



**AUDIT REPORT
ON
THE ACCOUNTS OF
CITY DISTRICT GOVERNMENT
LAHORE
AUDIT YEAR 2012-13**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ACL	Audit Command Language
ADP	Annual Development Plan
B&R	Buildings and Roads
BDD	Budget Demand - Development
CAATs	Computer Assisted Audit Techniques
CCB	Citizen Community Board
CD	Community Development
CFT	Cubic Feet
DAC	Departmental Accounts Committee
DO	District Officer
DOH	District Officer (Health)
DFR	Departmental Financial Rules
DHDC	District Health Development Centre
DHQ	District Headquarters
DNIT	Draft Notice Inviting Tenders
DSM	District Support Manager
DTF	Devolution Transitory Fund
DTL	Drug Testing Lab
EE-W	Elementary Education for Women
EE-M	Elementary Education for Male
F&P	Finance and Planning
FCR	Final Completion Report
IPSAS	International Public Sector Accounting Standards
NAM	New Accounting Model
LHV	Lady Health Visitor
LWMC	Lahore Waste Management Company
MB	Measurement Book
MSD	Medical Store Depot
NLC	National Logistic Corporation
OFWM	On Farm Water Management
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PDSSP	Punjab Devolved Social Services Programme
PFR	Punjab Financial Rules

PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PHA	Parks and Horticulture Authority
PLA	Personal Ledger Account
PLGO	Punjab Local Government Ordinance
PRSP	Punjab Rural Support Programme
PTC	Primary Teacher Certificate
PWA	Public Works Accounts
PWD	Public Works Department
PWMC	Punjab Water Management Consultants
RCC	Re-enforced Cement Concrete
RDA	Regional Director Audit
RHC	Rural Health Centre
RMR	Road Metal Return
SAE	Schedule of Authorized Expenditure
SAP	System Application Product
SFT	Square Feet
SOP	Standing Operating Procedure
TEPA	Traffic Engineering and Transport Planning Agency
TMA	Town/Tehsil Municipal Administration
TST	Triple Surface Treatment
UA	Union Administration
WUA	Water User Association

PREFACE

Articles 169 & 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 shall be conducted by the Auditor General of Pakistan. Accordingly, the audit of all receipts and expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the City District Government, Lahore for the financial year 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)

Auditor-General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 20 officers and staff, total 5706 man-days and the annual budget of Rs15.816 million for the financial year 2011-2012. It has mandate to conduct Financial Attest, Regularity Audit, Audit of Sanctions and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate Lahore carried out Audit of accounts of City District Government, Lahore for the financial year 2011-2012.

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

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

Audit of receipts was conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue and revenue did not remain outside Government Account/Local Fund.

Audit Objectives

Audit was conducted to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and account of revenue is made in accordance with prescribed laws, rules and regulations.

a) Audit Methodology

Audit was performed through understanding the business process 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. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

b) Audit of Expenditure and Receipts

Total expenditure of City District Government, Lahore for the financial year 2011-12, was Rs16,550.514 million covering one PAO and 775 formations. Out of this, Regional Director Audit (RDA) Lahore audited an expenditure of Rs8,891.617 million which, in terms of percentage, was 53.72% of the total expenditure. Regional Director Audit planned and executed audit of 38 formations i.e. 100% achievement against the planned audit activities.

Total receipts of City District Government, Lahore for the financial year 2011-12, were Rs872.587 million. RDA Lahore audited receipts of Rs610.811 million which were 70% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs194.219 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.980 million was recovered and verified during the year 2012-13, till the time of compilation of report.

d) The Key Audit Findings of the Report

- i. Non-production of record of Rs466.810 million was noted in one case.¹
- ii. Unauthorized / irregular payments of Rs1,485.783 million were noted in 11 cases.²
- iii. Recovery of Rs194.219 million was pointed out in 13 cases.³
- iv. Analysis of budget and expenditure of City District Government Lahore for the financial year 2011-12 revealed that the original budget was Rs17,525.958 million, supplementary grant was Rs1,119.245 million whereas Rs1,204.630 million were surrendered/ withdrawn and the final budget was Rs17,440.574 million. Non-development expenditure of Rs13,688.532 million was incurred against original allocation of Rs15,255.612 million and Development Expenditure of Rs2,861.982 million was incurred against the original budget allocation of Rs3,389.591 million resulting in savings of Rs1,567.08 million and Rs527.609 million respectively. Total expenditure of Rs16,550.514 million was incurred against the final budget of Rs17,440.574 million, resulting in overall savings of Rs890.060 million which in terms of percentage was 5%.

Audit paras for the audit year 2012-13 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting are included in MFDAC (Annex-A).

¹ Para 1.2.1.1

² Para 1.2.2.1-2,1.2.2.4-5,1.2.2.10-14,1.2.2.17,1.2.2.23

³ Para 1.2.2.3,1.2.2.6,1.2.2.7-9,1.2.2.15-16,1.2.2.18,1.2.2.19-22,1.2.3.1

e) Recommendations

- i. Head of the City District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for losses, unauthorized payments and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	17,440.574
2	Total formations under Audit Jurisdiction	775	17,440.574
3	Total Entities (PAOs) Audited	1	8,891.617
4	Total formations Audited	38	8,891.617
5	Audit & Inspection Reports	38	8,891.617
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to City District Government)	Nil	Nil

* Figures at Serial No.3, 4 & 5 represents expenditure.

Table 2: Audit observations regarding Financial Management

Rs in million

Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound asset management	-
2	Weak financial management	194.219
3	Weak internal controls	1,485.783
4	Others	466.810
Total		2,146.812

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	1.057	2,460.23	610.811	6,430.33	9,502.428	6,177.91
2	Amount Placed under Audit Observation/ Irregularities of Audit	-	212.205	20.200	1,914.407	2,146.812	347.928
3	Recoveries Pointed Out at the instance of Audit	-	157.912	20.200	16.107	194.219	219.599
4	Recoveries Accepted/ Established at the instance of Audit	-	92.319	20.200	3.42	115.939	138.479
5	Recoveries Realized at the instance of Audit	-		0.935	0.045	0.980	0.297

* 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 Rs8,891.617 million.

Table 4: Table of Irregularities pointed out

		Rs in million
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	1,469.973
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	15.810
4	Quantification of weaknesses of internal control systems.	0
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies.	194.219
6	Non-production of record.	466.810
7	Others, including cases of accidents, negligence etc.	0
Total		2,146.812

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

CHAPTER 1

1.1 CITY DISTRICT GOVERNMENT, LAHORE

1.1.1 Introduction of Departments

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

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

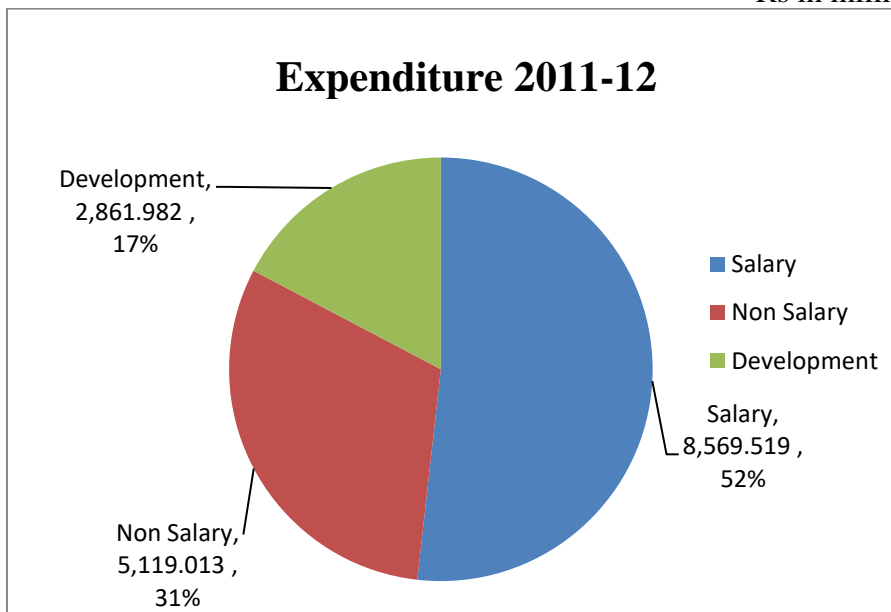
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget & Accounts (Variance Analysis)

