



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
DISTRICT OKARA**

**AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

<b>ABBREVIATIONS AND ACRONYMS</b> .....	<b>i</b>
<b>PREFACE</b> .....	<b>ii</b>
<b>EXECUTIVE SUMMARY</b> .....	<b>iii</b>
Table 1: Audit Work Statistics .....	vi
Table 2: Audit observation regarding Financial Management .....	vi
Table 4: Irregularities pointed out .....	viii
Table 5: Cost-Benefit .....	viii
<b>CHAPTER 1</b> .....	<b>1</b>
1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT OKARA.....	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis) .....	2
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15 .....	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives.....	3
<b>1. AUDIT PARAS</b> .....	<b>4</b>
<b>1.2 TMA Okara</b> .....	<b>5</b>
<b>ANNEXURE</b> .....	<b>22</b>

## **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
DAC	Departmental Accounts Committee
DNIT	Detailed Notice Inviting Tender
FCR	Final Completion Report
I&S	Infrastructure and Services
IPSAS	International Public Sector Accounting Standards
LPC	Last Pay Certificate
MB	Measurement Book
MRS	Market Rate System
NAM	New Accounting Model
P&C	Planning & Coordination
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PFR	Punjab Financial Rules
PLA	Personal Ledger Account
PLGO	Punjab Local Government Ordinance
P.P.O's	Pension Payment Orders
RCC	Reinforced Cement Concrete
RDA	Regional Director Audit
SAP	System Application Product
SFT	Square Feet
SOP	Standing Operating Procedure
TMA	Town/Tehsil Municipal Administration
T&P	Tools & Plants
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 Tehsil Municipal Administrations of District Okara for the Financial Year 2014-15. The Directorate General of Audit District Governments Punjab (North) Lahore, conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of 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 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, Sheikhupura, Okara and Nankana Sahib.

The Regional Directorate of Audit Lahore had a human resource of 20 officers and staff, total of 5,706 man days and annual budget of Rs 25.020 million for the Financial Year 2015-16. It had a 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 one TMA of District Okara for the Financial Year 2014-15.

Each Tehsil Municipal Administration in District Okara conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. Tehsil 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 District Okara 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 one out of three TMAs of Okara for the Financial Year 2014-15 under the jurisdiction of DG District Audit (North) Punjab was Rs 389.231 million covering one PAO and one formation. Out of this, the Directorate General Audit, District

Governments Punjab (North), Lahore audited an expenditure of Rs 89.523 million which, in terms of percentage, was 23% of the total expenditure.

Total receipts from own sources of TMA Okara for the Financial Year 2014-15 was Rs 392.836 million. Directorate General Audit Punjab (North), audited receipts of Rs 136.45 million which was 35% of total receipts.

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

Recovery of Rs 153.449 million was brought into the notice of the executive but no recovery was affected till compilation of this report.

**c) Audit Methodology**

Formations were selected for audit in accordance with risks analyzed. Audit was planned and executed accordingly. 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 of the audited entity before starting field audit activity.

**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 Okara.

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

- i. Irregularity & Non-Compliance of Rs 98.577 million in eleven cases.<sup>1</sup>
- ii. Recoveries of Rs 153.449 million in three cases.<sup>2</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. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- ii. The PAO needs to make efforts for expediting the realization of various Government receipts.
- iii. Inquiries need to be held to fix responsibility for losses, unauthorized / irregular payments and wasteful expenditure.

---

<sup>1</sup> Para 1.2.2.1-6, 1.2.2.8-10, 1.2.2.12-13

<sup>2</sup> Para 1.2.2.7, 1.2.2.11, 1.2.2.14

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budgeted Figure		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	3	1052.75	1021.373	2074.123
2	Total formations in audit jurisdiction	3	1052.75	1021.373	2074.123
3	Total Entities (PAOs) Audited	1	389.231	392.836	782.067
4	Total formations Audited	1	389.231	392.836	782.067
5	Audit & Inspection Reports	1	389.231	392.836	782.067
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	0
2	Weak Financial Management	153.449
3	Weak Internal Controls relating to Financial Management	98.577
4	Others	0
<b>Total</b>		<b>252.026</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	15.390	25.491	392.836	348.35	*782.067	1053.586
2	Amount Placed under Audit Observation / Irregularities of Audit	-	18.004	149.462	84.560	252.026	249.576
3	Recoveries Pointed Out at the instance of Audit	-	-	149.462	3.987	153.449	149.303
4	Recoveries Accepted /Established at the instance of Audit	-	-	149.462	3.987	153.449	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

\* 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 389.231 million.

\*\* In view of DAC proceedings recovery admitted / conceded by the Management amounts to Rs63.171 million

**Table 4: Irregularities pointed out**

(Rs in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and Regulations, principle of propriety and probity in public operation.	98.577
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.	153.449
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>252.026</b>

**Table 5: Cost-Benefit**

(Rs in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 1 of Table 3)	782.067
2	Expenditure on Audit	1.317
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

---

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

## **CHAPTER 1**

### **1.1 TEHSIL MUNICIPAL ADMINISTRATIONS, DISTRICT OKARA**

#### **1.1.1 Introduction**

TMA consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil 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, 2001, the main functions of TMAs are as follows:-

- i. Prepare spatial plans for the Tehsil including plans for land use, zoning and functions for which TMA is responsible within the framework of the spatial/master plans for the 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 programmes 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 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.

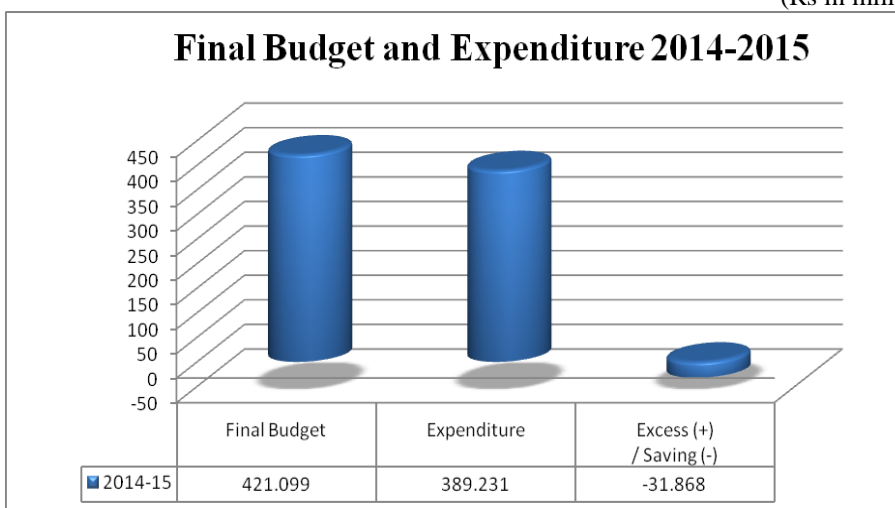
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of one TMA selected for audit was Rs 421.099 million (inclusive of Salary, Non-salary and Development) whereas the expenditure incurred (inclusive of Salary, Non-salary and Development) was Rs 389.231 million showing savings of Rs 31.868 million which in terms of percentage was 8% of the final budget as detailed in **Annex-B**.

