



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TOWN MUNICIPAL ADMINISTRATIONS  
DISTRICT LAHORE  
AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ACL	Audit Command Language
ADP	Annual Development Programme
B&R	Buildings and Roads
BDD	Budget Demand - Development
CAATs	Computer Assisted Audit Techniques
CCB	Citizen Community Board
CFT	Cubic Feet
CMMC	Cattle Market Management Company
CO	Chief Officer
DAC	Departmental Accounts Committee
DDC	District Development Committee
DGBT	Data Gunj Bakhsh Town
DNIT	Detailed Notice Inviting Tenders
FCR	Final Completion Report
I&S	Infrastructure and Services
IPSAS	International Public Sector Accounting Standards
MB	Measurement Book
MRS	Market Rate System
NAM	New Accounting Model
P&C	Planning & Co-ordination
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PFR	Punjab Financial Rules
PLA	Personal Ledger Account
PLGB	Punjab Local Government Board
PLGO	Punjab Local Government Ordinance
RCC	Re-inforced Cement Concrete
RDA	Regional Director Audit
SAP	System Application Product
SFT	Square Feet
SOP	Standing Operating Procedure
TDC	Town Development Committee
TMA	Town/Tehsil Municipal Administration
TO	Town Officer
TS	Technical Sanction
UA	Union Administration
UIP	Urban Immoveable Property

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of the Provincial Government. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Tehsil / Town Municipal Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The Report is based on audit of accounts of various offices of Town Municipal Administrations of City District Lahore for the Financial Year 2014-15. The Directorate General of Audit District Governments Punjab (North) Lahore, conducted audit during Audit Year 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

**Islamabad**  
**Dated:**

**(Imran Iqbal)**  
**Acting-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 nineteen (19) districts. Its Regional Directorate of Audit, Lahore has Audit jurisdiction of District Governments, TMAs and UAs of five districts i.e. Lahore, Kasur, Sheikhpura, Okara and Nankana Sahib.

The Regional Directorate of Audit Lahore had a human resource of 20 officers and staff with a total of 5,706 man days and annual budget of Rs 25.020 million for the Financial Year 2015-16. It had mandate to conduct Financial Attest, Regularity Audit, Compliance with Authority and Performance Audit of programmes & projects. Accordingly, Directorate General Audit, District Governments Punjab (North), Lahore carried out audit of various offices of four(04) TMAs of District Lahore for Financial Year 2014-15.

Each Town Municipal Administration in City District Lahore conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. Town Municipal Officer and acts as coordinating and administrative officer, responsible to control land use, its division, development and to enforce all laws including Municipal Laws, Rules and Bye-laws. The Punjab Local Government Ordinance, 2001 requires the establishment of Tehsil/Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil / Town Nazim, Tehsil / Town Council, Administrator in the form of budgetary grants.

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

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules.

### **a) Scope of Audit**

Total expenditure of four out of nine TMAs of City District Lahore for the Financial Year 2014-15 under the jurisdiction of DG District Audit (North) Punjab was Rs 1,085.31 million covering four PAOs and four

formations. Out of this, the Directorate General Audit (North) Punjab audited an expenditure of Rs 414.419 million, which in terms of percentage, was 38% of the auditable expenditure.

Total receipts from own sources of four Town Municipal Administrations of Lahore District for the Financial Year 2014-15, were Rs 748.32 million. Directorate General Audit Punjab (North), audited receipts of Rs 374.16 million which was 50% of total receipts.

**b) Recoveries at the instance of Audit**

Recovery of Rs 93.54 million was brought into the notice of the executive. An amount of Rs 0.72 million was effected and verified during the year 2015-16, till compilation of report.

**c) Audit Methodology**

Audit was performed through understanding the business processes of TMAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment and the audited entity before starting field audit activity. Formations were selected for Audit in accordance with Risks analyzed. Audit was planned and executed accordingly.

**d) Audit Impact**

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

**e) Comments on Internal Controls and Internal Audit Department**

Internal control mechanism of TMAs of 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 without advertisement at PPRA website. Negligence on the part of TMA 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 TMA to appoint an Internal Auditor but the same was not appointed in TMAs of Lahore.

**f) Key audit findings of the report**

- i. Non-production of record of Rs 109.38 million was noted in three cases.<sup>1</sup>
- ii. Irregularity & Non-Compliance of Rs 224.34 million was noted in thirty cases.<sup>2</sup>
- iii. Recoveries of Rs 93.54 million was noted in fourteen cases.<sup>3</sup>

Audit paras for the Audit Year 2015-16 involving procedural violations including internal control weaknesses and poor financial management not considered worth reporting are included in MFDAC (Annex-A).

**g) Recommendations**

Audit recommends that the PAO / Management of TMAs should ensure the following:

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

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<sup>1</sup>Para 1.2.1.1, 1.4.1.1, 1.5.1.1

<sup>2</sup>Para 1.2.2.4-6, 1.3.2.1-3, 1.4.2.1-2, 1.4.2.4-09, 1.4.3.1, 1.5.2.1-3, 1.5.2.5-6, 1.5.2.8-12-14, 1.5.2.15-17, 1.5.2.20, 1.5.2.22

<sup>3</sup>Para 1.2.2.1-3, 1.3.2.4, 1.4.2.3, 1.4.2.10, 1.5.2.4, 1.5.2.7, 1.5.2.13-14, 1.5.2.18-19, 1.5.2.21, 1.5.2.23

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

Rs in million

Sr. No.	Description	No.	Budgeted Figure FY 2014-15		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	9	3,156.97	1450.87	4607.84
2	Total formations in audit jurisdiction	9	3,156.97	1450.87	4607.84
3	Total Entities (PAOs) Audited	4	1,085.31	748.32	1,833.63
4	Total formations Audited	4	1,085.31	748.32	1,833.63
5	Audit & Inspection Reports	4	1,085.31	748.32	1,833.63
6	Special Audit Reports	--	--	-	-
7	Performance Audit Reports	--	--	-	-
8	Other Reports	--	--	-	-

**Table 2: Audit observation regarding Financial Management**

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset Management	--
2	Weak Financial Management	93.54
3	Weak Internal Controls relating to Financial Management	224.34
4	Others	109.38
<b>Total</b>		<b>427.26</b>



**Table 3: Outcome Statistics**

Rs in million

Sr. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current Year	Total Last Year
1	Outlays Audited	-	693.60	748.32	391.71	*1,833.63	4,073.33
2	Amount Placed under Audit Observation / Irregularities of Audit	-	118.43	64.34	244.49	427.26	794.06
3	Recoveries Pointed Out at the instance of Audit	-	33.74	56.06	3.74	93.54	316.26
4	Recoveries Accepted /Established at the instance of Audit	-	33.74	56.00	3.74	**93.54	316.26
5	Recoveries Realized at the instance of Audit	-	0.58	0.14	-	0.72	-

\* 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 1,085.31 million.

\* Recovery worth Rs 53.59 million out of Rs 93.54 million has been considered admitted in view of recording of such minutes for two DACs held against four formations audited.

**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 operation.	224.34
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	--
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , 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.	--
4	Quantification of weaknesses of internal control systems.	--
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies.	93.54
6	Non-production of record.	109.38
7	Others, including cases of accidents, negligence etc.	--
<b>Total</b>		<b>427.26</b>

**Table 5: Cost-Benefit**

		Rs in million
Sr. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	1,833.63
2	Expenditure on Audit	1.32
3	Recoveries realized at the instance of Audit	0.72
4	Cost Benefit Ratio	1:0.54

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<sup>1</sup>The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

# CHAPTER 1

## 1.1 TOWN MUNICIPAL ADMINISTRATIONS OF CITY DISTRICT LAHORE

### 1.1.1 Introduction

TMA consists of Town Nazim, Town Naib Nazim and Town Municipal Officer. Each TMA comprises five (05) Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO (I&S), TO (Municipal Regulation), TO(P&C). As per Section 54 of PLGO 2011, the main functions of TMAs are as follows:-

- i. Prepare spatial plans for the Town including plans for land use, zoning and functions for which TMA is responsible within the framework of the spatial/master plans for the City District.
- ii. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations.
- iii. Enforce all municipal laws, rules and bye-laws governing TMA's functioning.
- iv. Prepare budget, long term and annual municipal development Programme in collaboration with the Union Councils.
- v. Propose taxes, cess, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-IV of the Second Schedule and notify the same.
- vi. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties.
- vii. Manage properties, assets and funds vested in the Town Municipal Administration.
- viii. Develop and manage schemes, including site development in collaboration with City District Government and Union Administration.
- ix. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice.

- x. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction.
- xi. Maintain municipal records and archives.

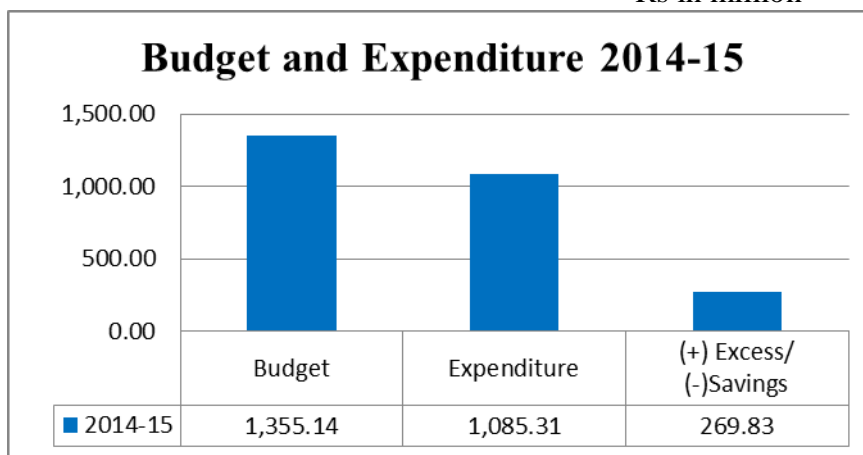
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total Budget of four TMAs selected for audit was Rs 1,355.14 million (inclusive of Salary, Non-salary and Development) whereas the expenditure incurred (inclusive of Salary, Non-salary and development) was Rs 1,085.31million showing savings of Rs 269.83million which in terms of percentage was 20% of the final budget as detailed in (**Annex-B**). Less utilization of development budget (14%) deprived the community from getting better municipal facilities. The break up budget utilization is given as follows:-

Rs in million

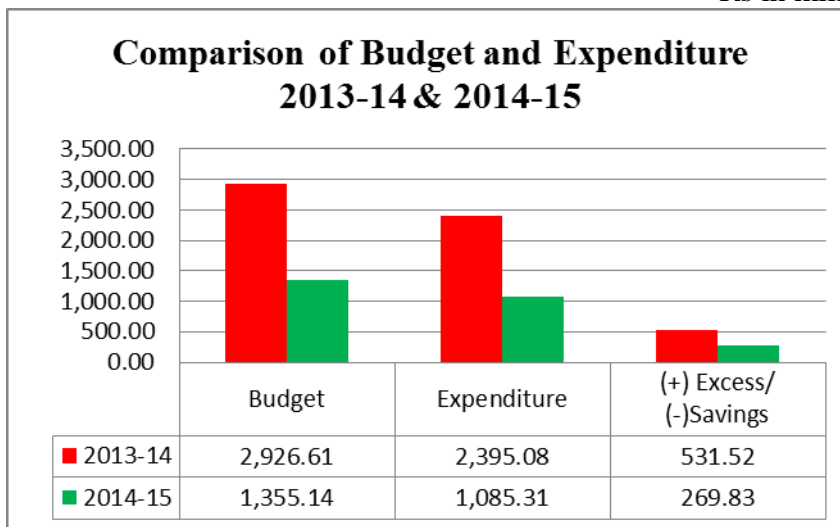
<b>FY 2014-15</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Saving</b>	<b>%age of Saving</b>
Salary	298.44	232.87	65.57	22
Non-salary	246.44	158.85	87.59	36
Development	810.26	693.60	116.67	14
<b>Total</b>	<b>1,355.14</b>	<b>1,085.31</b>	<b>269.83</b>	<b>20</b>

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Year is depicted as under:

Rs in million



There was savings in the budget allocation of the Financial Year 2013-14 and 2014-15 as follows:

Financial Year	Budget	Expenditure	Savings	%age of Savings
2013-14	2,926.61	2,395.08	531.53	18
2014-15	1,355.14	1,085.31	269.83	20

The management needs to justify the savings when the development schemes have remained incomplete.

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

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

### **1.1.4 Brief Comments on the Status of Compliance with PAC Directives**

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

#### **Status of Previous Audit Reports**

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-10 to 2011-12	55	Not convened
2	2012-13	27	Not convened
3	2013-14	74	Not convened
4	2014-15	32	Not convened

# **1. AUDIT PARAS**

## **1.2 TMA, Allama Iqbal Town**

## **1.2.1 Non-production of record**

### **1.2.1.1 Non-production of Record – Rs 24.987 million**

According to Section 14 (1) (b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and 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 Allama Iqbal Town did not provide the auditable record of expenditure to the tune of Rs 24.987 million for audit scrutiny as detailed in **Annex-C**.

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

In the absence of record, authenticity, validity and accuracy of expenditure worth Rs 24.897 million could not be verified.

The observation was discussed with the management but record was not produced. The matter was reported to TMO/PAO in February, 2016. DAC in its meeting held on 17.05.16 directed the department for scrutiny of record during next audit. No compliance was reported till finalization of this report.

Audit recommends that matter be inquired into and responsibility be fixed against the delinquent officers/ officials for non-production of record and ensure prompt submission of record to audit for scrutiny.

[AIR Para No.01]



## **1.2.2 Irregularities & Non-compliance**

### **1.2.2.1 Less Collection from Cattle Market Management Company-Rs 31.548 million**

According to Section 195-B of PLGO 2001, the function to hold, manage and maintain the cattle market has been devolved to Cattle Market Management Company w.e.f. 01-07-2014. According to the Rule 76 (1) 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.

During audit of TMA Iqbal Town for the Financial Year 2014-15, it was observed that control of Bakar Mandi had been transferred to Cattle Market Management Company w.e.f. 01-07-2014 but TMA incurred expenditure of Rs 45.548 million during the period under audit against the recovery of Rs 14.000 million.

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

This resulted in less collection of Rs 31.548 million from CMMC.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. In DAC meeting held on 17.05.16, department replied that TMA incurred operational expenses during the transitional period as decided in Board of Director's meeting dated 07-06-2014 that TMA stood authorized to draw operational expenses from the fund of the company. DAC directed the department to have the amount recovered from CMMC. No compliance was made till finalization of this Report.

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

[AIR Para No.03]

### **1.2.2.2 Non-recovery of arrears on account of Rent of Shops - Rs 16.550 million**

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

During audit of Allama Iqbal Town for the Financial Year 2014-15, scrutiny of the Demand and Collection Register of rent of shops revealed that an amount of Rs 22.715 million was recovered from the shop keepers against the demand of Rs 39.265 million.

Audit holds that non-recovery of rent of shops was due to defective financial discipline and weak internal controls.

This resulted in less collection of rent of shops for Rs 16.550 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. In DAC meeting held on 17.05.16, department admitted the recovery. DAC directed the department to recover the amount. No compliance was made till finalization of this Report.

Audit recommends recovery of rent of shop and fixing responsibility against the person(s) held responsible under intimation to Audit.

[AIR Para No.04]

### **1.2.2.3 Non-recovery of Water Rates -Rs 5.494 million**

According to the Rule 76 (1) 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.

During audit of TMA Iqbal Town for the Financial Year 2014-15, scrutiny of the demand and collection register of water rates of the following sectors of CO Unit Raiwind revealed that only a partial amount

of Rs 4.697 million was recovered from the water users against an annual demand of Rs 10.191 million:-

(Rs in million)

Sector No.	Annual Demand	Amount Recovered	Balance
1	Record not produced		
2	1.136	0.549	0.587
3	1.362	0.663	0.699
4	1.247	0.559	0.688
5	1.080	0.326	0.754
6	1.368	1.040	0.328
7	1.272	0.951	0.321
8	2.726	0.609	2.117
<b>Total</b>	<b>10.191</b>	<b>4.697</b>	<b>5.494</b>

Audit is of the view that less recovery of water rates was due to weak monitoring and internal controls.

This resulted in non-recovery of water rates for Rs 5.494 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. In DAC meeting held on 17.05.16, department admitted the recovery. DAC directed the department to recover the amount. No compliance was made till finalization of this Report.

Audit recommends recovery of rent of shops and fixing responsibility against the person(s) held responsible under intimation to Audit.

[AIR Para No.6]

#### **1.2.2.4 Irregular Expenditure on Earthwork – Rs 2.499 million**

According to Chief Engineer Punjab North Highway Department Letter no. II-PJT/771890/1940/P(2) dated 19-11-84, no payment should be made to any contractor on account of earthwork unless and until, the Natural Surface Level are recorded in the Measurement Book duly checked and signed by the Sub-Engineer / SDO.

Scrutiny of the record of the Civil Works for the following schemes, during audit of TMA Iqbal Town for the Financial Year 2014-15, revealed that an expenditure of Rs 2.499 million had been incurred on the item earthwork without recording Natural Surface Level in the measurement book:

Sr. No.	Name of scheme	Quantity	Rate Applied (Rs)	Excess Payment (Rs in million)
1	Construction of PCC Nullah Soling Sultankay	75,420	9,072.45	0.684
2	Construction of Nullah PCC Manga Mandi	28,575	9074.45	0.259
3	Construction of sewerage, nullah, PCC village Sadoke	87,524	9171.9	0.803
4	Construction of sewerage nullah PCC Niaz Baig	82,063	9171.9	0.753
<b>Total</b>				<b>2.499</b>

Audit is of the view that payment for earthwork without recording Natural Surface Level was due to weak internal controls.

This resulted in unauthorized expenditure of Rs 2.499 million on earth work.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. In DAC meeting held on 17.05.16, department admitted the irregularity. DAC directed the department to inquire into the matter. No compliance was made till finalization of this Report.

Audit recommends fixing responsibility against the person(s) held responsible for unauthorized payment under intimation to Audit.

[AIR Para No.08]

### **1.2.2.5 Fictitious Expenditure on POL-Rs 1.485 million**

According to Clause 48(1)(i) and 49 of Appendix 14-Miscellaneous Rulings relating to Contingent Charges of PFR Vol-II, the purchase and replacement of vehicles including commercial vehicles shall be made subject to the condition that the strength of vehicles in the Department shall be sanctioned by the Finance Department. The accounts of petrol, oil, lubricant and spare parts should be maintained separately for each vehicle. Full particulars of the journeys and distances between two places should be correctly exhibited. The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term "official" is not sufficient. The officer using the vehicle should sign the relevant entries in the Log Book.