Rs in million

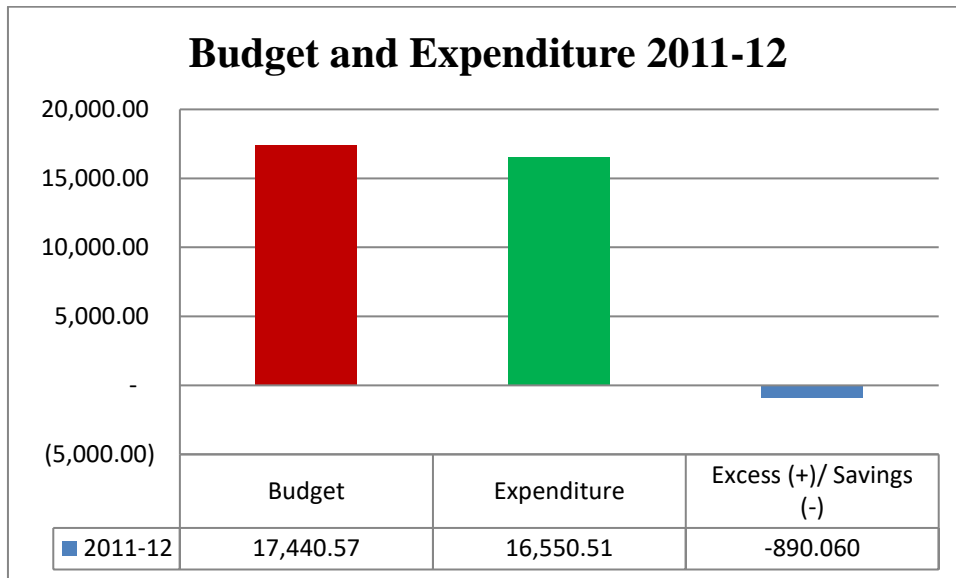
F.Y 2011-12	Budget	Expenditure	Savings	%age Savings
Salary	9,507.820	8,569.519	938.301	10
Non Salary	5,747.792	5,119.013	628.779	11
Development	3,389.591	2,861.982	527.609	16
Total	18,645.204	16,550.514	2,094.689	11
Surrender/ withdrawn	1,204.630	-	1,204.630	-
Net Total	17,440.574	16,550.514	890.060	5

Rs in million



As per Appropriation Account 2011-12 of City District Government, the original budget was Rs17,525.958 million, supplementary grant was Rs1,119.245 million whereas Rs1,204.630 million were surrendered/ withdrawn and the final budget was Rs17,440.574 million. Against the final budget, total expenditure incurred by the City

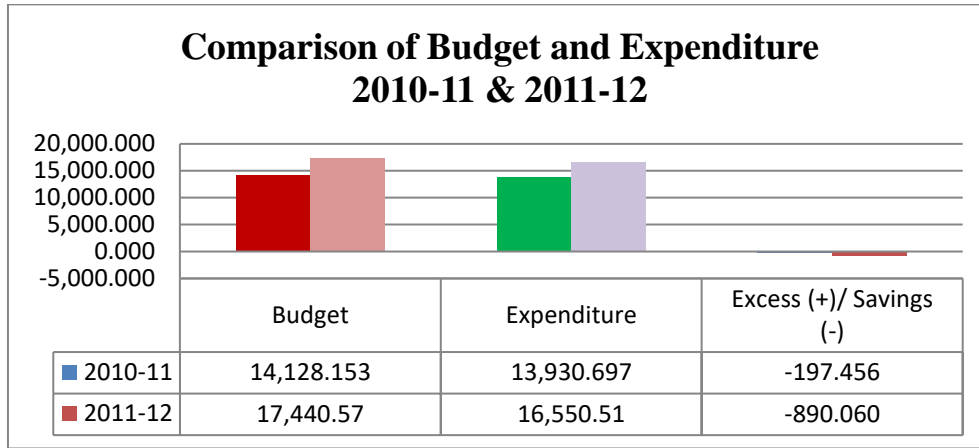
District Government during 2011-12 was Rs16,550.514 million as detailed at Annex-B.
Rs in million



Savings of Rs890.060 million was shown which in terms of percentage was 5% of the final budget.

The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:

Rs in million



There was 23.45% increase in budget allocation and 18.81% increase in expenditure as compared to previous year.

1.1.3 Brief comments on the status of compliance with ZAC/ 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/ZAC Meetings
1	2002-03	34	Not convened
2	2003-04	18	Not convened
3	2004-05	12	Not convened
4	Special Audit Report (FYs 01.07.2004 to 31.03.2008)*	207	Not convened
5	2009-10	122	Not convened
6	2010-11	67	Not convened
7	2011-12	43	Not convened

* It is Special Audit Report for the period 01/07/2004 to 31/03/2008 and also the title of the audit report reflects the financial year instead of the audit year which was 2008-09.

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record – Rs460.050 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, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

Management of the following formations did not produce auditable record of Rs460.050 million as mentioned against each formation. Audit could not verify the expenditure and receipts due to non production of the relevant record.

Name of Formation	AIR Para No.	Description of Record	Amount (Rs in million)
DO Livestock	15	Rate Contracts for Purchase of	5.662
Govt. Shahdara Hospital	5	Medicines	1.534
DO Roads-II	13	Contractor's record of Registration and renewal of Fees	1.740
	14	Contractor's record of Professional Tax	0.580
DO Roads-III	1	Contractor's record of Registration and renewal of Fees	1.650
	2	Contractor's record of Professional Tax	0.550
DCO	6	Amount transferred to WASA	360.000
EDO (CD)	2	Amount transferred to CCBs	42.069
DO (OFWM)	7	Amount transferred to WUAs	21.855
Dy. DEO (M) Ravi Town	2	Purchase of M&E and F&F	1.136
Dy. DEO (W) Gulberg Town			1.014
DO (SWM)	7	Bank Statement regarding Sanitation Fee deposits	12.036
	21	Receipts and Expenditure of CDGL Petrol Pumps	0
Total			460.050

Audit holds that relevant record was not produced to Audit which was violation of constitutional provisions and was deliberate on the part of the auditee.

In the absence of record, authenticity, validity, accuracy and genuineness of expenditure worth Rs460.050 million could not be verified.

The matter was reported to DCO in September 2012. In DAC meeting held in December 2012, DO Roads-II, MS Shahdara Hospital and DO (Livestock) did not reply. DO Roads-III replied that record of Registration/Renewal fees was available for verification and the record of Professional Tax would be provided within 3 days. DO (SWM) replied that the para pertained to LWMC. DCO and EDO (CD) replied that vouched accounts would be produced. DO (OFWM) replied that vouched accounts were in the custody of WUAs. Replies were not accepted and DAC directed the departments for early production of record. No compliance of DAC directives was shown till finalization of this report.

Audit stresses producing record to Audit in order to verify its authenticity, validity, accuracy and genuineness besides fixing of responsibility against the person(s) at fault.

1.2.2 Irregularities / Non Compliance

1.2.2.1 Doubtful Consumption of POL – Rs687.625 million

According to Rule 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules, 1969, Log book, history sheet and petrol consumption account register is required to be maintained for each government owned vehicle.

Management of the following formations incurred an expenditure of Rs687.625 million, as detailed below, on account of POL of those vehicles whose meters were not functional and the average consumption certificates were not available on record. Payment was made on the basis of trips and weight of waste disposed off but record was not provided to ensure authenticity of expenditure. Reconciliation of fuel on carriage of waste to the land fill sites on the basis of garbage received at land fill sites was also not available, in the absence of which authenticity of expenditure could not be verified.

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs in million)
1	LWMC	27	668.005
2	DO (SWM)	20	19.620
Total			687.625

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

The matter was reported to DCO in September 2012. In DAC meeting held in December 2012, the departments did not reply.

This resulted in doubtful consumption of POL amounting to Rs687.625 million.

Audit stresses fixing responsibility besides initiating disciplinary action against the person(s) at fault.

1.2.2.2 Unauthorized Payment of Salaries - Rs590.976 million

According to Rule 64(1)(ii) read with Rule 66 (1) of PDG & TMA (Budget) Rules, 2003, every Drawing & Disbursing Officer (DDO) shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure (SAE) and maintain an appropriation register which shall include the commitments

against the appropriations and a register of actual disbursements. The DDO shall also monitor the appropriations relating to establishment.

Scrutiny of budget book and payroll register of the employees revealed that Management of LWMC paid Rs590.976 million on account of salaries to 3,189 employees under different categories against the sanctioned posts of 519 without authorization in the SAE. This resulted in unauthorized expenditure of Rs590.976 million during the financial year 2011-12 as detailed below:

Description of Posts	Sanctioned Strength	Working Strength	Amount (Rs in million)
Work Charged Staff	507	3,000	569.736
JCs, Supervisors, Carpenters, etc.	12	189	21.240
Total	519	3,189	590.976

Audit holds that payment of salaries in excess of the sanctioned posts was due to weak internal control and poor financial management.

