



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
SIALKOT**

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ADLG	Assistant Director Local Government
AIR	Audit Inspection Report
BHU	Basic Health Unit
C&W	Communication and Works
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DEO (EE-W)	District Education Officer (Elementary Education-Women)
EDO	Executive District Officer
F&P	Finance and Planning
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
IPSAS	International Public Sector Auditing Standards
MB	Measurement Book
MS	Medical Superintendent
MRS	Market Rate System
NAM	New Accounting Model
NSB	Non-salary Budget
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants

PPRA	Punjab Procurement Regulatory Authority
RDA	Regional Directorate of Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TS	Technical Sanction
TST	Tripple Surface Treatment
W&S	Works and Services

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 District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Sialkot 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 Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized without written responses of the departments because DAC meeting was not convened by the PAO despite 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, Mandi Baha-ud-Din, Narowal and Sialkot.

The Regional Directorate has a human resource of Fourteen (14) officers and staff, total 3,920 man-days and the annual budget of Rs 20.745 million for the financial year 2017-18. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of the entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of District Government, Sialkot for the financial year 2016-17.

The District Government, Sialkot 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 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 District Government, Sialkot 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, resulting no leakage of revenue.

a. Scope of Audit

Out of total auditable expenditure of Rs 5834.767 million of the District Government Sialkot for the financial year 2016-17 covering one PAO and 316 formations, the Directorate General Audit, audited an expenditure of Rs 2,042.168 million which in terms of percentage, was 35% of the auditable expenditure. The Directorate General Audit planned and executed audit of thirty five (35) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Sialkot for the financial year 2016-17, were Rs 11.699 million, whereas, Directorate General Audit, audited receipts of Rs 6.317 million which was 54% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 121.761 million was pointed out during Audit, out of which no recovery was effected during the year 2017-18, till the time of compilation of report. Pointed out recoveries were not in the notice of the executives before audit.

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, and 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 been less materialized due to non-convening of regular PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government Sialkot 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 District Government Sialkot 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 District Government Sialkot.

f. The key Audit findings of the report

- i. Non Production of Record amounting to Rs 42.520 million in one case.¹
- ii. Irregularity / Non-compliance including non-adherence to PPRA Rules amounting Rs 139.423 million was noted in twenty one cases.²
- iii. Internal control weaknesses of Rs 121.761 million was noted in fifteen cases³

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.1.21

³ Para 1.2.1.1 to 1.2.1.15

g. Recommendations

Head of the District Government needs to ensure physical stock taking of fixed and current assets and

- i. To make efforts for expediting the realization of various Government receipts
- ii. To take appropriate measures to strengthen internal controls / monitoring system
- iii. 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	9,005.476
2	Total Formations in Audit Jurisdiction	316	9,005.476
3	Total Entities (PAOs) Audited	01	2,554.263
4	Total Formations Audited	35	2,554.263
5	Audit & Inspection Reports	35	2,554.263

Table 2: Audit observation regarding Financial Management

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observations
1	Unsound Asset Management	-
2	Weak Financial Management	139.423
3	Weak internal controls relating to Financial Management	121.761
4	Others	42.520
TOTAL		303.704

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	954.040	11.699	1,600.223	2565.962*	2771.925*
2	Amount placed under audit observation / Irregularities of Audit	-	63.944	-	239.760	303.704	122.840
3	Recoveries pointed out at the instance of Audit	-	56.428	-	65.333	121.761	197.178
4	Recoveries accepted / established at the instance of Audit	-	56.428	-	65.333	121.761	197.178
5	Recoveries realized at the instance of Audit	-	-	-	-	-	-

* The amount mentioned against serial No.1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 2757.258million.

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.	139.423
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	0
3	Accounting Errors (accounting policy, departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	121.761
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	-
6	Non-production of record.	42.520
7	Others, including cases of accidents, negligence etc.	0
Total		303.704

Table 5: Cost-Benefit

(Rs in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	2565.962
2	Expenditure on Audit	4.745
3	Recoveries realized at the instance of Audit	1.364
4	Cost Benefit Ratio	1: 0.287

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

CHAPTER-1

1.1 District Government, Sialkot

1.1.1 Introduction of Departments

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

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

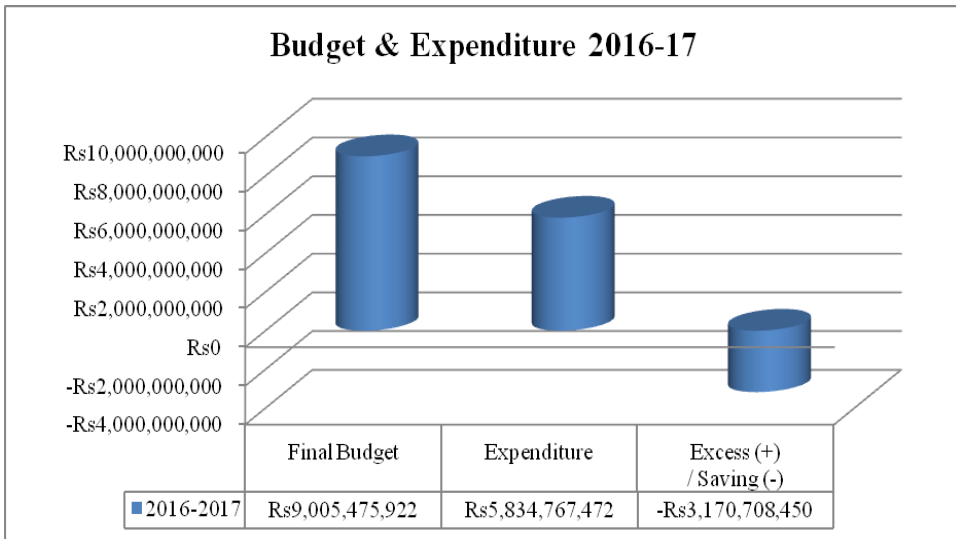
Under Section 29(k) of the PLGO, 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During FY 2016-17 budgetary allocation (inclusive salary, non-salary and development) for District Government was Rs 9,005.476 million whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 5834.767 million, showing savings of Rs 3170.709 million for the period, which in terms of percentage was 35.20% of the final budget as detailed below:

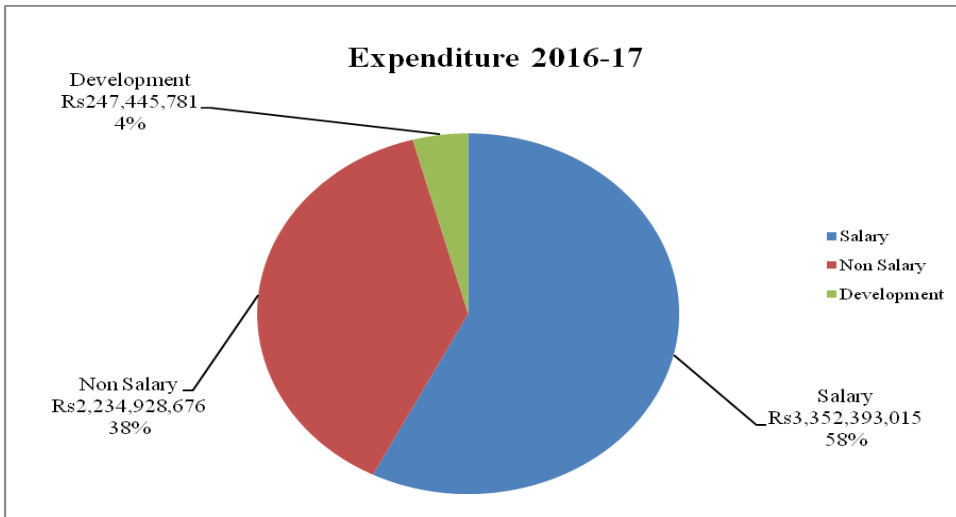
(Rs in million)

Financial Year 2016-17	Budget	Expenditure	(-) Saving / (+) Excess	%age of Savings
Salary	6547.446	4190.491	-2356.955	36%
Non Salary	2182.482	1396.830	-785.652	35%
Development	275.548	247.446	-28.102	10%
TOTAL	9005.476	5834.767	-3170.709	35%



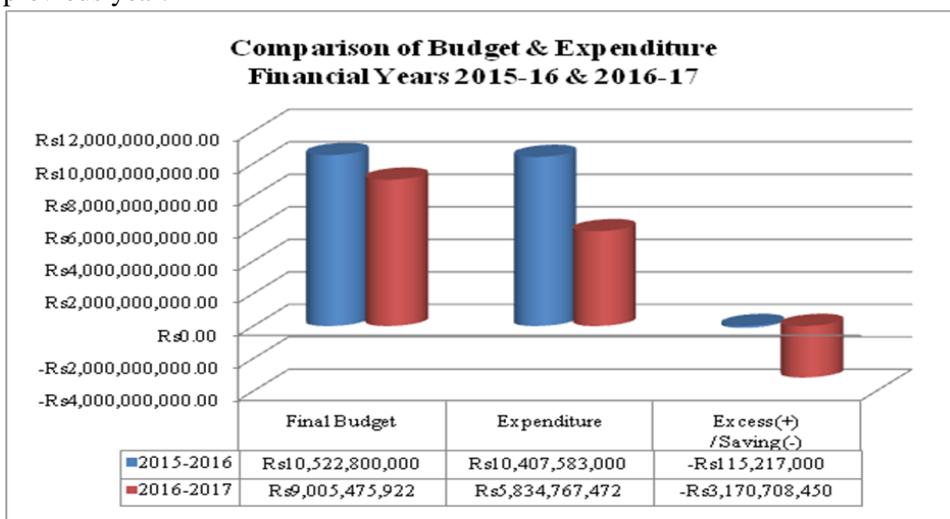
As per the Appropriation Account 2016-17 of District Government, Sialkot the original budget was Rs 8,726.056 million, supplementary grant was Rs 279.419 million and the final budget was Rs 9005.476 million. Against the final budget total expenditure incurred by the District Government during 2016-17 was Rs 5834.767 million as detailed in Annexure-B.

The salary, non-salary and development expenditure comprised 58%, 38% and 4% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 14.419% decrease in Budget

Allocation and 43.937% 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

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	20	Not convened
2	2003-04	20	Not convened
3	2004-05	27	Not convened
4	Special Audit Report*	110	Not convened
5	2009-10	35	Not convened
6	2010-11	53	Not convened
7	2011-12	22	Not convened
8	2012-13	13	Not convened
9	2013-14	12	Not convened
10	2014-15	14	Not convened
11	2015-16	21	Not convened
12	2016-17	17	Not convened

* It is Special Audit report for the year 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 Non production of Records

1.2.1.1 Non production of primary/elementary schools NSB records of Rs 42.520 million and non deduction of income tax Rs 2.499 million

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

Dy. DEO (W-EE) Pasrur failed to produce the NSB Expenditure records involving Rs 42.520 million of the 226 middle and primary schools alongwith service books of the staff. Furthemore, No proof of deduction of income tax of Rs 2.499 million against this expenditure was produced. This resulted in non production of records and non deduction of income tax,as detailed below

Name of formation	No. of schools	Amount involved	PDP No.	Income Tax Involved	Remarks
Dy DEO W EE Pasrur	08 (Primary Schools)	2.020 Million	28	-	Annexure-C
Dy DEO W EE Pasrur	39 (Middle Schools)	13.650 Million	35	887250	
Dy DEO W EE Pasrur	179 (Middle & Primary Schools)	26.850 Million	36	1612000	
	Total	42.520 M	-	2499250	

Audit is of the opinion that due to administrative indiscipline, relevant record was not produced to Audit in clear violation of the constitutional provisions.

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit recommends fixing of responsibility for non-production of record besides ensuring submission of record for audit scrutiny.

[PDP No 28, 35 & 36]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Unjustified drawl of pay and allowances without performing duties - Rs 37.493 million

According to Government instructions head teachers and C-IV staff are directed to attend the schools during summer and winter vacations.

Heads of the Middle and Primary schools under the jurisdiction of Deputy District Education Officer (W-EE) Tehsil Sialkot, Deputy District Education Officer M-EE Tehsil Pasrur and Deputy District Education Officer W-EE Tehsil Pasrur did not attend their respective schools during summer and winter vacations as evident from attendance registers, which was clear-cut violation of government instructions. This resulted in unjustified payment of pay and allowances and payment of charge allowance during vacations of Rs 37.439 million to the head teachers, which is required to be recovered from the concerned persons due to non performing of their duties as detailed below.

(Rs in million)

Name of office	PDP No.	Amount	Annexure-D
Dy DEO W-EE Sialkot	05	5.591	
Dy DEO W-EE Pasrur	04	14.893	
Dy DEO M-EE Pasrur	03	16.955	
Total		37.439	

Audit is of the view that due to non compliance of rules and dereliction on the part of the management the heads/incharges of the schools had not attended the schools during vacations.

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit requires recovery of the unauthorized Pay and allowance.

1.2.2.2 Non credit of lapse securities to govt. revenue - Rs 12.237 million

As per instructions 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 credited to govt. revenues.

DO Roads and DO Buildings Sialkot did not credited unclaimed security deposits of Rs.12.237 million to the district fund, which were lying in the division since long this resulted in non credit of laps securities

of Rs 12.237 million into government exchequer, as detailed in Annexure-E.

Name of office	Description	PDP No.	Amount
DO Roads Sialkot	Unclaimed securities	09	10,236,160
DO Buildings Sialkot	-do-	05	2,001,000
Total			12,237,160

Audit is of the view that due to non compliance of rules and dereliction on the part of the management unclaimed securities were not credited to the government exchequer

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests.

Audit suggest the immediate crediting of unclaimed securities to the government fund

1.2.2.3 Unjustified drawl of honoraria of NFBE teacher - Rs 9.305 million

According to Rule 32(a) of PLG (Accounts) Rule 2001, 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.

EDO Education (Litracy Wing) Sialkot paid Rs 9.305 million to 1794 teachers of NFBE Schools (Non Formal Basic Education) without checking their attendance or inspection of schools. Agreements for the provision of place were without date. The school registration certificates were also without date. Student names were mentioned in register without their father name. It was also worth mentioning that not a single case of less no. of students or absence of teacher was reported by the Literacy Mobilizers during the financial year 2016-17. NFBE student attendance registers were neither maintained nor produced to audit for verification. Under these circumstances it can easily be concluded that the expenditure was incurred on arranged documents and chances of misappropriation cannot be ruled out.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management the irregular payment was made

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit suggests inquiry of the matter and fixing of responsibility.

[PDP No3]

1.2.2.4 Non accountal of government assets - Rs 8.560 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

Certain formations under the jurisdiction of EDO Education and EDO Health did not account for the trees grown within the premises of the institution and did not prepare any tree plant register on the prescribed formate to avoid the misappropriation and theft of the asset of the government. This resulted in non accountal of government asset of Rs 8.560 million, as detailed below

Name of Formation	No of schools involved	No of trees	Value of trees @ 10000/tree App	PDP No	Annexure-F
Dy DEO W-EE Sialkot	22 primary and middle schools	600	6,010,000	04	
RHC Jamke Cheema Sialk	-	210	2,100,000	02	
RHC Kalaswala	-	45	450,000	02	
Total		855	8,560,000		

Audit is of the view that due to non compliance of rules and dereliction on the part of the management no proper accountal of the government asset was prepared

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit requires detailed scrutiny of the matter and proper record keeping of the government asset on the prescribed formate.

1.2.2.5 Irregular expenditure on purchase by splitting to avoid tenders - Rs 7.976 million

According to PPRA Rules 2009 expenditure beyond Rs.100,000 should be incurred after inviting tender.

DO Forest and MS THQ Hospital Pasrur, Sialkot incurred a sum of Rs 7.976 million on purchase of various items by splitting the indent to

avoid open tender. Moreover, the payment was made through cash instead of through cross cheques as detailed in Annexure-G.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management the purchase was splitted to avoid the open competetion

No reply was submitted by the department

The matter was reported to the Deputy Commisioner in December, 2017.No DAC was convened despite repeated requests

Audit desires inquiry of the matter and fixing of responsibility

[PDP No2,3&4]

1.2.2.6 Unauthorized acceptance of tenders - Rs 5.163 million

According to Punjab Delegation of Financial Power Rules 2006 Special Powers to Communication & Works Department 2 (a)(iv) Single tender shall be accepted by next higher authority subject to conditions laid down in policy letter of F.D. No.SO(PWI) 1 (4) RO/74, dated 27.11.1975

DO (Roads) Sialkot, awarded the twelve projects/schemes of Rs 5.163 million to the Govt. Contractors on single tender i.e no other contractor has submitted his bid for the contract for which he was not competent to award the contract as these were required to be approved/sanctioned by the next higher authority subject to the fulfillment of condition laid in policy ibid. This resulted in unauthorized acceptance of tenders of Rs 5.163 million.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management the contracts were awarded to the contractors without approval of higher authority.

No reply was submitted by the department

The matter was reported to the Deputy Commisioner in December, 2017.No DAC was convened despite repeated requests

Audit suggests investigation of the matter and fixing of responsibility against the person at fault

[PDP No 8]

1.2.2.7 Irregular cash payment to contractor & supplier - Rs 5.041 million

Payments to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers according to the provision of amended Rule 4.49 (a) of the Punjab Subsidiary Treasury Rules (STR) as circulated by finance department, government of the Punjab.

Medical Superintendent THQ Hospital Pasrur drew a sum of Rs 5.041 million from the bank and made payments in cash instead of cross cheques to the various suppliers. It is pertinent to mention here that the vendor number of these firms has already opened in the district accounts office. This resulted in irregular cash payment as detailed below:

Description	Payment to	Cheque no	Date	Amount
Cash Drawn	Bosch Pharma	696965	5/30/2017	668,666
Cash Drawn	Navartis Pharma	696961	5/30/2017	1,089,081
Cash Drawn	Cotton Craft pvt Ltd	696964	5/30/2017	734,505
Cash Drawn	Glaxosimthkline	696949	5/16/2017	1,345,465
Cash Drawn	Payment to employees	not available	Mar-17	176,130
Cash Drawn		18810525	Jun-17	392,000
Cash Drawn		18810524	May-17	155,873
Cash Drawn		18810520	Apr-17	242,656
Cash Drawn		18810519	Apr-17	60,000
Cash Drawn		self used	18810492	29.3.17
Total				5,040,506

Audit is of the view that due to non compliance of rules and dereliction on the part of the management payment were withdrawn in cash

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit suggests fixing of responsibility upon the person at fault.

[PDP No 6]

1.2.2.8 Unjustified drawl of honoraria of FLC teachers - Rs 4.80 million

According to Rule 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer signing and authorizing the payment for salary and bonus. Contingent account, work bill, grants bill and traveling allowance bill shall be personally responsible for any erroneous payment and claim of bill.

EDO (Education) paid Rs 4.80 million to the 160 Function Literacy Centre teachers on account of pay @ Rs 2500/month and Rs 500 for contingent per month to each teacher. However neither number of students nor their attendance registers were available in record. Literacy Mobilizers were visiting centres but not a single inspection note was written in FLC teacher attendance registers. It was also worth mentioning that not a single case of less no. of students or absence of teacher was reported by the Literacy Mobilizers during the financial year 2016-17. FLC student attendance registers were neither maintained nor produced to audit for verification. Further probe revealed that payments were made without getting any progress report from FLC teachers nor the achievements of these teachers was countersigned by the Village Education Committee.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management the unjustified payment was made.

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017. No DAC was convened despite repeated requests

Audit suggest to provide the required record alongwith fixing of responsibility.

[PDP No2]

1.2.2.9 Irregular drawl of leave encashment - Rs 4.729 million

No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own power of sanction as laid down under Rule 2.10(a)(5) of PFR Vol-I. Further no authority shall sanction any expenditure, which is directly or indirectly to its own advantage as laid down under Rule 32(c) of PLG (Accounts) Rules 2001.

Deputy District Education Officer (M-EE) Sialkot drew Rs 4.729 million from govt. treasury on account of leave encashment of various employees and deposited into DDO bank account, but the proof of payment to the concerned employees in the shape of crossed cheque was not produced for Audit verification. Further actual payee receipts were also not found in record.

Document No.	Detailed Object	Date of Cheque	DDO	Vendor	Date of posting	Amount
1905582306	A04114	28.10.2016	DEPUTY DISTRICT	DY. DEO (M-EE)	26.10.2016	116,626

1905660225	A04114	19.12.2016	EDUCATION OFFICER	SIALKOT	09.12.2016	226,183
1905660226	A04114	19.12.2016			09.12.2016	289,089

Audit is of the view that due to non compliance of rules and dereliction on the part of the management the payment was made irregularly.

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit suggests inquiry of the matter alongwith fixing of responsibility upon the person at fault.Audit.

[PDP No 2]

1.2.2.10 Irregular payment on account of charge allowance - Rs 4.445 million

According to Government of Punjab, Finance Department Notification No.FD-PR-10-71/72 dated 18-06-1973, charge allowance to the Head Masters of Government Primary Schools is admissible only where five teachers are posted in the school and enrollment is upto 150 students.

Deputy District Education Officer (W-EE) paid charge allowance of Rs 4.455 million @ Rs500 and 700 to each head teachers of primary and middle schools without orders as In-charge of the School by the competent authority. Furthermore, the above said condition of students enrollment was also not observed while making payment of charge allowance. Moreover, the charge allowance is also not admissible during additional charge. This resulted in irregular payment of charge allowance as detailed below

Year	Code	Cost Centre	Total Amount paid
2015-16	A01238	ST 6330	2,970,000
1.7.16 to 31.12.16	A01238	ST 6330	1,485,000
Total			4,455,000

Audit is of the view that due to non compliance of rules and dereliction on the part of the management irregular payment of charge allowance was made

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit held that due to weak internal controls, charge allowance was paid without orders of the competent authority and without fulfilling the above provisions also which may be inquired by preparing school wise sanction strength of students and regular charge orders as head teacher

[PDP No 2]

1.2.2.11 Doubtful and frequently repeated expenditure on white wash - Rs 3.743 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

Certain schools under the jurisdiction of Dy. DEO (W-EE) Pasrur and Dy. DEO (M-EE) Pasrur, made a huge expenditure of Rs 3.743 million on white wash and weather shield of the schools repeatedly every year against the policy guidelines of the NSB expenditure. Audit holds that this is just a trend to consume the budget which could be utilized for the other welfare activities of the students and improvement of the schools.This resulted in doubtful expenditure of Rs 3.743 million on white wash as detailed in Annexure-H.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit requires inquiry of the matter to know the genuineness of the expenditure

[PDP No.33& 28]

1.2.2.12 Irregular drawl of pay and allowances - Rs 3.648 million

Any extravagant or waste of local fund shall be regarded as financial irregularity according to Rule 128 (d) of PLG (Budget) Rules, 2001 and Rule 32 of PLGO (Accounts) Rules, provides that the

expenditure should not be prima facie taken for more than the occasion demands.

DO OFWM Sialkot, made payment of pay and allowances to the thirteen contract staff under PIPIP project (Grant 36-Development) from District Fund A/c IV(Grant-18) which is inadmissible as there was of separate bughet for pay and allowances have been granted under this project. This resulted into irregular payment of pay and allowances of Rs 3.648 million.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management the payment of pay and allowances was made from the District Fund A/c IV

No reply was submitted by the department

The matter was reported to the Deputy Commisioner in December, 2017.No DAC was convened despite repeated requests

Audit suggests fixing of responsibility and crediting of funds from project grant to the district fund

[PDP No 4]

1.2.2.13 Irregular purchase of furniture - Rs 3.483 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

DCO Sialkot purchased furniture of Rs 3.483 million on exorbitant rates for rest house through ADP scheme. Scheme was executed without approved estimates. This resulted in irregular purchase of Rs 3.483 million.

Audit is of the view that due to non compliance of rules and dereliction on the part of the managementirregular purchase of furniture was incurred.

No reply was submitted by the department

The matter was reported to the Deputy Commisioner in December, 2017.No DAC was convened despite repeated requests

Audit recommends for regularization of expenditure besides fixation of responsibility on persons at fault.

1.2.2.14 Unauthorized payment - Rs 2.704 million

According to Government of the Punjab Health Department letter No.SO(PI)11/11/RC 2001-02/01 dated 25.09.2001, the quality testing of the medicines should be done at Drug Testing Laboratory Lahore. The testing of samples will be done at the cost of supplier.

District Officer (Health) Sialkot paid Rs 2.704 million to following firms without getting DTL report from Drug Testing Laboratory Lahore. Therefore, payment on account of purchase of medicines to the suppliers was unauthorized. This resulted in unauthorized payment of Rs 2.704 million as detailed below:-

Bill No.	Date of bill	Firm/Supplier	Description	Qty	Amount (Rs)
629	14-05-16	Silver Surgical	Disposable Syr 03ml	100000	388,000
-do-	-do-	-do-	IV. Cannula Size 22	5000	132,350
270	20-06-2016	Karim Industry	Absorbent Cotton Wool	700	114,100
1767	17-05-2016	Rock Pharmaceutical Laboratory	Solbotamol Sy 60ml	5375	69,337
-do-	-do-	-do-	Solbotamol Sy 60ml	24625	317,662
994	21-06-2016	Cotton Craft	CottonBandages 6.5cm	25000	371,250
-do-	-do-	-do-	Absorbent Cotton Wool	2000	326,000
691		Lahore Pharma	Plasodine Solutio	2000 Bottle	330,000
-do-	-do-	-do-	Benzyl Solutio	30000	600,000
-do-	-do-	-do-	Soda Glycerine BPC	5000	55,000
			TOTAL		2,703,699

Audit is of the view that due to non compliance of rules and dereliction on the part of the management the payment was made without DTL report

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017. No DAC was convened despite repeated requests

Audit suggests inquiry of the matter alongwith fixing of responsibility upon the person at fault.

1.2.2.15 Doubtful expenditure on development works - Rs 3.905 million

According to NSB Guidelines, that construction should be as per Govt. design and specification, copy of information to AEO and completion certificate should be endorsed to the Dy. DEO. According to NSB guidelines, payment above Rs100,000 for a project should be

advertised in local newspaper and three quotations, comparative statement and award of contract to the lowest bidder should be maintained.

Elementary and primary schools under the jurisdiction of Dy. DEO (W-EE) Pasrur&Dy DEO (M-EE) spent a huge amount on construction and M&R without design and specification of Government. Developments were neither advertised on local newspaper nor quotations and comparative statement was maintained. Further probe revealed that no approval of AEO and endorsement of completion certificate to Dy. DEO were found in record. Expenditure was incurred without estimate and agreement with the contractor. Payment was made in cash instead of through crossed cheque. No area of construction was defined in length, width and breadth. This resulted in doubtful expenditure of Rs 3.905 million on construction and M&R,as detailed in Annexure-I.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management expenditure was made in violation of NSB Guidelines

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit requires investigation of the matter and fixing of responsibility against the person at fault besides recovery of overpayment.

[PDP No 24&21]

1.2.2.16 Irregular payment to daily wages employees - Rs. 1.930 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 and according to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

DO Sports Sialkot, hired employees on daily wages and drew an amount of Rs 1.930 million under the head “payments to other services rendered” but the approval of DCO for the incurring of such expenditure was not obtained. Furthermore, the purpose of hiring and payment proof was also not provided.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management the amount was drawn from treasury without approval of the competent authority.

