,993,946
1600213228	A13370	12.11.2016	LO7041	1,403,635
1600221361	A13370	15.11.2016	LO7041	986,554
1600409212	A13370	15.11.2016	LO7041	884,882
1600432183	A13370	15.11.2016	LO7041	181,511
1600436142	A13370	18.11.2016	LO7041	308,317
1600302212	A13370	22.11.2016	LO7041	1,312,123
1600442201	A13370	23.11.2016	LO7041	1,202,004
1600427132	A13370	24.11.2016	LO7041	7,600,000
1600427134	A13370	24.11.2016	LO7041	360,827
1600427135	A13370	24.11.2016	LO7041	326,044
1600427136	A13370	24.11.2016	LO7041	623,528
1600434162	A13370	28.11.2016	LO7041	1,674,625
1600418144	A13370	02.12.2016	LO7041	584,578
1600214501	A13370	03.12.2016	LO7041	796,515
1600254248	A13370	03.12.2016	LO7041	865,187
1600207652	A13370	05.12.2016	LO7041	1,435,340
1600226367	A13370	05.12.2016	LO7041	142,000
1600268228	A13370	05.12.2016	LO7041	293,966
1600268229	A13370	05.12.2016	LO7041	1,102,947
1600297276	A13370	05.12.2016	LO7041	3,721,080
1600445158	A13370	05.12.2016	LO7041	20,000
1600408143	A13370	07.12.2016	LO7041	1,232,738
1600442208	A13370	09.12.2016	LO7041	540,888
1600279288	A13370	14.12.2016	LO7041	2,087,280
1600439189	A13370	14.12.2016	LO7041	1,963,151
1600410238	A13370	15.12.2016	LO7041	630,363
1600428104	A13370	15.12.2016	LO7041	386,097
1600290311	A13370	17.12.2016	LO7041	1,597,203
1600310206	A13370	20.12.2016	LO7041	1,572,694
1600310207	A13370	20.12.2016	LO7041	618,283
1600412145	A13370	20.12.2016	LO7041	432,736
1600207625	A13370	21.12.2016	LO7041	1,650,059

1600310210	A13370	21.12.2016	LO7041	793,797
1600415146	A13370	23.12.2016	LO7041	511,554
1600214535	A13370	24.12.2016	LO7041	429,321
1600424159	A13370	24.12.2016	LO7041	661,028
1600222500	A13370	26.12.2016	LO7041	793,797
1600250206	A13370	26.12.2016	LO7041	449,816
1600250207	A13370	26.12.2016	LO7041	801,636
1600301251	A13370	26.12.2016	LO7041	193,000
1600421188	A13370	26.12.2016	LO7041	4,137,290
1600421189	A13370	26.12.2016	LO7041	128,264
1600270302	A13370	27.12.2016	LO7041	793,797
1600422139	A13370	27.12.2016	LO7041	3,650,000
1600441122	A13370	27.12.2016	LO7041	633,157
1600271243	A13370	28.12.2016	LO7041	353,469
1600296218	A13370	28.12.2016	LO7041	1,082,062
1600405260	A13370	28.12.2016	LO7041	600,835
1600405261	A13370	28.12.2016	LO7041	681,735
1600405262	A13370	28.12.2016	LO7041	362,330
1600423216	A13370	28.12.2016	LO7041	1,542,000
1600439191	A13370	28.12.2016	LO7041	253,939
1600441145	A13370	30.12.2016	LO7041	92,431
1600381219	A13370	31.12.2016	LO7041	542,981
1600426123	A13370	27.08.2016	LO7042	6,100
1600432145	A13370	27.08.2016	LO7042	15,000
1600436103	A13370	09.09.2016	LO7042	3,091,786
1600305227	A13370	17.09.2016	LO7042	38,435,079
1600305228	A13370	17.09.2016	LO7042	5,618,025
1600410207	A13370	29.09.2016	LO7042	49,000
1600439167	A13370	29.09.2016	LO7042	25,000
1600439168	A13370	29.09.2016	LO7042	25,000
1600375255	A13370	08.10.2016	LO7042	1,465,667
1600437150	A13370	08.10.2016	LO7042	645,224
1600208352	A13370	19.10.2016	LO7042	115,000
1600208353	A13370	19.10.2016	LO7042	49,700
1600215315	A13370	19.10.2016	LO7042	1,210,251
1600215316	A13370	19.10.2016	LO7042	1,704,935
1600418135	A13370	19.10.2016	LO7042	21,675
1600418136	A13370	19.10.2016	LO7042	11,054,080
1600377160	A13370	24.10.2016	LO7042	7,754,583
1600377161	A13370	24.10.2016	LO7042	1,143,639
1600377162	A13370	24.10.2016	LO7042	1,067,660
1600377163	A13370	24.10.2016	LO7042	3,715,890
1600251324	A13370	27.10.2016	LO7042	3,023,466
1600412137	A13370	29.10.2016	LO7042	11,405,789
1600436128	A13370	31.10.2016	LO7042	315,390
1600241257	A13370	02.11.2016	LO7042	10,397,382
1600279281	A13370	03.11.2016	LO7042	300,000
1600304190	A13370	03.11.2016	LO7042	589,798
1600264284	A13370	04.11.2016	LO7042	135,407
1600284242	A13370	04.11.2016	LO7042	2,205,481
1600285204	A13370	05.11.2016	LO7042	600,000
1600285205	A13370	05.11.2016	LO7042	422,104
1600304194	A13370	08.11.2016	LO7042	1,442,773
1600310188	A13370	09.11.2016	LO7042	841,161
1600235544	A13370	10.11.2016	LO7042	1,525,602
1600211365	A13370	12.11.2016	LO7042	460,187
1600211366	A13370	12.11.2016	LO7042	795,145
1600211367	A13370	12.11.2016	LO7042	492,954

