



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	iv
SUMMARY OF TABLES AND CHARTS	viii
Table 1: Audit Work Statistics.....	viii
Table 2: Audit observations regarding Financial Management	viii
Table 3: Outcome Statistics.....	viii
Table 4: Table of Irregularities pointed out	ix
Table 5: Cost-Benefit	ix
CHAPTER-1	1
1.1 City District Government, Gujranwala.....	1
1.1.1 Introduction of Departments.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	1
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2016-17	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives	3
1.2 AUDIT PARAS	4
1.2.1 Misappropriation.....	5
1.2.2 Irregularity / Non-compliance	7
1.2.3 Internal Control Weaknesses	24
ANNEXURES	35
Annexure-A.....	36
Annexure-B	48
Annexure-C	55
Annexure-D.....	80
Annexure-E	82
Annexure-F.....	84
Annexure-G.....	88
Annexure-H.....	94
Annexure-I	99
Annexure-J	102
Annexure-L	115
Annexure-M	117
Annexure-N.....	118
Annexure-O.....	119

ABBREVIATIONS & ACRONYMS

BHU	Basic Health Unit
CA	Conveyance Allowance
C&W	Communication and Works
CDG	City District Government
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DEO (EE-F)	District Education Officer (Elementary Education-Female)
DO	District Officer
DOH	District Officer Health
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reforms Allowance
MS	Medical Superintendent
MRS	Market Rate System
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PHSRP	Punjab Health Sector Reforms Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
RHC	Rural Health Center
Rs	Rupees

SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association

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 City District Government Fund and Public Account of City 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, Gujranwala for the financial year 2016-17. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 0.712 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 without written responses of the departments because DAC meeting was not convened by the PAO despites written as well as verbal requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen (16) District Governments. Its Regional Directorate of Audit, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five (05) District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of 14 officers and staff, total 3,920 man-days and the annual budget of Rs 20.701 million for the financial year 2016-17. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects and receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of City District Government, Gujranwala for the financial year 2016-17.

The City District Government, Gujranwala conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering six (06) groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health 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, Gujranwala was carried out with the view to ascertaining whether the expenditure was incurred with proper authorization and in conformity with laws / rules / regulations for 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 / rules.

a. Scope of Audit

Out of total auditable expenditure of Rs 7,195.850 million of the City District Government Gujranwala for the financial year 2016-17 covering one PAO and 302 formations, the RDA Gujranwala, audited an expenditure of Rs 2,446.589 million which in terms of percentage, was 34% of the auditable expenditure. The Directorate General Audit planned and executed audit of thirty six (36) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the City District Government Gujranwala for the financial year 2016-17, was Rs 136.419 million, whereas, RDA Gujranwala, audited receipts of Rs 25.920 million which was 19% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 66.886 million was pointed out during Audit, out of which no recovery was affected during the year 2017-18, till the time of compilation of report. Recoveries of Rs 66.886 million pointed out by audit was not in the notice of the executive.

c. Audit Methodology

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

d. Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned departments, however, audit impact in shape of change in rules has materialized less due to non-convening of regular PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

e. Comments on Internal Controls and Internal Audit Department

Internal Control mechanism of City District Government Gujranwala 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 against the entitlement of employees. Negligence on the part of CDG Gujranwala authorities may be captioned as one of important reasons for weak Internal Controls.

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

f. The Key Audit findings of the report

- i. Fraud / Misappropriation of Rs 4.225 million was noted in one case.¹
- ii. Irregularity / non-compliance including non-adherence to PPRA Rules of Rs 273.416 million was noted in twenty cases.²
- iv. Internal control weaknesses of Rs 64.631 million was noted in thirteen cases.³

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.20

³ Para 1.2.3.1 to 1.2.3.13

g. Recommendations

- i. To hold inquiries for fixing of responsibility for losses, fraud and wasteful expenditure
- ii. To comply with the Procurement Rules for economical and rational purchase of goods and services
- iii. To take appropriate measures to strengthen internal controls / monitoring system
- iv. To take appropriate action against the person (s) responsible for non-production of record.

SUMMARY OF TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. #	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	16,621.362
2	Total Formations in Audit Jurisdiction	302	16,621.362
3	Total Entities (PAOs) Audited	01	2,446.589
4	Total Formations Audited	40	2,446.589
5	Audit & Inspection Reports	40	2,446.589

Table 2: Audit observations regarding Financial Management

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observations
1	Unsound Asset Management	-
2	Weak Financial Management	4.225
3	Weak internal controls relating to Financial Management	64.631
4	Others	273.416
Total		342.272

Table 3: Outcome Statistics

(Rs in million)

Sr. #	Description	Assets Procurement	Civil Works	Receipts	Others	Total Current year	Total Last year
1	Outlays Audited	-	1,011.199	25.920	1,435.390	2,472.509	4039.49
2	Amount placed under audit observation / Irregularities of Audit	-	199.331	-	142.941	342.272	90.981
3	Recoveries pointed out at the instance of Audit	-	39.696	-	27.190	66.886	41.065
4	Recoveries accepted / established at the instance of Audit	-	-	-	-	-	41.065
5	Recoveries realized at the instance of Audit	-	-	-	-	-	2.076

* 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 2,446.589 million.

Table 4: Table of Irregularities pointed out

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observations
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	223.030
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	4.225
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.	-
4	Quantification of weaknesses of internal control systems.	48.131
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	66.886
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	-
Total		342.272

Table 5: Cost-Benefit

(Rs in million)

Sr. #	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	2,472.509
2	Expenditure on Audit	1.440
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1 : 1.440

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

CHAPTER-1

1.1 City District Government, Gujranwala

1.1.1 Introduction of Departments

As per PLGO, 2001, the activities of City District Government are managed under the administrative control of a DCO who acts as a PAO assisted by EDOs distributing the work among the officers, branches and / or sections of each District Office. Following is the list of Departments through which the activities of City District Government are managed:

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

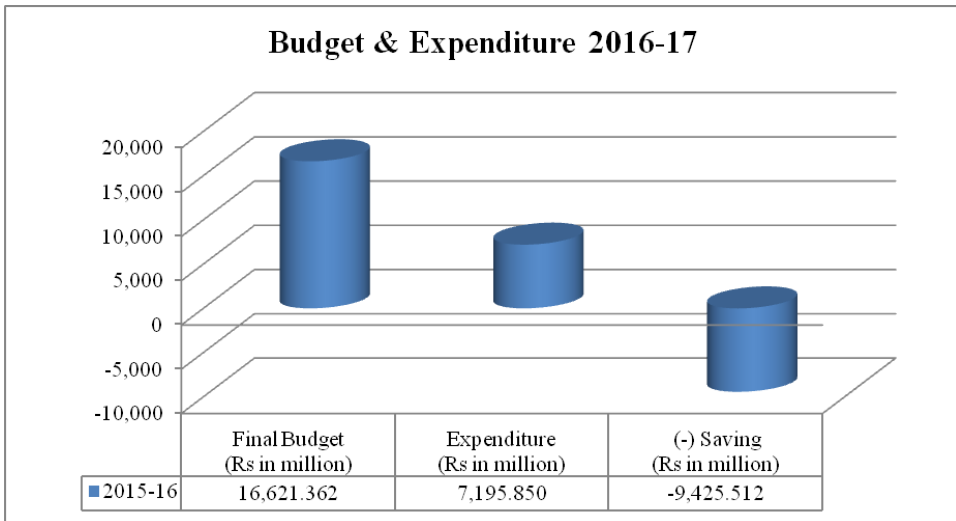
Under Section 29(k) of the PLGO, 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2016-17 budgetary allocation (inclusive salary, non-salary and development) for City District Government Gujranwala was Rs 16,621.362 million whereas, the expenditure incurred (inclusive of salary, non-salary and development) was Rs 7,195.850 million, showing saving of Rs 9,425.512 million for the period, which in terms of percentage was 57% of the final budget as detailed below:

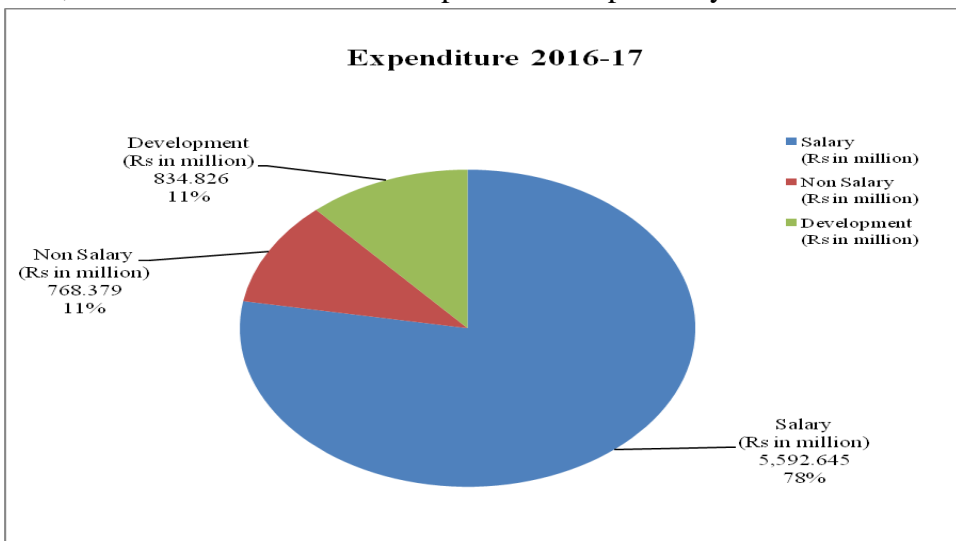
(Rs in million)

Financial Year 2016-17	Budget	Expenditure	Saving (-)	%age saving
Salary	12,739.591	5,592.645	-7,146.946	56
Non Salary	1,175.731	768.379	-407.352	35
Development)	2,706.040	834.826	-1,871.214	69
Total	16,621.362	7,195.850	-9,425.512	57



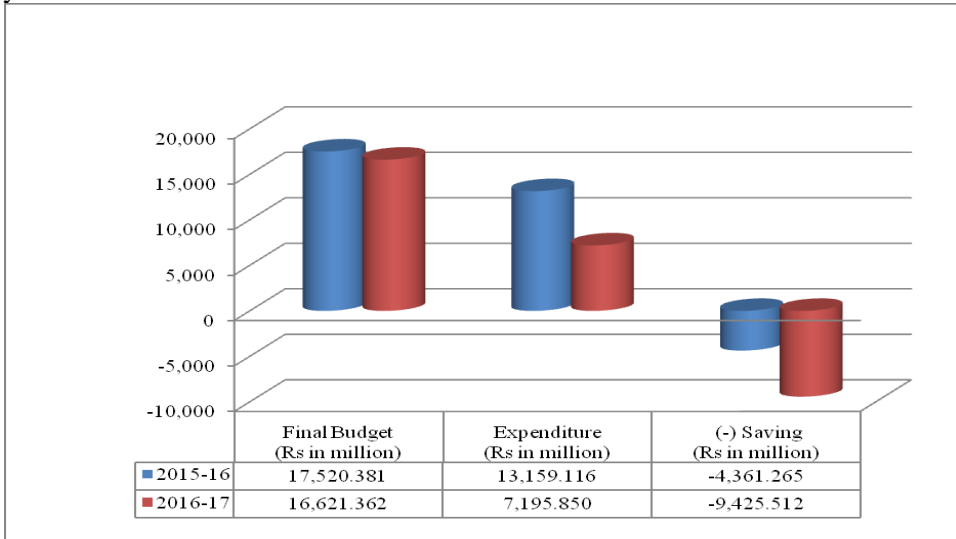
As per the Appropriation Account 2016-17 of City District Government, Gujranwala the original budget was Rs 15,398.813 million, supplementary grant was Rs 1,222.549 million and the final budget was Rs 16,621.362 million. Against the final budget total expenditure incurred by the City District Government, Gujranwala during 2016-17, was Rs 7,195.850 million as detailed in Annexure-B.

The salary, non-salary and development expenditure comprised 11%, 11% and 78% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 5.13% decrease in Budget Allocation and 45.317% decrease in Expenditure respectively as compared with previous

year.



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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. #	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	29	Not convened
2	2003-04	24	Not convened
3	2004-05	20	Not convened
4	Special Audit Report*	86	Not convened
5	2009-10	43	Not convened
6	2010-11	32	Not convened
7	2011-12	23	Not convened
8	2012-13	16	Not convened
9	2013-14	15	Not convened
10	2014-15	16	Not convened
11	2015-16	14	Not convened
12	2017-16	19	Not convened

* It is Special Audit Report for the period 01/07/2005 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 Misappropriation

1.2.1.1 Embezzlement of public funds-Rs.4.225 million

Section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.qsw

Dy.DEO (W) Nosehra Virkan District Gujranwala drew an amount of Rs 4.225 million on account of Travelling Allowance, Printing & Publication and Uniform during the period of 2015-16 but vouched accounts of the expenditure were not available on record. Expenditure on these heads was unusual and could not be justified as detailed below:

Date of Drawl	Document No	Head	Description of Head	Amount (Rs)
27.12.2016	1905733942	A03805	Travelling allowance	677,593
27.12.2016	1905682946	A03805	Travelling allowance	633,271
27.12.2016	1905682944	A03805	Travelling allowance	612,114
27.12.2016	1905682943	A03805	Travelling allowance	486,676
27.12.2016	1905674757	A03805	Travelling allowance	485,286
26.12.2016	1905663631	A03805	Travelling allowance	443,895
27.12.2016	1905709858	A03805	Travelling allowance	396,660
26.12.2016	1905666958	A03902	Printing and publication	387,180
26.12.2016	1905719614	A03906	Uniforms	102,790
Total				4,225,465

Audit held that funds were drawn and misappropriated by management due to weak internal controls and defective financial discipline.

It resulted into loss of Rs 4.225 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.3]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Non-recovery of liquidated damages-Rs 124.995 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 construction of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

District Officer (Buildings) Gujranwala awarded various works to contractors. Contractors failed to complete work within stipulated time. Further, contractors did not apply for extension in time limit to the Engineer-in-charge in time as detailed at Annexure-B.

Audit held that undue favor was granted to contractors as no penalty was imposed due to weak internal controls.

It resulted into loss of Rs 124.995 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.2]

1.2.2.2 Irregular expenditure on salary of School Health and Nutrition Supervisor-Rs 35.48 million

According to School Health and Nutrition Supervisor Program, School Health and Nutrition Supervisor (SH&NS) have to perform the following duties:

1. He/she will be responsible to train the school teacher for health screening of the students. SH & NS along with teachers, will also be conducting health screening in the schools regularly.
2. SH & NS will establish communication channels with the schools, coordinating his/her activities with them and duly informing in advance the visit schedule.
3. SH & NS should be present in each school at the time of screening. The time table should be prepared in a manner that screening is not done in two schools on the same day.

4. SH & NS will submit monthly report and post screening report on prescribed format to the Health Officers for comments and signature. The screening report should be submitted not later than two months after screening.
5. In coordination with the schools, SH & NS would impart health education, to create awareness amongst teachers & students about common health problems.
6. He/she would ensure that the students referred for medical attention by the teachers are seen by concerned health professionals.
7. He/she would provide the feed back to the concerned teachers about the outcome of referral.
8. SH & NS will collect the referred slip from the teachers after Medical Officer has given the advice and the slip is signed by the parents.
9. The SH & NS will be responsible for keeping the record of all the students referred to the medical facility i.e BHU / RHC.
10. The SH & NS will also keep a close liaison with parents of the referred children and inform them of the doctor's advice.
11. In case of referral to the RHC he/she will coordinate the visit of students with the doctors in the health facility and ensure treatment at RHCs.
12. SH & NS will attend the meetings of School Councils and brief the members about his / her activities.

These responsibilities of SH & NS are only with respect to the School Health Program. They will be assigned roles and responsibilities separately for other activities as per their job description.

Audit observed that Rs 35.48 million was paid to eighty three Nutrition Supervisors who were recruited under School Health and Nutrition Supervisor Program in District Gujranwala during financial year 2016-17 up to December 2017 without performance of their specific duties. Approved tour program / tour diary / attendance were not available to verify performance of above mentioned prescribed duties in the field. No physical progress report was on record.

Audit held that Nutrition Supervisors were paid without performance of duties for which they were hired due to weak internal controls.

It resulted into irregular expenditure Rs 35.48 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

[PDP No.6]

1.2.2.3 Overpayment for RCC – Rs 26.877 Million

According to Remarks No.4 against Sr. No. 6 of chapter “Concrete” of MRS, Composite rate shall be reduced by Rs 5.50 P-Cft & Rs 12 P-Cft if Chenab sand and local sand respectively is used.

During the audit of DO Buildings Gujranwala, it was observed that Rs 12 per Cft was not reduced while paying for the item RCC in different schemes as there was no evidence in the record entry regarding use of coarse sand other than local sand / Chanab river sand as detailed at Annexure-C.

Audit held that undue favor was granted to contractors as no deduction was made from contractors’ claim due to weak internal controls.

It resulted into loss of Rs 26.877 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.11]

1.2.2.4 Irregular expenditure on salary of computer operators - Rs 19.67 million

According to rule 2.10 (a) (1), same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of DO Health Gujranwala, it was observed that Rs Rs 19.67 were disbursed on account of pay and allowances to 92 Computer Operators up to 31.12.2016 without performing duties. The official record of BHUs is still manual. No efforts were made to get the record computerized. Neither computer was found in any BHUs nor computer generated reports were available.

Audit held that staff was paid pay & allowance without duty due to careless attitude of management towards public money.

It resulted into loss of Rs 19.67 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

[PDP No.3]

1.2.2.5 Irregular expenditure on installation of IT Labs - Rs 8.922 million

According to Sr. No. 2 (b)(ii) (ii) of the Punjab Delegation of Financial Powers Rules 2006, Officers in Category-I is competent to sanction expenditure on account of purchase of Cost of Other Stores up to Rs 800,000 during the financial year. According to Rule 12(1) and 9 of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

Audit observed that EDO Education Gujranwala awarded contract of Rs 8.922 million for provision of IT Lab to M/s Rozi Enterprises. Contract was awarded without advertisement on PPRA website and two National Daily Newspapers as required by rule ibid as detailed below:

Sr. No	Name of Firm	Name of School	Amount
1	M/S Rozi Enterprises	Govt Girls High School Mandiala Warraich	1,486,980

Sr. No	Name of Firm	Name of School	Amount
2	M/S Rozi Enterprises	Govt High School Kot Laddah	1,486,980
3	M/S Rozi Enterprises	Govt High School Trigri	1,486,980
4	M/S Rozi Enterprises	Govt Girls High School Aroop	1,486,980
5	M/S Rozi Enterprises	Govt High School Laddewala	1,486,980
6	M/S Rozi Enterprises	Govt Girls High School Vaniawala	1,486,980
Total			8,921,880

Audit held that contract was awarded in violation of PPRA Rules 2014 to extend undue favour to contractors at the expense of public exchequer due to weak internal controls.

It resulted into irregular expenditure of Rs 8.922 million from public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

[PDP No.4]

1.2.2.6 Non-deduction of Salary from contractor - Rs 8.200 million

According to clause 18 of contract agreement the contractor shall employ for each contract, whole time qualified technical personnel to the satisfaction of the Engineer-in-charge for the supervision of the work at the scale given below:

- i) Upto Rs.7.5 Million One diploma engineer
- ii) Exceeding Rs.7.5 Million One senior graduate engineer
One junior graduate engineer

If the contractor fails to employ the qualified technical personnel to the above scale, the engineer-in-charge shall, after giving contractor 15 days notice to this effect, have the option to employ to make up the deficiency in the number of such persons at the risk and cost of the contractor.

Audit observed that DO Buildings Gujranwala awarded different works to various contractors who did not appoint whole time qualified technical personnel. Neither the details of such personnels were available nor notices were served to contractor for appointment of the same.

Moreover, the engineer-in-charge did not employ the technical person at the risk and cost of the contractor. Deduction for salaries in respect of qualified technical personnel was not made from the amount of the agreement as detailed in Annexure-D.

Audit held that undue favor was granted to contractors as no penalty was imposed due to weak internal controls.

It resulted into loss of Rs 8.200 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.3]

1.2.2.7 Non-recovery of embezzled money - Rs 7.932 million

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

During audit of DO (Health), Gujranwala, it was observed that Ex-Accountant Mr. Iqbal drew arrears on account of Health Risk Allowance during May, June 2014 amounting to Rs7.932 million but the same were not disbursed to the concerned employees. An enquiry is in process since 2015 against Mr. Iqbal (Ex-Accountant) but neither the enquiry was finalized nor the amount was recovered from the defaulter as detailed in Annexure-E.

Audit holds that due to weak internal controls and negligence on the part of management, case was not finalized and amount was not recovered.

This resulted in a loss of Rs 7.932 million to the Government exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.13]

1.2.2.8 Non-recovery due to de-escalation of diesel price - Rs 6.113 million

Where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned according to clause 55(I) of contract agreement. Further, the base price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls as per clause 55 (3) of contract agreement.

During audit of DO (Buildings) Gujranwala, scrutiny of contract agreements of the different schemes, it has been revealed that rates of Diesel were decreased below 5% but price variation was not deducted from the contractors claims as detailed in Annexure-F.

Audit held that price variation of diesel was not deducted from contractors' claims to extend favour to contractor/s due to weak internal controls.

It resulted in to loss of Rs 6.113 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.1]

1.2.2.9 Drawl of pay & allowances without sanctioned post - Rs 4.34 million

As per F.D. letter No. SR-IV-8-1/79 dated: 16-03-1998, the administrative department and other offices cannot depute a civil servant outside the place where the post was originally created, without the prior approval of the Finance Department.

Scrutiny of sanctioned strength of THQ Hospital Kamoke revealed that posts of Charge Nurses, Dispenser/Technicians and Chowkidar were approved 6, 6 and 2 respectively. However pay and allowances were drawn more than the sanctioned strength as detailed below:

Category	No. of post sanctioned	No. of post drawn pay and allowances	Excess drawn by the post	Monthly drawn	Amount of pay and allowances
Charge Nurse	6	10	4	217298	2607576

Category	No. of post sanctioned	No. of post drawn pay and allowances	Excess drawn by the post	Monthly drawn	Amount of pay and allowances
Dispenser/Junior Technician/ Technician	6	10	4	107510	1290120
Chowkidar	2	4	2	36820	441840
Total					4339536

Audit held that pay & allowances was paid without sanctioned posts due to weak internal controls.

It resulted into irregular expenditure of Rs.4.34 million from public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

[PDP No.6]

1.2.2.10 Non credit of security deposits – Rs 3.850 million

As per instruction contained in article 399 CPWA code, para 54 DFR and para 12.7 of PFR laid down that all lapse confiscated and unclaimed deposits lying more than 3 complete years may be credit to government revenue.

Audit observed that Security Deposits of Rs 3.850 million were not claimed by contractors whose period have been elapsed by more than 3 years since deposit. Further, these security deposits were also not credited to Government Treasury in violation of rule ibid as detailed below:

Sr. No.	Name of Office	Description	Amount
1	DO Road	Unclaimed Security Deposit	2,990,000
2	DO Buildings	Unclaimed Security Deposit	859,601
Total			3,849,601

Audit held that Security Deposits were not credited to treasury due to weak internal controls and defective financial discipline.

It resulted into loss of Rs 3.850 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides crediting of security deposits to Government Treasury under intimation to Audit.

[PDP No.7,7]

1.2.2.11 Doubtful expenditure for maintenance of buildings - Rs 3.14 million

District Officer (Buildings) was required to render a completion certificate and refund the residual balance if any, together with the statement of accounts to the concerned DDO after completion of the maintenance & repair of work, for audit/record according to the contents of Punjab Finance Department letter No.IT(FD)3-7-2000 dated 01.01.2001.

Scrutiny of accounts record of Head Master, Islamia High School No. 1 Gujranwala revealed that Rs3.14 million was withdrawn from Govt. treasury for Repair & Maintenance of buildings. Funds were placed at the disposal of the DO (Buildings) Gujranwala. However, neither vouched accounts regarding repair work were submitted by the Buildings Department nor residual balance was deposited into Govt. treasury. Funds were transferred in consecutive years and difficult remember the repair due to non- maintenance of M&R register. Repair work completion certificate was also not found in record due to expenditure on repair of building was unauthorized.

Date	Description	Amount (Rs)
21-8-2015	M&R office building	630,000
20-06-2014	-do-	499,999
-do-	-do-	10,000
17-09-2013	-do-	600,000
12-06-2012	-do-	600,000
18-04-2011	-do-	600,000
1-1-2005	-do-	100,000
1-5-2008	-do-	100,000
Total		3,139,999

Audit held that funds were drawn and misappropriated by management due to weak internal controls.

It resulted into loss of Rs 3.14 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.4]

1.2.2.12 Loss due to misplacement of Arm Roller - Rs3.123 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock register. Moreover, Rule 15.17(b) of PFR Vol-I states that all discrepancies noticed must properly investigated and brought to the account immediately, so that the stores account may represent the true state of store.

Audit observed that DO Solid Waste Management Gujranwala has six Arm Rollers on its stock. Arm Roller with fabrication of superstructure were purchased in 2012 @ Rs 3.123 each from City Services Lahore. Five Arms Rollers were transferred to Gujranwala Waste Management Company through SAAMA agreement. Remaining one was neither transferred nor available with DO SWM Gujranwala.

Audit held that Arm Roller was missed due to poor assets management and weak internal controls.

It resulted into loss of Rs 3.123 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.8]

1.2.2.13 Doubtful draw of pay & allowances - Rs 2.959 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

Audit observed that Headmistress Govt Girls S.K High School Wazirabad drew Rs 2,959,304 for arrears of pay & allowances under DDO

Code GA6143 and GA6318 during financial years 2012-15. Arrears of pay & allowances were drawn through manual pay bills but relevant record i.e. vouchers, supporting documents, statement of due drawn difference, reasons of arrears were not found on record. Further manual pay bill drawn were also not recorded in cash book as detailed Annexure-G.

Audit held that manual claims of pay & allowances could not be verified in absence of record due to weak internal controls.

It resulted into irregular expenditure Rs 2.259 million from public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

[PDP No.1]

1.2.2.14 Non-deduction of PST – Rs 2.856 million

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

Scrutiny of record of DO (Roads) Gujranwala for the Financial Year 2016-17 (upto December 2016), it was observed that Management made payment on account of execution of works but Provincial Sales Tax @ 1% was not deducted from the contractor's as detailed below:

Month	Grant 41	Grant 36	Grant 25	Word Bank	Total	1% PST
Dec-16	4321289	60284161	5127248	8970358	78703056	787031
Nov-16	14898646	18961850	4151344	12641472	50653312	506533
Oct-16	12640323	17385094	0	12677582	42702999	427030
Sep-16	6009450	19042925	44257116	44257116	113566607	1135666
Total						2856260

Audit held that PST was not collected due to weak internal controls and defective financial discipline.

This resulted in loss of Rs2.856 million to the public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.10]

1.2.2.15 Doubtful consumption of medicine - Rs 2.800 million

According to rule 32(a) of the PLG (Accounts) Rules 2001, same vigilance shall be exercised in respect of expenditure from the Local Fund as a person of ordinary prudence would exercise in respect of his own money.