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit recommends for regularization of expenditure besides fixation of responsibility on persons at fault.

[PDP No2]

1.2.2.17 Doubtful expenditure on purchase of furniture - Rs 1.493 million

According to NSB guidelines, payment above Rs100,000 for a project should be advertised in local newspaper and three quotations, comparative statement and award of contract to the lowest bidder should be maintained. According to NSB Guidelines, specifications of the items to be purchased should be recorded on the invoice.

During scrutiny of record of Dy. DEO (W-EE) Pasrur, it was observed that elementary and primary school head teachers purchased furniture without observing the codal formalities and guidelines of NSB i.e.

- i. No advertisement was made in local newspaper for procurement of more than Rs100,000.
- ii. Quotations and comparative statements were not obtained.
- iii. Payment above Rs10000 was made in cash in most of the cases without acknowledgment in violation of NSB instructions. No cross cheque was issued in violation of NSB guidelines.
- iv. Furniture was purchased without specification and design of furniture i.e. specification of wood, iron gauge, length, height etc. This resulted in below specification procurement at higher rates.
- v. Lavish expenditure was incurred on procurement of office furniture. Heavy amounts were spent on purchase of novel nature furniture i.e. executive level revolving chairs, sofas and heavy size tables which was unjustified.
- vi. Furniture for students was purchased without maintaining demand i.e. what was the number of students.

- vii. History of previous procurement of furniture was neither maintained nor where abouts of old furntirue was found on record.

This resulted in Doubtful expenditure on purchase of furniture Rs1.493 million as detailed in Annexure-J.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management doubtful expenditure was incurred

No reply was submitted by the department

The matter was reported to the Deputy Commisioner in December, 2017.No DAC was convened despite repeated requests

Audit requires investigation of the matter and fixing of responsibility besides recovery of the amount due to procurement without specification and at exorbitant rates.

[PDP No 26]

1.2.2.18 Irregular payment of sports events - Rs 1.360 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. And according to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

DO Sports Sialkot incurred an expenditure of Rs 1.360 million on Sports events organized by DO Sports but sporting record i.e invoices,coutations,comparative statement, proof of payment to vendors etc were not available/produced, as detailed below:

Doc No	Date	Head	Description of Event	Amount (Rs)
1905599049	20.09.2016	To Others	Hockey Tournament	263,000.
1905605614	15.11.2016	To Others	Inter School Hockey	250,000
1905609847	29.11.2016	To Others	Inter Tehsil Hockey	230,000
1905637846	21.12.2016	To Others	Kabadi 25 Dec	214,000
1905642056	31.10.2016	To Others	Inter club foot ball	403,200
Total				1,360,200

Audit is of the view that due to non compliance of rules and dereliction on the part of the management the irregular expenditure was incurred

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit recommends for regularization of expenditure besides fixation of responsibility on persons at fault under intimation to audit.

[PDP No1]

1.2.2.19 Doubtful expenditure at the closing of district fund - Rs 1.062 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

During audit of DCO Sialkot, it was noticed that a sum of Rs 1.062 million was drawn from treasury as on 30.12.2016 in the name of DCO (vondor No.30302041) which shows rush of expenditure due to closure of Account-IV on 31.12.2016 as detailed in Annexure-K.

Audit is of the view that due to non compliance of rules and dereliction on the part of the manageme as detailed in Annexure-K nt the duuptful expenditure was incurred

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit suggests inquiry of the matter and fixing of responsibility against the person at fault.

[PDP No4]

1.2.2.20 Unjustified payment - Rs 1.250 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.

Scrutiny of accounts record of District officer (Buildings) Sialkot revealed that work, “Provision of Missing Basic Infrastructure at Civil Hospital, Sambrial District Sialkot” was awarded to the M/s Afzal Nawaz & Co, Government Contractor with the provision of non scheduled item. P/F of non scheduled items was carried out at site without approval of rate analysis by the competent authority. Invoices of items were also not available in record. Under these circumstances it can easily be concluded that non scheduled were purchased from local market, therefore expenditure on the purchase of non-scheduled item was unjustified. Furthermore, the no stock entries on the stock register of the Civil Hospital Sambrial nor any acknowledgement receipt was shown. This resulted in Unjustified Payment of Rs 1,250,000/-

Vr. No. & date	Description	Qty.	Rate	Amount (Rs)
32/ 18.10.16	P/F AIR Conditioner Split Unit 1.5 ton	12 Nos	75000	900,000
-do-	P/F plastic made seats/benches under fiber glass waiting shed with steel frame by Citizen/Toyao	50 Nos	7000	350,000
Total				1,250,000

Audit is of the view that due to non compliance of rules and dereliction on the part of the management unjustified payment was made to the contractor

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit holds that due to weak internal controls, reduced rate was not applied which resulted overpayment to the contractor.

Audit suggests recovery of the amount.

[PDP No15]

1.2.2.21 Wasteful consumption/issuence of medicine to the patients -Rs 15.150 million

During scrutiny of records of THQ Daska Sialkot in respect of consumption of medicine it has been observed that the medicine was issued to the outdoor patients for 5 to 10 days to each patient without any recommendations on the prescription by the doctor. Audit is of the view that this act is adopted only to consume the excessive purchased medicine

without considering the aspect of demand and patient ratio in the hospital. It is pertinent to mention here that during financial year 2016-17 the rate contract was made with the well reputed and multinational companies and costly medicines were purchased and we should be careful and most vigilant for its consumption. This resulted in wasteful consumption of medicine to the patients of Rs 15.150 million.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management medicine was issued irregularly

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017. No DAC was convened despite repeated requests

Audit suggests inquiry of the matter and fixing of responsibility.

[PDP No 9]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non Recovery of conveyance allowance during winter vacations - Rs 34.147 million

According to Rule 1.15 of Punjab Traveling Allowance Rules no conveyance allowance is admissible during leave, or joining time.

Certain formations under the jurisdiction of EDO Education Sialkot, did not deduct conveyance/ mobility allowance from the pay and allowances of teachers during winter vacations. This resulted in Non recovery of conveyance allowance of Rs 34.147 as detailed below

Name of formation	Amount	PDP No	Description	Annexure-L
DO Secondary Education Sialkot	27.201 million	02	Recovery of conveyance allowance during winter vacations	
Dy. DEO W-EE Pasrur	1.623 million	01		
Dy. DEO (M-EE) Pasrur	2.563 million	01		
Dy DEO (W-EE) Sialkot	2.760 million	01		
Total	34.147 million			

Audit is of the view that due to non compliance of rules and dereliction on the part of the management and weak internal control conveyance allowance was not deducted from the employees

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit requires recovery of the unauthorized allowance.

1.2.3.2 Non imposition of penalty – recovery thereof Rs 26.420 million

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 shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion according to Clause 39 read with Clause 37 of contract agreement.

District Officer (Buildings) and Distict Officer Roads Sialkot awarded the following works to various contractors. The works could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for extension in time limit was processed nor was penalty imposed on the

contractors on account of delay. This resulted in non-recovery 10% penalty amounting Rs 26.420 million besides delaying the desired benefits to the students and patients due to non-completion of the schemes within the stipulated period as detailed in Annexure -M

Audit is of the view that due to non compliance of rules and dereliction on the part of the management penalty was not imposed on the contractors due to late completion

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit suggests that matter may be investigated and responsibility be fixed besides recovery of the liquidated damages. It is further suggested that immediate steps may be taken to complete the schemes without loss of further time.

[PDP No 1&2]

1.2.3.3 Recovery of house rent and conveyance allowance Rs 16.856 million

According to Government of Punjab Finance Department letter No. FD(M-I) 1-15/82 – P-I, dated 15.06.2000 in case of Government servant is allotted above entitlement residence, he / she will not draw the house rent and will pay 10% of the maximum of the scale for which residence is meant, 2000In case of availability of designated residence, deduction of house rent allowance at the prescribed rate should be made whether a government and according to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period. Further, according to Finance Division O.M. No.(1)-imp.1/77, dated 28th April 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

Scrutiny of pay slips of the officers/officials of the District Officer (Health) Sialkt revealed that Medical Officers, Dispensers/Technicians, LHV, Midwife, Dai and Naib Qasid were allotted designated residences or residing in Govt. accommodations in BHUs. However house rent allowance and conveyance allowance was not deducted from their salaries. Due to non deduction of HRA and Conveyance Allowance, overpayment was made to the officers/officials. This resulted in Non deduction of conveyance allowance of Rs 16.856 million as detailed in Annexure-N

Audit is of the view that due to non compliance of rules and dereliction on the part of the management conveyance allowance was not deducted from the pay and allowances

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017. No DAC was convened despite repeated requests

Audit holds that due to weak internal controls, overpayment of Rs 16.856 million was made to the officer/officials due to non deduction of house rent and conveyance allowance. Audit suggests recovery of the amount.

[PDP No 5]

1.2.3.4 Non/less deduction of cost of old material as accepted by the contractor of Rs 11.283 million

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

During scrutiny of records it has been observed that DO Buildings Sialkot has made less/non deduction of cost of old material which was mentioned in the cost estimates and duly accepted by the contractor on the acceptance letter. This resulted in Non/less deduction of Rs 11,282,749 as detailed in Annexure-O

Audit is of the view that due to non compliance of rules and dereliction on the part of the management old material was not deducted from the payment of the contractor as accepted

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017. No DAC was convened despite repeated requests

Audit requires recovery of the unauthorized allowance.

[PDP No 17]

1.2.3.5 Non recovery due to non registration of food license - Rs 8.125 million

According to the Punjab Pure Food Rules, 2007 An application for the grant or renewal of a licence shall be accompanied by a fee of rupees five Thousand for the premises in category (a) and rupees ten Thousand for the premises in category (b) and rupees fifty Thousand for the premises in category (c) in sub-rule (1) of rule 27.

Scrutiny of accounts record of DO (Health) Sialkot revealed that 289 food units were operating its business in the district. Food units were visited by the DSI or staff of Sanitation branch during the financial year 2016-17. All the categories were needed to be registered by the Health Department. However DSI (District Sanitary Inspector) did not register the food shop/factories due to which license fee was not recovered.

	Category							
	A	B	B	A	B	B	A	B
Tehsil	Food Shops	Hotel/ Restaurant	Bakeries	Juices shops	Ice Factories	Dairies	Meat/ Chicken shops	Juices factories
Sialkot	194	68	85	45	15	24	142	1
Pasur	97	21	19	43	10	3	77	0
Daska	101	32	25	37	5	18	96	1
Sambrial	28	9	8	19	0	8	42	0
Total	420	130	137	144	30	53	357	2

Category	Total No. of units in District	Rate	Amount recoverable
A	921	Rs5000/ unit	4,605,000
B	352	Rs10,000/ unit	3,520,000
C	0	Rs50,000/unit	0
Total			8,125,000

Audit holds that due to non compliance of govt. instructions, visited food units were not registered which resulted in non recovery of food license fee.

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit requires recovery of the unauthorized allowance.

[PDP No 8]

1.2.3.6 Non-recovery of installments of motor cycles - Rs 6.427 million

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

During scurity of record of District livestock officer Sialkot, it was observed that Motor Cycles were allotted to Veterinary Assistants ,Artificial Insemination Technician and Veterinary Officer (H), they have to pay the amount of the Motor Cycle Rs.6427200/- in 36 installment but after the lapse of considerable period, following Veterinary Assistant ,Artificial Insemination and Veterinary Officer (H) did not paid the regularly installment. This resulted in non recovery of Rs.6427200/- as detailed in Annexure-P

Audit is of the view that due to non compliance of rules and dereliction on the part of the management installments were not recovered from the employees

No reply was submitted by the department

The matter was reported to the Deputy Commisioner in December, 2017.No DAC was convened despite repeated requests

Audit requires recovery of the unauthorized allowance.

[PDP No 5]

1.2.3.7 Less deduction of Income Tax - Rs 4.609 million

According to Income tax ordinance 2001, income tax @ 10% should be deducted as withholding tax from non filer contractor.

During audit of DO (Roads) and DO Buildings SialkotSialkot, scrutiny of different works revealed that income tax @ 7.5% was deducted as withholding tax from non filer contractors instead of 10% income tax. This resulted in less deduction of income tax amounting to Rs 4.609 million as detaile in Annexure-Q

Audit is of the view that due to non compliance of rules and dereliction on the part of the management

No reply was submitted by the department

The matter was reported to the Deputy Commisioner in December, 2017.No DAC was convened despite repeated requests

Audit desires that the matter may be justified and recovery be effected from contractors.

[PDP No3&2]

1.2.3.8 Non-recovery of secured advances - Rs 2.823 million

The recovery of Secured Advance extended to the contractor under Rule 2.105 of PWD Code is effected through running payments to him according to clause-45 of contract agreement.

District Officer (Buildings) Sialkot paid secured advances of Rs 2.823 million to contractors during the following schemes but no recovery of secured advances was forthcoming from the relevant record. The payment of secured advance is deliberate effort to avoid the lapse of funds and undue favor granted to the contractor. This resulted in non recovery of secured advance of Rs 2.823 million with prevailing interest rate. Further no trail of recovery of advance was forthcoming from the relevant record. The payment of secured advance in the month of December 2016 was the deliberate effort to avoid the lapse of funds and undue favor granted to the contractor as the district government was going to be desolved.

S. No.	Name of work	Advance against item	Month of payment	Amount (Rs)
1	Upgradation of GGE School Dhodhowal to High Level Tehsil Sambrial Sialkot	Ist Class Bricks, Deformed Bar 40Grade	12/2016	1,451,400
2	Up gradation of GGCM Primary School Baqar Pur Daska to Elementry Level	Ist Class Bricks, Deformed Bar 40Grade	12/2016	396,000
3	Reconstruction of dangereousbuilding in GHS Virk Tehsil Pasrur	Ist Class Bricks, Deformed Bar 40Grade	12/2016	975,554
Total				2,822,954

Audit is of the view that due to weak internal control secured advance was not recovered from the contractors.

No reply was submitted by the department

The matter was reported to the Deputy Commisioner in December, 2017.No DAC was convened despite repeated requests

Audit suggests recovery of secured advance along with interest.

[PDP No 8]

1.2.3.9 Recovery of PCA and NPA - Rs 2.322 million

According to Government of Punjab Health Department letter No. SO(II/WMO/ Contractor/03 dated 23-082006 contractual Doctors would not be permitted to open any clinic, dispensary, nursing home, private hospital, clinic, diagnostic laboratory or pharmacy shop. According to the Health Department Government of the Punjab No.SO(ND)6-1/B-II dated 09.02.2011, Practice Compensatory Allowance @Rs4000 p.m. is admissible to Doctors serving in Rural Areas/ BHUs and residing at their place of postings.

Scrutiny of pay roll of District Officer (Health) Sialkot revealed that Non Practicing Allowance as well as Practice Compensatory Allowance was withdrawn from the govt. treasury without approval of the competent authority. Non Practicing Certificate or Certificate of Doctors regarding residing in BHUs were also not available in record, as detailed in Annexure-R

1. Residing Certificates duly signed by DO (Health) were not available on record.
2. Expenditure was neither sanctioned nor affidavits from Doctors concerned regarding PCA were obtained.
3. No verification was conducted by DO (Health). Register for the evening patients was not maintained.

In the absence of requisite record, PCA/NPA drawn without submission of affidavit regarding non practicing or residing in BHU to competent authority.

Audit holds that due to non compliance of govt. instructions, pay and allowances were paid to the officers without entitlement.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management recovery of unauthorized allowances were not made.

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit requires recovery of the unauthorized allowance.

[PDP No.7]

1.2.3.10 Unauthorized payment of income tax liability - Rs 1.893 million

According to Income tax ordinance 2001, income tax should be deducted as withholding tax while making the payment to contractor / suppliers.

During audit of DO Roads Sialkot it was observed that an amount of Rs 1,892,862 was withdrawn from treasury as hand receipt (P.W form 26), vide voucher No, 24 dated 25-11-2016 to pay the liabilities of income tax of different contractors which is unauthorized and tax must of deducted from the securities of the contractors. Further no evidence was found that amount has been paid to FBR which leads the payment to doubt.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management unauthorized payment was made.

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit suggests recovery of unauthorized payment.

[PDP No7]

1.2.3.11 Loss to Govt. due to non reusal of brick ballast - Rs 1.879 million

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

During scrutiny of records it has been observed that during execution of schemes of “reconstructions” the item rate of “P/L Brick or stone Ballast 1-1/2” to 2” Guage 1:6:12” @ Rs 9213/cft i.e composite rate Labour+Material where as old bricks and brick blast were being deducted as old material at lesser rate @ Rs 2000/cft from the payment of the supplier. Audit is of the view that old brick ballast was required to be reused for the purpose. It is pertinent to mention here that a sufficient quantity was available. This resulted in overpayment and loss to government of Rs 1,879,468/-as detailed in Annexure- S

Audit is of the view that due to non compliance of rules and dereliction on the part of the management brick ballast was not deducted from the payment

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit suggests recovery of the amount.

[PDP No 9]

1.2.3.12 Unauthorised payment of premium - Rs 1.55 million

According to Clause 47-A, The payment of item whose rates are higher shall be made at the rates depicted in technically sanctioned estimate, on the execution of the items, the balance payment shall be withheld by the Engineer-in-charge till the completion of the work.

During the audit of DO Buildings Sialkot for the period 01.07.2016 to 31.12.2016, it was observed that the premium above the rates of the technical sanction estimate was given in the running bills amounting to Rs 1,552,165 the mount of the premium shall be withheld by the Engineer-in-charge till the completion of the work. This resulted in advance payment of Rs 8,386,047 as per detail given below:

Vr, No.	Dated.	Name Of Scheme	Name of Contractor	Work Order Amount	Premium Paid
17	09.09.2016	Provision of Missing Basic infrastructure at Civil Hospital, Daska District Sialkot.	Mohammad Arif	30.000	315,248
19	13.10.2016	Establishment of Govt. Noor Fatima Girls High School Nizamabad Tehsil & District Sialkot	Muhammad Afzal Mirza & Sons	11.721	441,790
13	08.11.2016	Construction of Dangerous Building (6 No. Class Rooms) GBHS Siranwali (NA-113/PP-128)	Muhammad Rafique	8.166	213,062
11	08.11.2016	Up-Gradation of Govt. Girls Elementry School Addha	Afzal Nawaz & CO	7.829	264,576
37	24.11.2016	Re-Construction of Dangerous buildings GBHS Daska Tehsil Daska District Sialkot (6 No. Class rooms with verandha)	Muhammad Rafique	7.525	170,368
21	13.10.2016	Construction of Dangerous Building (4 No. Class Rooms) in GES Peajokay (NA-113/PP-128)	Haider & Co	4.976	114,970
24	13.10.2016	Re-Construction of Dangerous building 05 Nos class rooms inGPS Merajkey	Shoukat Ali	4.830	40,221
12	07.10.2016	Construction of Dangerous Building (4 No. Class Rooms) inGES Verowala	Muhammad Razzaq	4.458	111,875

Vr, No.	Dated.	Name Of Scheme	Name of Contractor	Work Order Amount	Premium Paid
1	07.09.2016	Construction of Dangerous Building (2 No. Class Rooms) in GGPS, Noor Pur	R.A Builders	3.109	53,110
7	07.09.2016	Construction of Dangerous Building (3 No. Class Rooms) in GES Khanoor	Hassan Umar Construction Co.,	2.798	77,401
8	07.09.2016	Construction of Boundary Wall with Gate and Gate Piller in GGES Bhagari	Saqib Mehmood Engineers	2.669	64,792
Total					1,552,165

Audit is of the view that due to non compliance of rules and dereliction on the part of the management interium primum was paid to the contractor

No reply was submitted by the department

The matter was reported to the Deputy Commisioner in December, 2017.No DAC was convened despite repeated requests

Audit requires recovery of the unauthorized allowance.

[PDP No 4]

1.2.3.13 Non/Irregular deduction of Income Tax - Rs 1.154 million

According to Section 153 of Income Tax Ordinance 2001, at the time of making the payment, deduct tax from the gross amount @ 4% from the companies and 6.5% from persons other than companies in case of goods purchases (non-filers) and 10% in case of services rendered from the companies and 15% from the persons for other than companies (non-filers) respectively on account of supplies and services rendered.

During the scrutiny of NSB funds record of the middle and primary schools uder the jurisdiction of Dy DEO M-EE Pasrur it was observed that the Heads/School Management Council made payment of income tax from NSB funds instead of deducting income tax from the supplier payments in accordance to the above said rates against purchases/ services rendered. Therefore there was wrong payment of income tax from NSB funds and non deduction of income tax from suppliers, thus amount of Rs1,154,120 required to be recovered as detailed in Annexure-T

Audit is of the view that due to non compliance of rules and dereliction on the part of the management and weak internal control income tax was less deducted by the management

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit holds that due to weak internal control the income tax was not recovered from the suppliers. Audit stresses that the recovery of income tax be made.

[PDP No 12]

1.2.3.14 Non recovery of conveyance allowance Rs 1.217 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.

Dy. DEO (W-EE) Sialkot revealed that conveyance allowance was paid to all the teachers during winter vacations for the financial year 2015-16 & 2016-17. However, conveyance allowance was not deducted from their salaries. This resulted into overpayment to the teachers which need to be recovered from them and deposited into Govt. treasury.

Category	No. of posts	Conveyance Allowance (Rs)	Recovery of 2015-16 (24.12.2015 to 31.12.2015) (Rs)	Recovery of 2016-17 (24.12.2016 to 31.12.2016) (Rs)
EST	60	2856	45696	45,696
P.T.C	430	1932	221536	221,536
SST	20	5000	26667	26,667
SESE	95	5000	126667	126,667
ESE	210	2856	159936	159,936
S.V	30	2856	22848	22,848
S.S.E	3	2856	2285	2,285
L.C	6	1932	3091	3,091
Total			608726	608,726
			Grand Total	1,217,452

Audit is of the view that due to non compliance of rules and dereliction on the part of the management recovery of conveyance allowances was not recovered

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017.No DAC was convened despite repeated requests

Audit holds that due to non compliance of rules, overpayment was made to the staff amounting Rs1.217 million.

[PDP No 1]

1.2.3.15 Overpayment of HSRA to specialists Rs 1.056 million

According to the government of Punjab Health department notification No PO(P&E-1)19-113/2004 dated 13.4.2007 HSRA will be paid to the doctors at prescribed rates at THQ hospitals.

During audit of THQ Kotli Loharan it was observed that Health sector reform allowance was paid to the doctors more than the prescribed rates and to the staff to whom this allowance was not admissible at THQ hospital. This resulted in excess payment of Rs 1.056 million as detailed in Annexure- U.

Audit is of the view that due to non compliance of rules and dereliction on the part of the management overpayment was made to the employees.

No reply was submitted by the department

The matter was reported to the Deputy Commissioner in December, 2017. No DAC was convened despite repeated requests

Audit requires recovery of the unauthorized allowance.

[PDP No 10]

ANNEXURES

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

(Rs in million)

Sr. #	Name of Formation	AP No.	Description of Paras	Amount	
1.	DCO	01	Unauthorized payment of Law Charges	100,000	
2.		02	Unauthorized payment of POL & Food Bill	690,362	
3.		03	Unauthorized payment of Utilities	797,919	
4.		05	Unauthorized payment of POL	419,874	
5.		06	Un-authorized payment of previous year liability	348,260	
6.		07	Doubtful expenditure on stationary & printing	623,353	
7.		DO Forest	01	Doubtful expenditure on labor charges	645,214
8.	04		Doubtful expenditure on POL	157,202	
9.	05		Less/Non deduction of Income Tax	134,105	
10.	06		Irregular expenditure on due to misclassification	35000	
11.	07		Non maintenance of stock register of Nurseries	-	
12.	DO Live stock	01	Non Deduction of GT	5559	
13.		03	Irregular Payment of conveyance allowance during leave period	11318	
14.		04	Unjustified drawl of inadmissible allowances	27023	
15.		01	Wasteful Expenditure on Additional Water Courses under Grant 36	3.182	
16.	DO Ofwm	02	Unjustified Release of Funds to WUAs under PIPIP	2.497	
17.		03	Non-recovery of Excess Payment from WUA	206,894	
18.		05	Expenditure on POL & Repair of vehicle	55456	
19.		06	Overpayment for bricks	349,696	
20.		07	Overpayment For Cement	49022	
21.		08	Non auction of unserviceable vehicle	150,000	
22.		09	In admissible payment of House Rent @ 45%	7392	
23.		DO Agriculture	01	Irregular payment on account of POL charges	24,662
24.	02		Unauthorized payment of previous year's liability	33,674	
25.	01		Doubtful and irregular expenditures on publicity/ advertisement	12,480	
26.	02		Irregular Payment of Repair of Vehicle	24,930	
27.	01		Irregular Payment of Repair of Vehicle Rs.12,665	12,665	
28.	01		Doubtful and irregular expenditures on publicity/ advertisement	4,973	
29.	02		Doubtful and irregular expenditures on Machinery & Equipment	5000	
30.	01		Irregular payment on account of POL charges Rs.23,055	23,055	
31.	EDO Health				
32.	DO Health		01	Irregular expenditure of POL	163,459
33.		02	Recovery of pay & allowances	308,782	
34.		03	Non deduction of pay and allowance	440,365	
35.		04	Recovery of pay & allowances	360,271	
36.		06	Non recovery of pay of one month	459,442	
37.		10	Overpayment	183,822	
38.		11	Recovery of health sector reform llowance	341,322	
39.		12	Recovery on account of HSR allowance	629382	
40.		13	Recovery of pay & allowances	215,222	
41.		14	Unauthorized expenditure on account of POL	197,868	

Sr. #	Name of Formation	AP No.	Description of Paras	Amount	
42.		15	Unauthorized Repair of vehicles	167,364	
43.		16	Recovery of HSRA and PCA	420,500	
44.		17	Recovery of conveyance allowance	194,600	
45.		18	Unauthorized expenditure on account of POL	478,048	
46.		19	Unauthorized Repair of vehicles	69394	
47.		20	Recovery of HSRA and PCA	270000	
48.		21	Unauthorized expenditure on account of POL	490186	
49.		22	Unauthorized Repair of vehicles	88735	
50.		THQ Daska	01	Recovery due to absent period	15845
51.			02	Non Deduction of House Rent, Conveyance and 5% charges	169872
52.	03		Irregular payment of allowances during leave period	210000	
53.	04		Non Verification of Treasury Deposits	1246748	
54.	05		Unjustified drawl of Conveyance and House Rent Allowance	188112	
55.	06		Irregular payment of pay and allowances due to temporary duty	1985508	
56.	07		Income Tax Exemption of old exemption certificate	104594	
57.	08		Non production of Donation Register	-	
58.	THQ Pasrur	01	Irregular payment of allowances during leave period	91569	
59.		02	Unauthorized Drawl of Adhoc Allowance-2010 (50%)	569,000	
60.		03	Over Payment of HSRA to Specialists	467640	
61.		05	Less deduction of Income Tax and Violation of PPR	107078	
62.		07	Overpayment of Social Security Benefit	289236	
63.		08	Recovery Due to Absent Period	216000	
64.		09	Govt. receipts deposited not verified	683894	
65.		10	Unauthorized payment of HSRA	965556	
66.		THQKotli Loharan	01	Non imposition of penalty	23768
67.			02	Non/less deduction of income tax	91849
68.	03		Non deduction of PST	27605	
69.	04		Irregular payment to work charged employees	210000	
70.	05		Non maintenance of log book	313423	
71.	06		Irregular expenditure on printing	52260	
72.	07		Irregular expenditure on lab chemical	122500	
73.	08		Irregular expenditure on purchase of various items	278300	
74.	09		Irregular payment of allowances during leave period	19044	
75.	11		Overpayment of PCA	30000	
76.	12	Irregular payment of Conveyance & House Rent Allowances	465460		
77.	RHC Chowinda	01	Doubtful consumption of medicines from dispensary	-	
78.		02	Govt. receipts deposited not verified	249710	
79.		03	Unauthorized Drawl of Adhoc Allowance-2010 (50%)	818100	
80.		04	Non deduction of 5% House rent charges	90416	
81.	RHC Kahlian	01	Recovery Due to Absent Period	9488	
82.		02	Irregular payment of Health Sector Reform Programme Allowance	13752	
83.		03	Irregular payment of allowances during leave period	3270	
84.		04	Govt. receipts deposited not verified	-	
85.	RHC Jamke	01	Unauthorized collection of Test charges	299040	
86.	Cheema	03	Irregular payment of HSR to General Duty Staff	194961	
87.	RHC Kalasswala	01	Irregular purchase of medicine without DTL	30865	
88.		02	Govt. receipts deposited not verified	108683	
89.		03	Unauthorised retention of Government money in the DDO Account	15665	