Scrutiny of the vehicles record at the disposal of TMA Iqbal Town revealed that an expenditure of Rs 1.058 million was incurred on POL of the vehicle number LRP-4252 during the Financial Year 2014-15. Registration book of the vehicle number LRP-4252 was not produced to audit. However, website of the excise and taxation department Lahore showed that vehicle number LRP-4252 stood registered as Suzuki Cultus Car in the name of Raja Zahoor Akbar resident of Sargodha.

Scrutiny of the Log Book revealed that against the vehicle 11305 liters of diesel was consumed for the period under audit. It was further observed that expenditure of Rs 427,500 was incurred on account of the repair of the same vehicle but the vehicle number on the work order and on the bill submitted by the mechanic have been mentioned as LRP-5242 which was registered as Motorbike in the name of Mr. Shahzad Akram.

<b>Detail of Diesel Consumed</b>			
<b>Month</b>	<b>Diesel Consumed (Liters)</b>	<b>Rate (Rs)</b>	<b>Amount (Rs in million)</b>
Jul-14	900	109.65	0.099
Aug-14	765	109.65	0.084
Sep-14	770	108.65	0.084
Oct-14	950	107.70	0.102
Nov-14	920	101.52	0.093
Dec-14	850	94.39	0.080
Jan-15	1,050	86.53	0.091
Feb-15	980	80.90	0.079
Mar-15	1,040	80.92	0.084
Apr-15	1,040	83.91	0.087
May-15	990	83.92	0.083
Jun-15	1,050	87.41	0.092
	<b>Sub Total</b>		<b>1.058</b>
	Expenditure on Repair		<b>0.427</b>
	<b>Grand Total</b>		<b>1.485</b>

Audit is of the view that evidently, cannons of financial proprietary and condition of prior authorization for deployment of vehicles were breached involving tampering with record and fictitious payment for consumption of diesel for a vehicle which was meant for consumption of petrol leading to pilferage of the amount.

This resulted in doubtful payment and pilferage of government money to the tune of Rs 1.485 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016.

In DAC meeting held on 17.05.16, department admitted the irregularity. DAC directed the department to inquire into the matter. No compliance was made till finalization of this Report.

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

[AIR Para No.11]

#### **1.2.2.6 Doubtful Repair of Vehicle – Rs 1.444 million**

According to Clause 48(1)(i) and 49 of Appendix 14-Miscellaneous Rulings relating to Contingent Charges of PFR Vol-II, the purchase and replacement of vehicles including commercial vehicles shall be made subject to the condition that the strength of vehicles in the Department shall be sanctioned by the Finance Department. The accounts of petrol, oil, lubricant and spare parts should be maintained separately for each vehicle. Full particulars of the journeys and distances between two places should be correctly exhibited. The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient. The officer using the vehicle should sign the relevant entries in the Log Book. The matters of the vehicles should always be kept in order.

TMO Iqbal Town incurred an expenditure of Rs 1.443 million (**Annex-D**) on the repair of various vehicles during the Financial Year 2014-15. However, examination of the Log Book of the vehicles revealed that they were being used for official duty on the date of repair. Moreover, scrutiny of the record revealed that vehicles were repaired from the workshop located on main Walton Road, Lahore rather than getting them repaired from the nearby workshop.

Audit is of the view that evidently mobility of vehicles stood ruled out while the same stood confined to workshops under major repair for the same date for which they also consumed hefty POL simultaneously.

This resulted in doubtful repair of vehicle worth Rs 1.443 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. In DAC meeting held on 17.05.16, Department replied that usually the vehicles were sent to the workshop on Saturday and received back on Monday so that official work might not disturb. DAC did not accept the

reply and directed the department to inquire into the matter. No compliance was made till finalization of this Report.

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

[AIR Para No.13]

### **1.3 TMA, Samanabad Town**



## **1.3.2 Irregularities & Non-compliance**

### **1.3.2.1 Irregular purchase of Street Light Material – Rs 5.932 million**

According to FD's letter No.RO (Tech) FD.18-23/2004 dated 21<sup>st</sup> September 2004, standardized analysis shall be used to work out the rate of an item from input rate. A copy of analysis shall be sent to Technical Cell of Finance Division for standardization. As per MRS given by Finance Department, Government of the Punjab, non-standardized items shall be governed by the letter referred above.

During audit of TMA Samanabad, for the Financial Year 2014-16 it was observed that an expenditure of Rs 5.932 million was incurred on the purchase of street light material. The Rate Analysis for the items was prepared on the basis of quotations obtained from market instead of on the basis of input rates.

<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>Amount (Rs)</b>
1	Supply of street material for the maintenance in NA-122, PP-148 (UC-93, 100, 101, 102, 103, 105, 106 & 107)	1.450
2	Supply of Street Light material (Energy Saver, & MV Material) For Maintenance of Street Light Points in TMA Samanabad Town	1.473
3	Supply of Street material for the maintenance for emergency complaints in TMA Samanabad Town, Lahore	1.140
4	Supply of street material for maintenance around the mosques and approach streets during the month of Ramzan	1.869
<b>Total</b>		<b>5.932</b>

Audit was of the view that irregular purchase of street light materials was made due to poor financial management and weak internal controls on the part of management.

This resulted in irregular purchase of street light material worth Rs 5.932 million.

The observation was discussed with the management but no reply was provided. Afterwards, the matter was reported to TMO/PAO in February, 2016. In DAC meeting held on 16.03.2016, the management replied that purchases were made after fulfilling codal formalities, before floating tender, rates of inputs were relied upon on the basis of admissible

rates of Finance Department. The reply was not satisfactory because item rates were not got estimated by the department as reflected on MRS. DAC directed the department to get clarification from the Technical Wing of Finance Department. No compliance was made till finalization of the report.

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

[AIR Para No.03]

### **1.3.2.2 Unauthorized Payment without Approval of Rates – Rs 3.527 million**

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

Scrutiny of record of TO (I&S) revealed that an item of plant premix bituminous carpeting was laid for Rs 3.527 million without obtaining approval of percentage from the Chief Engineer for the carpeting on the basis of laboratory tests on Job Mix Formula in violation of rule ibid.

<b>Sr. No.</b>	<b>Name of scheme</b>	<b>Amount (Rs)</b>
1	Construction of Carpet Road Tariq Street Samanabad Town	0.631
2	Construction of carpet Auqaf Street	1.503
3	Construction of carpet road in Wahdat Colony	1.067
4	Construction of carpet road in front of Lahore Grammar School Pak Block	0.326
	<b>Total</b>	<b>3.527</b>

Audit holds that Job Mix Formula was not got approved due to defective financial discipline and weak internal controls.

This resulted in unauthorized payment to the contractors worth Rs 3.527 million at the expense of the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC in its meeting held on 16.03.2016 directed the department to get the expenditure regularized from the competent authority. No compliance was made till finalization of the report.

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

[AIR Para No.06& 19]

### **1.3.2.3 Purchases without advertisement at PPRA Website— Rs 1.474 million**

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website. Moreover, according to Finance Department letter No. FD (MR) MW/1-4/92 dated 26<sup>th</sup> September, 1992, if entries in the stock register are not available or if the concerned officials are not present at the time of audit and record is not shown to auditors, the entries made and record produced afterward would not be accepted.

TMA Samanabad expended Rs 1.474 million on account of purchase of flexes, banners and steamers during Financial Year 2014-15 without advertisement at PPRA's website. Moreover, the same were not accounted for in the Stock Register. In the absence of entry in the Stock Register, the authenticity of purchases could not be rendered legitimate.

Audit holds that purchases were made without advertisement at PPRA's website due to defective financial discipline and weak internal controls.

This resulted in non-transparent purchase of Rs 1.474 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the department nor was DAC meeting convened till finalization of this Report.

Audit recommends fixing responsibility against the delinquent person(s) for non-adherence of PPRA under intimation to Audit.

[AIR Para No.17]

### 1.3.2.4 Overpayment to Contractor -Rs 1.398 million

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

TMA Samanabad made overpayment amounting to Rs 1.398 million (detailed below) to the contractors in connection with the following schemes. Scrutiny of record revealed that area of PCC was calculated in square feet instead of Cft that was required as per MRS.

Sr. No.	Name of work	Area in Sft	Admissible PCC in Cft	Excess Qty	Rate / Cft (Rs)	Overpayment (Rs)
1	Construction of street No 6 Hakeem wali Islamabad colony UC 103	9309	$9309 \times 3 / 12 = 2327.25$	$9309 - 2327.25 = 6981.75$	53.535	0.374
2	Construction of street No 2 Bastani road UC 105	16117	$16117 \times 3 / 12 = 4029.25$	$16117 - 4029.25 = 12087.75$	53.535	0.647
3	Construction of street No 2 Allah Rakha Park UC 90	9388	$9388 \times 3 / 12 = 2347$	$9388 - 2347 = 7041$	53.535	0.377
	<b>Total</b>					<b>1.398</b>

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

This resulted in overpayment to the contractor Rs 1.398 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

Audit recommends fixing responsibility against the person(s) at fault besides imposition of recovery of the amount constituting overpayment under intimation to Audit.

[AIR Para No.18]

## **1.4 TMA, Data Gunj Bakhsh Town**

#### **1.4.1 Non-production of record**

##### **1.4.1.1 Non-production of Record – Rs 6.668million**

According to Section 14 (1) (b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and 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 TMA Data Gunj Bakhsh did not provide the auditable record relating to expenditure and receipts to the tune of Rs 6.668 million for audit scrutiny as detailed in **Annex-E**.

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

In the absence of record, authenticity, validity and accuracy of expenditure and receipts worth Rs 6.668 million could not be verified.

The observation was discussed with the management but no reply was provided. Afterwards, the matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

Audit recommends that matter be inquired into and responsibility be fixed against the delinquent officers/ officials for non-production of record and entity had to ensure submission of record to audit for scrutiny.

[AIR Para No.11, 12, 13]

## **1.4.2 Irregularities & Non-compliance**

### **1.4.2.1 Irregular Payment of Salaries to the Contingent Paid Staff-Rs 19.739 million**

According to Rule 4(3)(v) of PDG & TMA (Budget) Rules 2003, the head of office is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided. Further, according to Finance Department's letter No.FD. SO (GOODS)44-4/2011 dated 6<sup>th</sup> August, 2014, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation. As per preface of Schedule of Wage Rates, 2007 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

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

TMO Data Gunj Bakhsh drew Rs 19.739 million from the Local Fund for payment of salaries to daily wage staff / contingent paid staff during 2014-15. Expenditure was held irregular due to the following reasons:

- i) Money was drawn from accounting head Pay of Staff i.e. regular budget instead of relevant head payment to contingent paid staff.
- ii) The prior approval of Finance Department was not obtained as it was neither available on record nor shown to audit.
- iii) Staff was appointed without fulfilling codal formalities as mentioned in the recruitment policy referred above.
- iv) No sanctioned strength of the contingent paid staff was available in the budget book.
- v) Appointment orders, duties roaster, disbursement record, acquittance rolls and CNIC copies were also neither available on record nor shown to audit.

<b>Sr. No</b>	<b>Month</b>	<b>Expenditure (Rs)</b>
1	July, 2014	1,127,260
2	August, 2014	1,634,680
3	September, 2014	1,495,490
4	October, 2014	1,651,860
5	November, 2014	1,584,110
6	December, 2014	1,740,380
7	January, 2015	1,674,590
8	February, 2015	1,589,286
9	March, 2015	1,731,738
10	April, 2015	1,835,710
11	May, 2015	1,853,280
12	June, 2015	1,821,060
<b>Total</b>		<b>19,739,444</b>

Audit holds that payment on account of contingent paid staff without approval was made due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs 19.739 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.1]

#### **1.4.2.2 Splitting of Schemes to avoid Approval from DDC- Rs 13.303 million**

According to Rule 16(1) Punjab Tehsil/Town Municipal Administration (Works) Rules, 2003, the schemes costing above rupees five million but not exceeding rupees twenty million shall be submitted to the District Development Committee, as notified by the Planning and Development Department, for administrative approval.

TMO Data Gunj Bakhsh Town paid for the schemes costing Rs 13.303 million during the Financial Year 2014-15, by splitting the



schemes in order to avoid approval of District Development Committee (DDC) as detailed in **Annex-F**.

Audit holds that indents were split due to defective financial management and weak internal controls.

This resulted in non-transparent expenditure of Rs 13.303 million.

The observation was discussed with the management but no reply was provided. Afterwards, the matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.12]

#### **1.4.2.3 Non-recovery of Road Cut Charges – Rs 11.103million**

According to Rule 76 of PLGO & 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.

The management of TMA Data Gunj Bakhsh Town, during the Financial Year 2014-15, did not recover an amount of Rs 11.103 million from following divisions of WASA, as Road Cut Charges:

<b>Sr. No.</b>	<b>Name of Sub Division of WASA</b>	<b>Amount (Rs)</b>
1	Karishan Nagar	3.213
2	New Anarkali	5.223
3	Mozang	2.667
	<b>TOTAL</b>	<b>11.103</b>

Audit holds that the amount was not recovered due to defective financial discipline and weak internal controls.

This resulted in loss of Rs 11.103 million to the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.1]

#### **1.4.2.4 Advance Payment on account of Street Light Material – Rs 3.451 million**

Rule 43 of PPRA provides that payment to the suppliers and contractors should be made against their invoices or running bills. There is no provision of Advance Payment. Further, as per Rule 2.10 (b) (5) of PFR VoI-I, it is not permissible to draw advances from the Treasury for the execution of works the completion of which is likely to take a considerable time.

TMO Data Gunj Bakhsh paid Rs 3.451 million to the supplier in advance for street light materials. The amount was paid in advance in violation of the rules. This resulted in unauthorized Advance Payment of Rs 3.451 million as detailed below.

<b>Sr. No.</b>	<b>Description</b>	<b>Supplier</b>	<b>Amount (Rs in million)</b>
1	Purchase of Street Light Material	M/s Philips Electrical Industries Pakistan Ltd.	1.000
2	-do-	-do-	1.000
3	-do-	-do-	1.451
	<b>Total</b>		<b>3.451</b>

Audit holds that advance payment was made without approval due to defective financial discipline and weak internal controls.

This resulted in unauthorized advance payment to the contractors Rs 3.451 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.03]

#### **1.4.2.5 Non-completion of Schemes worth - Rs 7.396 million**

According to Para 42 (1-3) of Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003 development projects shall be completed within the same Financial Year.

During audit of TMO Data Gunj Bakhsh for the Financial Year 2014-15, it was observed that a sum of Rs 7.396 million was released for the Financial Year 2014-15 against the following schemes which remained incomplete till execution of audit i.e. 19.01.2016.

(Rs in million)

Name of Scheme	Estimated Cost	Agreement Amount	Name of Contractors	Commencement Date	Completion Period
P/F of Water Filtration Plant in Ahmed Park Mohni Road UC-71	1.800	1.768	Raza Engineering	24.10.2014	4 months
P/F of Water Filtration Plant in Uc-68 Samadhi Ganga Ram	1.800	1.263	safe water tech	28-10-2014	-do-
P/F of Water Filtration Plant in UC-67, Masjid Kamal Mustafa ChahJamuWalaKasurPura	1.800	1.316	Raza Trader	2014-15	-do-
Providing Fixing of new Sodium Light 250W Street Light Fitting on Circular Road (Do Moria Pull to Adda Crown Bus)	0.514	0.514	Best time International	2014-15	-do-
Reconditioning of AmeerMuavia (R.A) Road and PCC link street near Masjid Ahsan Ram Nagar UC-81	0.996	0.991	Abid Hussain	04.06.2015	-do-
PCC Bashir Street No. 09 Abu Bakar Road Sadaqat Park UC-86	0.486	0.485	Mubeen Enterprises	02.07.2015	-do-
<b>Total</b>	<b>7.396</b>				

Audit holds that development schemes were not completed due to defective financial discipline and weak internal controls.

This resulted in loss to Local Government besides depriving the public of denial of better infrastructure Rs 7.396 million due to non-completion of the schemes

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.03]

#### **1.4.2.6 Expenditure without Advertisement at PPRA's Website and Newspaper-Rs 6.029 million**

According to Rule 12(1)& (2) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner

and format specified by PPRA regulation from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. Moreover, according to Finance Department letter No. FD (MR) MW/1-4/92 dated 26<sup>th</sup> September, 1992, if entries in the stock register are not available or if the concerned officials are not present at the time of audit and record is not shown to auditors, the entries made and record produced afterward would not be accepted.

TMA Data Gunj Bakhsh Town drew and expended Rs 6.029 million on account of procurement of different items during the Financial Year 2014-15. Each Job Order cost over one hundred thousand rupees but the purchases were made without advertisement at PPRA's website or in the newspapers. Moreover, purchases of tents, trolleys and tyres were also not accounted for in the relevant stock registers as detailed in **Annex-G**.

Audit holds that purchases were made without advertisement at PPRA's website due to defective financial discipline and weak internal controls.

This resulted in non-transparent expenditure worth Rs 6.029 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

Audit recommends regularization besides fixing responsibility against the person(s) for non-adherence of PPRA Rules under intimation to Audit.

[AIR Para No.20]

#### **1.4.2.7 Expenditure on POL without Maintenance of Log Books and Approved Sanctioned Strength of Vehicles- -Rs 5.871 million**

According to Clause 48(1)(i) and 49 of Appendix 14-Miscellaneous Rulings relating to Contingent Charges of PFR Vol-II, the purchase and replacement of vehicles including commercial vehicles shall

be made subject to the condition that the strength of vehicles in the Department shall be sanctioned by the Finance Department. The accounts of petrol, oil, lubricant and spare parts should be maintained separately for each vehicle. Full particulars of the journeys and distances between two places should be correctly exhibited. The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term “official” is not sufficient. The officer using the vehicle should sign the relevant entries in the Log Book. Moreover, according to Finance Department letter No. FD (MR) MW/1-4/92 dated 26<sup>th</sup> September, 1992, if entries in the stock register are not available or if the concerned officials are not present at the time of audit and record is not shown to auditors, the entries made and record produced afterward would not be accepted.

Contrary to above, scrutiny of record of TMA Data Gunj Bakhsh revealed that TMA was utilizing the official vehicles without sanctioned strength thereof. Further, Log Books of the vehicles were also not produced/ maintained. In the absence of Log Books for accounting of POL in respective Log Books and sanctioned strength of vehicles, expenditure on POL to the tune of Rs 5.871 million could not be termed legitimate.

Audit holds that payment of POL was made without maintaining Log Books and sanctioned strength due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs 5.871million during Financial Year 2014-15.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.10]

#### **1.4.2.8 Unauthorized Payment without Approval of Rates – Rs 2.793 million**

According to MRS Rates given by Finance Department, Government of Punjab, rate for item of carpeting shall be fixed by Chief

Engineer on the basis of different percentages of bitumen i.e. 3% to 6%. However, payment will be made to the contractor as per Job Mix Formula for bitumen used in the work. Further, Para 641-Sr. No. 3.1 of Book of Specification of C&W requires that the exact percentage of bitumen is to be used which shall be fixed on the basis of laboratory tests on the Job Mix Formula.