Audit observed that District Officer Livestock Gujranwala purchased medicine of Rs 2.800 million during financial year 2016-17 up to December 2017. Medicine was distributed to veterinary hospitals / dispensaries but it was neither in stock nor consumed as consumption record was not available with these hospitals / dispensaries as detailed below:

Document No.	Posting Date	Supplier	Date of Voucher	Vr. No.	Amount (Rs)
1905616675	26.12.2016	Leads Pharma	20.12.16	749	99,996
1905616673	26.12.2016	Leads Pharma	20.12.16	750	95,998
1905724710	28.12.2016	Uzair Trader	20.12.16	111	54,000
1905775147	29.12.2016	Ayub Traders	24.12.16	240	455,600
5100258424	29.12.2016	Pakistan Scientific store	24.12.16	122	544,395
5100203399	28.12.2016	Leads Pharma	20.12.16	904	1,550,350
Total					2,800,339

Audit held that medicine was not procured and funds were misappropriated due to weak internal controls.

This resulted in doubtful expenditure of Rs2.856 million from the public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.2]

1.2.2.16 Overpayment of conveyance allowance - Rs 2.758 million

As per Govt. of the Punjab, School Education Department Notification No. SO (SE-III) 2-16/2007 dated 2nd November, 2009, Mobility/ conveyance allowance is inadmissible to the officers/officials who have provided official vehicles.

Audit observed that District Officer Livestock paid Conveyance Allowance of Rs 2.759 million to veterinary assistants and Artificial Insemi. Technicians who were also allotted motor cycles with POL as detailed in Annexure-H. Further they were also receiving fix T.A in monthly salary.

Audit held that conveyance allowance was paid in violation of rules due to careless attitude of management towards public money and weak internal controls.

It resulted in to irregular expenditure of Rs 2.759 million from the public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

[PDP No.6]

1.2.2.17 Unlawful release of budget Rs 2.500 million

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

During scritomy of the record of RHC Eimenabad, it was observed that District Coordination Officer Gujranwala approved and released budget Rs 255,000 for M&R of building of RHC Eminabad as deposit work (copy attached). Whereas, Rs 2.5 million was entered in SAP system and drawn accordingly as detailed below:

Doc No	Date	Description of Cost Centre	Head of A/C	Budget in SAP	As per DCO order
1600306278	22.12.2016	SMO. RHC Eminabad	Office Buildings	2,500,000	255,000

Audit holds that funds was released and drawn without proper authority due to weak internal controls.

It resulted in to irregular expenditure of Rs. 2.5 million from the public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

1.2.2.18 Irregular payment to contingent paid staff Rs 2.391 million

According to Finance Department letter No. FD.SO (GOODS)44-4/2011 dated 6th August, 2015, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation. Further, as per Wage Rate 2007 the appointment to a post included in the schedule shall be advertised properly in leading newspaper and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17-09-2004.

Audit observed that District Officer (Sports) Gujranwala appointed contingent staff and paid Rs.2.391 million during financial year 2016-17 up to December 2017. Staff was appointed without prior approval of Punjab Finance Department. Further, No advertisement was given in newspapers for hiring of contingent staff as detailed below:

S. No.	Month	No. of Employees	Salaries Paid (Rs)
1.	June, 2016	19	256,281
2.	July, 2016	19	256,281
3.	August, 2016	19	256,281
4.	September, 2016	29	394,722
5.	October, 2016	30	407,999
6.	November, 2016	30	409,768
7.	December, 2016	30	409,768
Total			2,391,100

Audit held that expenditure on contingent staff was not legitimate as it was incurred in violation of rules due to weak internal controls.

It resulted into irregular expenditure of Rs 2.391 million from public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

1.2.2.19 Non-completion of Water Courses - Rs 2.284 million

According to rule 2.10(a) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money

Audit observed that DO OFWM Gujranwala approved following schemes of water courses and funds of Rs 2.284 million was released but schemes remained incomplete despite lapse of considerable time as detailed below:

Sr.No	W/C No	Mouza	Year	Installment Released	Amount
1	10600/L	Uggo Bhinder Tehsil Gujranwala	2015-16	1 st and 2 nd	571,043
2	8630/R	Kotli Aima Tehsil Kamoke	2015-16	1 st	258,156
3	120555/L	Ram Garah	2014-15	1 st	763,329
4	26842/R	Kot Assisash	2014-15	1 st and 2 nd	691,481
Total					2,284,009

Audit holds that public funds were utilized but water courses remained incomplete due to weak internal control.

It resulted in to wastage of public funds of Rs 2.284 million from the public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides completion of watercourses under intimation to Audit.

[PDP No.1]

1.2.2.20 Overpayment of Contractor Profit - Rs 2.226 million

According to Letter No RO (Tech)FD-18-29/2004 Government of Punjab Finance Department dated 03-03-2005, Plant & machinery and other store items like generators, lifts, AC, electric motors and street lights, etc., were required to be purchased from original manufacturer or the authorized dealer instead of through the contractors because of avoiding 20% profit & overhead charges of contractors.

Audit observed that air conditioners, generator 200KVA, and Panasonic Multimedia Projector etc. were purchased by DO Buildings Gujranwala for Rs 11,129,600 by allowing 20% contractor's profit instead of purchasing the same in the light of procedure laid down in Public Procurement Rules 2014 as detailed at Annexure-I.

Audit held that procurement was made from contractor instead of original manufacturer due to weak internal controls.

This resulted in loss of Rs 2,225,920 to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.16]

1.2.3 Internal Control Weaknesses

1.2.3.1 Irregular drawl of salary without performance of duties - Rs17.328 million

The authorities incurring and sanctioning the expenditure should exercise the same vigilance in respect of expenditure from local fund as a person of ordinary prudence would exercise in respect of his own money according to Rule 32 of PLG (Accounts) Rules, 2001.

Audit observed that technical staff like drivers, cleaner/greaser, fitter, colley etc. were drawing pay & allowances from the budget of District Officer (Roads) Gujranwala without performing any duties. Machinery (Road Roller, Trucks/Pickups) was parked being non-functional on account of minor repair. Not only opportunities to save public money were missed but also pay & allowances of the staff was paid without performing any duty as detailed below:

S.No.	Designation	No. of employees	Basic Pay scale	Average Pay	Total of One year 21*30000*12
1	Driver	21	5	30000	7,560,000
2	Greaser	32	2	21000	8,064,000
3	Tube well Driver	1	3	25000	300,000
4	Fitter	2	5	28500	684,000
5	Coolly	3	1	20000	720,000
Total					1,7328,000

Audit held that Equipment was not utilized properly and staff was paid pay & allowance without duty due to careless attitude of management towards public money.

It resulted into loss of Rs 17.328 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.17]

1.2.3.2 Un-authorized drawl of Adhoc Allowance 07/2010 - Rs 15.789 million

According to Govt. of the Punjab, Finance Department letter No.FD.PC.40-04/12 dated 17-4-2012, those employees who are drawing Health Sector Reform Allowance and Health Professional Allowance are not entitled to Adhoc Allowance,07/2010 @50%. This adhoc allowance has not been granted to the employees who have been allowed any allowance equal to at least one month's initial of pay of pay scale of 2008.

Drawing and Disbursing Officers of following formations paid adhoc allowance 07/2010 of Rs 15.789 million to staff who were drawing Health Sector Reform Allowance and Health Professional Allowance as detailed at Annexure-J.

Sr. No	Name of Formation	Amount (Rs)
1	DO Health	5997,552
2	EDO Health IRMNCH	275,800
3	THQ Hospital Wazirabad	4,256,495
4	THQ Noushra Virkan	2,378,000
5	SMO RHC Qila Didar Singh	1,579,760
6	THQ Hospital Kamoke	1,301,316
Total		15,788,923

Audit held that Adhoc Relief Allowance 2010 was paid to staff without entitlement due to careless attitude of management towards public money.

It resulted into loss of Rs 15.789 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.5,1,8,4,5,4]

1.2.3.3 Non recovery of penalty - Rs 11.796 million

As per clause 61 of the Contract Agreement in every case in which Contract should be rescinded under clause 60 and in the opinion of the engineer in-charge such work should be done at the risk and expense of the contractor and the work shall be executed out of his hand and give it to another contractor.

DO(Roads) Gujranwala awarded the following schemes to the contractors during the financial year 2014-15. Both the contractors failed to complete work within stipulated time period and the work was still in progress upto now. Penalty @10% was not imposed as detailed below:

(Amount in million)

Name of scheme	Contractor	Time period	Status	Agreement	Penalty
W/I of road from Hameed pur Kalan to Dharm Kot road, Kamoke	Ms/ M. Sadiq & Co.	05-05-2014 to 05-11-2015 Time extension 1-11-2014 to 30-8-2015	W.I.P	60.035	6.004
Rehab. Of road Theiri Sansi to Sansera Goraya, Gujranwala	M/s Nazir Ahmad & Brothers	21-01-2015 to 20-04-2015	WIP	57.924	5.792
TOTAL				117.959	11.796

Audit held that penalty for delay was not imposed due to weak internal controls and defective financial discipline.

It resulted into loss of Rs 11.796 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.8]

1.2.3.4 Irregular payment due to Non Approval of Lead Chart - Rs 8.976 million

The rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. 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, according to Para 4(iii & iv) of CSR. In no case, the procurement shall be made without getting the specification of stores vetted / approved by the competent authority as per para 5 of the Purchase Manual. Further in order to arrive at the rate analysis of non-schedule items the standard format on website has been prescribed which is to be filled from MRS and the market rates.

Audit observed that the DO Building Gujranwala paid Rs 8.926 million for earth filling adding lead to the contractors without getting approval of lead chart from EDO (Works & Services). Moreover department did not attach "Fard Malkiyat" showing particulars of land owner from where the earth was carried to the site. Compaction test reports of earthwork for embankments were also not available on record as detailed at Annexure-K.

Audit held that payment was authorized without approval of lead chart was due to weak internal controls.

This resulted in irregular payment for earth filling due non approval of lead chart.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

[PDP No.12]

1.2.3.5 Irregular expenditure due to misclassification- Rs 2.131 million

As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account.

Government Maternity Hospital District Gujranwala incurred an expenditure of Rs 2.131 million during the period of July 2016 to December 2016 on different accounts but wrong head was charged as detailed in Annexure-L.

Audit held that expenditure was booked in wrong head due to weak internal controls and defective financial discipline.

It resulted into irregular expenditure of Rs 2.131 million from public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

[PDP No.6]

1.2.3.6 Non recovery of compensation charges Rs 1.512 million

According to Revised Contract Form for Execution of Works, clause 8 (iv) In the event of the non submission of the programme or revised / amended programme of work by the contractor for approval by the Engineer Incharge within the period specified by the Engineer Incharge, the contractor shall be liable to pay as compensation an amount, equal to ¼% per day or such smaller amount as the Engineer Incharge (whose decision in writing shall be final) may decide on the total tendered amount of the work, subject to maximum of 2% of contract amount.

Audit observed that DO Roads Gujranwala awarded contract to M/s Doughal & Co of three Repair / Rehabilitation of Roads schemes. The contractor was required to submit action program but neither the plan was submitted by the contractor nor 2% compensation charges were recovered in violation of rule ibid as detailed below:

Scheme	Contractor	Vide No.	Agreement amount	2% compensation charges
Rehabilitation of RCC Jamia Mohammadia road from GT road to Seam Moh. Sarfraz colony II. Rehab. Of Qabarstan road	M/s Dougal & Co.	3153 dated 20-2-2016	29,660,189	593204
Rehab. of Model Town link roads connected with main Park. 2. Service road of GT road (western side)	M/s Dougal & Co.	3132 dated 20-2-2016	28,447,131	568942
Repair/rehab. Of links bazar No. 1,2,& 3 Fardous colony from Sheikhupura road to Jinnah road 2. Rahab. Of Main Bazar Kashmir Colony from GT road opposite G.Magnolia	M/s Dougal & Co.	3136 dated 20-2-2016	17,515,055	350301
Total				1512447

Audit held that compensation charges were not recovered from contractor due to weak internal controls.

It resulted into loss of Rs 1.512 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.5]

1.2.3.7 Un-authorized Retention of Money - Rs 1.493 million

According to rule 112 of the PLG(Budget)Rules, 2001, all receipts received by or tendered to government servants shall, without undue delay be paid in full into the treasury or into bank. According to rule 7.1 of the Punjab Treasury Rules, all moneys received by or tendered to a government servant shall, without undue delay, be paid in full into Government treasury. According to rule 7.1 of the Punjab Treasury Rules, government receipts should be deposited into government treasury on the same day or at the most next working day.

As required under rule 2.2 of PFR Vol-I, all transactions of moneys received by government servants in their official capacity, and their subsequent remittance to the treasury or to the bank, as well as transactions of moneys withdrawn from the treasury or the bank by bills and their subsequent disbursement shall be recorded in the cash book.

During audit of EDO Education Gujranwala, it was observed that an amount of Rs. 1.493 million has been lying in the DDO A/C No.

3010898815 of NBP since long. However, Cash book showed zero or nil balance. There was no claimant of balance as per record.

Audit held that excess balance was due to excess or drawl was made against fictitious claim by management.

It resulted into blockade of public funds of Rs 1.493 million.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides regularization of expenditure under intimation to Audit.

[PDP No.5]

1.2.3.8 Non recovery of cost of old material - Rs1.210 million

As per para 18.1 of book of specification, the cost of salvaged material obtained as a result of dismantling shall be recovered from the contractor or reused on the work.

Audit observed that DO Buildings Gujranwala awarded contracts to different contractors for execution of various schemes of works whose estimates required reuse / deduction of old material. Cost of old material of Rs 1.210 million was not deducted while authorizing payments as detailed in Annexure-M.

Audit held that undue favor was granted to contractors as cost of old material was not deducted due to weak internal controls.

It resulted into loss of Rs 1.210 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.19]

1.2.3.9 Doubtful distribution of plants - Rs 953,470

According to Rule 15.4 (a) of PFR Vol-I, All materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government Servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also

be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During scrutiny of record of DO (Forest) Gujranwala, it was observed that plants and carpeting grass was purchased Rs 953,470. Further record revealed that the following plants and grass was distributed to the BHUs, DCO office and other offices without approved distribution plan. No acknowledgment and completion certificate from the concerned departments was found on record as detailed below:

Document No	Bill No	Date	Supplier	Particulars	Amount
1905532372		26.08.2016	Sona Nursery	Purchase of Plants	19,100
1905682256	54	28.10.2016	Sana Ullah Nursery	Purchase of Plants	29,500
1905693360	398	09.11.2016	Sana Ullah Nursery	Purchase of Plants	31,070
1905588777		19.09.2016	Sana Ullah Nursery	Purchase of Plants	36,500
1905728901	336	13.12.2016	Sana Ullah Nursery	Purchase of Plants	38,000
1905756801	379	14.12.2016	Sana Ullah Nursery	Purchase of Carpet Grass	40,000
1905725421	357	14.12.2016	Sana Ullah Nursery	Purchase of Plants	44,000
1905500715	307	05.10.2016	Sana Ullah Nursery	Purchase of Grass Carpeting	50,000
1905683995	335	27.10.2016	Sana Ullah Nursery	Purchase of Plants	56,900
1905683994	91	11.10.2016	Sana Ullah Nursery	Purchase of Plants	62,000
1905693361	393	23.11.2016	Sana Ullah Nursery	Purchase of Carpet Grass	63,000
1905684001	316	12.11.2016	Sana Ullah Nursery	Purchase of Plants	65,700
1905588780		19.09.2016	Sana Ullah Nursery	Purchase of carpeting Grass	75,000
1905588436		10.08.2016	Sana Ullah Nursery	Purchase of Plants	76,000
1905500714	364	12.10.2016	Sana Ullah Nursery	Purchase of Plants	80,350
1905598293		02.09.2016	Sana Ullah Nursery	Purchase of Plants	86,350
1905493856	304	11.08.2016	Sana Ullah Nursery	Purchase of Plants	100,000
Total					953,470

Audit held that plants were not purchased and funds were misappropriated by the management due to weak internal controls.

It resulted into loss of Rs 953,470 to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.4]

1.2.3.10 Doubtful drawl of funds for Hiring of Walk through Gates - Rs 1.114 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.

Audit was observed that Rs 1,113,600 was drawn from treasury for Walk Through Gates from Waqas brothers for Muhram-ul-Haram

security. Walk through Gates were hired on Quotations instead of open tender on PPRA web. Requisition/demand for hiring of Walk through Gates from concerned department was not on record. Further, Gates were hired on verbal orders of DCO Gujranwala. Payment was drawn from treasury on account of DDO instead of vendor. Further, as per FBR record, Waqas Brothers was engaged in Repair of Motor Vehicles and Motor cycles etc. as detailed below:

Docu ment No.	Date	G/L A/C	Name of Supplier	Nature of business of waqas brothers (as per FBR record)	Amount (Rs)
19055 68400	17.1 0.20 16	A039 70	Waqas Brothers	WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES/WHOLESALE ON A FEE OR CONTRACT BASIS	1,113,600

Audit holds that Public funds were mis-appropriated due to weak internal controls and defective financial discipline.

It resulted into loss of Rs 1.114 million to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.1]

1.2.3.11 Doubtful expenditure on hiring of vehicles - Rs 898,064

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.

Audit observed that Rs 898,064 was drawn from treasury for hire of machinery and vehicles without justification. Machinery (Crane) was hired for removal of flexes that is the function of TMAs. Vehicles were hired for election duty which was also not in the purview of DCO Office. Further, Vehicles were also hired for VVIP protocol where as DCO office had four vehicles on its pool. No demand /requisition or order is on record for justification of expenditure as detailed in Annexure-N.

Audit holds that Public funds were mis-appropriated due to weak internal controls and defective financial discipline.

It resulted into loss of Rs 898,064 to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under Intimation to Audit.

[PDP No.2]

1.2.3.12 Fraudulent Supply of Computers with less specification - Rs 720,000

According to Rule 2.10 (b) 5 read with Rule 15.4 (a)(b) of PFR Vol-I, lays down that no money shall be withdrawn from the treasury unless it is required for immediate disbursement. Moreover, at the time of making payment, it should be seen that the quantities of material are correct and their quality is good and suitable notes of payment are recorded against the indent and invoices to avoid double payment.

During audit of DO Building Gujranwala, it was observed that payment of Rs720,000 was paid to contractor for the purchase of nine (9) computers for Jinnah Library Trust Plaza. The audit team visited the Jinnah library and verified the actual specifications of the computers which were supplied in July 2016 (late supply). It was found that the computers supplied to the Jinnah library were of inferior specifications than the specifications for which the payment was made as detailed below:

Order and date	Contractor's Name	Scheme Name	Specifications of system for which payment was made	Specifications of system actually supplied	Qty	Rate given to contractor	Amount paid	Market Price of computers supplied	Overpayment
D.O. No. 641/CB/11, dt: 16-05-2016	Aslam Parviz & Co. Govt. Contractor	Provision of Air Conditioning System & 10 Computers in Jinnah Library Trust Plaza	core i5 (dell)	core i4 (dell)	9	80000	720000	42000	342000
			4th generation	3rd generation					
			processor 4.5 GHz	processor 4.5 GHz					
			6 GB RAM,	4 GB RAM,					

Audit held that computers of below specification were supplied than ordered / paid due to weak internal controls.

This resulted in loss of Rs 720,000 to public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.2]

**1.2.3.13 Loss to the Govt. due to less recovery of Income Tax -
Rs 711,696**

As per clause (c) (3) of sub section 153 under division III of the first schedule to Income Tax Ordinance 2001, the income tax would be deducted from the gross amount without excluding the cost of dismantled material. Manual of instruction issued by the DG Audit also speaks the same.

Audit observed that District Officer (Buildings) Gujranwala deducted Income Tax @ 7.5% from the filer contractors and the Income Tax @ 10% from the non filer contractors, on the amount of work after excluding the cost of dismantled material Rs. 7,116,96 instead of the gross amount as deailed in Annexure-O.

Audit held that income tax was deducted on net amount instead of gross amount due to weak internal controls.

This resulted into over payment of Rs. 711,696 from public exchequer.

No reply was furnished by Management and DAC meeting was also not convened till finalization of this Report.

Audit recommends for fixation of responsibility on person (s) at fault besides recovery of loss under intimation to Audit.

[PDP No.18]

ANNEXURES

PART-I

**Memorandum for Departmental Accounts Committee
Paras Pertaining to Current Audit Year 2017-18**

Sr. No.	Name of Formation	PDP No.	Subject	Amount
1	DCO Gujranwala	PDP No.03	Irregular purchase and consumption of stationery Rs. 772,692	772,692
2		PDP No.04	Irregular purchase of Equipment Rs. 636,355	636,355
3		PDP No.05	Doubtful expenditure of Rs 199010	199,010
4		PDP No. 06	Unjustified Expenditure on workshops/Seminars Rs 200260	200,260
5		PDP No.07	Irregular award of work Rs. 67.399 million	67.399 million
6	DO SWM Gujranwala	PDP No. 1	Excess expenditure amounting Rs11.932 million	11.932 million
7		PDP No. 2	Unjustified transfer of funds amounting Rs14.55 million	14.55 million
8		PDP No. 3	Unjustified transfer of repair of transport funds Rs4,601 million	4.601 million
9		PDP No. 4	Unauthorized transfer of fund due to non-monitoring Rs259.88 million	259.88 million
10		PDP No. 5	Funds transferred without Key Performance Indicators Rs259.88 million	259.88 million
11		PDP No. 6	Excess expenditure amounting Rs92,484 million	92,484 million
12		PDP No. 7	Non auction of condemned vehicles	-
13		Para No.9	Excess expenditure due to SAAMA agreement Rs463.015 million	463.015 million
14		PDP No. 10	Unjustified transfer of POL funds	39.53 million
15		PDP No. 11	Unjustified transfer of funds amounting Rs1.184 million	1.184 million
16		PDP No. 12	Non actualization of receipts	-
17		PDP No. 13	Unauthorized Transfer of Assets to GWMC	-
18		PDP No. 14	Non auction of vehicles amounting Rs1.00 million (appox)	1.00 million
19		PDP No. 15	Unjustified transfer of funds without achievement of targets	-
20		Para No. 16	Non provision of vouched account	53.401 million
21		PDP No. 17	Unjustified expenditure on advertising and publicity	47,968
22		DO Roads	PDP No.2	Non collection of additional performance security
23	PDP No. 3		Undue favor granted to contractor due to payment of imbalance rates- Rs921,772	921,772
24	PDP No. 4		Non-deduction of Income Tax – Rs621,036	621,036
25	PDP No. 6		Unjustified expenditure amounting	1.044 million

Sr. No.	Name of Formation	PDP No.	Subject	Amount
			Rs1.044 million	
26		PDP No. 9	Non deduction of security deposit amounting Rs809,356	809,356
27		PDP No. 11	Unjustified expenditure amounting Rs57,100	57,100
28		PDP No. 12	Excess payment amounting Rs73,982	73,982
29		PDP No. 13	Unauthorized release of security deposit Rs 41,271	41,271
30		PDP No. 14	Recovery of Rs370,638 steel bars 60 grades	370,638
31		PDP No. 15	Unjustified expenditure of Rs455,772	455,772
32		PDP No. 16	Non maintenance of record worth Rs76,054	76,054
33		PDP No. 18	Overpayment to the contractors amounting Rs317,398 due to non-deduction of shrinkage	317,398
34		PDP No. 19	Less deduction of old material Rs415,170	415,170
35		PDP 01	Non Recovery of Conveyance Allowance Paid during Winter Vacations Rs 891,900	891,900
36		PDP 02	Non deduction of Income tax on leave encashment Rs 482,375	482,375
37		PDP 03	Non-deduction of Income Tax	1,772,844
38		PDP 04	Unjustified drawl of Allowances 23493	23493
39	Dy DEO M Kamoki	PDP 05	Unjustified payment of inspection allowance of Rs 400,000 and recovery there of Rs 110,000/- paid during vacation	400,000
40		PDP 06	Unjustified deduction of income tax and Sales TAX	46683
41		PDP 07	Irregular payment on account of Charge Allowance Rs1.301 million	1.301 million
42		PDP No.08	Non and Less Deduction of Income Tax	3868
43		PDP 1	Irregular payment on account of Charge Allowance	1.653 million
44	Dy DEO M-EE Wazirabad	PDP 3	Non deduction of Income tax on leave encashment	863,168
45		PDP 4	Non-deduction of Income tax	283,991
46		PDP 5	Unjustified drawl of Allowances	325,049
47		PDP 6	Unjustified payments of inspection allowance of Rs 870,000 and recovery there of Rs 160,000/- paid during vacation	870,000
48	DO SE Gujranwala	PDP No.01	Non deduction of conveyance allowance Rs59000	59000
49	DO SE Gujranwala	PDP No.02	Doubtful disbursement of merit scholarship Rs412800	412800
50	DO SE Gujranwala	PDP No.03	Less Deduction of Income Tax Rs 29264	29264
51	DO SE Gujranwala	PDP No.04	Recovery of GST and Income due to purchase from unregistered firm Rs28076	28076

Sr. No.	Name of Formation	PDP No.	Subject	Amount
52	DO SE Gujranwala	PDP No.05	Likely Misappropriation of Rs255000 and non maintenance of vouched account Rs255000	255000
53	DO SE Gujranwala	PDP No.06	Non deduction of conveyance allowance Rs94145	94145
54	DO SE Gujranwala	PDP No.07	Unauthorized drawl of pay and allowances during absent period Rs13033	13033
55	DO SE Gujranwala	PDP No.08	Splitting of Job Orders to avoid Advertisement on PPRA Website –Rs 1.37 million	1.37 million
56	DO Forest	PDP No.01	Irregular expenditure on payment of Labor Charges-Rs 387854	387854
57	DO Forest	PDP No.02	Irregular expenditure on the POL – Rs 291000	291000
58	DO Forest	PDP No. 03	Irregular Purchase of Machinery and Equipment – Rs 838,620	838,620
59	DO Forest	PDP No.05	Irregular expenditure of Rs 119150	119150
60	DO Forest	PDP No.06	Irregular expenditure on purchase of plants Rs 353450	353450
61	DO Health	PDP.02	Non deposit of sales tax amounting Rs684094	684094
62	DO Health	PDP.01	Irregular purchase –Rs 3.19 million	3.19 million
63	DO Health	PDP.06	Non Recovery on Account of Conveyance Allowance – Rs 3.19 million	3.19 million
64	DO Health	PDP.07	Un-authorized drawl of allowances Rs61627 and doubtful drawl of Rs485982	485982
65	DO Health	PDP.08	Unauthorized payment of practice compensatory allowance Rs1.530 milion	1.530 milion
66	DO Health	PDP.09	Unauthorized Payment on account of Pay and Allowances beyond sanctioned strength - Rs14.70 million (approx.)	14.70 million
67	DO Health	PDP.10	Non-deduction of conveyance and health sector reform allowance during leave Rs813605	813605
68	DO Health	PDP.11	Recovery of Rs 439,641 on account of HSR allowance	439,641
69	DO Health	PDP.12	Unauthorized drawl of pay and allowances Rs652863	652863
70	DO Health	PDP.14	Non-recovery of penal rent – Rs616831	616831
71	DO Health	PDP.15	Non deduction of conveyance allowance Rs390000	390000
72	DO Health	PDP.16	Irregular expenditure on account of POL Rs504604	504604
73	DO Sports	PDP No.01	Expenditure without advertisement on PPRA's website – Rs 3.369 million	3.369 million
74	DO Sports	PDP No.03	Unauthorized award of cash prizes Rs 2.841 million	2.841 million
75	DO Sports	PDP No.04	Non-accountal of stock Rs 2.822	2.822 million