1600214482	A13370	15.11.2016	LO7042	1,800,746
1600214483	A13370	15.11.2016	LO7042	1,361,188
1600219307	A13370	15.11.2016	LO7042	516,982
1600219308	A13370	15.11.2016	LO7042	845,812
1600375270	A13370	15.11.2016	LO7042	835,138
1600376216	A13370	15.11.2016	LO7042	1,199,030
1600376217	A13370	15.11.2016	LO7042	1,228,831
1600379212	A13370	15.11.2016	LO7042	2,889,340
1600431116	A13370	15.11.2016	LO7042	1,546,109
1600431117	A13370	15.11.2016	LO7042	1,656,978
1600214486	A13370	16.11.2016	LO7042	282,052
1600214487	A13370	16.11.2016	LO7042	293,612
1600379213	A13370	16.11.2016	LO7042	150,000
1600380206	A13370	16.11.2016	LO7042	316,000
1600381191	A13370	16.11.2016	LO7042	299,954
1600381192	A13370	16.11.2016	LO7042	300,000
1600381193	A13370	16.11.2016	LO7042	299,235
1600381194	A13370	16.11.2016	LO7042	300,000
1600381195	A13370	16.11.2016	LO7042	295,900
1600381196	A13370	16.11.2016	LO7042	290,000
1600381197	A13370	16.11.2016	LO7042	1,415,907
1600381199	A13370	16.11.2016	LO7042	6,803,140
1600431118	A13370	16.11.2016	LO7042	326,411
1600437165	A13370	22.11.2016	LO7042	1,052,655
1600440165	A13370	22.11.2016	LO7042	2,288,508
1600421167	A13370	23.11.2016	LO7042	460,639
1600421168	A13370	23.11.2016	LO7042	388,291
1600433136	A13370	23.11.2016	LO7042	742,602
1600433137	A13370	23.11.2016	LO7042	1,276,098
1600433138	A13370	23.11.2016	LO7042	579,411
1600219316	A13370	24.11.2016	LO7042	720,000
1600254246	A13370	24.11.2016	LO7042	1,781,079
1600411090	A13370	25.11.2016	LO7042	2,101,890
1600214491	A13370	29.11.2016	LO7042	17,000
1600230276	A13370	29.11.2016	LO7042	70,000
1600253251	A13370	29.11.2016	LO7042	116,962
1600254247	A13370	29.11.2016	LO7042	598,985
1600273252	A13370	29.11.2016	LO7042	249,375
1600273253	A13370	29.11.2016	LO7042	132,000
1600279286	A13370	29.11.2016	LO7042	100,000
1600281224	A13370	29.11.2016	LO7042	20,000
1600281225	A13370	29.11.2016	LO7042	50,000
1600283162	A13370	29.11.2016	LO7042	100,000
1600292256	A13370	29.11.2016	LO7042	798,985
1600292257	A13370	29.11.2016	LO7042	302,985
1600292258	A13370	29.11.2016	LO7042	46,000
1600292259	A13370	29.11.2016	LO7042	24,000
1600373183	A13370	30.11.2016	LO7042	160,000
1600437168	A13370	30.11.2016	LO7042	82,023
1600437169	A13370	30.11.2016	LO7042	80,000
1600208368	A13370	02.12.2016	LO7042	100,000
1600418145	A13370	02.12.2016	LO7042	100,000
1600433143	A13370	02.12.2016	LO7042	60,000
1600433144	A13370	02.12.2016	LO7042	55,000
1600214499	A13370	03.12.2016	LO7042	42,000
1600307232	A13370	03.12.2016	LO7042	45,000
1600307233	A13370	03.12.2016	LO7042	52,000
1600307234	A13370	03.12.2016	LO7042	41,000

1600307235	A13370	03.12.2016	LO7042	583,495
1600374201	A13370	03.12.2016	LO7042	40,000
1600374202	A13370	03.12.2016	LO7042	25,000
1600374203	A13370	03.12.2016	LO7042	23,000
1600374204	A13370	03.12.2016	LO7042	26,000
1600374205	A13370	03.12.2016	LO7042	20,000
1600377175	A13370	03.12.2016	LO7042	4,662,114
1600214481	A13370	05.12.2016	LO7042	496,790
1600289303	A13370	05.12.2016	LO7042	24,000
1600434163	A13370	05.12.2016	LO7042	299,166
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1600241270	A13370	14.12.2016	LO7042	184,196
1600249251	A13370	14.12.2016	LO7042	298,536
1600408145	A13370	14.12.2016	LO7042	150,000
1600427143	A13370	14.12.2016	LO7042	717,152
1600228207	A13370	16.12.2016	LO7042	787,668
1600228208	A13370	16.12.2016	LO7042	600,000
1600374207	A13370	16.12.2016	LO7042	655,738
1600410239	A13370	17.12.2016	LO7042	567,241
1600258319	A13370	19.12.2016	LO7042	597,134
1600417148	A13370	20.12.2016	LO7042	2,026,620
1600218280	A13370	21.12.2016	LO7042	957,437
1600412146	A13370	21.12.2016	LO7042	1,445,604
1600214509	A13370	22.12.2016	LO7042	790,993
1600214510	A13370	22.12.2016	LO7042	1,092,538
1600414152	A13370	23.12.2016	LO7042	211,365
1600253266	A13370	24.12.2016	LO7042	140,875
1600306279	A13370	24.12.2016	LO7042	600,000
1600306280	A13370	24.12.2016	LO7042	600,000
1600379229	A13370	24.12.2016	LO7042	1,300,000
1600382180	A13370	24.12.2016	LO7042	610,000
1600412154	A13370	24.12.2016	LO7042	96,465
1600412155	A13370	24.12.2016	LO7042	87,067
1600425204	A13370	24.12.2016	LO7042	834,348
1600431128	A13370	24.12.2016	LO7042	1,250,000
1600437173	A13370	24.12.2016	LO7042	1,100,000
1600250205	A13370	26.12.2016	LO7042	598,323
1600378271	A13370	26.12.2016	LO7042	366,806
1600378272	A13370	26.12.2016	LO7042	99,850
1600378273	A13370	26.12.2016	LO7042	99,800
1600378274	A13370	26.12.2016	LO7042	99,500
1600382182	A13370	26.12.2016	LO7042	100,000
1600382183	A13370	26.12.2016	LO7042	99,800
1600406200	A13370	26.12.2016	LO7042	359,351
1600438163	A13370	26.12.2016	LO7042	100,000
1600438164	A13370	26.12.2016	LO7042	99,800
1600218294	A13370	27.12.2016	LO7042	438,649
1600269245	A13370	27.12.2016	LO7042	517,632
1600377178	A13370	27.12.2016	LO7042	294,708
1600378275	A13370	27.12.2016	LO7042	99,145
1600378276	A13370	27.12.2016	LO7042	97,900
1600421195	A13370	27.12.2016	LO7042	279,000
1600271240	A13370	28.12.2016	LO7042	99,000
1600271241	A13370	28.12.2016	LO7042	90,000
1600271242	A13370	28.12.2016	LO7042	564,338
1600271244	A13370	28.12.2016	LO7042	1,562,417
1600295304	A13370	28.12.2016	LO7042	1,120,101
1600302229	A13370	28.12.2016	LO7042	1,300,140