Scrutiny of record of TO (I&S) revealed that an item of plant premix bituminous carpeting was laid for Rs 2.793 million without obtaining approval of percentage from the Chief Engineer for the carpeting on the basis of laboratory tests on Job Mix Formula in violation of the rule *ibid*.

Name of work	Qty of Premix Carpet	Rate (Rs)	Amount (Rs in million)
Carpeting Montgomery Road UA-77	27809	8323.3	2.315
Reconst. of Amir Muaviah Road & PCC link street near Masjid Ehsan Data GunjBakhsh Town	2868	8323.3	0.239
	2990	7989.1	0.239
<b>Total</b>			<b>2.793</b>

Audit holds that Job Mix formula was not approved due to defective financial discipline and weak internal controls.

This resulted in unauthorized payment to the contractors amounting to Rs 2.793 million at the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.03]

#### **1.4.2.9 Splitting of Job Orders to avoid Advertisement on PPRA's Website- Rs 1.983 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.

TMO Data Gunj Bakhsh drew and expended Rs 1.983 million on account of procurement of different items as posted in the cash book for the Financial Year 2014-15. The record relating to purchase orders and invoices from the suppliers was withheld from presentation before the audit team impeding and preventing substantiation to rule out splitting of indents as detailed in **Annex-H**.

Audit holds that Job Orders were split up due to defective financial discipline and weak internal controls.

This resulted in non-transparent purchases of Rs 1.983 million from the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.21]

#### **1.4.2.10 Non-forfeiture of Security-Rs 1.625million**

Clause 60 of Standard Contract Agreement lays down that if contractor does not complete the work within agreement period, his work may be rescinded and his security may be forfeited. Moreover, as per Clause 61 of the agreement, the left over work may be got completed at his risk and cost (of the original contractor).

TMA Data Gunj Bakhsh did not forfeit the Performance Security and the Earnest Money to the tune of Rs 1.625 million from certain contractors on account of non-completion of works as per work orders issued till completion of audit execution i.e.19-01-2016 as detailed in **Annex-I**.

Audit holds that performance security was not forfeited due to defective financial discipline and weak internal controls.

This resulted in loss of Rs 1.625 million to the Local Fund besides no action was taken as provided under the contract agreement against the contractors evident from non-invocation of risk and cost clause provisions.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.03]



### 1.4.3 Performance

#### 1.4.3.1 Less Achievement of Targets of Receipts– Rs 8.285 million

According to Rule 16(1) and 79(3) of PDG and TMA Budget Rules 2003, on receiving the estimates of receipts from the Collecting Officer, each Head of Offices concerned shall finalize and consolidate the figures furnished by his Collecting Officers. The Head of Offices and Collecting Officers shall be responsible for the correctness of all figures supplied to the Finance and Budget Officer and the sanction of the competent authority is necessary for the remission of, and abandonment of claims to revenue.

Management of TMA Data Gunj Bakhsh collected Rs 14.215 million on account of various heads of income against targeted figure mentioned in the budget Rs 22.500 million.

(Rs in million)

Description	Target	Actual	Difference
Building Plan fee	10.000	7.606	2.394
License Fee	6.000	5.525	0.475
Enforcement fine	5.000	0.069	4.931
Fine by TO(R)	1.000	0.797	0.203
Sale of Store TO(R)	0.500	0.218	0.282
<b>Total</b>	<b>22.500</b>	<b>14.215</b>	<b>8.285</b>

Audit holds that Head of Offices/ Administrator and Collecting Officers/ concerned Town Officers were responsible for the targets which were not achieved due to defective financial discipline and weak internal controls.

This resulted in less achievement of targets of receipts to the tune of Rs 8.285 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.17]

## **1.5 TMA, Gulberg Town**

## **1.5.1 Non-production of record**

### **1.5.1.1 Non-production of Record – Rs 77.729million**

According to Section 14 (1) (b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and 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 TMA Gulberg did not provide the auditable record relating to expenditure and receipts to the tune of Rs 77.729 million (**Annex-J**) for audit scrutiny.

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

In the absence of record, authenticity, validity and accuracy of expenditure and receipts worth Rs 77.729 million could not be verified.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

Audit recommends that matter be inquired into and responsibility fixed on the delinquent officers/ officials for non-production of record and entity will have to ensure submission of record to audit for scrutiny.

[AIR Para No.11]

## **1.5.2 Irregularities & Non-compliance**

### **1.5.2.1 Preparation of Budget without observing Chart of Accounts-Rs 62.546 million**

According to Section 110 of PLGO 2001, the budget shall be prepared in accordance with Chart of Accounts issued by the Auditor General of Pakistan.

During course of audit of TMA Gulberg, it was noticed that Town Officer (Finance) prepared the annual budget of Rs 62.546 million under the various heads for the period 2014-15 without observing the Chart of Accounts issued by the Auditor General of Pakistan in violation of rule *ibid*. Moreover, neither object code of accounts was mentioned on the contingent form/bill nor detailed object wise expenditure statement was provided due to which the appropriateness and accuracy of spending of budgetary allocation in conformity with the Schedule of Authorized Expenditure could not be verified as detailed in **Annex-K**.

Audit holds that budget was prepared without observing Chart of Classification due to defective financial discipline and weak internal controls.

This resulted in irregular preparation of budget Rs 62.46 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.07]

### **1.5.2.2 Unauthorized Payment without Approval of Rates – Rs 24.135 million**

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

Specification of C&W requires that the exact percentage of bitumen is to be used which shall be fixed on the basis of laboratory tests with respect to Job Mix Formula.

Scrutiny of record of TO (I&S) revealed that an item of plant premix bituminous carpeting was laid for Rs 24.135 million(**Annex-L**) without obtaining approval of percentage from the Chief Engineer for the carpeting on the basis of laboratory tests in violation of the rule *ibid*.

Audit holds that Job Mix Formula was not approved due to defective financial discipline and weak internal controls.

This resulted in unauthorized payment to the contractors worth Rs 24.135 million at the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

Audit recommends fixing responsibility against the person(s) at fault besides apportionment of responsibility through a detailed enquiry determining the recovery of overpayment detected followed by loss to be made good under intimation to Audit.

[AIR Para No.03]

### **1.5.2.3 Expenditure without Advertisement at PPRA's Website and Newspaper-Rs 9.373 million**

According to Rule 12(1)& (2) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. Rule 59 (d) iii & iv of PPRA Rules 2014, for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency.

According to Sr. No. 2 (b) (xxv) of the Punjab Delegation of Financial Powers Rules 2006, officer in Category II is competent to sanction expenditure on account of purchase of recurring & non-recurring items worth Rs 100,000 in each case.

TMA Gulberg drew and expended Rs 9.373 million (**Annex-M**) on account of procurement of different items during the Financial Year 2014-15. Each job order cost was over one hundred thousand rupees but the purchases were made without advertisement at PPRA's website or in the newspapers. This resulted in non-transparent expenditure of Rs 9.373 million. In Sr. No. 2 to 7, procurements over and above Rs 100,000 were made on account of Ramzan Bazar without advertisement at PPRA's website by invoking urgency clause without recording any justification. For Sr. No. 2 to 5, expenditure stood incurred on foreseeable events and for Sr. No. 6 & 7, expenditure was incurred without requirement therefore urgency clause could not be invoked.

Further, for Sr. No. 12, expenditure of Rs 367,200 was incurred on account of lighting on 23<sup>rd</sup> March at Main Boulevard Gulberg but sanction was accorded by TMO (Category-II officer) who was competent only to sanction expenditure on account of recurring as well as non-recurring items to Rs 100,000 in each case.

Audit holds that purchases were made without advertisement at the PPRA's website due to defective financial discipline and weak internal controls.

This resulted in non-transparent expenditure worth Rs 9.373 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.20]

#### **1.5.2.4 Unauthorized Expenditure on Civil Works– Rs 8.415 million**

As per Rule 9(5&6) of Punjab Private Site Development Schemes (Regulation) Rules 2005, the development work shall be completed by the Developer within the period specified in the sanction order. The maintenance of the scheme shall be the responsibility of the Developer. According to Section 54(h) of PLGO 2001, TMA provides, manages, operates, maintains and improves the municipal infrastructure and services including roads and streets other than roads falling under the jurisdiction of the District Government or Government (Govt. of the Punjab) and streets maintained by the Union Administration.

An audit scrutiny of accounts record of TMA Gulberg Town revealed that an expenditure of Rs 8.415 million was incurred on civil works during 2014-15. TMA provided only payment voucher of the schemes and did not produce the files (AA, TS, Process of awarding work, need assessment of the work etc.). Further, documentary evidence that the roads were under the jurisdiction of TMA was not provided to audit for verification. Due to this reason, the expenditure was held irregular and unauthorized as detailed below;

<b>Sr.#</b>	<b>Work</b>	<b>Expenditure</b>
1.	Extension of Fiber Shades, Construction of Cobbles & Electrification Work in-front of 180-H Model Town Lahore UC 129	985,000
2.	providing and fixing of Cat Eyes at Sundar Das Road Lahore	400,000
3.	Improvement of Link Roads Zafar Ali Road and Justice Sardar Iqbal Road Gulberg-V UC-95	5,055,000
4.	installation of Water Filtration Plant 1000 gallons per hour in the building/ premises of the office of Sub Division Model Town	1,200,000
5.	construction of boundary wall Khan Colony, Anayat Colony and Mustafabad	774917
Total:-		8,414,917

Audit holds that inadmissible expenditures were charged to the Local Fund due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure and loss to the TMA worth Rs 8.415 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report

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

[AIR Para No.12]

#### **1.5.2.5 Expenditure on POL without Maintenance of Log Books and Approved Sanctioned Strength of Vehicles- Rs 7.435 million**

According to Clause 48(1)(i) and 49 of Appendix 14-Miscellaneous Rulings relating to Contingent Charges of PFR Vol-II, the purchase and replacement of vehicles including commercial vehicles shall be made subject to the condition that the strength of vehicles in the Department shall be sanctioned by the Finance Department. The accounts of petrol, oil, lubricant and spare parts should be maintained separately for each vehicle. Full particulars of the journeys and distances between two places should be correctly exhibited. The purpose of journey indicating the brief particulars of the journey performed should be recorded. The term "official" is not sufficient. The officer using the vehicle should sign the relevant entries in the Log Book. Moreover, according to Finance Department letter No. FD (MR) MW/1-4/92 dated 26<sup>th</sup> September, 1992, if entries in the stock register are not available or if the concerned officials are not present at the time of audit and record is not shown to auditors, the entries made and record produced afterward would not be accepted.

Contrary to above, scrutiny of record of TMA Gulberg Town revealed that six vehicles and four motor cycles were under the use of TMA officers but no sanctioned strength thereof was available on record. Further, Log Books of the vehicles were also not produced/ maintained. In



the absence of Log Books for accounting of POL in respective Log Books and sanctioned strength of vehicles, expenditure on POL to the tune of Rs 7.435 million could not be termed legitimate.

Audit holds that payment of POL was made without maintaining Log Books and sanctioned strength due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs 7.435million during Financial Year 2014-15.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.10]

#### **1.5.2.6 Irregular Purchase of Store Items –Rs 6.509 million**

According to the Government of the Punjab, Finance Department's letter No. RO (Tech) FD-18-29/2004 dated 03-03-2005, store items are required to be purchased as per the procedure prescribed in the Purchase Manual and additional profit and overhead charges are prohibited on account of purchase of store items. As per Rule 4 of PPRA 2014, a procuring agency while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of Gulberg Town, scrutiny of payment record of store items revealed that an expenditure of Rs 6.509 million was incurred through adopting the procedure of awarding works to contractors by adding additional contractor's profit and overhead charges instead of adopting procedure prescribed in PPRA. This resulted in not only irregular expenditure of Rs 6.509 million but also over payment of Rs 728,958 at the Local Fund as detailed in **Annex-N**.

Audit holds that irregular expenditure on account of store items was incurred due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs 6.509 million and overpayment of Rs 0.729 million at the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.13]

#### **1.5.2.7 Non-imposition of Penalty – Rs 6.148 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.

TO (I&S) Gulberg Town awarded different works to various contractors during the Financial Year 2014-15 but the works were not executed within stipulated period. The contractors neither completed the works within stipulated time nor applied for any time extension. Department did not impose penalty on the contractors due to late completion of the schemes to the tune of Rs 6.148 million (**Annex-O**).

Audit holds that penalty for delay in completion of work was not imposed due to defective financial discipline and weak internal controls.

This resulted in overpayment to the contractors and loss of Rs 6.148 million to the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

Audit recommends recovery besides fixing responsibility against the person(s) at fault for non-imposition of penalty under intimation to Audit.

[AIR Para No.02]

#### **1.5.2.8 Uneconomical Expenditure on account of Sub-base- Rs 6.135 million**

As per para 127 (6) and 129 (i) of PWD Code, payment for all work done should be made on the basis of measurement recorded in MB

in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for general correctness of the bill as a whole.

Scrutiny of various schemes of TMA Gulberg revealed that an expensive item sub-base was shown laid for Rs 6.135 million (**Annex-P**) under the PCC instead of admissible item Brick Ballast with 25% sand mix without recording axle load of the road. Moreover, Scrutiny of TS of the schemes mentioned at Sr. No. 1, 2, 3, 8, 9, 13, 15 & 16 of the said Annex revealed that width of the area/ street was devoid of sufficient width essentially inadequate for heavy traffic obviating compaction with road roller. It was also observed that:

- a. Cement concrete with brick aggregate was paid for as having been dismantled.
- b. This showed that previously road was constructed with Brick Ballast with 25% sand mix instead of sub-base course.
- c. In the absence of justified axle load of the road and corroborating compaction test report of the schemes, laying, compacting and payment of sub-base course stood rendered extravagant and redundant.

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

This resulted in uneconomical expenditure on account of sub-base worth Rs 6.148 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.04]

#### **1.5.2.9 Non-prudent Expenditure incurred from Public Money- Rs 4.702 million**

According to Rule 2.10 (1) of PFR Vol-I, every Government employee is expected to exercise the same vigilance in respect of

expenditure incurred from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money. As per Rule 4 of PPRA 2014, a procuring agency while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

TMO Gulberg incurred expenditure of Rs 4.702 million (**Annex-Q**) on account of printing of shopping bags, procurement of LEDs to show rates, reflecting jackets, purchase of pedestal fans and security apparatus for Ramzan Bazars. Expenditure could not be termed as prudent because such expenditure was not standardized for all other Bazars of the province.

Audit holds that utilization of procured items only for one month but their retention on stocks for wear and tear of remaining eleven months before next Ramzan was denuded of bringing value for money.

This resulted in wasteful expenditure of Rs 4.702 million to the local government fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.23]

#### **1.5.2.10 Irregular Payment of Non-scheduled items-Rs 4.307 million**

According to FD's letter No.RO (Tech) FD.18-23/2004 dated 21<sup>st</sup> September 2004, standardized analysis shall be used to work out the rate of an item from input rate. A copy of analysis shall be sent to Technical Cell of Finance Division for standardization. Moreover, Para 4(iii & iv) of CSR(now MRS) states that the rates for various components of the non-scheduled items of work shall be based on CSR 1998 Vol-III, Part-II, 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. Copies of the analysis and of

composite rates sanctioned by the Chief Engineer for non-Scheduled items shall be sent to the Secretary, Standing Rates Committee.

Town Officer (I&S) Gulberg Town made payment of Rs 4.307 million (**Annex-R**) on account of non-scheduled items during Financial Year 2014-15. Technically sanctioned estimate did not enclose the analysis of rates of non-scheduled items duly approved by the competent authority due to which the appropriateness and authenticity of rates in Technical Sanctioned Estimate could not be verified.

Audit holds that non-scheduled items were not approved due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs 4.307 million on account of non-scheduled items.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.14]

#### **1.5.2.11 Unauthorized Payment of Rent of Buildings -Rs 3.720 million**

According to Serial No. 5 of the Punjab Delegation of Financial Powers Rules 2006, payment of rent of Office Buildings is subject to the rent assessment made by the Excise and Taxation Department.

During audit of TMA Gulberg Town Lahore for the period 2014-15, it was noticed that rent of Rs 3.720 million for Office Building was paid without assessment by the Excise and Taxation Department.

Audit is of the view that unauthorized payment was made due to defective financial discipline.

This resulted in unauthorized payment of Rent of Buildings to the tune of Rs 3.720 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.15]

#### **1.5.2.12 Transfer of Funds to the Punjab Local Government Board-Rs 2.982 million**

Rule 109(3) states that 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.

During audit of TMA Gulberg, it was noticed that TMA transferred Rs 2.982 million to the Punjab Local Government Board, an autonomous body of LG&CD Department, Government of the Punjab as contribution in violation of PLGO, 2001.

Audit is of the view that funds were transferred to the Punjab Local Government Board due to defective financial discipline.

This resulted in unauthorized transfer of funds to the Punjab Local Government Board to the tune of Rs 2.982 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

(AIR Para No.7)

#### **1.5.2.13 Non-deduction of Provincial Sales Tax-Rs 2.299 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. As per Government of Pakistan (Revenue Division) Central Board of Revenue (Sales Tax Wing) Letter No. C.No.4(47)STB/98(Vol.I) dated 04<sup>th</sup> August 2010, purchases should be made by the Government Departments from the suppliers registered with Sales Tax Department and payment shall be made to the suppliers / contractors only on the bills supported with sales tax invoices.

TMA Gulberg town purchased different commodities and services of Rs 13.743 million from the different suppliers for Itwaar Bazar, Ramzan Bazar, Bakar Mandi etc. during Financial Year 2014-15. As per record, there was no evidence to confirm whether the firms / suppliers were registered with the Sales Tax Department and as such payment stood made to the suppliers inclusive of Sales Tax amount which was not deducted from the claim of suppliers.

Audit holds that Sales Tax was not withheld from the claim of the contractors due to defective financial discipline and weak internal controls.

This resulted in loss of revenue of Rs 2.299 million (**Annex-S**).

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.19]

#### **1.5.2.14 Irregular Payment of Salaries to the Contingent Paid Staff -Rs 1.699 million**

According to Rule 4(3)(v) of PDG & TMA (Budget) Rules 2003, the head of office is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided. According to Finance Department's letter No. FD. SO (GOODS)44-4/2011 dated 6<sup>th</sup> August, 2014, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation. As per preface of Schedule of Wage Rates, 2007 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

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

bearing No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004.