Sr. #	Name of Formation	AP No.	Description of Paras	Amount
90.	RHC Begowala	01	Recovery of house rent and conveyance allowance	398670
91.		02	Unauthorized payment without DTL report	541409
92.		03	Recovery of Rs194,566	194566
93.		04	Non Realization of admission and ward charges	100345
94.	RHC Satrah	01	Irregular purchase of medicine without DTL	652105
95.		02	Govt. receipts deposited not verified	-
96.	EDO Education	01	Non-production of record	-
97.		04	Non recovery of registration and renewal fee	200000
98.		05	Unauthorized expenditure	960000
99.	DO Secondary	01	Non-recovery of penalties	406100
100.	Education	03	Non recovery of pay and allowances during absent period	62866
101.	DO M-EE	01	Irregular payment on account of POL charges	88151
102.		02	Irregular Drawl of TA/DA	79350
103.	DO W-EE	01	Recovery due imposition of major penalty	552023
104.		02	Non deduction of conveyance allowance	396458
105.		03	Non deduction of pay and allowance	188916
106.		04	Recovery of conveyance allowance	150000
107.		05	Recovery of pay & allowances	758274
108.		06	Recovery due non stoppage of increments	550560
109.		07	Non recovery of fine	492000
110.	Dy DEO M Sialkot	03	Non deduction of income tax	236457
	Dy DEO W Sialkot	03	Non deduction of Income tax on leave encashment	91376
		06	Inadmissible drawl of Allowances	325049
		07	Unjustified payment of inspection allowance recovery vacation	640000
	Dy DEO M Sambrial	01	Non recovery of conveyance allowance	386905
		02	Non deduction of Income Tax	356786
		03	Non deduction of sales Tax	933133
111.	Dy DEO W Sambrial	05	Non deduction of Income Tax	903651
		07	Non recovery of conveyance allowance	192990
112.	Dy DEO M Daska	01	Irregular payment on account of POL charges	33400
113.		02	Non Verification of Expenditure Statement	-
114.		03	Useless payment of extra duty allowance to AEOs	475,161
115.		04	Unjustified award of contract	400000
116.	Dy DEO W Daska	01	Un authorized payment of Extra duty allowance	270000
117.	Dy DEO M Pasrur	02	Non deduction of Income tax on leave encashment	650074
118.		04	Inadmissible drawl of Allowances	4700
119.		05	Unjustified payment of inspection allowance and paid during vacation	975613
120.		06	Likely isappropriation due to cash payment instead of crossed cheque	252000
121.		07	Non deduction of conveyance allowance during LFP	11592
122.		08	Unauthorized expenditure on account NSB	91800
123.		09	Non recovery of Overpayment	46500
124.		10	Irregular Purchase of computer TABs	722570
125.	11	Unjustified expenditure on repair of transformer	9000	
126.	13	Non deduction of Income tax	664491	
127.	14	Overpayment of General Sales Tax	399554	
128.	15	Overpayment of General Sales Tax to supplier	23469	
129.	16	Plastic kids chairs Purchased at exorbitant rate recovery	29100	

Sr. #	Name of Formation	AP No.	Description of Paras	Amount	
130.		17	Difference in bank statement and cash book	693626	
131.		18	Razor wire purchased without specification at exorbitant rates	973618	
132.		19	Doubtful payment on account of purchase of books	6792	
133.		20	Doubtful purchase of bricks and other material Rs331303	331303	
134.		22	Doubtful expenditure on purchase of furniture	961742	
135.		23	Unjustified purchase of Laptop	15000	
136.		24	Non collection of Frogh-e-Taleem Fund	349200	
137.		25	Wasteful expenditure on salaries of temporary teachers	61900	
138.		26	Doubtful procurement and distribution of uniform	755282	
139.		27	Below specifications Swings purchased at exorbitant rates	75000	
140.		Dy DEO W Pasrur	03	Non deduction of Income tax on leave encashment	11708
			05	Inadmissible drawl of Allowances	507557
141.			06	Unjustified payment of inspection allowance of Rs 640,000recovery of during vacation	640000
142.	07		Likelymisappropriation due to cash payment instead of crossed cheque	2.537 million	
143.	08		Non deduction of conveyance allowance during LFP	85554	
144.	09		Doubtful drawl of pay and allowances during extra ordinary leave		
145.	10		Doubtful payment of pay and allowances	780753	
146.	11		Unauthorized expenditure on account NSB	91100	
147.	12		Non recovery of Overpayment	361196	
148.	13		Irregular Purchase of computer TABs	672289	
149.	14		Irregular Drawl of Pay and allowances to the staff absent from duty	-	
150.	15		Non/Irregular deduction of Income tax Rs 492,822	492822	
151.	16		Non deduction of Income tax	1.595 million	
152.	17	Overpayment of GST Rs545,175	545175		
153.	18	Unjustified advance payment to the owner of the building for M&R	60000		
154.	19	Doubtful drawl of Rs130,000	130000		
155.	20	Difference in bank statement and cash book	-		
156.	21	Doubtful payment on account of purchase of books	22000		
157.	22	Irregular expenditure on boring	161000		
158.	23	Deceitful drawl on account of purchase of books	12000		
159.	25	Doubtful transfer of funds	300000		
160.	27	No Irregular purchase of plastic sheets	29100		
161.	29	No Doubtful repair of furniture	78100		
162.	30	No Wasteful expenditure on salaries of temporary teachers	728400		
163.	31	Doubtful procurement and distribution of uniform	768344		
164.	32	Below specifications Swings purchased at exorbitant rates	137000		
165.	34	Misappropriation of Rs.80,000 on account of white wash	80000		
166.	HM Govt Pilot High school	01	Non Deposited of Canteen Auctioned money in Government Treasury	160000	
167.		02	Non Verification of Expenditure Statement	-	
168.		03	Loans were not Refunded	273741	
169.		04	Non preparation of bank reconciliation of FTF deposited	378449	
170.		05	Non deduction of income Tax	12000	
171.	HM Govt Comprehensive High School	01	Non Recovery of conveyance allowance during winter vacations	108701	
172.		03	Irregular expenditure on others	445615	
173.		04	Irregular expenditure on purchase of furniture	199486	
174.		05	Irregular expenditure on repair of furniture	138950	

Sr. #	Name of Formation	AP No.	Description of Paras	Amount
175.		06	Doubtful Expenditure on repair	170950
176.	HM Govt Muslim High School	01	Non Recovery of conveyance allowance during Winter vacations	185653
177.		02	Irregular Purchase of Furniture	164502
178.		03	Unauthorized /Doubtful expenditure on floor tiles Rs 164,550	
179.		04	Unauthorized expenditure by splitting the indent for Rs 263,981	
180.		05	Unauthorized expenditure by splitting the indent for Rs 145,197	
181.		06	Irregular Expenditure without quotations for Rs 98,931	
182.		DO Roads	01	Non recovery due to de-escalation of diesel
183.	04		Overpayment for RCC	58,836
184.	05		Non Deduction of Old Material	338000
185.	06		Non-reduction of Steel Rate From the Bills of Contractors	75425
186.	10		Non recovery of professional Tax from the contractor	220000
187.	11		Non recovery of contractor enlistment/renewal Fee for	396000
188.	DO Building	3	No deduction on RCC	
189.		10	Non deduction of Punjab Sales Tax @ 16%	97605
190.		11	Irregular/Less adjustment of Punjab Sales Tax without provision of Registration Certificate	480325

PART-II**Memorandum for Departmental Accounts Committee
Paras Pertaining to Previous Audit Year 2016-17**

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs in million)	
191.	DCO	06	Un-justified repair of Furniture and Fixtures	0.150	
192.		11	Non reconciliation of Domicile Fee with treasury	2.378	
193.		13	Non deduction of PST on Services	0.007	
194.		14	Non Verification of Expenditure Statement	27.971	
195.	DO Sports	02	Doubtful Expenditure on Purchase of Material on Sports Events	1.739	
196.		03	Irregular Expenditure on Purchase of Sports Material	1.385	
197.		07	Irregular Expenditure on Electricity Bills	0.372	
198.		10	Non/less-deduction of Income Tax on Prize Money	0.122	
199.	Govt. Special Education Center Daska	02	Excess Expenditure than Budget	0.186	
200.	Govt. Special Education Center Daska	05	Less-deduction of Income Tax on Rent of Building.	0.061	
201.	Deaf & Defective Hearing School Sialkot	02	Irregular Cash Payment of Stipend	0.072	
202.	Deaf & Defective Hearing School Sialkot	06	Non- imposition of Penalty on Uniforms	0.0120	
203.	Govt. Special Education Centre Pasrur	01	Un-authorized drawl of Social Security Benefit 30%	0.221	
204.		02	Un-authorized drawl of pay and allowances	0.116	
205.		03	Un-authorized drawl of pay and allowances	0.077	
206.		04	Un-authorized drawl of pay and allowances during absent period	0.154	
207.		05	Non Recovery of conveyance allowance during Winter vacations	0.033	
208.		06	Non deduction of conveyance allowance during LFP	0.011	
209.		07	Un-authorized Drawl of Pay Due To Shifting of Headquarter	0.423	
210.		08	Irregular payment of pay & allowances	0.468	
211.		09	Irregular payment of pay & allowances	0.028	
212.		10	Doubtful payment on account of scholarship in cash	0.261	
213.		13	Un-authorized drawl of adhoc relief allowance	0.094	
214.		14	Unjustified drawl of allowances	0.0406	
215.		15	Misappropriation of Govt. Money	-	
216.		16	Misappropriation of Govt. Money	0.147	
217.		17	Misappropriation of Govt. Money	0.020	
218.		18	Overpayment Due to purchase of uniform at Exorbitant Rates	0.214	
219.		19	Irregular purchase of uniform at Exorbitant Rates	0.149	
220.		DO Live stock	04	Unauthorized purchase of Medicine due to Substandard DTL report	0.047
221.			08	Non-recovery of Installments of Motor Vehicles	3.870
222.	13		NonImplementation of Government Instructions	-	
223.	DO	05	Non recovery of conveyance allowance	0.102	
224.		01	Unjustified drawl of allowances	0.026	
225.		02	Irregular drawl of Conveyance and House Rent Allowance	0.089	

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs in million)
			and non-deduction of maintenance charges	
226.		03	Unauthorized payment	0.017
227.		04	Irregular expenditure on account of repair	0.034
228.		06	Irregular expenditure on account of POL	0.027
229.		09	Irregular Expenditure on Account of TA/DA	0.061
230.		10	Unauthorized payment	0.143
231.		11	Unauthorized payment	0.174
232.		12	Irregular expenditure on account of POL and repair	0.094
233.		13	Unauthorized payment	0.153
234.		14	Non verification of sales tax	0.029
235.		15	Less deduction of income tax	0.008
236.		16	Less deduction of income tax	0.007
237.	EDO Health	02	Irregular payment of Health Sector Reform Allowance	0.217
238.		06	Irregular Payment of Conveyance Allowance & Health Sector Reform Allowance	0.055
239.	DO Health	04	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.805
240.		12	Un-authorized drawl of allowances	0.448
241.		14	Un-authorized drawl of pay and allowances	0.607
242.		16	Unjustified payment on account of Health Sector Reform Allowance (HSRA)	0.949
243.	THQ Sambrial	04	Non imposition of penalty for delay in supply of medicine	0.088
244.		05	Less deduction of income tax	0.040
245.		06	Non deduction of 5% accommodation charges for Govt Residents.	0.030
246.	THQ Daska	05	Non imposition of penalty for delay in supply of medicine	0.252
247.		09	Non deduction of 5% of Govt Residents	0.287
248.	THQ Pasrur	01	Unjustified Payment of Pathologist/ Radiologist Shares To Doctor	1.551
249.		02	Non Deduction of 5% Maintenance Charges	0.036
250.		03	Non Deduction of House Rent, 5% Maintenance Charges & Conveyance Allowance	0.041
251.		04	Excess Payment of Health Risk Allowance	0.024
252.		08	Misappropriation of Government Revenue Collected From Laboratory Test Fee	0.084
253.		09	Misappropriation of Government Revenue Collected From X-Ray Fee	0.029
254.		10	Non Collection of Operation & Anesthesia fee	0.030
255.		11	Inadmissible Consumption of Medicines For DTL	0.027
256.		13	Non Realization of Penalty	0.103
257.		15	Irregular Expenditure on Local Purchase	2.445
258.		17	Non Collection of Performance Security on Local Purchase	0.076
259.		19	Non Deduction of GST on Services	0.364
260.		20	Non Deduction of PST on Services	0.029
261.		21	Unauthorized Collection of Ultra Sound Fee	0.177
262.		22	Misuse of Budget Allocated for Non Functional Medical Equipment	0.400
263.	23	Non deduction of stamp duty	0.016	
264.	THQ Kotli Loharan	02	Irregular payment of allowances during leave period recovery	0.291
265.		03	Unjustified payment on account of Health Sector	0.108

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs in million)
			Reform Allowance	
266.		05	Non deduction of Liquidated Damages due to late Supply of Medicine	0.030
267.		06	Non Deduction of Income Tax	0.429
268.	RHC Chowinda	01	Irregular drawl of Conveyance and House Rent Allowance recovery	0.405
269.		02	Unauthorized drawl of Allowance	0.266
270.		03	Irregular expenditure by splitting the indent	0.125
271.		04	Irregular payment of allowances during leave period	0.012
272.		05	Irregular payment of allowances during leave period recovery	0.040
273.		06	Un-authorized payment on account of Non Practicing Allowance	0.030
274.		07	Drawl of pay and allowances without performing duties	0.241
275.		08	Overpayment on account Health Risk Allowance	0.180
276.		09	Irregular payment of pay after expiry of Contract period recovery	0.211
277.		10	Unauthorized Expenditure without Advertisement on PPRA Website	0.640
278.		11	Likely Embezzlement expenditure on Electricity	0.048
279.		12	Unauthorized advancedrawl	0.642
280.		13	Un-authorized payment of Hill Allowance	0.001
281.		14	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.010
282.		15	Irregular purchase of L.P Medicines in Violation of Rules/Government instruction	0.150
283.		16	Unauthorized expenditure on account of local purchase of medicines	0.375
284.		17	Doubtful deposit of government receipts	0.240
285.	RHC Kahlian	01	Recovery on account of pay and allowances	0.143
286.		02	Non Verification of deposited Govt. receipts	0.125
287.		03	Non deduction of Income tax	0.002
288.		04	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.003
289.		05	Non Verification of Expenditure Statement	14.96
290.	EDO Education	05	Unjustified Payment of Mobility Allowance	0.480
291.		06	Excess Payment made for Refreshment	0.165
292.		07	Imprudent Expenditure for Purchase of Sign Board	0.349
293.	Principles G L .A GHS School	01	Non Deposited of Canteen Auctioned Amount in Government Treasury	0.300
294.		02	Irregular Expenditure on Purchase of Furniture.	0.200
295.	Principal G.C.H.S.S cantt Sialkot	02	Irregular repair of building	0.520
296.		05	Less deposit of govt. Receipts of FTF	0.082
297.		06	Irregular/DoubtfulPurchase of furniture	0.400
298.		07	Non preparation of monthly reconciled expenditure statements.	-
299.	Principal Govt. AIM	02	Non Recovery of conveyance allowance during Winter vacations	0.151
300.	HSS	03	Non Verification of Expenditure Statement	73.126
301.	Gohadpur Sialkot	05	Irregular overpayment of Science Teaching Allowance	0.066
302.		09	Doubtful expenditure on repair of furniture	0.225
303.	Principal Govt. HSS	03	Non Recovery of conveyance allowance during Winter vacations	0.166

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs in million)
304.	No.2 Sialkot	05	Overpayment of Social Security Benefit	0.058
305.		10	Non Sale proceed of Old Newspapers	0.002
306.	GGHSS Cantt	02	Non deduction of conveyance allowance during winter vacations	0.206
307.	DO Roads	06	Recovery on account of non utilization of excavated earth	0.397
308.		08	Overpayment on account of Tuff Tile	10.609
309.		10	Overpayment for removal of Malba	0.455
310.		12	Overpayment due to non-deduction of road crust.	0.712
311.		14	Loss to Governmen	0.387
312.		15	Non recovery of professional Tax from the contractor	0.190
313.		16	Non recovery of contractor enlistment/renewal Fee	0.468
314.		19	Loss to Government	1.064
315.	DO Building	06	Non-deduction of price variation on account of Diesel	0.278
316.		14	Excess payment to the contractor	0.330
317.		15	Excess payment of quantity executed over and above estimate quantities	0.460

Annexure-B

Summary of Appropriation Accounts by Grants District Government, Sialkot Financial Year 2016-17

Grant #	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Savings (Rs)	% age
03	Provincial Excise	3,906,200	0	3,906,200	2,270,555	1,635,645	42
05	Forest	9,493,400	0	9,493,400	6,657,625	2,835,775	30
07	Charges on A/c of M. V. Act	3,672,400	0	3,672,400	968,522	2,703,878	74
08	Other taxes and duties	15,077,600	0	15,077,600	7,445,116	7,632,484	51
10	General Administration	151,866,600	0	151,866,600	66,010,659	85,855,941	57
15	Education	7,080,593,000	0	7,080,593,000	4,619,988,403	2,460,604,597	35
16	Health	1,092,806,911	0	1,092,806,911	686,926,357	405,880,554	37
17	Public Health	6,685,300	0	6,685,300	3,192,312	3,492,988	52
18	Agriculture	93,180,980	0	93,180,980	55,465,797	37,715,183	40
19	Fisheries	2,885,700	0	2,885,700	1,411,717	1,473,983	51
20	Veterinary	97,137,400	0	97,137,400	48,962,001	48,175,399	50
21	Cooperative	9,859,600	3,870,900	13,730,500	13,724,877	5,623	0
22	Industries	4,419,000	0	4,419,000	2,167,945	2,251,055	51
23	Miscellaneous Departments	8,013,000	0	8,013,000	3,191,215	4,821,785	60
24	Civil Works	47,721,920	0	47,721,920	23,382,789	24,339,131	51
25	Communications	46,843,760	0	46,843,760	21,648,676	25,195,084	54
31	Miscellaneous	36,329,800	0	36,329,800	19,464,345	16,865,455	46
32	Civil Defense	15,564,000	0	15,564,000	4,442,780	11,121,220	71
Total Non-development		8,726,056,571	3,870,900	8,729,927,471	5,587,321,691	3,142,605,780	35
36	Development (Misc.)	0	175,794,607	175,794,607	175,711,716	82,891	0
41	Highways, Roads & Bridges	0	99,753,844	99,753,844	71,734,065	28,019,779	28
Total Development		0	275,548,451	275,548,451	247,445,781	247,445,781	28
Grand Total		8,726,056,571	279,419,351	9,005,475,922	5,834,767,472	3,170,708,450	35

(Source: Appropriation Accounts for the financial year 2016-2017)

Annexure-C
Para No 1.2.1.1

Non production of record Rs2.020 million

Sr. No.	Name of School	Item description	Amount
1	GGPS Chowinda No.02	Non production of NSB record	600000
2	GGES Dharkalian	Non production of NSB record	285000
3	GGES Rurki Kalan	Non production of NSB record	275000
4	GGPS Lodhi Jajja	Non production of NSB record	250000
5	GMPS Bhutta	Non production of NSB record	174761
6	GGPS Kotli Virkan	Non production of NSB record	150000
7	GGPS Chak Arraiyan	Non production of NSB record	150000
8	GGPS Bhoond	Non production of NSB record	135461
			2,020,222

Non production of elementary schools record Rs.13.650 million and non deduction of income tax Rs887,250

Sr. No.	Name	Average expenditure incurred per school (Rs)	Income tax to be deducted from the shopkeeper instead of NSB fund @ 6.5% (Rs)
1	GGES Ferozkay Nagra	350000	22750
2	GGES Kalakay Nagra	350000	22750
3	GGES Aidal Pur	350000	22750
4	GGES Uncha Paharang	350000	22750
5	GGES Bharokay	350000	22750
6	GGES Sodheray Kay	350000	22750
7	GGES Dhiar Pir Muhammad	350000	22750
8	GGES Bhulair Bajwa	350000	22750
9	GMES Eingan	350000	22750
10	GGES Farid Pur	350000	22750
11	GGES Mian Harpal	350000	22750
12	GGES Chuhar Munda	350000	22750
13	GGES Dulam Kahlwan	350000	22750
14	GGES Jhatokey	350000	22750
15	GGES Rurki Kalan	350000	22750
16	GGES Bakhray wali	350000	22750
17	GGES Noor pur	350000	22750
18	GGES Garar Baryar	350000	22750

Sr. No.	Name	Average expenditure incurred per school (Rs)	Income tax to be deducted from the shopkeeper instead of NSB fund @ 6.5% (Rs)
19	GGES Dharkalian	350000	22750
20	GGES Sorangian	350000	22750
21	GMES Chak Saanga	350000	22750
22	GGES Bhaloor Berhamn	350000	22750
23	GGES Bagyari	350000	22750
24	GGES Gogyal CM	350000	22750
25	GGES Herpal	350000	22750
26	GGES Tawerianwala CM	350000	22750
27	GGES Basi Wala	350000	22750
28	GGES Basra Samaywala	350000	22750
29	GGES Virk	350000	22750
30	GGES Said Nayaal	350000	22750
31	GGES Malokay	350000	22750
32	GGES Khaprara	350000	22750
33	GGES Fateh wali	350000	22750
34	GGES Nakwal	350000	22750
35	GGES darwal	350000	22750
36	GGES Shamir Pur	350000	22750
37	GGES Khairay	350000	22750
38	GGES Kalo wali Syedan	350000	22750
39	GGES Qazi Paharang	350000	22750
		13,650,000	887,250

Non production of elementary schools record Rs26.850 million and non deduction of income tax Rs1,612,000

Sr. no.	Name of Markaz	No. of Primary schools	Average expenditure incurred per school	Income tax to be deducted from the shopkeeper instead of NSB fund @ 6.5%
1	Adil pur	12	150000	117000
2	Adamkay Nagra	11	150000	107250
3	Duggri Hariya	12	150000	117000
4	Klaswala	12	150000	117000
5	Mali pur	11	150000	107250
6	Machhwal	12	150000	117000

Sr. no.	Name of Markaz	No. of Primary schools	Average expenditure incurred per school	Income tax to be deducted from the shopkeeper instead of NSB fund @ 6.5%
7	Mahrajay	11	150000	107250
8	Musa Pur	11	150000	107250
9	Prail	12	150000	117000
10	Qila Kalarwala	12	150000	117000
11	Talwandi Inayat Khan	11	150000	107250
12	Kapoor pur	11	150000	107250
13	Schools handed over to Punjab Education Foundation	41	100000	266500
		179	1,900,000	1612000
Grand Total			2.020+13.650+26.850=42.520	million

Annexure-D
Para No 1.2.2.1

Unjustified drawl of Pay and Allowances without performing duties
Rs 37.439 million

Dy DEO W-EE Sialkot			
Name of School	Name of Head	Name of School	Name of Head
GMPS RAM GARHA	mumtaz begum	GGES M. Hunter Pura	Rehmat Kousar
GGPS CHAH GONDLAN	sabiha tabassum	GGPS Khajori Wala	Salma Bibi
GGPS MUGHLAN WALI	shama firdoos	GGPS Chaki	Rajvent
GMPS GURDHEN PUR	Manzoor Hussain	GGES Bharthan Wala	Sarwat Naseem
GGPS ATHWAL	Abdul Ghafoor	Alia Manzoor	
GGPS GUNA KHURD	Shama Nasreen	GMPS Chak Sada	M Ajmal
GGPS KOTLI HER NRAIN	Farkhanda Asghar	GGPS Chak Khana	ashtar gul
GMPS CHAK GILLAN	shehbaz Ahmed	Bhaggal	Ghazala Shaheen
GGPS Banot	Kishwar Sultana	GGPS Dhapai	firdoos barkat
GMPS Changa	Humaira Iqbal	GGPS KHADIM ALI	kousar mubeen
GGPS Patwal	Haji M.Sarwar	GMPSJOHDAY WALI	M.Yousaf Bhatti
GGPS Hail Jatan	razia begum	GMPS GHATO RORA	tanzeela Riaz
GGE saidra Khurd	Azma Shafi	GGPS MAHAL CHANAWAN	shahida Maqbool
GMPS Ahmal Pur	salah ud din	GMES KOHAR	Ruqia Hanif
GGPS Wazir-e-Chak	Sanaullah	GMPS CHOUNI SULAHERIA	Samra Ameen
GGPS Chak Putlian	nazia zaheer	GMPS BHANAY WALI	zafar Iqbal
GGPS Pindi Mandla	violat M Das	GGPS LADHAR	Rubina Shaheen
GGPS Chak Ambvo	M.Boota	GGPS SATO WALI	Rehna Kouser
GGPSDulchikey No:2	musarrat bano	GGPS Malagar Pur	Nasim Ghulam
GGPS Moman Kalan	uzama Sehar	GMPS Dogran Wala	sumaira Zareen
GGPS Chack Qazi	Azra Yasmin	GGPS Auolakh Awanan	Nighat Bano
GGPS Rahim Pur	Nasreen Shah	GMPS Dhabulah	Shamsa Shehzadi
GGPS Harrar	shehnaz akhtar	GGPS Ganjian Wali Khurd	mis Rita gill
GMPS Auolakh Jattan	nasreen Akhtar	GGPS Jallian Wala	Tallat Ijaz
GMPS Gaddary	naseer Ahmed	GGPS Sarooby	Azra Parveen
GGPS Hassan Wal	shamim Akhtar	Bhari	Rukhsana batool
GGPS Chack Mandhar	Faiza Munawar		