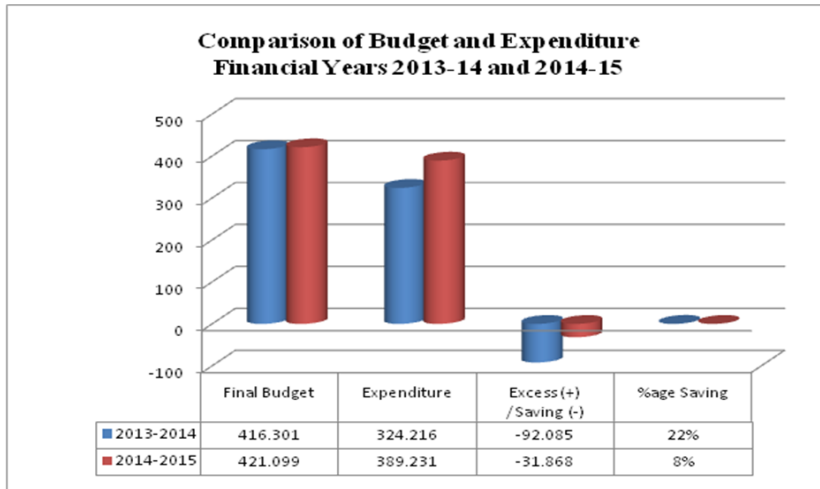
(Rs in million)

F.Y 2014-15	Budget	Expenditure	(-)Saving/ (+) Excess	% age Saving
Salary	208.853	208.176	-0.677	0.32
Non-salary	166.581	155.564	-11.017	6.61
Development	45.665	25.491	-20.174	44.18
<b>Total</b>	<b>421.099</b>	<b>389.231</b>	<b>31.868</b>	<b>8</b>

(Rs in million)



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



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

Financial Year	Budget	Expenditure	Saving	%age of Savings
2013-14	416.301	324.216	92.085	22
2014-15	421.099	389.231	31.868	8

The management needs to justify the savings in the backdrop of the fact that the development schemes remained incomplete.

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

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

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

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

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

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	29	Not convened
2	2012-13	11	Not convened
3	2013-14	26	Not convened
4	2014-15	15	Not convened

# **1. AUDIT PARAS**

## **1.2 TMA Okara**

## **1.2.2 Irregularity and Non-compliance**

### **1.2.2.1 Irregular Expenditure on account of Civil Works - Rs 7.825 million**

According to Para 5.15 & 5.36 of Public Works Audit Manual regarding Maintenance and Repair Works, it has been decided that immediate effect “Term Contract” system would be followed. All works would be allotted after wide publicity through press at the commencement of the Financial Year and works will not be divided into small groups without prior and specific orders of the Chief Engineer. Further, according to Rule 12(1) and 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.

TMA Okara paid Rs 7.825 million for the constructions of chambers, sewerage and purchase of manhole covers etc. during the Financial Year 2014-15. Scrutiny of record revealed that the works were split into small orders to avoid the open competition for lowest rate. No size, specifications, nomenclature and places were mentioned for commencement of examination. Besides, stock entries, indents and consumption of the articles in a chronological order were not found which rendered the expenditure doubtful. Detail is at **Annex-C**.

Audit is of the view that the tender / purchase process was not efficient and due to the non-compliance of rules, the value for money was not achieved.

This resulted in irregular expenditure of Rs 7.825 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that the purchase of manhole covers were made by calling quotations on emergent basis. The reply of the department is not acceptable as the purchases made by splitting the expenditure to avoid PPRA Rules. DAC directed the department for regularization of the expenditure. No compliance was reported till finalization of this report.

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

AIR Para No. 11



### 1.2.2.2 Unauthorized Payment for Purchase of Tuff Tiles -Rs 3.737million

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. Further according to Rule 4 of PPRA 2014, procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical. 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.

TMA Okara made payment amounting to Rs 3.737 million for purchase of tuff tiles as non-scheduled item. The payment was held unauthorized because no tender enquiry was floated to get the competitive rates of the items. The approval of rate by the competent authority was not available on record. Moreover, input rate was given for tuff tile of Izhar pavers of Taxila but the bills for purchases were neither available on record nor shown to audit hence supplies from sources other than the specific standardized source were used as follows.

Name of Work	Name of contractor	Qty sft	Rate	Amount (Rs in million)
Const. of Tuff tile Faisal Colony No 2 UC 89 phase II Okara	Fakhar Hussain Bhatti	12077	76.63	0.925
Const. of Tuff tile Usman Block Faisal Colony No 2 UC 89 Okara	M Sajid Maqsood	9524	76.63	0.730
Const. of Tuff tile street hafeez wali Faisal Colony No 2 UC 89 Okara	Rana Muhammad Arshad	14389	76.63	1.103
Const of tuff tile Rehmat Ullah town	AJ Toor	6429	76	0.530
Const. of Tuff tile Ahmad Abad street baba Imam din Okara	Sharafat & co	2164	76.63	0.166
Const of tuff tile Afshan Block near Kharal Chowk	OK Builder	3696	76.63	0.283
<b>Total</b>				<b>3.737</b>

Audit holds that the amount spent did not bring value for money due to poor financial management.

This resulted in unauthorized payment to contractors.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that rate of tuff tiles was approved by the Chief Engineer being non-scheduled item. Reply was not accepted by the DAC because department did not provide any record in support of reply. DAC directed the department to expedite the production of withheld record. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) responsible for payment without approval of rate analysis under intimation to Audit.

AIR Para No. 18

### **1.2.2.3 Unauthorized Purchase of Store -Rs 3.295 million**

According to the Government of the Punjab, Finance Department 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.

TMA Okara purchased trolleys, hand carts, chamber of tractor and grass cutting machine amounting to Rs 3.295 million (**Annex-D**). Expenditure 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. In some cases the indent was split up into small orders to avoid tender / open competition. Stock entry, property register, demand, detail of previous stock, detail of condemned stock and consumption was not prepared / provided.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that purchase was made through PPRA. Reply was not accepted by the DAC because the department did not provide evidence in support of

the reply. DAC directed the department to expedite the production of withheld record. No compliance was reported till finalization of this report.

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

AIR Para No. 25 & 28

#### **1.2.2.4 Irregular and Doubtful Expenditure for Repair of Residential Buildings – Rs 3.147 million**

According to Sr. No. 1(c) of Special Powers Delegation of Financial Powers Rules 2006, the Chief Engineer is competent to accord Technical Sanction for the repair of residential building up to Rs 150,000 and XEN is competent to accord Technical Sanction up to Rs 30,000 in a Financial Year.

TMA Okara made payments amounting to Rs 3.147 million for repair of residential buildings during the Financial Year 2014-15. Payment was held unauthorized and doubtful because there were no Technically Sanctioned estimates of the works for repair of buildings. A huge sum of government money was spent on repair of residential buildings but there was no building register and building repair register. No reason was quoted for special repairs of buildings. Detail is at **Annex-E**.

Audit is of the view that due to deliberate violation of rules irregular payments amounting to Rs 3.147 million were made for repair of residential buildings.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that the repair work was carried out in residential quarters due to the dangerous conditions of residences. Reply was not accepted because the copy of Technical Sanction estimates, building register and repair register was not provided. DAC directed the department to expedite the production of withheld record. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) for non-compliance of government rules under intimation to Audit.

(AIR Para No. 20)

### **1.2.2.5 Irregular and Doubtful Expenditure for Lighting – Rs 3.029 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 Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

TMA Okara incurred an expenditure amounting to Rs 3.029 million for rent of lighting charges on Independence Day and Christmas etc. Payment was held unauthorized and doubtful because no tender was called for the purchase of items, no detail about the number of lights, place of installation / location was provided. It is significant to mention here that at this cost, TMA could purchase the items which would be used in future events. Besides this irregularity, the arrangement of such events is also paid by the DCO office so the chance of double charge of expenditure could not be ignored and need to be investigated. Detail is at **Annex-F**.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that all expenditure was incurred on the directions of higher authorities. The expenditure was incurred violating the PPRA due to shortage of time. Reply was not accepted because no evidence was provided in support of the reply. DAC directed the department to expedite the production of withheld record. No compliance was reported 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. 26 & 29

### **1.2.2.6 Irregular and Doubtful Expenditure on account of Purchase of Plants - Rs 1.254 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.

TMA Okara made payment amounting to Rs 1.254 million for purchase of plants. Payment was held irregular and doubtful because no tender was called in accordance with the provisions of PPRA Rules. No details were floated on the website of PPRA. Estimate for the purchase was not vetted by DO forest. Estimates were not technically sanctioned by the competent authority. No technical committee was formed for the purchase and technical decisions. There are government owned nurseries in the district Okara which provide plants free of cost to government offices but due to negligence and weak financial management, unauthorized payment was made. Besides this irregularity, there was no stock entry of the items purchased on this account. Expense account and location etc was not available in the record which indicated that the amount drawn was doubtful. Following is the detail of amount expended.