TMO Gulberg drew and expended Rs 1.699 million from the Local Fund for payment of salaries to daily wage staff / contingent paid staff vide Cheque No. 82010475 dated 09-09-2014 during 2014-15. Expenditure was held irregular due to the following reasons:

- i) Money was drawn from accounting head pay of staff i.e. regular budget instead of relevant head payment to contingent paid staff.
- ii) The prior approval of Finance Department was not obtained and the same was neither available on record nor shown to audit.
- iii) Staff was appointed without fulfilling codal formalities as mentioned in the recruitment policy referred ibid.
- iv) Sanctioned strength of the contingent paid staff was not available in the budget book whereas payment was made to 106 contingent paid staff. Moreover, TO wise and month wise detail was also neither become on record nor shown to audit.

Audit holds that payment on account of contingent paid staff without approval was made due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure from the Local Fund to the tune of Rs 1.699 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.24]

#### **1.5.2.15 Loss to the Government-Rs 1.670 million**

As per Rule 18.4 of PFR Vol-I, a competent authority may write off finally the irrecoverable value of stores or public money lost by fraud or negligence of individuals of other causes. All sanctions to write off of losses should be communicated to the Director Audit for scrutiny and for bringing to notice any defects of the system which appear to require



attention. Moreover, Note 2 of the said Rule states that the expression “value of stores” used in this should be interpreted as meaning “book value” where priced accounts are maintained and in other cases replacement value is to be determined on the basis of market value prevalent at the time, the article is lost.

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

Scrutiny of Assessment Report of ATO (I&S) Gulberg in connection with loss to Teh Bazari Store on 17-06-14 revealed that a loss of Rs 1.670 million was incurred but neither departmental inquiry /investigation to fix responsibility for actual loss was made nor process to write off loss was initiated.

Audit holds that neither departmental inquiry was conducted nor a report was submitted to the concerned authorities due to defective financial discipline and weak internal controls.

This resulted in loss of Rs 1.670 million to the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.25]

#### **1.5.2.16 Uneconomical Expenditure on account of Cold Milling and Lane Marking–Rs 1.637 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 21<sup>st</sup> September 2004, standardized analysis shall be used to work out the rate of an item from input rate. A copy of analysis shall be sent to Technically Cell of Finance Division for standardization. However, finished rate of an

item of work shall not exceed the market rate of that item in the area/district.

During audit of TMA Gulberg for the period 2014-15, scrutiny of following schemes revealed that an expensive item “Cold Milling” was paid instead of scheduled item “Dismantling of Metaling Road”. The rate analysis was neither shown to Audit nor sent to the Finance Department for standardization due to which the appropriateness and authenticity of rates in Technical Sanctioned Estimate could not be verified. However, cold milling @ Rs 7/Sft was paid on account of Rehabilitation of Link Road Ijaz Center MM Alam Road.

Scheme	Description	Qty	Rate Paid (Rs)	Amount Paid (Rs)	Admissible amount (Rs)	Excess payment (Rs)
Improvement of link roads Zafar Ali Road and Justice Sardar Iqbal road Gulberg-V UC-95	In comparison of Scheduled item- Dismantling of Metaling Road	115,045 (Sft)	8 / Sft	920,360	149,837	770,523
	In comparison of DO Roads-III payment on account of Rehabilitation of Link Road Ijaz Center MM Alam Road	115,045 (Sft)	8 / Sft	920,360	805,315	115,045

Scrutiny of record pertaining to following schemes revealed that an expensive item “Thermo Plastic Lane Marking” was paid instead of scheduled item “Painting Traffic Lane”. The rate analysis was neither shown to Audit nor sent to the Finance Department for standardization due to which the appropriateness and authenticity of rates in Technical Sanctioned Estimate could not be verified. However, Thermo Plastic Lane Marking was paid for civil works @Rs 34.80/Sft.

Scheme	Description	Qty	Rate Paid/ Sft (Rs)	Amount Paid (Rs)	Admissible Rate /Sft (Rs)	Excess Rate/ Sft (Rs)	Excess payment (Rs)
Improvement of link roads Zafar Ali Road and Justice Sardar Iqbal road Gulberg-V UC-95	In comparison of Scheduled item- Painting Traffic Lane	17,016 (Sft)	36.43 / Sft	619,893	9.30	27.13	461,644
	In comparison of DO Roads-III payment on account of Mall Road	17,016 (Sft)	36.43 / Sft	619,893	34.80	1.63	27,736
Painting of Speed Breaker Qadafi Stadium	In comparison of Scheduled item- Painting Traffic Lane	1,471 (Sft)	65.07 / Sft	96,880	9.30	55.77	82,038
	In comparison of DO Roads-III payment on account of Mall Road	1,471 (Sft)	36.43 / Sft	96,880	34.80	1.63	2,398

Audit holds that expensive items were paid without standardization of the rate analysis due to defective financial discipline and weak internal controls.

This resulted in uneconomical expenditure on account of Cold Milling and Lane Marking Rs 1.637 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

Audit recommends recovery of overpayment and regularization of the matter besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.09]

**1.5.2.17 Non-deduction of Price Variation on account of Diesel & Bitumen- Rs 1.636 million**

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

During audit of TMA Gulberg Town, scrutiny of record of the various schemes revealed that rates of diesel and bitumen decreased below 5% but price variation of Rs 1.636 million(**Annex-T**)was not deducted from the contractor's claims.

Audit holds that price variation was not deducted due to defective financial discipline and weak internal controls.

This resulted in overpayment to the contractors and loss of Rs 1.636 million to the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.01]

**1.5.2.18 Unauthorized Expenditure on account of Polio, Dengue, Measles and Lighting-Rs 1.441 million**

According to Tehsil Municipal Administration Rules of Business 2002 read with District Governments Rules of Business 2001, prevention and control of infectious and contagious diseases is the function of District Governments Health Department rather than Tehsil Municipal Administration.

TMO Gulberg paid Rs 0.774 million during 2014-15 on account of Polio, Dengue and Measles campaign. The payments were held unauthorized because the function falls under the jurisdiction of District Government, Health Department. Moreover, an expenditure of Rs 667,200 incurred on account of lighting on 23<sup>rd</sup> March 2014 at Main Boulevard Liberty Chowk Gulberg and on 25<sup>th</sup> December in churches without any justification as the activity was not under the preview of TMA. This resulted in unauthorized expenditure on account of Polio, Dengue, Measles and Lighting Rs 1.441 million (**Annex-U**).

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

This resulted in unauthorized expenditure of Rs 1.441 million to the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.22]

### **1.5.2.19 Splitting of Job Orders to avoid Advertisement on PPRA Website- Rs 1.190 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.

TMO Gulberg drew and expended Rs 1.190 million(**Annex-V**) on account of procurement of different items during the Financial Year 2014-15. Indents were split up in order to avoid advertisement at PPRA's website.

Further, in Sr. No. 16 &17, expenditure of Rs 165,567 on account of Repair of Vehicle No. LEG-23 (Cultus) was drawn. A sum of Rs 100,000 was drawn on 30-06-2014 for change of engine of the vehicle model 2008 and Rs 65,567 was drawn on account of overhauling of engine on the same date. Drawl of funds could not be termed as legitimate for change of engine after lapse of only 06 years and after installation of new engine, expenditure incurred on overhauling of the engine was also unjustified. It is worth mentioning here that some essential parts of the engine (Cylinder head cover, Gasket, Engine mounting etc.) was also shown purchased in the overhauling which rendered the purchase of engine doubtful. Engine number was also not changed in registration office of the vehicle.

Audit holds that job orders were split up due to defective financial discipline and weak internal controls.

This resulted in non-transparent expenditure of Rs 1.90 million to the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016.

Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.21]

#### **1.5.2.20 Unjustified Payment on account of Construction of Manholes - Rs 1.310 million**

As per para 3.5.5 of the design criteria approved by the secretary HUD/PHE Department it has been provided that opening of manholes in a straight lines of sewerage for 9 inch and 12 inch diameter is 50 running feet and 100 running feet respectively.

During audit of Gulberg Town Lahore for the year 2014-15, scrutiny of the various schemes revealed that 185 manholes were constructed instead of admissible quantity of 65 manholes. This resulted in unjustified payment on account of construction of excess manholes than admissible with additional cost worth Rs 1.310 million (**Annex-W**).

Audit holds that payment of manholes over and above admissible limit was made due to defective financial discipline and weak internal controls.

This resulted in overpayment to the contractors and loss of Rs 1.310 million to the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.06]

#### **1.5.2.21 Overpayment due to Work Executed Over and Above TS Estimates–Rs 1.077 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.

TO (I&S) Gulberg measured and paid quantities over and above the admissible quantity in Technical Sanction Estimates worth Rs 1.077 million (**Annex-X**) without prior approval of competent authority.

Audit holds that work was executed over and above TS estimates due to defective financial discipline and weak internal controls.

This resulted in overpayment to the contractors and loss of Rs 1.077 million to the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.05]

#### **1.5.2.22 Purchase of Street Light Material, Cat Eyes & Bitumen at Higher Rates-Rs 1.067 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. Further, according to FD letter No.RO (Tech) FD.18-23/2004 dated 21<sup>st</sup> September 2004, standardized analysis shall be used to work out the rate of an item from input rate. A copy of analysis shall be sent to Technical Cell of Finance Division for standardization. However, finished rate of an item of work shall not exceed the market rate of that item in the area/district.

An audit scrutiny of accounts record of TMA Gulberg Town Lahore, revealed that TO (I&S) purchased the street light material for maintenance in the TMA area. The lights were purchased at higher rates in comparison with input rates specified by Finance Department, Government of the Punjab. Rate analysis was not produced to audit. This resulted in overpayment of Rs 701,788 as detailed in **Annex-Y**. Tube lights were supplied and erected in UC-129, 130 & 131 at higher rates in comparison with MRS rates of 2<sup>nd</sup> bi-annual 2014 as TS was signed by TO (I&S) on 28-10-2014. However, rate analysis was neither available on record nor shown to audit.

Name of Scheme	Items Purchased	Qty	Rate charged (Rs)	Rate Admissible (Rs)	Excess Rate (Rs)	Overpayment (Rs)
S/E of Tube light 40 watt street light	S/E of single Tube Rod 40 watt with one choke & one starter	380	642.35	609.50	32.85	12,483
	S/E of S/L Bracket 30 mm (1.25") G. I. Pipe 2 meter long with clamp	380	973.00	964.15	8.85	3,363
	S/E of Single core PVC copper cable 3/0.29	380	36.75	32.20	4.55	1,729
	<b>Total</b>					<b>17,575</b>

Scrutiny of record further revealed that Cat Eyes were provided and fixed in the civil work schemes at higher rates in comparison with the rate charged on account of Davis Road by the DO Roads-III during the same Financial Year. This resulted in overpayment of Rs 206,710. However, rate analysis was neither available on record nor shown to audit;

Schemes	Qty	Rate paid by TMA (Rs)	Rate of DO Roads-III (Rs)	Excess Rate paid (Rs)	Overpayment (Rs)
P/F of Cat eyes for Sundar Das Road	953	420	350	70	66,710
P/F of Cat eyes for Zafar Ali and links Roads	2000	420	350	70	140,000
<b>Total</b>					<b>206,710</b>

Scrutiny of record pertaining to following schemes revealed that TMA Gulberg purchased Bitumen for patch work in November 2014. Following irregularities were noticed;

- i. Comparison of paid rate of bitumen with the input rate of 2<sup>nd</sup> bi-annual 2014/ price variation rate for the month of November showed that overpayment of Rs 140,556 was made.
- ii. Scrutiny of record also showed that payment was made against advance bill in violation of Rule 2.10(b)(5) of PFR Vol-I.
- iii. Department also failed to provide Consumption account of bitumen to audit.

Qty (M. ton)	Rate paid by the TMA on November 2014 (Rs)	Rate in November 2014/ Input Rate 2 <sup>nd</sup> Bi-annual 2014 (Rs)	Excess Rate paid (Rs)	Overpayment (Rs)
34	98,484	94,350	4,134	140,556



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

This resulted in overpayment to the contractors and loss of Rs 1.067 million to the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.18]

### 1.5.2.23 Unjustified Expenditure on account of Sub-base / Base-Rs 1.040 million

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

During audit of TMA Gulberg Town Lahore, it was observed that only road metaling was dismantled whereas 4 to 6 inches base course was also paid against the total dismantled area. Audit was of the view that laying of base course on the total area without excavation of the same could not be justified. This resulted in unjustified payment of Rs 776,457;

Scheme	Item Description	Depth of Dismantling of upper layer of road	Qty	Rate (Rs)	Amount (Rs)
Carpeting of road Karachi Phatak UC-31	Base course	$(0.16' + 0.25')/2$	2593 Cft	10295.86%	266,971
Improvement of road from Canal road to WASA Disposal Ahata Bashi Ram UC-95	Base course	$(0.33' + 0.25')/2$	903 Cft	10238.86%	92,457
Improvement of PCC Different Streets Jevan Hana, Raja market, Carpet road Chughtai Park and Babar Block Garden Town UC-	Base course in treated area A	$(0.16' + 0.25')/2$	4073 Cft	10238.86%	417,029

126					
	<b>Total</b>				<b>776,457</b>

Scrutiny of the schemes listed below revealed that Sub-base /base were shown paid but nothing was laid over it. Audit was of the view that authenticity of payment of Sub-base/ base without providing and laying any sort of upper layer could not be termed as legitimate. Moreover, an item excavation of earth, malba debris and disposal thereof worth Rs 48,130 was also shown paid for the area where base was laid. This resulted in doubtful and wasteful payment of Rs 263,390.

Scheme	Item Description	Qty	Rate (Rs)	Amount (Rs)
Improvement of main streets Mian Meer village UC-96	Sub-base course	269 Cft	8353.98%	22,472
Improvement of road opposite Gourmet Bakery towards 31-C-II Block Gulberg-III UC 97	Base course	882 Cft	10238.86%	92,457
	Excavation of earth, malba debris and disposal the same	891 Cft	7525.55%0	48,130
Improvement of PCC Different Streets Jevan Hana, Raja market, Carpet road Chughtai Park and Babar Block Garden Town UC-126	Sub-Base course in treated area C	1201 Cft	8353.98%	100,331
	<b>Total</b>			<b>263,390</b>

Audit holds that unjustified payment of base/ sub base was made due to defective financial discipline and weak internal controls.

This resulted in overpayment to the contractors and loss of Rs 1.040 million to the Local Fund.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. Neither reply was furnished by the Department nor was DAC meeting convened till finalization of this Report.

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

[AIR Para No.08]

## **ANNEXES**

**PART-I**  
**Memorandum for Departmental Accounts Committee**  
**Paras Pertaining to Current Audit Year 2015-16**

Sr. No.	TMA Name	Description of Para	Nature of Para	Rs in million
1	<b>Allama Iqbal Town</b>	Non-imposition of liquidated damages	Recovery	0.040
2		Uneconomical expenditure due to using cement concrete brick or stone ballast instead of dry ram in construction of Gully Grating	Irregularity	-
3		Overpayment of rent of Generators	Recovery	0.530
4		Unjustified use of steel in Construction of Gully Grating	Irregularity	0.926
5		Unauthorized repair of transformer	Irregularity	0.869
6		Overpayment due to incorrect rate analysis	Recovery	0.450
7		Less calculation of building plan fee	Recovery	0.351
8		Overpayment on account of sewerage pipe	Recovery	0.252
9	<b>Samanabad Town</b>	Less realization of ticket fine	Recovery	0.908
10		Purchase of street light material at higher rates	Recovery	0.882
11		Excess use of POL	Recovery	0.688
12		Doubtful execution of work	Recovery	0.326
13		Irregular and doubtful payment to contractor	Irregularity	0.334
14		Unauthorized payment to contractor	Irregularity	0.300
15	<b>Data Gunj Bakhsh Town</b>	Expenditure without approval of rate analysis/ schemes	Irregularity	
16		Non-accountal of material	Irregularity	0.861
17		Expenditure without advertisement in two leading newspapers with preference for local news papers .	Irregularity	-
18		Award and completion of works without obtaining performance security with favors conferred on contractor	Irregularity	-
19		Unjustified allocation for unforeseen expenditure which could not be spent afterward	Violation of Rules	-

<b>Sr. No.</b>	<b>TMA Name</b>	<b>Description of Para</b>	<b>Nature of Para</b>	<b>Rs in million</b>
20		Loss due to non collection of departmental Charges	Recovery	0.586
21		Non-transparent recovery of license fee due to non-conducting survey of the areas	Irregularity	-
22		Use of sub-standard Tuff Tiles	Irregularity	0.844
23		Likely supply of poor quality of Crushed stone as Lab Test Report was not provided	Irregularity	-
24		Loss due to non auction of empty barrels and other material	Recovery	0.452
25		Non-realization of budgeted UIP Tax Share from Government of the Punjab	Irregularity	-
26		Non recovery of arrears of license fee	Recovery	0.518
27		Splitting in Execution of works of Water Filtration Plants at different places by different contractors	Irregularity	-
28		Wasteful Expenditure due to Wrong Selection of Site	Irregularity	0.321
29		Non Recovery of Professional Tax	Recovery	0.299
30		Non certification of Development Schemes as MB was not signed by the CE in 50% works	Irregularity	-
31		Non-utilization of Development Budget	Irregularity	30.155
32		Unauthorized expenditure without technical sanction of DO Roads/ DO Buildings instead of TO I&S	Irregularity	-
33		Unjustified expenditure of Sports as neither name of winners were mentioned on the bills nor addresses of the participants were mentioned	Irregularity	-
34		Doubtful expenditure on carpeting	Irregularity	0.478
35		Execution of work without approval	Irregularity	5.00
36		Unauthorized expenditure	Irregularity	0.073
37		Weak Internal Financial Controls resulting in Misc. Audit Observations	Irregularity	
38		Non-imposition of Penalty	Recovery	0.740
39		Non verification of the Registration/Renewal Fee	Irregularity	0.432

<b>Sr. No.</b>	<b>TMA Name</b>	<b>Description of Para</b>	<b>Nature of Para</b>	<b>Rs in million</b>
40		Non-deduction of Conveyance Allowance	Recovery	0.157
41		Non-deduction of Income Tax on account of rent of office building	Recovery	0.578
42		Non-verification of payment of GST	Irregularity	0.923
43		Non disposal of un-serviceable vehicles but make and model of the vehicles were also not provided to audit	Recovery	-
44	<b>Gulberg Town</b>	Infructuous Expenditure on account of Patch Work	Irregularity	0.925
45		Overpayment on account of Gully Grating	Recovery	0.375
46		Overpayment on account of Sewerage Pipe	Recovery	0.228
47		Overpayment on account of Supply and Filling of River Pit Sand and Payment of Removal of Soil	Recovery	0.540
48		Unjustified payment on account of Manhole Covers	Recovery	0.435
49		Overpayment on account of Excavation of Earth, Malba Debris and Disposal of the same	Recovery	0.185
50		Irregular expenditure on account of below specification	Irregularity	0.224
51		Misappropriation of Laptop	Recovery	0.099
52		Less deduction of Withholding Tax at Source	Recovery	0.030
53		Non-recovery of Professional Tax from the Contractor	Recovery	0.132
54		Non-realization of Tender Fee	Recovery	0.126
55		Overpayment on account of Earthwork	Recovery	0.074
56		Overpayment on Change of Electric Pole	Recovery	0.242
57		Unjustified Payment on account of P/L floating coat	Recovery	0.019
58		Overpayment on account of re-laying Tuff Tiles	Recovery	0.013
59		Unjustified Payment on account of P/L of RCC pipe	Recovery	0.042
60		Unjustified Expenditure	Recovery	0.033
61		Non-conducting physical verification of stores and stock	Irregularity	