Dy DEO M-EE Pasrur					
Sr. No.	Name of School	Sr. No.	Name of School		
1	GPS Adamkay Nagra	39	GPS Dolowali	26	GPS Machiwali
2	GPS Alawal Pur	40	GPS Dulmanwali	27	GPS Maddo Pur
3	GPS Basra Shamewala	41	GPS Faqirawali	28	GPS Makta
4	GPS Bassu Pannu	42	GPS Ferozkay Nagra	29	GPS Mandiala
5	GPS Bhagnian	43	GPS Gogial	30	GPS Manga Jadeed
6	GPS Bhagowali	44	GPS Gullay wali	31	GPS Marl
7	GPS Bharokey	45	GPS Gurz Bardar	32	GPS Mastpur
8	GPS Bharthal	46	GPS Hameed Pur	33	GPS Matlay
9	GPS Chahar Bajwa	47	GPS Hunjra	34	GPS Mehraj kay

Dy DEO M-EE Pasrur					
Sr. No.	Name of School	Sr. No.	Name of School		
10	GPS Chak Raja	48	GPS Husa Jajja	35	GPS Mero Bhadiar
11	GPS Chand	49	GPS Joshan Jattan	36	GPS Mundeki barian
12	GPS Chandar	50	GPS Kakhanwali	37	GPS Musa Pur
13	GPS Charar	51	GPS Kalakay Nagra	38	GPS Nakhnal
14	GPS Chowinda No.01	52	GPS Kalaswala	26	GPS Machiwali
15	GPS Data Ziad Kay	53	GPS Kalaywali	27	GPS Maddo Pur
16	GPS Deowal	54	GPS Kalokay	28	GPS Makta
17	GPS Dhilam Tong	55	GPS Panj Grain Bajwa	29	GPS Mandiala
18	GPS Kalowali	56	GPS Peer Muhammad Dhair	30	GPS Manga Jadeed
19	GPS Kamokay Khurd	57	GPS Propi Nagra	31	GPS Marl
20	GPS Khokhar	58	GPS Rajdaywali	32	GPS Mastpur
21	GPS Kot Kalal	59	GPS Ranakay Nagra	33	GPS Matlay
22	GPS Kotli Haji Pur	60	GPS Rurki Kalan	34	GPS Mehrajay
23	GPS Kotli Jandran	61	GPS Sabz Kot	35	GPS Mero Bhadiar
24	GPS Lala Saida	62	GPS Sahin Gill	36	GPS Mundeki barian
25	GPS Langay	63	GPS Sodagar Pura	37	GPS Musa Pur
72	GES Bhulair Bajwa	64	GPS Sodian	38	GPS Nakhnal
73	GPS No.2 Pasrur	65	GPS Sohdkrey	67	GPS Taverian wala
74	GES Basi wala	66	GPS Sojo wali	68	GES Kul Bajwa
70	GPS Nangal Kamla	71	GPS Nathu Klair	69	GPS Wahlay

Dy DEO W-EE Pasrur					
S.N.	EMIS Code	School Name	Sr. No.	EMIS Code	School Name
1	34310710	GGPS CHAK SADAVE	98	34320527	GGPS OUDANGAL
2	34310720	GGPS GHANOKAY JAJJA	99	34320528	GGPS NANGAL MIRZA
3	34310725	GGPS KOT MOKHAL	100	34320531	GGPS BHOOND
4	34320079	GGPS CHAK MACHANA	101	34320532	GGPS MERO PADIAR
5	34320088	GGPS CM DHODHA	102	34320535	GGPS SUJOWALI
6	34320090	GGPS CM GHATALIAN	103	34320537	GGPS KALU WALI KHURD
7	34320335	GGPS CHAWINDA NO.2	104	34320538	GGPS TAMBO GHALIB SHAH

Dy DEO W-EE Pasrur					
S.N.	EMIS Code	School Name	Sr. No.	EMIS Code	School Name
8	34320336	GGPS CM BHELOKAY	105	34320539	GGPS PHULLA
9	34320337	GGPS CHANGRIAN	106	34320542	GGPS HANJRA
10	34320338	GGPS GILL CHAHL	107	34320543	GGPS SABO BHADIAR
11	34320341	GGPS EAIS PUR	108	34320544	GGPS RAJADAY WALI
12	34320342	GGPS DARYA NANGAL	109	34320545	GGPS UNCHA JAJJA
13	34320343	GGPS MEHMAND WALI	110	34320551	GGPS KALU GHAZI
14	34320344	GGPS MATA HARIAN	111	34320555	GGPS CM NOSHERA KAKAY ZIAN
15	34320346	GGPS BANBAY	112	34320558	GGPS CHAIAY WALI
16	34320347	GGPS DHEROKAY	113	34320560	GGPS CHIRWIND
17	34320352	GGPS HASSAN BHATIAN	114	34320562	GGPS BHAGO WALI
18	34320353	GGPS MUNJKAY	115	34320563	GGPS DHEER
19	34320354	GGPS BHAGNIAN	116	34320564	GGPS LODHI JAJJA
20	34320356	GGPS KHURPA	117	34320566	GGPS KOTLI KHAWAJA
21	34320358	GGPS JANNAY WALI	118	34320568	GGPS BHELO MUTTO
22	34320361	GGPS NAKHAY	119	34320569	GGPS RAZIA COLONY
23	34320365	GGPS KALU WALI	120	34320570	GGPS GHATALIAN KHURD
24	34320369	GGPS JAJU PUR	121	34320571	GGPS LAKHENKAY
25	34320370	GGPS MATEKAY	122	34320574	GGPS PANJ GRAIN BAJWA
26	34320372	GGPS KAPOOR PUR	123	34320576	GGPS KOTLI GOPI RAI
27	34320373	GGPS DOGRAN WALI	124	34320577	GGPS KOTLI VIRKAN
28	34320375	GGPS KOTLI TARKHANI	125	34320581	GGPS DHARI WAL
29	34320376	GGPS KHIDO WALI	126	34320582	GGPS KAKA PUN
30	34320377	GGPS KHUMBAY	127	34320583	GGPS KOT AGHA
31	34320378	GGPS RAJIAN	128	34320584	GGPS BUZARG
32	34320380	GGPS GLO KOT	129	34320586	GGPS SODAGAR PUR
33	34320381	GGPS HAMEED PUR	130	34320587	GGPS KOTHAY MANGA
34	34320383	GGPS KAMLAY BHAG	131	34320588	GGPS NEW GHATALIAN
35	34320387	GGPS KOT IZAT	132	34320589	GGPS KOT GONDAL

Dy DEO W-EE Pasrur					
S.N.	EMIS Code	School Name	Sr. No.	EMIS Code	School Name
36	34320388	GGPS JALO WALI	133	34320592	GGPS GAKHAR WALI
37	34320389	GGPS CM LIBBAY	134	34320593	GGPS MANGA QADEEM
38	34320390	GGPS KOT BAGA	135	34320595	GGPS JAID WALI
39	34320393	GGPS PHALORA	136	34320596	GGPS TALWANDI INAYAT KHAN
40	34320394	GGPS KOTLI KHADUM SHAH	137	34320597	GGPS KAHLAN WALI
41	34320397	GGPS KOTLI JANDRAN	138	34320598	GGPS JEETO GILL
42	34320398	GGPS BALO WALI	139	34320599	GGPS BHULLAR MERAY WALA
43	34320400	GGPS KALAY WALI	140	34320601	GGPS CHAND
44	34320405	GGPS MAKTA	141	34320603	GGPS DOULAT PUR
45	34320407	GGPS SAPWAL	142	34320604	GGPS DADU BAJWA
46	34320408	GGPS NAKHNAL	143	34320605	GGPS NANGLIAN
47	34320418	GGPS KATHOWALI	144	34320608	GGPS CHAK MATU
48	34320419	GGPS NOUKRIAN BAJWA	145	34320609	GGPS ALKRA
49	34320420	GGPS CHAK DABURJI	146	34320610	GGPS WAHLAY
50	34320422	GGPS TARAR	147	34320611	GGPS TAWANA
51	34320425	GGPS PROPI NAGRA	148	34320616	GGPS FAQIRAN WALI
52	34320429	GGPS RANAKAY NAGRA	149	34320618	GGPS RATA JHATOOL
53	34320433	GGPS CM JOSHAN JATTAN	150	34320620	GGPS JHANGI SHAH KHAKI
54	34320434	GGPS MARL	151	34320622	GGPS ALAWAL PUR
55	34320435	GGPS WIRSALKAY	152	34320623	GGPS NAWAN PIND
56	34320436	GGPS ASHIQ PUR	153	34320624	GGPS BASU PANU
57	34320437	GGPS KOTLI DHUDIAN	154	34320625	GGPS KHEWA BAJWA
58	34320438	GGPS WACHOKAY	155	34320627	GGPS MOHAR
59	34320439	GGPS SABOKAY	156	34320629	GGPS JADHA
60	34320441	GGPS KOT DINA	157	34320630	GGPS MANGU SANGAR
61	34320447	GGPS NATHU KLAIK	158	34320631	GGPS GURZ BARDAR
62	34320453	GGPS CM PURAB KLAIK	159	34320632	GGPS EISO GEGA
63	34320454	GGPS KOT KALAL	160	34320633	GGPS TAYAB BHUTTA

Dy DEO W-EE Pasrur					
S.N.	EMIS Code	School Name	Sr. No.	EMIS Code	School Name
64	34320457	GGPS KARANGALI	161	34320634	GGPS SATTAR PUR
65	34320458	GGPS SRAI SHAH FATEH	162	34320635	GGPS MIAN CHEEMA
66	34320459	GGPS KULAYWALI	163	34320636	GGPS MEHDI PUR
67	34320460	GGPS MARDANA	164	34320637	GGPS DADU WALI
68	34320464	GGPS KAMALA	165	34320639	GGPS BHARAT
69	34320468	GGPS SABO MOHAL	166	34320640	GGPS SIKANDER PUR
70	34320473	GGPS DHENGRAN WALI KALAN	167	34320642	GGPS THATHA SARKARI
71	34320474	GGPS CHAK RANDHAWA	168	34320645	GGPS CM THAHTAH BAWA
72	34320479	GGPS SAROBAY	169	34320646	GGPS LADU BHULLAR
73	34320480	GGPS PUNJANKAY	170	34320647	GGPS BALO TOLA
74	34320484	GGPS DABURJI KAKAY ZAYIAN	171	34320649	GGPS SANGHAY
75	34320485	GGPS PASRUR NO.2	172	34320650	GGPS HERVANCE PUR
76	34320486	GGPS MUSLIM COLONY PASRUR	173	34320652	GGPS CHOBARAH
77	34320489	GGPS KOTLI RAMDAS	174	34320653	GGPS PUN
78	34320490	GGPS BHULLAR RUHI WALA	175	34320654	GGPS DOLOWALI
79	34320491	GGPS CHAK KALA	176	34320655	GGPS MACHI WALI
80	34320493	GGPS KULIAN GUJRAN	177	34320658	GGPS CM SABAZ KOT
81	34320495	GGPS KUL BAJWA NO. 2	178	34320669	GGPS KHALIL PUR
82	34320496	GGPS FATAH	179	34320689	GGPS SIAL JATTAN
83	34320497	GGPS SABAL PUR	180	34320698	GGPS TATAR PUR
84	34320498	GGPS NOUKRIAN MUGHLAN	181	34320701	GGPS ALI PUR HINJLI
85	34320499	GGPS DUGRI HUNDLAN	182	34320702	GGPS JOYA
86	34320502	GGPS HERGAN	183	34320703	GGPS MEHTAB PUR HINJLI
87	34320503	GGPS ADOKAY	184	34320707	GGPS SARVANEKAY
88	34320505	GGPS BUDHA KHURD	185	34320708	GGPS MANDIALA
89	34320506	GGPS KALA PAHAR	186	34320709	GGPS PINDI KHURD
90	34320507	GGPS CHUHER KAY	187	34320710	GGPS RAI PUR
91	34320509	GGPS BHOJOKAY	188	34320712	GGPS KOTLI SULAHERIAN

Dy DEO W-EE Pasrur					
S.N.	EMIS Code	School Name	Sr. No.	EMIS Code	School Name
92	34320510	GGPS AMIN SHAH	189	34320713	GGPS CHAK LALA
93	34320512	GGPS JHANGI KAY	190	34320730	GGPS TALWANDI DIAL PUR
94	34320514	GGPS KHICHIAN BHATIAN	191	34320735	GGPS RAHOLAY
95	34320515	GGPS MALO PATIAL	192	34320738	GGPS GARHI MEHAY
96	34320516	GGPS MURSHAD ABAD	193	34320939	GGPS KOT KUBA
97	34320522	GGPS KOTLI HAJI PUR	194	34320947	GGPS (CM) BAN BAJWA
			195	34320970	GGPS BHOREKAY
Grand Total					37.449 million

Annexure-E
Para No 1.2.2.2

Non credit of Lapse securities to Govt. Revenue Rs. 12.237 millions

S.NO	Name of Work	Item No.	Amount
1	Construction of road from Bombawala to Bhadaywala	01/153	12600
2	Construction of road fromAddaLakhanpura to Lakhanpura	01/154	9400
3.	Construction of road from Sialkot Emanabad road to Gatapura	02/155	5300
4.	Construction of road from	03/156	117820
5	Construction of road from Umeekpura to Jaithiki	04/157	132425
6	Construction of road from Khanbanwala to Birthanwala	05/158	65977
7	Construction of road fromSambrialdaska road city portion	06/159	130442
8	Construction of road from Darbar Baba Muhamad	07/160	3000
9	Construction of road from	8/161	7000
10	Construction of road from	9/162	3396
11	Construction of road from	11/163	46000
12	Construction of road from	11/164	574420
13	Construction of road from	12/165	127224
14	Construction of road from	13/166	100200
15	Construction of road from	14/167	3000
16	Construction of road from	15/168	221600
17	Construction of road from	16/169	221256
18	Construction of road from	17/170	49940
19	Construction of road from	18/171	219871
20	Construction of road from	19/172	292478
21	Construction of road from	20/173	62000
22	Construction of road from	21/174	5700
23	Construction of road from	22/175	7837
24	Construction of road from	23/176	23500
25	Construction of road from	24/177	1000
26	Construction of road from	25/178	4000
27	Construction of road from	26/179	47562
28	Construction of road from	27/180	3980
29	Construction of road from	28/181	167100
30	Construction of road from	29/182	39154
31	Construction of road from	30/183	1000
32	Construction of road from	31/184	30044
33	Construction of road from	32/185 A	129800
34	Construction of road from	32/185	24000

S.NO	Name of Work	Item No.	Amount
35	Construction of road from	33/186	1000
36	Construction of road from	34/187	3540
37	Construction of road from	35/188	7640
38	Construction of road from	36/189	2640
39	Construction of road from	37/190	4000
40	Construction of road from	38/191	6000
41	Construction of road from	39/192	6000
42	Construction of road from	40/193	187894
43	Construction of road from	41/194	34679
44	Construction of road from	42/195	32645
45	Construction of road from	43/196	6245
46	Construction of road from	44/197	249400
47	Construction of road from	45/198	328268
48	Construction of road from	46/200	395978
49	Construction of road from	47/201	234038
50	Construction of road from	48/203	81119
51	Construction of road from	49/205	317972
52	Construction of road from	50/206	3636
53	Construction of road from	51/207	276314
54	Construction of road from	52/208	64718
55	Construction of road from	53/209	33594
56	Construction of road from	54/210	449538
57	Construction of road from	55/211	17720
58	Construction of road from	56/212	80033
59	Construction of road from	57/213	106758
60	Construction of road from	58/214	1588
61	Construction of road from	59/215	6000
62	Construction of road from	60/216	1672
63	Construction of road from	61/217	60260
64	Construction of road from	62/218	1867
65	Construction of road from	63/219	18250
66	Construction of road from	64/220	2763168
67	Construction of road from	65/220A	103439
68	Construction of road from	66/221	38000
69	Construction of road from	67/222	12000
70	Construction of road from	68/223	579000
71	Construction of road from	69/223	470000
72	Construction of road from	70/228	38226

S.NO	Name of Work	Item No.	Amount
73	Construction of road from	73/234	107404
74	Construction of road from	74/237	1000
75	Construction of road from	75/238	4894
76	Construction of road from	76/239	1000
77	Construction of road from	77/240	1000
78	Construction of road from	78/241	4171
79	Construction of road from	79/246	102
80	Construction of road from	80/247	141902
81	Construction of road from	83/250	50305
82	Construction of road from	84/251	117517
83	Construction of road from	85/263	12000
DO Buildings Sialkot unclaimed securities as on 31.12.16			2001000
Total			12,237,160

Annexure-F
Para No 1.2.2.4

Non accountal of Government assets Rs 8.560 million

S.No	Name of school	No of trees	Value of trees @ 10000/tree Approx
1	GMPS GURDHEN PUR	40	400000
2	GMPS VINJAL	28	280000
3	GMPS Changa	14	140000
4	GGE saidra Khurd	50	500000
5	GGPS Chak Ambvo	30	300000
6	GGPSDulchikey No:2	13	130000
7	GGPS Dhattal	15	150000
8	GMPS Auolakh Jattan	20	200000
9	GGPS Gohad Pur	25	250000
10	GGES M. Hunter Pura	15	150000
11	GGPS Khajori Wala	30	300000
12	GMPS Chak Sada	12	120000
13	GGPS Kotli Chandoo	35	350000
14	GGPS Ghallian	25	250000
15	GMES KOHAR	25	250000
16	GCMS Dhool	30	300000
17	GMPS Dhabulah	30	300000
18	GGPS Melo Dhingla	13	130000
19	Bhari	50	500000
		Total	6010000
RHC Jamke Cheema		210	2100000
RHC Kalasswala		45	450000
		G.Total	8560000

Annexure-G
Para No 1.2.2.5

Irregular expenditure on purchase by splitting to avoid tenders Rs 7.976 million

Document No	Posting Date	Name of Supplier	Bill No Date	Description	Amount
1904928331	11.11.2015	Javaid Nursery Form	1841 20.09.15	Misc Plants	199,980
1904958175	02.12.2015	M/s Bilal Nursery	15.11.15	Misc Plants	95,500
1904915018	15.12.2015	M/s Javed Nursery & Arshad Nursery	09 & 10.11.15	Tiles & Grass purchase	72,000
1904795800	15.12.2015	Talat Brothers	May-04	Misc Plants	81,300
1904963373	15.12.2015	M/s Mashallah Nursery	2632 13.11.15	Grass, plants, benches	96,200
1904878729	15.12.2015	M/s Bilal Nursery	1797 20.11.15	various plants	80,000
1904893633	15.12.2015	M/s Arshad Nursery	10.11.15	Grass purchase	80,000
1904994901	24.02.2016	Khokhar Bajri House	05.01.16	Bajri Khaka	78,000
1905088281	24.02.2016	Haji Ghulam Muhammad	15.01.16	Bajri Khaka	76,700
1905560122	29.06.2016	M/s Mashallah Nursery	2641 01.04.16	Misc Plants	33,990
1904754863	05.10.2015	M/s Hermain Traders	15032 15.09.15	Swing	30,000
1904712724	05.10.2015	M/s Hermain Traders	15031 07.09.15	Swing	25,000
1904730047	19.09.2015	M/s Bilal Nursery	1794 17.09.15	Misc plants	75,600
1904730048	19.09.2015	M/s Bilal Nursery	27.08.15, 29.08.15 & 04.09.15	Grass Purchase	100,000
1904730046	19.09.2015	M/s Javed Nursery	1810 10.09.15	Misc plants	134,400
1903705594	05.10.2015	M/s Hermain Traders	15030 05.09.15	Marry Gold plant	75,000
1905735272	30.12.2016	Bilal Nursery Sialkot	1824 18.12.16 1811 21.12.16 1833.11.12.16	Misc Plants	286,400
1905788205	30.12.2016	Bilal Nursery Sialkot	1847 24.12.16	Misc Plants	194,000
1905786357	30.12.2016	Bilal Nursery Sialkot	746 08.12.16	Misc Plants	191,200
1905786356	30.12.2016	Green View Nursery	02.12.16	Misc Plants	190,900
1905777578	30.12.2016	Bilal Nursery Sialkot	705 29.12.16 784 22.12.16	Misc Plants	189,000
1905705234	26.12.2016	Bilal Nursery Sialkot	22.11.16	Goal Pathar	100,000
1905737307	30.12.2016	Bilal Nursery Sialkot	1166 19.12.16	Kangi Palm	99,600
1905786359	30.12.2016	Bilal Nursery Sialkot	1876 21.12.16	Misc Plants	99,000

Document No	Posting Date	Name of Supplier	Bill No Date	Description	Amount
19057141 35	26.12.20 16	Bilal Nursery Sialkot	1370 02.12.16	Misc Plants	97,075
19055487 37	26.12.20 16	Bismillah Nursery Sialkot	1101 21.10.16	Misc Plants	95,500
19057504 32	30.12.20 16	Bilal Nursery Sialkot	273 15.11.16	Meri Gold	94,710
19056987 34	26.12.20 16	Bilal Nursery Sialkot	601 15.11.16	Misc Plants	90,450
19057052 31	26.12.20 16	Bilal Nursery Sialkot	15.11.16	Plant Pots	89,150
19056610 34	26.12.20 16	Allah Malik Nursery Sialkot	893 2.11.16	3500 ft Korean Grass	87,500
19057352 73	30.12.20 16	Bilal Nursery Sialkot	1165 16.12.16	Grind Cover	87,500
19057052 33	26.12.20 16	Bilal Nursery Sialkot	18.11.2016	Misc Plants	80,700
19055487 39	26.12.20 16	Bilal Nursery Sialkot	25.10.16	Misc Plants	77,650
19056836 16	26.12.20 16	Bismillah Nursery Sialkot	1398 29.10.16	Misc Plants	75,000
		Bilal Nursery Sialkot	702 08.11.16	Nainwan	75,000
19057082 36	26.12.20 16	Bilal Nursery Sialkot	26.11.16	Korean Grass	55,000
19057352 74	30.12.20 16	Bilal Nursery Sialkot	1184 18.10.16	Paneeri Bima Gamla	35,833
Total					3,724,838

Irregular expenditure on labour charges worth Rs.1,433,200

Document No	Posting Date	Name of Supplier	Bill No Date	Description	Amount
190556012 4	29.06.201 6	Various Persons	May-16	Grass cutting labor	50,000
190486333 6	19.09.201 5	Various Persons	Aug & Sep 15	Grass cutting labor	300,000
190488450 8	27.10.201 5	Muhammad Ashraf	Sep-15	Grass cutting labor	50,000
190488450 7	27.10.201 5	Muhammad Ashraf & M. Shabbir	Oct-15	Grass cutting labor	50,000
190495817 3	02.12.201 5	Various Persons	Nov-15	Grass cutting labor	50,000
190496337 4	15.12.201 5	Various Persons	Nov-15	Misc works	55,000
190508828 2	24.02.201 6	Shahzad Shafique	Jan-16	Misc works	46,750
190499490 2	24.02.201 6	Muhammad Shabbir	Dec-15	Grass cutting labor	55,000
190499490 3	24.02.201 6	Various Persons	Jan-16	Misc works	98,450
190505659 9	22.03.201 6	Muhammad Ashraf	Feb-16	Grass cutting labor	90,000
190556012 1	29.06.201 6	Various Persons	Mar-16	Grass cutting labor	100,000
190489705 0	19.09.201 5	Shahzad Shafique	Aug-15	Various works	68,400

Document No	Posting Date	Name of Supplier	Bill No Date	Description	Amount
1904897049	19.09.2015	Various contractors	Aug-15	Various works	158,000
1905705235	26.12.2016	Muhammad Ashraf & Shabir Hussain	Sep-oct and Nov-16	labour charges for gross cutting	165,000
1905661033	26.12.2016	Bilal Nursery Sialkot	30.10.2016	Loading Un loadingRs12000 and Labour charges to Muhammad Saleem for grass cutting 45600	57,600
1905696247	26.12.2016	Muhammd Saleem	16-Nov	Labour charges	39,000
Total					1,433,200

Irregular expenditure for Rs. 2,817,781

Description	Name of Supplier	Bill no.	Date	Amount
L.P Medicine	Sardar Pharmacy	667	02.11.16	73675
L.P Medicine	Sardar Pharmacy	539	15.07.16	45115
IV Canula	Sardar Pharmacy	450	22.04.16	78750
L.P Medicine	Sardar Pharmacy	431	08.16.16	15750
Inj Ciprofloxacin	Sardar Pharmacy	432	08.06.16	105000
Tab. Diclofinci Sodium	Sardar Pharmacy	443	14.06.16	87500
L.P Medicine	Sardar Pharmacy	1032	26.12.16	91586
Repair of Generator	Lehrasab Brothers	1344	18.18.16	94100
Repair of Sucker Machine	Lehrasab Brothers	1421	26.10.16	32500
Ultrasound machine repair	Lehrasab Brothers	1418	25.10.16	46000
Misc Items	Lehrasab Brothers	1429	08.11.16	38400
Misc Items	Lehrasab Brothers	1428	04.11.16	42950
Misc Items	Lehrasab Brothers	1426	27.10.16	49850
Misc Items	Lehrasab Brothers	1432		29745
HP Desktop(i5) 5 qty	zaman Trader	2378	12.3.17	232500
HP Laser printer two	Zaman traders	1964	26.6.16	35000
IT Misc items	Lehrasab Brothers	1285	6/20/2016	65450
Medicine Chiller	Zaman Trader	2381	12.3.2017	84400
office furniture	Zaman traders	2433	4/30/2017	43010
OPD tick and other printing material	Lehrasab Brothers	1794	4/25/2017	49100
OPD tick and other printing material	Lehrasab Brothers	1795	4/30/2017	43500

Description	Name of Supplier	Bill no. Date		Amount
OPD tick and other printing material	Zaman traders	1965	7/1/2016	37200
OPD tick and other printing material	Lehrasab Brothers	1335	8/1/2016	28700
Patient chairs	Zaman Trader	2376	25.2.17	105000
Patient chairs	Zaman Trader	2422	27.2.17	105000
Patient chairs	Zaman Trader	2384	18.3.17	105000
Waiting bench	Zaman Trader	2483	12.3.17	267000
washing machine	Zaman Trader	2379	12.3.17	489500
Washing soda etc	Lehrasab Brothers	1398	7/27/2016	39000
X-ray films	Lehrasab Brothers	1343	29.07.16	85000
Xray flims	Zaman traders	2002	8/17/2016	97500
Xray flims	Zaman traders	2003	`nil	75000
Total				2817781
Grand Total=3724838+1433200+2817781				7,975,809