<b>Token #</b>	<b>Date</b>	<b>Amount (Rs in million)</b>
846	15.10.2014	0.196
2,876	16.06.2015	0.462
2,874	16.06.2015	0.099
2,875	16.06.2015	0.100
3,081	30.06.2015	0.100
3,082	30.06.2015	0.100
3,083	30.06.2015	0.100
3,084	30.06.2015	0.097
		<b>1.254</b>

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department did not furnish any reply to the observation. DAC directed the department to expedite the production of withheld record. No compliance was reported till finalisation of this report.

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

AIR Para No. 30

### **1.2.2.7 Non-recovery of Arrears from the Contractors– Rs 133.194 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.

Management of TMA Okara did not recover arrears of Rs 133.194 million on account of rent of shops, Adda Parking fee and water rate charges. Scrutiny of record revealed that government revenue was recoverable but no serious efforts was made for the recovery of amount. Detail of recoverable amount is as under;

<b>Sr. No.</b>	<b>Head of Income</b>	<b>Rs in million</b>
1	Rent of shops	66.156
2	Adda parking fee	19.815
3	Water Rate charges	47.223
		<b>133.194</b>

Audit holds that non-recovery of arrears was due to defective financial discipline and weak internal controls causing non-recovery of arrears of Rs 133.194 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that cases were pending with the Honorable Lahore High Court Lahore regarding recovery of arrears of rent of shops, Case of water rates was also referred to the court for realization of the arrears. No reply was provided regarding arrears of adda parking fee. The reply was not acceptable due to non-provision of evidence in support of reply. DAC directed the department to expedite the production of withheld record. No compliance was reported till finalisation of this report.

Audit recommends imposition of recovery of arrears and fixing responsibility against the person(s) responsible for non-recovery of government dues under intimation to Audit.

[AIR Para No. 1, 2 & 7]

### **1.2.2.8 Irregular Payment of Salaries to the Contingent Paid Staff-Rs 35.021 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 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 Okara drew Rs 35.021 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 *ibid*.
- iv) No sanctioned strength of the contingent paid staff was available in the budget book.
- v) Appointment orders, duties roster, disbursement record, acquaintance rolls and CNIC copies were also neither available 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 of Rs 35.021 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department did not furnish any reply to the para till finalization of the report. DAC directed the department to expedite the production of withheld record. No compliance was reported till finalization of this report.

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

AIR Para No. 03

#### **1.2.2.9 Unauthorized and Doubtful Consumption of POL Charges -Rs 21.868 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.

TMA Okara made payment of Rs 21.868 million on account of POL charges of machinery and vehicles of TMA during the Financial Year 2014-15. The expenditure was held irregular / unauthorized due to the following irregularities:

- i. Consumption Certificate was not obtained from the competent authority.
- ii. Consumption was recorded on estimated basis and meter reading was not recorded on log books.
- iii. Log books of machines were not prepared on prescribed format completely, detail regarding purpose of journey were missing



- iv. In many cases the fire Lorries were used for the works other than fire emergency which is unauthorized use of government vehicles.
- v. In case of fire Lorries, there was no evidence about the events attended and reference of satisfactory work was not attached. Besides this irregularity 1122 emergency service is also working in the district so chance of double charge for the same events cannot be ruled out and need to be investigated.

Audit was of the view that due to weak management and internal controls irregular expenditure was incurred.

This resulted in doubtful consumption of POL worth Rs 21.868 million. Detail is at **Annex-G**.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that the matter regarding issuance of average consumption certificate has been taken up with Regional Transport Secretary. The log books of vehicles and machinery were maintained. Department did not produce any documentary evidence in support of reply. DAC directed the department to expedite the production of withheld record. No compliance was reported till finalization of this report.

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

AIR Para No. 08, 16

#### **1.2.2.10 Irregular Payments made in Cash- Rs 12.727 million**

According to Rule 2.22 of P.F.R Vol-I, every voucher should bear or have attached to it an acknowledgement of payment signed by the person by whom or in whose behalf the claim is put forward. This acknowledgement would always be taken at the time of payment. As per Rule 4.49 of Sub Treasury Rules, payments of Rs 100,000 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers. As per Para 4.2.9.4 of Accounting Policies and Procedure Manual, payment of approved claims must be made only to the claimant as indicated on the claim voucher.

TMA Okara made payment of Rs 12.727 million to the vendors in cash instead of crossed cheques without receipt of acknowledgement of payment. Moreover, Cheques were issued in favour of DDO instead of vendors. Nothing was entered in the cash book as to whom payment was

made. There was also a closing balance of Rs 7.719 million in the DDO accounts which indicated undue retention of government money. Detail is at **Annex-H**.

Audit is of the view that due to weak internal controls and defective financial discipline irregular payment was drawn from local fund and unauthorized amount was kept in the DDO accounts.

This resulted in irregular payment on account of cash payment Rs 7.719 million and retention of government money.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that some payments were made in cash on the event of Eid-ul-Azha and all other payments are usually made through crossed cheques as required vide government instructions. The department did not produce any documentary evidence in support of reply. DAC directed the department to credit the amount to government treasury. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) responsible for irregular payment besides regularization and crediting the amount of closing balance into treasury under intimation to Audit.

AIR Para No. 10, 12

#### **1.2.2.11 Loss to Government due to Non-collection of Receipts - Rs 16.268 million**

According to Rule 76 of the PDG and TMA (Budget) rules, 2003, the primary obligation of Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately to Local Government Fund under proper receipt head.

Management of TMA Okara did not collect receipts amounting to Rs 16.268 million. Scrutiny of record revealed that against the demand of Rs 23.508 million, only Rs 7.240 million was recovered. Detailed probe into matter revealed that the collection system of the receipt had no internal controls system. The receipt books /challans books for the collection of fines were got printed by the concerned officials themselves so the chances of utilization of more than one receipt book and non deposit of full receipts with pilferages involved could not be ruled out. The detail of non-c-collection is as follow:

(Rs in million)

Sr. No	Receipts Heads	Demand / Budget	Collection	Less Recovery
1	Water charges	14.308	0.686	13.622
2	Car Parking Fee	1.000	0.733	0.267
3	License Fee (Dangerous & Offensive Trades)	0.500	0.320	0.180
4	License Fee (Hand Carts)	0.450	0.224	0.226
5	License Fee- (Hotel & Restaurant)	0.150	0.065	0.085
6	Motorcycle Rickshaw Fee	1.500	1.305	0.195
7	Rent of Municipal Property Shops	5.000	3.494	1.506
8	Magisterial Fines	0.200	0.082	0.118
9	Public Latrine	0.400	0.331	0.069
		<b>23.508</b>	<b>7.240</b>	<b>16.268</b>

Audit holds that due to weak internal controls recovery was not effected.

This resulted in less recovery of Rs 16.268 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that notices were served to the defaulters for recovery of outstanding amount. Case was also referred to the court for realization of the arrears. DAC directed the department for recovery of government dues. No compliance was reported till finalization of this report.

Audit recommends recovery and fixing responsibility against the person(s) responsible for non-recovery of government dues under intimation to Audit.

AIR Para No. 09, 22

#### **1.2.2.12 Irregular and Doubtful Payment for Commutation, Pension and Leave Encashment -Rs 7.549 million**

As per LG & CD's Department letter No. SO IV (LG) 1-10/2002 dated 15<sup>th</sup> March 2003, employees adjusted in Local Governments fall in four categories for which there is a bar on TMA regarding payment of Pension and Commutation to employees and issuance of P.P.Os. According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

TMA Okara drew Rs 7.549 million for pension, commutation and encashment to retired employees whose pension liabilities were specifically entrusted to either District Governments, Local Council

Pension Fund maintained by Punjab Local Government Board or Government of the Punjab. Moreover, drawls could not be termed as legitimate due to the following reasons:

- i. Pension was paid in cash to the employees and acknowledgment of payees receipts were not on record.
- ii. Increase in the pension were not authorized by the competent authority.
- iii. In case of the payment of commutation the service statement / service books in support of qualifying services were not available.
- iv. The orders for the retirement of employees were not provided.
- v. Last payment certificate issued by the authorized Accounts Office was not available.
- vi. In cases of payment of leave encashment the leave accounts of employees duly verified by the DDO and authorized accounts office was not available.
- vii. There was no evidence that the employees have minimum 365 days leave credit in their leave accounts and they did not avail any leave in last year of service.