1600302230	A13370	28.12.2016	LO7042	319,525
1600302231	A13370	28.12.2016	LO7042	1,800,342
1600309300	A13370	28.12.2016	LO7042	5,461,891
1600405255	A13370	28.12.2016	LO7042	328,108
1600406208	A13370	28.12.2016	LO7042	3,208,518
1600406210	A13370	28.12.2016	LO7042	2,711,910
1600407178	A13370	28.12.2016	LO7042	200,000
1600423227	A13370	28.12.2016	LO7042	476,985
1600423228	A13370	28.12.2016	LO7042	597,677
1600423229	A13370	28.12.2016	LO7042	600,000
1600423230	A13370	28.12.2016	LO7042	4,811,143
1600427150	A13370	28.12.2016	LO7042	99,888
1600427151	A13370	28.12.2016	LO7042	400,000
1600427153	A13370	28.12.2016	LO7042	434,250
1600427154	A13370	28.12.2016	LO7042	482,000
1600433154	A13370	28.12.2016	LO7042	13,827,320
1600433155	A13370	28.12.2016	LO7042	1,943,560
1600433156	A13370	28.12.2016	LO7042	1,498,000
1600439190	A13370	28.12.2016	LO7042	97,113
1600443180	A13370	28.12.2016	LO7042	277,000
1600207649	A13370	29.12.2016	LO7042	724,525
1600207650	A13370	29.12.2016	LO7042	1,629,012
1600216501	A13370	29.12.2016	LO7042	615,764
1600224457	A13370	29.12.2016	LO7042	100,000
1600224459	A13370	29.12.2016	LO7042	92,000
1600224460	A13370	29.12.2016	LO7042	99,642
1600239410	A13370	29.12.2016	LO7042	45,512
1600270293	A13370	29.12.2016	LO7042	1,690,395
1600270294	A13370	29.12.2016	LO7042	590,650
1600270295	A13370	29.12.2016	LO7042	554,986
1600292275	A13370	29.12.2016	LO7042	147,421
1600292276	A13370	29.12.2016	LO7042	393,000
1600292279	A13370	29.12.2016	LO7042	216,000
1600292280	A13370	29.12.2016	LO7042	480,000
1600294273	A13370	29.12.2016	LO7042	1,399,372
1600310216	A13370	29.12.2016	LO7042	775,402
1600406212	A13370	29.12.2016	LO7042	618,284
1600413137	A13370	29.12.2016	LO7042	100,000
1600413138	A13370	29.12.2016	LO7042	100,000
1600414174	A13370	29.12.2016	LO7042	383,235
1600415149	A13370	29.12.2016	LO7042	1,751,561
1600415150	A13370	29.12.2016	LO7042	650,007
1600420155	A13370	29.12.2016	LO7042	195,000
1600432201	A13370	29.12.2016	LO7042	71,980
1600441126	A13370	29.12.2016	LO7042	960,000
1600445142	A13370	29.12.2016	LO7042	668,074
1600445143	A13370	29.12.2016	LO7042	1,539,267
1600445145	A13370	29.12.2016	LO7042	960,000
1600445146	A13370	29.12.2016	LO7042	95,569
1600445147	A13370	29.12.2016	LO7042	99,712
1600445148	A13370	29.12.2016	LO7042	13,402,591
1600446151	A13370	29.12.2016	LO7042	599,855
1600409227	A13370	30.12.2016	LO7042	300,000
1600415153	A13370	30.12.2016	LO7042	458,152
1600415154	A13370	30.12.2016	LO7042	422,026
1600420157	A13370	30.12.2016	LO7042	498,701
1600420158	A13370	30.12.2016	LO7042	499,093
1600420159	A13370	30.12.2016	LO7042	299,940

1600420160	A13370	30.12.2016	LO7042	393,884
1600420161	A13370	30.12.2016	LO7042	800,236
1600420162	A13370	30.12.2016	LO7042	2,974,842
1600420163	A13370	30.12.2016	LO7042	3,383,375
1600420164	A13370	30.12.2016	LO7042	6,728,679
1600420165	A13370	30.12.2016	LO7042	3,245,554
1600434171	A13370	30.12.2016	LO7042	2,219,092
1600434172	A13370	30.12.2016	LO7042	1,301,290
1600441134	A13370	30.12.2016	LO7042	1,198,394
1600253274	A13370	31.12.2016	LO7042	399,704
1600253245	A13602	24.11.2016	LO7853	11,004,321
1600256282	A13602	26.11.2016	LO7853	32,189,322
1600440184	A13602	22.12.2016	LO7853	7,276,004
1600276289	A13602	23.11.2016	LO7854	5,666,031
1600308228	A13602	23.11.2016	LO7854	3,040,000
1600448138	A13602	07.12.2016	LO7854	9,461,400
1600413139	A13602	30.12.2016	LO7854	7,500,000
1600415152	A13602	30.12.2016	LO7854	4,935,188
1600289320	A13602	31.12.2016	LO7854	8,541,920
1600214473	A13602	28.10.2016	LO7030	9,450,000
1600235535	A13602	29.10.2016	LO7030	50,000
1600377165	A13602	31.10.2016	LO7030	598,942
1600440149	A13602	04.11.2016	LO7030	6,187,765
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1600373171	A13602	12.11.2016	LO7030	10,205,822
1600374185	A13602	12.11.2016	LO7030	655,516
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1600374187	A13602	12.11.2016	LO7030	2,414,421
1600376215	A13602	12.11.2016	LO7030	1,983,378
1600439182	A13602	22.11.2016	LO7030	4,112,742
1600283164	A13602	06.12.2016	LO7030	1,884,000
1600308239	A13602	06.12.2016	LO7030	1,484,185
1600307237	A13602	07.12.2016	LO7030	334,336
1600307238	A13602	07.12.2016	LO7030	48,264
1600438152	A13602	07.12.2016	LO7030	1,269,709
1600380216	A13602	13.12.2016	LO7030	4,167,985
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1600250196	A13602	16.12.2016	LO7030	420,000
1600373193	A13602	16.12.2016	LO7030	2,810,145
1600250197	A13602	19.12.2016	LO7030	593,856
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1600270285	A13602	20.12.2016	LO7030	851,859
1600293234	A13602	20.12.2016	LO7030	993,000
1600293235	A13602	20.12.2016	LO7030	259,335
1600311203	A13602	20.12.2016	LO7030	541,000
1600209235	A13602	21.12.2016	LO7030	411,020
1600209236	A13602	21.12.2016	LO7030	1,515,382
1600253264	A13602	23.12.2016	LO7030	1,601,510
1600253265	A13602	23.12.2016	LO7030	1,774,655
1600437175	A13602	24.12.2016	LO7030	1,593,000
1600254264	A13602	27.12.2016	LO7030	1,655,085
1600254265	A13602	27.12.2016	LO7030	1,070,648
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1600431132	A13602	27.12.2016	LO7030	64,001
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1600292273	A13602	29.12.2016	LO7030	985,702
1600414172	A13602	29.12.2016	LO7030	8,760,911