Annexure-H
Para No 1.2.2.11

Doubtful and frequently repeated expenditure on white wash Rs3.743 million

Dy DEO W-EE Pasrur			
Sr. No.	Name of School	Item description	Amount
5	GGCMES Libbay	white wash	90000
3	GGCMS Bun Bajwa	white wash	109025
6	GGCMS Sabz Kot	white wash	85215
1	GGES Khan Jajja	white wash	125950
4	GGES Loharkey	white wash	96955
17	GGP Model Scool Data Brahmna Pasrur	white wash	38400
18	GGP Model Scool Data Brahmna Pasrur	white wash	30140
21	GGPSKot Bagga	white wash	22500
24	GGPSKot Bagga	white wash	18000
38	GGPSKot Bagga	white wash	7500
2	GGPS Bhelokey	white wash	117300
25	GGPS Bhudha Khurd	white wash	18000
31	GGPS Bhudha Khurd	white wash	9910
34	GGPS Bhudha Khurd	white wash	9350
40	GGPS Bhudha Khurd	white wash	6840
41	GGPS Bhudha Khurd	white wash	4900
23	GGPS Bhular Mere Wala	white wash	20645
47	GGPS Bhular Mere Wala	white wash	2000
50	GGPS Bhular Mere Wala	white wash	740
22	GGPS Chak Warraich	white wash	21360
48	GGPS Chak Warraich	white wash	2000
44	GGPS Fakiran Wali	white wash	3920
45	GGPS Fakiran Wali	white wash	2600
12	GGPS Jhagi kay	white wash	62000
14	GGPS Jhmbian	white wash	60465
10	GGPS Kamlay Bagh	white wash	64610
11	GGPS Karangali	white wash	62890
46	GGPS Khadowali	white wash	2520
49	GGPS Khadowali	white wash	1600
39	GGPS Kotli Khadam Shah	white wash	7100
8	GGPS Nangal bajwa	white wash	70500
30	GGPS Pira	white wash	9930
32	GGPS Pira	white wash	9410
35	GGPS Pira	white wash	9000
43	GGPS Pira	white wash	4010
20	GGPS Razia Colony	white wash	24000
42	GGPS Sabokay	white wash	4500
26	GGSP Bhag	white wash	17190
28	GGSP Bhag	white wash	13000
33	GGSP Bhag	white wash	9390
13	GMES Khairay	white wash	62000
7	GMPS Alianwali	white wash	75600
15	GMPS Chak Dularay	white wash	55500
27	GMPS Jahar	white wash	15000
29	GMPS Jahar	white wash	12560
36	GMPS Jahar	white wash	8760
37	GMPS Jahar	white wash	8280
9	GMPS rupowali	white wash	70000

Dy DEO W-EE Pasrur			
Sr. No.	Name of School	Item description	Amount
16	GMS Chak Qurashian	white wash	39000
19	GMS Chak Qurashian	white wash	30050
			1652115

Dy DEO M-EE Pasrur			
Sr#	Name of School	Item description	Amount
1	GES Bhulair Bajwa Pasur	white wash material purchase and labour	11970
2	GES Bhulair Bajwa Pasur	white wash material purchase and labour	11460
3	GES Bhulair Bajwa Pasur	white wash material purchase and labour	17500
4	GES Bhulair Bajwa Pasur	white wash material purchase and labour	8059
5	GES Bhulair Bajwa Pasur	white wash material purchase and labour	4100
6	GES Bhulair Bajwa Pasur	white wash material purchase and labour	16700
7	GES Bhulair Bajwa Pasur	white wash material purchase and labour	13000
8	GES Bhulair Bajwa Pasur	white wash material purchase and labour	14600
9	GES Bhulair Bajwa Pasur	white wash material purchase and labour	14000
10	GES Bhulair Bajwa Pasur	white wash material purchase and labour	13000
11	GES Bhulair Bajwa Pasur	white wash material purchase and labour	18000
12	GES Bhulair Bajwa Pasur	white wash material purchase and labour	20000
13	GES Bhulair Bajwa Pasur	white wash material purchase and labour	55000
14	GES Judhala	white wash material purchase and labour	25000
15	GES Judhala	white wash material purchase and labour	29000
16	GES Judhala	weather sheets purchaed and labor paid	82036
17	GES Kul Bajwa	white wash material purchase and labour	19290
18	GES Kul Bajwa	white wash material purchase and labour	16290
19	GES Kul Bajwa	white wash material purchase and labour	24000
20	GES Kul Bajwa	white wash material purchase and labour	9500
21	GES Loharkay	white wash material purchase and labour	12600
22	GES Pejokay	white wash material purchase and labour	96500
23	GES Ramkay	white wash material purchase and labour	3000
24	GES Ramkay	white wash material purchase and labour	700
25	GES Ramkay	white wash material purchase and labour	30760
26	GES Uddo Fatah	white wash material purchase and labour	51200
27	GES Uddo Fatah	white wash material purchase and labour	10800
28	GES Uddo Fatah	white wash material purchase and labour	6500
29	GES Uddo Fatah	white wash material purchase and labour	20500
30	GPS Basra Shamewala	white wash material purchase and labour	975
31	GPS Basra Shamewala	white wash material purchase and labour	12000
32	GPS Bassu Pannu	white wash material purchase and labour	6100
33	GPS Bassu Pannu	white wash material purchase and labour	13500
34	GPS Bassu Pannu	white wash material purchase and labour	12500
35	GPS Bassu Pannu	white wash material purchase and labour	9000
36	GPS Bhagowali	white wash material purchase and labour	10000
37	GPS Bharokey	white wash material purchase and labour	20760
38	GPS Bharokey	white wash material purchase and labour	15450
39	GPS Bharokey	white wash material purchase and labour	8000
40	GPS Bharokey	white wash material purchase and labour	7950
41	GPS Bharokey	white wash material purchase and labour	2560
42	GPS Bharokey	white wash material purchase and labour	6000
43	GPS Chand	white wash material purchase and labour	30340
44	GPS Chand	white wash material purchase and labour	10750
45	GPS Chand	white wash material purchase and labour	9950
46	GPS Chandar	white wash material purchase and labour	49900
47	GPS Chandar	white wash material purchase and labour	5200
48	GPS Charar	white wash material purchase and labour	30170
49	GPS Charar	white wash material purchase and labour	17830

Dy DEO M-EE Pasrur			
Sr#	Name of School	Item description	Amount
50	GPS Charar	white wash material purchase and labour	23500
51	GPS Charar	white wash material purchase and labour	19500
52	GPS Charar	white wash material purchase and labour	45500
53	GPS Data Ziad Kay	white wash material purchase and labour	8150
54	GPS Data Ziad Kay	white wash material purchase and labour	5850
55	GPS Data Ziad Kay	white wash material purchase and labour	3000
56	GPS Dolowali	white wash material purchase and labour	24470
57	GPS Dolowali	white wash material purchase and labour	8000
58	GPS Dolowali	white wash material purchase and labour	12000
59	GPS Faqirawali	white wash material purchase and labour	34730
60	GPS Gurz Bardar	white wash material purchase and labour	20750
61	GPS Gurz Bardar	white wash material purchase and labour	18300
62	GPS Gurz Bardar	white wash material purchase and labour	10000
63	GPS Hunjra	white wash material purchase and labour	24000
64	GPS Hunjra	white wash material purchase and labour	24000
65	GPS Husa Jajja	white wash material purchase and labour	12400
66	GPS Husa Jajja	white wash material purchase and labour	5000
67	GPS Kalaswala	white wash material purchase and labour	26000
68	GPS Kalaswala	white wash material purchase and labour	9450
69	GPS Kalaswala	white wash material purchase and labour	8000
70	GPS Kalaswala	white wash material purchase and labour	9460
71	GPS Kalaswala	white wash material purchase and labour	9000
72	GPS Kalaswala	white wash material purchase and labour	9500
73	GPS Kalaswala	white wash material purchase and labour	31000
74	GPS Kalokay	white wash material purchase and labour	21000
75	GPS Kalokay	white wash material purchase and labour	12760
76	GPS Kalokay	white wash material purchase and labour	11000
77	GPS Kalokay	white wash material purchase and labour	3920
78	GPS Kalokay	white wash material purchase and labour	7000
79	GPS Kalokay	white wash material purchase and labour	14400
80	GPS Khokhar	white wash material purchase and labour	10640
81	GPS Khokhar	white wash material purchase and labour	22360
82	GPS Kotli Haji Pur	white wash material purchase and labour	24990
83	GPS Kotli Haji Pur	white wash material purchase and labour	20000
84	GPS Kotli Haji Pur	white wash material purchase and labour	30300
85	GPS Kotli Haji Pur	white wash material purchase and labour	10400
86	GPS Kotli Haji Pur	white wash material purchase and labour	18700
87	GPS Kotli Haji Pur	white wash material purchase and labour	25000
88	GPS Lala Saida	white wash material purchase and labour	18000
89	GPS Lala Saida	white wash material purchase and labour	2000
90	GPS Manga Jadeed	white wash material purchase and labour	20000
91	GPS Mero Bhadiar	white wash material purchase and labour	24430
92	GPS Mero Bhadiar	white wash material purchase and labour	15000
93	GPS No.2 Pasrur	white wash material purchase and labour	3000
94	GPS No.2 Pasrur	white wash material purchase and labour	9800
95	GPS No.2 Pasrur	white wash material purchase and labour	9000
96	GPS Panj Grain Bajwa	white wash material purchase and labour	12300
97	GPS Peer Muhammad Dhair	white wash material purchase and labour	9900
98	GPS Peer Muhammad Dhair	white wash material purchase and labour	9780
99	GPS Peer Muhammad Dhair	white wash material purchase and labour	4860
100	GPS Peer Muhammad Dhair	white wash material purchase and labour	9600
101	GPS Rajdaywali	white wash material purchase and labour	9500
102	GPS Rajdaywali	white wash material purchase and labour	6000
103	GPS Sodagar Pura	white wash material purchase and labour	10100
104	GPS Sodagar Pura	white wash material purchase and labour	4000

Dy DEO M-EE Pasrur			
Sr#	Name of School	Item description	Amount
105	GPS Sodagar Pura	white wash material purchase and labour	7000
106	GPS Taverian wala	white wash material purchase and labour	17000
107	GPS Taverian wala	white wash material purchase and labour	8500
108	GPS Wahlay	white wash material purchase and labour	24460
109	GPS Wahlay	white wash material purchase and labour	15000
110	GPS Kalakay Nagra	weather sheets	21000
111	GPS Kalakay Nagra	weather sheets	21000
112	GPS Mandiala	white wash material purchase and labour	107700
113	GES Takhtpur	white wash material purchase and labour	125000
Total			2091960
Grand Total 1652115+209196			3744075

Annexure-I
Para No 1.2.2.15

Doubtful expenditure on development works Rs2.405 million

Sr. No.	Name of School	Item description	Amount
1	GGES Randhawa	construction material purchased & labor	305000
2	GGES Mal Lalu	construction material purchased & labor	205000
3	GGES Loharkey	construction material purchased & labor	182369
4	GGES Khan Jajja	construction material purchased & labor	180000
5	GGES Ramkay	construction material purchased & labor	174497
6	GGPS Sabz Peer	construction material purchased & labor	169750
7	GGES Uddo Fatah	construction material purchased & labor	165000
8	GGPS Sabalpur	construction material purchased & labor	153178
9	GGCMS Pajokay	construction material purchased & labor	150000
10	GMPS Sohawa Bajwa	construction material purchased & labor	150000
11	GGPS Sayyan	construction material purchased & labor	145000
12	GMPS Chak Dularay	construction material purchased & labor	122000
13	GGPS Jajo Pur	construction material purchased & labor	110000
14	GMES Khairay	construction material purchased & labor	100000
15	GGPS Jeeto Gil	construction material purchased & labor	93880
			2,405,674

Annexure-J
Para No 1.2.2.18

Doubtful expenditure on purchase of furniture Rs1.493 million

Sr. No.	Name of School	Item description	Amount
1	GGPS rajian	furntiure purchased	300000
2	GGPS Gill Chahal	furniture purchased	299503
3	GGES Mal Lalu	Furniture purchased	100000
4	GGPS Sabalpur	Furniture purchased	75032
5	GMPS Ossah	student chairs	69000
6	GGMPS Fatehpur	furniture purchased	53725
7	GGES Jassoran	furniture purchase for office	50000
8	GGPS Kot Izzat	furniture	50000
9	GGCMS Sabz Kot	office furniture	47920
10	GGPS Makhankay	Furniture	43000
11	GGES Mal Lalu	Furniture purchased	40000
12	GGPS Tarar	furniture student	36200
13	GGSP Bhag	Furniture purchased	36000
14	GGSP Bhag	Furniture purchased	36000
15	GGPS Kotli Ramdas	furniture student	30000
16	GGPS Kotli Khadam Shah	Furniture purchased	21000
17	GGPS Kotli Ramdas	office furniture	20200
18	GGSP Bhag	Furniture purchased	18800
19	GGPS Fakiran Wali	Furniture purchased	18750
20	GGPS Kot Kot Bagga	Furniture purchased	15500
21	GGPS Kotli Khadam Shah	Furniture purchased	12475
22	GGPS Khadowali	Furniture purchased	12300
23	GGPS Tarar	kids chairs	12250
24	GGPS Sabokay	Furniture purchased	12150
25	GGPS Kul Bajwa	kids chairs	11600
26	GGSP Bhag	Furniture purchased	11400
27	GGPS Sabokay	Furniture purchased	9000
28	GGSP Bhag	Furniture purchased	6750
29	GGPS Fakiran Wali	Furniture purchased	6000
30	GGPS Chand	kids plastic chairs 12 no.	6000
31	GGPS Fakiran Wali	Furniture purchased	5300
32	GMPS Jahar	Furniture purchased	5000
33	GGSP Bhag	Furniture purchased	5000
34	GGPS Khadowali	Furniture purchased	4600
35	GGCMS Sabz Kot	office curtains	4200
36	GGPS Kotli Khadam Shah	Furniture purchased	4000
37	GGPS Fakiran Wali	Furniture purchased	2700
38	GGPS Khadowali	Furniture purchased	1050
39	GGPS Khadowali	Furniture purchased	750
			1493155

Annexure-K
Para No 1.2.2.20

Doubtful expenditure of Rs.1.062 million at the closing of District Fund

G/L	G/L Descp	Cheq ue No	Token No	Payme nt Date	bill No	Dat e	Supplier	Particular	Amount
A03901	Stationery	31373 82	7133	30.12.2 016	25	21.1 2.16	M/s Saif and Sons	Stationery	30,420
A03901	Stationery	31372 89	7131	30.12.2 016	217	15.1 2.16	M/s Saif and Sons	Stationery	22,090
A03901	Stationery	31373 82	7136	30.12.2 016	27	21.1 2.16	M/s Saif and Sons	Tonnners	35,100
A03901	Stationery	31373 82	7135	30.12.2 016	30	22.1 2.16	M/s Saif and Sons	Stationery	37,440
A03901	Stationery	31373 82	7134	30.12.2 016	26	21.1 2.16	M/s Saif and Sons	Stationery	24,687
A03970	Others	31372 30	5913	30.12.2 016		05.1 2.16	M/s Pure Water Filter	Water Filter with kit	17,199
A03970	Others	31372 89	7144	30.12.2 016	216	02.1 2.16	M/s Saif and Sons	tissue paper, soap, cups etc	11,969
A06301	Entertainment and Gifts	31372 89	6750	30.12.2 016	141	06.1 2.16	Shamas Catrers	Crockery Waiters Sofas Rent for foreign diplomats 06.12.16	53,000
A06301	Entertainment and Gifts	31372 89	5917	30.12.2 016		05.1 2.16	Taj Hotel	39 Junior Level Foreign Diplomats Food Bill	87,800
A06301	Entertainment and Gifts	31372 32	7146	30.12.2 016	19	14.1 2.16	M/s Saif and Sons	Food Hampers for Christmas	99,000
A06301	Entertainment and Gifts	31372 32	7149	30.12.2 016		05.1 2.16	Taj Hotel	Polio Day Walk	49,125
A06301	Entertainment and Gifts	31372 32	7148	30.12.2 016		10.1 2.16	Taj Hotel	Peace Committee 12 Rabi Ul Awwal	85,000
A09201	Hardware	31372 89	7151	30.12.2 016	22	20.1 2.16	M/s Saif and Sons	VGA Cables, Hard Disks and RAM	43,290
A13001	Transport	31370 68	5921	28.12.2 016		04.1 2.16	M/s Rizwan Auto Workshop	Clutch Plate, Door Glass, Bearing etc STS- 234	24,660
A13001	Transport	31372 30	6751	30.12.2 016	150 0	19.1 2.16	M/s Modern Autos	Horn STN-5678	72,400
A13001	Transport	31372 32	7155	30.12.2 016		11.1 2.16	M/s Heera Tyres	Purchase of tyres STE-3201	48,000
A13001	Transport	31372 32	7154	30.12.2 016		21.1 2.16	M/s Rizwan Auto Workshop	Ball Joint, Engine overhaul STE-3201	77,000
A13001	Transport	31372 32	7153	30.12.2 016		20.1 2.16	M/s Ilyas Tyres	Purchase of tyres on quotations STN-5678	96,000
A13001	Transport	31372 30	7152	30.12.2 016		15.1 2.16	M/s Rizwan Auto Workshop	Denting & Battery STE- 3201	44,500
A13101	R & M of Machinery and Equipment	31372 30	6753	30.12.2 016		13.1 2.16	M/s M.A Electronics	Repair of telephone exchange	37,540
A13101	R & M of Machinery and Equipment	31372 30	6754	30.12.2 016		20.1 2.16	M/s Altaf Bin Rasheed	repair of refrigerator & oven	28,000
A13101	R & M of Machinery and Equipment	31372 30	7156	30.12.2 016	152 0	23.1 2.16	M/s Techno Photostate	Tonner & Drum	38,000
Total									1,062,220

Annexure-L
Para No 1.2.3.1

Non Recovery of conveyance allowance during Winter vacations Rs 34.147 million

DEO Secondary Education Sialkot					
Sr. No	Employee scales	Monthly rate	Recoverable for 24 days	No of Employees	Amount
1	BPS 16& Above	5000	3871	1747	6762637
2	BPS11-15	2856	2211	3193	7059723
3	BPS 9	1932	1996	1274	2542904
					16,365,264

Sr. No	Employee scales	Monthly rate	Amount Per year for 8 days	Amount for two years	No of Employees	Amount
1	BPS 16& Above	5000	1333	2666	1747	4657502
2	BPS11-15	2856	762	1524	3193	4866132
3	BPS 9	1932	515	1030	1274	1312220
						10,835,854

Dy DEO W-EE Pasrur					
Sr. No	Employee scales	Monthly rate	No of Employees	Amount Per year for 10 days	Amount of Recovery for two years
	1	2	3	4 = 2x10/30	5
1	BPS 5-10	1932	560	644	721280
2	BPS11-15	2856	325	952	618800
3	BPS 16	5000	85	1667	283390
					1623475

Dy DEO M-EE Pasrur					
Sr. No	Employee scales	Monthly rate	No of Employees	Recoverable for 24 days	Amount of Recovery for two years
	1	2	3	4 = 2x24/30	5
1	BPS 5-10	1932	453	1546	700,388
2	BPS11-15	2856	265	2285	605525
3	BPS 16	5000	30	4000	120000
					1,425,918
	1	2	3	4 = 2x10/30	5
1	BPS 5-10	1932	453	644	583464
2	BPS11-15	2856	265	952	504560
3	BPS 16	5000	30	1667	50010
					1138039

Dy DEO W-EE Sialkot					
Sr. No	Employee scales	Monthly rate	No of Employees	Amount Per year for 20 days	Amount of Recovery
	1	2	3	4 = 2x20/30	5
1	BPS 5-10	1840	551	1190	1,311,380
2	BPS11-15	2720	276	1815	1,001,880
3	BPS 16	5000	67	3334	446,756
					2,760,021

Annexure-M

Para No 1.2.3.2

Non imposition of penalty – recovery thereof Rs 26.420million

DO Buildings Sialkot						
Vr. No.	Dated.	Name Of Scheme	Name of Contractor	Work Order Amount	Status	Penalty 10% in Million
17	09.09.2016	Provision of Missing Basic infrastructure at Civil Hospital, Daska District Sialkot. D.O.S:-23.6.15D.O.C:-22.6.16	Mohammad Arif	30.000	W.I.P	3.0
41	24.11.2016	Construction of New Building of Govt. Tableegh-ul-Islam High School Chawinda D.O.S:- (26-12-15) D.O.C:- 26-06-17		18.245	W.I.P	1.8245
14	08.11.2016	Construction of Dangerous Building (16 No. Class Rooms,) in GGHS Muslam Ramtalai D.O.S:-08-12-2015D.O.C:-07-12-2016	S.A.R Construction Co	13.177	W.I.P	1.3177
19	13.10.2016	Establishment of Govt. Noor Fatima Girls High School Nizamabad Tehsil & District Sialkot D.O.S:-08-12-2015	Muhammad Afzal Mirza &	11.721	W.I.P	1.1721
20	13.10.2016	Construction of Dangerous Building (10 No. Class Rooms) in GGHS Chr. Bara PatherD.O.S:-08-12-2015 D.O.C:-07-12-2016	S.A.R Construction Co	11.614	W.I.P	1.1614
13	08.11.2016	Construction of Dangerous Building (6 No. Class Rooms) GBHS Siranwali D.O.S:-07-12-2015D.O.C:-21-06-2016	Muhammad Rafique	8.166	W.I.P	0.8166
11	08.11.2016	Up-Gradation of Govt. Girls Elementry School Addha D.O.S:- (30-12-15)D.O.C:-29-06-16	Afzal Nawaz & CO	7.829	W.I.P	0.7829
28	21.09.2016	Re-Construction of 05-No. C/Room with verandah and boundary wall in GGHS Kulloval D.O.S:-17-09-15 D.O.C:- 16-01-16	Asad Abbas Kazmi	7.664	W.I.P	0.7664
37	24.11.2016	Re-Construction of Dangerous buildings GBHS Daska Tehsil Daska (6 No. Class rooms with verandha) 17-09-2015to 16-04-2016	Muhammad Rafique	7.525	W.I.P	0.7525
22	13.10.2016	Construction of Dangerous Building (5 No. Class Rooms) in GGES RamkeyD.O.S:-07-12-15 D.O.C:-21-06-16	R.A Buidar	6.427	W.I.P	0.6427
53	30.11.2016	Up-Gradation of GMP/S Hupu Garah D.O.S:-10-06-15D.O.C:-09-10-16	Ahsan Goraya Bro's	5.826	W.I.P	0.5826
19	09.09.2016	Construction of Dangerous Building(4 No. Class Rooms) in G.GHS, Saukinwind. D.O.S:-08-12-15D.O.C:-07-06-16	Muhammad Zahid	4.600	W.I.P	0.46
37	30.09.2016	Construction of Dangerous Building (4 No. Class Rooms) in GHS No.1 Pasrud.O.S:-08-12-15 D.O.C:- 07-06-16	Bilwal Afzal	4.502	W.I.P	0.4502
38	30.09.2016	Construction of Dangerous Building (4 No. Class Rooms) in GES Chohar Mun D.O.S:-08-12-15D.O.C:-07-05-16	Muhammad Zahid	4.482	W.I.P	0.4482
12	07.10.2016	Construction of Dangerous Building (4 No. Class Rooms) in GES Verowala D.O.S:-08-12-15D.O.C:-07-06-16	Muhammad Razzaq	4.458	W.I.P	0.4458
6	07.10.2016	Construction of Dangerous Buildings (04-No Class room) GGHS Gunna	Sultan Mehmood	3.178	W.I.P	0.3178

DO Buildings Sialkot						
Vr. No.	Dated.	Name Of Scheme	Name of Contractor	Work Order Amount	Status	Penalty 10% in Million
		Kalan Tehsil & District Sialkot (NA-114 PP-125).				
1	07.09.2016	Construction of Dangerous Building (2 No. Class Rooms) in GGPS, Noor Pur D.O.S:-07-12-15 D.O.C:-06-04-16	R.A Builders	3.109	W.I.P	0.3109
						15.2523

DO Roads Sialkot							
1	Construction of Metaled from Wadala Sanduwa to GGHSS Tehsil Daska	M/S Shatab Ali and Sons	680-81/MCB 26.03.16	25.05.16	W.I.P	1,964,000	196,400
2	Rehabilitation /Improvement of Wazirabad Sialkot Kashmir Road	Dugal & Co.	3772/MCB 15.12.15	29.10.15	W.I.P	43,660,000	4,366,000
3	Construction of road from Wazirabad road to kot Marth to Mauza Kot via Kot Muhammad Hussain	M/s Bajwa & Co	671/MCB 26.03.16	26.06.16	W.I.P	28,048,118	2,804,812
4	Rehabilitation of road from Gujranwala sialkot road (Ranghi to Ghlotian Khurd)	M/s Syed Sajjad Haider Govt Cont	1385-87/MCB 06.06.16	23.08.16	W.I.P	7,237,523	723,752
5	Const of road from Chak Choda to Bhopalwala	M/s Khadim Hussain	706-08/MCB 26.03.16	22.06.16	W.I.P	27,497,639	2,749,764
6	Const of Culvert 4 span 10' each at village Jhun	M/s Z.H Rana & Co	2198/MCB 06.09.16	27.08.16	W.I.P	3,295,216	329,522
Total							11,170,250

Annexure-N
Para No 1.2.3.3

Recovery of house rent and conveyance allowance Rs16.856 million

Sr. No	Personal No	Name of MO/WMO	Designation	CA	HRA
1	30591544	Asad Abbass	MO	5000	2955
2	31559363	Khulda Wilson	WMO	5000	2955
3	31672937	Manzar Hyat	MO	5000	2955
4	31668559	Faiza Tabassum	WMO	5000	2955
5	31672921	Usman Ahmed	MO	5000	2955
6	30950598	Sajida Babar	WMO	5000	2955
7	31534678	Zawar Shafi	MO	5000	2955
8	31672928	Usman Shahid	MO	5000	2955
9	31814915	Hassan Tahir	MO	0	2955
10	30730889	Dr. Rafia Rana	WMO	5000	0
11	31783711	Waqas Aslam	MO	5000	2955
12	31810597	Waqas Mumtaz	MO	0	0
13	31672927	Tasleem Abbass	MO	5000	2955
14	31672937	Muhammad Manzar Hyat	MO	5000	2955
15	30712718	Nadeem Ahmed	MO	5000	0
16	31490340	Bilal Bhatti	MO	5000	0
17	30591606	Farah Ijaz	WMO	5000	0
18	31499170	Malik Abdul Majid	MO	5000	0
19	31672478	Imran Haider	MO	5000	2955
20	31752066	Ali M.Akram	MO	5000	2955
21	31683836	Nabia Jhangir	WMO	5000	2955
22	31680677	Umer Riaz	MO	5000	2955
23	31811978	Rana Nisar Ahmed	MO	5000	2955
24	30595171	Shahzad Iqbal	MO	5000	2955
25	30730889	Rafia Rana	MO	5000	0
26	31691224	Huma Sher Awan	WMO	5000	2955
27	31572549	Saira Majeed	WMO	5000	2955
28	31699905	Ihtisham ul Haq	MO	5000	2955
29	30938445	Ghulam Mustafa	MO	5000	0
30	31109949	Tehseen Anwar	MO	5000	2955
31	31777903	Toheed Iqbal	MO	5000	2955
32	31815823	Ahmed Jameel Cheema	MO	5000	2955
33	31804370	Tayyba Latif	WMO	5000	2955
34	31544966	Atif Arif	MO	5000	2955
35	30595214	Jamshed Iqbal	MO	5000	0
36	31673291	Rana Irfan	MO	5000	2955
37	30761885	Usman Arshad	MO	5000	0
38	31672477	Kashif Mahmood	MO	5000	2955
39	31776171	Shaista Adnan	WMO	5000	2955
40	31715245	Syed Fakhar Abbass	MO	5000	2955
41	30594960	Muhammad Munir	MO	5000	0
42	31672933	Muhammad Bashir Wahla	MO	5000	2955
43	31021417	Tahira Fatima	WMO	5000	2955
44	30600275	Sadia Shaheen	WMO	5000	0