Sr. No.	Name of Formation	PDP No.	Subject	Amount
			million	
76	DO Sports	PDP No.05	Irregular transfer of funds to sports association Rs 149,200	149,200
77	DO Sports	PDP No.06	Difference between expenditure statement and FI data Rs 605,565	605,565
78	DO Sports	PDP No.07	Physical verification not carried out	-
79	Dy DEO Female N. Virkan	PDP No. 01	Unauthorized payment of Rs9.971 million	9.971 million
80	Dy DEO Female N. Virkan	PDP No. 02	Non deduction of GST amounting Rs574,217 recovery thereof	574,217
81	Dy DEO Female N. Virkan	PDP No. 03	Unjustified drawl of NSB funds – Rs560,350	560,350
82	Dy DEO Female N. Virkan	PDP No. 04	Unauthorized expenditure amounting Rs1.082 million	1.082 million
83	Dy DEO Female N. Virkan	PDP No. 05	Unjustified drawl of funds in cash Rs961,832	961,832
84	Dy DEO Female N. Virkan	PDP No. 07	Unjustified drawl of qualification & charge allowances – Rs28,800	28,800
85	Dy DEO Female N. Virkan	PDP No. 08	Income tax not deducted Rs161,498	161,498
86	Dy DEO Female N. Virkan	PDP No. 09	Non deduction of PST amounting Rs98,758	98,758
87	Dy DEO Female N. Virkan	PDP No. 10	Irregular expenditure Rs341,950	341,950
88	Dy DEO F Kamoki	PDP No. 01	Non recovery of conveyance allowance – Rs883,540	883,540
89	Dy DEO F Kamoki	PDP No. 02	Non verification of challan Rs310,605	310,605
90	Dy DEO F Kamoki	PDP No. 03	Unjustified drawl of qualification allowances – Rs331,200	331,200
91	Dy DEO F Kamoki	PDP No. 04	Unjustified drawl of qualification & charge allowances – Rs180,000	180,000
92	Dy DEO F Kamoki	PDP No. 05	Irregular expenditure Rs404,250	404,250
93	Dy DEO F Kamoki	PDP No. 06	Unjustified payment Rs1.119 million	1.119 million
94	Dy DEO F Kamoki	PDP No. 07	Non deduction of PST amounting Rs308,874	308,874
95	Dy DEO F Kamoki	PDP No. 08	Unjustified drawl of funds amounting Rs101,888	101,888
96	Dy DEO F Kamoki	PDP No. 09	Unjustified drawl of NSB funds – Rs268,635	268,635
97	Dy DEO F Kamoki	PDP No.10	Unauthorized expenditure on account NSB amounting Rs364,758	364,758
98	Dy DEO Female N. Virkan	PDP No.01	Utilization of NSB funds without defined long term planning Rs.37.659 Milliom	37.659 Milliom
99	Dy DEO Female N. Virkan	PDP No.02	Unjustified payment of inspection allowance of Rs 752,667 and recovery there of Rs 180,000/- paid during vacation	752,667
100	Dy DEO Female N. Virkan	PDP.04	Unjustified payment Rs1.119 million	1.119 million
101	Dy DEO Female	PDP No.05	Non deduction of income from	8,475

Sr. No.	Name of Formation	PDP No.	Subject	Amount
	N. Virkan		contractor Rs 8,475	
102	Dy DEO Female N. Virkan	PDP No.06	Irregular expenditure on purchase of stationery and stores Rs 97,884	97,884
103	Dy DEO Female N. Virkan	PDP No.08	Non deduction of GST – Rs 97,884	97,884
104	Dy DEO Female N. Virkan	PDP No.09	Non deduction of Income tax from NSB – Rs.58,150	58,150
105	Dy DEO Female N. Virkan	PDP No.10	Embezzlement on account of Postage expenditure Rs 10,000	10,000
106	EDO Health	PDP No 2	Non-recovery of stipend for Rs. 126000	126000
107	EDO Health	PDP No. 3	Irregular Payment of NPA recovery thereof Rs.216,000	216,000
108	EDO Health	PDP No 4	Irregular payment of allowances during leave period recovery thereof Rs.702,000	702,000
109	EDO Health	PDP No 5	Non-auction of Old Vehicles – Rs. 1,015,000 million	1,015,000
110	EDO Health	PDP No 6	In admissible payment of Mess and Dress allowances of Rs 154800	154800
111	EDO Health	PDP No 7	In admissible payment of Non Practicing allowances of Rs 288,000	288,000
112	EDO Health	PDP No 8	Unjustified payment of field allowances of Rs 50,526	50,526
113	EDO Health	PDP 9	Undue retention of Rs 403618 in DDO Account	403618
114	EDO Health	PDP 10	Non Renewal of Drug sales Licenses of Rs 46500	46500
115	EDO Health	PDP No.11	Non recovery of professional Tax from the contractor Rs. 1,310,000	1,310,000
116	EDO Health	PDP 12	Non recovery of professional Tax from the contractor Rs. 1,310,000	1,310,000
117	EDO Health	PDP 13	Non finalization of pending cases by the drug inspectors	-
118	EDO Health	PDP No 14	Recovery of Rs 102,000 on account Health Risk Allowance	102,000
119	Islamia High School No.01	PDP No. 01	Non recovery of conveyance allowance – Rs1.496 million	1.496 million
120	Islamia High School No.01	PDP No. 02	Non recovery of conveyance allowance – Rs47,240	47,240
121	Islamia High School No.01	PDP No. 03	Unauthorized payment of pay & allowances – Rs598,522	598,522
122	Islamia High School No.01	PDP No. 05	Non recovery of conveyance allowance Rs130,396	130,396
123	Islamia High School No.01	PDP No. 06	Non recovery of conveyance allowance – Rs221,013	221,013
124	Islamia High School No.01	PDP No. 07	Non deduction of income tax amounting Rs17,050	17,050
125	Islamia High School No.01	PDP No. 08	Unjustified drawl of qualification allowances – Rs28,800	28,800
126	Islamia High School No.01	PDP No. 09	Unauthorized payment of Rs1,344,000	1,344,000
127	Islamia High School No.01	PDP No. 10	Non recovery of pay and allowances amounting Rs62,672	62,672

Sr. No.	Name of Formation	PDP No.	Subject	Amount
128	Islamia High School No.01	PDP No. 11	Irregular expenditure Rs99,877	99,877
129	Islamia High School No.01	PDP No. 12	Non deduction of PST amounting Rs38,318	38,318
130	Islamia High School No.01	PDP No. 13	Un-due retention of NSB funds Rs200	200
131	GHS Shuhad e APS	PDP No. 01	Non Deduction of PST on Services – Rs 13,904	13,904
132	GHS Shuhad e APS	PDP No. 02	Non deduction of income Tax – Rs 13,720	13,720
133	GHS Shuhad e APS	PDP No. 03	Irregular Expenditure on Construction of Toilet Block – Rs 890,553	890,553
134	GHS Shuhad e APS	PDP No.04	Doubtful Expenditure on Repair of Machinery, Furniture & Computer - Rs.74,300	74,300
135	GMH GWN	PDP No.01	Unjustified Payment of Pathologist Shares to Doctor Rs 69,011	69,011
136	GMH GWN	PDP No.02	Inadmissible Expenditure on Local Purchase – Rs 283,007	283,007
137	GMH GWN	PDP No.03	Non verification of GST Rs 282,648	282,648
138	GMH GWN	PDP No.04	Overpayment for purchase of Machinery & Equipment- Rs 178,320	178,320
139	GMH GWN	PDP No.05	Non-production of record Rs 59,151	59,151
140	GMH GWN	PDP No.07	Less Collection from indoor patients Rs.1,110	1,110
141	GMH GWN	PDP No.08	Irregular expenditure without requirement Rs 99,754	99,754
142	GMH GWN	PDP No. 09	Overpayment on account of NPA Rs 64,000	64,000
143	AD Model School Gujranwala	PDP No.02	Irregular drawl of Advance Increments- Recovery thereof Rs288927	288927
144	AD Model School Gujranwala	PDP No.03	Doubtful drawl of Rs179018 from FTF	179018
145	Government Public High School Wazirabad	PDP No.01	Non-recovery of conveyance Allowance Rs. 29,923	29,923
146	GGH SK Wazirabad	PDP.01	Non Deduction of Income Tax Rs 85,933	85,933
147	GGH SK Wazirabad	PDP.02	Non deduction of sales tax/PST amounting Rs204,538	204,538
148	GGH SK Wazirabad	PDP.03	Non deposit of sales tax amounting Rs 41,237	41,237
149	GGH SK Wazirabad	PDP.05	Non-production of Vouched Accounts	-
150	RHC Ali Pur	PDP No.1	Govt. receipts deposited not verified worth Rs 54,353	54,353
151	RHC Ali Pur	PDP 2	Non deduction of Conveyance allowance and HSRA due to Leave Rs 14462	14462
152	RHC Ali Pur	PDP No.3	Irregular expenditure by splitting the indent and without Advertisement on PPRA Website –Rs 276,530	276,530
153	RHC Ali Pur	PDP No.4	Govt. receipts deposited not verified	131465

Sr. No.	Name of Formation	PDP No.	Subject	Amount
			worth Rs 131465	
154	RHC Dhonkal	PDP No.01	Non-recovery of penal rent – Rs756768	756768
155	RHC Dhonkal	PDP No.03	Recovery of Rs 11190 on account of HSR allowance	11190
156	RHC Dhonkal	PDP No.04	Less Deduction of Income Tax Rs 9145	9145
157	RHC Dhonkal	PDP No.05	Unjustified payment on account of Health Sector Reform Allowance	-
158	RHC Dhonkal	PDP No.06	Irregular Expenditure due to Misclassification-Rs 12000	12000
159	RHC Dhonkal	PDP No.07	Splitting of Job Orders to avoid Advertisement on PPRA Website – Rs 1.22	1.22 million
160	RHC Ghakhar	PDP No.01	Recovery of pay & allowances Rs 95,310	95,310
161	RHC Ghakhar	PDP No.02	Govt. receipts deposited not verified worth Rs 117,160	117,160
162	RHC Ghakhar	PDP No 03	Wastage of X-ray Fixture water amounting to Rs. 3000 Recovery	3000
163	RHC Ghakhar	PDP No.04	Non and Less Deduction of Income Tax Rs.7591	7591
164	RHC Jamke Chattha	PDP No.01	Recovery of HSRA Rs35,779	35,779
165	RHC Jamke Chattha	PDP No.02	Unauthorized purchase of LP medicines amounting Rs121,780	121,780
166	RHC Jamke Chattha	PDP No.03	Difference of expenditure in expenditure statement Rs114,797	114,797
167	RHC Jamke Chattha	PDP No 04	Unauthorized Expenditure Rs268,078	268,078
168	RHC Jamke Chattha	PDP No. 05	Unauthorized purchase of LP medicines amounting Rs121,780	121,780
169	RHC Rasool Nagar	PDP No.01	Govt. receipts deposited not verified worth Rs 107007	107007
170	RHC Rasool Nagar	PDP No 02	Wasteful payment of salary against redundant post without performing duties Rs 168504	168504
171	RHC Rasool Nagar	PDP No 03	Wastage of X-ray Fixture water amounting to Rs. 5500 Recovery	5500
172	RHC Rasool Nagar	PDP No.04	Govt. receipts deposited not verified worth Rs 69,042	69,042
173	RH C Wando	PDP No.01	Unjustified Payment of Pathologist/ Radiologist Shares To Doctor Rs 61,896	61,896
174	RH C Wando	PDP No.02	Less Collection from indoor patients Rs.14,150	14,150
175	RH C Wando	PDP No.03	Less Collection of Laboratory Test Fee Rs 28,752	28,752
176	RH C Wando	PDP No. 04	Doubtful Expenditure on Account POL Rs 176,406	176,406
177	RH C Wando	PDP No. 05	Recovery of Pay & Allowances Rs 20,420	20,420
178	RH C Wando	PDP No.06	Inadmissible Expenditure on Local Purchase – Rs 468,040	468,040

Sr. No.	Name of Formation	PDP No.	Subject	Amount
179	RH C Wando	PDP No.07	Non verification of GST Rs 12,103	12,103
180	RH C Wando	PDP No.08	Non obtaining of vouched accounts & residual balance from Building department Rs 2.5 million	2.5 million
181	THQ Hospital Wazirabad	PDP No.01	Unauthorized drawl of pay and allowances Rs1,884,781	1,884,781
182	THQ Hospital Wazirabad	PDP No.02	Splitting of Job Orders to avoid Advertisement on PPRa Website – Rs911820	911820
183	THQ Hospital Wazirabad	PDP No.03	Irregular payment of allowances during leave period recovery thereof Rs30000	30000
184	THQ Hospital Wazirabad	PDP No.04	Less Deposit of Hospital Receipts worth Rs. 58242	58242
185	THQ Hospital Wazirabad	PDP No.05	Irregular expenditure of Rs1914750 and excess payment of Rs37000	1914750
186	THQ Hospital Wazirabad	PDP No.06	Irregular expenditure on purchase of LP medicines Rs238790	238790
187	THQ Hospital Wazirabad	PDP No.07	Irregular drawl of House Rent Allowance recovery thereof Rs262028	262028
188	THQ Kamoki	PDP No. 01	Recovery of pay & allowances Rs532,047	532,047
189	THQ Kamoki	PDP No02	Unjustified Rate charged for lab. tests to earn the share Rs671,199 recovery thereof	671,199
190	THQ Kamoki	PDP No. 03	Recovery of Rs193,500 on account of HSRA and NPA/PCA	193,500
191	THQ Kamoki	PDP No.05	Non Realization of Operation Charges of Rs341,850	341,850
192	THQ Kamoki	PDP No. 07	Unauthorized drawl of Adhoc Relief Allowances amounting Rs224,907	341,850
193	THQ Kamoki	PDP No.08	Non Realization of Admission and Ward Charges of Rs333,695	333,695
194	THQ Kamoki	PDP No.09	Unjustified drawl of POL Rs 353,087	353,087
195	THQ Kamoki	PDP No.10	Non verification of Govt. receipts Rs246,369 and recovery of Rs28,180	28,180
196	THQ Kamoki	PDP No.11	Non deposit of cost of x-ray film and sale x-ray developer and fixer water Rs123,576	123,57
197	THQ Kamoki	PDP No.12	Unjustified payment of Rs716,700	716,700
198	THQ Kamoki	PDP No.13	Recovery of Penal rent due to occupancy of higher scale residence Rs312,000	312,000
199	THQ Kamoki	PDP No.14	Expenditure without maintenance of record amounting Rs761,600	761,600
200	THQ Kamoki	PDP No.15	Irregular expenditure on account of POL Rs699,170	699,170
201	THQ Kamoki	PDP No.16	Non sale of used Mobil Oil & drawl of diesel for sundays amounting Rs73,592	73,592
202	THQ Nowshera Virkan	PDP No.01	Recovery Due to Absent Period Rs. 25,149	25,149
203	THQ Nowshera Virkan	PDP no.02	Irregular payment of allowances during leave period recovery thereof Rs 181,175	181,175
204	THQ Nowshera	PDP No 03	Wasteful payment of salary against	318372

Sr. No.	Name of Formation	PDP No.	Subject	Amount
	Virkan		redundant post without performing duties Rs 318372	
205	THQ Nowshera Virkan	PDP No.05	Unauthorized collection of Test charges -Rs 1,474,150	1,474,150
206	THQ Nowshera Virkan	PDP No.06	Recovery of MLC Fee and share 20% and 35% -Rs 90,000	90,000
207	THQ Nowshera Virkan	PDP No 7	Non-auction of Old Vehicles – Rs. 250,000	250,000
208	THQ Nowshera Virkan	PDP No 08	Irregular payment of pay and allowances due to non extention of contract appointment of Charge Nurses 524532/-	524532
209	THQ Nowshera Virkan	PDP 09	Non Verification of Treasury Deposits Amounting To Rs 1752909/-	1752909
210	THQ Nowshera Virkan	PDP 10	Physical verification not carried out	-
211	DO Live Stock	PDP No.01	Unauthorized payment of financial assistance – Rs1,300,000	1,300,000
212	DO Live Stock	PDP No.03	Unjustified Issuance of Medicine samples for DTL unjustified payment of DTL fee and Recovery of Rs 58,003	58,003
213	DO Live Stock	PDP No.04	Doubtful /Fraudulent expenditure on Repair of Vehicle Rs 47890	47890
214	DO Live Stock	PDP No.05	Unjustified up gradation and excess drawl of pay and allowances of the posts of the veterinary officers Rs 2856000	2856000
215	DO Live Stock	PDP No.07	Non deduction of conveyance allowance Rs 120,000	120,000
216	DO Live Stock	PDP No.08	Irregular drawl of Conveyance and House Rent Allowance recovery thereof Rs 559,938	559,938
217	DO Live Stock	PDP No.09	Non deduction of Income tax on leave encashment Rs 744,417	744,417
218	Dy DEO Female Wazirabad	PDP No.01	Non deduction of General Sales Tax Rs. 205,396	205,396
219	Dy DEO Female Wazirabad	PDP No.02	Non deduction of Income Tax Rs. 54,369	54,369
220	Dy DEO Female Wazirabad	PDP No.03	Unauthorized payment on account of weather shield amounting Rs 50000	50000
221	Dy DEO Female Wazirabad	PDP No.04	Irregular cash payment to contractor & supplier Rs. 1,069,210	1,069,210
222	Dy DEO Female Wazirabad	PDP No.05	Overpayment of General Sales Tax Rs. 18,009 and recovery thereof	18,009
223	Dy DEO Female Wazirabad	PDP No. 06	Unauthorized Expenditure by school councils Rs-1,395,094	1,395,094
224	Dy DEO Female Wazirabad	PDP No.07	Non recovery of overpayment Rs. 1,110,853	1,110,853
225	Dy DEO M GWN	PDP No.01	Non deduction of conveyance allowance during Summer vacationsRs 77280	77280
226	Dy DEO M GWN	PDP No.02	Over Payment Due To Award Of Pay Packeg – Rs 60974	60974
227	Dy DEO M GWN	PDP No.03	Govt. receipts deposited not verified	26853

Sr. No.	Name of Formation	PDP No.	Subject	Amount
			worth Rs 26853	
228	Dy DEO M GWN	PDP No.04	Non deduction of Sales Tax & Income Tax Rs. 1,082,849	1,082,849
229	Dy DEO M GWN	PDP No.05	Non deduction of Income Tax Rs.286634	286634
230	Dy DEO M GWN	PDP No.06	Unauthorized payment on account of weather shield amounting Rs 221,845	221,845
231	Dy DEO M GWN	PDP No.07	Irregular cash payment to contractor & supplier Rs. 6,369,677	6,369,677
232	Dy DEO M GWN	PDP No.08	Overpayment of General Sales Tax Rs. 329,313 and recovery thereof	329,313
233	Dy DEO M GWN	PDP No. 09	Unauthorized Expenditure by school councils Rs-5893386	5893386
234	EDO Education GWN	PDP No. 01	Irregular / Doubtful expenditure on purchase of furniture for of Rs-67.165 million	67.165 million
235	EDO Education GWN	PDP No. 02	Irregular / Doubtful expenditure on construction of toilet block for Rs-16.120 million	16.120 million
236	EDO Education GWN	PDP No. 03	Irregular / Doubtful expenditure on construction of boundary wall for Rs-14.420 million	14.420 million
237	EDO Education GWN	PDP No. 04	Unauthorized transfer of funds to school councils for Rs-67.470 million	67.470 million
238	EDO Education GWN	PDP No 06	Doubtful Retention of Money Rs. 2,273,753	2,273,753
239	EDO Education GWN	PDP No. 07	Irregular expenditure on TA/DA Rs.89,300	89,300
240	EDO Education GWN	PDP No.08	Non-verification of Challans amounting to Rs 516,500	516,500
241	EDO Education GWN	PDP No.09	Doubtful Payment of Rs16,416 Million on Account of Pay to Teachers	16,416 Million
242	EDO Education GWN	PDP No. 10	Non maintenance of record of expenditure	-
243	EDO Education GWN	PDP No. 11	Irregular payment of conveyance allowance - Rs. 480000	480000
244	EDO Education GWN	PDP No. 12	Unauthorized drawl of POL Rs 34812	34812
245	EDO Education GWN	PDP No. 13	Doubtful Expenditure on Stationery – Rs 136,314	136,314
246	DO OFWM	PDP No.02	Non-recovery of unspent balances from Water User Associations Rs. 340,720	340,720
247	DO OFWM	PDP No.03	Doubtful construction and drawl of funds Rs.1.852 million	1.852 million
248	Dy DO OFWM Gujranwala	PDPs No.01	Irregular payment of Rent of Office Rs 129800	129800
249	Dy DO OFWM Gujranwala	PDPs No. 02	Irregular drawl of TA/DA Rs 224,900	224,900
250	Dy DO OFWM Wazirabad	PDPs No.01	Irregular drawl of TA/DA Rs. 149,730	149,730
251	Dy. DO OFWM Kamoki	PDP No.01	Irregular drawl of TA/DA Rs.175,000	175,000

Sr. No.	Name of Formation	PDP No.	Subject	Amount
252	Dy. DO OFWM Noushera Virkan	PDPs No.01	Irregular drawl of TA/DA Rs 150,000	150,000
253	Dy DEO F Gujranwala	PDP No. 01	Non-maintenance of cashbook Rs 538,925	538,925
254	Dy DEO F Gujranwala	PDP No.02	Irregular Utilization of funds without approval of School Council Rs 1,457,315	1,457,315
255	Dy DEO F Gujranwala	PDP No.03	Irregular purchase of furniture Rs 150,000	150,000
256	Dy DEO F Gujranwala	PDP No. 04	Non-recovery of GST Rs 178,432	178,432
257	Dy DEO F Gujranwala	PDP No. 05	Unjustified payment of Un-entitled Allowances Rs 9,249	9,249
258	Dy DEO F Gujranwala	PDP No.06	Non-deduction of income tax Rs 52,482	52,482
259	Dy DEO F Gujranwala	PDP No. 07	Non- collection of fine Rs 5,000	5,000
260	Dy DO Agri Ext GWN	PDP No. 01	Overpayment of allowances Rs.44,156	44,156
261	Dy DO Agri Ext GWN	PDP No.02	Unjustified payment of Electricity Bill Rs 35000	35000
262	Dy DO Agri Ext GWN	PDP No. 03	Non-deduction of Conveyance Allowance Rs. 5,355	5,355
263	Dy DO Ext Agr Wazirabad	PDP No. 01	Overpayment of allowances Rs.35,600	35,600
264	RHC Ahmad Nagar	PDPs No.01	Irregular purchase of A.C Rs 208,260	208,260
265	RHC Ahmad Nagar	PDPs No.02	Irregular purchase of X-ray films Rs. 379,782	379,782
266	RHC Ahmad Nagar	PDPs No.03	Non-obtaining of vouched accounts Rs 2 million.	2 million.
267	RHC Ahmad Nagar	PDPs No.04	Irregular payment of pay & allowances Rs. 128,580	128,580
268	RHC Ahmad Nagar	PDPs No.05	Overpayment of conveyance allowance Rs. 74,970	74,970
269	RHC Eminabad	PDP No.01	No obtaining of vouched account Rs 2,500,000	2,500,000
270	RHC Eminabad	PDP No. 03	Unlawful payment of Leave encashment Rs 352,560	352,560
271	RHC Eminabad	PDP No.04	Unjustified purchase of L.P medicine Rs. 372,130	372,130
272	RHC Eminabad	PDP No.05	Irregular purchase of machinery & equipment Rs. 131,040	131,040
273	RHC Eminabad	PDP No.06	Irregular payment of pay & allowances Rs. 1,027,176	1,027,176
274	RHC Qila Didar Singh	PDP No.01	Irregular payment of allowances during leave period recovery thereof Rs 79,900	79,900
275	RHC Qila Didar Singh	PDP No. 02	Irregular payment of Health Sector Reform Programme Allowance and recovery thereof Rs 1221	1221
276	RHC Qila Didar Singh	PDP No. 03	Irregular drawl of Conveyance and House Rent Allowance recovery thereof Rs 628,320	628,320

Sr. No.	Name of Formation	PDP No.	Subject	Amount
277	RHC Qila Didar Singh	PDP No. 04	Illegal Occupation of residence and Recovery of Penal rent worth Rs.856,656	856,656
278	RHC Qila Didar Singh	PDP No. 06	Govt. receipts deposited not verified worth Rs318904	318904
279	RHC Qila Didar Singh	PDP No.07	Unauthorized Purchase of LP medicine Rs64,360	64,360
280	RHC Qila Didar Singh	PDP No.08	Irregular expenditure Rs 197,964	197,964
281	RHC Sohdra	PDP No.01	Irregular payment of allowances during leave period recovery thereof Rs 40,394	40,394
282	RHC Sohdra	PDP No.02	Irregular payment of Health Sector Reform Programme Allowance and recovery thereof Rs 29,712	29,712
283	RHC Sohdra	PDP No. 03	Irregular expenditure by splitting the indent and without Advertisement on PPRA Website –Rs 169,650	169,650
284	RHC Sohdra	PDP No. 04	Irregular expenditure on purchase of Bedding and Clothing Rs 98280	98280
285	RHC Sohdra	PDP No. 05	Govt. receipts deposited not verified worth Rs99289	99289
286	RHC Sohdra	PDP No. 06	Recovery of pay & allowances Rs 296,250	296,250
287	DO Building	PDP No. 04	Less deduction of Income Tax Rs 6.108 million	6.108 million
288	DO Building	PDP No. 05	Non recovery of professional Tax from the contractor Rs. 210000	210000
289	DO Building	PDP No. 06	Non recovery of contractor enlistment/renewal Fee for Rs. 765000	765000
290	DO Building	PDP No. 08	Un-authorized Expenditures on repair of buildings of others departments Rs4291835	4291835
291	DO Building	PDP No. 09	Irregular repair of Govt. Offices Rs 13,247,169	13,247,169
292	DO Building	PDP No. 10	Doubtful Repair without Advertisement on PPRA Rs 13.247 million	13.247 million
293	DO Building	PDP No. 13	Non-deduction of shrinkage on earth work Rs 559987	559987
294	DO Building	PDP No. 14	Recovery of Premium– Rs 9,280,026	9,280,026
295	DO Building	PDP No. 15	Non-recovery of secured advances Rs 6,873,818	6,873,818
296	DO Building	PDP No. 20	Less Recovery of Old Bricks amounting to Rs. 584,784	584,784
297	DO Building	PDP No. 21	Govt. receipts deposited not verified worth Rs558,880	558,880
298	DO Building	PDP No. 22	Overpayment due to excessive Quantity Rs 292,779	292,779
299	DO Building	PDP No. 23	Overpayment of tuff tile amounting to Rs 986,256	986,256
300	GHS AD Gujranwala	PDP No.04	Non deduction of conveyance allowance during summer and winter vacations Rs 776852	776852