This resulted in unauthorized payment of Rs590.976 million from the public exchequer.

The matter was reported to the DCO in October 2012. In DAC meeting held in December 2012, no reply was submitted by the department.

Audit stresses fixing responsibility against the person(s) at fault besides making recovery of the amount of salaries paid in excess of the sanctioned strength under intimation to Audit.

(AIR Para No.2, 20)

1.2.2.3 Non-imposition of Penalty due to Delay - Rs114.698 million

According to Clause 39 read with Clause 37 of contract agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer In-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

Management of the following formations awarded different works to various contractors during the financial year 2011-12. Neither the works were completed within stipulated time nor any penalty was imposed. Further, the contractors did not apply for extension in time limit to the Engineer-in-charge. This resulted in non-imposition of penalty for delay in completion of works @ 10% amounting to Rs114.698 million as detailed below:

Sr. No.	Name of Formation	AIR Para No.	No. of Schemes	Amount of Penalty (Rs in million)
1	DO (E&M)	7	2	5.754
2	DO Roads-I	14	11	18.083
3	DO Roads-II	8	9	19.816
4	DO Roads-III	14	10	40.181
5	DO Buildings-II	2	11	19.468
6	DO Buildings-I	7	9	11.396
Total				114.698

Audit holds that non imposition of penalty was due to defective planning and weak internal controls.

This resulted in loss of Rs114.698 million to the Government and non-completion of schemes deprived the community of the desired service delivery of the socio-economic and development schemes.

DO (E&M) replied that the works had already been completed but the funds were awaited to finalize the accounts of contractors. DO Roads-I replied that completion of schemes was delayed due to unavoidable reasons. DO Roads-II and DO Buildings-I & II did not reply. DO Roads-III replied that matter was already submitted to higher authorities for sanction of time extension. Replies were not accepted and DAC directed the departments to recover the amount.

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

1.2.2.4 Expenditure beyond Delegated Financial Powers - Rs89.664 million

According to the Punjab Delegation of Financial Powers Rules 2009, different categories of officers have different sanctioning powers.

Management of the following formations incurred expenditure of Rs89.664 million under different heads of accounts during 2011-12. The expenditure was incurred beyond their respective delegated financial powers as detailed below:

Name of Formations	AIR Para No.	Description	Sanctioning Power (Rs in million)	Amount Sanctioned (Rs in million)
DO Roads-II	4	Special Repair	0.600	76.555
DO (SWM)	3	COS	0.300	3.513
DO Health – II	3	Purchase of medicines on Rate Contract	0.150	1.265
MS IDH Bilal Gunj	2			0.671
MS Said Mitha Hospital	2			0.759
DO (Civil Defence)	3	Purchase of M&E	0.750	6.553
EDO (CD)	6	Fair & Exhibition	NIL	0.348
			Total	89.664

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

This resulted in unauthorized expenditure of Rs89.664 million.

The matter was reported to the DCO in October 2012. In DAC meeting held in December 2012, no reply was submitted by DO Health-II. MS IDH Bilal Gunj and MS Kot Khawaja Saeed Hospital replied that he was competent to accord sanction. DO Roads-II did not reply. DO (Civil Defence) replied that expenditure was incurred with the approval of the DCO. The replies were not accepted and DAC directed the departments for regularization of the matter.

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

1.2.2.5 Irregular Purchase without Open Tender - Rs29.611 million

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

Management of the following formations incurred Rs29.611 million on procurement of different items during the financial year 2011-12. The expenditure was incurred without advertisement on PPRA's website as detailed below:

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs in million)
1	DO (Livestock)	17	0.225
2	DO (SWM)	2	0.705
3	DO (Environment)	2	0.387
4	LWMC	1	28.163
6	DO Health-I	1	0.131
Total			29.611

Audit holds that incurring expenditure without advertisement on PPRA website was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs29.611 million out of Government exchequer.

The matter was reported to the DCO in September 2012. In DAC meeting held in December 2012, DO (SWM) and DO Environment replied that purchases under Rs100,000 were made on different dates and different occasions and, hence, the indents were not published in newspaper. Management of LWMC did not reply. DO E&T replied that expenditure was incurred according to requirements. The reply was not accepted as it was not verified from record and DAC directed to get the expenditure regularized.

Audit stresses fixing responsibility on the person(s) at fault besides making recovery under intimation to Audit.

1.2.2.6 Overpayment for Excess Quantities – Rs22.480 million

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

DO Roads-II and III executed different development schemes during financial year 2011-12. The amount of Rs22.480 million was overpaid to contractors as a result of quantities executed over and above Technical Sanctioned estimates (**Annex-C**).

Audit holds that allowing excess quantities was due to defective planning and weak internal controls.

This resulted in overpayment of Rs22.480 million to the contractors.

Matter was reported to DCO in September 2012. In the DAC meeting held in December 2012, DO Roads-II did not reply. DO Roads-III replied that overpayment against excessive quantities would be recovered from final bills of contractors. In the scheme “Construction of Mian Aslam Road”, work was delayed due to non availability of funds and revised TS was under process for approval. DAC directed the departments to recover the amount.

Audit stresses fixing responsibility against the person(s) at fault besides making recovery.

(AIR Para No.11,13,16)

1.2.2.7 Non-deposit of Government Receipts – Rs13.928 million

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

Management of the following formations realized an amount of Rs13.928 million during the financial year 2011-12 under different heads. But the amount realized was not deposited in the Government treasury as detailed below:

Sr. No.	Name of Formation	AIR Para No.	Description of Receipt	Amount (Rs in million)
1	RHC Kahna Nau	6	Purchee Fee	0.039
2	RHC Barki	8	Ambulance Charges	0.037
3	DO (SWM)	14	Sanitation Fee	3.283
4		6		0.551
5	DO Buildings-II	11	Unclaimed Security Deposits	0.093
6	RHC Chung	6,7	Purchee Fee of different departments	0.098
7	RHC Raiwind			5
8	DDO R-Tax	5	Rent of Shops	3.642
9		4	Challans	0.476
10	THQ Hospital Mozang	5	Penal Rent	0.262
11	RHC Manga Mandi	2	Purchee Fee of different departments	0.154
12	DO OFWM	5	Rent charges of Tractors	0.632
13	DCO	4	Penal rent	4.611
Total				13.928

Audit holds that non deposit of Govt. receipts in treasury was due to defective financial discipline and weak internal controls.

This resulted in non-deposit of government receipts worth Rs13.928 million into Government treasury.

Matter was reported to DCO in September 2012. In DAC meeting held in December 2012, SMOs RHC Barki and Manga Mandi replied that amount would be recovered. SMOs of RHC Kahna Nau, Chung, Raiwind and DO Buildings-II did not reply. DO (SWM) replied that para related to LWMC. DDO-R (Tax), MS Mozang Hospital and DO (OFWM) replied that amount would be recovered and deposited. DAC directed the department for recovery. No compliance was shown till finalization of this report.

Audit stresses fixing responsibility against the person(s) at fault besides depositing the receipts into government treasury under intimation to Audit.

1.2.2.8 Less Deposit of District Government Receipts – Rs8.226 million

According to Rule 76 of PDG & TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed,

realized and credited immediately into the local government fund under the proper receipt head.

LWMC collected Rs28.299 million on account of sanitation fee receipts and auction amount of scrap. After deduction of withholding tax and bank charges, Rs28.226 million should have been deposited in government treasury but only Rs20.0 million was deposited, resulting in less deposit of receipts worth Rs8.226 million into government treasury as detailed below:

Description	Amount (Rs in million)
Credit of Sanitation Fee	21.418
Profits	0.340
Auction Amount	6.541
Sub Total	28.299
Less: Withholding Tax	0.034
Less: Bank Charges	0.039
Total Income (Rs)	28.226
Amount deposited in Govt. Treasury	20.000
Balance due from LWMC	8.226

Audit holds that less deposit of government receipts into treasury was due to weak internal controls and poor financial management.

This resulted in less deposit of Rs8.226 million in the public exchequer.

The matter was reported to the DCO in October 2012. In DAC meeting held in December 2012, no reply was submitted by the department.

Audit stresses fixing responsibility against the person(s) at fault besides depositing the receipts into government treasury under intimation to Audit.