Sr. No	Personal No	Name of MO/WMO	Designation	CA	HRA
45	31671346	Urooj Jawad	WMO	5000	2955
46	31680677	Umer Riaz	MO	5000	2955
47	31694591	Saqib Bashir	MO	5000	2955
48	31699241	ZARKHSHANDA NIGHAT	MO	5000	2955
49	31716711	Ali Raza	MO	5000	2955
50	31732403	Hanan Akram	MO	5000	4433
51	31743397	Sadaf Mahfuz Ur rehman	WMO	5000	2955
52	31787359	Waqas Aslam	MO	5000	2955
53	31843029	Muhammad Adnan	MO	5000	2955
54	31843079	Amanullah	MO	5000	2955
55	30701946	Wajiha Mahmood	WMO	5000	2955
56	30911937	Waleed Pervaiz	MO	5000	2955
57	30593468	Nadeem Qaiser	Dispenser	1932	1719
58	30600122	Muhammad Ashraf Sulehri	Dispenser	2856	0
59	30595594	Nazir Ahmed	Dispenser	1932	1146
60	31554424	Muhammad Javaid Hanf	Dispenser	1932	1146
61	31752099	Nafees Ullah Gorya	Dispenser	1932	1146
62	30593415	Muhammad Khalid	Dispenser	2856	1307
63	30812604	Muhammad Ashraf Ghuman	Dispenser	2856	1476
64	30593456	Javaid Masih	Dispenser	2856	1307
65	31658741	Adeel Ahmed	Dispenser	1932	1146
66	31752102	Bilal Musadiq	Dispenser	0	1146
67	31752105	Haider Ali	Dispenser	1932	1146
68	30591354	Sajjad Hussain Khan	Dispenser	2856	0
69	30592578	Muhammad Younis	Dispenser	2856	0
70	30593127	Muhammad Habib	Dispenser	2856	0
71	30593179	Muhammad Amin	Dispenser	1932	1146
72	30593280	Muhammad Akram	Dispenser	1932	0
73	30593366	Nasir Mahmood	Dispenser	1932	1146
74	30593415	Muhammad Khalid	Dispenser	2856	1307
75	30593597	Muhammad Shafique	Dispenser	2856	1307
76	30593692	Ashfaq Ahmed	Dispenser	1932	0
77	30593782	Muhanmmad Arshad	Dispenser	2856	0
78	30593857	GulNawaz	Dispenser	2856	0
79	30593939	Muhammad Raza Khan	Dispenser	1932	1146
80	30594110	Tariq Mahmood Bhatti	Dispenser	1932	1146
81	30594799	Kashif Ishfaq	Dispenser	1932	0
82	30595289	Maqsood Ahmed	Dispenser	2856	1307
83	30595432	Javaid Akhtar	Dispenser	2856	0
84	30595708	Liaqat Ali	Dispenser	2856	1307
85	30596153	Zulfiqar Hussain	Dispenser	2856	1476
86	30596194	Muhammad Riaz	Dispenser	2856	0
87	30596484	Saeed Sarwar	Dispenser	1932	0
88	30596712	Munawar Hussain Shah	Dispenser	2856	0
89	30596826	Amjad Mahmood	Dispenser	1932	0
90	30597118	Amjad Hussain	Dispenser	2856	1307
91	30597253	Muhammad Shahzad	Dispenser	1932	1029
92	30592578	Muhammad Younas	Dispenser	2856	0
93	30593127	Muhammad Habib	Dispenser	2856	0
94	30593179	Muhammad Amin	Dispenser	1932	1146

Sr. No	Personal No	Name of MO/WMO	Designation	CA	HRA
95	30593245	Javaid Iqbal	Dispenser	2856	0
96	30593943	Adeel Masood	Dispenser	1932	1146
97	30596194	Muhammad Riaz	Dispenser	2856	0
98	30597118	Amjad Hussain	Dispenser	2856	1307
99	30597283	Muhammad Tyyab	Dispenser	2856	0
100	30597937	Muhammad Akbar Razaqi	Dispenser	2856	1307
101	30598701	Abdul Sttar	Dispenser	1932	0
102	30599738	Waheed Azan	Dispenser	2856	0
103	30600076	Muhammad Sharif	Dispenser	2856	0
104	31544875	Muhammad Zeeshan	Dispenser	1932	1146
105	30812605	Abdul Ghafoor	Dispenser	2856	0
106	30812608	Muhammad Nawaz	Dispenser	1932	1146
107	31497603	Muhammad Naveed	Dispenser	1932	1146
108	31544961	Numan Haider	Dispenser	1932	1146
109	31382540	WAQAS GHULLAM NABI	Junior Tech	1932	0
110	31634895	Farooq Mattou	Junior Tech	1932	1146
111	30920965	Ghulam Fareed	Junior Tech	1932	0
112	31722346	Muhammad Mubeen	Junior Tech	1932	1146
113	31547487	Abdul Jabbar Rana	Dispenser	1932	0
114	31051248	Muhammad Shabbir	Dispenser	1932	1146
115	31106171	Ammar Faisal	Dispenser	1932	1146
116	31717751	Shamas Farooq	Dispenser	1932	1146
117	31051329	Muhammad Rizwan	Dispenser	1932	1029
118	31634889	Muhammad Umer	Junior Tech	1932	1146
119	31559536	Imran Tahir	Dispenser	1932	1029
120	31634922	Zain ul Abideen	Junior Tech	1932	1146
121	30600641	KHALIL AHMAD	PH.TECH	2856	1307
122	30598761	Tariq Mahmood	Dispenser	1932	1146
123	31422096	Hafiz M.Haroon	Dispenser	1932	1146
124	31457038	Zahid Mahmmmod	Dispenser	1932	1146
125	30601074	Muhammad Azeem	Dispenser	2856	1307
126	31752087	Ali Hassan	Junior Tech	1932	1146
127	30812606	M.Aleem Tahir	Dispenser	1932	0
128	31051179	Asad Ali Bajwa	Dispenser	1932	1146
129	30593255	Rubina Kousar	LHV	2856	1307
130	30593898	Shahnaz Kousar	LHV	2856	1476
131	31500141	Afshan Shahzadi	LHV	2856	0
132	30928117	Yasmeen Akhtar	LHV	2856	0
133	31554179	Safina Kousar	LHV	2856	1307
134	30600062	Zahida Parveen	LHV	1932	0
135	30591489	Mumtaz Jameela	LHV	2856	1476
136	30593898	Shahnaz Kousar	LHV	2856	1476
137	30593934	Rehana Kousar	LHV	0	0
138	30596777	Nasreen Akhtar	LHV	2856	1476
139	30593564	Naheed Akhtar	LHV	2856	1476
140	30595632	Kaneez Fatima	LHV	2856	0
141	30593227	Naseema Shahin	LHV	2856	1476
142	30593685	Jabeen Kousar	LHV	2856	1476
143	30596409	Farzana Kousar	LHV	2856	1307
144	30597187	Majeeda Kousar	LHV	2856	0

Sr. No	Personal No	Name of MO/WMO	Designation	CA	HRA
145	30601068	Ume Rehmana	LHV	1932	0
146	31554187	Tanzeela Aslam	LHV	2856	1307
147	30922048	Fouzia Rani	LHV	2856	0
148	30922050	Razia Sulatana	LHV	2856	1307
149	30927898	Nasreen Gafoor	LHV	2856	1307
150	30938384	Rubina Amir	LHV	0	0
151	31048966	Bushra Mukhtar	LHV	2856	0
152	31050975	Sadaf Rafique	LHV	2856	1307
153	31051231	Saira Arshad	LHV	2856	0
154	31051273	Nazia Kanwal	LHV	2856	0
155	31051297	MAFIYA TABSUAM	LHV	2856	0
156	31051313	Attia Ali	LHV	2856	0
157	31106089	Ghazala Tabassum	LHV	2856	1307
158	31106622	Saira Iqbal	LHV	2856	1307
159	31123983	ANAM SHEHZADI	LHV	1785	0
160	31317734	FAKHIRA IQBAL	LHV	2856	0
161	31317738	HAMERA KOUSAR	LHV	2856	1307
162	31356360	Gulnaz Shahzadi	LHV	2856	0
163	31382820	NAILA	LHV	2856	1307
164	31419520	NOREEN ASLAM	LHV	2856	1307
165	31422164	Razia Bano	LHV	2856	1307
166	31422409	Nasreen Kanwal	LHV	2856	1307
167	31423433	Farwa Shoukat	LHV	2856	1307
168	31431372	Fozia Abdul Rehman	LHV	2856	1307
169	31442336	SHUMAILA JAVID	LHV	2856	1307
170	31452399	Nabila Arshad	LHV	2856	0
171	31458478	Nasim Tahira	LHV	2856	1307
172	31496685	SHER BANO	LHV	2856	0
173	31497644	Zartasha Bano	LHV	2856	1307
174	31499174	Printhia	LHV	2856	1307
175	31547401	Mehreen Aslam	LHV	2856	1307
176	31752072	Hafiza Semab Qaiser	LHV	1932	1146
177	31752075	Hafiza Fatiam Iqbal	LHV	1932	1146
178	31553067	Sheeza Afzal	LHV	2856	1307
179	30914030	Shahida Parveen	LHV	2856	1307
180	31752082	Nazish Sultan	LHV	1932	1146
181	30600062	Zahida Parveen	LHV	1932	0
182	31554418	Kalsoom Akram	LHV	2856	1307
183	30600939	Safia Sultana	LHV	2856	0
184	30812590	Tayyba Kousar	LHV	2856	0
185	31356360	Gulnaz Shahzadi	LHV	2856	0
186	31568599	Nargis Yousaf	LHV	2856	1307
187	31317734	Fakhira Iqbal	LHV	2856	0
188	31554153	Saima Kousar	LHV	2856	1307
189	31752071	Noreen Nawaz	LHV	1932	1719
190	31419520	Noreen Aslam	LHV	2856	1307
191	31537600	Timer Sabir	LHV	2856	1307
192	31544727	Shazia Asghar	LHV	2856	1307
193	31547406	Adeela Iram	LHV	2856	1307
194	30909972	Adeela Javaid	LHV	2856	1960

Sr. No	Personal No	Name of MO/WMO	Designation	CA	HRA
195	30921028	Razia Malik	LHV	1932	0
196	31106622	Samra Iqbal	LHV	2856	1307
197	30596186	Azra Butt	LHV	2856	0
198	30596876	Javeria Shah	LHV	2856	1307
199	31547432	Nagina Bashir	LHV	2856	1960
200	31563834	Fakhra Bashir	LHV	2856	1307
201	31815748	Sajida Bashir	LHV	2856	1146
202	30596847	Sadia Aman Ullah	LHV	2856	0
203	30812595	Sumaira Zafar	LHV	2856	1307
204	30594641	Suamira Shaheen	LHV	2856	1307
205	31752079	Farah Ahsan	LHV	1932	1146
206	31547408	Sadia Iram	LHV	2856	1307
207	31525954	Saida Qamar	LHV	2856	1307
208	30596329	Naedema Akhtar	LHV	2856	0
209	30921031	Sadaf Tariq	LHV	2856	1307
210	31442336	Shumaila Javaid	LHV	2856	1307
211	30921035	Sehrish Khalid Nawaz	LHV	2856	1307
212	31531874	Rooma Younas	LHV	0	1960
213	30597125	Pervaiz Sultani	LHV	2856	1476
214	31422164	Razia Bano	LHV	2856	1307
215	30595388	Shehar Bano	LHV	2856	1307
216	31496685	Sehar Bano	LHV	2856	0
217	31497644	Zartasha Bano	LHV	2856	1307
218	31547417	Fozia Ansar	LHV	2856	1307
219	30812583	Fozia Tasneem	LHV	2856	0
220	31423433	Farwa Shoukat	LHV	2856	1307
221	31752077	Naheed Khadim	LHV	1932	1146
222	30595559	Saima Latif	LHV	2856	1307
223	31581064	Shazia Robin	LHV	1932	1146
224	30922019	Shazia Tabassum	LHV	2856	1307
225	30596973	Rehana Abbass	LHV	2856	0
226	30597931	Rehana Kousar	LHV	1932	1146
227	31544738	Salma Bibi	LHV	2856	1307
228	30598797	Salam Zahid	LHV	2856	0
229	31051231	Saira Arshad	LHV	2856	0
230	31120773	Saira Afzal	LHV	2856	1960
231	31382820	Naila	LHV	2856	1307
232	30812600	Najma Khatoon	LHV	2856	0
233	31106622	Samra Iqbal	LHV	2856	1307
234	31625298	Neelam Shahzadi	LHV	2856	1307
235	31431372	Fozia Abdul Rehman	LHV	2856	1307
236	31547452	Shaista Bano	LHV	2856	1307
237	30812720	Amira Shahzadi	LHV	2856	1307
238	30597187	Majeeda Kousar	LHV	2856	0
239	31544730	Nazia	LHV	2856	1307
240	31051273	Nazia Kanwal	LHV	2856	0
241	31554192	Nasira Parveen	LHV	2856	1307
242	31547393	Zarqa Waris	LHV	2856	1307
243	30593898	Shahnaz Kousar	LHV	2856	1476
244	31554163	Sadaf Meraj	LHV	2856	1307

Sr. No	Personal No	Name of MO/WMO	Designation	CA	HRA
245	30592925	Musarrat Begum	Dai	1785	972
246	30593347	Rehana Kousar	Dai	1785	0
247	30593791	Allah Rakhi	Dai	1785	0
248	30595305	BASHERAN BIBI	Dai	1785	0
249	30595468	Najma Bibi	Dai	1785	0
250	30595534	Sughara Bibi	Dai	1785	0
251	30595667	Nasreen Kousar	Dai	1785	0
252	30595972	Kaneez Fatima	Dai	1785	0
253	30596167	Naseem Akhtar	Dai	1785	0
254	30596221	Parveen Akhtar	Dai	1785	0
255	30596814	ZRINA BIBI	Dai	1785	0
256	30597191	Farida Khanam	Dai	1785	972
257	30597995	Syeda Ume Kalsoom	Dai	1785	0
258	30598007	Azra Begum	Dai	1785	942
259	30598777	Shahzadi Kousar	Dai	1785	972
260	30599885	Shahnaz Bibi	Dai	1785	972
261	30600959	Memona Maqsood Ahmed	Dai	1785	972
262	30812675	Sughara Begum	Dai	1785	972
263	30812699	Sajida Rehmat	Dai	1785	0
264	30812702	Razia Begum	Dai	1785	0
265	30812704	Bushra Bibi	Dai	1785	0
266	30812710	Shamim Akhtar	Dai	1785	0
267	30812713	Khadija Parveen	Dai	1932	1002
268	30987340	Sakina Bibi	Dai	1785	0
269	30911285	Sobia Tabassum	Midwife	1932	1146
270	31382847	Samina Noreen	Midwife	1785	972
271	30812679	Zahida Tasneem	Midwife	5000	1818
272	30812686	Alizbeth	Midwife	1932	1146
273	30601083	Shamim Akhtar	Midwife	1932	0
274	30921082	Nuzhat Qaisera	Midwife	1932	1146
275	30596786	Shahnaz Kousar	Midwife	1932	0
276	30595374	Rahat Ambreen	Midwife	1932	0
277	30596475	Kaneez Shahida	Midwife	1932	0
278	30599651	Jameela Kousar	Midwife	1932	0
279	30593185	Uzma Rasheed	Midwife	1932	0
280	30920981	Salma Bano	Midwife	1932	0
281	30600915	Tahira Nasrin	Midwife	1932	0
282	30598948	Munaza Ashraf	Midwife	1932	1146
283	31049568	Muqadas Anwar	Midwife	1932	1146
284	31049415	Ghulam Batool	Midwife	1932	1146
285	30927856	Zahida Parveen	Midwife	1932	1146
286	30812575	Khalida Parveen	Midwife	1932	1146
287	31106142	Shakeela Sharif	Midwife	1932	1002
288	31499507	Sumaira Rehmat	Midwife	1785	972
289	31048986	Aneela Akram	Midwife	1932	1146
290	31176010	Sara	Midwife	1785	972
291	30764521	Nabeela Kousar	Midwife	1932	1146
292	31049306	Santhia Saleem	Midwife	1785	972
293	31049524	Fozia Tajdin	Midwife	2856	1307
294	30592786	Shama Firdus	Midwife	2856	1307

Sr. No	Personal No	Name of MO/WMO	Designation	CA	HRA
295	31051109	Razia Nazir	Midwife	1932	0
296	31106182	Karishna Firdus	Midwife	1785	972
297	31106143	Saiqa	Midwife	1932	1146
298	31106180	Sidra Ashraf	Midwife	1785	972
299	31051095	Aneela Chiragh	Midwife	1785	972
300	30831582	Fozia Rani	Midwife	1932	1146
301	31536895	Samra Tabassum	Midwife	1932	1146
302	31049505	Sidra Mushtaq	Midwife	1932	1146
303	30927912	Tasneem Akhtar	Midwife	1932	1002
304	31106146	Shabana Saleem	Midwife	1932	1146
305	31461825	Saima Asghar	Midwife	1785	972
306	31049494	Mobeen Saleem	Midwife	1932	1146
307	31049176	Farhat Jabeen	Midwife	1932	1146
308	31457549	Humaira Chand	Midwife	1785	0
309	31422139	Najma Mukhtar	Midwife	1785	972
310	31500143	Sumaira Gill	Midwife	1932	0
311	31525953	Gulnaz	Midwife	1785	972
312	31422183	Zunaira Anum	Midwife	1785	972
313	31382497	Shabana Manzoor	Midwife	1785	972
314	31461825	Saima Asghar	Midwife	1785	972
315	31463170	Sadaf Abbas	Midwife	1785	972
316	31385075	Rakhshanda Saleem	Midwife	1932	1146
317	30807630	Muhammad Amin	Naib Qasid	1785	0
318	30812591	Allah Rakha	Naib Qasid	1785	1458
319	30807652	Muhammad Zulfiqar	Naib Qasid	1785	1458
320	30807569	Adrees Ahmed	Naib Qasid	1785	0
321	30807622	Muhammad Irshad	Naib Qasid	1785	1366
322	30910940	Nazim Ali	Naib Qasid	1785	1366
323	30601090	Irshad Ahmed	Naib Qasid	1785	0
324	30807622	Irshad Ali	Naib Qasid	1785	1366
325	30921007	Mukhtar Ahmed	Naib Qasid	1366	1785
326	30593447	Muhammad Nasir	Naib Qasid	1785	911
327	30920972	M.Daseef Akram	Naib Qasid	1785	911
328	30596526	Muhammad Younas	Naib Qasid	1785	0
329	30593800	Zafar Iqbal	Naib Qasid	1785	0
330	30812585	Abdul Hameed	Naib Qasid	1785	0
331	30601128	Liaqat Ali	Naib Qasid	1785	0
332	30600447	Muhammad Saleem	Naib Qasid	1785	911
333	30812584	Ibne Raza	Naib Qasid	1785	0
334	30921072	Muhammad Aslam	Naib Qasid	1785	911
335	31486871	Syed Abid Hussain Babar	Naib Qasid	1785	911
336	30595662	Hafiz Shabbir Hussain	Naib Qasid	1785	0
337	30596987	Muzamal Hussain	Naib Qasid	1785	0
338	30600109	Khadim Hussain	Naib Qasid	1785	0
339	30812592	Anwar Hussain	Naib Qasid	1785	0
340	30598002	Ikram ul Haq	Naib Qasid	1785	0
341	30598047	Ghulam Sarwar	Naib Qasid	1785	911
342	30600087	Muhammad Anwar	Naib Qasid	1785	0
343	30812589	Faisal Hafeez	Naib Qasid	1785	911
344	30807622	Irshad Ali	Naib Qasid	1785	1366

Sr. No	Personal No	Name of MO/WMO	Designation	CA	HRA
345	30596820	Mukhtar Ahmed	Naib Qasid	1785	0
346	30596081	Muhammad Yaseen	Naib Qasid	1785	911
347	30596915	Sarfraz Ahmed	Naib Qasid	1785	0
348	30596421	Abdul Razzaq	Naib Qasid	1785	0
349	30597220	Zulfiqar Ali	Naib Qasid	1785	911
350	31563464	M.Naeem Ullah	Naib Qasid	1785	891
351	31466007	Muhammad Amin	Naib Qasid	1785	0
352	30596165	Muhammad Aslam	Naib Qasid	1785	0
353	30593659	Muhammad Akram	Naib Qasid	1785	911
354	30601024	Shah Nawaz	Naib Qasid	1785	911
355	30593224	Muhammad Bashir	Naib Qasid	1785	0
356	30597300	Muhammad Latif	Naib Qasid	1785	0
357	30927859	Muhammad Boota	Naib Qasid	1785	0
358	30600376	Shoukat Ali	Naib Qasid	1785	911
359	30595340	Muhammad Jamil	Naib Qasid	1785	0
360	31647815	Adeel Ahmed	Naib Qasid	1932	1146
361	30596376	M.Arshad Baig	Naib Qasid	1785	911
362	30596285	Anwar ul Haq	Naib Qasid	1785	0
363	30920992	Muhammad Rasheed	Naib Qasid	1785	0
364	30593659	Muhammad Akram	Naib Qasid	1785	911
365	30593909	Muhammad Ajmal	Naib Qasid	1785	0
366	30593714	Muhammad Munawar	Naib Qasid	1785	0
367	30928125	Muhammad Kaleem	Naib Qasid	1785	0
368	30598794	Muhammad Azam	Naib Qasid	1785	0
369	30596091	Tahir Nadeem	Naib Qasid	1785	911
370	30927859	Muhammad Boota	Naib Qasid	1785	0
371	31815999	Asad Nawaz	Naib Qasid	0	0
372	31815993	Hamza Tariq	Naib Qasid	0	0
373	30920988	Waheed Akhtar	Naib Qasid	1785	891
374	31457552	Tanveer ul Hassan	Naib Qasid	1785	0
375	31611090	Irfan Yousaf	Naib Qasid	1785	891
376	30928109	Muhammad Asif	Naib Qasid	1785	0
377	31452707	Muhammad Asif	Naib Qasid	1785	0
378	30596987	Muzammal Hussain	Naib Qasid	1785	0
379	31563464	NAEEM ULLAH	Naib Qasid	1785	891
380	31641471	Sumera Allah Ditta	Naib Qasid	1785	0
381	31815806	Jamil Ali	Naib Qasid	1785	891
382	30593194	SHABBIR SUSSAIN	Naib Qasid	1785	0
383	30594827	Ahsan Ullah	Naib Qasid	1785	0
384	30595983	Basharat Ahmed	Naib Qasid	1785	0
385	30599784	Muhammad Younas	Naib Qasid	1785	0
386	30600226	Dilawar Hussain	Naib Qasid	1785	0
387	30601159	Muhammad Hussain	Naib Qasid	1785	0
388	30743698	RANA SAJED MEHMOOD	Naib Qasid	1785	0
389	30807622	Irshad Ali	Naib Qasid	1785	1366
390	30807652	Muhammad Zulfiqar	Naib Qasid	1785	1413
391	30812581	Ghulam Rasool	Naib Qasid	1785	0
392	30812585	Abdul Hameed	Naib Qasid	1785	0
393	30812592	Anwar Hussain	Naib Qasid	1785	0
394	30910940	Nazim Ali	Naib Qasid	1785	1366

Sr. No	Personal No	Name of MO/WMO	Designation	CA	HRA
395	30920983	Maroof Ali	Naib Qasid	1785	911
396	30921001	Muhammad Awais	Naib Qasid	1785	911
397	30921003	Muhammad Idrees	Naib Qasid	1785	0
398	30922035	Umer Rasheed	Naib Qasid	1785	891
Total				1026423	378275

CA Rs1,026,423 + Rs378,275 = Rs1,404,698 x 12 months =
Rs16,856,376

Annexure-O
Para No 1.2.3.4

Non/less deduction of cost of old material as accepted by the contractor of Rs 11,282,749

Vr No	Date	Name of scheme	Contractor	Acceptance letter	Accepted Amount of old Material	Actually deducted	Difference Recoverable
21	09.09.16	Construction of Dangerous Building (3 No. Class Rooms) in GPS Dugri Harian	Hassan Umar Construction	CB/3679/M date 8.12.15	149804	0	149804
28	21.09.2016	Re-Construction of 05-No. C/Room with verandah and boundary wall in GGHS Kullowal Tehsil Sambrial District Sialkot	Asad Abbas Kazmi	CB/3225/M dt 17.9.15	260980	192296	68684
29	22.9.16	Construction of boundry wall in GMPS Chak Khana Pasrur	M.Qadeer Nawaz	CB/4571/M dt 20.2.16	54096	13393	40703
33	29.09.2016	Construction of Dangerous Building (High Block) 2 No. Class Rooms in GGHS, Verio	Hassan Umar Construction	CB/3677/M dt 8.12.15	84652	71360	13292
34	29.09.2016	Construction of Dangerous Building (3 No. Class Rooms Primary Portion) GGHS Kamal Pur Chishtian	Hassan Umar Construction Co	CB/3571/M dt 17.12.15	102394	84360	18034
38	30.09.2016	Construction of Dangerous Building (4 No. Class Rooms) in GES Chohar Munda	Muhammad Zahid	CB/3699/M dt 17.12.15	386392	82582	303810
11	7.10.16	Construction of boundry wall in GMPS Khoty Pardhan Sambrial	Sunrise construction	CB/4185/M dt 17.12.15	25555	0	25555
24	13.10.2016	Re-Construction of Dangerous building 05 Nos class rooms inGPS Merajkey	Shoukat Ali	CB/5473/M dt 10.06.16	158863	0	158863
29	13/10.16	Re-Construction of Dangerous building in GGPS Dogranwala Thsil Sambrial	Amir Rashid Engineering	CB/5486/M dt 10.06.16	41607	0	41607
13	08.11.2016	Construction of Dangerous Building (6 No. Class Rooms) GBHS Siranwali	Muhammad Rafique	CB/5343/M dt 07.12.15	387231	0	387231
16	8.11.16	Construction of toilet blocks in Chaokey Khurd Daska	M.Riaz	CB/6703/M dt 15.12.16	184992	0	184992
37	24.11.16	reconstruction of 6 Class rooms in GBHS Daska	M.Rafique Mughal	CB/3233/M dt 17.9.15	142352	69600	72752