Audit holds that due to the weak internal controls, the payment process was not free from deviation and departures as per mandate of laws.

In the absence of forgoing record, the authenticity of payments could not be verified. Detail is at **Annex-I**.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that the payment of commutation was made after completion of service book, LPC, retirement orders by the authority. The department did not provide any evidence in support of reply. DAC directed the department to expedite the production of withheld record. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) responsible for irregular payment besides recovery under intimation to Audit.

AIR Para No. 14, 24 & 31

### **1.2.2.13 Unauthorized Expenditure on Ramzan Bazar -Rs 4.134 million**

According to Rule 12 (1) of PPRA Rules 2014, the procurements over one hundred thousand rupees and up to the limit of 2 million rupees shall be advertised on the PPRA website in the manner these procurement opportunities may also be advertised in print media if deemed necessary by the procuring agency. 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.

According to the Government of the Punjab, Finance Department 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.

TMA Okara drew Rs 4.134 million for Ramzan Bazar. Payment was held irregular and doubtful due to the following reasons:

- i. The tender was not called in violation of the provisions of PPRA rules.
- ii. No stock entry and issue of items was recorded. Detailed specifications were not predetermined. Material was not physically available in the TMA.
- iii. It was also observed that the budget allocation under the head was not available.
- iv. Purchases were made through the contractor instead of supplier resulting in overpayment of Rs 826,738 due to payment of contractor profit @ 20%.
- v. Provincial Government also releases funds to District government under SDA account of DCO for subsidy and other measures in Ramzan bazaars so the chance of double payment could not be ignored.

Audit holds that due to weak internal controls unauthorized payment amounting to Rs 4.134 million was drawn.

This resulted in irregular payment of Rs 4.134 and overpayment of Rs 0.827 was made.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that all expenditure on Ramzan Bazaar was incurred with the directions of Commissioner / DCO and purchases were also taken on stock. The reply of the department was irrelevant to the context of the para. The department made clear violation of PPRA Rules. DAC directed to get the expenditure regularized. No compliance was reported till finalization of this report.

Audit recommends recovery of overpayment and fixing responsibility against the person(s) responsible for irregular payment under intimation to Audit.

AIR Para No. 15

#### **1.2.2.14 Irregular Payment of Additional Duty and Holiday Allowance -Rs 3.987 million**

According to Rule 2.33 of PFR Vol-I every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

TMA Okara made payment amounting to Rs 3.987 million on account of additional duty and holiday allowance to staff. Payment was held irregular because there was no provision of Rules regarding payment of allowances. No justification and reason was given for the payment of allowance. The detailed duty roaster of the staff who performed work on regular duty and reason for additional duty was not available on record. Scrutiny of record revealed that the staff was appointed on shift basis. The question about the additional duty did not arise in case of shifts. Detail is at **Annex-J**.

Audit holds that due to weak internal controls of management unauthorized payment amounting to Rs 3.987 million was made.

This resulted in overpayment of Rs 3.987 million.

The observation was discussed with the management but no reply was provided. The matter was reported to TMO/PAO in February, 2016. DAC meeting was convened on 13-05-2016 wherein the department replied that payment of holiday allowance was admissible to the employees of Class-IV under the rules. The department did not provide copy of notification / rule in support of reply. DAC directed the department to expedite the

production of withheld record. No compliance was reported till finalization of this report.

Audit recommends recovery of amount paid on account of additional duty and holiday allowance and fixing responsibility against the person(s) responsible for irregular payment under intimation to Audit.

AIR Para No. 17

## **ANNEXURE**



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

(Rs in million)

Sr. No.	Name of Formation	Description	Nature of Observation	Amount
1	TMA Okara	Unauthorized and doubtful payment of electricity charges to WAPDA due to non-calculation of load for street lights meters	Irregularity	-
2		Retention of government receipts in bank account by the TMA	Irregularity	-
3		Non-realization of industrialization fee Rs20.0 million (Approximate)	Irregularity	-
4		Non-recovery of tender fee charges due to amendment in works rules by Secretary LG&CD that no tender fee will be received in TMAs	Irregularity	-
5		Irregular and doubtful Payment of HBA to employees @ Rs 50,000 each	Procedural violations	-
6		Non-maintenance / production of self collection records of receipts such as receipt books	Irregularity	-
7		Irregular expenditure on purchase of Manhole covers and overpayment of contractor profit	Recovery	0.450
8		Loss due to non-auction of contracts and making recovery by self collection	Irregularity	-
9		Non recovery of penal rent from the unauthorized occupant of residence	Recovery	0.935
10		Irregular and doubtful Expenditure for repair of transformer and recovery	Irregularity	0.821
11		Wastage of public money on Hiring of excavator	Irregularity	0.692
12		Un- authentic Govt. receipt due to non conducting survey of manufacturer, vendor and trader	Irregularity	0.632
13		Unauthorized and doubtful payment to contractor	Irregularity	0.407
14		Overpayment to contractor due to payment of overhead charges	Recovery	0.300
15		Un-authorized purchase of Street lights / electric material and overpayment to contractors for supplies	Recovery	0.262
16		Less recovery of commercialization fee charges	Recovery	0.216

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Description</b>	<b>Nature of Observation</b>	<b>Amount</b>
17		Overpayment to contractor	Recovery	0.184
18		Overpayment to contractor	Recovery	0.170
19		Overpayment to contractor	Recovery	0.140
20		Overpayment to contractor	Recovery	0.046

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

(Rs in million)

Sr. No.	Name of Formation	Description	Nature of Observation	Amount
1	TMA Okara	Loss to the Govt. due to non – conduction of survey of manufacturer, vendor and trader	Irregularity	0.645
2		Non-reconciliation with the Bank	Irregularity	8.353
3		Non-utilization of CCB funds	Irregularity	0.765
4		Overpayment Due to Non-deduction of 10% Shrinkage on Earth Work	Recovery	0.056
5		Execution of Quantities over and above TS Estimates	Recovery	0.230
6		Unauthorized payment for inauguration Pillars	Irregularity	0.175
7		Non-reconciliation of Expenditure and Receipts	Irregularity	549.338
8		Non reconciliation of TTIP income	Irregularity	52.179
9		Loss due to unauthorized cancellation of contract	Recovery	0.210
10		Loss due to non-encashment of CDR from Contractor	Recovery	0.250
11		Un-authorized award of contract agreement below reserve price	Irregularity	0.270
12		Un-authorized expenditure on account of POL	Irregularity	4.916
13		Less recovery of Hand cart fee	Recovery	0.367
4	TMA Depalpur	Non-deposit of income tax at source and sales tax	Recovery	0.385
15		Overpayment	Recovery	0.183
16		Doubtful payment to Daily Wages establishment	Irregularity	43.543
17		Unauthorized expenditure on POL without registration	Irregularity	1.265
18		Unauthorized allocation of budget and expenditure	Irregularity	7.032
19		Wasteful expenditure on Regulations Branch	Irregularity	0.662
20		Excess expenditure over the budget allocation	Irregularity	0.421
21		Unauthorized expenditure without approval of Rate Analysis	Irregularity	3.703
22		Unauthorized payment for MS Bars	Irregularity	0.340

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Description</b>	<b>Nature of Observation</b>	<b>Amount</b>
23		Overpayment for Tuff Tiles	Recovery	0.055
24		Unauthorized expenditure on cement plaster	Irregularity	0.153
25		Unauthorized payment due to non-maintaining lead chart of earth filling	Irregularity	2.610
26		Overpayment to contractors for MS Bars	Recovery	0.035
27		Unauthorized expenditure	Irregularity	0.241

**Annex-B**

**Budget and Expenditure Statement for the Financial Year 2014-15**

**Rs in million**

<b>TMA Okara</b>				
<b>Head</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Savings</b>	<b>% age</b>
Salary	254.574	173.110	81.464	32.00
Non Salary	118.687	112.065	6.622	5.58
Development	43.040	39.041	3.999	9.29
<b>Total</b>	<b>416.301</b>	<b>324.216</b>	<b>92.085</b>	22.12
Revenue		188.527		