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1600283137	A13602	20.08.2016	LO7475	800,000
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1600231267	A13602	24.11.2016	LO7475	4,970,000
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1600376223	A13602	24.11.2016	LO7475	2,000,000
1600436146	A13602	24.11.2016	LO7475	2,962,753
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1600436148	A13602	24.11.2016	LO7475	4,915,000
1600436149	A13602	24.11.2016	LO7475	4,824,000
1600212183	A13602	01.12.2016	LO7475	3,258,000
1600213241	A13602	05.12.2016	LO7475	1,385,181
1600382169	A13602	13.12.2016	LO7475	3,041,000
1600431121	A13602	13.12.2016	LO7475	240,002
1600290312	A13602	17.12.2016	LO7475	1,000,000
1600310205	A13602	20.12.2016	LO7475	1,718,193
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1600207631	A13602	22.12.2016	LO7475	3,162,907
1600445138	A13602	23.12.2016	LO7475	1,811,739
1600412157	A13602	24.12.2016	LO7475	1,079,205
1600412158	A13602	24.12.2016	LO7475	770,835
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1600412161	A13602	24.12.2016	LO7475	1,849,000
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1600256299	A13602	27.12.2016	LO7475	10,794,034
1600222498	A13602	28.12.2016	LO7475	1,290,688
1600272272	A13602	28.12.2016	LO7475	3,628,761
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1600414153	A13602	28.12.2016	LO7475	452,694
1600207645	A13602	29.12.2016	LO7475	655,479
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1600277288	A13602	29.12.2016	LO7475	146,000
1600285221	A13602	29.12.2016	LO7475	321,910
1600285222	A13602	29.12.2016	LO7475	449,437
1600436158	A13602	31.12.2016	LO7475	1,175,772
1600378237	A13602	19.10.2016	LO7031	4,058,318
1600206486	A13602	14.11.2016	LO7031	4,942,000
1600289311	A13602	28.11.2016	LO7031	7,503,621
1600230273	A13602	29.11.2016	LO7031	18,074,667
1600230274	A13602	29.11.2016	LO7031	4,941,520
1600230275	A13602	29.11.2016	LO7031	7,939,857
1600275264	A13602	29.11.2016	LO7031	4,067,737
1600305256	A13602	29.11.2016	LO7031	9,635,146
1600419144	A13602	29.11.2016	LO7031	3,732,944
1600247221	A13602	02.12.2016	LO7031	1,992,619
1600421173	A13602	14.12.2016	LO7031	2,781,000
1600207617	A13602	19.12.2016	LO7031	6,178,819
1600431127	A13602	24.12.2016	LO7031	6,505,598
1600284256	A13602	27.12.2016	LO7031	318,485
1600209239	A13602	31.12.2016	LO7031	3,132,826

1600376238	A13602	31.12.2016	LO7031	7,649,000
1600376239	A13602	31.12.2016	LO7031	1,930,336
1600376240	A13602	31.12.2016	LO7031	1,942,346
1600208365	A13602	26.11.2016	LO7852	15,308,000
1600438150	A13602	07.12.2016	LO7852	7,654,016
1600293239	A13602	22.12.2016	LO7852	3,186,000
1600433150	A13602	26.12.2016	LO7852	4,937,560
1600230289	A13602	29.12.2016	LO7852	22,897,343
1600376243	A13602	31.12.2016	LO7852	507,048
1600211382	A06470	06.12.2016	LE6041	1,903,000
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1600259294	A06470	06.12.2016	LE6041	22,671,000
1600291252	A06470	06.12.2016	LE6041	4,428,000
1600405243	A06470	06.12.2016	LE6041	2,043,000
1600223378	A06470	15.12.2016	LE6041	5,707,000
1600375313	A06470	24.12.2016	LE6041	30,000,000
1600285203	A09601	05.11.2016	LE6063	3,937,200
1600436135	A09601	05.11.2016	LE6063	3,088,000
1600212184	A09601	01.12.2016	LE6063	141,637
1600270283	A09601	01.12.2016	LE6063	127,355
1600292283	A09601	05.12.2016	LE6063	2,545,900
1600447179	A09601	16.12.2016	LE6063	1,293,100
1600242299	A09601	24.12.2016	LE6063	2,435,000
1600271246	A09601	29.12.2016	LE6063	1,317,006
1600426228	A09601	29.12.2016	LE6063	8,235,225
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1600439199	A09601	29.12.2016	LE6063	659,885
1600228180	A12403	31.08.2016	LE6013	11,602,362
1600222437	A12403	09.09.2016	LE6013	763,522
1600295255	A12403	09.09.2016	LE6013	7,793
1600305213	A12403	09.09.2016	LE6013	52,975
1600378216	A12403	09.09.2016	LE6013	63,870
1600218262	A12403	26.09.2016	LE6013	140,000
1600429186	A12403	07.10.2016	LE6013	438,617
1600251320	A12403	08.10.2016	LE6013	1,200,939
1600290282	A12403	08.10.2016	LE6013	2,071,023
1600375251	A12403	08.10.2016	LE6013	49,500
1600376202	A12403	08.10.2016	LE6013	3,172,278
1600209231	A12403	10.10.2016	LE6013	24,000
1600228182	A12403	10.10.2016	LE6013	24,000
1600215317	A12403	19.10.2016	LE6013	1,133,522
1600380183	A12403	19.10.2016	LE6013	1,543,623
1600236215	A12403	20.10.2016	LE6013	24,000
1600236216	A12403	20.10.2016	LE6013	12,000
1600269227	A12403	20.10.2016	LE6013	12,000
1600292236	A12403	20.10.2016	LE6013	12,000
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1600305249	A12403	20.10.2016	LE6013	12,000
1600414137	A12403	20.10.2016	LE6013	48,000
1600253238	A12403	22.10.2016	LE6013	879,187
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1600227259	A12403	03.11.2016	LE6013	20,400
1600247215	A12403	10.11.2016	LE6013	36,000
1600380195	A12403	11.11.2016	LE6013	1,224,836
1600380202	A12403	15.11.2016	LE6013	34,800
1600373172	A12403	18.11.2016	LE6013	2,743,054
1600214492	A12403	29.11.2016	LE6013	4,612,728
1600440169	A12403	30.11.2016	LE6013	100,000