Vr No	Date	Name of scheme	Contractor	Acceptance letter	Accepted Amount of old Material	Actually deducted	Difference Recoverable
43	29.11.16	construction of B/W and gate pillars in GGPS Bheer Daska	Christi an Helper Builders	CB/4606/ M dt 07.1.16	36511	0	36511
149	29.12.16	Reconstruction of Dangereous Building in GGPS Warsalkey Pasrur	M.Ashraf & Brothers	CB/3231/ M dt 17.9.16	174000	62909	111091
15	6.12.16	Reconstruction of Dangereous Building in GGHS Christian Bara Pathar	SAR Construction	CB/3668/ M dt 08.12.15	1119491	0	1119491
25	21.12.16	construction of B/W and gate pillars in Civil vetinary hospital Pasrur	Muham mad Ashraf	CB/5477/ M dt 10.6.16	38130	12400	25730
188	30.12.16	Constryuction of Dangereous Building in GGHS Malipur	M.Qadeer Nawaz	CB/3693/ M dt 08.12.15	233655	194120	39535
		Provision of missing basic infrastructure at Civil Hospital Daska Sialkot	Gold Builders	CB/2413/ M dt 23.6.15	294800	0	294800
		Provision of missing basic infrastructure at Civil Hospital Sambrial Sialkot	Afzal Nawaz	2237/M dt 15.6.15	261820	0	261820
		Reconstruction of Dangereous Building 2 class rooms in GHS Shehazada Pasrur	Qadeer Nawaz	CB/3203/ M dt 16.9.15	261350	0	261350
		Provision of missing basic infrastructure at Civil Hospital Daska Sialkot	Saqib Mehmood Engineers	2239/M dt 15.6.15	179144	0	179144
		Reconstruction of Dangereous Building 4 class rooms in GGPS Beni Sulehrian Pasrur	Hassan Umar Construction	CB/6494/ M dt 15.11.16	296035	0	296035
		Reconstruction of Dangereous Building 4 class rooms in GBHS Majra Tehsil Sambrial	Hassan Associates	CB/3162/ M dt 10.09.15	305535	0	305535
		Reconstruction of Dangereous Building 4 class rooms in GHS Virak Tehsil Pasrur	Rana Amjad Hussain	CB/6492/ M dt 15.11.16	335633	0	335633
		Reconstruction of Dangereous Building 3 class rooms in GGHS Mandranwal Daska	Arif Rajpoot	CB/3147/ M dt 09.09.15	227195	0	227195
		Reconstruction of Dangereous Building 6 class rooms in GHS Bhagari Tehsil Pasrur	Rana Amjad Hussain	CB/6490/ M dt 15.11.16	648905	0	648905
		Construction of Boundry Wall in GGPS	Muham mad	CB/4207/ M dt	21208	0	21208

Vr No	Date	Name of scheme	Contractor	Acceptance letter	Accepted Amount of old Material	Actually deducted	Difference Recoverable
		Kambanwala Daska	Ali Uppal	19.1.16			
		Reconstruction of Dangereous Building 4 class rooms in GES Pejokay	Haider & Co	CB/3659/ M dt 07.12.15	291539	0	291539
		Reconstruction of Dangereous Building 4 class rooms in GBHS Sahowala	M.Riaz	CB/3295/ M dt 19.9.15	496697	0	496697
		Reconstruction of Dangereous Building 4 class rooms in GGHS Soukin Wind Tehsil Pasrur	Muham mad Zahid	CB/3707/ M dt 8.12.15	291539	0	291539
		Reconstruction of Dangereous Building 5 class rooms in GGPS Pindi Panjoran	Islam udin	CB/3339/ M dt 20.09.15	430600	0	430600
		Reconstruction of Dangereous Building 5 class rooms in GGMHS Daska	Muham mad Rafique	CB/3255/ M dt 17.09.15	492731	0	492731
		Reconstruction of Dangereous Building 6 class rooms in GBS Daska Kalan	Muham mad Rafique	CB/3211/ M dt 05.09.15	474000	0	474000
		Reconstruction of Dangereous Building 2 class rooms in GGPS Sumbal pur Daska	Ashraf Brothers	CB/3307/ M dt 19.09.15	259588	0	259588
		Reconstruction of Dangereous Building GBES Daska Kot	Ashraf Brothers	CB/3303/ M dt 19.09.15	413443	0	413443
		Reconstruction of Dangereous Building 16 class rooms in GGHS Muslim Ramtalai	SAR Construction	CB/3666/ M dt 8.12.15	1025808	0	1025808
		Reconstruction of Dangereous Building 03 class rooms in GGES Randahwa Pasrur	Saleem & Co	CB/3071/ M dt 31.8.15	423261	0	423261
		Reconstruction of Dangereous Building 05 class rooms in GHSS Kotli Loharan	Ashraf & Bros	CB/3243/ M dt 17.9.15	390000	0	390000
		Reconstruction of Dangereous Building 4 class rooms in GHS No1 Pasrur	Bilawal Afzal	CB/3691/ M dt 8.12.15	308800	0	308800
		Reconstruction of Dangereous Building 5 class rooms in GES Kalaswala Pasrur	Rana Amjad Hussain	CB/3673/ M dt 8.12.15	355433	0	355433
Total							11282749

Annexure-P
Para No 1.2.3.6

Non-recovery of installments of Motor Cycles -Rs6.427 million

Sr. No.	Name	Designation	motor cycle registration no.	Date of Delivery of Motorcycle	Amount Deposited During 2015-16	Amount Deposited During 2016-17	Amount Deposited During 2017-18	Total Amount Deposited till October 2017	Total Amount to be Deposited till October 2017	Total Amount due till October 2017
1	Muhammad Murtaza	VA	STG-15-24	30-09-2015	2400	4800	0	7200	60000	52800
2	Iltaja Hussain	VA	STG-15-25	30-09-2015	2400	4800	14400	21600	60000	38400
3	Maqsood Ahmed	VA	STG-15-26	30-09-2015	2400	9600	12000	24000	60000	36000
4	Sadiq Hussain	VA	STG-15-28	30-09-2015	2400	0	26400	28800	60000	31200
5	Muhammad Afzal	VA	STG-15-29	30-09-2015	2400	9600	12000	24000	60000	36000
6	Muhammad Waris	VA	STG-15-30	30-09-2015	0	2400	28800	31200	60000	28800
7	Munir Hussain	VA	STG-15-31	30-09-2015	2400	2400	0	4800	60000	55200
8	Muhammad Nazir	VA	STG-15-33	30-09-2015	2400	4800	4800	12000	60000	48000
9	Muhammad Arshad	VA	STG-15-34	30-09-2015	2400	4800	0	7200	60000	52800
10	Aamar Ali	VA	STG-15-35	30-09-2015	2400	4800	4800	12000	60000	48000
11	Abdul Hameed	VA	STG-15-36	30-09-2015	2400	14400	4800	21600	60000	38400
12	Nadeem Khokhar	VA	STG-15-37	30-09-2015	2400	21600	4800	28800	60000	31200
13	Muhammad Younis	VA	STG-15-38	30-09-2015	2400	16800	14400	33600	60000	26400
14	Muhammad Riaz	VA	STG-15-39	30-09-2015	2400	24000	9600	36000	60000	24000
15	Muhammad Khalid	VA	STG-15-40	30-09-2015	2400	19200	2400	24000	60000	36000
16	Imran Tariq	VA	STG-15-41	30-09-2015	2400	4800	0	7200	60000	52800
17	Shahid Siddique	VA	STG-15-42	30-09-2015	2400	9600	0	12000	60000	48000
18	Muhammad Saleem	VA	STG-15-43	30-09-2015	2400	16800	21600	40800	60000	19200
19	Nadeem Ahmad Toor	VA	STG-15-44	30-09-2015	2400	4800	0	7200	60000	52800
20	Abdul Rasheed	VA	STG-15-45	30-09-2015	2400	4800	0	7200	60000	52800
21	Muhammad Arif	VA	STG-15-46	30-09-2015	2400	9600	0	12000	60000	48000
22	Waseem Akhtar	VA	STG-15-47	30-09-2015	2400	4800	0	7200	60000	52800
23	Muhammad Shakeel	VA	STG-15-49	30-09-2015	2400	14400	0	16800	60000	43200
24	Muhammad Binyamin	VA	STG-15-50	30-09-2015	2400	0	4800	7200	60000	52800
25	Rafaqat Ali	VA	STG-15-	30-09-	2400	2400	0	4800	60000	55200

Sr. No.	Name	Designation	motor cycle registration no.	Date of Delivery of Motorcycle	Amount Deposited During 2015-16	Amount Deposited During 2016-17	Amount Deposited During 2017-18	Total Amount Deposited till October 2017	Total Amount to be Deposited till October 2017	Total Amount due till October 2017
			51	2015						
26	Naeem Akhtar Butt	VA	STG-15-52	30-09-2015	2400	9600	0	12000	60000	48000
27	Tariq Mahmood	VA	STG-15-53	30-09-2015	2400	7200	19200	28800	60000	31200
28	Waseem Ahmad	VA	STG-15-54	30-09-2015	2400	4800	0	7200	60000	52800
29	Shahid Mahmood Anjum	VA	STG-15-55	30-09-2015	2400	4800	0	7200	60000	52800
30	Riasat Ali Gill	VA	STG-15-57	30-09-2015	2400	16800	36000	55200	60000	4800
31	Azhar Mahmood	VA	STG-15-58	30-09-2015	2400	7200	21600	31200	60000	28800
32	Irfan Ali Babar	VA	STG-15-59	30-09-2015	2400	7200	0	9600	60000	50400
33	Waqas Ahmed	VA	STG-15-60	30-09-2015	2400	2400	0	4800	60000	55200
34	Muhammad Ashfaq	VA	STG-15-61	30-09-2015	7200	0	0	7200	60000	52800
35	ARshad Hussain	VA	STG-15-62	30-09-2015	2400	9600	0	12000	60000	48000
36	Abu-ul-Fateh	VA	STG-15-63	30-09-2015	2400	0	0	2400	60000	57600
37	Muhammad Arif	VA	STG-15-64	30-09-2015	2400	14400	0	16800	60000	43200
38	Muhammad Awais	VA	STG-15-65	30-09-2015	2400	4800	0	7200	60000	52800
39	Muhammad Saeed Aslam	VA	STG-15-66	30-09-2015	2400	12000	0	14400	60000	45600
40	Imran Haider	VA	STG-15-67	30-09-2015	2400	12000	0	14400	60000	45600
41	Muhammad Aslam	VA	STG-15-68	30-09-2015	2400	12000	0	14400	60000	45600
42	Muhammad Asif Waseem	VA	STG-15-69	30-09-2015	2400	14400	0	16800	60000	43200
43	Qaisar Ramzan	VA	STG-15-71	30-09-2015	2400	4800	4800	12000	60000	48000
44	Ajmal Javaid	VA	STG-15-72	30-09-2015	2400	0	21600	24000	60000	36000
45	Basharat Ali	VA	STG-15-74	30-09-2015	2400	4800	12000	19200	60000	40800
46	Hafeez Ullah	VA	STG-15-75	30-09-2015	2400	0	9600	12000	60000	48000
47	Imtiaz Ahmed	VA	STG-15-76	30-09-2015	2400	4800	12000	19200	60000	40800
48	Liaqat Ali	VA	STG-15-77	30-09-2015	2400	4800	12000	19200	60000	40800
49	Liaqat Ali	VA	STG-15-78	30-09-2015	2400	0	12000	14400	60000	45600
50	Muhammad Afzal	VA	STG-15-79	30-09-2015	2400	4800	12000	19200	60000	40800
51	Muhammad Arif	VA	STG-15-	30-09-	2400	0	4800	7200	60000	52800

Sr. No.	Name	Designation	motor cycle registration no.	Date of Delivery of Motorcycle	Amount Deposited During 2015-16	Amount Deposited During 2016-17	Amount Deposited During 2017-18	Total Amount Deposited till October 2017	Total Amount to be Deposited till October 2017	Total Amount due till October 2017
			80	2015						
52	Muhammad Jamil	VA	STG-15-81	30-09-2015	2400	2400	0	4800	60000	55200
53	Muhammad Tahir	VA	STG-15-82	30-09-2015	2400	0	0	2400	60000	57600
54	Shahid Mahmood	VA	STG-15-83	30-09-2015	2400	7200	2400	12000	60000	48000
55	Qurban Ali	VA	STG-15-84	30-09-2015	2400	0	4800	7200	60000	52800
56	Rashid Nasrullah	VA	STG-15-85	30-09-2015	2400	0	2400	4800	60000	55200
57	Muhammad Arshad	VA	STG-15-86	30-09-2015	2400	14400	19200	36000	60000	24000
58	Tahir Mahmood	VA	STG-15-87	30-09-2015	2400	0	4800	7200	60000	52800
59	Muhammad Yousaf Khan	VA	STG-15-88	30-09-2015	2400	4800	0	7200	60000	52800
60	Zeeshan Ashraf	VA	STG-15-89	30-09-2015	2400	4800	0	7200	60000	52800
61	Zia Ullah	VA	STG-15-90	30-09-2015	2400	0	0	2400	60000	57600
62	Mudassar Rizwan	VA	STG-15-91	30-09-2015	2400	0	4800	7200	60000	52800
63	Aqsad Ali	VA	STG-15-92	30-09-2015	2400	9600	0	12000	60000	48000
64	Rizwan Arif	VA	STG-15-93	30-09-2015	2400	9600	2400	14400	60000	45600
65	Hafiz Muhammad Sohail Qadri	VA	STG-15-94	30-09-2015	2400	0	0	2400	60000	57600
66	Muhammad Umar Abbas	VA	STG-15-96	30-09-2015	2400	7200	2400	12000	60000	48000
67	Shanawar	VA	STG-15-97	30-09-2015	2400	7200	2400	12000	60000	48000
68	Erick Masih	VA	STG-15-98	30-09-2015	2400	4800	0	7200	60000	52800
69	Hussnain Islam	VA	STG-15-99	30-09-2015	2400	2400	0	4800	60000	55200
70	Riaz Ahmed	VA	STG-15-100	30-09-2015	2400	19200	0	21600	60000	38400
71	Muhammad Rizwan	VA	STG-15-101	30-09-2015	0	0	2400	2400	60000	57600
72	Abdur Rehman	VA	STG-15-102	30-09-2015	2400	0	0	2400	60000	57600
73	Muhammad Sarwar	VA	STG-15-103	30-09-2015	0	2400	26400	28800	60000	31200
74	Kashif Khan	VA	STG-15-104	30-09-2015	2400	4800	0	7200	60000	52800
75	Muhammad Zakar Ali	VA	STG-15-105	30-09-2015	2400	7200	4800	14400	60000	45600
76	Azam Ali	VA	STG-15-106	30-09-2015	2400	4800	0	7200	60000	52800
77	Muhammad	AIT	STG-15-	30-09-	2400	26400	9600	38400	60000	21600

Sr. No.	Name	Designation	motor cycle registration no.	Date of Delivery of Motorcycle	Amount Deposited During 2015-16	Amount Deposited During 2016-17	Amount Deposited During 2017-18	Total Amount Deposited till October 2017	Total Amount to be Deposited till October 2017	Total Amount due till October 2017
	Waris		107	2015						
78	Mirza Muhammad Javaid	VA	STG-15-108	30-09-2015	2400	9600	2400	14400	60000	45600
79	Zaka-ur-Rehman	VA	STG-15-109	30-09-2015	7200	4800	0	12000	60000	48000
81	Sarfraz AhmedKhan	VA	STG-15-111	30-09-2015	2400	9600	0	12000	60000	48000
82	Mubashar Rana	VA	STG-15-112	30-09-2015	2400	4800	0	7200	60000	52800
83	Muhammad Arsalan Saleem	VA	STG-15-113	30-09-2015	2400	2400	0	4800	60000	55200
84	Riasat Ali	VA	STG-15-114	30-09-2015	2400	7200	0	9600	60000	50400
85	Rizwan Ali	VA	STG-15-115	30-09-2015	2400	4800	4800	12000	60000	48000
86	Shahzad Ahmed	VA	STG-15-116	30-09-2015	2400	0	4800	7200	60000	52800
87	Akhtar Hussain	VA	STG-15-117	30-09-2015	2400	0	12000	14400	60000	45600
88	Bilal Ashraf	VA	STG-15-118	30-09-2015	2400	2400	2400	7200	60000	52800
89	Mukhtar Ahmed Shakar	VA	STG-15-119	30-09-2015	2400	0	2400	4800	60000	55200
90	Shoukat Ali	VA	STG-15-120	30-09-2015	2400	7200	0	9600	60000	50400
91	Muhammad Javaid	VA	STG-15-121	30-09-2015	4800	4800	9600	19200	60000	40800
92	Muhammad Javaid	VA	STG-15-122	30-09-2015	2400	4800	0	7200	60000	52800
93	Muhammad Rauf	VA	STG-15-123	30-09-2015	2400	7200	21600	31200	60000	28800
94	Muhammad Riaz Ranjha	VA	STG-15-124	30-09-2015	2400	4800	4800	12000	60000	48000
95	Sagheer Ahmad	VA	STG-15-125	30-09-2015	2400	9600	9600	21600	60000	38400
96	Muhammad Akhtar	VA	STG-15-126	30-09-2015	2400	4800	0	7200	60000	52800
97	Muhammad Azam	VA	STG-15-127	30-09-2015	2400	9600	0	12000	60000	48000
98	Reehan Khan	VA	STG-15-128	30-09-2015	2400	7200	0	9600	60000	50400
99	Muhammad Ishaq	VA	STG-15-129	30-09-2015	2400	9600	2400	14400	60000	45600
100	Shahid Mahmood	VA	STG-15-130	30-09-2015	2400	2400	0	4800	60000	55200
101	Muhammad Ishaq	VA	STG-15-131	30-09-2015	2400	12000	0	14400	60000	45600
102	Ishfaq Ahmad	VA	STG-15-132	30-09-2015	2400	9600	0	12000	60000	48000
103	Munawar Ahmed	VA	STG-15-133	30-09-2015	2400	7200	0	9600	60000	50400
104	Muhammad Nawaz	AIT	STG-15-	30-09-	2400	4800	14400	21600	60000	38400

Sr. No.	Name	Designation	motor cycle registration no.	Date of Delivery of Motorcycle	Amount Deposited During 2015-16	Amount Deposited During 2016-17	Amount Deposited During 2017-18	Total Amount Deposited till October 2017	Total Amount to be Deposited till October 2017	Total Amount due till October 2017
4	az		134	2015						
105	Muhammad Razzaq	VA	STG-15-135	30-09-2015	2400	2400	14400	19200	60000	40800
106	Khalid Mahmood	VA	STG-15-136	30-09-2015	2400	0	4800	7200	60000	52800
107	Muhammad Azeem	VA	STG-15-137	30-09-2015	2400	0	9600	12000	60000	48000
108	Muhammad Tariq	VA	STG-15-138	30-09-2015	2400	9600	0	12000	60000	48000
109	Attah Ullah Zaki	VA	STG-15-139	30-09-2015	2400	4800	0	7200	60000	52800
110	Muhammad Tahir Saeed	VA	STG-15-140	30-09-2015	2400	0	2400	4800	60000	55200
111	Shoukat Ali	VA	STG-15-141	30-09-2015	2400	0	0	2400	60000	57600
112	Abdul Qayyum	VA	STG-15-142	30-09-2015	2400	0	0	2400	60000	57600
113	Hafiz Ehsan Ahmad	VA	STG-15-143	30-09-2015	2400	4800	4800	12000	60000	48000
114	Muhammad Ali	VA	STG-15-144	30-09-2015	0	4800	9600	14400	60000	45600
115	Muhammad Aslam Bajwa	AIT	STG-15-145	30-09-2015	2400	9600	0	12000	60000	48000
116	Muhammad Akram	AIT	STG-15-146	30-09-2015	2400	26400	0	28800	60000	31200
117	Muhammad Iqbal	AIT	STG-15-147	30-09-2015	2400	0	2400	4800	60000	55200
118	Sajjad Ahmad	AIT	STG-15-148	30-09-2015	0	16800	4800	21600	60000	38400
119	Falak Sher	AIT	STG-15-149	30-09-2015	2400	0	12000	14400	60000	45600
120	Naseem Iqbal	AIT	STG-15-150	30-09-2015	2400	7200	0	9600	60000	50400
121	Muhammad Akhtar	AIT	STG-15-151	30-09-2015	2400	7200	0	9600	60000	50400
122	Muhammad Shafique	AIT	STG-15-152	30-09-2015	2400	7200	4800	14400	60000	45600
123	Abdul Haseeb	A.I.T	STG-16-19	13-07-2016	0	7200	21600	28800	36000	7200
124	Ahsan Altaf	A.I.T	STG-16-20	13-07-2016	0	0	0	0	36000	36000
125	Asham Rasool	A.I.T	STG-16-21	13-07-2016	0	0	0	0	36000	36000
126	Arshad Ali	A.I.T	STG-16-22	13-07-2016	0	14400	14400	28800	36000	7200
127	Abdur Rehman	A.I.T	STG-16-23	13-07-2016	0	0	4800	4800	36000	31200
128	Muhammad Iqbal	A.I.T	STG-16-24	13-07-2016	0	0	12000	12000	36000	24000
129	Shafqat Ijaz	A.I.T	STG-16-25	13-07-2016	0	0	0	0	36000	36000
130	Dr.Farhan Tawakal	V.O	STG-16-26	13-07-2016	0	0	0	0	36000	36000

Sr. No.	Name	Designation	motor cycle registration no.	Date of Delivery of Motorcycle	Amount Deposited During 2015-16	Amount Deposited During 2016-17	Amount Deposited During 2017-18	Total Amount Deposited till October 2017	Total Amount to be Deposited till October 2017	Total Amount due till October 2017
131	Dr. Shahid Tasneem	V.O	STG-16-27	13-07-2016	0	0	0	0	36000	36000
132	Nadeem Haider	S.V.O	STG-16-28	13-07-2016	0	0	0	0	36000	36000
133	Dr. Imran Hussain	V.O	STG-16-29	13-07-2016	0	0	0	0	36000	36000
134	Dr. Muhammad Javaid	V.O	STG-16-30	13-07-2016	0	0	0	0	36000	36000
135	Dr. Shahid Khursheed	S.V.O/DDLO	STG-16-31	13-07-2016	0	0	9600	9600	36000	26400
136	Asad Ullah	VA	STG-17-10	05-03-2017	0	0	0	0	16800	16800
137	Abdul Qayyum	VA	STG-17-11	05-03-2017	0	0	0	0	16800	16800
138	Rouf Iqbal	VA	STG-17-12	05-03-2017	0	0	0	0	16800	16800
139	Shahzad Riaz	VA	STG-17-13	05-03-2017	0	0	0	0	16800	16800
140	Muhammad Haseeb	VA	STG-17-14	05-03-2017	0	0	0	0	16800	16800
141	Rana Muhammad Nadeem	VA	STG-17-15	05-03-2017	0	0	0	0	16800	16800
142	Ifikhar Ahmad	VA	STG-17-16	05-03-2017	0	0	0	0	16800	16800
143	Sajawal Hussain Akhtar	VA	STG-17-17	05-03-2017	0	0	0	0	16800	16800
144	Muhammad Touseef	A.I.T	STG-17-18	05-03-2017	0	0	0	0	16800	16800
145	Faiz Rasool	A.I.T	STG-17-19	05-03-2017	0	0	0	0	16800	16800
146	Dr. Mumtaz Ahmad	S.V.O	STG-17-20	15-03-2017	0	0	0	0	16800	16800
147	Dr. Kamran Sadique	V.O	STG-17-21	15-03-2017	0	0	0	0	16800	16800
148	Dr. Muhammad Afzal	DDL	STG-17-22	15-03-2017	0	0	0	0	16800	16800
149	Dr. Ali Akbar Naem	DDL	STG-17-24	15-03-2017	0	0	9600	9600	16800	7200
150	Dr. Ashfaq Ahmad Anjum	APVO	STG-17-25	15-03-2017	0	0	9600	9600	16800	7200
151	Dr. Farzand Ali Jaffar	APVO	STG-17-26	15-03-2017	0	0	0	0	16800	16800
152	Dr. Ashfaq Ahmad Cheema	S.V.O	STG-17-27	15-03-2017	0	0	0	0	16800	16800
153	Dr. Baber Jamil Paracha	S.V.O	STG-17-28	15-03-2017	0	0	0	0	16800	16800
154	Dr. Inam Ali Ather	S.V.O	STG-17-29	15-03-2017	0	0	0	0	16800	16800
155	Dr. Mehmood ul Hassan	V.O	STG-17-31	15-03-2017	0	0	0	0	16800	16800
156	Dr. Muhammad Saeed	V.O	STG-17-32	15-03-2017	0	0	0	0	16800	16800

Sr. No.	Name	Designation	motor cycle registration no.	Date of Delivery of Motorcycle	Amount Deposited During 2015-16	Amount Deposited During 2016-17	Amount Deposited During 2017-18	Total Amount Deposited till October 2017	Total Amount to be Deposited till October 2017	Total Amount due till October 2017
157	Dr. Ali Haider	V.O	STG-17-33	15-03-2017	0	0	0	0	16800	16800
158	Dr. Sabahat Rasool	V.O	STG-17-34	15-03-2017	0	0	0	0	16800	16800
159	Dr. Abdul Rasheed	V.O	STG-17-35	15-03-2017	0	0	0	0	16800	16800
160	Dr. Muhammad Nasir	V.O	STG-17-36	15-03-2017	0	0	12000	12000	16800	4800
161	Ijaz Ahmad	AIT	STG-17-9213	29-05-2017	0	0	0	0	12000	12000
162	Umair Raza Cheema	VA	STG-17-9214	29-05-2017	0	0	0	0	12000	12000
163	Muhammad Adnan	AIT	STG-17-9215	29-05-2017	0	0	0	0	12000	12000
164	Muhammad Usman	VA	STG-17-9216	29-05-2017	0	0	0	0	12000	12000
Total					290400	792000	686400	1768800	8196000	6427200

Annexure-Q

Para No1.2.3.7

Less deduction of Income Tax Rs 4.609 million

DO Roads Sialkot							
Name of work	Contractor	Authority	Amount of bil	Bill nujmber date	Tax ded	To be ded	Less ded
Construction of Metaled from Wadala Sanduwa to GGHS Tehsil Daska	M/S Shatab Ali and Sons	680-81/MCB 26.03.16	1,957,415	2nd running bill 07.09.16	146,806	195,742	48,935
Improvement of Road GGPS Doburji Chanda Singh To Pir Kot	M/S Intiaz Ahmed Govt Contractor	2299/MC B 24.09.16	9,547,817	3rd running bill 23.12.16	716,086	954,782	238,695
Construction of Road from Adda Baiguwala to Moza Saran kay	Muham mad Akbar & Co	675 MCB26.0 2.16	25,751,576	Final Bill	1,931,368	2,575,158	643,789
Rehabilitation /Improvement of Wazirabad Sialkot Kashmir Road	Dugal & Co.	3772/MC B 15.12.15	23,255,019	3Rd running bill 30.09.16	1,744,126	2,325,502	581,375
Reconstruction of Battery of Culvert in Thathi Mindarwal Sialkot	M/S Islam Ud Din & Co	64-65 14.01.16	3,763,675	Ist runningbill 08.11.16	282,276	376,368	94,092
Construction of road from Wazirabad road to kot Marth to Mauza Kot via Kot Muhammad Hussain	M/s Bajwa & Co	671/MCB 26.03.16	27,547,392	5th running bill 24.10.16	2,066,054	2,754,739	688,685
Rehabilitation of road from Gujranwala sialkot road (Ranghi to Ghotian Khurd)	M/s Syed Sajjad Haider Govt Cont	1385-87/MCB 06.06.16	2,113,870	Ist Running Bill 29.12.16	158,540	211,387	52,847
Const of road from Chak Choda to Bhopalwala	M/s Khadim Hussain	706-08/MCB 26.03.16	18,757,060	4th Running Bill 29.12.16	1,406,780	1,875,706	468,927
Improvement of Roras road & Construction of	M/S Intiaz Ahmed	2847/MC B 04.09.15	3,340,951	3rd Running bill	250,571	334,095	83,524

DO Roads Sialkot							
Name of work	Contractor	Authority	Amount of bil	Bill number date	Tax ded	To be ded	Less ded
Nullah along left side of Wazirabad road	Govt Contractor			26.10.16			
Const of Culvert 4 span 10' each at village Jhun	M/s Z.H Rana & Co	2198/MC B 06.09.16	2,924,580	2nd Running Bill 16.12.16	219,344	292,458	73,115
Total					8,921,952	11,895,936	,973,984