(AIR Para No.4)

1.2.2.9 Non-deposit of Income Tax and Sales Tax – Rs1.695 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 3.5% and 6%

respectively on account of supplies and services rendered. Further, according to Sales Tax Department Circular No. 46-ST/Govt. Deptt/98/1007 dated 23rd December, 1998 Government departments are required to make purchases from the firms which are registered with the Sales Tax Department and payment should be allowed against prescribed proforma invoices amount of sales Tax.

LWMC purchased the following items but income tax and sales tax amounting to Rs1.695 million as calculated below was not deposited into government treasury during the financial year 2011-12 as detailed below:

Rs in million

Date	Vr. No.	Item	Vendor	Income Tax	Sales Tax	Total
8/12/2011	14	Hydraulic Oil Filters	Japan Traders	0.081	0.063	0.144
20-10-11	195	Batteries	RD Associates	0.059	0.047	0.106
27-09-11	178	MS Sheets	AG Tradex	0.052	0.047	0.099
11/22/2011	187	Joggers	Trade Tecnks	0.168	0	0.168
12/12/2011	36	Tyres & Tubes	Rafiq &Co.	0.182	0.143	0.325
12/10/2011	100	Tyres & Tubes	Rafiq &Co.	0.118	0.093	0.211
25-11-11	222	Tyres & Tubes	Rafiq &Co.	0.620	0.022	0.642
Total				1.280	0.415	1.695

Audit holds that non deposit of income and sales tax was due to weak internal controls and poor financial management.

This resulted in loss of Rs1.695 million to the public exchequer.

The matter was reported to the DCO October, 2012. In DAC meeting held in December 2012, no reply was submitted by the department.

Audit stresses fixing responsibility against the person(s) at fault besides depositing the amount of income tax and sales tax into government treasury under intimation to Audit.

(AIR Para No.21)

1.2.2.10 Unauthorized Expenditure - Rs17.996 million

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

DO Roads-III paid Rs17.996 million on account of beautification of roads and installation of traffic signals in the below mentioned schemes. The payments were held unauthorized because the works did not fall within the jurisdiction of DO (Roads-III) Lahore and, instead, fell within the purview of PHA and TEPA which are provincial government departments.

Vr. No. & Date	Name of Scheme	Name of Item	Amount (Rs in million)
77/6-12	Rehabilitation of Allama Iqbal Road, Lahore	Beautification of Centre Median	2.000
74/6-12		Traffic Signals installed	1.000
32/6-12	Rehabilitation of road from Begum Kot Chowk to new Ravi bridge via Farrakhabad Baradari Road Shahdra Lahore	Area development / beautification of road green belt	14.996
Total			17.996

Audit holds that expenditure incurred beyond purview of DO Roads-III was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs17.996 million.

Matter was reported to DCO in September 2012. In DAC meeting held in December 2012, DO replied that expenditure was approved by the competent authority. Reply was not accepted because NOC of TEPA and approval of competent authority were not produced. DAC directed the department to obtain approval and NOC from concerned authority.

Audit stresses refund of amount besides fixing responsibility against the person(s) at fault for unauthorized expenditure under intimation to Audit.

(AIR Para No.18)

1.2.2.11 Unauthorized Expenditure - Rs17.982 million

According to para 5.19 of Chapter 5 of B & R Code, no work in excess of a revised estimate sanctioned by the government in the Irrigation, Communication and Works Department can be awarded without the concurrence of the Finance Department.

Scrutiny of record of DO Roads-II revealed that the work for “Construction of Road from Lahore Bedian Road KM No. 28 upto Boucher Khana Distributory along its left bank towards Ferozepur Road Lahore” was awarded to M/S Rafique Enterprises vide work order No. 1225/C dated 02-04-12 at an estimated cost of Rs17.982 million. The scheme was revised without concurrence of the Finance Department.

Audit holds that revision of TS estimate without approval of Finance Department was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs17.982 million.

Matter was reported to DCO in September 2012. In DAC meeting held in December 2012, DO Roads-II did not reply.

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

(AIR Para No.9)

1.2.2.12 Unauthorized Expenditure on Carpeting -Rs16.803 million

According to Finance Department’s letter No. RO (Tech) FD. 18-23/2004 dated 21st September, 2004 rate for item of carpeting shall be fixed and approved by the Chief Engineer concerned on the basis of different stages of bitumen i.e. 3% to 6% and payment will be made to the contractor as per job mix formula of bitumen used in the work.

DO Roads-I incurred expenditure of Rs16.803 million, as detailed below, on the item “P/L premixed bituminous carpeting” under different schemes. The percentage of bitumen used in carpeting was not mentioned in any document including estimates or measurement books, in the absence of which the authenticity of rate paid could not be verified.

Vr. No/date	Name of Scheme	Specification	Qty (%sft)	Rate (Rs)	Amount (Rs in million)
01/01-06-12	Rehabilitation of Road from Multan Road to bath Village	2" Thick	61648.67	7,016.34	4.325
13/12-06-12	Improvement of damage Reaches of Raiwind Sunder Road	-	9342	6,552.67	0.612
19/14-06-12	Improvement of road from rohi Nallah to Basic Health unit Bhullar Village	2" Thick	52597	7,907.59	4.159
22/14-06-12	Rehabilitation of Tippu Sultan Road and Rahim Road	-do-	28332.34	7,920.12	2.244
40/26-10-11	Rehabilitation of Road along Hadiyara Drain	2"	35200	7,478.30	2.632
136/27-06-12	Reconstruction of road from karyal phattak to kingra village	2"	32510	8,705.00	2.831
Total					16.803

Audit was of the view that incurring expenditure on carpeting without mentioning percentage of bitumen used was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs16.803 million.

The matter was reported to DCO in September 2012. In DAC meeting held in December 2012, DO replied that approval of Chief Engineer had been obtained. Reply was not accepted because documentary evidence was not provided. DAC directed the department for compliance.

Audit stresses fixing responsibility against the person(s) at fault besides getting the approval of the competent authority for unauthorized expenditure.

(AIR Para No.3)

1.2.2.13 Unauthorized Expenditure due to Misclassification - Rs15.810 million

According to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each Local Government shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure and that there is an appropriation of funds for the purpose besides sanction of the competent authority.

Management of the following formations incurred expenditure of Rs15.810 million on different items. The expenditure was incurred by misclassification of heads of accounts as detailed below:

Name of Formation	AIR Para No.	DDO Code/Head of Account	Correct Head to be charged	Description	Amount (Rs in million)
DO (E&M)	5	CPRO- LO7032/ A0 3958-Special Expenditure in Executive Directive	Hire Charges of Furniture / Tentage etc	Bills of Rent of Furniture, Tentage etc., on different occasions	14.968
DO (SWM)	5	COS	Repair of Transport	Supply of Spare Parts of Vehicle	0.574
DO Civil Defence	2	COS	Purchase of M&E and Repair of M&E	Purchase and repair of CCTV Cameras, repairs etc.	0.268
Total					15.810

Audit holds that wrong classification of expenditure was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs15.810 million.

The matter was reported to DCO in October 2012. DO (E&M) replied that budget was allocated under AO-3958 (Special Expenditure in Executive Directive). DO (SWM) replied that parts were purchased in bulk instead of individual cases. Therefore it fell under COS. DO Civil Defense replied that purchases were made by the order of the DCO. Replies were not accepted and DAC directed the department for regularization.

Audit stresses fixing responsibility for misclassification of expenditure against the person(s) at fault besides getting the unauthorized expenditure regularized.

1.2.2.14 Purchase of Medicines without DTL Reports – Rs13.570 million

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

Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report.

Management of the following formations purchased medicines for Rs13.570 million without DTL reports:

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs in million)
1	DO Livestock	14	6.459
2	Mian Munshi Hospital	3	6.839
3	RHC Barki	4	0.272
Total			13.570

Audit holds that purchase of medicines without positive lab reports against Policy instructions was due to defective financial discipline and weak internal controls.

This resulted in unauthorized expenditure of Rs13.570 million.

Matter was reported to DCO in September 2012. In DAC meeting held in December 2012, MS Mian Munshi Hospital replied that DTL reports were available. SMO RHC Barki replied that letter to the concerned Pharma for submission of DTL reports had been sent. Reply was not acceptable because DTL reports were not produced till finalization of this report. DAC directed the departments for compliance.

Audit stresses fixing responsibility against the person(s) at fault for use of medicines without obtaining DTL reports.

1.2.2.15 Utilization of Funds against Irrelevant Project – Rs10.996 million

According to Section 12(5) of CCB Rules 2003, a CCB shall only submit those projects to a local Govt. which pertain to the functions of that local govt. Moreover, According to Sec. 2(i) of letter No. SO.IV(LG) 14 10/2003-CCB dated 23-12-2003 of Punjab LG&RD Department. Local Government cannot execute a project which does not fall within its purview and functions.

