



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
MANDI BAHA-UD-DIN  
AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

# TABLE OF CONTENTS

<b>ABBREVIATIONS &amp; ACRONYMS</b> .....	<b>i</b>
<b>PREFACE</b> .....	<b>iii</b>
<b>EXECUTIVE SUMMARY</b> .....	<b>iv</b>
<b>SUMMARY OF TABLES AND CHARTS</b> .....	<b>viii</b>
Table 1: Audit Work Statistics .....	viii
Table 2: Audit Observation regarding Financial Management .....	viii
Table 3: Outcome Statistics.....	viii
Table 4: Table of Irregularities Pointed Out.....	ix
Table 5: Cost-Benefit.....	ix
<b>CHAPTER-1</b> .....	<b>1</b>
1.1 District Government, Mandi Baha-Ud-Din.....	1
1.1.1 Introduction of Departments .....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis) .....	1
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2015-16 .....	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives .....	3
<b>1.2 AUDIT PARAS</b> .....	<b>4</b>
1.2.1 Irregularity / Non-compliance .....	5
1.2.2 Internal Controls Weaknesses .....	22
<b>ANNEXES</b> .....	<b>37</b>
Annex-A .....	38
Annex-B .....	50
Annex-C .....	51
Annex-D .....	52
Annex-E .....	58
Annex-F .....	59
Annex-G .....	62
Annex-H .....	63
Annex-I .....	74
Annex-J .....	77
Annex-K .....	78
Annex-L .....	81
Annex-M.....	83
Annex-N .....	86
Annex-O .....	87
Annex-P .....	88
Annex-Q .....	89
Annex-R .....	104
Annex-S .....	106
Annex-T .....	108
Annex-U .....	111
Annex-V .....	112
Annex-W .....	113
Annex-X .....	117
Annex-Y .....	120
Annex-Z .....	122
Annex-AA.....	127
Annex-AB.....	128

## **ABBREVIATIONS & ACRONYMS**

ADLG	Assistant Director Local Government
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
C&W	Communication and Works
CCB	Citizen Community Board
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)
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarters
DSI	District Sanitary Inspector
EDO	Executive District Officer
EXT	Extension
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
IPSAS	International Public Sector Auditing Standards
MB	Measurement Book
MS	Medical Superintendent
MRS	Market Rate Schedule

NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PHE	Public Health Engineering
PHSRP	Punjab Health Sector Reforms Programme
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
PST	Punjab Sales Tax
PW	Public Works
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
TMA	Tehsil Municipal Administration
TS	Technical Sanction
TST	Triple 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, Mandi Baha-Ud-Din for the financial year 2015-16. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit 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:**

**(Rana Assad Amin)**  
**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 (03) 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 (01) City District Government i.e. Gujranwala and five (05) District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of fourteen (14) officers and staff, total 3,920 man-days and the annual budget of Rs 20.745 million for the financial year 2015-16. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of District Government, Mandi Baha-ud-Din for the financial year 2015-16.

The District Government, Mandi Baha-ud-Din conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering six (06) groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health and Works & Services. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprising of 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, Mandi Baha-ud-Din 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 in no leakage of revenue.

**a. Scope of Audit**

Out of total auditable expenditure of Rs 5,365.879 million of the District Government Mandi Baha-ud-Din for the financial year 2015-2016 covering one PAO and 162 formations, the Directorate General Audit, audited an expenditure of Rs 1,425.535 million which in terms of percentage, was 26.57% of the auditable expenditure. The Directorate General Audit planned and executed audit of twenty-five (25) formations i.e. 100% achievement against the planned Audit activities.

Total receipts of the District Government Mandi Baha-ud-Din for the financial year 2015-16, were Rs 26.890 million, whereas, Directorate General Audit, audited receipts of Rs 1.882 million which was 07% of total receipts.

**b. Recoveries at the Instance of Audit**

Recovery of Rs 170.277 million was pointed out during audit, out of which no recovery was affected during the year 2016-17 till the time of compilation of report. Recoveries pointed out were not in the notice of the executive before audit.