Annexure-B

Sr. No.	Name of work	Contract or	Authority :-	D/O commencement :-	D/O completion :-	Agreement Amount :-	Status	Amount Penalty
1	Re-Construction of Dangerous Building of Government Girls High School Kamoke No.1	M/S Sabir Ali & Company Govt: Contractor	D.O.B. No.27, dt: 13/01/2016	13-01-16	8	11.434	Pending	1.143
2	Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Boys Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Ali Hadier & Co	D.O(B)No . 11 dt:13.01.2016	13.01.2016	8	17.257	Pending	1.726
3	Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B)No . 61/CB/II dt:13.01.2016	13.01.2016	8	11.505	Pending	1.150
4	Re-Construction of Dangerous Building of Govt. Modren Education Girls High School Satlite Town Gujranwala	Goraya Builders	D.O(B) No. 313 dt: 11-02-2016	11.02.16	02-11-16	17.410	progress	1.741
5	Re-Construction of Dangerous Building of Govt. Girls High School Dhullay (Primary Portion) Tehsil Gujranwala.	Muhammad Aslam Mirza	D.O(B) No. 123-24 dt: 16-01-2016	16.1.16	7	8.579	pend	0.858

Sr. No.	Name of work	Contract or	Authority :-	D/O commencement :-	D/O completion :-	Agreement Amount :-	Status	Amount Penalty
6	Construction of Additional 06 Class Rooms at Government Girls High School Dandian Tehsil Kamoke.	M/S Hussain Enterprises Govt. Contractor.	D.O.B. No. 91, dt:16-01-2016	16.1.16	7	8.670	prog	0.867
7	Re-Construction of Dangerous Building of Government High School No.1 Kamoke	M/S Sabir Ali & Company	D.O.B. No. 36, dt: 13/01/2016	13-01-16	8	11.668	pending	1.167
8	Re-Construction of Dangerous Building of Govt. Girls High School Gulzar e Islam Tehsil Gujranwala.	M. Jamil & Co.	D.O(B) No. 42/CB/11 dt: 13-01-2016	13-01-16	7	8.998	pend	0.900
9	Const. of Dangerous Building of Govt. Girls High School Adil Garh Tehsil Wazirabad	M/s C.M Builders	D.O(B)No .37 dt:13.01.2016	13.1.16	12	20.411	pend	2.041
10	Re-Construction of Dangerous Building of Govt. Girls Elementary School Mandiala Warriach Tehsil Gujranwala.	M/S Ittehad & Co (G.C)	D.O(B) No. 181/CB/11 dt: 18-01-2016	18.1.16	8	14.658	p	1.466
11	Re-Construction of Dangerous Building of Govt. Girls Elementary School Pul Shah Doula Tehsil Kamoke	M/S Syed Anwar-ul-Hassan Shah Govt	D.O No.5370-71, dt: 08-11-2015.	8.11.15	4	5.361	pen	0.536
12	Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur	M/s Abdul Rashid	D.O(B)No .61/CB/II dt:13.01.2016	13.01.2016	8	15.785	Late completed	1.578

Sr. No.	Name of work	Contract or	Authority :-	D/O commencement :-	D/O completion :-	Agreement Amount :-	Status	Amount Penalty
	Chattha Tehsil Wazirabad District Gujranwala							
13	(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT) Rehabilitation of Sports Ground People Colony Gujranwala & Jinnah Stadium Gujranwala, Part -A Sports Ground People Colony Gujranwala	M/S United Construction Co.	D.O(B) No. 458, dt: 18-03-2015	18-03-16	5	35.584	pend	3.558
14	*(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT) Rehabilitation of Sports Ground People Colony Gujranwala & Jinnah Stadium Gujranwala, Part -B Jinnah Stadium Gujranwala		D.O(B) No. 458, dt: 18-03-2015	18-03-16	5	35.584	pend	3.558
15	(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT), Part A-City Tehsil Complex Gujranwala (7parts of contract)	M/S Gold Builder Govt. Contractor	D.O(B) No. 467, dt: 18-03-2015	18-03-16	5	2.940	pend	0.294
16	(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT), Repair of Office Building of	United Construction Co. Govt. Contractor	D.O.No. 1151/CB ,dt: 01-08-2016	08-01-16	45 days	1.958	pend	0.196

Sr. No.	Name of work	Contract or	Authority :-	D/O commencement :-	D/O completion :-	Agreement Amount :-	Status	Amount Penalty
	<i>Exise & Taxation Directorate Gujranwala</i>							
17	Establishment of Citizen Facilitation and Service Centre (CFSC) Gujranwala	Aslam Parvaiz	D.O.No. 391-93,dt: 05-03-2016	03-05-16	8	10.659	pend	1.066
18	Establishment of Citizen Facilitation and Service Centre (E-Khidmat Centre) in Existing Sahulat Centre at Gujranwala (Part-I Capital Cost)	Muhammad Asad & Co. Contractor	D.O.No. 5215-17,dt: 21-10-2015	21.10.15	8	24.394	pend	2.439
19	Re-Construction of Dangerous Building of at Government Girls High School Wahndo Tehsil Kamoke.	M/S Sohail Kamran	D.O.B. No. 81, dt: 16-01-2016	16-01-16	09-07-16	7.852	pend	0.785
20	Re-Construction of Dangerous Building of Govt: Girls Elementary School Chak Ramdas Tehsil Kamok	M/S Conrap Builder,s	D.O.B. No.5340, dated: 08-11-2015.	11-08-15	06-09-16	6.436	pend	0.644
21	Const: of Car Parking plaza G.T. Road Gujranwala. (NA-96)			23-12-13 31-03-16		406.204	Pending	40.620
22	Const: of Multipurpose Hall and 4 class room in Govt. High School Dhully Tehsil & District Gujranwala (PP-96) Const: Multi. P/H extra H 3567 Sft 4 C/R Verand: at F/F 3375 Sft Fair face B Gutka 5485 Sft False Ceiling 2520 Sft Porcelain M tile 3567 Sft Concrete Passage 1 Job G/Pump 500 G/L 1 Job Dismantling Portion 1 Job			16-06-15 15-02-16		14.285	Pending	1.429
23	Up-gradation of Govt. Girls Middle School Lohianwala to High level. Const: S/B 4700 Sft Extra D/F 4700 Sft Extra P/Beam 4700 Sft T/Block 1 Set B/Wall 9" T 6' H 472			13-10-2014 12-03-2015		10.106	Pending	1.011

Sr. No.	Name of work	Contract or	Authority :-	D/O commencement :-	D/O completion :-	Agreement Amount :-	Status	Amount Penalty
24	Up-gradation of Govt. Girls Primary School Kot Mirza Jan Elementary level Kamoke School B 3300 Sft T/Block 1 Set B/Wall 9" T 6' H 539 Rft G&G Pillars 1 Job			28-11-2015 27-06-2015		6.445	Pending	0.645
25	Up-gradation of Govt. Girls Primary School Mohan Pur Sayyeda Elementary level Kamoke. School B 3300 Sft Deeper F 3300 Sft P/Beam 3300 Sft T/Block 1 Job			04-03-2015 03-08-2015		6.15	Pending	0.615
26	Estab. of Govt. Girls Primary School Jhallian Wala School Build: 1388 Sft Toilet Block 1 Set B/Wall 9" T 6' H 406 Rft G&G Pillar 1 Job G/Pump 200 G T 1 Job			22-02-2016 21-06-2016		3.219	Pending	0.322
27	Up-gradation of Govt. Girls Elementary School Jagowala to High level NA-100 G/Floor 2856 Sft F/Floor 1805 Sft Laboratory T 128 Sft T/Block 1 Job Pump Tankee 1 Job B/Wall 9" T 6' H 531 Rft Dismantling Portion 1 Job			22-02-2016 21-07-2016		7.337	Pending	0.734
28	Estab. of Govt. Girls High School Noinwala Chattha, Wazirabad (NA-100) G/Floor 13469 Sft F/Floor 7447 Sft L Table 584 Sft T/Block 1 Set B/Wall 1380 Rft G&G Pillars 1 Job G/Pump 500 G 1 Job			26-01-2015 25-01-2016		32.883	Pending	3.288
29	Up-gradation of Govt. Boys High School Aulakh Bhaikey to Higher Secondary level G/Floor 8283 Sft F/Floor 7677 Sft L Table 384 Sft Toilet Block 1 Set B/Wall 9" T 6' H 1 Job G/Pump 500 G 1 Job			21-05-2015 20-03-2016		26.485	Pending	2.649
30	Up-gradation of Govt. Girls Middle School Bhakhray Wali to High level (NA-98)			21-05-2015 20-03-2016		9	Pending	0.900
31	Up-gradation of Govt. Girls Middle School Solukhan Abad to High level (PP-99)			21-05-2015 20-03-2016		11	Pending	1.100
32	Up-gradation of Govt. Girls Middle School Dogran Wala to High level (NA-98)			21-05-2015 20-03-2016		14.05	Pending	1.405
33	Const. of District Education Complexes in District Gujranwala			21-05-2015 20-03-2016		49.887	Pending	4.989
34	Re-Const. of flood / rain damaged building			26-01-2015		37.373	Pending	3.737

Sr. No.	Name of work	Contract or	Authority :-	D/O commencement :-	D/O completion :-	Agreement Amount :-	Status	Amount Penalty
	of old block in THQ Hospital Wazirabad, RHC Sohdra, BHU Rana Talwara GRD Leveriwala. (PP-104)			25-06-2015				
35	Re-Construction of Dangerous Building of GGPS Gorala Tehsil Kamoki.			08-11-15 07-03-16		5.725	Pending	0.573
36	Re-Construction of Dangerous Building of GES Dubargi Bhaga Tehsil Gujranwala			08-11-15 07-02-16		2.916	Pending	0.292
37	Re-Construction of Dangerous Building of Govt. Modern Educator GHS Satellite Town Grw. (PP-94)			10-02-2016 14-09-2016		17.07	Pending	1.707
38	REHABILITATION OF SPORTS GROUND PEOPLES COLONY AND JINNAH STADIUM GUJRANWALA			28-05-2016 27-11-2016		36.685	Pending	3.669
39	Repair and Rehabilitation of: 1) City Tehsil Complex Gujranwala. (2) Shelter Home (Daar ul Amaan), Satellite Town GRW. (3) Institute of Blind Children Peoples Colony Gujranwala. (4) Office of District Coordination Officer, Registrar, Settlement record Room, etc (4-Offices) Gujranwala. (5) Uplift of Boundary Wall DHQ Gujranwala. (6) Two (2) Dispensary of Health in Gujranwala City (EDO Health) Satellite Town & College Road Gujranwala. (7) Office of DO (Buildings (Remaining Portion) Gujranwala			28-05-2016 27-11-2016		30.28	Pending	3.028
40	Re-Construction of 4 Nos. Class Rooms at Govt. Girls High School, Natt Kalan Wazirabad Tehsil Wazirabad			19-11-16 /18-04-16		5.104	Pending	0.510
41	Re-Construction of 6 Nos. Class Rooms at Govt. High School Manzooraabad Tehsil Wazirabad			19-11-16 18-04-16		9.13	Pending	0.913
42	Up-gradation of Civil Veterinary Dispensary at Manzooraabad			28-10-16 27-12-16		0.745	Pending	0.075
43	Re-Construction of Dangerous Building of GES Mansoorwali Tehsil Wazirabad			08-11-15 07-04-16		5.344	Late Completed	0.534
44	Re-Construction of Dangerous Building of GHS Thatha Manik Tehsil Nowshera Virkan.			16-01-2016 15-07-2016		7.83	Late Completed	0.783
45	Re-Construction of Dangerous Building of GGES Mandiala Warriach Tehsil Gujranwala. (PP-93)			18-01-2016 17-10-2016		14.215	Late Completed	1.422
46	Re-Construction of Dangerous Building of GGHS Tatlay Aali, Tehsil Nowshera Virkan			16-01-2016 15-09-2016		13.2	Late Completed	1.320
47	Re-Construction of Dangerous Building of GGHS, Rasool Nagar, Tehsil Wazirabad			13-01-2016 15-08-2016		8.218	Late Completed	0.822
48	Re-Construction of Dangerous Building of GGHS No.1 Kamoke Tehsil Kamoki.			31-01-2016 12-09-2016		11.193	Late Completed	1.119
49	Re-Construction of Dangerous Building of GGHS, Dhullay (Primary Portion), Tehsil Grw (PP-93)			16-01-2016 15-11-2016		8.567	Late Completed	0.857
50	Re-Construction of Dangerous Building of GGHS, Gulzar e Islam, Tehsil Gujranwala (PP-94)			13-01-2016 12-08-2016		9.023	Late Completed	0.902

Sr. No.	Name of work	Contract or	Authority :-	D/O commencement :-	D/O completion :-	Agreement Amount :-	Status	Amount Penalty
51	Re-Construction of Dangerous Building of GHS, No.1 Kamoke.			13-01-2016 12-2016		11.193	Late Completed	1.119
52	Re-Construction of Dangerous Building of GBHS Gakhar No.1 Tehsil Wazirabad			18-01-2016 12-09-2016		12.812	Late Completed	1.281
53	Re-Construction of Dangerous Building of GGES ALI Pur Chatha Tehsil Wazirabad.			13-01-2016 12-09-2016		15.559	Late Completed	1.556
54	Re-Construction of Dangerous Building of G.G.H.S Botala Jandha Singh Tehsil Gujranwala			13-01-2016 12-09-2016		14.727	Late Completed	1.473
55	Re-Construction of Dangerous Building of GGHS Wahndo Tehsil Kamoki.			16-01-2016 15-09-2016		7.75	Late Completed	0.775
56	Re-Construction of Dangerous Building of GGHS Ladhey Wala Warriach Tehsil Gujranwala.			18-11-16 17-09-2016		9.044	Late Completed	0.904
57	Re-Construction of Dangerous Building of GGHS Ali Pur Chattha Tehsil Wazirabad.			13-01-2016 12-09-2016		11.254	Late Completed	1.125
58	Re-Construction of Dangerous Building of GGHS Bhatti Bhango Tehsil Gujranwala.			16-01-2016 15-09-2016		8.34	Late Completed	0.834
59	Re-Construction of Dangerous Building of Govt. PB Model High School Gujranwala Tehsil Grw (PP-92)			13-01-2016 12-09-2016		8.096	Late Completed	0.810
60	Re-Construction of Dangerous Building of GHS Dandian Tehsil Kamoki.			16-01-2016 15-08-2016		7.75	Late Completed	0.775
61	Re-Construction of Dangerous Building of GHS Muraliwala Tehsil Gujranwala.			16-01-2016 15-09-2016		8.173	Late Completed	0.817
62	Re-Construction of Dangerous Building of GES Ali Pur Chatha Tehsil Wazirabad.			13-01-2016 10-09-2016		16.914	Late Completed	1.691
63	Repair of Office Buildings of Excise & Taxation Directorate Gujranwala			01-08-2016 15-10-2016		2	Late Completed	0.200
64	Re-Construction of Dangerous Building of GGES Pul Shah Doula Tehsil Kamoki.			08-11-15 07-03-16		5.638	Late Completed	0.564
65	Renovation and repair of main Buildings of RHC Sodhra Tehsil Wazirabad District Gujranwala B/Portion 1 Job E.I Portion 1 Job P.H Portion 1 Job B/Wall 1 Job			06-06-2015 07-02-2016		13.884	Late Completed	1.388
Total								124.995

Annexure-C

Overpayment for RCC – Rs 26.877 Million

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Re-Construction of Dangerous Building of Government Girls High School Kamoke No.1	M/S Sabir Ali & Company Govt: Contractor	D.O.B. No.27, dt: 13/01/2016	9	2933	P. Cf t	10	P/L Reinforced C.C (1:2:4) with out shuttering	223.5	655526	78663
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Boys Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Ali Hadier & Co	D.O(B)No . 11 dt:13.01.2016	9	4095	P. Cf t	11	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with out shuttering.	223.5	915233	109828
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Boys Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Ali Hadier & Co	D.O(B)No . 11 dt:13.01.2016	9	3371	P. Cf t	16	P/L RCC in roof slab beam etc complete.	307.75	1037425	124491
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building	M/s Ali Hadier & Co	D.O(B)No . 11 dt:13.01.2016	9	2700	P. Cf t	22	P/L reinforced cement conc:in roof slab beam coloumn lintel and other	326.35	881145	105737

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
of Govt. Boys Elementry School Ali Pur Chattha Tehsil Wazirabad							struc:(1:2:4) with shuttering First Floor.			
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Boys Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Ali Hadier & Co	D.O(B)No . 11 dt:13.01.2016	9	29	P. Cf t	24	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with out shuttering First Floor.	304.1	8819	1058
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Boys Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Ali Hadier & Co	D.O(B)No . 11 dt:13.01.2016	9	84	P. Cf t	37	RCC 1:2:4 at 2nd floor.	344.95	28976	3477
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad	M/s Abdul Rashid	D.O(B)No . 61/CB/II dt:13.01.2016	8	2784	P. Cf t	9	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with out shuttering.	223.5	622224	74667

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
District Gujranwala										
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B)No . 61/CB/II dt:13.01.2016	8	2513	P. Cf t	14	RCC 1;2;4 in roof slab beam etc complete in all respect.	307.75	773376	92805
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B)No . 61/CB/II dt:13.01.2016	8	2105	P. Cf t	19	RCC 1;2;4 in roof slab beam etc complete in all respect.F/F	326.35	686967	82436
Re- Constructi on of Dangerous Building of Govt. Modren Education Girls High School Satlite Town Gujranwala	Goraya Builders	D.O(B) No. 313 dt: 11-02-2016	10	1647	P. Cf t	11	P/L Reinforced C.C (1:2:4) with out shuttering.	223.5	368105	44173
Re- Constructi on of	Goraya Builders	D.O(B) No. 313 dt: 11-02-	10	2344	P. Cf t	B	P/L Reinforced C.C (1:1	335	785240	94229

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Dangerous Building of Govt. Modren Education Girls High School Satlite Town Gujranwala		2016					1/2:3) i/c Shuttering			
Re-Constructi on of Dangerous Building of Govt. Modren Education Girls High School Satlite Town Gujranwala	Goraya Builder s	D.O(B) No. 313 dt: 11-02-2016	10	18 04	P. Cf t	15	P/L Reinforced C.C (1:2:4) i/c shuttering.	307.7 5	555 181	66622
Re-Constructi on of Dangerous Building of Govt. Modren Education Girls High School Satlite Town Gujranwala	Goraya Builder s	D.O(B) No. 313 dt: 11-02-2016	10	94 1	P. Cf t	D	P/L Reinforced C.C (1:1 1/2:3) i/c Shuttering 1st floor	353.8 5	332 973	39957
Re-Constructi on of Dangerous Building of Govt. Girls High School Dhullay (Primary Portion) Tehsil Gujranwala.	Muhamm ad Aslam Mirza	D.O(B) No. 123-24 dt: 16-01-2016	7	13 50	P. Cf t	10	P/L Reinforced C.C (1:1 1/2:3) with out shuttering.	251.0 5	338 918	40670
Re-Constructi on of Dangerous Building	Muhamm ad Aslam Mirza	D.O(B) No. 123-24 dt: 16-01-2016	7	13 29	P. Cf t	B	P/L Reinforced C.C (1:1 1/2:3) with shuttering.	335.2 5	445 547	53466

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
of Govt. Girls High School Dhullay (Primary Portion) Tehsil Gujranwala.										
Re-Construction of Dangerous Building of Govt. Girls High School Dhullay (Primary Portion) Tehsil Gujranwala.	Muhammad Aslam Mirza	D.O(B) No. 123-24 dt: 16-01-2016	7	2	Each	40	P/L R.C.C main hole cover 22" dia	579.2	1158	139
Construction of Additional 06 Class Rooms at Government Girls High School Dandian Tehsil Kamoke.	M/S Hussain Enterprises Govt: Contractor.	D.O.B. No. 91, dt:16-01-2016	6	2388	P. Cf t	4	RCC 1:2:4 in roof slab beam etc complete	223.5	533718	64046
Construction of Additional 06 Class Rooms at Government Girls High School Dandian Tehsil Kamoke.	M/S Hussain Enterprises Govt: Contractor.	D.O.B. No. 91, dt:16-01-2016	6	901	P. Cf t	12	RCC 1:2:4 in roof slab beam 1st floor etc complete	330.35	297645	35717
Re-Construction of Dangerous Building of Government High School No.1 Kamoke	M/S Sabir Ali & Company	D.O.B. No. 36, dt: 13/01/2016	7	3012	P. Cf t	10	P/L Reinforced C.C (1:2:4) with out shuttering	223.5	673182	80782

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Re-Constructi on of Dangerous Building of Govt. Girls High School Gulzar e Islam Tehsil Gujranwal a.	M. Jamil & Co.	D.O(B) No. 42/CB/11 dt: 13-01-2016	6	21 36	P. Cf t	8	P/L Reinforced C.C (1:2:4) with out shuttering.	223.5	477 396	57288
Re-Constructi on of Dangerous Building of Governme nt Girls Primary School Gorala Tehsil Kamoke.	Sabir Ali	D.O.B. No.1445 dt 19.11.16		16 07	% cft	5	RCC 1:2:4 in roof slab beam etc complete	307.7 5	494 554	59346
Const. of Dangerous Building of Govt. Girls High School Adil Garh Tehsil Wazirabad	M/s C.M Builder s	D.O(B)No . 37 dt:13.01.2 016	10	37 96. 5	P. Cf t	4	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with out shuttering.	223.5	848 518	101822
Const. of Dangerous Building of Govt. Girls High School Adil Garh Tehsil Wazirabad	M/s C.M Builder s	D.O(B)No . 37 dt:13.01.2 016	10	45 40	P. Cf t	5	P/L RCC (1;2;4) in roof slab beam etc complete in all respect.	307.7 5	139 718 5	167662
Const. of Dangerous Building of Govt. Girls High School Adil Garh Tehsil Wazirabad	M/s C.M Builder s	D.O(B)No . 37 dt:13.01.2 016	10	36 97	P. Cf t	31	P/L RCC (1:2:4) in roof slab beams etc at First floor.	326.3 5	120 651 6	144782
Re-Constructi	M/S Ittehad	D.O(B) No.	10	36 42	P. Cf	8	P/L Reinforced	223.5	813 987	97678

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
on of Dangerous Building of Govt. Girls Elementary School Mandiala Warriach Tehsil Gujranwala.	& Co (G.C)	181/CB/11 dt: 18-01-2016			t		C.C (1:2:4) with out shuttering.			
Re-Construction of Dangerous Building of Govt. Girls Elementary School Mandiala Warriach Tehsil Gujranwala.	M/S Ittehad & Co (G.C)	D.O(B) No. 181/CB/11 dt: 18-01-2016	10	23 25	P. Sft	B	_____d o R.C.C (1:2:4) with shuttering	307.7 5	715 519	85862
Re-Construction of Dangerous Building of Govt. Girls Elementary School Mandiala Warriach Tehsil Gujranwala.	M/S Ittehad & Co (G.C)	D.O(B) No. 181/CB/11 dt: 18-01-2016	10	21 20	P. Sft	C	_____d o R.C.C (1:2:4) with shuttering F.floor	326.3 5	691 862	83023
Re-Construction of Dangerous Building of Govt. Girls Elementary School Mandiala Warriach Tehsil Gujranwala.	M/S Ittehad & Co (G.C)	D.O(B) No. 181/CB/11 dt: 18-01-2016	10	78	P. Sft	D	_____d o R.C.C (1:2:4) with shuttering 2nd floor	344.9 5	269 06	3229
Re-Construction of Dangerous	M/S Syed Anwar-ul-	D.O No.5370-71,dt: 08-11-2015.	6	54 9	P. Cf t	10	R.C.C (1:2:4) in slab of rafts/strip	223.5	122 702	14724

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Building of Govt. Girls Elementary School Pul Shah Doula Tehsil Kamoke	Hassan Shah Govt						etc without shuttering.			
Re-Construction of Dangerous Building of Govt. Girls Elementary School Pul Shah Doula Tehsil Kamoke	M/S Syed Anwar-ul-Hassan Shah Govt	D.O No.5370-71,dt: 08-11-2015.	6	19 17	P. Cft	B	R.C.C (1:2:4) in slab of rafts/strip etc with shuttering.	307.75	589957	70795
Const. of Dangerous Building of Govt. Girls Elementary School Ali Pur Chattha Tehsil Wazirabad	M/s Allied Const. Co	D.O(B)No . 3753-54 dt:01.11.2014.	7	13 09	P. Cft	18	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with shuttering.	300.6	393485	47218
Const. of Dangerous Building of Govt. Girls Elementary School Ali Pur Chattha Tehsil Wazirabad	M/s Allied Const. Co	D.O(B)No . 3753-54 dt:01.11.2014.	7	12 26	P. Cft	b	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with shuttering F/Floor.	315.25	386497	46380
Const. of Dangerous Building of Govt. Girls Elementary School Ali Pur Chattha Tehsil Wazirabad	M/s Allied Const. Co	D.O(B)No . 3753-54 dt:01.11.2014.	7	14	P. Cft	C	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) without	227.55	3186	382

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
							shuttering.			
Const. of Dangerous Building of Govt. Girls Elemantar y School Ali Pur Chattha Tehsil Wazirabad	M/s Allied Const. Co	D.O(B)No . 3753-54 dt:01.11.2014.	7	14	P. Cf t	D	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) without shuttering F/Floor.	242.2	3391	407
Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B)No . 61/CB/II dt:13.01.2016	8	2784	P. Cf t	9	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with out shuttering.	223.5	622224	74667
Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B)No . 61/CB/II dt:13.01.2016	8	2513	P. Cf t	14	RCC 1;2;4 in roof slab beam etc complete in all respect.	307.75	773376	92805
Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B)No . 61/CB/II dt:13.01.2016	8	2105	P. Cf t	19	RCC 1;2;4 in roof slab beam etc complete in all respect.F/F	326.35	686967	82436
(PUNJAB CITIES	M/S Gold	D.O(B) No. 467,	4	557	P. Cf	5	P/L Reinforced	250	139250	16710