<b>Sr. No.</b>	<b>TMA Name</b>	<b>Description of Para</b>	<b>Nature of Para</b>	<b>Rs in million</b>
62		Non-appointment of Internal Auditor	Irregularity	
63		Non-submission of accounts to DAO	Irregularity	
64		Non-reconciliation of expenditure with Accounts Officer and Bank	Irregularity	-
65		Overpayment on account of RCC	Recovery	0.006
66		Unjustified Payment on account of Dismantling of Road Metaling and Cement Concrete with Brick Aggregate	Recovery	0.005
67		Overpayment on account of Sub-base due to charging higher rate	Recovery	0.002
68		Loss to the government	Recovery	0.469
69		Overpayment on account of Primary Coat instead of Tack Coat	Recovery	0.877
70		Less achievements of targets of receipts on account of building plan approval handed over to LDA and municipal fines	Irregularity	-
71		Less realization of License and Permit Fees–Rs 2.466 million		

**PART-II**  
**Memorandum for Departmental Accounts Committee**  
**Paras Pertaining to Audit Year 2014-15**

Sr. No	TMA Name	Description of Para	Nature of Para	Rs in million
1	Gulberg Town	Doubtful consumption of POL	Irregularity	8.103
2		Irregular payment on account of base course due to excess mileage	Irregularity	1.864
3		Non-verification of Receipts record	Irregularity	3.643
4		Irregular payment on Repair of vehicles and machinery due to non-availability of history sheet	Irregularity	2.520
5		Overpayment due to non-utilization of old material	Recovery	1.485
6		Loss due to non-auction of unserviceable Teh-Bazari stores	Recovery	0.500
7		Overpayment due to non-deduction of Shrinkage from earth work	Recovery	0.300
8		Over payment on account of manholes	Recovery	0.025
9		Excess payment on account of quantity executed over and above of TS estimates	Recovery	0.219
10		Overpayment on account of excavation of earth and removal of malba	Recovery	0.196
11	Samanabad Town	Expenditure in excess of budget allocation	Irregularity	11.314
12		Loss due to non-recovery of Bakar Mandi Fee Share	Irregularity	12.400
13		Irregular Payment of House Building Advance	Irregularity	0.450
14		Unauthentic licensing fee due to non-conduction of survey of manufacturer, vendor and trader	Recovery	1.499
15		Less-allocation of funds for Sports & Youth Activities	Irregularity	4.568
16		Non-utilization of CCB funds	Irregularity	1.000
17		Non-reconciliation with the Bank	Recovery	84.060
18		Non-reconciliation of Expenditure and Receipts	Irregularity	317.960
19		Loss due to non-deposit of income tax	Recovery	0.887
20		Unauthorized payment of Pre-mixed bitumen Carpeting	Irregularity	0.817
21		Unauthorized Payment for Removal of Malba	Recovery	0.167
22		Non-reconciliation of TTIP income	Irregularity	59.339
23		Expenditure of POL without maintenance of log book	Irregularity	1.614
24		Unauthorized collection of Sign Board/advertisement Fee	Irregularity	0.443
25		Less collection of Map fee	Recovery	0.350



Sr. No	TMA Name	Description of Para	Nature of Para	Rs in million
26		Loss due to non-imposition of 10% penalty	Recovery	0.685
27		Loss due to non-disposal of old material	Recovery	0.113
28	Aziz Bhatti Town	Unauthorized and doubtful payment of repair work as detailed estimate was not provided	Irregularity	1.981
29		Doubtful Consumption of POL due to improper maintenance of log book	Irregularity	1.003
30		Unauthentic Govt. receipt due to non-conduction of survey of manufacturer, vendor and trader	Irregularity	0.975
31		Doubtful Consumption of POL due to improper maintenance of log book	Irregularity	0.903
32		Unauthorized and doubtful payment to contractor	Irregularity	0.356
33		Overpayment to contractor due to payment of excessive rates on account of manholes	Recovery	0.286
34		Unauthorized and doubtful payment to contractor	Irregularity	0.228
35		Wastage of public money due to favour of contractor	Irregularity	0.192
36		Overpayment to contractor due to excess earth filling	Recovery	0.149
37		Unauthorized and doubtful payment for carriage of tuff tiles	Irregularity	0.130
38		Unauthorized and doubtful payment to contractor	Irregularity	0.111
39		Overpayment to contractor due to payment of overhead charges	Recovery	0.106
40		Overpayment to contractor due to excess lead for earth filling	Recovery	0.103
41		Overpayment to contractor due to payment of excessive rates	Recovery	0.081
42		Wastage of public money due to unauthorized favour of contractor	Irregularity	0.061
43		Shalimar Town	Unauthorized and doubtful payment to contractor as detailed estimate was not provided	Irregularity
44	Unauthentic Govt. receipt due to non-conduction of survey of manufacturer, vendor and trader		Recovery	0.933
45	Unauthorized and doubtful payment to contractor as detailed estimate was not provided		Irregularity	0.700
46	Unjustified payment to contractor		Irregularity	0.592
47	Doubtful payment for flood arrangement		Irregularity	0.500
48	Unauthorized and doubtful payment to contractor as detailed estimate was not		Irregularity	0.300

Sr. No	TMA Name	Description of Para	Nature of Para	Rs in million
		provided		
49		Doubtful payment for material for wall chalking	Irregularity	0.300
50		Unauthorized payment to contractor	Irregularity	0.214
51		Unauthorized and doubtful payment to contractor as detailed estimate was not provided	Irregularity	0.194
52		Unauthorized purchase of deep freezer and pedestal fans	Irregularity	0.155
53		Unauthorized and doubtful payment to contractor as detailed estimate was not provided	Irregularity	0.139
54		Overpayment to contractor due to payment of unjustified item	Recovery	0.139
55		Overpayment to contractor due to payment of unjustified item	Recovery	0.106
56		Unauthorized and doubtful payment to contractor as detailed estimate was not provided	Irregularity	0.105
57		Overpayment to contractor due to payment of unjustified item	Recovery	0.064
58		Overpayment to contractor	Recovery	0.053
59		Unauthorized and doubtful payment to contractor as detailed estimate was not provided	Irregularity	0.050
60		Loss to government due to non-collection of professional tax	Recovery	0.040
61		Overpayment to contractor	Recovery	0.025
62		Doubtful Payment without acknowledgement	Irregularity	0.651
63		Loss to Government due to non-deduction of conveyance Allowance	Recovery	0.120
64		Overpayment on account of contractor profit	Recovery	0.815
65	<b>Nishtar Town</b>	Irregular Expenditure On account Of Repair of Vehicle	Irregularity	0.066
66		Less/non-deduction Of Sales Tax	Recovery	0.738
67		Non-verification of GST Invoices	Irregularity	0.271
68		Overpayment to Contractor for RCC	Recovery	0.125
69		Non-deduction of Shrinkage Charges	Recovery	0.384
70		Overpayment to Contractor for MS Bars	Recovery	0.047
71		Non-maintenance of log book	Irregularity	8.237
72	<b>Ravi Town</b>	Doubtful expenditure on purchase of street lights as Union Councils of the town were also incurred expenditure on street lights	Irregularity	4.307
73		Unjustified payment as rate analysis of base and sub-base coarse was not provided	Irregularity	4.179
74		Loss due to removal of malba	Recovery	1.331

Sr. No	TMA Name	Description of Para	Nature of Para	Rs in million
75		Loss to the Government due to Wall chalking	Recovery	0.344
76		Irregular payment on Repair of vehicles and machinery as history sheets were not available	Irregularity	1.078
77		Doubtful payment for mixing charges of patch work material on Asphalt Plant	Irregularity	1.025
78		Overpayment	Recovery	0.207
79		Overpayment for RCC	Recovery	0.133
80		Overpayment due to non-deduction of Shrinkage from earth work	Recovery	0.117
81		<b>Data Gunj Bakhsh Town</b>	Less allocation of budget for Sports / Youth Activities	Irregularity
82	Non-preparation of monthly progress report of Development expenditure		Irregularity	30.485
83	Less utilization of Development Budget		Irregularity	22.016
84	Misclassification of Rent of Tentage for ItwarBazar / Ramzan Bazar		Irregularity	3.963
85	Improper maintenance of log book		Irregularity	2.520
86	Non-preparation of record M&R work under I&S Branch		Irregularity	2.00
87	Unauthorized payment without approval of Rate Analysis		Irregularity	0.649
88	Misclassification of expenditure head		Irregularity	0.491
89	Expenditure on personal advertisement of Government officials		Irregularity	0.221
90	Unauthorized payment of contractor's profit		Irregularity	0.153
91	Overpayment in Sand-filling		Recovery	0.056
92	Continuous decreasing of TMA's income		Irregularity	-
93	Loss to the Govt. due to non-conduction of survey of manufacturer, vendor and trader Loss in Fines / Penalties by Regulations branch		Recovery	-
94	Non-preparation of Income & Expenditure statement		Irregularity	-
95	<b>TMA Allama Iqbal Town</b>	Non-deduction of harrow sand	Recovery	0.271
96		Irregular expenditure on rent of Fork lifter as rent paid was more than its cost.	Irregularity	2.503
97		Loss due to theft of street lights	Recovery	0.452
98		Non-recovery of contractor renewal fee	Recovery	0.487
99		Less deduction of income tax	Recovery	0.065
100		Loss due to non-deduction of property tax on office buildings	Recovery	0.297
101		Non-allocation of funds for CCBs	Irregularity	106.536

**Annex-B**

Rs in million

<b>TMA Allama Iqbal Town</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess(+)/ Savings(-)</b>	<b>% age</b>
Salary	33.58	11.13	22.45	67
Non-salary	39.42	13.07	26.35	67
Development	419.96	419.96	0.00	0
<b>Total Expenditure</b>	<b>492.95</b>	<b>444.16</b>	<b>48.80</b>	<b>10</b>
<b>Samanabad Town</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess(+)/ Savings(-)</b>	<b>% age</b>
Salary	71.50	62.99	8.51	12
Non-salary	50.66	35.97	14.70	29
Development	0.00	0.00	0.00	0
<b>Total Expenditure</b>	<b>122.16</b>	<b>98.95</b>	<b>23.21</b>	<b>19</b>
<b>Data Gunj Bakhsh Town</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess(+)/ Savings(-)</b>	<b>% age</b>
Salary	112.33	109.01	3.32	3
Non-salary	60.87	43.56	17.31	28
Development	128.11	97.95	30.16	24
<b>Total Expenditure</b>	<b>301.31</b>	<b>250.52</b>	<b>50.79</b>	<b>17</b>
<b>Gulberg Town</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess(+)/ Savings(-)</b>	<b>% age</b>
Salary	81.03	60.84	20.18	25
Non-salary	95.49	66.26	29.23	31
Development	262.20	175.69	86.51	33
<b>Total Expenditure</b>	<b>438.72</b>	<b>302.79</b>	<b>135.93</b>	<b>31</b>
<b>Grand Total</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess(+)/ Savings(-)</b>	<b>% age</b>
Salary	298.44	232.87	65.57	22
Non-salary	246.44	158.85	87.59	36
Development	810.26	693.60	116.67	14
<b>Grand Total Expenditure</b>	<b>1355.14</b>	<b>1085.31</b>	<b>269.83</b>	<b>20</b>

**Annex-C (1.2.1.1)**

<b>Sr. No.</b>	<b>Description of record</b>	<b>Amount (Rs in million)</b>
1	Construction of PCC, Drain street Sharshah Town, Niaz Baig	2.226
2	Construction of Drain, PCC Babliana Raiwind Manga Road.	2.998
3	Construction of PCC sewerage link Peco road	2.365
4	Construction of goat sheds Bakar Mandi Shahpur Kanjra	4.993
5	Supply of material for repair of street light TMA Iqbal Town, Lahore	3.659
6	Supply / erection of street lights Graveyard H-block Sabzazar	1.196
7	Supply / erection of energy fittings, TMA Iqbal Town, Lahore	1.954
8	Supply of street light material, TMA Iqbal town Lahore	4.102
9	No. of Tickets issued to enforcement inspectors	-
10	Analysis of rate for construction of 37 manhole chamber @Rs 9,900 for scheme titled construction of nallah, sewerage Ali Hussainabad	0.366
11	Analysis of rate for construction of 4 manhole chamber @Rs 22,000 for scheme construction of sewerage PCC Chung.	0.088
12	Analysis of rate for construction of 27 manhole chamber @Rs 22,000 for scheme titled construction of sewerage Kamboh colony Chung. Part (II)	0.594
13	Analysis of rate for construction of 15 manhole chamber @Rs 17892.62 for scheme titled construction of PCC road Muhallah Numberdaran, Hanjerwal	0.268
14	Analysis of rate for construction of 5 manhole chamber @Rs 17692 for scheme titled construction of sewerage nallah PCC Niaz Baig	0.088
	<b>Total</b>	<b>24.897</b>

**Annex-D (1.2.2.6)**  
**(Rs in million)**

Sr.No.	Vehicle Number	Amount of Repair	Nature of Repair	Status as per log book
1	LEG 2756	0.099	Engine head, engine shield, denting painting all sides etc	In running during repair period
2	LEG 2754	0.047	Engine head change, wheel baring, radiator repair / service	log book not available
3	LEG 2754	0.074	Engine head change, denting painting etc	Log book not provided
4	LRT 6603	0.027	Engine Gasket, Radiator repair / service, suspension etc	Log book not provided.
5	LRT 6603	0.035	Radiator service / repair, suspension, etc	in running during repair period
6	LRX 1845	0.095	Denting painting, Radiator repair / service, change of engine head, head gasket etc	Log book not provided
7	LRV 8507	0.025	denting painting	In running during repair period
8	LRV 8507	0.029	Head gasket, Ring set, denting, etc	In running during repair period
9	M-226	0.650	Supply and fixing of body and driver cabin	In running during repair period
10	M-226	0.100	Body work, clutch plate, pressure plate, repair of oil tank etc	In running during repair period
11	Master Dalla (Regulation branch)	0.100		
12	LEJ 1356	0.100	Front screen, engine head change, body work etc	In running during repair period
13	LEJ 1356	0.063	Service / Repair, kaamani pattay etc	In running during repair period
	<b>Total</b>	<b>1.444</b>		

**Annex-E (1.4.1.1)**

<b>Sr. No.</b>	<b>Description of record</b>	<b>(Rs in million)</b>
1	Vouched accounts for Purchase of Assets and Misc. Expenditure	3.100
2	Vouched accounts on account of Purchase / Hiring Machinery	0.781
3	Vouched accounts on account of Others-Acquiring Physical Assets	0.267
4	Vouched accounts on account of Tents on Rent	0.562
5	-do-	0.567
6	-do-	1.099
7	Vouched accounts on account of Purchase of Tents	0.162
8	-do-	0.065
9	-do-	0.065
10	Documents of Enlistment / Renewal of 09 contractors	-
11	Stock Registers of Stationery and Consumable material.	-
12	Fines Register of Regulation Branch along-with receipt books and challan forms.	-
13	Registers of Roads, Buildings Trees, Shops and all other properties under jurisdiction of TMA.	-
14	Contingent paid staff/ Work Charged Employees Register.	-
15	All the personal files and the whole record regarding service matters.	-
	<b>Total</b>	<b>6.668</b>

**Annex-F (1.4.2.2)**

<b>Approval Date by TDC</b>	<b>Name of Scheme</b>	<b>Cost of Scheme (Rs in million)</b>
18/10/2014	P/F Water Filtration Plant in Ahmad Park Mohani Road UC-71	1.800
28/10/2014	P/F Water Filtration Plant in Samadhi Ganga Ram UC-68	1.800
13/11/2014	P/F Water Filtration Plant in Takia Mehmood Shah Sanda Road UC-85	1.800
26/11/2014	P/F Water Filtration Plant in Islamia High School Mohni Road UC-71	1.800
27/11/2014	P/F Water Filtration Plant near Masjid Kamal Mustafa ChahJamu Wala Kasurpura UC-67	1.800
6/5/2015	P/F Street Light Material Wire, Switch etc. for repair of street lights in DGBT	0.303
20/6/2015	P/F of new MVL 125 W street Light fitting in UC 67 , 68,69,70, of PP 139	1.505
20/6/2015	P/F of new MVL 125 W street Light fitting in UC 71 , 83 of PP 139	0.725
20/6/2015	P/F of Purchase of street light material for restoration of Unlit sodium 250W street light in UC 67,68,69,70,71,83 of PP 139	1.770
<b>Total</b>		<b>13.303</b>



**Annex-G (1.4.2.6)****(Rs in million)**

<b>Sr. No.</b>	<b>Date of purchase</b>	<b>Description</b>	<b>Amount</b>
1	24.07.2014	Purchase of Tents	2.590
2	15.09.2014	Purchase of trolley	0.300
3	March, 2015	Purchase of tyres of LRO-9453	0.142
4	July, 2014	Tents on Rent	0.562
5	December, 2014	-do-	1.099
6	07.08.2014	-do-	0.162
7	29.09.2014	Purchase of fans	0.323
8	15.09.2014	Repair of footpath	0.372
9	January, 2015	Repair of plant	0.355
10	February, 2015	Repair of transport	0.124
	<b>Total</b>		<b>6.029</b>

**Annex-H (1.4.2.9)**

<b>Sr. No.</b>	<b>Date of Cash Book</b>	<b>Description</b>	<b>(Rs in million)</b>
1	02.2015	Repair of transport	0.124
2	02.2015	-do-	0.062
3	03.2015	-do-	0.063
4	16.03.2015	Steamer	0.064
5	16.03.2015	-do-	0.097
6	16.03.2015	-do-	0.097
7	16.03.2015	-do-	0.064
8	16.03.2015	-do-	0.064
9	26.08.2014	Distempering/ paint	0.082
10	08.09.2014	-do-	0.082
11	05.2015	Purchase of Tents	0.065
12	05.2015	-do-	0.065
13	12.2014	Purchase of safety iron	0.054
14	01.2015	-do-	0.054
15	05.2015	Rent of carpet	0.086
16	05.2015	-do-	0.086
17	03.2015	Polio campaign	0.089
18	05.2015	-do-	0.089
19	06.2015	-do-	0.089
20	17.03.2015	Supply and fixing flags, banners	0.046
21	17.03.2015	-do-	0.098
22	17.03.2015	-do-	0.072
23	17.03.2015	-do-	0.096
24	05.2015	Flexes	0.053
25	05.2015	-do-	0.089
26	05.2015	-do-	0.053
<b>Total</b>			<b>1.983</b>