**c. Audit Methodology**

The audit year 2016-17 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk 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 Controls and Internal Audit Department**

Internal controls mechanism of District Government, Mandi Baha-ud-Din 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 Mandi Baha-ud-Din 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, Mandi Baha-ud-Din.

**f. The Key Audit findings of the report**

- i. Irregularity and non-compliance including non-adherence to PPRA Rules amounting Rs 254.28 million was noted in twenty two cases.<sup>1</sup>
- ii. Internal Controls Weaknesses of Rs 236.358 million was noted in nineteen cases.<sup>2</sup>

---

<sup>1</sup> Para 1.2.1.1 to 1.2.1.22

<sup>2</sup> Para 1.2.2.1 to 1.2.2.19



**g. Recommendations**

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

- i. To comply with the Procurement Rules for economical and rational purchase of goods and services.
- ii. To hold inquiries to fix responsibility for losses, theft and wasteful expenditure.
- iii. To make efforts for expediting the realization of various Government receipts.
- iv. To take appropriate measures to strengthen internal controls / monitoring system.
- v. To take appropriate action against the person (s) responsible for non-recovery of of govt dues.

## SUMMARY OF TABLES AND CHARTS

**Table 1: Audit Work Statistics**

Sr#	Description	No.	Budget (Rs in millions)
1	Total Entities (PAOs) in Audit Jurisdiction	01	5735.286
2	Total Formations in Audit Jurisdiction	162	5735.286
3	Total Entities (PAOs) Audited	01	1425.535
4	Total Formations Audited	25	1425.535
5	Audit & Inspection Reports	25	1425.535

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

Sr. #	Description	Amount Placed under Audit Observation (Rs in millions)
1	Unsound Asset Management	-
2	Weak Financial Management	-
3	Weak internal controls relating to Financial Management	235.203
4	Others	255.280
<b>TOTAL</b>		<b>490.483</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. #	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	311.57	26.89	1113.965	1452.452*	1378.601
2	Amount placed under audit observation / Irregularities of Audit	-	123.41	33.130	333.818	490.483	20.33
3	Recoveries pointed out at the instance of Audit	-	21.41	33.130	116.892	170.277	14.69
4	Recoveries accepted / established at the instance of Audit	-	21.41	33.130	116.892	170.277	14.69
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 1425.535 million.

**Table 4: Table of Irregularities Pointed Out**

<b>Sr. #</b>	<b>Description</b>	<b>Amount Placed under Audit Observation (Rs in million)</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	-----
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-----
3	Accounting Errors (accounting policy, departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-----
4	Quantification of weaknesses of internal control systems.	236.203
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	-----
6	Non-production of record.	-----
7	Others, including cases of accidents, negligence etc.	254.280
<b>TOTAL</b>		<b>490.483</b>

**Table 5: Cost-Benefit**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs in millions)</b>
1	Outlays Audited (Items 1 of Table 3)	1,378.601
2	Expenditure on Audit	1.467
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1 : 0

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

# CHAPTER-1

## 1.1 District Government, Mandi Baha-Ud-Din

### 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 amongst 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)

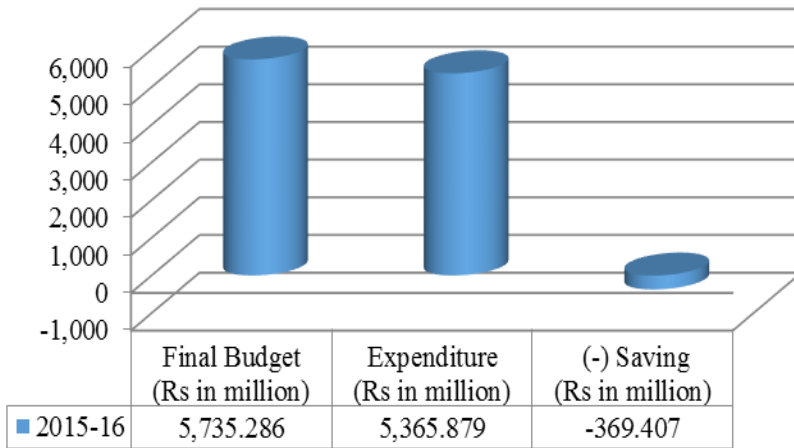
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