**Annex-C**  
**Para 1.2.1.1**

<b>Token</b>	<b>Date</b>	<b>Detail of payment</b>	<b>To whom paid</b>	<b>Amount</b>
923	9.10.2014	Manhole Benazir Road	Saif Engineer	31,000
915	29.10.2014	Manhole Covers	Akmal Builders	100,000
1,150	22.11.2014	Manhole Covers	Saif Engineer	71,024
226	25.07.2014	Manhole cover Okara city	Sharafat & Company	100,000
227	25.07.2014	Manhole cover Okara city	Sharafat & Company	100,000
228	25.07.2014	Manhole cover Okara city	Sharafat & Company	100,000
229	5.07.2014	Manhole cover Okara city	Sharafat & Company	100,000
230	25.07.2014	Manhole cover Okara city	Sharafat & Company	100,000
1,917	17.02.2015	Manhole covers	Saif Engineer	83,272
2,330	15.04.2015	Manhole covers	A.J Toor	100,000
2,364	17.04.2015	Manhole covers	A.J Toor	100,000
2,546	12.05.2015	Manhole covers	Azhar & Company	50,000
2,768	2.06.2015	Manhole covers	Al-Karam Builders	4,876
2,773	03.06.2015	Manhole covers	Azeem Brothers	100,000
2,913	20.06.2015	Manhole Covers	Al-Karam Builders	5,814
3,035	29.06.2015	Manhole Covers	Azeem Brothers	99,080
1,972	5.02.2015	Manhole covers Qadir Colony	Mnaeem Bothers	5,000
1,973	25.02.2015	Manhole covers Qadir Colony	M Naeem Bothers	5,000
2,824	10.06.2015	Manhole covers Sabri Colony	Zafar Iqbal	5,000
1,719	6.01.2015	Const. Chamber Depalpur Road	Azeem Brothers	68,264
1,715	6.01.2015	Const. Chamber Kot Fateh Jamal	Azeem Brothers	1,380
1,714	6.01.2015	Const. Chamber M.A Jinnah Road	Azeem Brothers	30,000
2,101	17.03.2015	Const. Chamber M.A Jinnah Road	Umar Farooq	29,692
1,663	16.01.2015	Const. Chamber near fire Brigade	Al-Karam Builders	9,900
2,103	17.03.2015	Const. Chamber Qari colony	Zafar Iqbal	59,000
1,716	26.01.2015	Const. Chamber Samad Pura Road	Azeem Brothers	22,461
2,108	17.03.2015	Const. Chamber Shamsia colony	Zafar Iqbal	18,000
1,718	26.01.2015	Const. Chamber Venus Chowk	Azeem Brothers	37,485
1,609	07.01.2015	Construction Chambers	Azeem Brothers	86,000
1,610	7.01.2015	Construction Chambers	A.J Toor	99,000
1,611	07.01.2015	Construction Chambers Kirpa Ram	Azeem Brothers	30,980
2,882	16.06.2015	Sewer Ameer Colony	Malak Javed Iqbal	320,000
2,350	15.04.2015	Sewer B line Okara	M Akhtar Ghori	100,000
855	15.10.2014	Sewer Basti Qaim Pura	Zafar Iqbal	23,000
3,040	29.06.2015	Sewer Basti Qaim Pura	Zafar Iqbal	63,900
1,717	26.01.2015	Sewer Cristian Colony	Azeem Brothers	49,287
2,111	17.03.2015	Sewer Faisal Colony	Al-Karam Builders	96,000
2,908	20.06.2015	Sewer Garden Town	Al-Karam Builders	48,500
2,936	23.06.2015	Sewer Haider Town	Al-Abdullah Builders	100,000
2,906	20.06.2015	Sewer Hussain Colony	Al-Karam Builders	100,000
2,336	15.04.2015	Sewer Jalal Kot	Al-Karam Builders	100,000
2,911	20.06.2015	Sewer Jalal Kot	Al-Karam Builders	100,000
1,167	22.11.2014	Sewer Karwan Town	Yasir Arfat	28,500
1,931	19.02.2015	Sewer Kot Ameer Ali Shah	Al-Karam Builders	19,500
2,951	24.06.2015	Sewer Kot Ameer Ali Shah	Umar Farooq	370,000
1,166	22.11.2014	Sewer Main Gali Sabri Colony	Yasir Arfat	34,000
2,352	15.04.2015	Sewer Mansoor Abad	M Akhtar Ghori	150,000
1,683	19.01.2015	Sewer Municipal Stadium	Bisma Builders	31,799
1,553	30.12.2014	Sewer Nai Abadi	Zafar Iqbal	30,886
1,315	02.12.2014	Sewer near TMA office	Rana Khalid	135,276
1,149	22.11.2014	Sewer Niaz Abad	Zafar Iqbal	34,000
3,109	30.06.2015	Sewer Qudoos Town	Akhtar Ghori	100,000
853	15.10.2014	Sewer Rafi Colony	Zafar Iqbal	100,000

860	15.10.2014	Sewer Rafi Colony	F.M Builders	99,000
2,105	17.03.2015	Sewer Rafi colony	Al-Karam Builders	72,500
2,109	17.03.2015	Sewer Riaz ul Muslimin	Zafar Iqbal	19,943
1,889	16.02.2015	Sewer Sabri Colony	Azeem Brothers	59,114
1,890	16.02.2015	Sewer Sabri Colony	Azeem Brothers	64,940
1,891	16.02.2015	Sewer Sabri Colony	Azeem Brothers	73,321
2,905	20.06.2015	Sewer Saman Abad	Al-Karam Builders	100,000
2,110	7.03.2015	Sewer Shabir Park	Zafar Iqbal	61,000
2,337	15.04.2015	Sewer Shafique Nagar	Al-Karam Builders	100,000
3,034	29.06.2015	Sewer Sher Rabbani Town	Rana Arshad	88,120
1,664	16.01.2015	Sewer Street # 1 Shora Kothi	Al-Karam Builders	92,000
2,338	15.04.2015	Sewer Zafar Colony	Al-Karam Builders	100,000
1,430	24.12.2014	Sewerage Christian colony	Saleem Builders	92,392
601	17.09.2014	Sewerage Kausar Town	Malak Javed Iqbal	23,894
625	22.09.2014	Sewerage Lalazar Colony	Abdullah Const.	24,219
775	02.10.2014	Sewerage Lalazar Colony	Rao Abdul Sattar	794,198
561	12.09.2014	Sewerage Rafi Colony	Zafar Iqbal	66,000
2,634	27.05.2015	Roof of Tractors	Pervaiz Brothers	88,200
2,922	22.06.2015	Roof of Tractors	Pervaiz Brothers	50,400
1,826	30.01.2015	Repair Old Water Works	Waqas Construction	99,000
1,827	30.01.2015	Repair Old Water Works	Farakh Builders	90,000
762	02.10.2014	Repair Jangla Tank Chowk	Azeem Brothers	30,000
913	27.10.2014	Repair Jangla Tank Chowk	Saif Engineer	97,500
1164	22.11.14	Renovation of TMA Office	Muhammad Haseeb	71,700
1165	22.11.14	Renovation of TMA Office	Muhammad Haseeb	89,300
1,899	17.02.2015	Purchase Tire Tractor # 1005	A.J Toor	79,000
1,898	17.02.2015	Purchase Tire Tractor # 2008	A.J Toor	31,800
1,901	17.02.2015	Purchase Tire Tractor # 3331	A.J Toor	17,000
1,612	07.01.2015	Purchase Tire Tractor # 381	Azeem Brothers	17,000
1,900	17.02.2015	Purchase Tire Tractor # 566	A.J Toor	31,800
1,897	17.02.2015	Purchase Tire Tractor # 7974	A.J Toor	31,800
2,847	13.06.2015	Purchase Tires Fire Lorry Hino B	Rana Khalid Mehmood	54,000
558	12.09.2014	Purchase articles Sanitation	Azeem Brothers	24,200
1,673	17.01.2015	Purchase Bamboos for Sanitation	Saif Engineer	99,960
2,326	15.04.2015	Providing Bamboos & Cable	Kashif Builders	88,416
1,419	23.12.2014	Purchase Betri Administrator office	Muhammad Haseeb	50,000
1,661	16.01.2015	Betri UPS T.O (I&S)	Rana Aashiq	73,900
1,822	30.01.2015	Purchase Betri for Fire Lorry Hino B	Sabir Betri Service	24,500
2,075	09.03.2015	Purchase Batries T.O (F)	Sharafat & Company	67,200
2,384	23.04.2015	Purchase Betri Administrator office	Azeem Brothers	21,500
2,842	13.06.2015	Purchase Betri for Getting Machine # 3	Pervaiz Brothers	62,000
2,843	13.06.2015	Purchase Betri for Getting Machine # 4	Pervaiz Brothers	59,500
2,844	13.06.2015	Purchase Betri for Sucker Machine # 2	Pervaiz Brothers	31,000
2,887	16.06.2015	Batries for Fire Lorry Hino B	Rana Khalid Mehmood	30,000
2,920	20.06.2015	Purchase Batries Rest House	Rana Aashiq Ali	70,000
2,934	23.06.2015	Purchase Batries Bujdget branch	Muhammad Aasif Ch.	53,000
3,108	30.06.2015	Supply Batries ATO office	Sharafat & Company	30,450
2,866	16.06.2015	Providing Section pipe Dewatering Pump	Kashif Builders	100,000
2,868	16.06.2015	Providing Section pipe Sucker Machine # 2	Akmal Builders	43,560
731	29.09.2014	Providing Gas Mask	Rao Abdul Sattar	99,800
732	29.09.2014	Providing Gas Mask	Rao Abdul Sattar	99,800
				<b>7,824,803</b>