### Annex-I (1.4.2.10)

Name of Scheme	Estimated Cost (Rs in million)	Agreement Amount	Name of Contractors	Security (Rs in million)	Earnest Money 2% (Rs in million)	Commencement Date	Completion period
P/F of Water Filtration Plant in Ahmed Park Mohni Road UC-71	1.80	1,768,500	Raza Engineering	0.180	0.036	24.10.2014	4 months
P/F of Water Filtration Plant in UC-68 Samadhi Ganga Ram	1.80	1,262,700	safe water tech	0.537	0.036	28-10-2014	-do-
P/F of Water Filtration Plant in UC-67, Masjid Kamal Mustafa Chah Jamu Wala Kasurpura	1.80	1,315,800	Raza Trader	0.485	0.036	-	-do-
Providing Fixing of new Sodium Light 250W Street Light Fitting on Circular Road (Do Moria Pull to Adda Crown Bus)	0.514	514,000	Best time International	0.051	0.010	-	-do-
Reconditioning of Ameer Muavia (R.A) Road and PCC link street near Masjid Ahsan Ram Nagar UC-81	0.996	991,119	Abid Hussain	0.100	0.050	04.06.2015	-do-
PCC Bashir Street No. 09 Abu Bakar Road Sadaqat Park UC-86	0.486	484,785	Mubeen Enterprises	0.049	0.055	02.07.2015	-do-
<b>Total</b>				<b>1.402</b>	<b>0.223</b>		

### Annex-J (1.5.1.1)

Sr. No.	Schemes Name	Contract or	(Rs in million)	Information Required		
				TS	MB	Completion Report
1	S/E of Tube Light Complete Fitting UC 129, 130 & 131 (40 watts) -- (voucher not provided)	-	1.000	Provided	Not provided	Not provided
2	S/E of Mercury Street Light 250 watts	Mian Zahoor-u-Din	-	Not provided	Not provided	Not provided
3	Construction of PCC/ Sewerage Jamilabad Link Gate No. 4 UET UC-31 (voucher not provided)		0.800	Provided	Not provided	Not provided
4	Construction of Footpath Rehabilitation of service Road main Road Faisal Town and entrance GOR Faisal Town Lahore	Ideal Techniques	2.220	Not provided	Not provided	Not provided
5	PCC different Streets Mughalpora Road UC-31	Khizar & Co.	1.200	Not provided	Not provided	Not provided
6	Improvement of road GT Road to Workshop VET-MEN Road UC-31	Al-Ghfoor	1.900	Not provided	Not provided	Not provided
7	Construction of Sewerage & PCC Canal Bank Ext. UC-31	Mian Kabir	2.000	Not provided	Not provided	Not provided
8	Improvement of road near Sheikh Amin marriage hall to Jinazgah Dars Bary Mian UC-32	Salamat Sons	1.000	Not provided	Not provided	Not provided
9	PCC different Street Link Azeem Ground UC-32	Rana Imran	1.200	Not provided	Not provided	Not provided
10	Improvement of Link Streets Rehmani Road, Servant Quarters & Street behind Shell Pump UC-32	Gohar	1.000	Not provided	Not provided	Not provided
11	Construction of Street Khan hotel, Boota Street, Masjid Steet, Rana Shafqat Street Pkay Quarter, Mirza Amir Street UC-32	M. Naveed	1.300	Not provided	Not provided	Not provided
12	Improvement of PCC Link Streets Railway Washing Line/ Shah Gada UC -75	Khizer	1.500	Not provided	Not provided	Not provided
13	Improvement of PCC Ahata pervaiz butt Street and link Bibi Pak Daman UC-75	Wasim Sadiq	1.500	Not provided	Not provided	Not provided
14	PCC link Street Allama Iqbal Road UC-76	Mian kabir	2.500	Not provided	Not provided	Not provided
15	Improvement of Carpeting Road Link Streets No. 4 UC-76	Amin & sons	0.800	Not provided	Not provided	Not provided
16	Improvement of link Streets Mian Meer Village UC-96	Hamza Builders	1.500	Not provided	Not provided	Not provided
17	Improvement of link streets mian meer village UC -96	Hamza Builders	1.500	Not provided	Not provided	Not provided
18	Construction of Kahizer Road Upper Mall Schemes & Links UC-96	Raka Enterprises	4.368	Not provided	Not provided	Not provided
19	Rehabilitation of Street No. 13 Abadi Gurumangat & Street No.	Qasim Hammeed	1.827	Not provided	17-12-14	Not provided

	10, 15 haideri Muhallah Guberg-III UC-97					
20	Patch work near Taj Co. and Gurumangat Road UC-97	Ghafoor	0.500	Not provided	Not provided	Not provided
21	Patch work main road Gous-e-azam colony UC-97	M. Akram	0.210	Not provided	Not provided	Not provided
22	Improvement of road from mini market to sherpao bridge Gulberg UC-97	Iqra Assosiate	2.500	Not provided	Not provided	Not provided
23	Patch work Different streets UC-97	Ghafoor	0.500	Not provided	Not provided	Not provided
24	Improvement of road Nar 23-P Gulberg III UC-97	R. A. construction	0.310	Not provided	Not provided	Not provided
25	Rehabilitation of street, street No. 6, Rhaga masih street and streets Henry kay UC-99	Abdul Rafay	0.970	Not provided	Not provided	Not provided
26	Improvement of road near 149-P Adjacent to park & 196 P Gulberg-III UC-99	Ghafoor	2.900	Not provided	Not provided	Not provided
27	Construction, improvement, rehabilitation of streets Corporation colony Behind Children Hospital UC-99	Hamza Builders	2.000,000	Not provided	Not provided	Not provided
28	Rehabilitation of different roads and streets through patch work UC-31, 32, 75, 76, & 96	M.S.K	2.700	Not provided	Not provided	Not provided
29	Restoration of road liberty market	Haji Ismail	-	Not provided	Not provided	Not provided
30	Construction of PCC E-Block market, E-Block Quarter, A-Block Quarter, E-Block Hospital, D-Block Mandar Market, K Block Quarters UC-127	Al-Fateh	2.000	Not provided	Not provided	Not provided
31	Construction of PCC. Tuff Tile along graveyard Kotah Pind UC-128	Moeen enterprises	2.135	Not provided	Not provided	Not provided
32	Rehabilitation of Patch Work different roads and streets C&D Block Faisal Town and Habib Park UC-128	S.Z. & Co.	1.400	Not provided	Not provided	Not provided
33	Improvement of different streets & link streets Salamatpura, Salar Road, maja Qaliji wala Street, AIK Minar wali street UC-129	Khaboor	1.000	Not provided	Not provided	Not provided
34	Construction of malik street and link streets UC -129	Scudo Floratech & Land care	2.000	Not provided	Not provided	Not provided
35	Improvement of Berm Road Ittifaq hospital towards metro store UC-129	Friends Engineers	2.500	Not provided	Not provided	Not provided
36	Rehabilitation of Road R-Block Model Town Ext. UC-129	Waseem Sadiq	1.500	Not provided	Not provided	Not provided
37	Construction of PCC/ Tuff File Street No. 2, Street No. 9 and different streets Q Block khan Colony Model Town Ext.	Friends Eng	2.350	Not provided	Not provided	Not provided
38	Improvement of Labha Street and Munshi Street, Road Near 482-Q	Waseem Sadiq	4.000	Not provided	Not provided	Not provided

	Model Town Ext. & Different Streets UC-129					
39	Construction of Tuff Tiles Street No. 3,4,5 & Padri Anwar Fazal Street main Peco Road Bahar Colony Kot Lakhpat UC-130	Muneeb shafi	0.860	Not provided	Not provided	Not provided
40	Construction of shoaib Mughal Street and link streets Tuff Tile UC 130	Mian Niamat Ali	2.000	Not provided	Not provided	Not provided
41	Improvement of Street malik Asharaf Chowk to Mithu Dhoodh wala, Nadra Office Street Muhammadi Street, Link Jinnah Road, Street NO. 3, Haji Mumtaz Street Abdul Sattar park, Street No.1, Dilbar Street Tasadaq Park and different link streets UC-131	Islam ch.	4.000	Not provided	Not provided	Not provided
42	Construction of PCC 801 quarter wali gali 8 railway stadium colony garhi shahu	Aarku Builders	1.600	Not provided	Not provided	Not provided
43	Improvement of street No. 16, 19 and link streets Muhamamd Nagar Garhi Shahu	Ch. Trading construction	2.200	Not provided	Not provided	Not provided
44	Rehabilitation the entrance of link streets allama iqbal road from Dharmapura bridge towards bohar wala chowk Right side Phase-II	Muneeb Shafi	1.800	Not provided	Not provided	Not provided
45	Construction of PCC Link Streets Akbar Shaheed Road	J & J	1.500	Not provided	Not provided	Not provided
46	Bill for purchase in connection with Bakar mandi	Friends Engineering	2.997	-	-	Not provided
47	Bill for purchase in connection with Ramzan Bazar	Friends Engineering	2.943	-	-	Not provided
48	File of bill purchase for bitumen during November 2014	-	3.348	-	-	Not provided
49	Demand & Collection Register of licensing and survey for updating D&C for the FY 2014-15 (Actual amount realized)	-	6.034	-	-	-
50	Detail of daily workers Town officers wise for the FY 2014-15 (approximate) expenditure amount	-	20.388	-	-	-
51	Detail of POL vehicle wise and log books for the FY 2014-15 (Expenditure amount)	-	7.435	-	-	-
52	Record of TO (P&C actual amount realized)	-	1.739	-	-	-
			<b>77.729</b>			

**Annex-K (1.5.2.1)**

<b>Office</b>	<b>Description of Head</b>	<b>Amount (Rs in million)</b>
<b>Administrator</b>	10% increase in Basic Pay FY 2015-16	0.057
	Others (Pension Fund)	0.187
<b>Council Officer</b>	10% increase in Basic Pay FY 2015-16	0.073
<b>TMO</b>	10% increase in Basic Pay FY 2015-16	0.317
	Others (Pension Fund)	0.900
	Financial Assistance	1.000
	Purchase of website	0.100
<b>TO (Finance)</b>	10% increase in Basic Pay FY 2015-16	0.394
	Others (Pension Fund)	0.950
	Youth Affairs	7.072
	Sports	7.072
	Contribution / Donations (PLGB)	3.500
	Misc. Expenditure	3.000
<b>TO (I&amp;S)</b>	10% increase in Basic Pay FY 2015-16	1.099
	Others (Pension Fund)	3.970
	Visit of VVIPs	0.500
	Natural Calamities	1.000
	Unclassified expenditure	25.000
	Establishment of emergency rain relief camps	1.000
<b>TO (Regulation)</b>	10% increase in Basic Pay FY 2015-16	0.677
	Others (Pension Funds)	3.372
<b>TO (P&amp;C)</b>	10% increase in Basic Pay FY 2015-16	0.294
	Others (Pension Funds)	1.011
	<b>Total</b>	<b>62.546</b>

**Annex-L(1.5.2.2)**

<b>Sr. No.</b>	<b>Schemes Name</b>	<b>Contractor</b>	<b>Cost of Scheme (Rs)</b>	<b>Amount of Carpeting using 4.5% bitumen (Rs in million)</b>
1	Improvement of different streets Qurban line UC -95	M. Amin & Sons	1,000,000	0.619
2	Construction of Road From Moulana Shoukat Ali Road Towards IT Tower along with Satukatla Drain (Left side) UC-130	Al-Ghafoor Construction	4,975,000	0.152
3	Carpeting of Road Karachi Phatak UC-31	Mian Zeeshan	1,500,000	0.093
4	Carpeting of Road Karachi Phatak UC-31	Mian Zeeshan	1,500,000	0.654
5	Carpeting of Road Karachi Phatak UC-31	Mian Zeeshan	1,500,000	0.426
6	Improvement of PCC Different Streets Jevan Hana, Raja market, Carpet road Chughtai Park and Babar Block Garden Town UC-126	Al-Ghafoor Construction	4,000,000	0.086
7	Improvement of PCC Different Streets Jevan Hana, Raja market, Carpet road Chughtai Park and Babar Block Garden Town UC-126	Al-Ghafoor Construction	4,000,000	0.616
8	Improvement of PCC Different Streets Jevan Hana, Raja market, Carpet road Chughtai Park and Babar Block Garden Town UC-126	Al-Ghafoor Construction	4,000,000	0.769
9	Improvement of Carpeting Bogi Road UC-75	Aarku Builders	2,000,000	0.905
10	Improvement of Carpeting Bogi Road UC-75	Aarku Builders	2,000,000	0.194
11	Patch work of main Road Makkah colony, Balooch Road, Road from 7-up Bridge to Sabzi mandi UC-98	Qasim Hameed	925,000	0.411
12	Patch work of main Road Makkah colony, Balooch Road, Road from 7-up Bridge to Sabzi mandi UC-98	Qasim Hameed	925,000	0.388
13	Improvement of road Naseerabad UC-99	Tanveer Associates	2,000,000	1.022
14	Improvement of road Naseerabad UC-99	Tanveer Associates	2,000,000	0.205
15	Improvement of road near Sheikh Amin marriage hall to Jinazgah Dars	Salamat Sons	1,000,000	0.555



	Bary Mian UC-32			
16	Improvement of road from Canal Road to WASA Disposable Ahata Bashi Ram UC-95	Qasim Hameed	2,000,000	0.506
17	Improvement of road from Canal Road to WASA Disposable Ahata Bashi Ram UC-95	Qasim Hameed	2,000,000	0.205
18	Improvement of road from Canal Road to WASA Disposable Ahata Bashi Ram UC-95	Qasim Hameed	2,000,000	1.019
19	Rehabilitation of Street No. 4 Akram Park and main Bazar Nisar Press Abadi Nabi Pura Gulberg-III UC-97	Mian Zahoor	4,000,000	0.296
20	Rehabilitation of Street No. 4 Akram Park and main Bazar Nisar Press Abadi Nabi Pura Gulberg-III UC-97	Mian Zahoor	4,000,000	1.527
21	Rehabilitation of road cut and street yaseen Butt Wail near khan colony UC-99	Qasim Hameed	750,000	0.397
22	Rehabilitation of road cut and street yaseen Butt Wail near khan colony UC-99	Qasim Hameed	750,000	0.130
23	Improvement of Road Gurumangat near masjid PEPSI chowk UC-97	Al-Ghafoor Construction	800,000	0.022
24	Improvement of Road Gurumangat near masjid PEPSI chowk UC-97	Al-Ghafoor Construction	800,000	0.781
25	Improvement of Road Opposite Gourmet Bakery Towards 31-C-II, C-II Block Gulberg-III UC 97	Aarku Builders	2,500,000	1.359
26	Improvement of Link Roads Zafar Ali Road and Justice Sardar Iqbal Road Gulberg V UC-95	Bokra Eng	22,520,000	9.436
27	Improvement of road Sindhu Chowk to Bhabhra market UC-99	Sher Wali Khan	2,000,000	1.362
	<b>Total</b>			<b>24.135</b>

**Annex-M (1.5.2.3)**  
**(Rs in million)**

Sr. No.	Description of purchase	Date of indent/ work order	Contractor Name	Amount of the bill (Rs)	Remarks
1	Tentage in connection with temporary Bakar Mandi at Kamahah	18-09-14	Three Star foods	3.867	
2	Rent on account of Truck to supply the material for Ramzan Bazar	22-06-14	Master Goods Transport	0.210	Urgency- Copy of crossed cheque /Acknowledgment was also not provided
3	Rent of tractor along with water tank	23-06-14	Friends Engineering	0.148	Urgency
4	Purchase of CCTV camera	23-06-14	Shah din Sons	0.700	Urgency
5	Purchase of Petestal fans for Ramzan Bazar	30-06-15	Shah Din Sons	0.462	Urgency- specification of fans was not mentioned
6	Printed plastic shopping bags for Ramzan Bazar	26-06-14	Zeshan Enterprises	1.396	Urgency-Why ordinary shopping bags were not used
7	Purchase of LED for Ramzan Bazar	23-06-14	Friends Engineering	0.417	Urgency- In other markets, only paper rate list is pasted
*8	Repair of tractor	18-09-14	Shah Din Sons	0.210	
*9	Bill of labour charges to erection of tents for 15 Sundays in connection with Itwar Bazar	21-12-14	ANW Enterprises	0.352	
10	Bill of labour charges to erection of tents for 15 Sundays in connection with Itwar Bazar	01-04-14	ANW Enterprises	0.242	
11	Bill for carriage and security at Ramzan bazaar	04-08-14	ANW Enterprises	0.700	
*12	Rent of lighting for 23 <sup>rd</sup> March 2014	-	Saleem Tent	0.367	Beyond sanction as Administrator approval not shown
13	Rent of lighting for 25 <sup>th</sup> December 2014 in Churches	-	Saleem Tent	0.300	
	<b>Total</b>			<b>9.373</b>	

- Sr. No.8 Repair of tractor LWN 8303, each item rate was inclusive of labour but labour charges of Rs 14,000 were also paid separately, resulting in overpayment.
- Sr. No.9 Overpayment of Rs 22,000 (charged amountRs352,000- Admissible amount for 15 Sundays 330,000)
- Sr. No. 12 Sanction was accorded by TMO (Category-II officer), competent to sanction expenditure on account of recurring expenditure Rs 100,000 in each case.