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

During FY 2015-16 budgetary allocation (inclusive salary, non-salary and development) for District Government was Rs 5735.286 million whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 5365.879 million, showing savings of Rs 369.407 million for the period, which in terms of percentage was 6% of the final budget as detailed below:

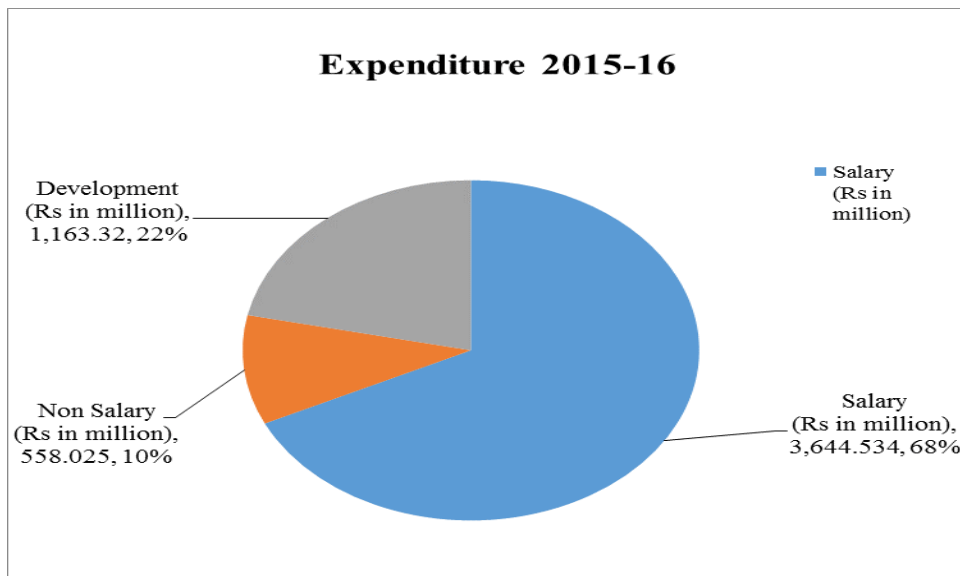
Description	Budget (Rs in million)	Expenditure (Rs in million)	(-) Saving / (+) Excess (Rs in million)	%age of Savings
Salary	3,727.936	3,644.534	<b>-83.402</b>	02
Non Salary	483.605	558.025	<b>74.420</b>	15
Development	1,523.745	1,163.32	<b>-360.425</b>	24
<b>TOTAL</b>	<b>5,735.286</b>	<b>5,365.879</b>	<b>-369.407</b>	-