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
GOVERNANCE IMPROVEMENT PROJECT),Part A-City Tehsil Complex Gujranwala	Builder Govt. Contractor	dt: 18-03-2015			t		C.C (1:2:4) W/O shuttering.			
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT),Part A-City Tehsil Complex Gujranwala	M/S Gold Builder Govt. Contractor	D.O(B) No. 467, dt: 18-03-2015	4	3169	P. Cf t	10	P/L Reinforced C.C (1:2:4) in roof slab beam etc	345	1093305	131197
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT),Part A-City Tehsil Complex Gujranwala	M/S Gold Builder Govt. Contractor	D.O(B) No. 467, dt: 18-03-2015	4	2140	P. Cf t	23	R.C.C 1:2:4 in roof slabe beam etc at 1st floor	327	699780	83974
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT),Part A-City Tehsil Complex Gujranwala	M/S Gold Builder Govt. Contractor	D.O(B) No. 467, dt: 18-03-2015	4	138	P. Cf t	29	R.C.C 1:2:4 in roof slabe beam etc at 2nd floor	363	50094	6011
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT),Part -D	M/S Gold Builder Govt. Contractor	D.O(B) No. 467, dt: 18-03-2015	4	69	P. Cf t	14	RCC (1:2:4) w/o shuttering	228	15732	1888

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
(Two -(2) Nos dispensaries of health in Gujranwala.										
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT),Part -F (Office of D.O Buildings Gujranwala)	M/S Gold Builder Govt. Contractor	D.O(B) No. 467, dt: 18-03-2015	4	135	P. Cf t	9	P/L Reinforced C.C (1:2:4) i/c shuttering.	308	41580	4990
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT),Part -F (Office of D.O Buildings Gujranwala)	M/S Gold Builder Govt. Contractor	D.O(B) No. 467, dt: 18-03-2015	4	69	P. Cf t	B	P/L Reinforced C.C (1:2:4) with out shuttering.	228	15732	1888
Establishment of Citizen Facilitation and Service Centre (E-Khidmat Centre) in Existing Sahulat Centre at Gujranwala (Part-I Capital Cost)	Muhammad Asad & Co. Govt. Contractor	D.O.No. 5215-17,dt: 21-10-2015	7	1647	P. Cf t	9	Reinforced C.C in roof slab beam coloumn lintel girder and other struc:(1:1 1/2:3) with shuttering. 1st Floor	338.7	557839	66941
Establishment of Citizen Facilitation and Service Centre (E-Khidmat Centre) in	Muhammad Asad & Co. Govt. Contractor	D.O.No. 5215-17,dt: 21-10-2015	7	4476	P. Cf t	B	Reinforced C.C in roof slab beam coloumn lintel girder and other struc:1:2:4 with shuttering.	357.3	1599275	191913

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Existing Sahulat Centre at Gujranwala (Part-I Capital Cost)							2nd Floor			
Re-Construction of Dangerous Building of at Government Girls High School Wahndo Tehsil Kamoke.	M/S Sohail Kamran	D.O.B. No. 81, dt: 16-01-2016	7	2693	P. Cft	9	R.C.C 1:2:4 in slab of rafts of striped plinth beams etc with out shuttering.	223.5	601886	72226
Re-Construction of Dangerous Building of at Government Girls High School Wahndo Tehsil Kamoke.	M/S Sohail Kamran	D.O.B. No. 81, dt: 16-01-2016	7	1150	P. Cft	23	RCC 1:2:4 in roof slab beam lintel etc with complete	330.35	379903	45588
Re-Construction of Dangerous Building of Govt: Girls Elementary School Chak Ramdas Tehsil Kamok	M/S Conrap Builders	D.O.B. No.5340, dated: 08-11-2015.	5	1906	P. cft	8	P/L Reinforced C.C (1:2:4) with out shuttering	223.5	425991	51119
Re-Construction of Dangerous Building Government Girls Elementary School Sohawa Dhilwan Tehsil	Pak Associates	D.O.B. No.5301-5303,dt: 08-11-2015.		709	P. Cft	10	R.C.C (1:2:4) in slab of rafts/strip etc without shuttering.	223.5	158462	19015

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Kamoke.										
Re-Construction of Dangerous Building Government Girls Elementary School Sohawa Dhillwan Tehsil Kamoke.	Pak Associates	D.O.B. No.5301-5303,dt: 08-11-2015.		2614	P. Cf t	B	_____do____ _ with shuttering	307.75	804459	96535
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	81954	P. Cf t	7	Reinforced cement concrete in slab of rafts / strip foundation, base slab of column and retaining walls etc. and other structural members other the those mentioned above not requiring form work (i.e. horizontal shuttering) complete in all respects:- The d	311.34	25515558	3061867
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	11486	P. Cf t	B	Reinforced cement concrete in roof slabs, beams, lintels and other structural members laid in-situ or precast laid in position, or pre-stressed members cast in situ, complete in	363.24	4172175	500661

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
							all respects:- The design mix to be submitted by Contractor for approval of			
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	10581	P. Cf t	9	Reinforced cement concrete in columns laid in-situ complete in all respects:- The design mix to be submitted by contractor for approval of Engineer in charge (columns) nominal mix 1 : 1 : 2) basement	404	427474	512967
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	736	P. Cf t	9B	Reinforced cement concrete in columns laid in-situ complete in all respects:- The design mix to be submitted by contractor for approval of Engineer in charge (columns) nominal mix 1 : 1 : 2) basement lower Ground Floor to Ground Floor	404.74	297889	35747

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	48074	P. Cf t	13	P/L R.C.C (1:1-1/2:3) slab beam basement to mazzamine	347.64	16712445	2005493
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	924	P. Cf t	15	P/L R.C.C (1:1-1/2:3) roof slab beam lintel designed mixed formula structured by concret First Floor	379.28	350455	42055
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	1239	P. Cf t	16	P/L R.C.C (1:1-1/2:3) roof slab beam lintel designed mixed formula structured by concret 2ND Floor	394.37	488624	58635
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	905	P. Cf t	18	P/L R.C.C (1:1-1/2:3) roof slab beam lintel designed mixed formula structured by concret 3rd Floor	404.74	366290	43955
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	16120	P. Cf t	20	P/L R.C.C (1:1-1/2:3) for roof coloumn slab etc designed mixed formula structured by cement concret 2nd Floor	378.8	6106256	732751
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	17098	P. Cf t	21	P/L R.C.C (1:1-1/2:3) for roof coloumn slab etc designed mixed formula structured	399.56	6831677	819801

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
							by cement concreter Forth Floor			
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	17135	P. Cf t	22	P/L R.C.C (1:1-1/2:3) for roof coloumn slab etc designed mixed formula structured by cement concreter 5th Floor	409.94	7024322	842919
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	16272	P. Cf t	23	P/L R.C.C (1:1-1/2:3) for roof coloumn slab etc designed mixed formula structured by cement concreter 3rd Floor	389.77	6342337	761080
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	17014	P. Cf t	24	P/L R.C.C (1:1-1/2:3) for roof coloumn slab etc designed mixed formula structured by cement concreter (mumty)	425.5	7239457	868735
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	638	P. Cf t	25	P/L R.C.C (1:1-1/2:3) for roof coloumn slab etc designed mixed formula structured by cement concreter Forth Floor	415.12	264847	31782
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/CB/II,dt: 23-12-2013	29	658	P. Cf t	26	P/L R.C.C (1:1-1/2:3) for roof coloumn slab etc designed mixed	425.5	279979	33597

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
							formula structured by cement concreet Fifth Floor			
Reconstruction of Dangrous building of GGHS Tatlay AAli Noshehra Virkan	M/S Muhamad Shakeel & Co	DO (B) No. 103-4 dated 16.01.16	6th 29.12.16	2662	P. Cf t	12	RCC in roof Slab	223.5	594957	71395
Reconstruction of Dangrous building of GGHS Tatlay AAli Noshehra Virkan	M/S Muhamad Shakeel & Co	DO (B) No. 103-4 dated 16.01.16	6th 29.12.16	3603	P. Cf t	13	RCC in roof Slab	307.75	1108823	133059
Reconstruction of Dangrous building of GGHS Nizamabad W.Abad	Bowara Enterprises	DO (B) No. 137 dated 16.01.16	5th 30.11.16	4837	P. Cf t	10	RCC Without Shuttering	223.5	1081070	129728
Reconstruction of Dangrous building of GGHS Nizamabad W.Abad	Bowara Enterprises	DO (B) No. 137 dated 16.01.16	5th 30.11.16	4391	P. Cf t	16	RCC in roof Slab	307.75	1351330	162160
Reconstruction of Dangrous building of GGHS Nizamabad W.Abad	Bowara Enterprises	DO (B) No. 137 dated 16.01.16	5th 30.11.16	1777	P. Cf t	20	RCC roof Slab beam	326.35	579924	69591
Construction of Parking Plaza at G.T Road Grw	Sky Blue Builders	D.O.B No. 2160/CB/I I dt. 23.12.13	28th r 14.11.16	81954	P. Cf t	7	RCC slabs of rafts strip foundation	311.34	25515568	3061868
Construction of Parking Plaza at G.T Road Grw	Sky Blue Builders	D.O.B No. 2160/CB/I I dt. 23.12.13	28th r 14.11.16	11486	P. Cf t	8	RCC in roof slabs and beams	363.24	4172175	500661
Constructi	Sky	D.O.B No.	28th r	10	P.	9	RCC in	404	427	512967

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
on of Parking Plaza at G.T Road Grw	Blue Builders	2160/CB/II dt. 23.12.13	14.11.16	581	Cft		Columns		4724	
Construction of Parking Plaza at G.T Road Grw	Sky Blue Builders	D.O.B No. 2160/CB/II dt. 23.12.13	28th r 14.11.16	48074	P. Cft	13	RCC Slab beam basement	347.64	16712445	2005493
Construction of Parking Plaza at G.T Road Grw	Sky Blue Builders	D.O.B No. 2160/CB/II dt. 23.12.13	28th r 14.11.16	17203	P. Cft	14	RCC roof Slab beam	363.23	6248646	749838
Construction of Parking Plaza at G.T Road Grw	Sky Blue Builders	D.O.B No. 2160/CB/II dt. 23.12.13	28th r 14.11.16	87801	P. Cft	15 - 16	RCC Misc	409.94	35993195	4319183
Establishment of emergency health Center at People Colony	Muhammad Riaz	D.O.B No. 516 dt 11.04.16	7th 29.12.16	5595	P. Cft	5	RCC Without Shuttering	307.75	2101933	252232
Establishment of emergency health Center at People Colony	Muhammad Riaz	D.O.B No. 516 dt 11.04.16	7th 29.12.16	2046	P. Cft	5 D	RCC with Shuttering	335.25	685922	82311
Construction of District Education Complex Grw	Gold Builders	D.O. (B) No 1600 dt: 17.12.16	1st 30.12.16	3760	P. Cft	5	RCC in roof Slab Beam	238.5	896760	107611
Re-Const. of Dangerous Building of Govt. Girls High School Jhallan Tehsil Nowshera Virkan District Gujranwala	M/s Aslam Perviaz & Co	D.O(B)No . 5403 dt:08.11.2015	5	1137	P. Cft	10	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) etc complete in all respect.	307.75	349912	41989

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Re-Const. of Dangerous Building of Govt. Girls High School Jhallan Tehsil Nowshera Virkan District Gujranwala	M/s Aslam Perviaz & Co	D.O(B)No . 5403 dt:08.11.2015	5	351	P. Cf t	b	-do'- without shuttering.	223.5	78449	9414
Re-Const. of Dangerous Building 2015-16 of Govt. Girls Primary School Mahia Tehsil Nowshera Virkan District Gujranwala	S.A.V Const. Co	D.O(B)No . 5363/CB/II dt:08.11.2015	4	780	P. Cf t	13	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with shuttering.	307.75	240045	28805
Re-Const. of Dangerous Building 2015-16 of Govt. Girls Primary School Mahia Tehsil Nowshera Virkan District Gujranwala	S.A.V Const. Co	D.O(B)No . 5363/CB/II dt:08.11.2015	4	197	P. Cf t	B	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with out shuttering.	223.5	44030	5284
Re-Const. of Dangerous Building of Govt. Girls Primary School Rarwala Tehsil Nowshera	Goraya Builders	D.O(B)No . 5321/CB/II dt:08.11.2015		758	P. Cf t	14	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) etc	307.75	233275	27993

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Virkan District Gujranwala							complete in all respect.			
Re-Const. of Dangerous Building of Govt. Girls Primary School Rarwala Tehsil Nowshera Virkan District Gujranwala	Goraya Builders	D.O(B)No . 5321/CB/II dt:08.11.2015		270	P. Cft	B	-do'-without shuttring.	223.5	60345	7241
Re-Constructi on of Dangerous Building of Govt. Girls High School Ladhay Wala Warich Tehsil Gujranwala.	Tippu & Co (G.C)	D.O(B) No. 151 dt: 18-01-2016		1998	P. Cft	11	P/L Reinforced C.C (1:2:4) with out shuttering.	223.5	446553	53586
Re-Constructi on of Dangerous Building of Govt. Girls High School Ladhay Wala Warich Tehsil Gujranwala.	Tippu & Co (G.C)	D.O(B) No. 151 dt: 18-01-2016		1461	P. Cft	B	_____do_ _____ ic/ shuttering.	307.75	449623	53955
Re-Constructi on of Dangerous Building of Govt. Girls High School Ladhay Wala Warich	Tippu & Co (G.C)	D.O(B) No. 151 dt: 18-01-2016		1382	P. Cft	C	_____do_ _____ ic/ shuttering. 1st floor	326.35	451016	54122

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Tehsil Gujranwala.										
Re-Construction of Dangerous Building of Govt. Elementary School Daburji Bhaga Tehsil Gujranwala	Muhammad Ali Awan Govt.	D.O(B) No. 5397/CB, dt: 08-11-2015		279	P. Cf t	9	P/L Reinforced C.C (1:2:4) with out shuttering.	223.05	62231	7468
Re-Construction of Dangerous Building of Govt. Elementary School Daburji Bhaga Tehsil Gujranwala	Muhammad Ali Awan Govt.	D.O(B) No. 5397/CB, dt: 08-11-2015		914	P. Cf t	B	P/L Reinforced C.C (1:2:4) i/c shuttering.	307.05	280644	33677
Re-Construction of Dangerous Building of Govt. Girls High School Dhillanwali Tehsil Gujranwala	Goraya Builders	D.O(B) No. 5351/CB/11, dt: 08-11-2015		410	P. Cf t	9	P/L Reinforced C.C (1:2:4) with out shuttering.	227.55	93296	11195
Re-Construction of Dangerous Building of Govt. Girls High School Dhillanwali Tehsil Gujranwala	Goraya Builders	D.O(B) No. 5351/CB/11, dt: 08-11-2015		1184	P. Cf t	13	P/L Reinforced C.C (1:2:4) i/c shuttering.	307.75	364376	43725
Re-Construction of Dangerous Building	Rana Muhammad Zaraq	D.O.No. 5277, dt: 08-11-2015		494	P. Cf t	9	P/L Reinforced C.C (1:2:4) with out shuttering.	223.5	110409	13249

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
of Govt. Girls High School Attawa Tehsil Gujranwala										
Re-Construction of Dangerous Building of Govt. Girls High School Attawa Tehsil Gujranwala	Rana Muhammad Zaraq	D.O.No. 5277, dt: 08-11-2015		1830	P. Cf t	B	P/L Reinforced C.C (1:2:4) with shuttering.	307.75	563183	67582
Re-Construction of Dangerous Building of Govt. Girls High School Attawa Tehsil Gujranwala	Rana Muhammad Zaraq	D.O.No. 5277, dt: 08-11-2015		98	P. Cf t	B	P/L Reinforced C.C (1:2:4) with shuttering in First Floor	325.75	31924	3831
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. MC High School Wazirabad	M/s Allied Const. Co	D.O(B)No . 5274 dt:08.11.2015		545	P. Cf t	11	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with out shuttering.	223.5	121808	14617
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. MC High School Wazirabad	M/s Allied Const. Co	D.O(B)No . 5274 dt:08.11.2015		1521	P. Cf t	12	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with shuttering.	307.75	468088	56171
Re-Const.	M/s	D.O(B)No		30	P.	11	P/L	223.5	683	82069

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
of Dangerous Building of Govt. Girls Elementry School Ali Pur Chattha Tehsil Wazirabad	Allied Const. Co	. 46 dt:13.01.2016		60	Cft		reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) with out shuttering.		910	
Re-Const. of Dangerous Building of Govt. Girls Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Allied Const. Co	D.O(B)No . 46 dt:13.01.2016		2883	P. Cft	21	P/L RCC 1:2:4 in roof slab beams etc (First Floor)	326.35	940867	112904
Re-Const. of Dangerous Building of Govt. Girls Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Allied Const. Co	D.O(B)No . 46 dt:13.01.2016		17	P. Cft	b	-do'- w/o shuttering.	304.1	5170	620
Constructi on of 07 Nos Additional Class Rooms at Govt. Girls High School Kohlo wala Tehsil Gujranwal a	Aslam Parvaiz & Co	D.O(B) No. 1469, dt: 18-01-2016		2241	P. Cft	4	P/L Reinforced C.C (1:2:4) with out shuttering.	223.5	500864	60104
Constructi on of 07 Nos Additional Class Rooms at Govt. Girls High School	Aslam Parvaiz & Co	D.O(B) No. 1469, dt: 18-01-2016		1957	P. Cft	B	P/L Reinforced C.C (1:2:4) with shuttering.	307.75	602267	72272

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Kohlo wala Tehsil Gujranwala										
Construction of 07 Nos Additional Class Rooms at Govt. Girls High School Kohlo wala Tehsil Gujranwala	Aslam Parvaiz & Co	D.O(B) No. 1469, dt: 18-01-2016		1425	P. Cf t	C	P/L Reinforced C.C (1:2:4) with shuttering. 1st floor	326.35	465049	55806
C.M Directives Renovation and Repair of Main Building of RHC Sohdra Tehsil Wazirabad	M/s Syed Sagheer Hussain Shah	D.O(B)No . 4784 dt:06.06.2015		3538	P. Cf t	10	P/L reinforced cement conc:in roof slab beam etc complete.	300.6	1063523	127623
C.M Directives Renovation and Repair of Main Building of RHC Sohdra Tehsil Wazirabad	M/s Syed Sagheer Hussain Shah	D.O(B)No . 4784 dt:06.06.2015		5	P. Cf t	11	-do'-without shuttering.	227.55	1138	137
Gradiation of Govt. elementary School Nathu Sivea to High level tehsil Nowshera Virkan District Gujranwala.	Muhammad Riaz	D.O(B)No . 394/CB/II dt:05.03.2016		2854	P. Cf t	10	P/L reinforced cement conc:in roof slab beam coloumn lintel and other struc:(1:2:4) complete in all respect.	307.75	878319	105398
Gradiation of Govt. elementary School	Muhammad Riaz	D.O(B)No . 394/CB/II dt:05.03.2		86	P. Cf t	B	-do'-without shuttering.	223.5	19221	2307

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Over Payment
Nathu Sivea to High level tehsil Nowshera Virkan District Gujranwala.		016								
Total									26,876,750	

Annexure-D

**Non appointment of whole time qualified technical personnel
Deduction of Salary from contractor of Rs. 8.200 Million**

Name of Scheme	Date of commencement Date of Completion	Approval Cost	Deduction of salary from the contractor
Const: of Car Parking plaza G.T. Road Gujranwala. (NA-96)	23-12-13 31-03-16	489.455	2000000
Construction of Govt. Special Education Center at Nowshera Vikran District Gujranwala NA-100 G/Floor = 10500 Sft F/Floor = 10500 Sft 2nd Flor = 10500 Sft Mumty = 360 Sft B/Wall = 719 Rft G&G Pillers = 2 Nos.	29-03-2016 28-03-2018	79.51	500000
Const: of District Education Complexes in District Gujranwala		49.887	500000
Establishment of Govt. Girls High School at Kot Shera District GRW		48.319	500000
Establishment of Govt. Girls High School at Muncipal Committee, Ladhaywala Warrich District GRW		45.976	500000
Establishment of Ciuzen Facilitation and Services Centers Gujranwala (Revenue Component)	18-03-2016 17-05-2016	43.007	500000
Re-Const: of flood / rain damaged building of old block in THQ Hospital Wazirabad, RHC Sohdra, BHU Rana Talwara GRD Leveriwala. (PP-104)	26-01-2015 25-06-2015	37.373	500000
REHABILITATION OF SPORTS GROUND PEOPLES COLONY AND JINNAH STADIUM GUJRANWALA	28-05-2016 27-11-2016	36.685	500000
Up-gradation of Govt. Girls High School Bhiri Shah Rehman to Higher Secondary level G/Floor 8120 Sft F/Floor 7509 Sft B/Wall 782 Sft G&G Pillars 1 job Deap Foundation 8120 Sft Plinth Beam 8120 Sft G/Pump 500 GL 1 Job	11-03-2016 10-09-2017	33.433	500000
Estab. of Govt. Girls High School Noinwala Chattha, Wazirabad (NA-100) G/Floor 13469 Sft F/Floor 7447 Sft L Table 584 Sft T/Block 1 Set B/Wall 1380 Rft G&G Pillars 1 Job G/Pump 500 G 1 Job	26-01-2015 25-01-2016	32.883	500000
Repair and Rehabilitation of: 1) City Tehsil Complex Gujranwala. (2) Shelter Home (Daar ul Amaan), Satellite Town GRW. (3) Institute of Blind Children Peoples Colony Gujranwala. (4) Office of District Coordination Officer, Registrar, Settlement record Room, etc (4-Offices) Gujranwala. (5) Uplift of	28-05-2016 27-11-2016	30.28	500000

Name of Scheme	Date of commencement Date of Completion	Approval Cost	Deduction of salary from the contractor
Boundary Wall DHQ Gujranwala. (6) Two (2) Dispensary of Health in Gujranwala City (EDO Health) Satellite Town & College Road Gujranwala. (7) Office of DO (Buildings (Remaining Portion) Gujranwala			
Establishment of Citizen Facilitation and Services Centers Gujranwala (NA-96) (Part 1)	21-10-15 20-06-16	27.178	600000
Establishment of Govt. Emergency Health Center at People Colony Gujranwala PP-91 Const: of Emergency G/Floor 8750 SFT Fair Face Gutka 7800 Sft Deeper Foundation 8750 Sft B/Wall 292 Rft P/F Granite Tile 16"x16" 8750 Sft	11-04-2016 10-09-2017	26.558	600000
Total			8,200,000

Annexure-E

Non-recovery of embezzled money - Rs 7.932 million

Document No	Document Date	Posting Date	Cost center	G/L Acc Description	Amount (Rs)
1903862976	31.05.2014	02.06.2014	GA6388	Risk Allowance	1,572.00
1903886995	31.05.2014	02.06.2014	GA6390	Risk Allowance	3,000.00
1903886996	31.05.2014	02.06.2014	GA6390	Risk Allowance	1,452.00
1903887687	31.05.2014	02.06.2014	GA6388	Risk Allowance	1,258.00
1903905037	13.06.2014	14.06.2014	GA6388	Risk Allowance	484
1903911001	09.06.2014	09.06.2014	GA6388	Risk Allowance	3,000.00
1903911012	09.06.2014	09.06.2014	GA6388	Risk Allowance	10,590.00
1903916694	05.06.2014	05.06.2014	GA6390	Risk Allowance	3,000.00
1903926577	31.05.2014	02.06.2014	GA6388	Risk Allowance	1,850.00
1903926578	31.05.2014	02.06.2014	GA6388	Risk Allowance	1,355.00
1903927322	31.05.2014	02.06.2014	GA6390	Risk Allowance	1,500.00
1903927323	31.05.2014	02.06.2014	GA6390	Risk Allowance	1,500.00
1903927324	31.05.2014	02.06.2014	GA6390	Risk Allowance	1,500.00
1903934257	31.05.2014	02.06.2014	GA6388	Risk Allowance	2,438.00
1903937009	13.06.2014	14.06.2014	GA6388	Risk Allowance	964
1903937010	13.06.2014	14.06.2014	GA6388	Risk Allowance	1,452.00
1903938545	09.06.2014	09.06.2014	GA6388	Risk Allowance	3,000.00
1903938546	09.06.2014	09.06.2014	GA6388	Risk Allowance	1,500.00
1903940423	31.05.2014	02.06.2014	GA6388	Risk Allowance	1,620.00
1903951243	31.05.2014	02.06.2014	GA6388	Risk Allowance	2,025.00
1903965391	09.06.2014	09.06.2014	GA6388	Risk Allowance	10,500.00
1903965393	09.06.2014	09.06.2014	GA6390	Risk Allowance	1,500.00
1903965396	09.06.2014	09.06.2014	GA6390	Risk Allowance	1,500.00
1903965408	09.06.2014	09.06.2014	GA6388	Risk Allowance	1,200.00
1903984791	23.06.2014	23.06.2014	GA6388	Risk Allowance	24,000.00
1903984792	23.06.2014	23.06.2014	GA6390	Risk Allowance	12,000.00
1903996854	23.06.2014	23.06.2014	GA6388	Risk Allowance	18,000.00
1904004981	21.06.2014	25.06.2014	GA6390	Risk Allowance	4,500.00
1904004983	21.06.2014	25.06.2014	GA6388	Risk Allowance	10,500.00
1904004985	21.06.2014	25.06.2014	GA6388	Risk Allowance	1,500.00
1904007463	24.06.2014	26.06.2014	GA6388	Risk Allowance	12,000.00
1904011509	23.06.2014	23.06.2014	GA6388	Risk Allowance	12,000.00

Document No	Document Date	Posting Date	Cost center	G/L Acc Description	Amount (Rs)
1904049094	12.06.2014	13.06.2014	GA6390	Risk Allowance	1,446.00
1904049097	12.06.2014	13.06.2014	GA6390	Risk Allowance	612
1904049099	12.06.2014	13.06.2014	GA6388	Risk Allowance	1,500.00
1904066753	23.06.2014	23.06.2014	GA6388	Risk Allowance	1,500.00
1904081747	23.06.2014	23.06.2014	GA6388	Risk Allowance	12,000.00
1904103918	28.06.2014	28.06.2014	GA6388	Risk Allowance	448,500.00
1904131256	23.06.2014	23.06.2014	GA6390	Risk Allowance	12,000.00
1904136136	23.06.2014	23.06.2014	GA6390	Risk Allowance	9,000.00
1904137069	23.06.2014	23.06.2014	GA6388	Risk Allowance	36,000.00
1904138061	23.06.2014	23.06.2014	GA6390	Risk Allowance	1,446.00
1904146365	30.06.2014	30.06.2014	GA6388	Risk Allowance	97,500.00
1904151201	30.06.2014	30.06.2014	GA6388	Risk Allowance	253,500.00
1904154340	28.06.2014	28.06.2014	GA6388	Risk Allowance	780,000.00
1904154342	28.06.2014	28.06.2014	GA6388	Risk Allowance	390,000.00
1904154343	28.06.2014	28.06.2014	GA6388	Risk Allowance	858,000.00
1904154344	28.06.2014	28.06.2014	GA6388	Risk Allowance	780,000.00
1904154345	28.06.2014	28.06.2014	GA6388	Risk Allowance	312,000.00
1904154346	28.06.2014	28.06.2014	GA6388	Risk Allowance	780,000.00
1904154348	28.06.2014	28.06.2014	GA6390	Risk Allowance	273,000.00
1904154349	28.06.2014	28.06.2014	GA6390	Risk Allowance	565,500.00
1904163328	28.06.2014	28.06.2014	GA6388	Risk Allowance	780,000.00
1904163329	28.06.2014	28.06.2014	GA6388	Risk Allowance	604,500.00
1904163330	28.06.2014	28.06.2014	GA6388	Risk Allowance	780,000.00
				TOTAL	7,932,264