1600268227	A12403	05.12.2016	LE6013	100,000
1600409218	A12403	07.12.2016	LE6013	1,255,934
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1600422133	A12403	16.12.2016	LE6013	1,526,372
1600256287	A12403	19.12.2016	LE6013	5,128,934
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1600422135	A12403	20.12.2016	LE6013	3,966,746
1600207626	A12403	21.12.2016	LE6013	931,517
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1600293238	A12403	22.12.2016	LE6013	440,186
1600408154	A12403	23.12.2016	LE6013	222,320
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1600218283	A12403	24.12.2016	LE6013	859,926
1600421191	A12403	26.12.2016	LE6013	1,369,908
1600421193	A12403	26.12.2016	LE6013	551,656
1600218293	A12403	27.12.2016	LE6013	1,478,672
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1600421196	A12403	27.12.2016	LE6013	24,000
1600405258	A12403	28.12.2016	LE6013	13,136
1600406211	A12403	28.12.2016	LE6013	477,942
1600414169	A12403	29.12.2016	LE6013	4,034,195
1600426227	A12403	29.12.2016	LE6013	36,000
1600446150	A12403	29.12.2016	LE6013	553,449
1600230294	A12403	30.12.2016	LE6013	1,593,000
1600230295	A12403	30.12.2016	LE6013	1,543,702
1600230296	A12403	30.12.2016	LE6013	1,236,165
1600434170	A12403	30.12.2016	LE6013	1,645,726
1600435107	A12403	30.12.2016	LE6013	599,936
1600218259	A12403	08.09.2016	LE6008	2,419,201
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1600436134	A12402	03.11.2016	LE6008	851,135
1600443176	A12402	27.12.2016	LE6008	8,380
1600443177	A12402	27.12.2016	LE6008	118,247
1600249256	A12403	28.12.2016	LE6008	49,500
1600249257	A12403	28.12.2016	LE6008	49,500
1600249258	A12403	28.12.2016	LE6008	49,500
1600405254	A12403	28.12.2016	LE6008	37,000
1600443181	A12403	28.12.2016	LE6008	7,350
1600406213	A12402	30.12.2016	LE6008	914,210
1600244253	A12403	17.09.2016	LE6038	1,096,625
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1600378220	A12403	29.09.2016	LE6038	993,062
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1600206478	A12403	20.10.2016	LE6038	25,000
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1600304192	A12403	08.11.2016	LE6038	43,185
1600378254	A12403	08.11.2016	LE6038	141,071
1600378255	A12403	08.11.2016	LE6038	57,580
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1600436105	A12403	05.12.2016	LE6038	24,000
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1600423197	A12403	07.12.2016	LE6038	33,000
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1600413125	A12403	20.12.2016	LE6038	1,944,235
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1600311208	A12403	22.12.2016	LE6038	15,000
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1600254260	A12403	24.12.2016	LE6038	2,840,000
1600283171	A12403	24.12.2016	LE6038	1,640,000
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1600281231	A12403	26.12.2016	LE6038	5,000
1600302221	A12403	26.12.2016	LE6038	46,000
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1600443175	A12403	27.12.2016	LE6038	25,720
1600443178	A12403	27.12.2016	LE6038	7,000
1600249255	A12403	28.12.2016	LE6038	1,360,125
1600405256	A12403	28.12.2016	LE6038	89,900
1600207651	A12403	29.12.2016	LE6038	945,625
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1600447138	A12403	27.09.2016	LE6037	5,957,943
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1600415128	A12403	30.09.2016	LE6037	20,000
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1600228181	A12403	10.10.2016	LE6037	24,000
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1600228184	A12403	19.10.2016	LE6037	41,869
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1600276271	A12403	19.10.2016	LE6037	41,869
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1600378235	A12403	19.10.2016	LE6037	41,869
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1600375262	A12403	21.10.2016	LE6037	38,000
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1600376207	A12403	21.10.2016	LE6037	35,000
1600377159	A12403	24.10.2016	LE6037	2,361,076
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1600440144	A12403	25.10.2016	LE6037	30,000
1600309273	A12403	27.10.2016	LE6037	808,326
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1600309283	A12403	09.11.2016	LE6037	24,000
1600228203	A12403	11.11.2016	LE6037	34,800
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1600376218	A12403	16.11.2016	LE6037	32,000
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1600381198	A12403	16.11.2016	LE6037	1,178,659
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1600377174	A12403	17.11.2016	LE6037	34,800
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1600440170	A12403	30.11.2016	LE6037	200,000
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1600426206	A12403	05.12.2016	LE6037	8,000
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1600443162	A12403	05.12.2016	LE6037	190,000
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1600447171	A12403	05.12.2016	LE6037	375,600
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1600207613	A12403	17.12.2016	LE6037	73,000
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1600409221	A12403	26.12.2016	LE6037	100,000
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1600425209	A12403	26.12.2016	LE6037	180,000
1600426219	A12403	26.12.2016	LE6037	30,000
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1600440189	A12403	26.12.2016	LE6037	413,178
1600375314	A12403	27.12.2016	LE6037	972,336
1600249253	A12403	28.12.2016	LE6037	1,097,250
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1600254268	A12403	28.12.2016	LE6037	208,500
1600254269	A12403	28.12.2016	LE6037	299,250
1600254270	A12403	28.12.2016	LE6037	299,250
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1600254272	A12403	28.12.2016	LE6037	353,250

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1600254276	A12403	28.12.2016	LE6037	235,500
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1600254279	A12403	28.12.2016	LE6037	235,500
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1600377181	A12403	28.12.2016	LE6037	1,766,250
1600377182	A12403	28.12.2016	LE6037	1,766,250
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1600377184	A12403	28.12.2016	LE6037	956,250
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1600405257	A12403	28.12.2016	LE6037	306,000
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1600433153	A12403	28.12.2016	LE6037	235,500
1600433157	A12403	28.12.2016	LE6037	1,766,250
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1600224458	A12403	29.12.2016	LE6037	1,552,614
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1600408171	A12403	29.12.2016	LE6037	25,000
1600413135	A12403	29.12.2016	LE6037	384,797
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1600414164	A12403	29.12.2016	LE6037	530,847
1600414165	A12403	29.12.2016	LE6037	513,764
1600414166	A12403	29.12.2016	LE6037	893,310
1600414167	A12403	29.12.2016	LE6037	970,206
1600414168	A12403	29.12.2016	LE6037	25,000
1600414173	A12403	29.12.2016	LE6037	1,455,771
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1600420156	A12403	29.12.2016	LE6037	25,000
1600439196	A12403	29.12.2016	LE6037	25,000
1600439197	A12403	29.12.2016	LE6037	25,000
1600439198	A12403	29.12.2016	LE6037	773,000
1600445149	A12403	29.12.2016	LE6037	9,075,974
1600445150	A12403	29.12.2016	LE6037	2,475,470
1600445151	A12403	29.12.2016	LE6037	1,000,000
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1600413141	A12403	30.12.2016	LE6037	900,816
1600423239	A12403	30.12.2016	LE6037	4,666,487
1600425216	A12403	30.12.2016	LE6037	991,000
1600425217	A12403	30.12.2016	LE6037	541,000
1600434173	A12403	30.12.2016	LE6037	3,473,947
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1600441132	A12403	30.12.2016	LE6037	530,000
1600441133	A12403	30.12.2016	LE6037	481,639
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1600445135	A12402	22.12.2016	LE6014	141,740
1600283152	A12470	22.10.2016	LE6015	969,457
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1600373170	A12470	10.11.2016	LE6015	402,000
1600440157	A12470	15.11.2016	LE6015	285,635
1600212180	A12470	24.11.2016	LE6015	316,172
1600285240	A12470	05.12.2016	LE6015	120,000
1600207618	A12470	20.12.2016	LE6015	975,300
1600292267	A12470	20.12.2016	LE6015	2,019,639
1600412147	A12470	21.12.2016	LE6015	295,205
1600258326	A12470	24.12.2016	LE6015	283,281
1600421190	A12470	26.12.2016	LE6015	1,906,873
1600441137	A12470	30.12.2016	LE6015	59,577
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1600221332	A12102	06.09.2016	LE6001	2,485,000
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1600227235	A12102	07.09.2016	LE6001	462,957
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1600301213	A12102	19.09.2016	LE6001	1,872,573
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1600304197	A12102	28.11.2016	LE6001	9,160,039
1600379216	A12102	28.11.2016	LE6001	12,831,590
1600379217	A12102	28.11.2016	LE6001	8,898,432
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1600269241	A12102	29.11.2016	LE6001	604,942
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1600419143	A12102	29.11.2016	LE6001	1,699,418
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1600382167	A12102	30.11.2016	LE6001	178,938
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1600440171	A12102	30.11.2016	LE6001	557,026
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1600253259	A12102	02.12.2016	LE6001	4,524,078
1600253260	A12102	02.12.2016	LE6001	1,075,575
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1600375306	A12102	02.12.2016	LE6001	215,646
1600433145	A12102	02.12.2016	LE6001	1,634,952
1600208369	A12102	03.12.2016	LE6001	1,034,240
1600373185	A12102	03.12.2016	LE6001	3,830,976
1600440175	A12102	03.12.2016	LE6001	980,703
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1600211381	A12102	06.12.2016	LE6001	14,199
1600271229	A12102	06.12.2016	LE6001	50,097
1600283165	A12102	06.12.2016	LE6001	291,725