## Budget & Expenditure 2015-16

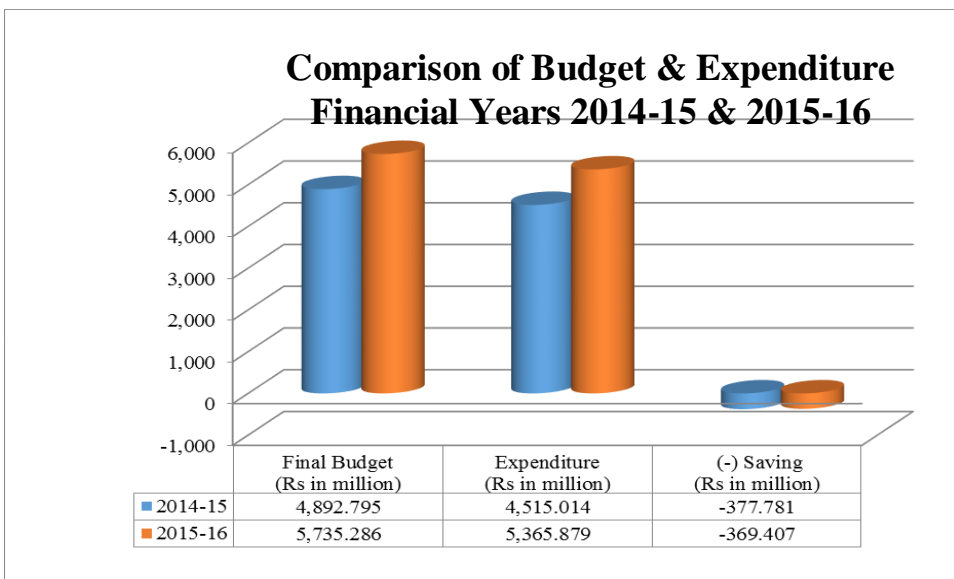


As per the Appropriation Account 2015-16 of District Government, Mandi Baha-ud-Din the original budget was Rs 4,875.963 million, supplementary grant was Rs 859.322 million and the final budget was Rs 5,735.286 million. Against the final budget total expenditure incurred by the District Government during 2015-16 was Rs 5365.879 million as detailed in Annex-B.

The salary, non-salary and development expenditure comprised 68%, 10% and 22% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 20% increase in Budget Allocation and 29% increase in Expenditure respectively as compared with previous year.



**Status of Previous Audit Reports**

Sr. #	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	18	Convened
2	2003-04	14	Convened
3	2004-05	15	Convened
4	Special Audit Report*	66	Convened
5	2009-10	42	Convened
6	2010-11	29	Convened
7	2011-12	24	Convened
8	2012-13	09	Convened
9	2013-14	08	Convened
10	2014-15	07	Convened
11	2015-16	11	Convened

\* It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the financial year instead of the audit year which was 2008-09.

## **1.2 AUDIT PARAS**

## **1.2.1 Irregularity / Non-compliance**



### **1.2.1.1 Irregular Expenditure on Purchase of Furniture of Rs 103.142 million**

According to School Education Department vide letter No. SO (ADP) MISC-420/397/2011 dated 04-12-2012, following steps should be observed for procurement: -

- a. furniture is to be procured by relevant school council.
- b. EDO (Education) and DEO (SE) are responsible for expeditious transfer of funds and transparent procurement of furniture by each school council.

EDO (Education) Mandi Bahauddin incurred an expenditure of Rs 103.142 million on purchase of furniture for schools instead of through respective school councils. **Annex-C**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, expenditure was incurred without approval of school councils.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.13]

### **1.2.1.2 Non-recovery of Liquidated Damages from Defaulting Contractors Rs 57.536 million**

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

District Coordination Officer and District Officer (Buildings) Mandi Bahauddin awarded the contracts of different schemes to various contractors during financial year 2015-16. However the schemes were not completed within the stipulated time. Neither the contractor applied for

extension in time limit nor penalty was imposed by the management for delay. **Annex-D**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, liquidated damages of amounting Rs 57.536 million were not recovered from concerned contractors.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No. 02,13,27 & 33]

### **1.2.1.3 Purchase of IT Lab Equipments without After Sale Service Agreement - Rs 36.982 million**

As per clause 03 of advertisement for purchase of I.T computers / Science Labs “the supplying firm will have to submit a written agreement after sale service for one year from the date of functioning the I.T. computers labs.

EDO (Education) Mandi Bahauddin made purchases of I.T Lab equipments for establishment of computer Labs in various Boys & Girls High Schools of District Mandi Bahauddin during the financial year 2015-16. The payment amounting Rs 36.982 million was made without making the written agreement with the supplier regarding after sale service for one year from the date of functioning computer labs. This resulted in non compliance of advertisement clause.