Annexure-F

Non recovery due to de-escalation of diesel – Rs 6.113 million

Name of work	Contractor	Authority :-	running bill	date of bill	Amount of bill	Calculation	Amount (Rs)
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Boys Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Ali Hadier & Co	D.O(B)No . 11 dt:13.01.2016	9	5.10.16	17245256	17245256 *0.07(80.79-72.52)/80.79	123571
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B)No . 61/CB/II dt:13.01.2016	8	05.10.16	10844848	10844848 *0.07(80.79-72.52)/80.79	77709
Re-Construction of Dangerous Building of Govt. Girls High School Dhullay (Primary Portion) Tehsil Gujranwala.	Muhammad Aslam Mirza	D.O(B) No. 123-24 dt: 16-01-2016	7	8.8.16	8577000	8577000*0.07(80.79-72.52)/80.79	61458
Construction of Additional 06 Class Rooms at Government Girls High School Dandian Tehsil Kamoke.	M/S Hussain Enterprisers Govt: Contractor.	D.O.B. No. 91, dt:16-01-2016	6	9.9.16	8093662	8093662*0.07(80.79-72.52)/80.79	57995
Re-Construction of Dangerous Building of Govt. Girls High School Gulzar e Islam Tehsil Gujranwala.	M. Jamil & Co.	D.O(B) No. 42/CB/11 dt: 13-01-2016	6	2.9.16	8996000	8996000*0.07(80.79-72.52)/80.79	64461
Const. of Dangerous Building of Govt. Girls High School Adil Garh Tehsil Wazirabad	M/s C.M Builders	D.O(B)No . 37 dt:13.01.2016	10	23.12.16	18881916	18881916 *0.07(80.79-75.22)/80.79	91126
Re-Construction of Dangerous Building of Govt. Girls Elementary School Mandiala Warriach Tehsil Gujranwala.	M/S Ittehad & Co (G.C)	D.O(B) No. 181/CB/11 dt: 18-01-2016	9	28.11.16	14593177	14593177 *0.07(80.79-72.52)/80.79	104567

Name of work	Contractor	Authority :-	running bill	date of bill	Amount of bill	Calculation	Amount (Rs)
Re-Construction of Dangerous Building of Govt. Girls Elementary School Pul Shah Doula Tehsil Kamoke	M/S Syed Anwar-ul-Hassan Shah Govt	D.O No.5370-71,dt: 08-11-2015.	5	7.12.16	4699150	4699150*0.07(83.79 - 75.22)/83.79	33644
Const. of Dangerous Building of Govt. Girls Elementary School Ali Pur Chattha Tehsil Wazirabad	M/s Allied Const. Co	D.O(B)No . 3753-54 dt:01.11.2014.	7	17.7.16	5309197	5309197*0.07(101.21 - 2.52)/101.21	362390
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT) Rehabilitation of Sports Ground People Colony Gujranwala & Jinnah Stadium Gujranwala,Part -A Sports Ground People Colony Gujranwala	M/S United Construction Co.	D.O(B) No. 458, dt: 18-03-2015	5	10.10.16	19237360	19237360*0.07(80.61 - 72.52)/80.61	135146
*(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT) Rehabilitation of Sports Ground People Colony Gujranwala & Jinnah Stadium Gujranwala,Part -B Jinnah Stadium Gujranwala	M/S United Construction Co.	D.O(B) No. 458, dt: 18-03-2015	5	10.10.16	10781793	10781793*0.07(80.61 - 72.52)/80.61	75744
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT),Part A-City Tehsil Complex Gujranwala	M/S Gold Builder Govt. Contractor	D.O(B) No. 467, dt: 18-03-2015	4	8.10.16	28294495	28294495*0.07(80.61 - 72.52)/80.61	198774
Re-Construction of Dangerous Building Government Girls Elementary School Sohawa Dhilwan Tehsil Kamoke.	Pak Associates	D.O.B. No.5301-5303,dt: 08-11-2015.	5	30.4.16	6916684	6916684*0.07(83.79 - 72.52)/83.79	65122
Construction of Parking Plaza at G.T.Road Gujranwala	M/S Skyblue Builders	D.O.B. No.2160/C B/II,dt: 23-12-	29	8.11.16	417843064.3	59315000*0.07(117.37 - 2.52)/117.	4062903

Name of work	Contractor	Authority :-	running bill	date of bill	Amount of bill	Calculation	Amount (Rs)
		2013				37	
Reconstruction of Dangrous building of GGHS Tatlay AAli Noshehra Virkan	M/S Muhammad Shakeel & Co	DO (B) No. 103-4 dated 16.01.16	6	29.12.16	12555470	12555470*0.07(80.79-75.22)/80.79	60594
Reconstruction of Dangrous building of GGHS Nizamabad W.Abad	Bowara Enterprises	DO (B) No. 137 dated 16.01.16	5	30.11.16	5815215	5815215*0.07(80.79-72.52)/80.79	41669
Re-Const. of Dangerous Building of Govt. Girls High School Jhallan Tehsil Nowshera Virkan District Gujranwala	M/s Aslam Perviaz & Co	D.O(B)No . 5403 dt:08.11.2015	5	07.10.16	3088330	3088330*0.07(83.79-72.52)/83.79	29077
Re-Const. of Dangerous Building 2015-16 of Govt. Girls Primary School Mahia Tehsil Nowshera Virkan District Gujranwala	S.A.V Const. Co	D.O(B)No . 5363/CB/1 I dt:08.11.2015	4	09.08.2016	1955648	1955648*0.07(83.79-72.52)/83.79	18413
Re-Const. of Dangerous Building of Govt. Girls Primary School Rarwala Tehsil Nowshera Virkan District Gujranwala	Goraya Builders	D.O(B)No . 5321/CB/1 I dt:08.11.2015	4	9.8.16	2036800	2036800*0.07(83.79-72.52)/83.79	19177
Re-Construction of Dangerous Building of Govt. Girls High School Ladhay Wala Warich Tehsil Gujranwala.	Tippu & Co (G.C)	D.O(B) No. 151 dt: 18-01-2016	6	8/31/2016	8206590	8206590*0.07(80.79-72.52)/80.79	58804
Re-Construction of Dangerous Building of Govt. Elementary School Daburji Bhaga Tehsil Gujranwala	Muhammad Ali Awan Govt.	D.O(B) No. 5397/CB, dt: 08-11-2015	4	9/4/2016	2095016.035	2095016*0.07(83.79-72.52)/83.79	19725
Re-Construction of Dangerous Building of Govt. Girls High School Dhillanwali Tehsil Gujranwala	Goraya Builders	D.O(B) No. 5351/CB/11, dt: 08-11-2015	9	12/10/2016	3691239.875	3691239*0.07(83.79-72.52)/83.79	34754
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt.	M/s Allied Const. Co	D.O(B)No . 5274 dt:08.11.2015	5	13.07.2016	4491941	4491941*0.07(83.79-72.52)/83.79	42293

Name of work	Contractor	Authority :-	running bill	date of bill	Amount of bill	Calculation	Amount (Rs)
MC High School Wazirabad							
Re-Const. of Dangerous Building of Govt. Girls Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Allied Const. Co	D.O(B)No . 46 dt:13.01.2016	8	17.08.2016	15784055	$15784055 * 0.07(80.79 - 72.52) / 80.79$	113101
C.M Directives Renovation and Repair of Main Building of RHC Sohdra Tehsil Wazirabad	M/s Syed Sagheer Hussain Shah	D.O(B)No . 4784 dt:06.06.2015	5	05.10.2016	13724093	$13724093 * 0.07(87.12 - 72.52) / 87.12$	160997
Total							6113214

Annexure-G

Doubtful drawl of pay & allowances Rs2.959 million

Document No	Posting Date	C.center	G/L Acc	G/L Acc Description	Amount
1903376934	24.08.2013	GA6318	A01270	Other	20,400
1903388320	17.09.2013	GA6143	A01101	Basic Pay	25,666
1903388320	17.09.2013	GA6143	A01202	House rent Allowance	4,666
1903388320	17.09.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	7,777
1903388320	17.09.2013	GA6143	A01217	Medical allowance	2,333
1903388320	17.09.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	2,333
1903388320	17.09.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	5,133
1903388320	17.09.2013	GA6143	A0121T	Adhoc Relief Allowance 2013	2,000
1903388320	17.09.2013	GA6143	A01270	Other	7,700
1903393501	11.08.2012	GA6143	A01151	Basic Pay	27,660
1903393501	11.08.2012	GA6143	A01151	Basic Pay	3,420
1903393501	11.08.2012	GA6143	A01202	House rent Allowance	4,428
1903393501	11.08.2012	GA6143	A01203	Conveyance Allowance	3,400
1903393501	11.08.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	7,380
1903393501	11.08.2012	GA6143	A01217	Medical allowance	3,000
1903393501	11.08.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	2,385
1903396440	11.08.2012	GA6143	A01151	Basic Pay	56,400
1903396440	11.08.2012	GA6143	A01202	House rent Allowance	5,904
1903396440	11.08.2012	GA6143	A01203	Conveyance Allowance	6,800
1903396440	11.08.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	16,684
1903396440	11.08.2012	GA6143	A01217	Medical allowance	4,000
1903396440	11.08.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	5,004
1903401018	04.09.2012	GA6143	A01151	Basic Pay	42,300
1903401018	04.09.2012	GA6143	A01202	House rent Allowance	4,428
1903401018	04.09.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	12,513
1903401018	04.09.2012	GA6143	A01217	Medical allowance	3,000
1903401018	04.09.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	3,753
1903401018	04.09.2012	GA6143	A0121M	Adhoc Relief Allowance - 2012	5,640
1903401379	15.08.2012	GA6143	A01151	Basic Pay	18,440
1903401379	15.08.2012	GA6143	A01151	Basic Pay	2,280
1903401379	15.08.2012	GA6143	A01202	House rent Allowance	2,952
1903401379	15.08.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	4,920
1903401379	15.08.2012	GA6143	A01217	Medical allowance	2,000
1903401379	15.08.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	1,590
1903401379	15.08.2012	GA6143	A0121M	Adhoc Relief Allowance - 2012	3,688
1903436334	12.09.2013	GA6318	A01203	Conveyance Allowance	1,020
1903493762	05.09.2013	GA6143	A01151	Basic Pay	51,887
1903495727	19.06.2012	GA6143	A01151	Basic Pay	6,760
1903495727	19.06.2012	GA6143	A01203	Conveyance Allowance	340
1903516553	17.09.2013	GA6143	A01151	Basic Pay	14,850
1903516553	17.09.2013	GA6143	A01202	House rent Allowance	2,730
1903516553	17.09.2013	GA6143	A01203	Conveyance Allowance	5,100
1903516553	17.09.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	4,455
1903516553	17.09.2013	GA6143	A01217	Medical allowance	3,000
1903516553	17.09.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	1,335
1903516553	17.09.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	2,970
1903516553	17.09.2013	GA6143	A01270	Other	2,673
1903516553	17.09.2013	GA6143	A01270	Other	495
1903536056	17.09.2013	GA6318	A01151	Basic Pay	19,000
1903536056	17.09.2013	GA6318	A01202	House rent Allowance	1,150
1903536056	17.09.2013	GA6318	A01203	Conveyance Allowance	3,800
1903536056	17.09.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	5,487
1903536056	17.09.2013	GA6318	A01217	Medical allowance	1,000
1903536056	17.09.2013	GA6318	A0121A	Ad - hoc Allowance - 2011	1,685
1903536056	17.09.2013	GA6318	A01270	Other	1,186
1903547594	10.10.2012	GA6143	A01151	Basic Pay	18,370
1903547594	10.10.2012	GA6143	A01202	House rent Allowance	1,476
1903547594	10.10.2012	GA6143	A01203	Conveyance Allowance	1,700

Document No	Posting Date	C.center	G/L Acc	G/L Acc Description	Amount
1903547594	10.10.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	5,310
1903547594	10.10.2012	GA6143	A01216	Qualification allowance	600
1903547594	10.10.2012	GA6143	A01217	Medical allowance	1,000
1903547594	10.10.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	1,650
1903547594	10.10.2012	GA6143	A0121M	Adhoc Relief Allowance - 2012	3,674
1903632142	08.11.2012	GA6143	A01151	Basic Pay	11,819
1903632142	08.11.2012	GA6143	A01202	House rent Allowance	1,095
1903632142	08.11.2012	GA6143	A01203	Conveyance Allowance	1,261
1903632142	08.11.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	3,379
1903632142	08.11.2012	GA6143	A01217	Medical allowance	742
1903632142	08.11.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	1,079
1903632142	08.11.2012	GA6143	A0121M	Adhoc Relief Allowance - 2012	2,363
1903636784	17.11.2011	GA6318	A01296	Teacher Incentives under high Achievers Programme	45,000
1903639945	17.11.2011	GA6143	A01296	Teacher Incentives under high Achievers Programme	147,600
1903642271	12.11.2011	GA6143	A01151	Basic Pay	17,220
1903642271	12.11.2011	GA6143	A01151	Basic Pay	3,040
1903642271	12.11.2011	GA6143	A01202	House rent Allowance	2,952
1903642271	12.11.2011	GA6143	A0120F	Mobility Allowance	3,400
1903642271	12.11.2011	GA6143	A0120X	Ad - hoc Allowance - 2010	4,920
1903642271	12.11.2011	GA6143	A01216	Qualification allowance	1,200
1903642271	12.11.2011	GA6143	A01217	Medical allowance	2,000
1903642271	12.11.2011	GA6143	A0121A	Ad - hoc Allowance - 2011	1,590
1903664835	12.12.2012	GA6143	A01151	Basic Pay	16,540
1903664835	12.12.2012	GA6143	A01151	Basic Pay	400
1903664835	12.12.2012	GA6143	A01202	House rent Allowance	1,476
1903664835	12.12.2012	GA6143	A01203	Conveyance Allowance	1,700
1903664835	12.12.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	4,930
1903664835	12.12.2012	GA6143	A01217	Medical allowance	1,000
1903664835	12.12.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	1,479
1903664835	12.12.2012	GA6143	A0121M	Adhoc Relief Allowance - 2012	3,308
1903680258	23.04.2013	GA6318	A01202	House rent Allowance	5,157
1903680258	23.04.2013	GA6318	A01203	Conveyance Allowance	3,450
1903680258	23.04.2013	GA6318	A01203	Conveyance Allowance	2,070
1903680258	23.04.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	11,595
1903680258	23.04.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	41,400
1903680258	23.04.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	8,052
1903680258	23.04.2013	GA6318	A01217	Medical allowance	3,000
1903680258	23.04.2013	GA6318	A0121A	Ad - hoc Allowance - 2011	3,582
1903705618	30.12.2011	GA6143	A01217	Medical allowance	3,300
1903731621	13.12.2012	GA6318	A01151	Basic Pay	6,960
1903731621	13.12.2012	GA6318	A01151	Basic Pay	920
1903731621	13.12.2012	GA6318	A01202	House rent Allowance	1,146
1903731621	13.12.2012	GA6318	A01203	Conveyance Allowance	1,150
1903731621	13.12.2012	GA6318	A0120X	Ad - hoc Allowance - 2010	1,910
1903731621	13.12.2012	GA6318	A0120X	Ad - hoc Allowance - 2010	1,392
1903731621	13.12.2012	GA6318	A01217	Medical allowance	1,000
1903731621	13.12.2012	GA6318	A0121A	Ad - hoc Allowance - 2011	607
1903740284	02.05.2013	GA6318	A01203	Conveyance Allowance	11,730
1903743580	24.12.2012	GA6143	A01151	Basic Pay	47,503
1903751381	12.12.2012	GA6318	A01151	Basic Pay	11,520
1903751381	12.12.2012	GA6318	A01202	House rent Allowance	1,146
1903751381	12.12.2012	GA6318	A01203	Conveyance Allowance	1,150
1903751381	12.12.2012	GA6318	A0120X	Ad - hoc Allowance - 2010	3,290
1903751381	12.12.2012	GA6318	A0120X	Ad - hoc Allowance - 2010	2,304
1903751381	12.12.2012	GA6318	A01217	Medical allowance	1,000
1903751381	12.12.2012	GA6318	A0121A	Ad - hoc Allowance - 2011	1,021
1903766082	19.12.2012	GA6318	A01151	Basic Pay	3,716
1903766082	19.12.2012	GA6318	A01202	House rent Allowance	1,186
1903766082	19.12.2012	GA6318	A01203	Conveyance Allowance	1,150
1903766082	19.12.2012	GA6318	A0120X	Ad - hoc Allowance - 2010	5,487
1903766082	19.12.2012	GA6318	A0120X	Ad - hoc Allowance - 2010	18,580
1903766082	19.12.2012	GA6318	A01217	Medical allowance	1,000
1903766082	19.12.2012	GA6318	A0121A	Ad - hoc Allowance - 2011	1,685

Document No	Posting Date	C.center	G/L Acc	G/L Acc Description	Amount
1903766087	19.12.2012	GA6318	A01202	House rent Allowance	1,059
1903766087	19.12.2012	GA6318	A01203	Conveyance Allowance	1,150
1903766087	19.12.2012	GA6318	A0120X	Ad - hoc Allowance - 2010	3,190
1903766087	19.12.2012	GA6318	A0120X	Ad - hoc Allowance - 2010	11,240
1903766087	19.12.2012	GA6318	A01217	Medical allowance	1,000
1903766087	19.12.2012	GA6318	A0121A	Ad - hoc Allowance - 2011	985
1903766087	19.12.2012	GA6318	A0121A	Ad - hoc Allowance - 2011	2,248
1903783546	11.02.2012	GA6143	A01151	Basic Pay	35,660
1903783546	11.02.2012	GA6143	A01151	Basic Pay	5,904
1903783546	11.02.2012	GA6143	A01202	House rent Allowance	5,904
1903783546	11.02.2012	GA6143	A0120F	Mobility Allowance	6,800
1903783546	11.02.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	9,840
1903783546	11.02.2012	GA6143	A01217	Medical allowance	4,000
1903783546	11.02.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	3,180
1903783576	12.01.2013	GA6143	A01151	Basic Pay	6,430
1903783576	12.01.2013	GA6143	A01202	House rent Allowance	910
1903783576	12.01.2013	GA6143	A01203	Conveyance Allowance	850
1903783576	12.01.2013	GA6143	A01203	Conveyance Allowance	2,550
1903783576	12.01.2013	GA6143	A0120D	Integrated allowance	300
1903783576	12.01.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	1,817
1903783576	12.01.2013	GA6143	A01217	Medical allowance	1,000
1903783576	12.01.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	560
1903783576	12.01.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	1,252
1903794943	23.04.2014	GA6318	A01151	Basic Pay	29,652
1903805638	17.01.2013	GA6318	A01202	House rent Allowance	14,099
1903805638	17.01.2013	GA6318	A01203	Conveyance Allowance	1,150
1903805638	17.01.2013	GA6318	A01203	Conveyance Allowance	690
1903805638	17.01.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	3,190
1903805638	17.01.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	2,284
1903805638	17.01.2013	GA6318	A01217	Medical allowance	1,000
1903805638	17.01.2013	GA6318	A0121A	Ad - hoc Allowance - 2011	985
1903807973	12.01.2013	GA6143	A01151	Basic Pay	4,111
1903807973	12.01.2013	GA6143	A01202	House rent Allowance	380
1903807973	12.01.2013	GA6143	A01203	Conveyance Allowance	440
1903807973	12.01.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	1,175
1903807973	12.01.2013	GA6143	A01217	Medical allowance	258
1903807973	12.01.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	361
1903807973	12.01.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	822
1903827096	22.02.2012	GA6143	A0120F	Mobility Allowance	2,850
1903827097	22.02.2012	GA6143	A01202	House rent Allowance	891
1903827097	22.02.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	300
1903827097	22.02.2012	GA6143	A01217	Medical allowance	1,000
1903832364	23.01.2013	GA6143	A01101	Basic Pay	40,967
1903832364	23.01.2013	GA6143	A01202	House rent Allowance	7,447
1903832364	23.01.2013	GA6143	A01203	Conveyance Allowance	12,923
1903832364	23.01.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	12,413
1903832364	23.01.2013	GA6143	A01217	Medical allowance	3,724
1903832364	23.01.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	3,724
1903832364	23.01.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	8,193
1903832364	23.01.2013	GA6143	A01270	Other	12,290
1903845038	08.02.2013	GA6318	A01202	House rent Allowance	2,292
1903845038	08.02.2013	GA6318	A01203	Conveyance Allowance	2,300
1903845038	08.02.2013	GA6318	A01203	Conveyance Allowance	690
1903845038	08.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	7,140
1903845038	08.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	24,940
1903845038	08.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	4,912
1903845038	08.02.2013	GA6318	A01217	Medical allowance	2,000
1903845038	08.02.2013	GA6318	A0121A	Ad - hoc Allowance - 2011	2,180
1903857354	12.03.2012	GA6143	A01151	Basic Pay	17,760
1903857354	12.03.2012	GA6143	A01202	House rent Allowance	1,476
1903857354	12.03.2012	GA6143	A0120F	Mobility Allowance	1,700
1903857354	12.03.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	5,120
1903857354	12.03.2012	GA6143	A01217	Medical allowance	1,000
1903857354	12.03.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	2,572
1903862015	06.04.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	35,302

Document No	Posting Date	C.center	G/L Acc	G/L Acc Description	Amount
1903868968	27.03.2012	GA6143	A01151	Basic Pay	561
1903868968	27.03.2012	GA6143	A01202	House rent Allowance	174
1903868969	27.03.2012	GA6143	A01151	Basic Pay	1,084
1903868969	27.03.2012	GA6143	A01202	House rent Allowance	174
1903872698	10.04.2012	GA6143	A01151	Basic Pay	20,200
1903872698	10.04.2012	GA6143	A01202	House rent Allowance	1,476
1903872698	10.04.2012	GA6143	A0120F	Mobility Allowance	1,700
1903872698	10.04.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	5,880
1903872698	10.04.2012	GA6143	A01217	Medical allowance	1,000
1903872698	10.04.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	1,821
1903899327	11.02.2013	GA6143	A01101	Basic Pay	10,000
1903899327	11.02.2013	GA6143	A01202	House rent Allowance	1,818
1903899327	11.02.2013	GA6143	A01203	Conveyance Allowance	2,480
1903899327	11.02.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	3,030
1903899327	11.02.2013	GA6143	A01217	Medical allowance	909
1903899327	11.02.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	909
1903899327	11.02.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	2,000
1903899327	11.02.2013	GA6143	A01270	Other	3,000
1903905577	19.02.2013	GA6318	A01202	House rent Allowance	3,438
1903905577	19.02.2013	GA6318	A01203	Conveyance Allowance	3,450
1903905577	19.02.2013	GA6318	A01203	Conveyance Allowance	1,020
1903905577	19.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	21,260
1903905577	19.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	4,830
1903905577	19.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	5,730
1903905577	19.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	4,225
1903905577	19.02.2013	GA6318	A01217	Medical allowance	3,000
1903905577	19.02.2013	GA6318	A0121A	Ad - hoc Allowance - 2011	1,824
1903923077	19.02.2013	GA6318	A01202	House rent Allowance	10,314
1903923077	19.02.2013	GA6318	A01203	Conveyance Allowance	10,350
1903923077	19.02.2013	GA6318	A01203	Conveyance Allowance	3,060
1903923077	19.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	13,590
1903923077	19.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	17,190
1903923077	19.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	63,780
1903923077	19.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	5,400
1903923077	19.02.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	13,656
1903923077	19.02.2013	GA6318	A01217	Medical allowance	9,000
1903923077	19.02.2013	GA6318	A0121A	Ad - hoc Allowance - 2011	5,472
1903931651	16.04.2013	GA6143	A01151	Basic Pay	28,880
1903931651	16.04.2013	GA6143	A01202	House rent Allowance	4,428
1903931651	16.04.2013	GA6143	A01203	Conveyance Allowance	5,100
1903931651	16.04.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	7,380
1903931651	16.04.2013	GA6143	A01217	Medical allowance	3,000
1903931651	16.04.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	2,385
1903931651	16.04.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	5,532
1903934994	18.05.2012	GA6143	A01101	Basic Pay	130,717
1903934994	18.05.2012	GA6143	A01101	Basic Pay	1,345
1903934994	18.05.2012	GA6143	A01202	House rent Allowance	15,880
1903934994	18.05.2012	GA6143	A0120F	Mobility Allowance	6,670
1903934994	18.05.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	38,207
1903934994	18.05.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	3,228
1903934994	18.05.2012	GA6143	A01217	Medical allowance	11,461
1903934994	18.05.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	11,853
1903936709	05.03.2013	GA6318	A01203	Conveyance Allowance	1,150
1903950154	16.05.2012	GA6143	A01151	Basic Pay	9,220
1903950154	16.05.2012	GA6143	A01151	Basic Pay	1,140
1903950154	16.05.2012	GA6143	A01202	House rent Allowance	1,476
1903950154	16.05.2012	GA6143	A0120F	Mobility Allowance	1,700
1903950154	16.05.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	2,460
1903950154	16.05.2012	GA6143	A01217	Medical allowance	1,000
1903950154	16.05.2012	GA6143	A0121A	Ad - hoc Allowance - 2011	795
1903957887	30.05.2012	GA6143	A0120X	Ad - hoc Allowance - 2010	18,000
1903977500	20.03.2013	GA6143	A01101	Basic Pay	10,000
1903977500	20.03.2013	GA6143	A01202	House rent Allowance	1,818
1903977500	20.03.2013	GA6143	A01203	Conveyance Allowance	2,480
1903977500	20.03.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	3,030