**Annex-N (1.5.2.6)**

<b>Scheme Name</b>	<b>Exp excluding Contractor Profit and Overhead charges (Rs)</b>	<b>Contractor Profit and Overhead Charges (Rs)</b>	<b>Total cost (Rs in million)</b>
Purchase of T&P Kits, Bamboo Stairs & Aluminum Stair with Trolley for Street Light Branch	352,400	35,240	0.388
Purchase of T&P Kits, Safety shoes, uniform, water cooler, plastic glass and hats for staff I&S Branch	175,650	17,565	0.193
S/E Energy Saver 45 Watt street lights Muhammadi Park, Abadi Chakian, Rehmat Street & L-Block Gulberg-III UC-99 & different Streets Saint Marry Colony UC-95	440,366	60,770	0.501
S/E Energy Saver 45 Watt street lights for Gulberg Town	85,508	11,800	0.097
S/E Energy Saver 42 Watt street lights for UC-31, 32, 75, 76 & 96 (567 no. of energy saver x 590 per unit contractor profit)	3,242,444	460,017	3.702
S/E of Tube Light UC-129, 130 & 131	961,164	38,836	1.000
Purchase of pedestal fans for Ramzan bazaar	382,175	80,300	0.462
Purchase of reflecting Jackets for shopkeepers of Ramzan bazaar	55,165	9,430	0.065
Purchase of 2 <sup>nd</sup> hand engine	85,000	1,5000	0.100
<b>Total</b>	<b>5,779,872</b>	<b>728,958</b>	<b>6.509</b>

**Annex-O (1.5.2.7)**

<b>Sr. No.</b>	<b>Schemes Name</b>	<b>Contractor</b>	<b>Cost of the Scheme (Rs)</b>	<b>Penalty @ 10% (Rs in million)</b>
1	Improvement of Link Roads Zafar Ali Road and Justice Sardar Iqbal Road Gulberg-V UC-95	Bokra Engineers	22,520,000	2.252
2*	Construction of PCC B-Block Yousafabad Faisal Town Al-Imran Dispensary near Christian Abadi UC-128	Raka Enterprises	900,000	0.090
3*	Construction of Road From Moulana Shoukat Ali Road Towards IT Tower along with Satukatla Drain (Left side) UC-130	Al-Ghafoor Construction	4,975,000	0.497
4	Construction of PCC/ Tuff Tile Different Streets and Link Street Muhammad Pura Faisal Town UC-128	Khawaja Usman	2,600,000	0.260
5	Patch work of main Road Makkah colony, Baloch Road, Road from 7-up Bridge to Sabzi mandi UC-98	Qasim Hameed	925,000	0.092
6	Improvement of Road Pehalwan Hotel to Kausar Masjid UC-32	Mian Kabir	2,200,000	0.220
7	Construction of PCC / Sewerage Different Streets Mohalah Chandighar UC-31	Bashir Electric	1,500,000	0.150
8	PCC Street Ahata Shankar Das UC-76	Universal Traders	600,000	0.060
9	Improvement of Road Gurumangat near masjid PEPSI chowk UC-97	Al-Ghafoor Construction	800,000	0.080
10	Improvement of road Naseerabad UC-99	Tanveer Associates	2,000,000	0.200
11	Improvement of PCC near 77-B & Link Streets Faisal Town UC -128	Sohail	1,500,000	0.150
12	Construction of Foot path Iffifaq hospital road and link streets	Friends Engineers	4,000,000	0.400
13	PCC/ Sewerage Larex Survey Colony UC-76	Asghar Ali	1,800,000	0.180
14	PCC & Sewerage Street Murshadabad UC-32	United Builders	1,500,000	0.150
15	PCC Street Aziz Garden UC-96	Tanveer & Co.	600,000	0.060
16	Construction of PCC/ Sewerage Baja Line and near Different Streets Tanki No. 56 UC-31	Malik Imran Ali	2,000,000	0.200
17	Construction of PCC/ Tuff File Street	Friends	2,350,000	0.235

	No. 2, Street No. 9 and different streets Q Block khan Colony Model Town Ext.	Engineering		
*18	Construction of PCC/ Tuff File Street No. 2, Street No. 9 and different streets Q Block khan Colony Model Town Ext	Tanveer Associate	2,210,000	0.221
19	Construction of PCC Amjad Khan Street and link streets Darbar shah Gada	Friends Eng	2,500,000	0.250
20	Improvement of main streets Mian Meer Village UC-96	Khizer	1,500,000	0.150
21	S/E Energy Saver 45 Watt street lights Muhammadi Park, Abadi Chakian, Rehmat Street & L-Block Gulberg-III UC-99 & different Streets Saint Marry Colony UC-95	Best Time Int'l	500,000	0.050
22	Improvement of road Sindhu Chowk to Bhabhra market UC-99	Sher Wali Khan	2,000,000	0.200
	<b>Total</b>		<b>61,480,000</b>	<b>6.148</b>

\*Completion Report was not provided but payment of Ist Running bill was paid after expiry of time limit.

**Annex-P(1.5.2.8)**

Sr. No.	Schemes Name	Contractor	CFT of Sub Base/ Base	Sub base/ base course Rate (% Cft) Rs	Total amount of base course	Dry Brick Blast (Rate % Cft) Rs	Excess Rate (% Cft) Rs	Over payment (Rs)	*What dismantled in place of sub-base /base
*1	Construction of PCC / Sewerage Different Streets Mohalah Chandigarh UC-31	Bashir Electric	3001	8353.98	250,702.94	3544.20	4809.78	144,341.50	Cement concrete with brick aggregate
*2	PCC Street Ahata Shankar Das UC-76	Universal Traders	1655	8353.98	138,258.37	3544.20	4809.78	79,601.86	Only PCC dismantled
*3	Improvement of PCC near 77-B & Link Streets Faisal Town UC -128	Sohail	5890	8353.98	492,049.42	3544.20	4809.78	283,296.04	C. C with brick aggregate
4	PCC/ Sewerage Larex Survey Colony UC-76	Asghar Ali	2384	8353.98	199,158.88	3544.20	4809.78	114,665.16	C. C with brick aggregate
5	Construction of PCC/ Sewerage Baja Line and near Dirrent Streets Tanki No. 56 UC-31	Malik Imran Ali	1200	8348.58	100,182.96	3965.95	4382.63	52,591.56	Only PCC dismantled
6	Construction of PCC/ Tuff File Street No. 2, Street No. 9 and different streets Q Block khan Colony Model Town Ext.	Friends Engineering	6535	8348.28	545,560.10	3965.95	4382.33	286,385.27	-do-
7	Construction of PCC/ Tuff File Street No. 2, Street No. 9 and different streets Q Block khan Colony Model Town Ext	Tanveer Associate	6312	8348.28	526,943.43	3965.95	4382.33	276,612.67	-do-
*8	Improvement of main streets mian meer Village UC-96	Khizer	2459	8353.98	205,424.37	3544.20	4809.78	118,272.49	C. C with brick aggregate
*9	Improvement of different portions street No. 1/A to Street No. 20/C makah Colony UC-98	Khawaja Usman	1638	8353.98	136,838.19	3544.20	4809.78	78,784.20	Only PCC dismantled
10	Improvement of PCC Different Streets Jevan Hana, Raja market, Carpet road Chughtai Park and Babar Block Garden Town UC-126	Al-Ghafoor Construction	4983	8353.98	416,278.82	3544.20	4809.78	239,671.34	-do-
11	Improvement of Streets Ahabab park Habib ullah Road Garhi Shahu	Khawaja Usman	4857	8353.98	405,752.81	3544.20	4809.78	233,611.01	C. C with brick aggregate
12	Improvement of Road	Mian	5896	10238.8		3544.20	6694.66	394,717.15	Newly

	Pehalwan Hotel to Kausar Masjid UC-32 <b>(Base Course)</b>	Kabir		6	603,683.19				constructed
*13	Construction of Foot path Ittifaq hospital road and link streets	Friends Engineers	11273.5	8268.63	932,164.00	3544.20	4724.43	532,608.62	Nothing dismantled even PCC
14	Construction of PCC / Sewerage Link Streets Signal Shop Hope Road UC-31	Chaudhary Trading and Construction	2318	8353.98	193,645.26	3965.95	4388.03	101,714.54	C. C with brick aggregate
*15	PCC different street Hope road UC-31	Mian Aftab Qaiser	4093	8348.28	341,695.10	3965.95	4382.33	179,368.77	Only PCC dismantled
*16	Improvement of Sehar Wardi Street Bibi Pak Daman UC-75	Wasim Sadiq	5313	8353.98	443,846.96	3965.95	4388.03	233,136.03	C. C with brick aggregate
17	Construction of PCC/Swerage Jamilablad Link Gate No. 4 UET UC-31	-	2433	8353.98	203,252.33	3965.95	4388.03	106,761	C. C with brick aggregate
	<b>Total</b>		<b>69807.5</b>		<b>6,135,437.13</b>			<b>3,456,139.21</b>	

\*1, 2, 3, 8, 9, 13, 15 & 16 Scrutiny of TS showed that width of the area/ street was so less as inadequate for compaction of road ruler and heavy traffic whereas compaction rate was already included in sub-base rate provided in MRS.

\*Under the chapter dismantling of MRS, no rate was available to dismantal brick blast with 25% sand. For this purpose, cement concrete with brick aggregate rate was used.

### Annex-Q(1.5.2.9)

Sr. No.	Description of purchase	Date of indent/ work order	Contractor Name	Amount of the bill (Rs in million)	Remarks
3	Printed plastic shopping bags for Ramzan Bazar	26-06-14	Zeshan Enterprises	1.396	Why ordinary shopping bags were not used
4	Purchase of LED for Ramzan Bazar for rate list	23-06-14	Friends Engineering	0.417	In other markets, only paper rate list is pasted
5	Bill for carriage and security at Ramzan bazaar	04-08-14	ANW Enterprises	0.700	In other market, no security is required.
6	Purchase of CCTV camera for Ramzan Bazar	23-06-14	Shah din Sons	0.700	In the presence of expenditure on security, it is an extra ordinary exp
7	Purchase of PVC cable for Ramzan Bazar 3/29	23-06-14	Rebs Engineer	0.052	In the presence of expenditure on security, it is an extra ordinary exp
8	Purchase of PVC cable for Ramzan Bazar 7/29	23-06-14	Rebs Engineer	0.047	In the presence of expenditure on security, it is an extra ordinary exp
9	Purchase of PVC cable for Ramzan Bazar 7/52	23-06-14	Rebs Engineer	0.096	In the presence of expenditure on security, it is an extra ordinary exp
10	Purchase of wireless set	07-05-15	Sipka Manufacturing	0.098	Why it is required, when all the other departments are without wireless set
11	Purchase of Petestal fans for Ramzan Bazar	30-06-15	Shah Din Sons	0.462	No fan was provided in other markets by the government
12	Rent of lighting for 23 <sup>rd</sup> March 2014	-	Saleem Tent	0.367	Why it is required when not incurring such expenditure in past
13	Rent of lighting for 25 <sup>th</sup> December 2014 in Churches	-	Saleem Tent	0.300	Where Gulberg Town not provided lights, is there charismas not celebrated
14	Purchase of reflecting jackets for ramzan bazaar for shopkeepers	29-06-14	R.A. Construction	0.064	In other market, such jackets were not used
	<b>Total</b>			<b>4.702</b>	



### Annex-R (1.5.2.10)

Scheme	Item Description	Qty (Sft)	Rate (Rs)	Amount (Rs in million)
Construction of PCC/ Tuff Tile different Streets and Link Streets Muhammad Pura Faisal Town UC-128	P/L Tuff Tile 60MM 7000 PSI 2" thick sand cushion	14605	72.00	1.052
	Relaying of old Tuff Tile	2785	14.00	0.039
	Construction of Circular Gully Grating	26	6,000.00	0.156
Different arrangement for Ramzan Bazar for Bab-e- Pakistan	P/L Tuff Tile 60MM 7000 PSI 2" thick sand cushion	10798	72.98	0.788
Extension of Fiber Shades, Construction of Cobbles & Electrification work in-front of 180-H Model Town Lahore UC-129	Providing & Laying cobbles	1879	124.92	0.235
	P/F Fiber Glass Shed	01	20,854	0.209
	P/L Spanish Bench	12	15,000	0.180
S/E of iron Jungla Park in front of PTCL Exchange Gulberg III	S/E Iron Fence	2004	519.13	1.040
	S/E of Fish Wire	573	200	0.115
	Hiring charges of 50 KVA Generators with fuel	06	10,000	0.060
Construction of Bathroom with Sanitary work, Electrification, water tank and repair of existing store room of the TMA	P/L tiles on wall and floor	316	10393.50	0.033
P/F Barbed wire with Angle iron at adjacent place of park Kotha Pind Faisal Town	P/F Angle Iron 2"x2"x1/4"	146 kg	125.92	0.018
S/E of Energy Saver 45 Watt Street Lights Muhammadi Park, Abadi Chakian, Rehmat Street & L-Block Gulberg-III UC 99 and different streets Saint Marry Colony UC-95	Supply of Street Light Fixture i/c holder and plastic cover for fitting of 45 watt Energy saver complete in all respect	103	2000	0.206
	Supply of Energy Saver 45 watt	103	39.25	0.004
	Erection charges of Street Light Fixture i/c energy saver	103	100	0.010
S/E of Tube Light UC-129, 130 & 131	Supply Tube Light Shade 22 Gauge with Powder Coated Sheet	380	511	0.194
	<b>Total</b>			<b>4.307</b>

**Annex-S (1.5.2.14)**

Sr. No.	Description of purchase	Contractor Name	Amount of the bill (Rs)	Sr. No. as per 2 <sup>nd</sup> Schedule of the Act	GST Rate %	GST amount (Rs)
1	Tentage in connection with temporary Bakar Mandi at Kamahah	Three Star Foods	3,867,460	1	16	618,794
2	Rent of Truck for supply sugar	Master Goods Transport	50,400	48	16	8,064
3	Rep of vehicle (Bill amountRs65450)	Prince Sulf	42,500	-	17	7,225
4	Purchase of LED for Ramzan Bazar	Friends Engineering	417,000	-	17	70,890
5	Purchase of CCTV camera	Shah din Sons	700,000	-	17	119,000
7	Purchase of Blacklit Float Fabrication for flout to aware public regarding Polio	Gohar & Co.	85,000	12	16	13,600
8	Rent on account of Shahzore Truck for flout to aware Public to aware the public regarding Polio	Gohar & Co.	18,000	48	16	2,880
9	Rent on account of LED for awareness of Polio	Best Time Int'l	36,000	12	16	5,760
11	Purchase of steamer for awareness of Polio	Best Time Int'l	99,750	-	17	16,958
12	Purchase of steamer for awareness of Khasra	Advance Advertising	69,000	-	17	11,730
13	Purchase of wireless set	Sipka Manufacturing	98,000	-	17	16,660
14	Rep of vehicle (Bill amountRs35,613)	Shah Din sons	20,500	-	17	3,485
15	Rep of vehicle (tyres)	Saif Traders	34,000	-	17	5,780
16	Rep of vehicle (tyres)	Shah Din Sons	88,152	-	17	14,986
17	Repair of tractor (Bill amountRs209,983)	Shah Din Sons	195,983	-	17	33,317
18	Rent on account of Truck to supply the material for Ramzan Bazar	Master Goods Transport	210,000	48	16	33,600
19	Purchase of steamers for awareness of terrorism	Gohar & Co.	66,500	-	17	11,305
20	Purchase of steamers for awareness of terrorism	Gohar & Co.	70,480	-	17	11,982
21	Purchase of steamers for awareness of Price control and Polio	Gohar & Co.	56,580	-	17	9,619
22	Purchase of steamer for awareness of Dengue	Gohar & Co.	99,840	-	17	16,973
23	Rent of flout for dengue awareness	Gohar & Co.	66,465	12	16	11,299
24	Bill for carriage and security at Ramzan bazaar	ANW Enterprises	700,000	27	16	112,000
25	Rent of lighting for 23 march 2014	Saleem Tent	367,200	01	16	58,752

26	Rent of lighting for 25 December 2014 in Churches	Saleem Tent	300,000	01	16	48,000
27	Purchase of printer	Best Time Int'l	15,300	-	17	2,601
28	Repair of vehicle (Bill amountRs32,000)	Zain Autos	29,500	-	17	5,015
29	Different arrangement for Ramzan Bazars TMA Gulberg Town Lahore	Friends Engineering	2,942,693	01	17	500,258
30	Bill in connection with temporary arrangement Bakar Mandi at Kamahah	Friends Engineering	2,996,601	01	17	509,422
31	Bill in connection with Polio Flout		54,465	12	16	8,714
32	Steamer for Dengue	Gohar & Co.	66,560	12	16	10,650
	<b>Total</b>		<b>13,742,904</b>			<b>2,299,319</b>

### Annex-T (1.5.2.18)

Sr. No.	Schemes Name	Contractor	Calculation of Price Variation of Diesel	Cost of Scheme (Rs)	Amount of Price Variation of Diesel (Rs)	Amount of Price Variation of Bitumen & Coats (Rs)	*Measurement date not provided, therefore
1	Improvement of different streets Qurban line UC -95	M. Amin & Sons	$[(109.34-94.09) \times 0.15 \times 769900] / 109.34$	1,000,000	16,107	0	Voucher approval date
2	Improvement of Link Roads Zafar Ali Road and Justice Sardar Iqbal Road Gulberg V UC-95	Bokra Engineers	$[(109.34-94.09) \times 0.15 \times 1,836,061] / 109.34$	22,520,000	38,412	0	-do-
3	Construction of PCC B-Block Yousafabad Faisal Town Al-Imran Dispensary near Christian Abadi UC-128	Raka Enterprises	$[(101.21-80.61) \times 0.15 \times 757116] / 101.21$	900,000	23,115	0	Cheque date
4	Construction of Road From Moulana Shoukat Ali Road Towards IT Tower along with Satukatla Drain (Left side) UC-130	Al-Ghafoor Construction	$[(101.21-80.61) \times 0.15 \times 4975000] / 101.21$	4,975,000	151,890	63,187	-do-
5	Carpeting of Road Karachi Phatak UC-31	Mian Zeeshan	-	1,500,000	0	216,288	-do-
6	Improvement of different portions street No. 1/A to Street No. 20/C makah Colony UC-98	Khawaja Usman	$[(101.21-94.09) \times 0.15 \times 479994] / 101.21$	600,000	5,065	0	Completion date of scheme
7	Improvement of PCC Different Streets Jevan Hana, Raja market, Carpet road Chughtai Park and Babar Block Garden Town UC-126	Al-Ghafoor Construction	$[(107.39-101.21) \times 0.15 \times 4,000,000] / 107.39$	4,000,000	34,528	0	-do
8	Improvement of Carpeting Bogi Road UC-75	Aarku Builders	$[(86.23-80.61) \times 0.15 \times 1538000] / 86.23$	2,000,000	15,031	0	-do
9	P/F Cat Eyes Sundar Das Road UC-96	Waqar & Co.	$[(86.23-80.61) \times 0.15 \times 400000] / 86.23$	400,000	3,910	0	-do
10	Construction of PCC/ Tuff Tile Different Streets and Link Street Muhammad Pura Faisal Town UC-128	Khawaja Usman	$[(108.34-101.21) \times 0.15 \times 2494233] / 108.34$	2,600,000	24,622	0	-do
11	Patch work of main Road Makkah colony, Balooch Road, Road from 7-up Bridge to Sabzi mandi UC-98	Qasim Hameed	$[(101.21-80.61) \times 0.15 \times 925000] / 101.21$	925,000	28,241	82,375	-do
12	Improvement of Streets Ahbab park Habib ullah Road Garhi Shahu	Khawaja Usman	$[(86.23-80.61) \times 0.15 \times 1500000] / 86.23$	1,500,000	14,664	0	-do
13	Improvement of Road Pehalwan Hotel to	Mian Kabir	$[(86.23-80.61) \times 0.15 \times 2000000]$	2,200,000	19,552	0	-do