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1600408141	A12102	07.12.2016	LE6001	240,736
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1600276293	A12102	08.12.2016	LE6001	1,576,080
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1600307241	A12102	09.12.2016	LE6001	139,852
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1600215320	A12102	14.12.2016	LE6001	1,008,288
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1600429217	A12102	14.12.2016	LE6001	178,927
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1600228205	A12102	15.12.2016	LE6001	1,581,810
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1600276302	A12102	15.12.2016	LE6001	36,897
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1600276306	A12102	15.12.2016	LE6001	16,663
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1600421174	A12102	15.12.2016	LE6001	2,361,271
1600433149	A12102	15.12.2016	LE6001	1,251,775
1600438154	A12102	15.12.2016	LE6001	5,234,023
1600438155	A12102	15.12.2016	LE6001	504,000
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1600408161	A12102	26.12.2016	LE6001	244,736
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1600426226	A12102	29.12.2016	LE6001	135,852
1600431136	A12102	29.12.2016	LE6001	180,799
1600433158	A12102	29.12.2016	LE6001	23,120
1600433163	A12102	29.12.2016	LE6001	2,951,214
1600445141	A12102	29.12.2016	LE6001	1,010,714
1600445153	A12102	29.12.2016	LE6001	255,571
1600445154	A12102	29.12.2016	LE6001	32,000
1600445155	A12102	29.12.2016	LE6001	474,567
1600445156	A12102	29.12.2016	LE6001	164,454
1600224462	A12102	30.12.2016	LE6001	565,029
1600230291	A12102	30.12.2016	LE6001	5,308,784
1600230292	A12102	30.12.2016	LE6001	5,018,790
1600230293	A12102	30.12.2016	LE6001	1,872,362
1600230297	A12102	30.12.2016	LE6001	228,000
1600308245	A12102	30.12.2016	LE6001	36,000
1600413140	A12102	30.12.2016	LE6001	3,808,321
1600434169	A12102	30.12.2016	LE6001	10,092,379
1600435108	A12102	30.12.2016	LE6001	406,310
1600435109	A12102	30.12.2016	LE6001	127,153
1600436154	A12102	30.12.2016	LE6001	36,000
1600441135	A12102	30.12.2016	LE6001	5,212,574
1600441136	A12102	30.12.2016	LE6001	4,938,304
1600441138	A12102	30.12.2016	LE6001	212,809
1600441139	A12102	30.12.2016	LE6001	309,175
1600441140	A12102	30.12.2016	LE6001	123,895
1600441141	A12102	30.12.2016	LE6001	238,578
1600441142	A12102	30.12.2016	LE6001	503,772
1600441143	A12102	30.12.2016	LE6001	677,693
1600441144	A12102	30.12.2016	LE6001	195,681
1600209241	A12102	31.12.2016	LE6001	500,000
1600376241	A12102	31.12.2016	LE6001	164,605
1600376245	A12102	31.12.2016	LE6001	503,963
1600376246	A12102	31.12.2016	LE6001	563,562
1600292277	A12102	23.01.2017	LE6001	19,280,966
1600446149	A12102	23.01.2017	LE6001	1,886,785
		Total		2,365,622,811

Annexure-R
1.2.2.54

**Un-authorized expenditure without the
prior approval of school council**

DO Building I				
Billing date	Work	Income Tax deducted (Rs)	Income Tax to be deducted (Rs)	Less deduction of Income Tax (Rs)
Nov-16	I/R of ID Hospital Bilal Gunj Lahore	Rs 110,127	Rs 351,771	241,644

DO Roads I						
Vr No & Date	Name of Work	Name of Contractor	Amount (Rs)	income Tax To Be Deducted (Rs)	Income Tax deducted (Rs)	Less deduction of Income tax (Rs)
30 11.11.16 6th bill	Rehabilitation of Manga Raiwind Road Chowk to Bypass Pull	Talha Construction	24610836	2461084	1845813	615270.9
30 11.11.16	Rehabilitation of Manga Raiwind Road Chowk to Bypass Pull	Talha Construction	24610836	2461084	1845813	615270.9
166 dt. 26.06.16	Rehabilitation of Shuja Road clifton colony start from Al-Fazal store to Mumtaz House	Babar construction co	29213873	2921387	2191040	730346.8
166 dt. 26.06.16	Rehabilitation of Shuja Road clifton colony start from Al-Fazal store to Mumtaz House	Babar construction co	29213873	2921387	2191040	730346.8
73 dt.21.09. 16	Rehabilitation/improvement of road from DPS school to Rohi Nallah Township LHR	Rafiq enterprises	5252064	525206.4	393904.8	131301.6
72 dt. 29.11.16	widening/Improvement of Keer Kallan Road start from Govt. Primary school to minhaj ul Quran college and links street in keer kalan	Nadeem Ahmad Sardar	13843112	1384311	1038233	346077.8
78 dt. 30.11.16	const. of road start from Jaman village to defence line (DAFA) Lahore	CH. Amir Construction & Co.	29961563	2996156	2247117	749039.1
				1567061 5.4	11752960.8	3917653.9

Dy. DEO (WEE) Shalimar Town				
Sr.	Name of Schools	Allocation	Expenditure	Income