Document No	Posting Date	C.center	G/L Acc	G/L Acc Description	Amount
1903977500	20.03.2013	GA6143	A01217	Medical allowance	909
1903977500	20.03.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	909
1903977500	20.03.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	2,000
1903977500	20.03.2013	GA6143	A01270	Other	3,000
1904004049	12.04.2013	GA6318	A01151	Basic Pay	27,220
1904004049	12.04.2013	GA6318	A01202	House rent Allowance	3,438
1904004049	12.04.2013	GA6318	A01203	Conveyance Allowance	2,300
1904004049	12.04.2013	GA6318	A01203	Conveyance Allowance	2,070
1904004049	12.04.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	7,730
1904004049	12.04.2013	GA6318	A01217	Medical allowance	2,000
1904004049	12.04.2013	GA6318	A0121A	Ad - hoc Allowance - 2011	2,388
1904004049	12.04.2013	GA6318	A0121M	Adhoc Relief Allowance - 2012	5,368
1904020538	15.04.2013	GA6143	A01101	Basic Pay	48,600
1904020538	15.04.2013	GA6143	A01202	House rent Allowance	5,904
1904020538	15.04.2013	GA6143	A01203	Conveyance Allowance	2,480
1904020538	15.04.2013	GA6143	A01203	Conveyance Allowance	1,200
1904020538	15.04.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	14,205
1904020538	15.04.2013	GA6143	A01217	Medical allowance	4,261
1904020538	15.04.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	4,407
1904020538	15.04.2013	GA6143	A01224	Entertainment allowance	500
1904020543	16.04.2013	GA6143	A01101	Basic Pay	1,550
1904020543	16.04.2013	GA6143	A01202	House rent Allowance	4,983
1904020543	16.04.2013	GA6143	A01203	Conveyance Allowance	1,580
1904020543	16.04.2013	GA6143	A01203	Conveyance Allowance	2,000
1904020543	16.04.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	232
1904020543	16.04.2013	GA6143	A01224	Entertainment allowance	500
1904056282	16.05.2013	GA6143	A01203	Conveyance Allowance	850
1904069439	23.06.2014	GA6318	A01216	Qualification allowance	7,419
1904082346	03.06.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	3,688
1904149606	13.06.2013	GA6318	A01203	Conveyance Allowance	3,450
1904170118	17.06.2013	GA6143	A01151	Basic Pay	86,432
1904170118	17.06.2013	GA6143	A01202	House rent Allowance	7,183
1904170118	17.06.2013	GA6143	A01203	Conveyance Allowance	8,273
1904170118	17.06.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	24,917
1904170118	17.06.2013	GA6143	A01217	Medical allowance	4,866
1904170118	17.06.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	12,517
1904170118	17.06.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	17,286
1904181925	15.01.2015	GA6318	A01151	Basic Pay	6,580
1904181925	15.01.2015	GA6318	A01202	House rent Allowance	1,146
1904181925	15.01.2015	GA6318	A01203	Conveyance Allowance	1,932
1904181925	15.01.2015	GA6318	A0120X	Ad - hoc Allowance - 2010	1,910
1904181925	15.01.2015	GA6318	A01217	Medical allowance	1,200
1904181925	15.01.2015	GA6318	A0121A	Ad - hoc Allowance - 2011	607
1904181925	15.01.2015	GA6318	A0121M	Adhoc Relief Allowance - 2012	1,316
1904181925	15.01.2015	GA6318	A0121T	Adhoc Relief Allowance 2013	658
1904181925	15.01.2015	GA6318	A0121Z	Adhoc Relief Allowance - 2014	658
1904181925	15.01.2015	GA6318	A01270	Other	1,860
1904190590	20.06.2013	GA6318	A0120X	Ad - hoc Allowance - 2010	1,955
1904258137	28.06.2013	GA6143	A01101	Basic Pay	198,963
1904258137	28.06.2013	GA6143	A01202	House rent Allowance	76,341
1904258137	28.06.2013	GA6143	A01203	Conveyance Allowance	12,903
1904258137	28.06.2013	GA6143	A01203	Conveyance Allowance	3,096
1904258137	28.06.2013	GA6143	A0120X	Ad - hoc Allowance - 2010	162,189
1904258137	28.06.2013	GA6143	A01217	Medical allowance	36,263
1904258137	28.06.2013	GA6143	A0121A	Ad - hoc Allowance - 2011	10,245
1904258137	28.06.2013	GA6143	A0121M	Adhoc Relief Allowance - 2012	21,780
1904258137	28.06.2013	GA6143	A01224	Entertainment allowance	1,290
1904276601	15.12.2014	GA6318	A01151	Basic Pay	5,040
1904280503	04.12.2014	GA6318	A01151	Basic Pay	6,960
1904280503	04.12.2014	GA6318	A01202	House rent Allowance	1,146
1904280503	04.12.2014	GA6318	A0120X	Ad - hoc Allowance - 2010	1,910
1904280503	04.12.2014	GA6318	A01216	Qualification allowance	600
1904280503	04.12.2014	GA6318	A01217	Medical allowance	1,200
1904280503	04.12.2014	GA6318	A0121A	Ad - hoc Allowance - 2011	607
1904280503	04.12.2014	GA6318	A0121M	Adhoc Relief Allowance - 2012	1,392

Document No	Posting Date	C.center	G/L Acc	G/L Acc Description	Amount
1904280503	04.12.2014	GA6318	A0121T	Adhoc Relief Allowance 2013	696
1904280503	04.12.2014	GA6318	A0121Z	Adhoc Relief Allowance - 2014	696
1904280503	04.12.2014	GA6318	A01270	Other	1,932
1904280503	04.12.2014	GA6318	A01270	Other	380
1904316389	27.12.2014	GA6318	A01151	Basic Pay	38,400
1904316389	27.12.2014	GA6318	A01202	House rent Allowance	7,098
1904316389	27.12.2014	GA6318	A01203	Conveyance Allowance	7,024
1904316389	27.12.2014	GA6318	A0120X	Ad - hoc Allowance - 2010	11,830
1904316389	27.12.2014	GA6318	A01217	Medical allowance	7,194
1904316389	27.12.2014	GA6318	A0121A	Ad - hoc Allowance - 2011	3,548
1904316389	27.12.2014	GA6318	A0121M	Adhoc Relief Allowance - 2012	7,680
1904316389	27.12.2014	GA6318	A0121T	Adhoc Relief Allowance 2013	3,840
1904316389	27.12.2014	GA6318	A0121Z	Adhoc Relief Allowance - 2014	3,100
1904316389	27.12.2014	GA6318	A01270	Other	11,520
Total					2,959,304

Annexure-H

Overpayment of conveyance allowance to Veterinary Assistants Rs 2.758 million

Name	Place of Posting	Motorcycle With POL and Fix T.A	Rate of C.A	Amount to be recovered
Ajmal Hussain S/O Ali Hussain Shah	C.V.D Muraliwala	Pridor Honda 100 CC	1932	23184
Amanat Ali S/O Khushi Mohammad	Veterinary Centre Kohlowala	Pridor Honda 100 CC	1932	23184
Arif Mehmood S/O Mohammad Nawaz	Veterinary Centre Buttanwali	Pridor Honda 100 CC	1932	23184
Asmat Ullah S/o Ghulam Haider	C.V.H Qila Diddar Singh	Pridor Honda 100 CC	1932	23184
Ghulam Mustafa S/o Mohammad Hussain	Veterinary Centre Buytranwali	Pridor Honda 100 CC	1932	23184
Ijaz Ahmad Khan S/O Maqbool Ahmad	C.V.D Mandiala Warraich	Pridor Honda 100 CC	1932	23184
Irshad Ullah Warrick S/O Bashir Ahmad	Veterinary Centre Thakarke	Pridor Honda 100 CC	1932	23184
Malik Mohammad Nisar S/o Malik Wazir Ali	C.V.D Kot Shera	Pridor Honda 100 CC	1932	23184
Matloob Shah S/O Ghulam Ali	Veterinary Centre Badoke Gossian	Pridor Honda 100 CC	1932	23184
Mazahir-ul-Islam S/O Mohammad Islam	C.V.D Jalal Balagan	Pridor Honda 100 CC	1932	23184
Mohammad Arshad Sekhu S/O Mohammad Sharif	C.V.D Philloke	Pridor Honda 100 CC	1932	23184
Mohammad Ashiq S/O Mohammad Ramzan	C.V.D Sensara Gorya	Pridor Honda 100 CC	1932	23184
Mohammad Ilyas S/O Mohammad Sadiq	Veterinary Centre Talwandi Khajoorwali	Pridor Honda 100 CC	1932	23184
Mohammad Ilyas S/O Hadayat Ullah	C.V.D Maan	Pridor Honda 100 CC	1932	23184
Mohammad Murtaza S/O Mohammad Iqbal	C.V.D Muraliwala	Pridor Honda 100 CC	1932	23184
Mohammad Rafique S/O Abdul Hameed	C.V.H Eminabad	Pridor Honda 100 CC	1932	23184
Mohammad Sajid S/O Murad Ali	C.V.D Papnakha	Pridor Honda 100 CC	1932	23184
Mohammad Younas Gondal S/O Maqsood Ahmad	Veterinary Centre Attawa	Pridor Honda 100 CC	1932	23184
Nasir Mehmood S/O Khurshed Ahmad	C.V.D Chak Nazam	Pridor Honda 100 CC	1932	23184
Sarfraz Ahmad S/O Mohammad Hussain	Veterinary Centre Rakh Kikranwali	Pridor Honda 100 CC	1932	23184
Tariq Mehmood Nazeer S/O Nazir Ahmad	C.V.D Gondlanwala	Pridor Honda 100 CC	1932	23184
Abdul Rasheed Dukhi S/O Lal Din	C.V.D Artali Virkan	Pridor Honda 100 CC	1932	23184
Ahmad Tariq S/O Ali Mohammad	C.V.D Sahoke Virkan	Pridor Honda 100 CC	1932	23184

Name	Place of Posting	Motorcycle With POL and Fix T.A	Rate of C.A	Amount to be recovered
Akbar Ali S/o Mohammad Ashraf	C.V.D Maju Chak	Pridor Honda 100 CC	1932	23184
Farman Ali S/o Mohammad Ali	Veterinary Centre Ghumanwala	Pridor Honda 100 CC	1932	23184
Ghulam Abbas S/o Mohammad Saddique	C.V.D Phama Surra	Pridor Honda 100 CC	1932	23184
Ghulam Mustafa S/o Allah Dita	C.V.D Khan Musلمان	Pridor Honda 100 CC	1932	23184
Mohammad Asghar S/o Hashmat Ali	C.V.D Jhallan	Pridor Honda 100 CC	1932	23184
Mohammad Fiaz S/o Manzoor Hussain	C.V.D Ghoma	Pridor Honda 100 CC	1932	23184
Mohammad Javaid S/O Ghulam Rasool	C.V.D Nokhar	Pridor Honda 100 CC	1932	23184
Mohammad Malak S/o Mohammad Saddique	Veterinary Centre Babr	Pridor Honda 100 CC	1932	23184
Mohammad Mushtaq S/o Mohammad Maqbool	Veterinary Centre Randheer	Pridor Honda 100 CC	1932	23184
Mohammad Shafique Alvi S/o Tufail Mohammad	Veterinary Centre Chahal Kalan	Pridor Honda 100 CC	1932	23184
Mohammad Zikria S/o Suba Khan	C.V.D Budha Goraya	Pridor Honda 100 CC	1932	23184
Mukhtar Ahmad S/o Sardar Mohammad	C.V.D Chabha Sindhwan	Pridor Honda 100 CC	1932	23184
Nasir Raza S/o Nashan Ali	Veterinary Centre Mato Bhaike	Pridor Honda 100 CC	1932	23184
Rana Mohammad Afzal S/o Nazir Ahmad	C.V.D Sahoke Virkan	Pridor Honda 100 CC	1932	23184
Akram Ali S/O Mohammad Rasheed	C.V.H Wahndo	Pridor Honda 100 CC	1932	23184
Ali Hassan S/o Shoukat Ali	C.V.D Sohawa Dhillanwan	Pridor Honda 100 CC	1932	23184
Ghulam Hussain S/O Mohammad Siddique	C.V.H Raja	Pridor Honda 100 CC	1932	23184
Mehmood Ali S/O Abdul Hameed	C.V.D Ashrafabad	Pridor Honda 100 CC	1932	23184
Mirza Mohammad Ikram S/o Mirza Bashir Ahmad	C.V.D Gunaur	Pridor Honda 100 CC	1932	23184
Mohammad Riaz S/O Sana-Ullah	C.V.D Mari Thakran	Pridor Honda 100 CC	1932	23184
Mohammad Shahbaz S/o Mohammad Yaqoob	C.V.D Ghoma	Pridor Honda 100 CC	1932	23184
Munawar Masih Gill S/O Sardar Masih Gill	C.V.D Chak Ramdas	Pridor Honda 100 CC	1932	23184
Shahbaz Ahmad S/O Naimat Ullah	C.V.H Gulloke	Pridor Honda 100 CC	1932	23184
Shaukat Ali S/O Mohammad Ashiq	C.V.D Mari Thakran	Pridor Honda 100 CC	1932	23184
Abdul Hameed Alvi S/O Abdul Ghafoor Alvi	C.V.D. Natt Kalan	Pridor Honda 100 CC	1932	23184
Abdul Hameed S/o Mohammad Sharif	C.V.D Jamke Chatha	Pridor Honda 100 CC	1932	23184
Asmat Iqbal S/O Mohammad Maalik	C.V.D Manzoorabad	Pridor Honda 100 CC	1932	23184

Name	Place of Posting	Motorcycle With POL and Fix T.A	Rate of C.A	Amount to be recovered
Ehsan Ullah S/O Ali Ahmad	C.V.D Gillwala	Pridor Honda 100 CC	1932	23184
Ehsan Ullah S/o Allah Ditta	C.V.D Banke Cheema	Pridor Honda 100 CC	1932	23184
Husnain Irshad S/o Mohammad Irshad	C.V.H. Ali Pur Chattha	Pridor Honda 100 CC	1932	23184
Irfan Sohail S/O Shamshad Ahmad	C.V.D. Said Nagar	Pridor Honda 100 CC	1932	23184
Javaid Iqbal S/O Mohammad Aslam	Veterinary Centre Mansoorwali	Pridor Honda 100 CC	1932	23184
Javaid Iqbal S/O Riaz Ahmad	C.V.D Ahmad Nagar	Pridor Honda 100 CC	1932	23184
Mohammad Afzal S/o Mehdi Hussain	C.V.D Bhoma Bath	Pridor Honda 100 CC	1932	23184
Khalil Ahmad Bhatti S/O Sultan Ahmad Bhatti	Veterinary Centre Waniawala	Pridor Honda 100 CC	1932	23184
Mohammad Tariq Saroya S/o Khadam Ali	C.V.D Bharoke Cheema	Pridor Honda 100 CC	1932	23184
Mohammad Shakeel S/O Mohammad Munir	C.V.D Hazrat Kalianwala	Pridor Honda 100 CC	1932	23184
Syed Aftab Hussain S/o Syed Munwar Hussain	C.V.D Saharan Chattha	Pridor Honda 100 CC	1932	23184
Mohammad Riaz S/O Mohammad Sardar	C.V.D Kot Khewan Mal	Pridor Honda 100 CC	1932	23184
Maqsood Ahmad S/O Ghulam Rasool	Veterinary Centre Chak Baig	Pridor Honda 100 CC	1932	23184
Syed Mohammad Boota Shah S/O Syed Nawazish Ali Shah	C.V.H Aroop	Pridor Honda 100 CC	1932	23184
Mohammad Ashraf S/O Abdul Rasheed	C.V.D Hameed Pur Kalan	Pridor Honda 100 CC	1932	23184
Mohammad Waheed Rasheed S/O Abdul Rasheed	C.V.D Sago Bhago	Pridor Honda 100 CC	1932	23184
Shoukat Ali S/O Nadar Ali	C.V.D Ladhewala Goraya	Pridor Honda 100 CC	1932	23184
Imran Munir Cheema S/o Munir Ahmad	C.V.D Saroke	Pridor Honda 100 CC	1932	23184
Qudrat Ullah Saqib S/O Mohammad Yousaf	C.V.D. Shamsa Dhadha	Pridor Honda 100 CC	1932	23184
Ansar Javaid S/O Javaid Iqbal	C.V.D. Taronian	Pridor Honda 100 CC	1932	23184
Waseem Abbas S/O Zaheer Abbas	C.V.H. Kamoke	Pridor Honda 100 CC	1932	23184
Hafiz Sabir Hussain S/O Mohammad Munir	C.V.D. Botala Sheram Singh	Pridor Honda 100 CC	1932	23184
Adnan Ahmad S/O Ali Ahmad	C.V.D. Nand Pur	Pridor Honda 100 CC	1932	23184
Inam-u-Rehman S/O Mohammad Ilyas	Civil Veterinary Centre Uggo Chak	Pridor Honda 100 CC	1932	23184
Ahmed Awais S/O Mohammad Yaqoob	M.V.D. Wazirabad	Pridor Honda 100 CC	1932	23184
Mohammad Majahad Siddique S/O Mohammad Siddique	Civil Veterinary Dispensary Kot Khewan Mal	Pridor Honda 100 CC	1932	23184

Name	Place of Posting	Motorcycle With POL and Fix T.A	Rate of C.A	Amount to be recovered
Intizar Shoukat S/O Shoukat Ali	Veterinary Centre Ghumanwala	Pridor Honda 100 CC	1932	23184
Shoaib Shafaqat S/O Shafaqat Ali	Civil Veterinary Dispensary Mari Bhindran	Pridor Honda 100 CC	1932	23184
Ahmed Raza S/O Muhammad Siddique	Civil Veterinary Dispensary Ferozewala	Pridor Honda 100 CC	1932	23184
Shahbaz Ahmad S/O Mohammad Rasheed	Civil Veterinary Dispensary Dhensar Bala	Pridor Honda 100 CC	1932	23184
Talat Maqsood Chohan S/O Maqsood Ahmad Chohan	Civil Veterinary Dispensary Phaloke	Pridor Honda 100 CC	1932	23184
Irfan Masih S/O Rehmat Masih	Civil Veterinary Dispensary Mahay Chattha	Pridor Honda 100 CC	1932	23184
Abdul Sattar	C.V.H. Raja	Pridor Honda 100 CC	1932	23184
Mohammad Tariq S/O Mohammad Ramzan	Civil Veterinary Dispensary Rasool Nagar	Pridor Honda 100 CC	1932	23184
Mehmood Ahmad S/O Munawar Hussain	Civil Veterinary Dispensary Kot Shera	Pridor Honda 100 CC	1932	23184
Adeel Naeem S/O Imtiaz Naeem	C.V.D. Sohawa Dhilluwan	Pridor Honda 100 CC	1932	23184
Mohammad Akram Naeem	C.V.H. Wazirabad	Pridor Honda 100 CC	1932	23184
Mohammad Sharif S/O Sharif-ud-Din	C.V.H. Dilawar Cheema	Pridor Honda 100 CC	1932	23184
Mohammad Waseem	C.V.D. Kot Ladha (Chabba Sindhuwan)	Pridor Honda 100 CC	1932	23184
Usman Manzoor S/O Manzoor Hussain	C.V.D. Phaloke	Pridor Honda 100 CC	1932	23184
Mudassar Ali S/O Saif Ullah	C.V.H. Dhonkal	Pridor Honda 100 CC	1932	23184
Muhammad Awais Muzaffar S/O Muzaffer Ali	C.V.D. Ahmad Nagar	Pridor Honda 100 CC	1932	23184
Hafiz Muhammad Bilal S/O Muhammad Afzal	C.V.D. Mahay Chattha	Pridor Honda 100 CC	1932	23184
Ahsan Ashraf	Veterinary Centre Babr	Pridor Honda 100 CC	1932	23184
Vacant	C.V.D. Tong Bucha	Pridor Honda 100 CC	1932	23184
Vacant	C.V.D. Bhindran	Pridor Honda 100 CC	1932	23184
Vacant	Veterinary Centre Bhawani Das	Pridor Honda 100 CC	1932	23184
Sajjad Haider S/O Mohammad Yousaf	C.V.D Sensera Goraya	Pridor Honda 100 CC	1932	23184
Amjad Hussain S/O Mohammad Yousaf	C.V.D Papnakha	Pridor Honda 100 CC	1932	23184
Mohammad Akram Shad S/O Mohammad Haseeb	C.V.D Ladhewala Warrich	Pridor Honda 100 CC	1932	23184
Ijaz Ahmad S/O Mohammad Azam	C.V.H Kali Suba Khan	Pridor Honda 100 CC	1932	23184

Name	Place of Posting	Motorcycle With POL and Fix T.A	Rate of C.A	Amount to be recovered
Mohammad Farooq Aslam S/O Mohammad Aslam	C.V.D Chak Nizam	Pridor Honda 100 CC	1932	23184
Shahid Sarfarraz S/O Sarfarraz Ahmad	C.V.H Gujranwala	Pridor Honda 100 CC	1932	23184
Ansar Ali Bajwa S/O Ghulam Haider	C.V.H Joura Sian	Pridor Honda 100 CC	1932	23184
Sajjad Ahmad S/O Nazar Mohammad	C.V.D Phalloke	Pridor Honda 100 CC	1932	23184
Mohammad Mushtaq S/O Rehmat Ali	C.V.H Raja	Pridor Honda 100 CC	1932	23184
Aqib Nadeem Shahid S/O Khushi Mohammad	C.V.D Dehner Bala	Pridor Honda 100 CC	1932	23184
Mohammad Nadeem S/O Mohammad Anwar	C.V.D Hardo Udhay	Pridor Honda 100 CC	1932	23184
Zahid Saleem S/O Mohammad Saleem	C.V.D Udho Wali	Pridor Honda 100 CC	1932	23184
Bilal Ahmad S/O Riasat Ali	C.V.D Nokhar	Pridor Honda 100 CC	1932	23184
Haji Qasim Ali S/O Khalid Javaid	C.V.D Saroke	Pridor Honda 100 CC	1932	23184
Mohammad Nasir S/O Mohammad Asghar	C.V.D Jajoke (Budha Gorya)	Pridor Honda 100 CC	1932	23184
Kafait Ullah S/O Allah Ditta	C.V.H Wahndo	Pridor Honda 100 CC	1932	23184
Sultan Ali Sher Zaman S/O Bashir Ahmad Shad	C.V.D Gondlanwala	Pridor Honda 100 CC	1932	23184
Ghulam Dastgeer S/O Mohammad Ashraf	C.V.D Mari Bhindran	Pridor Honda 100 CC	1932	23184
Naeem Yousaf S/O Mohammad Yousaf	C.V.D Snooper	Pridor Honda 100 CC	1932	23184
Sabir Ali S/O Nawab Ali	C.V.D Talwandi Musa Khan	Pridor Honda 100 CC	1932	23184
Iftikhar Ahmad S/O Mohammad Bashir	C.V.D Khan Muslman	Pridor Honda 100 CC	1932	23184
Haseeb-Ur-Rehman S/O Mohammad Ameen	C.V.D Ladhewala Goraya	Pridor Honda 100 CC	1932	23184
Total				2758896

Annexure-I

Overpayment of Contractor Profit– Rs 2.226 million

Name of work	Contractor	Authority :-	Agreement Amount:-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Contractor's Profit
* (PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT) Rehabilitation of Sports Ground People Colony Gujranwala & Jinnah Stadium Gujranwala, Part -B Jinnah Stadium Gujranwala	M/S United Construction Co.	D.O(B) No. 458, dt: 18-03-2015	35584198	5	16	Each	23	P/L of split air conditioner (1:5) tow copacity haier/L.G company made i/c out door unit and necessary pipe and wiring complete in all respect.	90000	1440000	288000
Establishment of Citizen Facilitation and Service Centre (E-Khidmat Centre) in Existing Sahulat Centre at Gujranwala (Part-I Capital Cost)	Muhammad Asad & Co. Govt. Contractor	D.O.No. 5215-17, dt: 21-10-2015	24394324	7	6	Each	B	P/L of air conditioner (2) tow copacity haier/L.G company made i/c out door unit and necessary pipe and wiring complete in all respect.	156000	936000	187200
Establishment of Citizen Facilitation and Service Centre (E-Khidmat Centre) in Existing Sahulat Centre at Gujranwala (Part-I Capital Cost)	Muhammad Asad & Co. Govt. Contractor	D.O.No. 5215-17, dt: 21-10-2015	24394324	7	6	Each	C	P/L of air conditioner (4) tow copacity haier/L.G company made i/c out door unit and necessary pipe and wiring complete in all respect.	375600	2253600	450720

Name of work	Contractor	Authority :-	Agreement Amount:-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Contractor's Profit
Establishment of Citizen Facilitation and Service Centre (CFSC) in Gujranwala (Revenue Portion)	M/S Ikan Engineering Services (Pvt.) Limited,	D.O.No. 465-66,dt: 18-03-2016	43,006,985	2	1	Each	1	Supply, installation, testing, connection and commissioning of Diesel Engine Driven Electric Generating Set. (Caterpillar, Cummins or Equivalent) to the entire satisfaction of client. Output Prime Rating: 200 KVA with standard ratings: 380/220 V, 3 phase, 4-wire, 50 Hz, 0.8 PF @ 1500 RPM, starting batteries, exhaust silencer, control panel, Auto mains failure incorporating Automatic Engine shutdown in the event of high engine	6250000.00	6250000	1250000

Name of work	Contractor	Authority :-	Agreement Amount:-	running bill	Qty	Unit	S. No.	Description	Rate	Amount	Contractor's Profit
								coolant temperature & low lube oil pressure, voltmeter, ammeter, frequency meter, hours counter, Load output circuit Breaker panel and a set of handbooks.			
Establishment of Citizen Facilitation and Service Centre (CFSC) in Gujranwala (Revenue Portion)	M/S Ikan Engineering Service (Pvt.) Limited,	D.O.No. 465-66,dt: 18-03-2016	43,006,985	2	1	Each	10	MULTI MEDIA PROJECTOR Multimedia Projector with Screen Panasonic VPL-FH30 Aurora Motorized Glass Fiber 12 x 9 / Equivalent, complete in all respects to the entire satisfaction of the client.	25000.00	250000	50000
Total										2225920	

Annexure-J

DO Health

Un-authorized drawl of Adhoc Allowance 2010 Rs 15.789 million

Personal No. and Name of Doctor	Designation	DDO Code	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
30411495 JAWAD TUSEEF	Medical Officer	GA6388	5,295.00	17-4-12 to 31.12.16	54	285930
30413994 MUHAMMAD IRSHAD	Medical Officer	GA6388	5,295.00	17-4-12 to 31.12.16	54	285930
30414844 SAADIA ZUBAIR	Medical Officer	GA6388	1,600.00	1.7.16 to 31.12.16	6	9600
30414853 IMTIAZ HUSSAIN	Medical Officer	GA6388	5,295.00	17-4-12 to 31.12.16	54	285930
30415088 NASIR FAROOQ	Medical Officer	GA6388	5,295.00	17-4-12 to 31.12.16	54	285930
30415491 SHAMONA NAZLI	Medical Officer	GA6388	5,295.00	17-4-12 to 31.12.16	54	285930
30431892 ARSHAD ALI VIRK 1816	Medical Officer	GA6388	10,105.00	17-4-12 to 31.12.16	54	545670
30440409 ASGHAR HUSSAIN AWAN	Medical Officer	GA6388	5,295.00	17-4-12 to 31.12.16	54	285930
30661150 KAUSER ASHRAF KHAN	Medical Officer	GA6388	5,295.00	17-4-12 to 31.12.16	54	285930
30920146 ARSHAD HAMEED	Medical Officer	GA6388	10,475.00	17-4-12 to 31.12.16	54	565650

Personal No. and Name of Doctor	Designation	DDO Code	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
30936999 ABDUL RAUF	Medical Officer	GA6388	5,295.00	17-4-12 to 31.12.16	54	285930
30972824 MUHAMMAD ATIQ UR REHMAN	Medical Officer	GA6388	5,295.00	17-4-12 to 31.12.16	54	285930
31484230 DR AHMAD WAQAS	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31542934 SHAMAS UD DIN	Medical Officer	GA6388	5,298.00	17-4-12 to 31.12.16	54	286092
31584703 KAMRAN PERVEZ MIR	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31587690 HINA NAYYAB	Medical Officer	GA6390	4,925.00	1.7.16 to 31.12.16	6	29550
31618716 FAIZAN QADIR CHEEMA	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31619451 MOIZ MANSOOR	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31622735 GHULAM MUHAMMAD ABBAS	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550