EDO (CD) transferred an amount of Rs10.996 million for the “Construction of College Hall at MAO College” during the financial year 2011-12. The college was not under the control of CDGL.

Audit holds that transfer of funds for an irrelevant project was made due to poor financial discipline.

The matter was reported to DCO in September 2012. Management replied that the matter would be taken up with higher authorities. DAC in its meeting held in December 2012 directed the department for obtaining approval from the competent authority.

Audit stresses refund of amount from the provincial government besides fixing responsibility against the person(s) at fault.

(AIR Para No.1)

1.2.2.16 Excess Payment for Tuff Tiles –Rs10.340 million

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

DO Buildings-I, II and DO Roads-II made payments for the item “P/L of Tuff Tiles” under different schemes. An amount of Rs10.340 million was overpaid to the contractors by applying rates higher than the admissible rates **Annex-D**.

Audit holds that payment at higher rates was made due to weak internal controls and poor financial discipline.

Application of higher rates resulted in loss of Rs10.340 million to the public exchequer on account of overpayment to the contractors.

The matter was reported to the DCO in October 2012. In DAC meeting held in December 2012, no reply was submitted by the departments.

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

(AIR Para No.8,3,7)

1.2.2.17 Unjustified Payment of Salaries - Rs4.320 million

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

Management of LWMC paid Rs4.320 million to 36 officials during the financial year 2011-12 whose sanctioned strength was not verified as their designations were not available on the record.

Audit holds that payment of salaries to the officials without any sanctioned strength/ designation was due to weak internal controls and poor financial discipline.

This resulted in unjustified payment on account of salaries to the officials.

The matter was reported to DCO during September 2012. In DAC meeting held in December 2012, no reply was submitted.

Audit stresses fixing responsibility against the person(s) at fault besides referring the case to the Finance Department for revision of sanctioned strength.

(AIR Para No.14)

1.2.2.18 Unauthorized Drawl of Pay and Allowances – Rs6.598 million

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

Officers and officials of different formations drew pay and allowances beyond their admissibility, resulting in overpayment of Rs6.598 million (**Annex-E**).

Audit holds that pay and allowances were drawn inadmissibly due to defective financial discipline and weak internal controls.

This resulted in overpayment of Rs6.598 million to the officers / officials.

Dy. DEO Nishtar Town replied that amount was recovered from the concerned officers/officials. SMO RHC Barki replied that letter written to the concerned officials

for recovery. SMO RHC Kahna Nau, DO Livestock, MS Shahdara Hospital and SMO RHC Chung did not reply. MS Kot Khawaja Saeed Hospital and Said Mitha Hospital agreed to recover the amounts. DO Health I replied that matter would be enquired. DCO replied that notices have been issued to the concerned. Replies were not accepted and DAC directed the departments for recovery.

Audit stresses fixing responsibility for overpayment besides making recovery under intimation to Audit.

1.2.2.19 Non-reduction of Rate of Sand in RCC – Rs3.157 million

As per Remarks No.4 against Sr. No. 6 of chapter “Concrete” of MRS, Composite rate shall be reduced by Rs7 and Rs12 per cft if Chenab sand and local sand respectively are used.

A scrutiny of development schemes executed by following formations revealed that the rate of RCC was not reduced by Rs12 per cft while making payment of RCC in different schemes resulting in overpayment of Rs3.157 million during 2011-12 as detailed below:

Sr. No.	Name of Formation	AIR Para No.	Quantity of RCC (Cft)	Amount to be reduced per Cft (Rs)	Overpayment (Rs in million)
1	DO Roads-II	1	46,623	12	0.559
2	DO Roads-III	6	22,621	12	0.271
3	DO Buildings-I	3	193,950	12	2.327
Total			263,194	12	3.157

Audit holds that non reduction of rates for local use of sand in RCC was due to defective financial discipline and weak internal controls.

This resulted in overpayment of Rs3.157 million to the contractors.

Matter was reported to DCO in September 2012. In DAC meeting held in December 2012, DO Roads-II and DO Buildings-I did not reply. DO Roads-III replied that harrow sand from taxila was used and also verified by NESPAK. Reply was not accepted and DAC pended the para for want of recovery.

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

1.2.2.20 Unauthorized Payment to Contractor - Rs2.895 million

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

DO Roads-III paid Rs2.895 million to National Logistic Cell for construction of wall, execution of brick work, cement plaster and laying of PCC in Railways Colony. The above-mentioned works were not included in technical estimate of “Rehabilitation of Allama Iqbal Road Lahore”. Moreover, execution of such work within the jurisdiction of Pakistan Railways was the prime responsibility of the concerned executing agency i.e. Pakistan Railways. It is worth mentioning that Pakistan Railways, being a self-accounting entity, has its own engineers for execution of such work and incurs expenditure out of its own budget. The detail is as under:

MB No.	Description	Qty Executed	Rate Paid (Rs)	Amount (Rs in million)
3230	Brick Work in Railways wall	1679 Rft	1,562.00	2.623
-do-	Additional Work (Railways Colony) Boundary Wall	1806 Cft	12,149.75	0.219
-do-	Cement Plaster (Railways Colony)	2408 Sft	1,064.65	0.026
-do-	PCC (Railways Colony)	166.75 Cft	16,460.40	0.027
Total				2.895

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

This resulted in unauthorized expenditure of Rs2.895 million.

Matter was reported to DCO in September 2012. In DAC meeting held in December 2012, DO replied that Construction of Wall in railway colony was included in TS Estimate. Reply was not accepted because construction of wall was not in the

jurisdiction of Highway. DAC directed the department for approval of authorities concerned.

Audit stresses refund of amount besides fixing responsibility against the person(s) at fault for unauthorized expenditure.

(AIR Para No.17)

1.2.2.21 Overpayment for Earth Work – Rs1.890 million

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

DO Buildings-II and DO Roads-II Lahore, did not utilize 2/3rd of excavated earth of different schemes for earth filling and, instead, used new earth for earth filling, thus causing a loss of Rs1.890 million as detailed below:

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs in million)
1	DO Roads-II	3	0.130
2	DO Buildings II	4	1.760
Total			1.890

Audit holds that non-utilization of excavated earth was due to defective financial discipline and weak internal controls.

This resulted in overpayment of Rs1.890 million to the contractors.

Matter was reported to DCO in September 2012. In DAC meeting held in December 2012, departments did not reply.

Audit stresses fixing responsibility against the person(s) at fault besides making recovery.

1.2.2.22 Overpayment for Mild Steel Bars – Rs1.774 million

The Engineer Incharge is responsible for use of specified billet and is allowed to release the payment of M.S. steel bars (manufactured from Pakistan Steel) only if the contractor provides the original invoice and certificate that M.S. bars have been manufactured by Pakistan Steel billet.

Management of following formations did not recover Rs1.774 million from the contractors who failed to provide the invoices for purchase of steel bars from the authorized manufacturers. Non-reduction in rates resulted in overpayment of Rs1.774 million.

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs in million)
1	DO Roads-III	5	0.266
2	DO Buildings-II	6	1.508
Total			1.774

Audit holds that non reduction of rates was due to defective financial discipline and weak internal controls.

This resulted in overpayment of Rs1.774 million to the contractor.

Matter was reported to DCO in September 2012. In DAC meeting held in December 2012, no reply was submitted by the departments. DAC directed the department for recovery.

Audit stresses fixing responsibility against the person(s) at fault besides making recovery of the overpaid amount.

1.2.2.23 Unauthorized Payment of Non Schedule Items - Rs1.422 million

According to Para 4(iii & iv) of CSR, the rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of items 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 Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee.

DO Roads-II incurred an expenditure of Rs1.422 million, as detailed below, on non-scheduled items under different schemes during financial year 2011-12 while the rates were not approved by the competent authority:

Voucher No. & Date	Name of Work	Name of item	Qty	Rate (Rs)	Amount (Rs in million)
8/12-06-12	Construction of PCC Sewer Main Chah Motia Data Nagar Badami Bagh, Lahore	Steel Boards	50	9,900	0.495
9/12-06-12	Construction of Boundary wall khoula Ghar		30	9,900	0.297
10/12-06-12	Construction of metal road shah Faisal Road Badami Bagh Lahore		9	9,900	0.089
13/12-06-12	Construction of RCC Road Chowk Naji to Neelam Cinema Lahore		15	9,900	0.149
142/28-06-12	Construction of metal Road Chah Meeran road to Nelam Cinema, Lahore	Stud	425	923	0.392
Total					1.422

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

This resulted in unauthorized expenditure of Rs1.422 million.