**Annex-D**  
**Para 1.2.2.3**  
**(Rs in million)**

<b>Token #</b>	<b>Date</b>	<b>Detail of payment</b>	<b>To whom paid</b>	<b>Amount</b>
2,247	31.03.2015	Purchase Trolley 4 Nos	Salman Engineer	1.900
2770	02.06.15	Purchase of tyres	General tyres	0.476
1,246	26.11.14	Purchase Chamber Tractor # 7974	A.J Toor	0.060
2,889	17.06.15	Purchase Sodium lights	Azeem Brothers	0.093
786	02.10.14	Purchase Plastic Bag for Ramzan Bazar	Shahid & Company	0.189
901	27.10.14	Purchase Grass Cutter Machine	Rana Khalid Mehmood	0.064
1,614	07.01.15	Purchase Hand Cart	Azeem Brothers	0.030
3,079	30.06.15	Purchase Hand Cart Gogera	Malak Sarwar Nadeem	0.048
2,119	17.03.15	Purchase Hand Cart UC 99	Azeem Brothers	0.031
2,867	16.06.15	Providing Delivery pipe Dewatering Pump	Akmal Builders	0.100
2860	16.06.15	Providing Delivery pipe Dewatering Pump	Saif engineering	0.084
2,863	16.06.15	Supply Material for Disposal 1/4L	Ajmal Developers	0.100
2,538	11.05.2015	Purchase Printer & LED T.O (R)	Azeem Brothers	0.070
2,372	20.04.2015	Purchase printer T.O (F)	Azeem Brothers	0.050
				<b>3.295</b>



**Annex-E**  
**Para 1.2.1.4**

<b>Token #</b>	<b>Date</b>	<b>Detail of payment</b>	<b>To whom paid</b>	<b>Amount</b>
2,080	09.03.2015	Repair Quarter # 10 Municipal Colony	Muhammad Aasif	102,802
1,670	17.01.2015	Repair Quarter # 12 Municipal Colony	Ittifaq & Company	34,000
861	15.10.2014	Repair Quarter # 5 Municipal Colony	Shahid & Company	100,000
862	15.10.2014	Repair Quarter # 5 Municipal Colony	Shahid & Company	100,000
1,488	29.12.2014	Repair Quarter # 7 Municipal Colony	Sharafat & Company	95,000
2,622	27.05.2015	Repair Quarter # 7 Municipal Colony	Shehryar	100,000
2,132	20.03.2015	Repair Quarter # 7 Water Works	A.J Toor	100,000
1,918	17.02.2015	Repair Quarter Abdul Rasheed	Saleem Builders	86,220
2,856	16.06.2015	Repair Quarter Abdul Rasheed	Saleem Builders	35,868
1,616	07.01.2015	Repair Quarter Akram Suptt.	Al-Karam Builders	365,000
2,351	15.04.2015	Repair Quarter Fire brigade	Al-Abdullah Builders	156,000
1,907	17.02.2015	Repair Quarter Mudasar Ali	Yasir Aslam	25,000
1,920	18.02.2015	Repair Quarter Muhammad Aaqib	Sharafat & Company	98,480
2,880	16.06.2015	Repair Quarter Muhammad Amin	Muhammad Aasif Ch.	11,364
2,146	26.03.2015	Repair Quarter Muhammad Rafique	Azeem Brothers	258,000
2,147	26.03.2015	Repair Quarter Shehzad Pervaiz	Azeem Brothers	290,000
2,302	07.04.2015	Repair Quarter T.M.O	Sharafat & Company	5,000
771	02.10.2014	Repair Quarter Zafar Colony	Sharafat & Company	100,000
3,037	29.06.2015	Repair Quarter Zahid Hussain	Absham Builders	273,000
1,904	17.02.2015	Repair Quarter Zulfiqar Ali	Maqbool Hussain	206,000
2,339	15.04.2015	Repair Residence T.M.O	Shahid Nawaz & Co.	300,000
1,630	12.01.2015	Repair Residence T.O (F)	Sufi Mukhtar store	4,890
1,880	14.02.2015	Repair Residence T.O (F)	Rana Aashiq	200,000
2,516	06.05.2015	Repair Residence T.O (F)	Rana Aashiq Ali	100,000
				<b>3,146,624</b>

**Annex-F**  
**Para 1.2.1.5**  
**(Rs in million)**

<b>Token #</b>	<b>Date</b>	<b>Detail of payment</b>	<b>To whom paid</b>	<b>Amount</b>
598	17.09.2014	Expenditure for 14 August	Saleem Builders	0.220
599	17.09.2014	Expenditure for 14 August	A.J Toor	0.306
1,080	06.11.2014	Expenditure for 14 August	Ali Brothers	0.432
1,870	10.02.2015	Expenditure for Eid Milad u Nabi	A.J Toor	0.481
2,624	27.05.2015	Expenditure Ketchary Katchi Abadi	Bismillah Marriage Hall	0.025
2,625	27.05.2015	Expenditure Seminar Purchase Machinery	Bismillah Marriage Hall	0.067
2,335	15.04.2015	Temporary light Chehlam Samad Pura	Umar Farooq	0.030
2,260	01.04.2015	Temporary light for Chehlam	Umar Farooq	0.025
1,667	16.01.2015	Temporary lights for Chehlam	Azhar & company	0.100
2,617	26.05.2015	Light, Generator Jashan e Bahara	A.J Toor	0.375
2,871	16.06.2015	Stall for Jashan e Bahara	Bismillah Marriage Hall	0.386
1,679	19.01.2015	Lighting for Charismas	Azeem Brothers	0.038
1,680	19.01.2015	Lighting for Charismas	Azeem Brothers	0.016
1,662	16.01.2015	Lighting for Muharam ul Haram	Sharafat & Company	0.500
2,910	20.06.2015	Lights Chehlam Bibi Fatima	Umar Farooq	0.029
				<b>3.029</b>