No.		(Rs)	(Rs)	Tax @ 6.50%
1	Govt. GMS Bhaseen	161,730	83,500	5,428
2	Govt. GMS Jandiala	232,804	211,078	13,720
3	Govt. GMS, Dogatch	168,232	166,866	10,846
4	Govt. GMS Doghrai Kalan	138,272	88,272	5,738
5	Govt. Girls MS Wahga	190,197	190,197	12,363
6	Govt. Community Model GMS, Atto Key Awan	177,076	156,500	10,173
7	Govt. Community Model School, Dayal	95,905	85,793	5,577
8	Govt. C.M. GMS, Manawan	312,853	233,580	15,183
9	Govt. GMS Kot Doni Chand	212,955	137,866	8,961
10	Govt. GPS Jhugian Lakho Dair	115,961	53,000	3,445
11	Govt. GPS Ganja, Sindhu	194,536	167,866	10,911
12	Govt. GPS Awan Dhaiwala	88,497	84,943	5,521
13	Govt. GPS Thatta Dhilwan	86,300	86,246	5,606
14	Govt. GPS Wisvian	45,000	41,400	2,691
15	Govt. GPS Dayal	108,866	58,866	3,826
16	Govt. GPS Laakhan Key Sharif	113,880	113,880	7,402
17	Govt. GPS, Thatta Tarar	60,410	60,410	3,927
18	Govt. GPS Adda Chabil	211,613	148,961	9,682
19	Govt. GPS, Taij Garh	200,000	60,000	3,900
20	Govt. GPS Bhano Chak	110,432	49,000	3,185
21	Govt. GPS Mana	41,042	23,869	1,551
22	Govt. GPS Rakh Sultan Pura	41,572	24,572	1,597
23	Govt. GPS, Sankey	70,000	50,000	3,250
24	Govt. GMS, Hando Gujjar	183,542	48,218	3,134
25	Govt. GPS. Gopal Pura	75,113	12,000	780
26	Govt. GMS Narwar	178,000	162,000	10,530
27	Govt. GMS Maral Mari	395,964	228,800	14,872
28	Govt. GMS Taqi Pur	181,242	93,387	6,070
29	Govt. GPS Bhani	62,602	39,649	2,577
30	Govt. GPS Arazi Talwara	41,890	33,456	2,175
31	Govt. GPS Jhugian Muhammad Buksh	74,978	74,978	4,874
32	Govt. GPS, Jalwana	70,000	62,600	4,069
33	Govt. GPS Bhamma	75,000	74,776	4,860
34	Govt. GPS Bhatta	78,430	50,000	3,250
35	Govt. GPS Minhala Khurd	159,000	132,000	8,580
36	Govt. GPS Nawan Pind	52,429	31,741	2,063
37	Govt. GPS Padday	79,762	79,226	5,150
38	Govt. GPS Qila Jewan Singh	71,760	66,760	4,339
39	Govt. GPS Nathoki	257,555	256,675	16,684
40	Govt. GPS Wara Allah Dad	67,318	27,192	1,767
41	Govt. GPS Wara Mohlay Wassian	54,185	39,814	2,588
42	Govt. GPS Chappa	86,000	35,898	2,333
43	Govt. GPS Ghurki	72,391	44,391	2,885
44	Govt. GPS Khairy	60,418	9,657	628
45	Govt. GPS, Tuls Pura	81,161	80,500	5,233
46	Govt. GMS, Nawab Pura	276,224	169,043	10,988
47	Govt. Girls M/S, Ghorey Shah	147,015	81,434	5,293
48	Govt. GMS, Madho Lal Hussain	387,677	281,677	18,309

49	Govt. GMS Khizra Abad, Lahore.	315,627	290,686	18,895
50	Govt. New Islamia GMS, Nafeerabad	345,318	213,000	13,845
51	Govt. GMS Salamat Pura	392,773	155,726	10,122
52	Govt. Ashraf GMS Daroghawala	266,563	265,000	17,225
53	Govt. Abu-al-Khair GMS, Ghari Shahu	136,623	129,692	8,430
54	Govt. Mohsin Latif GMS Ghari Shahu	98,505	88,505	5,753
55	Govt. Malik GMS, Ghari Shahu	188,000	186,000	12,090
56	CDGL GMS, Ram Garh Colony	214,850	108,316	7,041
57	CDGL GMS, Taj Pura	265,083	41,000	2,665
58	CDG Girls M/S, Singhpura.	209,699	100,475	6,531
59	CDG Girls M/S, Boghiwal	267,877	221,702	14,411
60	Govt. Girls P/S, Begum Pura	300,542	297,542	19,340
61	Govt. Rashid GPS, Mian Muhammad Din Colony.	453,752	438,816	28,523
62	Govt. Girls P/S, Kacha Bagh	147,015	114,654	7,453
63	Govt. GPS Kotly Ghasi	197,304	70,000	4,550
64	Govt. GMS Moman Pura	305,140	226,140	14,699
65	Govt. GPS Wara Sittar Shah	126,480	85,480	5,556
66	Govt. GPS, Rehman Pura	318,703	203,670	13,239
67	Govt. Sohawardia GPS Rasheed Pura	117,970	115,370	7,499
68	Govt. Wahid GPS Fateh Garh	126,254	75,250	4,891
69	Govt. Ch. Model GPS, Muslim Abad	119,093	52,286	3,399
70	Govt. Isl. GPS Punj Pir	56,488	56,488	3,672
71	Govt. GPS, Barahmanabad	70,000	70,000	4,550
72	CDG GPS, Baghbanpura No.1	90,274	12,819	833
73	CDGL GPS Daroghawala	101,950	66,657	4,333
74	CDGL GPS Mehmood Booti	107,314	88,212	5,734
75	CDG GPS, Chandian	132,288	117,000	7,605
76	CDG GPS, Peer Naseer	135,400	135,400	8,801
77	CDG GMS Shalimar Town	185,750	169,926	11,045
78	Govt New Islamia GPS Ghari Shahu	162,101	105,101	6,832
Grand Total		12,402,525	8,893,450	578,074

DO Buildings I			
Sr. No.	Name of Work	Name of Firm	Amount (Rs)
1	Improvement of Govt. Dispensary Ramgarh Lahore.	Mian javaid & Co.	28456
2	Improvement of Govt. Dispensary Nain Sukh Lahore.	M.M. Construction	39071
3	Improvement of Govt. Rural Health Dispensary Manawan Lahore.	M.S. Roha Internation Constn.	30632
4	Improvement of Govt. Dispensary Ghazia Abad, Lahore. Improvement of Govt. Hospital Ghaziabad Lahore. Improvement of Govt. Hospital Kot Khawaja Saeed Lahore.	M/S Khan Trading Corporation.	17554
5	Improvement of Govt. Dispensary Chah Miran Lahore.	M/S Aqeel Brothers	88960
6	Improvement of Govt. Homeopathic Dispensary	M/S Saleem Brothers	22370