Matter was reported to DCO in September 2012. In DAC meeting held in December 2012, no reply was submitted by the department.

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

(AIR Para No.5)

1.2.3 Performance

1.2.3.1 Non-achievement of Financial Targets - Rs2.657 million

According to Rule 76 (1) of PDG & TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under the proper receipt head.

Deputy District Officer (Revenue Tax) Lahore collected Rs1.170 against the target of Rs3.827 million for the period 2011-12 resulting in less recovery of Rs2.657 million.

Rs in million

Name of Income	Targets	Recovery	Less recovery
Ground rent of Sui Gas	1.152	0	1.152
Other rent	1.175	0.219	0.956
Misc. Income	1.500	0.951	0.549
Total	3.827	1.170	2.657

Audit holds that due to poor financial discipline and weak internal controls less achievement of financial targets.

Non achievement of financial targets resulted in loss of Rs2.657 million to the public exchequer.

The matter was reported to DCO in September 2012. Management replied that efforts would be made to achieve the financial target and recover the loss. DAC in its meeting held in December 2012, directed the department for recovery.

Audit stresses fixing responsibility against the person(s) at fault besides making recovery of the loss.

(AIR Para No.8)

ANNEXES

Annex – A

MFDAC

Sr. No	Name of Formation	Description of para	Nature of Observation	Amount (Rs in million)
1	DCO	Non production of record	Non production of record	-
2	DO Buildings-II	Unauthorized payment of price variation in extended period	Irregularity	2.735
3		Unauthorized expenditure without its provision in TS Estimate	Irregularity	1.352
4		Premature release of performance securities	Irregularity	0.297
5		Less deduction of earth filling	Overpayment	0.049
6		Unauthorized payment for weather shield paint	Overpayment	0.358
7		Excess payment for cement Plaster	Overpayment	0.074
8		Overpayment on account of bailing out of water	Overpayment	0.074
9		DO Health II	Unauthorized execution of rate contract	Irregularity
10	Unauthorized withdrawal of cheques in the name of DDO		Irregularity	7.325
11	Wrong classification of expenditure		Irregularity	0.077
12	IDH Bilal	Unauthorized expenditure on purchase of medicines	Irregularity	0.706
13		Unauthorized grant of Special Allowance	Recovery	0.090
14		Wrong classification of expenditure	Irregularity	0.077
15	Kot Khwaja Saeed	Unauthorized expenditure on expired rate contract	Irregularity	1.338
16		Unauthorized payment of rent of building without assessment	Irregularity	0.600
17		Unauthorized expenditure on pay and allowances	Irregularity	0.022
18	Said Mitha	Unauthorized purchase of medicines	Irregularity	1.462
19		Unauthorized purchase without quotations	Irregularity	0.337
20		Unjustified expenditure through wrong classification	Irregularity	0.098
21		Overpayment on account of payment of integrated allowance to the non-entitled staff	Recovery	0.018
22		Unjustified payment on account of Health Sector Reform Allowance	Recovery	0.039
23		Loss due to non-deduction of income tax at source	Recovery	0.041
24	DO Environment	Uneconomical repair of computers	Irregularity	0.122
25		Expenditure on advertisement and publicity at exorbitant rates	Irregularity	0.479
26	EDO F&P	Deduction of Income Tax out of CDGL main Collection Account	Irregularity	22.275
27	Dy DEO MEE Allama Iqbal Town	Expenditure in excess of budget	Irregularity	-
28		Non conducting of physical verification of stores and stock	Irregularity	-
29		Non production of record	Non-production of record	0.200
30		Non surrendering of savings	Irregularity	12.980

Sr. No	Name of Formation	Description of para	Nature of Observation	Amount (Rs in million)
31		Non-utilization of SMC Grant	Irregularity	.607
32	EDO Health	Loss due to non auction of unserviceable vehicles	Unsound asset management	0.200
33		Non production of Drug Inspector Record	Non-production of record	-
34		Less deposit of government receipts	Recovery	0.034
35		Unauthorized payment of Health professional Allowance	Irregularity	-
36		Unauthorized payment of conveyance allowance		-
37		Non reconciliation of receipts	Irregularity	0.076
38		Non surrendering of savings in the budget	Irregularity	-
39		Doubtful expenditure	Internal control weakness	2.5
40		Non collection / reconciliation of fine	Irregularity	2.061
41		Unauthorized drawal of salaries without sanctioned post	Irregularity	0.902
42		RHC Chung	Non auction of unserviceable goods and scrap	Irregularity
43	Non conducting of physical verification of stores and stock		Irregularity	-
44	Unauthorized Expenditure on Pay & Allowances Due to Shifting of Head Quarter		Irregularity	0.028
45	Loss to the government		Unsound asset management	1.300
46	RHC Raiwind	Non auction of unserviceable goods and scrap amounting	Irregularity	0.010
47		Loss to the Government due to non-deduction HRA and of the Pay	Recovery	-
48		Non conducting of physical verification of stores and stock	Irregularity	-
49		overpayment of House Rent Allowance	Overpayment	-
50		Non production of record	Non production of record	-
51		Non- Reconciliation of Receipts	Irregularity	0.200
52		Loss to the government	Unsound asset management	2.000
53	DO Building I	Non availability of lead chart and non deduction of shrinkage	Irregularity	1.853
54		Unauthorized enhancement of cost of development scheme	Irregularity	1.070
56		Unauthorized payment of weather shield paint	Overpayment	1.164
57	LWMC	Unlawful Retention of District Government Receipts	Irregularity	21.418
58		Non Recovery of Sanitation Fee from WASA and Non reconciliation of accounts with WASA	Recovery	100.000
59		Loss of due to non achieving of receipt targets	Performance	4.485
60		Unauthentic payments on account of Financial Assistance	Irregularity	6.980
61		Loss due to supply of waste to Lahore Compost Co. without benefit to the government / public	Irregularity	54.750
62		Weak control over assets due to improper taking over	Unsound asset	500.000

Sr. No	Name of Formation	Description of para	Nature of Observation	Amount (Rs in million)
		of assets by LWMC	management	
63		Non implementation of budgetary controls and on Non-use of approved classification heads	Irregularity	3272.840
64		Unjustified strength of sanitary workers	Irregularity	10.752
65		Loss due to late collection of sanitation receipts / unjustified budget target	Performance	10.000
66		Unjustified and non transparent award of labour contracts	Irregularity	71.381
67		Non transparent and payments at exorbitant rates	Irregularity	81.412
68		Non transparent tendering process	Irregularity	14.139
69		Unauthorized double payment on account of performance based system	Internal control weakness	14.643
70		Unauthorized expenditure	Irregularity	403.757
71		Un justified drawl of funds against vacant posts	Irregularity	149.258
72		Increased expenses	Performance	257.459
73		Un justified difference between staff taken from SWM Dept and Working as per payroll	Irregularity	1675.602
74		Non compliance of Financial SOPs	Irregularity	
75		Unauthorized expenditure	Irregularity	938.771
76		Lease money	Irregularity	0.100
77		Ineffective use of resources and unauthorized drawl of funds	Irregularity	495.339
78		Poor performance of LWMC resulting in loss of public funds	Performance	-
79		Non production of record	Non production of record	-
80		Unauthorized performance of functions of SWM due to non notification of authorized persons	Irregularity	3272.840
81		Unauthorized expenditure	Irregularity	14.145
82	DO Livestock	Non surrendering of savings	Irregularity	3.594
83		Irregular payment of sales tax	Irregularity	0.037
84		Excess expenditure on purchase of medicines	Irregularity	0.030
85		Doubtful Expenditure	Internal control weakness	0.049
86		Irregular payment of personal allowance	Irregularity	0.036
87		Irregular award of increment	Irregularity	0.028
88		Irregular engagement of staff (Computer Operators, Drivers, Naib Qasid	Irregularity	0.469
89		Irregular expenditure on R&M of vehicle	Irregularity	0.089
90		Unauthorized consumption of POL	Irregularity	0.231
91		Non verification of GST	Irregularity	0.073
92		Invalid expenditure incurred on local purchase of medicines	Irregularity	0.622
93	Govt. Shahdara Hospital	Irregular payment of Personal Allowance	Irregularity	0.291
94		Non recording of certificate on closing of Cash Book	Irregularity	-
95		Unauthorized payment of pay to contract staff	Irregularity	3.113
96		Non withholding of Sales Tax	Irregularity	0.041
97		Irregular purchase of medicines	Irregularity	1.533
98		Irregular payment of salaries through manual bills	Irregularity	0.883