**Annex-G**  
**Para 1.2.2.9**

<b>Token #</b>	<b>Date</b>	<b>Detail of payment</b>	<b>To whom paid</b>	<b>Amount</b>
306	08.08.2014	POL Tractor # 3593 Gogera	Rehman Petroleum	19,022
1,540	30.12.2014	POL Tractor Gogera	Rehman Petroleum	16,272
1,541	30.12.2014	POL Tractor Gogera	Rehman Petroleum	16,485
1,859	09.02.2015	POL Tractor Gogera	Rehman Petroleum	16,133
2,087	11.03.2015	POL Tractor Gogera	Rehman Petroleum	14,503
2,502	04.05.2015	POL Tractor Gogera	Rehman Petroleum	16,047
2,779	04.06.2015	POL Tractor Gogera	Rehman Petroleum	17,860
3,076	30.06.2015	POL Tractor Gogera	Rehman Petroleum	15,780
3,077	30.06.2015	POL Tractor Gogera	Tariq Petroleum	16,206
93	18.07.2014	POL Tractors	Bajwa Brothers	466,987
94	18.07.2014	POL Tractors	Bajwa Brothers	464,258
478	30.08.2014	POL Tractors	Bajwa Brothers	385,685
479	30.08.2014	POL Tractors	Bajwa Brothers	476,472
480	30.08.2014	POL Tractors	Bajwa Brothers	870,304
804	13.10.2014	POL Tractors Gogera	Rehman Petroleum	6,713
1,133	19.11.2014	POL Tractors Gogera	Rehman Petroleum	18,853
106	18.07.2014	POL Van Dengi Spray	Bajwa Brothers	2,798
131	21.07.2014	POL Fire Lorries	Bajwa Brothers	153,013
132	21.07.2014	POL Fire Lorries	Bajwa Brothers	159,835
490	30.08.2014	POL Fire Lorries	Bajwa Brothers	171,372
491	30.08.2014	POL Fire Lorries	Bajwa Brothers	160,491
492	30.08.2014	POL Fire Lorries	Bajwa Brothers	247,901
783	02.10.2014	POL Fire Lorries	Bajwa Brothers	148,623
785	02.10.2014	POL Fire Lorries	Bajwa Brothers	179,997
1,922	18.02.2015	POL Fire Lorries	Bajwa Brothers	4,845
95	18.07.2014	POL Sucker Machines	Bajwa Brothers	203,301
96	18.07.2014	POL Sucker Machines	Bajwa Brothers	171,819
475	30.08.2014	POL Sucker Machines	Bajwa Brothers	203,635
476	30.08.2014	POL Sucker Machines	Bajwa Brothers	179,302
477	30.08.2014	POL Sucker Machines	Bajwa Brothers	303,036
1,426	23.12.2014	POL TMA Machinerries	Bajwa Brothers	2,818,389
1,764	27.01.2015	POL TMA Machinerries	Bajwa Brothers	2,347,285
1,968	24.02.2015	POL TMA Machinerries	Bajwa Brothers	2,143,166
1,969	24.02.2015	POL TMA Machinerries	Bajwa Brothers	1,766,559
2,312	13.04.2015	POL TMA Machinerries	Bajwa Brothers	1,343,168
2,500	04.05.2015	POL TMA Machinerries	Bajwa Brothers	1,683,668
2,580	23.05.2015	POL TMA Machinerries	Bajwa Brothers	2,468,705
2,927	22.06.2015	POL TMA Machinerries	Bajwa Brothers	2,169,974
				<b>21,868,462</b>

**Annex-H**  
**Para 1.2.2.10**

**Detail of Cash Payments**

Bank Account No	Date	Amount	Bank Account No	Date	Amount	
0013-PLS-005099-000-9	08-07-14	68,850	0018-PLS-005080-000-7	09-07-14	55,639	
	08-07-15	82,534		06-11-14	58,439	
	24-07-14	82,534		19-11-14	39,000	
	25-07-14	208,224		08-01-15	55,704	
	08-08-14	28,383		09-02-15	55,704	
	11-08-14	120,000		05-03-15	55,704	
	20-08-14	50,201		03-06-15	46,320	
	08-09-14	91,934		0018-PLS-005130-000-3	14-11-14	49,400
	16-09-14	53,886			20-05-15	42,840
	19-09-14	108,375		<b>Total</b>		<b>12,727,034</b>
	01-10-14	87,234				
	02-10-14	155,098				
	02-10-14	601,664				
	02-10-14	108,602				
02-10-14	543,679					
02-10-14	7,023,457					
02-10-14	1,643,431					
03-10-14	316,945					
03-10-14	440,790					
18-02-15	182,573					
02-04-15	269,890					

**Detail of Closing Balances**

Sr. No	Bank Account No	Account Title /DDO	Balance
1	0013-PLS-005099-000-9	TP I&S	6,429,290
2	0018-PLS-005130-000-3	TO R	429,192
3	0018-PLS-005080-000-7	TO F	289,015
4	0018-PLS-005131-000-5	TO P&C	452,887
5	0018-PLS-005132-000-7	TMO	119,103
			<b>7,719,487</b>

**Annex-I**  
**Para 1.2.2.12**  
**(Rs in million)**

<b>Token #</b>	<b>Date</b>	<b>Detail of payment</b>	<b>To whom paid</b>	<b>Amount</b>
2,467	29.04.2015	Commutation Aamina bibi Mid wife	Executive District Officer (F&P)	0.545
1,860	09.02.2015	Commutation Teachers	Abdul Waheed & Zubair	1.648
39	01.07.2014	Monthly pension retired employees	Pensioners	3.776
2,057	04.03.2015	Monthly Pension Retired Suptt	Pensioners	0.405
45	01.07.2014	Monthly pension retired employees Gogera	Pensioners	0.052
91	09.07.2014	Encashment Sanitary Worker	Allah Wadhaya S/O Bhola	0.175
2,122	19.03.2015	Encashment Driver T.O (P)	Muhammad Younas	0.149
1,703	20.01.2015	Encashment Tractor Driver	Muhammad Hanif	0.146
2,477	29.04.2015	Encashment Traffic Clerk Terminal	Shabir Ahmad	0.142
1,869	10.02.2015	Encashment Sanitary Worker	Bhola S/O Shangara	0.130
2,581	23.05.2015	Encashment Sanitary Worker	Sharif S/O Allah Bakhsh	0.130
202	21.07.2014	Encashment Sanitary Worker	Rasheed Masih S/O Sharif	0.126
631	23.09.2014	Encashment Sanitary Worker	Razaq S/O Hazara Masih	0.124
<b>Total</b>				<b>7.548</b>

## Annex-J

### Para 1.2.2.14

Token #	Date Received	Nature of payment	Amount
1,965	24.02.2015	Holiday Allowance Staff Fire brigade	31,777
2,558	19.05.2015	Holiday Allowance Baildar	15,500
1,123	19.11.2014	Holiday Allowance Baildar	1,954
1,338	05.12.2014	Holiday Allowance Baildar	55,122
797	13.10.2014	Holiday Allowance Baildaran	39,696
1,659	16.01.2015	Holiday Allowance Chowkidar C.O (HQ).	3,042
592	16.09.2014	Holiday Allowance chowkidar Firebrigade	2,163
1,122	19.11.2014	Holiday Allowance chowkidar Park	1,107
1,202	24.11.2014	Holiday Allowance chowkidar Park	2,404
1,380	13.12.2014	Holiday Allowance chowkidar Park	4,407
2,535	11.05.2015	Holiday Allowance Chowkidar Park	2,228
279	05.08.2014	Holiday Allowance Chowkidar T.M.O	1,093
342	20.08.2014	Holiday Allowance chowkidar T.M.O	306
402	27.08.2014	Holiday Allowance chowkidar T.M.O	3,325
605	18.09.2014	Holiday Allowance Chowkidar T.M.O	1,951
1,362	09.12.2014	Holiday Allowance Chowkidar T.M.O	2,871
2,666	27.05.2015	Holiday Allowance Chowkidar T.M.O	4,415
2,808	08.06.2015	Holiday Allowance Chowkidar T.M.O	1,175
2,809	08.06.2015	Holiday Allowance Chowkidar T.M.O	1,705
2,894	18.06.2015	Holiday Allowance Chowkidar T.M.O	5,935
1,652	15.01.2015	Holiday Allowance Chowkidar T.O (I&S)	2,967
1,108	19.11.2014	Holiday Allowance Clerk Revenue	1,310
1,109	19.11.2014	Holiday Allowance Clerk Revenue	1,123
1,110	19.11.2014	Holiday Allowance Clerk Revenue	1,310
1,111	19.11.2014	Holiday Allowance Clerk Revenue	1,123
830	14.10.2014	Holiday Allowance Clerk T.M.O	7,612
1,620	08.01.2015	Holiday Allowance Clerk T.O (F)	5,496
2,796	04.06.2015	Holiday Allowance Clerk T.O (F)	7,903
308	08.08.2014	Holiday Allowance Clerk T.O (R)	1,150
312	08.08.2014	Holiday Allowance Clerk T.O (R)	1,053
1,706	20.01.2015	Holiday Allowance Cowkidar T.M.O	1,420
831	14.10.2014	Holiday Allowance Driver T.M.O	6,730
403	27.08.2014	Holiday Allowance Inspector T.O (R)	7,184
2,793	04.06.2015	Holiday Allowance Inspector Tehbazari	14,364
426	28.08.2014	Holiday Allowance Naib Qasid	918
832	14.10.2014	Holiday Allowance Naib Qasid T.M.O	3,061
1,127	19.11.2014	Holiday Allowance Naib Qasid C.O (HQ).	364
341	20.08.2014	Holiday Allowance Naib Qasid T.M.O	823
343	20.08.2014	Holiday Allowance Naib Qasid T.M.O	1,535
1,128	19.11.2014	Holiday Allowance Naib Qasid T.O (I&S)	565
307	08.08.2014	Holiday Allowance Naib Qasid T.O (R)	1,535
1,118	19.11.2014	Holiday Allowance Naib Qasid T.O (R)	2,470