DO Buildings Sialkot					
Vr. No.	Dated.	Name Of Scheme	Name of Contractor	Amount Paid	Tax deductible 2.5%
36	29.09.2016	Construction of Dangerous Building 2 No. Class Rooms in GGPS Nano	Hassan Umar Construction Co	171395	4285
1	07.09.2016	Construction of Dangerous Building (2 No. Class Rooms) in GGPS, Noor Pur (NA-113/PP-128)	M/S R.A Builders	566243	14156
2	07.09.2016	Up-Gradation of GMP/S Hupu Garah	M/S Ahsan Goraya Bro's	670423	16761
3	07.09.2016	Establishment of Civil Veterinary Dispensary and Artificial Insemination Sub Center at Village Doburji Chanda Sing	Mohammad Arif Rajput	1289754	32244
4	07.09.2016	Construction of Dangerous Building (16 No. Class Rooms,) in GGHS Muslam Ramtalai	S.A.R Construction Co	3275271	81882
7	07.09.2016	Construction of Dangerous Building (3 No. Class Rooms) in GES Khanoor	Hassan Umar Construction Co,	472999	11825
8	07.09.2016	Construction of Boundary Wall with Gate and Gate Piller in GGES Bhagari	M/S Saqib Mehmood Engineers	260475	6512
9	07.09.2016	Construction of Boundary Wall with Gate and Gate Piller in GGCMS Burj Cheema	Muhammad Ali Uppal	369638	9241
17	09.09.2016	Provision of Missing Basic infrastructure at Civil Hospital, Daska	Mohammad Arif	3525000	88125
19	09.09.2016	Construction of Dangerous Building(4 No. Class Rooms) in G.GHS, Saukinwind	Muhammad Zahid	1465305	36633
21	09.09.2016	Construction of Dangerous Building (3 No. Class Rooms) in GPS Dugri Hariari	Hassan Umar Construction Co	368179	9204
23	09.09.2016	Construction of 02-No Addl. Class Rooms in GBES Said Pur	Ch: Muhammad Ashfaq	132469	3312
24	20.09.2016	Construction of 6-No Toilet Block in GGMCES Mori Gate	Muneeb Shehzad Butt	395747	9894
27	20.09.2016	Construction of Dangerous	Asad Abbas Kazmi	391852	9796

DO Buildings Sialkot					
Vr. No.	Dated.	Name Of Scheme	Name of Contractor	Amount Paid	Tax deductible 2.5%
		Building 2 No. Class Rooms in GGPS Mohotay			
28	21.09.2016	Re-Construction of 05-No. C/Room with verandah and boundary wall in GGHS Kulloval Tehsil Sambrial	Asad Abbas Kazmi	917566	22939
29	22.09.2016	Construcation of Boundary Wall with Gate and Gate Piller in GMPS Chak Khana	Muhammad Qadeer Nawaz	83411	2085
33	29.09.2016	Construction of Dangerous Building (High Block) 2 No. Class Rooms in GGHSS, Verio	Hassan Umar Construction Co	194328	4858
34	29.09.2016	Construction of Dangerous Building (3 No. Class Rooms Primary Portion) GGHS Kamal Pur Chishtian	Hassan Umar Construction Co	413335	10333
35	29.09.2016	Construction of Dangerous Building (2 No. Class Rooms) in GGPS Mardana	Hassan Umar Construction Co	186683	4667
37	30.09.2016	Construction of Dangerous Building (4 No. Class Rooms) inGHS No.1 Pasrur	Bilwal Afzal	882654	22066
38	30.09.2016	Construction of Dangerous Building (4 No. Class Rooms) in GES Chohar Munda	Muhammad Zahid	1182294	29557
4	07.10.2016	Re-Construction of 02-No. C/Room with verandha in GBPS Chak Baig Tehsil Daska District Sialkot.	Rana Shahid Mehmood	354322	8858
5	07.10.2016	Construcation of Boundary Wall & additional toilet block in GES Kalas wala	Rana Amjad Hussain	493463	12337
6	07.10.2016	Construction of Dangerous Buildings (04-No Class room) GGHS Gunna Kalan Tehsil & District Sialkot	M/S Sultan Mehmood	471665	11792
7	07.10.2016	Construction of 02-No Adtl. Class Rooms inGGHSS Badiana	Hassan Umar Construction Co	314686	7867
11	07.10.2016	Construcation of Boundary Wall with Gate and Gate Piller in GMPS Khothay Pardhan Sing	M/s Sun Rise Construction Co	485308	12133
12	07.10.2016	Construction of Dangerous Building (4 No. Class Rooms) inGES Verowala	Muhammad Razzaq	362758	9069
13	07.10.2016	Re-Construction of Dangerous building of GGPS Kot Dina (PP-126-NA-114)	Muhammad Arfan Ahmad	382026	9551
14	07.10.2016	Construcation of Boundary Wall with Gate and Gate Piller in GMPS Kotli	Muhammad Rafique	328000	8200
19	13.10.2016	Establishment of Govt. Noor Fatima Girls High School Nizamabad Tehsil & District Sialkot	Muhammad Afzal Mirza & Sons	3892315	97308
20	13.10.2016	Construction of Dangerous	S.A.R Construction	608687	15217

DO Buildings Sialkot					
Vr. No.	Dated.	Name Of Scheme	Name of Contractor	Amount Paid	Tax deductible 2.5%
		Building (10 No. Class Rooms) in GGHS Chr. Bara Pather	Co		
21	13.10.2016	Construction of Dangerous Building (4 No. Class Rooms) in GES Peajokay	Haider & Co	736367	18409
22	13.10.2016	Construction of Dangerous Building (5 No. Class Rooms) in GGES Ramkey	R.A Buidar	1745385	43635
23	13.10.2016	Construction of Boundary Wall with Gate and Gate Pillar in GMPS Panno Attari	Muhammad Riaz	554419	13860
24	13.10.2016	Re-Construction of Dangerous building 05 Nos class rooms inGPS Merajkey	Shoukat Ali	567695	14192
25	13.10.2016	Up-Gradation of GMP/S Hupu Garah	M/S Ahsan Goraya Bro's	1109658	27741
27	13.10.2016	Construction of Dangerous Building (4 No. Class Rooms) in GGHS Bhalowali	M/S Al-Khadim Hussain & Co	582275	14557
28	13.10.2016	Construction of Dangerous Building (2 No. Class Rooms) in GGPS, Jeto	Muhammad Naeem	1321618	33040
29	13.10.2016	Re-Construction of Dangerous Building 02 No. Class Rooms with office inGGPS Dogranwala	Amir Rasheed Engineering Co,	645806	16145
30	13.10.2016	Construction of Dangerous Building (4 No. Class Rooms) in GGHS Mali	Muhammad Qadeer Nawaz	1016217	25405
32	18.10.2016	Provision of missing Basic infrastructure at THQ Hospital Sambrial District Sialkot	Afzal Nawaz & Co	3039595	75990
33	21.10.2016	Construction of 3-No Toilet Block in GGPS Jamal Pur	A.I Construction Co	122531	3063
34	21.10.2016	Construction of Dangerous Building 2 No. Class Rooms in GGPS Sahowali (NA-111/PP-125)	Zikria Traders	250586	6265
35	21.10.2016	Construction of Dangerous Building(2 No. Class Rooms)inGPS Lapaywali (NA-112/PP-131)	MAQBOOL CONTRACTOR	358683	8967
36	21.10.2016	Construction of Boundary Wallin GMPS Mundair Kalan	M/S Sun Rise Construction Co	363587	9090
38	21.10.2016	Civil Veterinary Hospital Pasrur	Muhammad Ashraf & Brothers	861896	21547
42	21.10.2016	Construction of Boundary Wall with Gate and Gate Pillar in GGCMS Burj Cheema (PP-130 NA-113)	Muhammad Ali Uppal	246799	6170
43	21.10.2016	Re-Construction of Dangerous building 05 Nos class rooms inGPS Merajkey (PP-126-NA-114).	Shoukat Ali	417255	10431
46	25.10.2016	Construction of Dangerous Building(4 No. Class Rooms)	Muhammad Zahid	475860	11897

DO Buildings Sialkot					
Vr, No.	Dated.	Name Of Scheme	Name of Contractor	Amount Paid	Tax deductible 2.5%
		inG.GHS, Saukinwind .(NA-113/PP-128)			
2	03.11.2016	Up-Gradation of GMP/S Hupu Garah (PP-129 NA-112)	M/S Ahsan Goraya Bro's	1283021	32076
3	03.11.2016	Construction of Dangerous Building (2 No. Class Rooms) in GGPS, Noor Pur (NA-113/PP-128)	M/S R.A Builders	623034	15576
10	08.11.2016	Establishment of Govt. Noor Fatima Girls High School Nizamabad Tehsil & District Sialkot	Muhammad Afzal Mirza & Sons	1952677	48817
11	08.11.2016	Up-Gradation of Govt. Girls Elementry School Addha	M/S Afzal Nawaz & CO	1238862	30972
13	08.11.2016	Construction of Dangerous Building (6 No. Class Rooms) GBHS Siranwali (NA-113/PP-128)	Muhammad Rafique	676950	16924
14	08.11.2016	Construction of Dangerous Building (16 No. Class Rooms,) in GGHS Muslam Ramtalai	S.A.R Construction Co	2208481	55212
15	08.11.2016	Re-Construction of Dangerous building 05 Nos class rooms inGPS Merajkey	Shoukat Ali	1269933	31748
16	08.11.2016	Construction of 3-No Toilet Block in GGPS Chaokay Khurd	Muhammad Razzaq	274668	6867
17	08.11.2016	Re-Construction of Dangerous building of GGPS Kot Dina	Muhammad Arfan Ahmad	296821	7421
18	08.11.2016	Construction of Dangerous Building 2 No. Class Rooms in GGPS Mohotay	Asad Abbas Kazmi	217915	5448
19	08.11.2016	Construction of Dangerous Building (3 No. Class Rooms) in GHSS Kamal Pur	S.A.R Construction Co	467851	11696
22	08.11.2016	Construction of 03-Nos.Additional Toiletsin GBPS Goindkay Tehsil Daska	Muhammad Naeem	226754	5669
24	10.11.2016	Civil Veterinary Hospital Chawinda	Mohammad Ashraf & Brothers	732180	18305
25	10.11.2016	Re-Construction of Dangerous Building 02 No. Class Rooms with office inGGPS Dogranwala	Amir Rasheed Engineering Co,	643805	16095
26	10.11.2016	Re-Construction of Dangerous Building in GBHS Majra Tehsil Sambrial District Sialkot	HASSAN ASSOCIATES	262046	6551
30	16.11.2016	Construction of Dangerous Building 2 No. Class Rooms in GGPS Athuwa	M/S Classic Construction	319600	7990
33	17.11.2016	Improvement / Renovation of Anwar Club Sialkot Katchery, Installation of main Cable for A.C		511304	12783
34	24.11.2016	Construcation of Boundary Wall with Gate and Gate Piller in	Muhammad Riaz	526462	13162

DO Buildings Sialkot					
Vr, No.	Dated.	Name Of Scheme	Name of Contractor	Amount Paid	Tax deductible 2.5%
		GMPS Panno			
37	24.11.2016	Re-Construction of Dangerous buildings GBHS Daska Tehsil Daska District Sialkot	Muhammad Rafique	981010	24525
39	24.11.2016	Re-Construction of 02-No. C/Room with verandha in GGPS Sumbal Pur Tehsil Daska District Sialkot	Ahsan Goraya Brothers	223734	5593
41	24.11.2016	Construction of New Building of Govt. Tableegh-ul-Islam High School Chawinda (PP-126-NA-114)		4688113	117203
42	29.11.2016	Construction of Dangerous Building(4 No. Class Rooms) in G.H.S, Saukinwind.	Muhammad Zahid	951171	23779
43	29.11.2016	Construction of Boundary Wall with Gate and Gate Pillar in GGPS Bheer	(Christian Helper Builders & Property	242137	6053
44	29.11.2016	Construction of Dangerous Building (2 No. Class Rooms) in GPS Nanokay	Muhammad Naeem	115401	2885
45	29.11.2016	Construction of 02-No Addl. Class Rooms in GGHSS Badiana	Hassan Umar Construction Co	214453	5361
47	29.11.2016	Construction of 3-No Toilet Block in GGHS Kandan Sian	Muhammad Fiaz	241870	6047
48	29.11.2016	Civil Veterinary Hospital Chawinda	Mohammad Ashraf & Brothers	373877	9347
49	29.11.2016	Construction of 6-No Toilet Block in GGHSS Badiana	Hassan Umar Construction Co	23689	592
50	29.11.2016	Construction of 3-No Toilet Block in GGPS Jamal Pur	A.I Construction Co	77019	1925
53	30.11.2016	Up-Gradation of GMP/S Hupu Garah	M/S Ahsan Goraya	689325	17233
3	01.12.2016	Construction of Dangerous Building (2 No. Class Rooms) in GGPS, Noor	M/S R.A Builders	183494	4587
7	06.12.2016	Re-construction of Dangerous Building of GPS Nawan Pind sialkot		435490	10887
10	06.12.2016	Re-Construction of 02-No. C/Room with verandha in GGPS Matekey Nagra Tehsil Daska Tehsil Daska District Sialkot		99713	2493
11	06.12.2016	Up-Gradation of GGES Bheelo Mahar (PP-129 NA-112)		1587306	39683
12	06.12.2016	Construction of Dangerous Building (5 No. Class Rooms) in GGES Ramkey	R.A Buidar	1209521	30238
					1634854

Annexure-R**Para No 1.2.3.9****Recovery of PCA and NPA of Rs 2.322 million**

Sr.No	SAP No.	Name of MO/WMO	Designation	PCA	NPA
1	30591544	Asad Abbass	MO	0	4000
2	31559363	Khulda Wilson	WMO	0	2500
3	31672937	Manzar Hayat	MO	2500	0
4	31672921	Usman Ahmed	MO	0	4000
5	31534678	Zawar Shafi	MO	0	2500
6	31814915	Hassan Tahir	MO	2500	0
7	31832536	Waqar ul Hassan	MO	2500	0
8	30730889	Dr. Rafia Rana	WMO	2500	0
9	31810597	Waqas Mumtaz	MO	2500	0
10	31672927	Tasleem Abbass	MO	2500	0
11	31672937	Muhammad Manzar Hayat	MO	2500	0
12	31758116	Shahid Ahmed	MO	2500	0
13	31743415	Aurang Zeb	MO	2500	0
14	30712718	Nadeem Ahmed	MO	2500	0
15	31490340	Bilal Bhatti	MO	2500	0
16	31499170	Malik Abdul Majid	MO	2500	0
17	31672478	Imran Haider	MO	0	4000
18	31752066	Ali M.Akram	MO	2500	0
19	31683836	Nabia Jhangir	WMO	2500	0
20	31811952	Umer Nawaz	MO	2500	0
21	31680677	Umer Riaz	MO	2500	0
22	31799215	Hafsa Arif	WMO	2500	0
23	31535525	Sara Bashir	WMO	2500	0
24	31833387	Muhammad Naeem Ahmed	MO	2500	0
25	31802667	Basma Bukhari	WMO	2500	0
26	31811978	Rana Nisar Ahmed	MO	2500	0
27	31843018	Faraz Anwar	MO	2500	0
28	31833387	Muhammad Naeem Hassan	MO	2500	0
29	31843021	Masood Ahmed	MO	2500	0
30	30595171	Shahzad Iqbal	MO	2500	0
31	30730889	Rafia Rana	MO	2500	0
32	31691224	Huma Sher Awan	WMO	0	2500
33	31572549	Saira Majeed	WMO	2500	0
34	31699905	Ihtisham ul Haq	MO	2500	0
35	31794686	Khadija Amin	WMO	2500	0
36	30938445	Ghulam Mustafa	MO	2500	0
37	31109949	Tehseen Anwar	MO	0	2500
38	31777903	Toheed Iqbal	MO	2500	0
39	31764366	Saima Naz	WMO	2500	0
40	31815823	Ahmed Jameel Cheema	MO	2500	0

Sr.No	SAP No.	Name of MO/WMO	Designation	PCA	NPA
41	31803610	Aneel Kumar	MO	2500	0
42	31804370	Tayyba Latif	WMO	2500	0
43	31535525	Sara Bashir	WMO	2500	0
44	31673291	Rana Irfan	MO	2500	0
45	30761885	Usman Arshad	MO	2500	0
46	31672477	Kashif Mahmood	MO	2500	0
47	31776171	Shaista Adnan	WMO	2500	0
48	31715245	Syed Fakhar Abbass	MO	0	2500
49	30594960	Muhammad Munir	MO	2500	0
50	31672933	Muhammad Bashir Wahla	MO	2500	0
51	31801194	Sehar Arshad	WMO	2500	0
52	31630671	Hassan Iqbal	MO	0	2500
53	31671346	Urooj Jawad	WMO	0	4000
54	31680677	Umer Riaz	MO	2500	0
55	31699241	ZARKHSHANDA NIGHAT	MO	2500	0
56	31716711	Ali Raza	MO	2500	0
57	31732403	Hanan Akram	MO	2500	0
58	31743397	Sadaf Mahfuz Ur rehman	WMO	2500	0
59	31782040	Najeeb Aslam	WMO	2500	0
60	31787359	Waqas Aslam	MO	2500	0
61	31811937	Umer Razzaq	MO	2500	0
62	31811947	MUHAMMAD AFRASIYAB CHEEMA	MO	2500	0
63	31811986	Nazar Abbass	MO	2500	0
64	31821498	SYED M. ABUBAKAR JILANI	MO	2500	0
65	31822942	Ishtiaq Ahmed	MO	2500	0
66	31833390	Shahnawaz Ahmed Khan	MO	2500	0
67	31854014	Muhammad Arfan	MO	2500	0
68	30594960	Muhammad Munir	MO	2500	0
69	30599130	Ahmed Sabar	MO	2500	2500
70	30600165	Talat Mahmood Farooq	MO	2500	0
71	30701946	Wajiha Mahmood	WMO	2500	0
72	30712718	Nadeem Ahmed	MO	2500	0
73	30762338	Javaid Sahi	MO	2500	0
74	30911937	Waleed Pervaiz	MO	2500	0
				160000	33500

Rs193,500 x 12 = Rs2,322,000

Annexure-S
Para No 1.2.3.11

Loss to Govt due to non reusal of Brick Ballast recovery thereof Rs 1,879,468/-

Vr. No.	Dated.	Name Of Scheme	Name of Contractor	Brick Ballast qty	Brick Ballast Amount
17	09.09.2016	Provision of Missing Basic infrastructure at Civil Hospital, Daska District Sialkot.	Mohammad Arif	1:6:18 5621 cft	479541
14	08.11.2016	Construction of Dangerous Building (16 No. Class Rooms,) in GGHS Muslam Ramtalai	S.A.R Construction Co	1:6:12 1836cft	174005
28	21.09.2016	Re-Construction of 05-No. C/Room with verandah and boundary wall in GGHS Kulowal Tehsil Sambrial	Asad Abbas Kazmi	1:06:18 1896 cft	161752
46	25.10.2016	Construction of Dangerous Building(4 No. Class Rooms) in G.GHS, Saukinwind	Muhammad Zahid	1:6:18 927cft	80080
26	10.11.2016	Re-Construction of Dangerous Building in GBHS Majra Tehsil Sambrial District Sialkot (05 No. Class rooms)	HASSAN ASSOCIATES	1950	166359
22	13.10.2016	Construction of Dangerous Building (5 No. Class Rooms) in GGES Ramkey (NA-114/PP-127)	R.A Buidar	1370	118349
21	13.10.2016	Construction of Dangerous Building (4 No. Class Rooms) in GES Peajokay (NA-113/PP-128)	Haider & Co	1077	93038
19	09.09.2016	Construction of Dangerous Building(4 No. Class Rooms) in G.GHS, Saukinwind .(NA-113/PP-128)	Muhammad Zahid	1:6:18 1481 cft	127938
37	30.09.2016	Construction of Dangerous Building (4 No. Class Rooms) in GHS No.1 Pasrur (NA-114/PP-127)	Bilwal Afzal	1:6:18 1100 cft	95025
38	30.09.2016	Construction of Dangerous Building (4 No. Class Rooms) in GES Chohar Munda (NA-113/PP-128)	Muhammad Zahid	1:6:18 927 cft	80080
12	07.10.2016	Construction of Dangerous Building (4 No. Class Rooms) in GES Verowala (NA-112/PP-131)	Muhammad Razzaq	1:6:18 1122 cft	96925
6	07.10.2016	Construction of Dangerous Buildings (04-No Class room) GGHS Gunna Kalan Tehsil & District Sialkot	Sultan Mehmood	1:6:18 826 cft	71268
1	07.09.2016	Construction of Dangerous Building (2 No. Class Rooms) in GGPS, Noor Pur (NA-113/PP-128)	R.A Builders	1:6:18 748 cft	64617
7	07.09.2016	Construction of Dangerous Building (3 No. Class Rooms) in GES Khanoor (NA-114/PP-126)	Hassan Umar Construction Co,	1:6:12 816 cft	70491
Total					1879468

Annexure-T
Para No 1.2.3.13

Non/Irregular deduction of Income tax Rs 1,154120

Sr#	Name of School	Item description	Amount	Income tax paid through NSB (Rs)	Income tax Recoverable @6.5%	Total Amount Recoverable
1	GES Judhala	total expenditure incurred 01.07.14 to 30.06.17	1231723	39500	80062	119562
2	GPS Kot Kalal	total expenditure incurred 01.07.14 to 30.06.17	450071	16671	29255	45926
3	GPS Nathu Klair	total expenditure incurred 01.07.14 to 30.06.17	510733	5802	33198	39000
4	GPS Langay	total expenditure incurred 01.07.14 to 30.06.17	436017	21660	28341	50001
5	GPS Sohdrekey	total expenditure incurred 01.07.14 to 30.06.17	452100	17000	29387	46387
6	GPS Musa Pur	total expenditure incurred 01.07.14 to 30.06.17	326651	30000	21232	51232
7	GPS Matlay	total expenditure incurred 01.07.14 to 30.06.17	471295	16305	30634	46939
8	GPS Propi Nagra	total expenditure incurred 01.07.14 to 30.06.17	385076	17179	25030	42209
9	GPS Gogial	total expenditure incurred 01.07.14 to 30.06.17	706300	24500	45910	70410
10	GPS Mandiala	total expenditure incurred 01.07.14 to 30.06.17	318630	18000	20711	38711
11	GPS Sabz Kot	total expenditure incurred 01.07.14 to 30.06.17	448918	60000	29180	89180
12	GES Gujjar Goraya	total expenditure incurred 01.07.14 to 30.06.17	1021469	13000	66395	79395
13	GES Kotli Sayedan	total expenditure incurred 01.07.14 to 30.06.17	306110	14857	19897	34754
14	GPS Mehrajkey	total expenditure incurred 01.07.14 to 30.06.17	475305	37000	30895	67895
15	GPS Chahar Bajwa	total expenditure incurred 01.07.14 to 30.06.17	169756	23012	11034	34046
16	GPS Kotli Jandran	total expenditure incurred 01.07.14 to 30.06.17	199563	3536	12972	16508
17	GPS Marl	total expenditure incurred 01.07.14 to 30.06.17	465149	25060	30235	55295
18	GPS Kamokay Khurd	total expenditure incurred 01.07.14 to 30.06.17	270400	8487	17576	26063
19	GPS Joshan Jattan	total expenditure incurred 01.07.14 to 30.06.17	398800	13990	25922	39912
20	GPS Chowinda No.01	total expenditure incurred 01.07.14 to 30.06.17	685168	14054	44536	58590
21	GPS Chak Raja	total expenditure incurred 01.07.14 to 30.06.17	200603	3282	13039	16321
22	GPS Maddo Pur	total expenditure incurred 01.07.14 to 30.06.17	232719	9271	15127	24398
23	GPS Kalaywali	total expenditure incurred 01.07.14 to 30.06.17	731401	13845	47541	61386
				TOTAL		1,154,120

Annexure-U
Para No 1.2.3.15

Over Payment of HSRA to Specialists Rs. 1,056,435

Name of Employee	Job Title	BPS	HSRA Dew	HSRA Drawn	Difference	Amount
ATTIA BATTOL	DENTAL SURGEON	18	6,000	15,000	9,000	108,000
ABDUL KHALIQ	SURGEON GENERAL	18	15,000	22,000	7,000	84,000
DR. GHULAM MUSTAFA	SENIOR MEDICAL OFFICER	18	5,000	12,000	7,000	84,000
MIRZA MUHAMMAD ASHRAF	EYE SPECIALIST	18	15,000	22,000	7,000	84,000
SHAHID DAWOOD	MEDICAL OFFICER	17	6,000	12,000	6,000	72,000
SARA MALIK	WOMEN MEDICAL OFFICER	17	5,000	12,000	7,000	84,000
NADEEM AHMAD	MEDICAL OFFICER	17	5,000	12,000	7,000	84,000
SAMMINA NAVEED	CHARGE NURSE	16		2,241		26,892
HAFIZA SADAF-UL-ZUHHA	CHARGE NURSE	16		2,100		2,100
ABDUL WAHID KHAN	HAKHEEM	15		-		1,944
FARAH NAZ	LADY HEALTH VISITOR	14		2,595		31,140
ZULFIQAR ALI	COMPUTER OPERATOR	12		1,492		17,904
AMMANUEL AZIZ	LABORATORY TECHNICIAN	12		2,100		25,200
MUMTAZ AHMAD KHOUKAR	DISPENSER	9		2,236		2,236
HAFIZ MUHAMMAD SHAFIQ	DRESSER	9		1,860		22,320
MUHAMMAD WARIS	OPERATION THEATRE ASSTT	9		1,860		22,320
MUHAMMAD AMJAD	RADIO GRAPHER	9		2,202		26,424
MUHAMMAD LUQMAN	DISPENSER	9		1,860		18,318
MUHAMMAD USMAN AZEEM	JUNIOR TECHNICIAN	9		1,860		22,320
TANVEER AHMED	ANESTHESIA ASSISTANT	9		1,974		23,688
USMAN SAFDAR	JUNIOR TECHNICIAN	9		1,860		22,320
UMAR AZEEM	JUNIOR TECHNICIAN	9		1,860		22,320
AMINA IRAM	LADY HEALTH VISITOR (LHV)	9		1,146		13,752
WAQAR ALI	DISPENSER	6		1,029		8,232
WAHEED UL ZAMAN	WATER CARRIER	3		1,330		15,960
ARSHAD ALI	CHOWKIDAR	1		1,440		17,280
BASHARAT NAEEM SHAH	CHOWKIDAR	1		1,440		17,280
RIZWAN JAFFERY	CHOWKIDAR	1		1,440		17,280
MUHAMMAD SAQIB	SANITARY PATROL	1		1,440		17,280
NAJAM ALI	SANITARY WORKER	1		1,440		12,920
SAIQA NAZ	NAIB QASID	1		1,485		16,335
MUHAMMAD SAUD	WARD SERVANT	1		1,485		16,335
ASHIR MASIH	SANITORY WORKER(SG)	1		1,485		16,335
Total						1,056,435