Sr. No	Name of Formation	Description of para	Nature of Observation	Amount (Rs in million)
99		Excess payment	Overpayment	0.010
100	Dy DEO Nishtar Town	Irregular payment of Charge Allowance	Irregularity	0.063
101		Overpayment of HRA and CA	Overpayment	0.705
102		Irregular payment of pay & allowances	Irregularity	0.034
103		Non surrender of savings	Irregularity	24.129
104	EDO Education	Unauthenticated deposit of GST	Irregularity	0.029
105		Non surrendering of savings	Irregularity	50.812
106		Non deduction of sales tax	Recovery	0.002
107	RHC Kahna Nau	Loss to the Government	Misappropriation	0.300
108		Irregular payment of Personal Allowance	Irregularity	0.213
109	DO Forest	Non deduction of ST and IT	Recovery	0.084
110		Unauthorized expenditure on POL and repair of Vehicles	Irregularity	1.461
111		Non production of reconciled expenditure	Non production of record	
112	Mian Munshi Hospital	Irregular expenditure on LP medicines	Irregularity	2.168
113		Unjustified purchase of LP medicines	Irregularity	5.239
114		Unjustified expenditure by splitting the indents to avoid open competition	Irregularity	1.846
115	DO Roads-I	Over payment Due to Fake Measurement of Base Course of Crushed Stone	Overpayment	0.363
116		Unjustified Payment and recovery	Recovery	0.214
117		Unauthorized Expenditure on Account of Non-Maintenance of Consumption Account of Road Materials	Irregularity	0.348
118		Loss Due to Non Use of Dismantled Material	Overpayment	0.185
119	DO Roads-II	Non Approval of Lead Chart by the Competent Authority for Earth Filling	Irregularity	2.85
120		Irregular delay in finalization of schemes	Irregularity	10.825
121		Irregular Purchase of Street Lights / electrical items: Recovery thereof	Irregularity	4.480
122		Irregular payment of salaries to NESPAK	Irregularity	0.505
123		Unauthorized Expenditure on Account of Non-Maintenance of Consumption Account of Road Materials	Irregularity	0.081
124		Overpayment Due to Application of Higher Rates	Overpayment	0.243
125		DO Roads-III	Unjustified Payment	Irregularity
126	Unauthorized Expenditure due to Misclassification		Irregularity	0.142
127	Excess payment		Recovery	2.136
128	DO (SWM)	Non transparent purchase	Internal control weakness	0.705
129		Irregular purchases and less deduction of LD charges	Irregularity	0.141
130		Lack of progress against culprits of fraud at the City Govt Shell Outfall road filling station	Performance	-
131		Non monitoring of Key Performance Indicators of LWMC	Performance	-
132		Non provision of evidence of closing the pay accounts by AG office	Irregularity	-
133			Not showing of statutory authority for transfer of	Irregularity

Sr. No	Name of Formation	Description of para	Nature of Observation	Amount (Rs in million)
		functions of SWM from CDGL to LWMC		
134		Doubtful payments on account of old liabilities	Irregularity	34.422
135		Un authorized purchases made without the recommendation of Special Purchase Committee	Irregularity	37.742
136		Unauthorized payment	Irregularity	54.432
137	DOE&T	Unauthorized payment salary	Irregularity	0.263
138		Unauthorized payment of house building advance	Irregularity	0.600
139		Unauthorized expenditure	Irregularity	0.344
140		Unauthorized expenditure	Irregularity	0.188
141		Misclassification of expenditure	Irregularity	0.061
142		Unauthorized purchase of uniform	Irregularity	0.191
143		Unauthorized use of official vehicles	Irregularity	-
144		Non maintenance of reconciliation statement	Irregularity	-
145	DO Civil Defence	Unauthorized Payment of salary to the absent official	Irregularity	0.312
146		Unauthorized expenditure on account of repair of vehicle	Irregularity	2.256
147		Unauthorized payment due to non deduction of conveyance allowance during leave	Recovery	0.020
148	THQ Hospital	Unauthorized expenditure in purchase of LP medicine	Irregularity	1.317
149	Mozang	Irregular expenditure on POL	Irregularity	0.979
150		Unauthorized payment of previous year liability	Irregularity	0.136
151		Unauthorized payment	Irregularity	0.218
152		Loss due to non deduction of income tax	Recovery	0.017
153		Unauthorized payment of integrated allowance	Recovery	0.029
154	RHC Manga Mandi	Unjustified repair of vehicle without NOC	Irregularity	0.079
155	Dy DEO M Ravi Town	Non utilization of SMC Funds	Irregularity	1.530
156	Dy DEO W	Non utilization of SMC Grant	Irregularity	0.800
157	Gulberg Town	Loans were not Refunded in FTF	Irregularity	0.033
158		Non conducting of physical verification	Irregularity	-
159		Non completion of service record	Irregularity	-
160		Non deduction of GST and income tax	Recovery	0.456
161		Non production of record	Non production of record	-
162	EDO (CD)	Release of funds to CCBs against incomplete schemes	Irregularity	42.069
163		Doubtful expenditure on entertainment charges	Irregularity	0.348
164		Unjustified expenditure of advertisement and publicity	Recovery	0.205
165		Non auction of condemned vehicle	Unsound asset management	0.25
166		Payment of financial assistance to irrelevant staff	Irregularity	1.500
167		Non traceable whereabouts of CCB funds	Irregularity	38.168
168		Non recovery of house rent	Recovery	0.097
169		Non recovery of cost sharing dues	Recovery	3.938
170		Non recovery of cost of motor cycle	Recovery	0.054
171	DO OFWM	Irregular and unsound expenditure on installation of nakkas	Irregularity	0.457
172		Non recovery of outstanding interest	Recovery	0.027
173		Non recovery of excess payment	Recovery	0.019

Sr. No	Name of Formation	Description of para	Nature of Observation	Amount (Rs in million)
174		Loss due to late execution of schemes	Irregularity	1.987
175		Non use of tractors	Unsound asset management	4.080
176		Loss due to deterioration of vehicles	Unsound asset management	1.198
177		Expenditure excess than budget	Irregularity	1.832
178		Non recovery of unspent balance	Recovery	0.026
179		Doubtful expenditure on POL	Irregularity	1.514
180		Non production of record	Non production of record	-
181	DO Health I	Non deposit of government receipt	Recovery	1.047
182		Unauthorized payment of salary	Irregularity	0.389
183		Loss due to non deduction of 5% of the pay	Recovery	0.079
184		Unauthorized payment of pay and allowances	Irregularity	1.338

Annex-B

Grant No.	Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Excess (+) Savings (-)	%age Savings / Excess
		Rs.	Rs.	Rs.	Rs.	Rs.	
2	Land Revenue.	0	0	0	15,244	(+15,244	
3	Provincial Excise.	55,971,030	1,493,456	57,464,486	43,265,324	(-)14,199,162	25
5	Forest.	26,026,826	2,159,755	28,186,581	24,917,454	(-)3,269,127	12
6	Registration.	0	0	0	0	0	
7	Charges on A/c of Motor Vehicles Act.	40,156,079	4,009,400	44,165,479	36,220,195	(-)7,945,284	18
8	Other Taxes & Duties.	176,127,789	4,577,637	180,705,426	166,141,961	(-)14,563,465	8
10	General Administration.	910,213,699	104,127,699	1,014,341,398	861,730,524	(-)152,610,874	15
11	Law.	9,202,473	5,002,090	14,204,563	12,490,087	(-)1,714,476	12
15	Education.	6,776,563,693	595,574,609	7,372,138,302	6,660,987,779	(-)711,150,523	10
16	Health Services.	1,745,060,816	177,014,831	1,922,075,647	1,580,311,242	(-)341,764,405	18
17	Public Health.	15,307,582	421,713	15,729,295	14,467,108	(-)1,262,187	8
18	Agriculture.	73,494,222	6,250,212	79,744,434	73,697,475	(-)6,046,959	8
19	Fisheries.	4,150,603	550,908	4,701,511	4,018,402	(-)683,109	15
20	Veterinary.	113,067,042	8,731,246	121,798,288	115,714,804	(-)6,083,484	5
21	Co-operative.	23,452,438	1,541,932	24,994,370	23,749,043	(-)1,245,327	5
22	Industries.	9,183,930	138,958	9,322,888	7,735,192	(-)1,587,696	17
23	Miscellaneous Departments.	28,054,883	343,105	28,397,988	24,935,514	(-)3,462,474	12
24	Civil Works.	3,556,866,242	147,617,384	3,704,483,626	3,447,491,335	(-)256,992,291	7
25	Communications.	373,569,979	7,695,932	381,265,911	364,882,387	(-)16,383,524	4
31	Miscellaneous.	152,500,950	44,821,282	197,322,232	175,632,619	(-)21,689,613	11
32	Civil Defence.	43,396,789	7,173,058	50,569,847	46,278,635	(-)4,291,212	8
35	Loans to Government Servants.	4,000,000	0	4,000,000	3,850,000	(-)150,000	4
Total Non-Development :		14,136,367,065	1,119,245,207	15,255,612,272	13,688,532,324	(-)1,567,079,948	10
36	Development.	546,677,364	0	546,677,364	420,665,590	(-)126,011,774	23
41	Highways, Roads & Bridges.	2,122,514,097	0	2,122,514,097	1,870,784,670	(-)251,729,427	12