	Kausar Masjid UC-32		/86.23				
14	Construction of PCC / Sewerage Different Streets Mohallah Chandighar UC-31	Bashir Electric	[(86.23-80.61) x 0.15 x 1500000] /86.23	1,500,000	14,664	0	-do
15	PCC Street Ahata Shankar Das UC-76	Universal Traders	[(86.23-80.61) x 0.15 x 567203] /86.23	600,000	5,545	0	-do
16	Improvement of Road Gurumangat near masjid PEPSI chowk UC-97	Al-Ghafoor Construction	[(101.21-80.61) x 0.15 x 800000] /101.21	800,000	24,424	36,288	-do
17	Construction of PCC Ghousia Colony Near Rehmania Masjid UC-97	Abdullah Builders	[(101.21-94.09) x 0.15 x 769900] /101.21	500,000	5,276	0	-do-
18	Improvement of road Naseerabad UC-99	Tanveer Associates	[(101.21-83.61) x 0.15 x 2000000] /101.21	2,000,000	52,169	163,235	-do-
19	Improvement of PCC near 77-B & Link Streets Faisal Town UC -128	Sohail	[(101.21-80.61) x 0.15 x 1500000] /101.21	1,500,000	45,796	0	-do-
20	Construction of Foot path Iffifaq hospital road and link streets	Friends Engineers	[(116.75-109.34) x 0.15 x 4000000] /116.75	4,000,000	38,081	0	-do-
21	Improvement of road near Sheikh Amin marriage hall to Jinazgah Dars Bary Mian UC-32	Salamat Sons	[(101.21-94.09) x 0.15 x 1000000] /101.21	1,000,000	10,552	20,562	*TO (I&S) Signed agreement in January 2015
22	Improvement of road from Canal Road to WASA Disposable Ahata Bashi Ram UC-95	Qasim Hameed	[(101.21-86.23) x 0.15 x 2000000] /101.21	2,000,000	44,402	73,476	-d0-
23	Rehabilitation of Street No. 4 Akram Park and main Bazar Nisar Press Abadi Nabi Pura Gulberg-III UC-97	Mian Zahoor	[(109.34-86.23) x 0.15 x 4000000] /109.34	4,000,000	126,815	73,609	-d0-
24	Rehabilitation of road cut and street yaseen Butt Wali near khan colony UC-99	Qasim Hameed	[(94.09-80.61) x 0.15 x 750000] /94.09	750,000	16,118	0	*TO (I&S) Signed agreement in Feb 2015
25	Improvement of road Sindhu Chowk to Bhabhra market UC-99	Sher Wali Khan	[(101.21-83.61) x 0.15 x 2000000] /101.21	2,000,000	52,169	96,285	
	<b>Total</b>				<b>811,148</b>	<b>825,305</b>	
	<b>Grand Total (786,422+1,179,336)</b>					<b>1,636,453</b>	

\*Scheme was shown completed in December 2014 as per FCR but the agreement was signed by the TO I&S in January 2015 which renders the completion date doubtful. Audit considered signed date of TO (I&S) as completion date.

\*Measurement book was neither available on record nor shown to audit. Moreover, some MBs were scrutinized which revealed that the work was recorded without date. However, copies of the MBs were not provided by the department.

**Calculation of Price Variation of Bitumen:****(Amount in Rs)**

Sr. No.	Calculation of PV of Bitumen	Amount of Price Variation of Bitumen	Calculation of PV of Coat	Amount of Price Variation of Coats	Amount of PV of Bitumen & Coats
4	20048 x 111.02/220400 x (87.64-81.90)x1000	57,966	20048 x 10/220400 x (87.64-81.90)x1000	5,221	63,187
5	14503 x 111.02/220400 x (87.64-60.48)x1000	198,416	14503 x 10/220400 x (87.64-60.48)x1000	17,872	216,288
11	26136 x 111.02/220400 x (87.64-81.90)x1000	75,568	26136 x 10/220400 x (87.64-81.90)x1000	6,807	82,375
16	10391 x 111.02/220400 x (87.64-81.28)x1000	33,289	10391 x 10/220400 x (87.64-81.28)x1000	2,998	36,288
18	11741 x 111.02/220400 x (87.64-62.32)x1000	149,747	11741 x 10/220400 x (87.64-62.32)x1000	13,488	163,235
21	5888 x 111.02/220400 x (87.64-81.28)x1000	18,863	5888 x 10/220400 x (87.64-81.28)x1000	1,699	20,562
22	21040 x 111.02/220400 x (87.64-81.28)x1000	67,405	21040 x 10/220400 x (87.64-81.28)x1000	6,071	73,476
23	21078 x 111.02/220400 x (87.64-81.28)x1000	67,527	21078 x 10/220400 x (87.64-81.28)x1000	6,082	73,609
25	7591 x 111.02/220400 x (85.42-62.32)x1000	88,328	7591 x 10/220400 x (85.42-62.32)x1000	7,956	96,285
	<b>Total</b>	<b>757,110</b>		<b>68,196</b>	<b>825,305</b>

**Annex-U(1.5.2.19)**

<b>Sr. No.</b>	<b>Description of purchase</b>	<b>Date of indent</b>	<b>Contractor Name</b>	<b>Amount of the bill (Rs)</b>
1	Purchase of Backlit Flout Fabrication for flout to aware public regarding Polio	05-12-14	Gohar & Co.	85,000
2	Rent on account of Shahzore Truck for flout to aware Public to aware the public regarding Polio	05-12-14	Gohar & Co.	18,000
3	Rent on account of LED for awareness of Polio	05-12-14	Best Time Int'l	36,000
4	Rent on account of Generator and Sound system for awareness of Polio	05-12-14	Best Time Int'l	90,000
5	Purchase of steamer for awareness of Polio	05-12-14	Best Time Int'l	99,750
6	Purchase of banners for awareness of Polio	05-12-14	Best Time Int'l	31,920
7	Rent on account of Shahzore Truck for awareness of Polio	07-05-15	Gohar & Co.	54,465
8	Purchase of steamer for awareness of Khasra	13-02-15	Advance Advertising	69,000
9	Purchase of steamers for awareness of Price control and Polio	29.11.14	Gohar & Co.	56,580
10	Purchase of steamer for awareness of Dengue	29-04-15	Gohar & Co.	99,840
11	Rent of flout for dengue awareness	29-04-15	Gohar & Co.	66,465
12	Steamers for Dengue	29-04-15	Gohar & Co.	66,560
	<b>Sub Total</b>			<b>773,580</b>
13	Rent of lighting on 23 <sup>rd</sup> March 2014 at main boulevard Liberty Chowk Gulberg	-	Saleem Tent	367,200
14	Rent of lighting for 25 <sup>th</sup> December 2014 in Churches	-	Saleem Tent	300,000
	Sub Total			<b>667,200</b>
	<b>Grand Total</b>			<b>1,440,780</b>

## Annex-V(1.5.2.20)

Sr. No.	Description of purchase	Date of indent/ work order	Contractor Name	Amount of the bill (Rs)	Remarks
*1	Purchase of PVC cable for Ramzan Bazar 3/29	23-06-14	Rebs Engineer	52,121	Splitting
*2	Purchase of PVC cable for Ramzan Bazar 7/29	23-06-14	Rebs Engineer	47,788	Splitting
3	Purchase of PVC cable for Ramzan Bazar 7/52	23-06-14	Rebs Engineer	96,000	Splitting
4	Purchase of Backlit Flout Fabrication for flout to aware public regarding Polio	05-12-14	Gohar & Co.	85,000	Splitting
5	Rent on account of Shahzore Truck for flout to aware Public to aware the public regarding Polio	05-12-14	Gohar & Co.	18,000	Splitting
6	Rent on account of LED for awareness of Polio	05-12-14	Best Time Int'l	36,000	Splitting
7	Rent on account of Generator and Sound system for awareness of Polio	05-12-14	Best Time Int'l	90,000	Splitting
*8	Purchase of wireless set	07-05-15	Sipka Manufacturing	98,000	Misclassification
9	Purchase of steamer for awareness of Polio	05-12-14	Best Time Int'l	99,750	Splitting, Permission from PHE was not obtained.
10	Purchase of banners for awareness of Polio	05-12-14	Best Time Int'l	31,920	-do-
11	Purchase of steamers for awareness of terrorism	05-01-15	Gohar & Co.	66,500	-do-
12	Purchase of steamers for awareness of terrorism	05-01-15	Gohar & Co.	70,480	-do-
13	Purchase of steamer for awareness of Dengue	29-04-15	Gohar & Co.	99,840	-do-
14	Rent of flout for dengue awareness	29-04-15	Gohar & Co.	66,465	-do-
15	Steamers for Dengue	29-04-15	Gohar & Co.	66,560	-do-
*16	Repair of vehicle (Cultus LEG-23)	26-06-14	Hafiz Ahmed Hassan (Old Engine)	100,000	Splitting
*17	Repair of vehicle (Cultus LEG-23)	26-06-14	Shah Zain Sons (overhauling of Engine)	65,567	Splitting
	<b>Total</b>			<b>1,189,991</b>	

- Sr. No.1 As per input rate of first Bi-annual 2014, PVC cable 3/29 cost was (1800 x 17= 30,600) resulting in overpayment ofRs21,521
- Sr. No. 2 As per input rate of first Bi-annual 2014, PVC cable 7/29 cost was (920 x 28= 25,760)resulting in overpayment ofRs22,028



- Sr. No.8 Wireless set purchased from others instead of purchase of machinery & equipment.
- Sr. No.16&17 Not only the engine of Cultus of 2008 model was changed on 30-06-2014 after 06 years of purchase for Rs100,000 but also engine overhauled on the same date for Rs65,567 both were unjustifiable. Moreover, some essential parts of the engine (Cylinder head cover, Gasket manifold and Engine mounting) was also purchased without any reason in the overhauling process, engine number was also not changed in registration office of the vehicle. This created doubtful in purchase of engine.

**Annex-W (1.5.2.21)**

Sr. No.	Schemes Name	Size of Pipe (inches)	Length of pipes (Rft)	Total No. of manholes newly constructed	Admissible Qty of manholes	Excess Qty of manholes	Per manhole cost (Rs)	Over payment (Rs)
1	PCC & Sewerage Street Murshadabad UC-32	12	926	35	10	25	13517.471	337,936.78
2	Construction of PCC Amjad Khan Street and link streets Darbar shah Gada	9	503	25	10	15	8618.430	129276.45
3	PCC Street Ahata Shankar Das UC-76	9	192	09	04	05	8618.430	43,092.15
4	Construction of PCC / Sewerage Different Streets Mohalah Chandighar UC-31	9	790	24	16	08	11904.12	95,232.96
5	Construction of PCC / Sewerage Link Streets Signal Shop Hope Road UC-31	9	475	22	10	12	11904.12	142,849.44
6	Construction of PCC/ Sewerage Baja Line and near Different Streets Tanki No. 56 UC-31	9	95	17	02	15	8824.43	132,366.45
7	PCC/ Sewerage Larex Survey Colony UC-76	12	780	40	08	32	12690.00	406,080.00
	<b>Total</b>		<b>3761</b>	<b>172</b>	<b>60</b>	<b>112</b>		<b>1,286,834.23</b>

**B. Excess Number of manholes in RCC Slab for Sewerage than required**

Sr. No.	Schemes Name	Length of RCC	Total No. of manholes covers with C.I. frame	Admissible Qty of manholes	Excess Qty of manholes	Cost of manhole covers with C.I. frame (Rs)	Over payment (Rs)
1	Construction of PCC/ Sewerage Baja Line and near Different Streets Tanki No. 56 UC-31	269	13	05	08	2898.60	23,189
	<b>Total</b>	<b>269</b>	<b>13</b>	<b>5</b>	<b>08</b>	<b>2898.60</b>	<b>23,189</b>

**Annex-X(1.5.2.22)**

Sr. No.	Schemes Name	Cost of Scheme (Rs)	Description of item	Qty paid	Qty Admissible	Excess Qty	Rate (Rs)	Overpayment (Rs)
1	Improvement of Road Pehalwan Hotel to Kausar Masjid UC-32	2,200,000	Dismantling of PCC (Cft)	1112	955	157	4297.90%	6747.70
			Removal of mulba (Cft)	4437	4243	194	5768.50% 0	1119.09
2	Carpeting of Road Karachi Phatak UC-31	1,500,000	Carpeting for patch work with tack coat (Sft)	6134	5333	801	7989.30%	63994.29
3	Construction of PCC Ghouisia Colony Near Rehmania Masjid UC-97	500,000	Making sever connections (Nos.)	23	21	2	429.06	858.12
4	Rehabilitation of Street No. 4 Akram Park and main Bazar Nisar Press Abadi Nabi Pura Gulberg-III UC-97	4,000,000	P/L 3" PCC (1:2:4) (Sft)	5438	5433	5	5358.80%	267.94
5	Construction of PCC Amjad Khan Street and link streets Darbar shah Gada	2,500,000	Dry Brick Blast (Sft)	6413	6390	23	3544.2%	815.17
			P/L 3" PCC (1:2:4) (Sft)	17771	17571	200	5358.80%	10717.60
6	Construction of PCC/ Tuff File Street No. 2, Street No. 9 and different streets Q Block khan Colony Model Town Ext.	2,350,000	P/L 3" PCC (1:2:4) (Sft)	19847	19804	43	5674.30%	2439.95
			P/L marble Strip (Rft)	2332	2300	32	6.60	211.20
			P/L Sub base (Cft)	6565	6535	30	8348.28%	2504.48
7	Improvement of main streets mian meer Village UC-96 (Contractor Khizer)	1,500,000	Excavation of soil (Cft)	1153	1046	107	3170.70% 0	339.26
			Re-handing of soil (Cft)	980	681	299	976.8% 0	292.06
8	Construction of Foot path Ittifaq hospital road and link streets	4,000,000	Excavation of malba (Cft)	69567	56904	12663	7528.75% 0	95336.56
			Dismantling of road	503	492	11	781.4%	85.95
			Construction thrust block	04	01	3	7773.75	23321.25
			P/L RCC pipe 9"	896	600	296	290.75	86062.00
			Raising of manholes	13	12	1	6163.25	6163.25
			Construction of Gully Grating (1.5 x 1.5 x 1.5)	22	10	12	4174.34	50092.08
			Construction of Manholes	3	2	1	11904.12	11904.12
			Removal of malba (Cft)	5354	3642	1712	5770.50% 0	9879.10
			Excavation of soil (Cft)	4856	3150	1706	3170.70%	54092.14
			Supply and filling of sand (Cft)	4137	2679	1458	9763.50% 0	14235.18
			P/L Curb Stone 2" x 6" x 18"(Rft)	1006	682	324	322.48	104483.52
			P/L Sub Base (Cft)	10721	8197	2524	8268.63%	208700.22
			Marble strip (Rft)	7089	2700	4389	6.60	28967.40
9	Improvement of PCC near 77-B & Link Streets Faisal Town UC -128	1,500,000	Marble strip (Rft)	4182	1650	2532	6.60	16711.20

10	Construction of PCC / Sewerage Different Streets Mohalah Chandighar UC-31	1,500,000	Excavation of malba (Cft)	3595	3573	22	7525.55%	165.56
			Dismantling of PCC (Cft)	2265	2261	4	4297.90%	171.92
			Dismantling of CC (Cft)	1179	1172	7	1172.15%	82.05
			P/L 3" PCC (1:2:4) (Sft)	7190	7145	45	5358.80%	2411.46
			Marble strip (Rft)	782	780	2	6.60	13.20
11	Construction of PCC / Sewerage Link Streets Signal Shop Hope Road UC-31	1,200,000	Dismantling of PCC (Cft)	1524	1458	66	4297.90%	2836.61
			Dismantling of CC (Cft)	1147	1081	66	1172.15%	773.62
			Excavation of soil (Cft)	4242	4022	220	3170.70%	6975.54
			Removal of malba (Cft)	6913	6561	352	5768.50%	2030.51
			Supply and filling of sand (Cft)	3794	3550	244	9763.50%	2382.29
			P/L RCC pipe 9"	481	475	6	301.75	1810.50
			P/L RCC pipe 6"	370	290	80	116.50	9320.00
			P/L Sub Base (Cft)	2406	2318	88	8553.98%	7527.50
12	Improvement of Link Roads Zafar Ali Road and Justice Sardar Iqbal Road Gulberg V UC-95	22,520,000	P/L 3" PCC (1:2:4) (Sft)	5202	4933	269	5358.80%	14415.17
			P/L RCC pipe 9"	312	308	4	290.75	1163.00
			Construction of Gully Grating (1.5 x 1.5 x 1.5)	33	10	23	3481.18	80067.14
			P/L Curb Stone 12x4x14	2107	2000	107	276.48	29583.36
13	Improvement of road Sindhu Chowk to Bhabhra market UC-99	2,000,000	Construction of Gully Grating (2 x 2 x 1.5)	25	0	25	4246.12	114,645
			Base Course (Cft)	4868	4814	54	10238.86%	552.90
<b>Total</b>								<b>1,077,268.16</b>

### Annex-Y (1.5.2.23)

Sr. No.	Name of Scheme	Items Purchased	Qty	Rate charge d (Rs)	Rate Admissible (Rs) (input rate)	Item no. at input rate	Excess Rate (Rs)	Overpayment (Rs)
1	Purchase of Street Light Material for TMA Gulberg (2 <sup>nd</sup> bill cheque No. D137025 dt 28.05.15) by Al-Ghafoor Construction	Tube light starter 40 watt	3000	27.50	20	24.152	7.5	22,500
		Tube light 40 watt	3100	121	70	24.151	51	158,100
		Mercury 250 watts	25	2854.5	1450	24.386	1404.5	35,113
		Single core PVC insulated 3/0.29	1200	21.527	17	24.031	4.527	54,324
		Single core PVC insulated 7/0.29	5000	46.156	28	24.033	18.156	90,780
		Switch 15 amp	100	45.18	20	24.348	25.18	2,518
		Switch 05 amp	3000	23.10	17	24.170	6.1	18,300
2	Purchase of Street Light Material for TMA Gulberg (1 <sup>st</sup> bill cheque No. 802435376 dt 01.12.14) by Prince & Co.	Tube light choke 36 watt	750	405	150	24.114	255	191250
3	Purchase of Street Light Material for TMA Gulberg by Ch. Trading Co.	Tube light starter 40 watt	1400	27.50	20	24.152	7.5	10500
		Tube light Rod 40 watt	1500	121	70	24.151	51	76500
		Mercury 250 watts	25	2854.5	1450	24.386	1404.5	35112.5
		Single core PVC insulated 3/0.29	1500	21.527	17	24.031	4.527	
		<b>Total</b>						<b>701,788</b>