1,119	19.11.2014	Holiday Allowance Naib Qasid T.O (R)	622
820	14.10.2014	Holiday Allowance Naib Qasid Terminal	774
1,366	10.12.2014	Holiday Allowance Sanitary Supervisor	1,501
269	05.08.2014	Holiday Allowance Sanitary Worker	30,327
1,359	09.12.2014	Holiday Allowance Sanitation	24,105
1,360	09.12.2014	Holiday Allowance Sanitation	62,400
1,361	09.12.2014	Holiday Allowance Sanitation	575,879
2,603	25.05.2015	Holiday Allowance Sanitation branch	102,095
404	27.08.2014	Holiday Allowance staff Tehbazari	8,619
1,367	10.12.2014	Holiday Allowance Staff C.O (HQ).	9,989
26	01.07.2014	Holiday Allowance staff Fire brigade	24,123
188	21.07.2014	Holiday Allowance staff Fire brigade	30,430
432	28.08.2014	Holiday Allowance staff Fire brigade	51,788
726	29.09.2014	Holiday Allowance staff Fire brigade	25,123
978	30.10.2014	Holiday Allowance staff Fire brigade	49,868
1,220	26.11.2014	Holiday Allowance staff Fire brigade	37,964
1,557	30.12.2014	Holiday Allowance Staff Fire brigade	25,057
1,796	28.01.2015	Holiday Allowance Staff Fire brigade	37,718
2,178	26.03.2015	Holiday Allowance Staff Fire brigade	30,801
2,450	28.04.2015	Holiday Allowance Staff Fire brigade	35,961
2,740	30.05.2015	Holiday Allowance Staff Fire brigade	30,022
3,012	29.06.2015	Holiday Allowance Staff Fire brigade	24,080
525	03.09.2014	Holiday Allowance Staff Gogera	9,554
1,407	17.12.2014	Holiday Allowance Staff Gogera	16,959
419	27.08.2014	Holiday Allowance Staff Sanitation	49,798
507	01.09.2014	Holiday Allowance Staff Sanitation	404,668
355	21.08.2014	Holiday Allowance staff T.O (F)	3,381
1,125	19.11.2014	Holiday Allowance staff T.O (I&S)	2,212
1,203	24.11.2014	Holiday Allowance staff T.O (I&S)	10,092
1,339	05.12.2014	Holiday Allowance Staff T.O (I&S)	7,816
828	14.10.2014	Holiday Allowance Staff Tehbazari	10,146
1,623	08.01.2015	Holiday Allowance Staff Tehbazari	9,325
2,521	07.05.2015	Holiday Allowance staff Tehbazari	7,755
2,522	07.05.2015	Holiday Allowance staff Tehbazari	8,910
2,523	07.05.2015	Holiday Allowance staff Tehbazari	5,640
2,790	04.06.2015	Holiday Allowance staff Tehbazari	12,923
2,792	04.06.2015	Holiday Allowance staff Tehbazari	8,812
2,065	09.03.2015	Holiday Allowance staff Terminal	15,273
2,067	09.03.2015	Holiday Allowance staff Terminal	19,389
2,085	11.03.2015	Holiday Allowance staff Terminal	32,117
2,094	11.03.2015	Holiday Allowance staff Terminal	32,117
2,128	19.03.2015	Holiday Allowance staff Terminal	14,310
796	13.10.2014	Holiday Allowance Staff Water & Disposal	48,765
1,124	19.11.2014	Holiday Allowance Supervisor Gogera	1,374
1,177	24.11.2014	Holiday Allowance Suptt Agenda	4,286
1,126	19.11.2014	Holiday Allowance Suptt T.O (I&S)	2,449
1,120	19.11.2014	Holiday Allowance Suptt Tehbazari	1,777

1,121	19.11.2014	Holiday Allowance Suptt Tehbazari	1,224
1,032	06.11.2014	Holiday Allowance Suptt.	2,531
1,705	20.01.2015	Holiday Allowance Suptt. Agenda	4,427
609	18.09.2014	Holiday Allowance Suptt. Council Officer	1,837
829	14.10.2014	Holiday Allowance Suptt. T.M.O	11,479
805	13.10.2014	Holiday Allowance Suptt. T.O (I&S)	1,777
1,701	20.01.2015	Holiday Allowance Suptt. T.O (I&S)	612
1,115	19.11.2014	Holiday Allowance suptt. Tax	1,264
217	24.07.2014	Holiday Allowance Suptt. Tehbazari	1,797
2,064	09.03.2015	Holiday Allowance Suptt. Terminal	4,429
2,066	09.03.2015	Holiday Allowance Suptt. Terminal	5,688
2,127	19.03.2015	Holiday Allowance Suptt. Terminal	4,198
2,789	04.06.2015	Holiday Allowance Suptt. Terminal	3,792
2,791	04.06.2015	Holiday Allowance Suptt. Terminal	2,612
1,183	24.11.2014	Holiday Allowance Tehbazari	5,991
1,184	24.11.2014	Holiday Allowance Tehbazari	10,146
1,594	03.01.2015	Holiday Allowance Terminal	30,325
322	08.08.2014	Holiday Allowance Water & Disposal	138,775
1,102	17.11.2014	Holiday Allowance Water & Disposal	125,240
1,657	16.01.2015	Holiday Allowance Water & Disposal	122,707
2,588	23.05.2015	Holiday Allowance Water & Disposal	129,070
2,589	23.05.2015	Holiday Allowance Water & Disposal	112,781
25	01.07.2014	Additional Duty staff Fire brigade	80,634
187	21.07.2014	Additional Duty staff Fire brigade	77,885
431	28.08.2014	Additional Duty staff Fire brigade	80,341
725	29.09.2014	Additional Duty staff Fire brigade	84,108
977	30.10.2014	Additional Duty staff Fire brigade	80,345
1,221	26.11.2014	Additional Duty staff Fire brigade	84,007
1,556	30.12.2014	Additional Duty Staff Fire brigade	79,246
1,795	28.01.2015	Additional Duty Staff Fire brigade	85,034
1,964	24.02.2015	Additional Duty Staff Fire brigade	81,184
2,177	26.03.2015	Additional Duty Staff Fire brigade	75,311
2,449	28.04.2015	Additional Duty Staff Fire brigade	80,900
2,739	30.05.2015	Additional Duty Staff Fire brigade	79,736
3,011	29.06.2015	Additional Duty Staff Fire brigade	82,726
			<b>3,987,445</b>