	Timber Market Lahore.		
7	Improvement of Govt. Rural Health Dispensary Bhaseen Lahore.	Ch: Enterprises	95208
8	Improvement of Govt. Dispensary Harbanspura Lahore.	M/S Haroon Rashid Butt & Co.	18536
9	Improvement of Govt. Dispensary Siddiq Pura Lahore.	M/S Ahmed Builders	18745
10	Improvement of Govt. Dispensary Qila Lachman Singh Lahore.	M/S M. Ijaz Khan Contractor	27021
11	Improvement of Govt. Dispensary Jia Musa Shahdara Lahore.	M/S Abdul Rehman Khan Const	15882
12	Improvement of Govt. Diagnostic Center Gowalmandi, Lahore.	M/S Muhammad Saleem Butt	21500
13	Improvement of Govt Filter Clinic Wahdat Colony Lahore	M/S A-Umair Builders	105161
14	Improvement of Rural Health Center Barki, Lahore.	M/S Techno Builders.	234725
15	Up-gradation of Govt, Boys Elementary School Gohawa Lahore PP-156	M/S Zain Builders	170003
16	Replacement of roof electrical wiring & renovation at bathroom at Govt. Model H/S Model Town Lahore.	M/s Alisha Associate.	188638
17	Construction of G/floor, F/floor & 2 nd floor at CDG Boys H/S Basti Saiden Shah Colony Upper Mall Lahore.	M/S Ch: Nasir Ahmed	568845
18	Reconstruction of Dangerous School Building 08-Class rooms stair with verandah at G/floor & F/floor at CDG GMS Said Pur Lahore.	M/S Shahzad Enterprises	434841
19	Construction of 1 st & 2 nd floor, B/wall gate & gate pillars at Govt.P/S Bhatta Kohar Lahore Cantt (NA-125)	M/S Hussain Enterprises	39600
20	Reconstruction of G/F & F/F at Govt. Girls H/S Charar Lahore (NA-125)	M/S Zain Builders.	832421
21	Up-gradation of Govt. Girls M/S Farooq colony Lahore Cantt to High level (NA-125)	M.Ijaz Khan Contractor	100791
22	Reconstruction of Dangerous School Building 08-C/room at G/Floor, F/F with stair verandah and toilet block, drinking water facilities at Govt. P/S Kamahan, Lahore.	M.Ijaz Khan Contractor	303316
23	Construction of MC boys M/S Dholanwal, Lahore.	M/S KBS Associates	101082
24	Construction of 17-Nos Class room with verandah toilet block and drinking water facilities in CDG H/S Shish Mahal Bilal Gunj Lahore.	M/S T.M. & Co	948086
25	Construction of 5-Nos class room at Govt. Boys H/S Lidher Lahore.	M/S Ch: Nasir Ahmed	333518
Total:-			4784962*1 0/100= 478496

Annexure-S
1.2.2.59

Less deduction of withholding tax at Source

Date / Month of Payment	Name of School	Amount (Rs)
2015-16	GGPS Juggian Muhammad Baksh	40,800
2016-17	GGPS Juggian Muhammad Baksh	50,000
2015-16	GG Ashraf Model ES Darograwala	265,532
2016-17	GG Ashraf Model ES Darograwala	604,515
2015-16	GGPS Awan Dhawala	40,800
2016-17	GGPS Awan Dhawala	50,000
2015-16	Govt. Girls ES, Nawab Pura	60,000
2016-17	Govt. Girls ES, Nawab Pura	65,000
2015-16	GGPS Sanat Pura	110,800
2016-17	GGPS Sanat Pura	50,000
2015-16	GGMS Begum Pura Shalimar	29,750
2016-17	GGMS Begum Pura Shalimar	75,000
2015-16	GGES CDG Tajpura Lahore	60,000
2016-17	GGES CDG Tajpura Lahore	65,000
2015-16	GGPS Bhaini Dhilwan	40,800
2016-17	GGPS Bhaini Dhilwan	50,000
2016-17	Govt Girls PS Jhuggian Lakho Dair	50,000
2015-16	GGPS Ganjay Sindhu Lahore	40,800
2016-17	GGPS Ganjay Sindhu Lahore	50,000
2015-16	Govt. Girls Community Model Middle S Manawan	70,000
2016-17	Govt. Girls Community Model Middle S Manawan	73,841
2015-16	GGPS Adda Japhal Lahore	40,800
2016-17	GGPS Rakh Sultan Pura Shalimar	50,000
2015-16	GGES Jandyala	70,000
2016-17	GGES Jandyala	73,841
2015-16	GGPS Barhamanabad Lahore	35,000
2016-17	GGPS Barhamanabad Lahore	35,000
2015-16	GGPS Rehman Pura	35,000
2016-17	GGPS Rehman Pura	35,000
2015-16	GGPS Arazi Talwara	40,800
2016-17	GGPS Arazi Talwara	50,000
2015-16	GGMS Bhaseen	70,000
2016-17	GGMS Bhaseen	73,841
2015-16	GG Community Model Middle S Attokey Awan	70,000
2016-17	GG Community Model Middle S Attokey Awan	73,841
2015-16	GGPS Pudday	40,800
2016-17	GGPS Pudday	50,000
2015-16	GGPS Bhano Chak	40,800
2016-17	GGPS Bhano Chak	50,000
2015-16	GGMS Dogach Lahore Cantt	70,000
2015-16	GGPS Diyal Lahore Cantt	50,000
2015-16	GGMS Taqi Pura Lahore	40,000
2015-16	Govt New Islamia GPS Garhi Shahu Lahore	20,000
2015-16	GGPS Bhamban Lahore	40,800
2015-16	GGPS Tulspura Lahore	40,800
2015-16	GGPS School Qila Jewan Singh	40,800
2015-16	GGPS Chhapa Lahore Cantt	40,800
2015-16	GGMS Dogran Kalan	70,000
2015-16	GGPS Teigarh Lahore Cantt	50,000
Aug-015	GGES Moman Pura	74,350
Oct-016	GGES Moman Pura	15,008
Dec-016	GGES Moman Pura	20,346
Apr-016	GGES Moman Pura	25,000
	Total	3,475,265

Annexure-T
1.2.2.60

Irregular payments out of SDA without Post Audit

Letter No. & Date	Balance on	Description n of Account	Description of SDA	Amount (Rs)
Finance Deptt letter No.FD(LG&CD)1-19/2002 dated 26-08-2016	26-08-016	SDA	DCO & EDO	105,270,000
Finance Deptt. Letter No. SO(TT)6-2/2012.Pt.III dated 25-10-2016	01-07-016	SDA	DCO Misc Lahore	115,291,016
Finance Deptt. Letter No. SO(TT)6-2/2012.Pt.III dated 25-10-2016	01-07-016	SDA	LGCD (DCO)	280,033,179
Finance Deptt. Letter No. SO(TT)6-2/2012.Pt.III dated 25-10-2016	01-07-016	SDA	DCO & EDO	51,571,797
Finance Deptt. Letter No. SO(TT)6-2/2012.Pt.III dated 25-10-2016	01-07-016	SDA	DCO & ADLG Dev	5,768,787
Finance Deptt. Letter No. SO(TT)6-2/2012.Pt.IV dated 25-10-2016	01-07-016	PLA	DCO Get	20,308,650
Total				578,243,429