42	Government Buildings.	720,399,910	0	720,399,910	570,531,669	(-)149,868,241	21
Total Development :		3,389,591,371	0	3,389,591,371	2,861,981,929	(-)527,609,442	16
Grand Total :		17,525,958,436	1,119,245,207	18,645,203,643	16,550,514,253	(-)2,094,689,390	11
Total Net Result of Surrender / Withdrawals :		0	0	-1,204,629,639	0	1,204,629,639	
Net Total:		17,525,958,436	1,119,245,207	17,440,574,004	16,550,514,253	(-)890,059,751	5

Annex-C

Name of Scheme	Description	Qty Executed	Qty Admissible as per TS Estimated	Excess Qty	Rate Paid	Amount (Rs)
DO Roads-III						
Rehabilitation of Race Course Road, Lahore	Distmantling of existing Carpet	134498	75538	58960	633.94	373,771
	Priming Coat	275445	258988	16457	995.77	163,874
	Plant premix Carpet 2"	276669	258988	17681	7357.92	1,300,954
	Plant premix Carpet 2"	30370	0000	30370	7882.04	2,393,776
	Tack Coat	328459	258988	69471	507.20	352,357
	Tack Coat	1224	0000	1224	567.20	6,208
	Plant Premix Carpet 1.5"	298089	258988	39101	5911.53	2,311,467
	Cat Eyes	3068	1000	2068	407.65	843,020
	Removal of Malba	140608	80488	60120	3990.96	239,937
Dismantling of PCC	6109	0000	6109	3486.55	213,007	
Const of PCC Street Rehman street No.07 link st. D Type Quarter street No. 16 Shuja Butt UC-74 Lahore -do-	Removal of Malba	5965	0000	5965	4836.60	28,850
	Dismantling of old PCC	5965	2125	3840	3486.55	133,883
PCC street Imam Bargha Allah Hoo Wali Gali Nabi Pura Naveed Park UC-12 Lahore	P/L Base course Stone	3777	0000	3777	9393.71	354,800
Const of Mian Aslam Road (Data Nagar)	Removal of Malba	126589.25	102700	23889.25	3298.10	78,789
	Compaction of Existing earth	44200	40100	4100	594.750	2,438
	P/F of Cast iron Specials BSS Class B	616	0	616	88.50	54,516
	-do-	1065	0	1065	83.50	88,928
	Making connection for new water supply	12	0	12	778.80	9,346
	-do-	02	0	02	1267.20	2,534
	P/F Sluice Valve of BSS	4	0	4	5837.70	23,339
	-do-	8	0	8	9234.10	73,873
	-do-	3	0	3	20831.15	62,493
	Transportation of Earth	15722.93	0	15722.93	3346.70	52,616
	Sand Filling	6289.17	0	6289.17	657.41	41,344
	Const of Sluice Valve Chamber	3	0	3	14350	43,050
	Excavation of hard / build	52409.75	0	52409.7	16	838,556

Name of Scheme	Description	Qty Executed	Qty Admissible as per TS Estimated	Excess Qty	Rate Paid	Amount (Rs)
	soil			5		
	P/L jointing Testing Disinfecting of DI Pipe of International Standard	4299	000	4299	2600	11,177,400
	Repair of Damage Water house	60	00	60	2500	150,000
Total						21,415,126
DO Roads-II						
Const of Sewerage PCC Road at St. Muhammad Din colony and Darbar st etc	Earth Excavation for sewer	14916	9600	5316	2688.75	14,293
	Const of drain	480	375	105	1746.08	183,338
	Brick Ballast	21280	18815	2465	3002.62	74,015
Const of Main Shad Bagh Road 3-Roads, Lahore	Fabrication of mild steel	30194.440 Kg	22013	8181.44	9700	793,600
Total						1,065,246
Grand Total						22,480,372

Annex-D

Name of Scheme	V.No./ Date	Qty Sft	Rate paid	Rate admissible	Excess Rate	Over- payment
DO Buildings-II						
Shifting of Badami Bagh Bus Terminal at Thokar Niaz Baig Lahore (Balance work)	68/25-6-12	38,307	70	53	17	651,219
M/R to Ex-District Court Lahore	32/13-6-12	3,034	62	53	9	27,306
Const. of building GGHS Elahi Park Wassabpura Lahore	63/2-6-12	5,223	62	53	9	47,007
Shifting of General bus stand Badami Bagh at Thokar niaz baig	64/25-6-12	236,866	85	53	22	5,211,052
Improvement /Renovation of Cant court Lahore	125/28-6-12	1,886	62	53	9	16,974
Total						5,953,558
DO Roads-II						
S/R wahadat road PCC and tuff paver	16/12-6-12	2622	70	40	30	78,660
Const of metal road sher shah road Badami Bagh, Lahore	20/13-06-12	30802	80	40	40	1,232,088
Const of Main Bazar Fateh Garh in UC-44 Lahore	71/26-06-12	37500	87.98	40	47.98	1,799,250
S/R wahdat road from muslim town more to Pohekhewal more Const of Footpath, Lahore	76/26-06-12	1800	182	40	142	255,600
S/R of link road old Narowal Road to Bund Road Shahdra Lahore	77/26-06-12	3343	70	40	30	100,290
						3,465,888
DO Building I						
Const of 1-Lab Renovation of old block at Govt Muslim High School No 2, Civil Line, Lahore	40	14841	59.00	54	5.00	74,205
Const of Model Girls High	11	13805		54	14.32	197,688

Name of Scheme	V.No./ Date	Qty Sft	Rate paid	Rate admissible	Excess Rate	Over-payment
School Shahrah-e-Tijarat Lahore			68.32			
M&R Boundary Wall Gate & Gate Pillar CDG PS Kotli Ghazi P-145	109	3279	81	54	27.00	88,533
Const of 9 classrooms sciences lab boundry wall wall levelling incl tuff pavers GGHS Darul Itfal Lahore	4	9183	59.02	54	5.02	46,099
Dismantling of old block const of 10 classroom and home economics lab tippie story etc Govt Saint Anis Girls High School, Samanabad, Lahore	16	9001	60.46	55	5.46	49,145
Const of staircase mumty B/Wall tuff pavers toilet block etc at Govt Model School, Model Town Lhr	P 34-41 MB 396/5965	3800	60.00	54	6.00	22,800
Const of existing building blocok external dev. CDG Junior Model School, Multan Road, Lahore Primary portion PP-149	P 154-182 290/3299	12969	65.00	54	11.00	142,659
Provison of tuff tiles on walk way at elementary portion of Govt Boys High School, Baghbanpura, Lahore PP-144	P 37-44 MB 291/3300	18726	70.00	54	16.00	299,616
Total						920,745
Grand Total						10,340,191

Annex-E

Sr. No.	Name of Formations	Description of Allowance	Amount (Rs in million)
1	RHC Kahna Nau	House Rent Allowance	0.210
2	RHC Barki		0.013
3		Integrated Allowance	0.022
4		NPA	0.060
5	DO Livestock	Conveyance Allowance	0.930
6		Social Security Benefit	0.214
7	MS Shahdara Hospital		0.046
8	RHC Kahna Nau		0.022
9	Dy DEO (M) Nishtar Town	Charge Allowance	0.063
10	Kot Khawaja Saeed Hospital	HRA	0.822
11		Social Security Benefit	0.295
12		Conveyance Allowance	0.274
13		Pay & Allowances during leave	0.154
14		Adhoc Relief 2009	0.066
15	Govt. Said Mitha Hospital	HSRA	0.040
16		Integrated Allowance	0.018
17	RHC Chung	5% Maintenance Charges	0.044
18		HRA	0.048
19	DO Health I	5% Maintenance Charges	0.079
20	DCO	HRA and 5%	3.178
Total			6.598