Personal No. and Name of Doctor	Designation	DDO Code	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
30236991 Mujahid Saleem	Medical Officer	GA6386	15755.00	17.4.12 to 31.12.16	54	850770
30237751 M. Tahir Mehmood	Medical Officer	GA6386	11585	17.4.12 to 31.12.16	54	625590
31623884 SOHAIB AHMED	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31625114 IRAM SALEEM	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31625444 DR.AHMED NAWAZ	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31628920 MONICA MARIAM	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31673638 DR. FAIZAN	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31674987 AYESHA ARIF	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31675672 FAHAD MUKHTAR BUTT	Medical Officer	GA6390	4,925.00	1.7.16 to 31.12.16	6	29550
31677369 QASIM RAZA	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31678693 ALI NAWAZ	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550

Personal No. and Name of Doctor	Designation	DDO Code	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
31679433 BAKHITIYAR ALI	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31679457 MUHAMMAD WAQAR AKRAM	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31687510 AMNA MUSTAFA	Medical Officer	GA6388	4,925.00	1.7.16 to 31.12.16	6	29550
31838546 ANSAR ABBAS	Medical Officer	GA6388	1,485.00	1.7.16 to 31.12.16	6	8910
Total Rs						5997552

EDO Health

Unauthorized Drawl of Adhoc Allowance-2010 (50%) – Rs 275800

Sr. No.	Name Of Doctor	Designation	Project Allownce	Amount Of Adhoc Relief	Period	Recoverables
2	Sabra Tanveer	Assistant Coordinator IRMNCH	40000	4925	17-4-12 to 11-12-16	275800
Total						275800

THQ Wazirabad

Un-authorized Drawl of Adhoc Allowance-2010 (50%) – Rs 4.26 million

Name of Doctor	Designation	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
Fozia Bint Anwar	Medical officer	5295	1.7.16 to 31.7.13	13	68835
Shahid Nadeem Mughal	Medical officer	4925	1.7.16 to 31.7.13	13	64025
Abrar Husain Cheema	Medical officer	4925	1.7.16 to 31.7.13	13	64025

Name of Doctor	Designation	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
Ajmal Ikeek Mirza	Pediatrician	11215	1.7.14 to 31.7.17	37	414955
Zarqa sana	Wmo	5295	1.7.16 to 31.7.13	13	68835
Faisal Ishaque	MO	5295	1.7.16 to 31.7.13	13	68835
M. Imran Butt	MO	4925	1.7.16 to 31.7.13	13	64025
M. Nabeel Rashid	MO	4925	1.7.16 to 31.7.13	13	64025
Sadia Pervez	WMO	6455	1.7.16 to 31.7.13	13	83915
Momna Arif	WMO	4925	1.7.16 to 31.7.13	13	64025
Salib Mehboob Frooqi	MO	4925	1.7.16 to 31.7.13	13	64025
M. Farooq Khalid	MO	4925	1.7.16 to 31.7.13	13	64025
Nabila Shukr	WMO	14825	1.7.13 to 31.7.13	49	726425
Saeed -ur-Rehman	Dental Surgeon	11105	1.7.13 to 31.7.13	37	410885
Iftikhar Ahmad AMjad	MO	12325	1.7.13 to 31.7.13	49	603925
Tariq Mehmood Cheema	MO	12965	1.7.13 to 31.7.13	49	635285
					4256495

Unauthorized Drawl of Adhoc Allowance-2010 (50%) – Rs 2378000

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Amount
Zubair Ullah Cheema	EYE Specilist	HPA+ HSRA+Incentive allow	94970	7,385	October 2012 to DEC 2016	369250
Irfan Riaz	Surgeon	HPA+ HSRA+Incentive allow	94970	6,455	October 2012 to DEC 2016	322750
Muhammad Arif	Child Specilist	HPA+ HSRA+Incentive allow	94970	7,385	October 2012 to DEC 2016	369250
Ghulam Fatima	C.N	DRESS Allowance+ Mess Allowance	8500	5850	October 2012 to DEC 2016	292500

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Amount
Muzalfa Nawaz	C.N	DRESS Allowance+ Mess Allowance	8600	4925	October 2012 to DEC 2016	246250
Zahida Latif	C.N	DRESS Allowance+ Mess Allowance	8100	3265	October 2012 to DEC 2016	163250
Safia Sharif	C.N	DRESS Allowance+ Mess Allowance	9100	3265	October 2012 to DEC 2016	163250
Saima Afzal	C.N	DRESS Allowance+ Mess Allowance	11100	3010	October 2012 to DEC 2016	150500
Shugafta	C.N	DRESS Allowance+ Mess Allowance	9100	3010	October 2012 to DEC 2016	150500
Usma Riaz	C.N	DRESS Allowance+ Mess Allowance	9100	3010	October 2012 to DEC 2016	150500
Total						2378000

RHC Qila Didar Singh

Recovery of pay & allowances Rs 1,579,760

Name	Designation	Adhoc Relief Allowance 50%-2010	Period	Amount
SIDRA ZAFAR	Medical Officer	5295	October 2012 to June 2017	296520
Maqsood Zafar	Medical Officer	5295	October 2012 to June 2017	296520
Sadaf Ansar	Medical Officer	5295	October 2012 to June 2017	296520
GHULAM SARWAR	Medical Officer	12325	October 2012 to June 2017	690200
Total				1579760

THQ Hospital Kamoke

Recovery of pay & allowances Rs1.30 million

Name of Doctor	Designation	Amount of 50% AR-10 (Rs)	Amount (Rs)
Dr. Abid Hussain	APMO	12,325	147,900
Dr. Mushtaq Ahmad	D.S	12,325	147,900
Dr. Qaisar Abbas	APMO	12,965	155,580
Dr. Rao Asif Ali Khan	APMO	12,325	147,900
Dr. Nayyar Rashid Khan	MS	13,895	166,740
Dr. Mahrauh Razzaq	Gynecologist	4,149	49,788
Dr. Ashfaq Ahmad Qayyum	Pediatrician	5,589	67,068
Dr. M. Iqbal	Eye Specialist	4,629	55,548
Dr. M. Nadeem	SMO	4,088	49,056
Dr. Bushra Sadiq	Gynecologist	6,453	77,436
Dr. Usman Malik	MO	4,925	59,100
Dr. Anam Naveed	WMO	4,925	59,100
Dr. Adnan Bashir	MO	4,925	59,100
Dr. Faisal Akhtar	MO	4,925	59,100
Total			1,301,316

Annexure-K

Irregular payment due to Non Approval of Lead Chart Rs 8.976 million

Name of work	Contractor	Authority :-	run ning bill	Qty	Unit	S. No .	Description	Rat e	Amo unt
Re-Constructi on of Dangerous Building of Govt. Girls High School Gulzar e Islam Tehsil Gujranwal a.	M. Jamil & Co.	D.O(B) No. 42/CB/11 dt: 13-01-2016	6	12546	%o Cft	B	_____do new earth filling from outside lead 1 mile	9835.85	123401
Const. of Dangerous Building of Govt. Girls High School Adil Garh Tehsil Wazirabad	M/s C.M Builders	D.O(B) No. 37 dt:13.01 .2016	10	28248	%o Cft	b	with new earth from out side lead upto 3 miles.	8879.2	250820
Re-Constructi on of Dangerous Building of Govt. Girls Elementar y School Mandiala Warriach Tehsil Gujranwal a.	M/S Ittehad & Co (G.C)	D.O(B) No. 181/CB /11 dt: 18-01-2016	10	60999	%o Cft	B	_____do new earth filling from outside lead 3 miles	8816.05	537770
Re-Constructi on of Dangerous Building	M/S Syed Anwar-ul-Hassan	D.O No.537 0-71,dt: 08-11-2015.	6	28659	%o cft	(B)	__do__ new earth filling from outside	7542.8	216169

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount
of Govt. Girls Elementary School Pul Shah Doula Tehsil Kamoke	Shah Govt						lead 1 miles		
Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B) No. 61/CB/II dt:13.01.2016	8	15488	%o Cft	12	Filling watering ramming earth with new from out side lead upto 7 mile.	10183.2	157636
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT) Rehabilitation of Sports Ground People Colony Gujranwala & Jinnah Stadium Gujranwala, Part -A Sports Ground People Colony Gujranwala	M/S United Construction Co.	D.O(B) No. 458, dt: 18-03-2015	5	520918	%0Cft	6	Earth fillin in lawn lead upto 7 miles from borrow pits excvated earth	10750	5599869

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount
a									
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT),Part A-City Tehsil Complex Gujranwala	M/S Gold Builder Govt. Contractor	D.O(B) No. 467, dt: 18-03-2015	4	6381	%o Cft	B	_____do _____ new earth lead upto 7 miles	10763	68679
Re-Construction of Dangerous Building Government Girls Elementary School Sohawa Dhilwan Tehsil Kamoke.	Pak Associates	D.O.B. No.5301-5303,dt: 08-11-2015.	5	7933	P.C ft	(B)	_____do____ _ new earth filling from outside lead 1 miles	7575.2	60094
Reconstruction of Dangrous building of GGHS Tatlay AAli Noshehra Virkan	M/S Muhammad Shakeel & Co	DO (B) No. 103-4 dated 16.01.16	6th 29.1 2.16	24652	% Cft	20	New earth lead upto 3 mile	8500	209542
Reconstruction of Dangrous building of GGHS Nizamabad W.Abad	Bowara Enterprises	DO (B) No. 137 dated 16.01.16	5th 30.1 1.16	14304	% Cft	14	Filling watering with new earth lead up to 5 miles	10183.5	145660
Establishment of	Muhammad	D.O.B No. 516	7th 29.1	63915	% Cft	8B	Filling watering	10573.5	675805

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No	Description	Rate	Amount
emergency health Center at People Colony	Riaz	dt 11.04.16	2.16				with new earth lead up to 7 miles		
Re-Const. of Dangerous Building of Govt. Girls High School Jhallan Tehsil Nowshera Virkan District Gujranwala	M/s Aslam Perviaz & Co	D.O(B) No. 5403 dt:08.11.2015	5	5575	%o Cft	21	with new earth from out side lead upto 3 mile.	8800	49060
Re-Const. of Dangerous Building 2015-16 of Govt. Girls Primary School Mahia Tehsil Nowshera Virkan District Gujranwala	S.A.V Const. Co	D.O(B) No. 5363/C B/II dt:08.11.2015	4	3743	%o Cft	20	with new earth from out side lead upto 1 mile.	7500	28073
Re-Const. of Dangerous Building of Govt. Girls Primary School Rarwala	Goraya Builders	D.O(B) No. 5321/C B/II dt:08.11.2015	4	6628	%o Cft	12	with new earth from out side lead upto 3 mile.	7500	49710

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No .	Description	Rate	Amount
Tehsil Nowshera Virkan District Gujranwala									
Re-Construction of Dangerous Building of Govt. Girls High School Ladhay Wala Warich Tehsil Gujranwala.	Tippu & Co (G.C)	D.O(B) No. 151 dt: 18-01-2016	6	31285	%o Cft	B	_____do _____new earth filling from outside lead 3 mile	8846.8	276772
Re-Construction of Dangerous Building of Govt. Elementary School Daburji Bhaga Tehsil Gujranwala	Muhammad Ali Awan Govt.	D.O(B) No. 5397/C B, dt: 08-11-2015	4	4416	%o Cft	B	_____do _____new earth filling from outside lead 3 miles	8835.75	39019
Re-Construction of Dangerous Building of Govt. Girls High School Dhillanwali Tehsil Gujranwala	Goraya Builders	D.O(B) No. 5351/C B/11, dt: 08-11-2015	9	6389	%o Cft	B	_____do _____new earth filling from outside lead 1 miles	8883.85	56759

Name of work	Contractor	Authority :-	running bill	Qty	Unit	S. No.	Description	Rate	Amount
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. MC High School Wazirabad	M/s Allied Const. Co	D.O(B) No. 5274 dt:08.11.2015	5	5130	%o Cft	16	with new earth from out side lead upto 7 mile.	11487.2	58929
Construction of 07 Nos Additional Class Rooms at Govt. Girls High School Kohlo wala Tehsil Gujranwala	Aslam Parvaiz & Co	D.O(B) No. 1469, dt: 18-01-2016	5	23937	%o Cft	B	_____do _____ new earth filling from outside lead 1 miles	7542.8	180552
Gradtion of Govt. elementary School Nathu Sivea to High level tehsil Nowshera Virkan District Gujranwala.	Muhammad Riaz	D.O(B) No. 394/CB /II dt:05.03.2016	3	21760	%o Cft	7	with new earth from out side lead upto 3 mile.	8800	191488
							Total		8975807

Annexure-L

Irregular expenditure due to misclassification – Rs 2.131 million

DOD	DOCUMENT NO	HEAD	HEAD	DISCRIPTION	AMOUNT
13.12.2016	1905563010	Others	F&F	Chair Patient	49,140
13.12.2016	1905638499	Others	LP	BSR STIPS	49,000
13.12.2016	1905638498	Others	M&E	UPS,CABLE	48,789
24.12.2016	1905659014	Others	M&E	Spong Holding Forcep	48,719
27.12.2016	1905757171	Others	M&E	Refrigerator Haier	48,555
27.12.2016	1905757170	Others	LP	HB & HC Devices	48,000
10.11.2016	1905577832	Others	M&E	Allis Tissue,Scissor,Suction Nozzle	47,525
13.12.2016	1905638500	Others	M&E	Hystre Clamps	46,859
13.12.2016	1905697094	Others	M&E	14 Electric Heater	46,846
13.12.2016	1905563011	Others	F&F	Wooden Rack with Door	46,800
13.12.2016	1905638497	Others	M&E	Scissor,Towel Clip	46,648
13.12.2016	1905529885	Others	B&C	Curtain	46,444
24.12.2016	1905659013	Others	F&F	Wooden Rack for medicines	45,981
24.12.2016	1905689415	Others	F&F	Office Woodec Chair BQ	44,928
24.12.2016	1905689413	Others	LP	Examination Gloves	43,350
27.12.2016	1905738562	Others	F&F	2 office table & Glass	43,290
13.12.2016	1905650407	Others	M&E	Dever Retracter	42,822
13.12.2016	1905650410	Others	M&E	Water Dispensar	42,822
14.11.2016	1905525852	Purchase of drug and medicines	M&E	1 AC Haier	77,220
14.11.2016	1905525851	Purchase of drug and medicines	M&E	1 AC Haier	77,220
13.12.2016	1905408040	Purchase of drug and medicines	M&E	1 AC Haier	77,220
13.12.2016	1905546020	Purchase of drug and medicines	M&E	1 AC Haier	77,220
13.12.2016	1905563013	Purchase of drug and medicines	F&F	200 Squ Fiber Shed	76,050
13.12.2016	1905697099	Purchase of drug and medicines	F&F	190 Sq Fiber Shed	72,247
21.12.2016	1905715130	Purchase of drug and medicines	F&F	Couch	67,275
21.12.2016	1905659497	Purchase of drug and medicines	M&E	LED 42 "	59,670
21.12.2016	1905659498	Purchase of drug and medicines			58,432

DOD	DOCUMENT NO	HEAD	HEA D	DISCRIPTION	AMOU NT
24.12.20 16	1905689416	Purchase of drug and medicines			54,509
27.12.20 16	1905757169	Purchase of drug and medicines	M&E	Core I5	49,959
27.12.20 16	1905757167	Purchase of drug and medicines	F&F	1 Poartable Light	49,959
27.12.20 16	1905738559	Purchase of drug and medicines	M&E	Super Asia 65 GLM	49,959
27.12.20 16	1905760143	Purchase of drug and medicines	M&E	UPS etc	49,959
13.12.20 16	1905563014	Purchase of drug and medicines	Other s	87 Bed Sheet Blue	49,877
13.12.20 16	1905563016	Purchase of drug and medicines	Other s	87 Bed Sheet Blue	49,877
13.12.20 16	1905563015	Purchase of drug and medicines	M&E	Exaust Fan	49,842
13.12.20 16	1905563012	Purchase of drug and medicines	M&E	2 Solar Battery	49,725
21.12.20 16	1905641638	Purchase of drug and medicines	M&E	2 Solar Battery	49,725
21.12.20 16	1905707140	Purchase of drug and medicines	M&E	Washig Machine & Dryer	49,725
27.12.20 16	1905757164	Purchase of drug and medicines	Other s	Soap, Surf etc	49,657
27.12.20 16	1905757165	Purchase of drug and medicines	COS	Motor Full Gage 7/44 & 7/36	49,632
				TOTAL	2,131,477

Annexure-M

Non recovery of cost of old material Rs1.210 million

Name of work	Contractor	Authority	running bill	Old Material to be credited as per estimate	Credit of Old	Amount
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Boys Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Ali Hadier & Co	D.O(B)No . 11 dt:13.01.2016	9	501600	323303	178297
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B)No . 61/CB/II dt:13.01.2016	8	358000	327277	30723
Re-Construction of Dangerous Building of Govt. Modren Education Girls High School Satlite Town Gujranwala	Goraya Builders	D.O(B) No. 313 dt: 11-02-2016	10	420363	335212	85151
Re-Construction of Dangerous Building of Government High School No.1 Kamoke	M/S Sabir Ali & Company	D.O.B. No. 36, dt: 13/01/2016	7	546100	487765	58335
Re-Construction of Dangerous Building of Govt. Girls Elementary School Mandiala Warriach Tehsil Gujranwala.	M/S Ittehad & Co (G.C)	D.O(B) No. 181/CB/11 dt: 18-01-2016	10	476686	32000	444686
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT) Rehabilitation of Sports Ground People Colony Gujranwala & Jinnah Stadium Gujranwala,Part -A Sports Ground People Colony Gujranwala	M/S United Construction Co.	D.O(B) No. 458, dt: 18-03-2015	5	237833	0	237833
Establishment of Citizen Facilitation and Servic Centre (CFSC) Gujranwala	Aslam Parvaiz	D.O.No. 391-93,dt: 05-03-2016	4	175524	0	175524
Total						1210549

Annexure-N

Doubtful expenditure on hiring of vehicles-Rs. 898,064

Doc No	Date	G/L AC	G/L AC Description	Purpose	Amount
1905509610	10.08.2016	A03408	Rent of Machine and Equipment	Hire of crane for Removal of flexes	22,500
1905591836	08.12.2016	A03408	Rent of Machine and Equipment	Hire of crane for Removal of flexes	37,410
1905645083	10.11.2016	A03408	Rent of Machine and Equipment	Hire of crane for Removal of flexes	23,400
1905574091	25.08.2016	A03806	Transportation of Goods (Govt)	Misc luggage bazzar to office	23,250
1905602130	07.10.2016	A03806	Transportation of Goods (Govt)	Misc luggage bazzar to office	24,000
1905637982	22.12.2016	A03806	Transportation of Goods (Govt)	Misc luggage bazzar to office	47,250
1905471818	27.10.2016	A03919	Payments to Others for Service	Hire of crane for Removal of flexes	44,614
1905533383	02.09.2016	A03919	Payments to Others for Service	Hire of crane for Removal of flexes	43,540
1905470758	02.09.2016	A03904	Hire of Vehicles	VVIP protocol	47,000
1905490689	08.08.2016	A03904	Hire of Vehicles	Election of AJK	80,000
1905503853	29.10.2016	A03904	Hire of Vehicles	VVIP protocol	27,840
1905503854	29.10.2016	A03904	Hire of Vehicles	Polio Team	90,000
1905556097	10.08.2016	A03904	Hire of Vehicles	Election of AJK	160,000
1905591910	19.12.2016	A03904	Hire of Vehicles	VVIP protocol	32,000
1905620179	29.10.2016	A03904	Hire of Vehicles	VVIP protocol	41,760
1905622239	27.10.2016	A03904	Hire of Vehicles	VVIP protocol	25,000
1905633623	22.12.2016	A03904	Hire of Vehicles	Security of 12 Rabiulawal	96,000
1905645086	10.11.2016	A03904	Hire of Vehicles	Purchase of plants from Pattoki	8,500
1905710350	22.12.2016	A03904	Hire of Vehicles	VVIP protocol	24,000
Total					898,064

Annexure-O

Loss to the Govt. due to less recovery of Income Tax- Rs 711,696

Name of work	Contractor	Authority :-	running bill	Credit of old material	Less Deduction of Tax
Re-Construction of Dangerous Building of Government Girls High School Kamoke No.1	M/S Sabir Ali & Company Govt. Contractor	D.O.B. No.27, dt: 13/01/2016	9	380,232	38,023
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Boys Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Ali Hadier & Co	D.O(B)No. 11 dt:13.01.2016	9	323303	32,330
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B)No. 61/CB/II dt:13.01.2016	8	327277	32,728
Re-Construction of Dangerous Building of Govt. Modren Education Girls High School Satlite Town Gujranwala	Goraya Builders	D.O(B) No. 313 dt: 11-02-2016	10	335212	33,521
Re-Construction of Dangerous Building of Government High School No.1 Kamoke	M/S Sabir Ali & Company	D.O.B. No. 36, dt: 13/01/2016	7	487765	48,777
Re-Construction of Dangerous Building of Govt. Girls High School Gulzar e Islam Tehsil Gujranwala.	M. Jamil & Co.	D.O(B) No. 42/CB/11 dt: 13-01-2016	6	161745	16,175
Const. of Dangerous Building of Govt. Girls High School Adil Garh Tehsil Wazirabad	M/s C.M Builders	D.O(B)No. 37 dt:13.01.2016	10	423835	42,384
Re-Construction of Dangerous Building of Govt. Girls Elementary School Mandiala Warriach Tehsil Gujranwala.	M/S Ittehad & Co (G.C)	D.O(B) No. 181/CB/11 dt: 18-01-2016	10	32000	3,200
Re-Construction of Dangerous Building of Govt. Girls Elementary School Pul Shah Doula Tehsil Kamoke	M/S Syed Anwar-ul-Hassan Shah Govt	D.O No.5370-71,dt: 08-11-2015.	6	265371	26,537
Const. of Dangerous Building of Govt. Girls Elemantary School Ali Pur Chattha Tehsil Wazirabad	M/s Allied Const. Co	D.O(B)No. 3753-54 dt:01.11.2014.	7	324572	32,457
Re-Const. of Dangerous Building of Govt. Girls High School Ali Pur Chattha Tehsil Wazirabad District Gujranwala	M/s Abdul Rashid	D.O(B)No. 61/CB/II dt:13.01.2016	8	327277	32,728
(PUNJAB CITIES GOVERNANCE IMPROVEMENT PROJECT),Part A-City Tehsil Complex Gujranwala	M/S Gold Builder Govt. Contractor	D.O(B) No. 467, dt: 18-03-2015	4	82000	8,200
Establishment of Citizen Facilitation and Servic Centre (E-Khidmat Centre) in Existing Sahulat Centre at Gujranwala (Part-I Capital Cost)	Muhammad Asad & Co. Govt. Contractor	D.O.No. 5215-17,dt: 21-10-2015	7	175524	17,552
Re-Construction of Dangerous Building of at Government Girls High School Wahndo Tehsil Kamoke.	M/S Sohail Kamran	D.O.B. No. 81, dt: 16-01-2016	7	186075	18,608
Re-Construction of Dangerous Building of Govt: Girls Elementary School Chak Ramdas Tehsil Kamok	M/S Conrap Builders,	D.O.B. No.5340, dated: 08-11-2015.	5	77436	7,744
Re-Construction of Dangerous Building Government Girls Elementary School Sohawa Dhillwan Tehsil Kamoke.	Pak Associates	D.O.B. No.5301-5303,dt: 08-11-2015.	5	248500	24,850
Reconstruction of Dangrous building of GGHS Tatlay AAli Noshehra Virkan	M/S Muhammad Shakeel & Co	DO (B) No. 103-4 dated 16.01.16	6th 29.12.16	517619	51,762

Name of work	Contractor	Authority :-	running bill	Credit of old material	Less Deduction of Tax
Reconstruction of Dangrous building of GGHS Nizamabad W.Abad	Bowara Enterprises	DO (B) No. 137 dated 16.01.16	5th 30.11.16	1005194	100,519
Re-Const. of Dangerous Building of Govt. Girls High School Jhallan Tehsil Nowshera Virkan District Gujranwala	M/s Aslam Perviaz & Co	D.O(B)No. 5403 dt:08.11.2015	5	37500	3,750
Re-Const. of Dangerous Building 2015-16 of Govt. Girls Primary School Mahia Tehsil Nowshera Virkan District Gujranwala	S.A.V Const. Co	D.O(B)No. 5363/CB/II dt:08.11.2015	4	34235	3,424
Re-Const. of Dangerous Building of Govt. Girls Primary School Rarwala Tehsil Nowshera Virkan District Gujranwala	Goraya Builders	D.O(B)No. 5321/CB/II dt:08.11.2015	4	140740	14,074
Re-Construction of Dangerous Building of Govt. Girls High School Ladhay Wala Warich Tehsil Gujranwala.	Tippu & Co (G.C)	D.O(B) No. 151 dt: 18-01-2016	6	379640	37,964
Re-Construction of Dangerous Building of Govt. Elementary School Daburji Bhaga Tehsil Gujranwala	Muhammad Ali Awan Govt.	D.O(B) No. 5397/CB, dt: 08-11-2015	4	58659	5,866
Re-Construction of Dangerous Building of Govt. Girls High School Dhillanwali Tehsil Gujranwala	Goraya Builders	D.O(B) No. 5351/CB/11, dt: 08-11-2015	9	19978	1,998
Re-Construction of Dangerous Building of Govt. Girls High School Attawa Tehsil Gujranwala	Rana Muhammad Zaraq	D.O.No. 5277, dt: 08-11-2015	5	108454	10,845
Re- Const. of Dangerous Buildings 2015-16, Re-Const. of Dangerous Building of Govt. MC High School Wazirabad	M/s Allied Const. Co	D.O(B)No. 5274 dt:08.11.2015	5	89481	8,948
Re-Const. of Dangerous Building of Govt. Girls Elementry School Ali Pur Chattha Tehsil Wazirabad	M/s Allied Const. Co	D.O(B)No. 46 dt:13.01.2016	8	350444	35,044
C.M Directives Renovation and Repair of Main Building of RHC Sohdra Tehsil Wazirabad	M/s Syed Sagheer Hussain Shah	D.O(B)No. 4784 dt:06.06.2015	5	170518	17,052
M/R to Anti Terrarist Courts GRW	Syed Sagheer Hussain Shah	1138-39 No/ 26-06-2016	1	11752	1,175
Repair/ Renovation of Training hall at Agriculture colony D.C road GRW.	Mehmood Ahmad Buildiers	1228 No / 28-10-2016	1	3000	300
R/ Renovation of RHC Whando Tehsil Kamoke	Main Brothers	1666 No / 24-12-2016	1	12000	1,200
M/R to HRC Sohdra tehsil Wazirabad	Ejaz Brothers	4572-73 No / 11-05-2015	2	19620	1,962
Total				7,116,958	711,696