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, expenditure on account of purchase of IT Lab. equipment was incurred without fulfilling codal formalities. **Annex-E**

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends fixing of responsibility against the person (s) at fault besides obtaining the after sale service agreement with supplier under intimation to Audit.

#### 1.2.1.4 Unauthorized Expenditure due to Invalid Technical Sanction – Rs 29.980 million

According to Para 5.19 of B&R Code, no excess over a revised estimate sanctioned by the competent authority can be sanctioned without the approval of the Finance Department.

District Officer (Roads) Mandi Bahauddin revised the estimates of the following schemes twice without concurrence of the Finance Department as required under above rule.

Name of Scheme	Original TS Rs in million	Revised TS Rs in million	2 <sup>nd</sup> Revised TS Rs in million
Const. of Internal Roads of District Complex (Masjid Road and South Eastern Link Roads)	11.874	25.500	29.980

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, estimates were revised without concurrence of the Finance Department.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No. 06]

#### 1.2.1.5 Unauthorized Repair of Office and Residential Buildings Amounting Rs 25.275 million

According to Sr. No.01 (b) (iv) Executive Engineer is empowered in the case of Ordinary and Special Repairs (Non-residential buildings & machinery and equipment) upto Rs.0.300 million and according to Sr. No.01 (c) (iv) Executive Engineer is empowered for ordinary and special repairs to residential buildings upto Rs 30,000 in case of each building during a year. Further, according to Sr. No.01 (b) (iii) Superintending Engineers empowered in the case of Ordinary and Special Repairs (Non-residential buildings & machinery and equipment) upto Rs.1.500 million in each case.

District Officer (Buildings) Mandi Bahauddin sanctioned the expenditure for repair of offices and residences buildings without approval of the competent authority. **Annex-F**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, abnormal expenditure was sanctioned and incurred without approval of competent authority.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.11,12 & 13]

### **1.2.1.6 Less Receipt due to Non-auctioning Rs 11.09 million**

According to Section 124 of PLGO, 2001, the properties of local government shall be used only for public purposes and such properties may be given on lease through competitive bidding by public auction.

Deputy District Officer Agriculture (Ext) Mandi Bahauddin auctioned the seasonal crops during the financial years 2014-16 without getting competitive bidding. Due to non competition, rate per 40 kg of crop was less obtained which resulted in less receipt of government revenues.

Description	Wheat / Rice	Total crop in Kg of Govt. share	Auctioned rate in Mon	Amount (Rs)
Rabhi 2015-16	Wheat	112,301	1145	3,214,616
2015	Rice	45,771	1227	1,404,025
2014-15	Wheat	86,460	1300	2,809,950
2014	Rice	56,160	2610	3,664,440
<b>Total</b>				<b>11,093,031</b>

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, less govt. revenues were recovered due to non competition.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.12]

### **1.2.1.7 Unauthorized Expenditure on Purchase of Science Laboratory Equipment Rs 10.375 million**

According to School Education Department vide letter No. SO (ADP) MISC-420/397/2011 dated 04-12-2012, the funds shall be utilized by the school council of the concerned High Schools as per prescribed guidelines by School Education Department.

EDO (Education) Mandi Bahauddin incurred an expenditure of Rs 10.375 million on purchase of Science Laboratory Equipment for schools instead of through respective school councils, as detailed below:-

<b>Voucher No. and date</b>	<b>Description</b>	<b>DDO Code</b>	<b>Department</b>	<b>Amount in (Rs)</b>
1/1-6-2016	Laboratory Equipment	MB6345	EDO (EDUCATION)	482,746
2/1-6-2016				635,309
3/1-6-2016				660,380
4/1-6-2016				4,594,131
5/1-6-2016				445,733
6/1-6-2016				445,733
7/1-6-2016				3,110,968
<b>TOTAL</b>				<b>10,375,000</b>

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, expenditure was incurred without approval of school councils.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.09]

### **1.2.1.8 No-recovery due to Non-registration of Food License of Rs 7.62 million**

According to the Punjab Pure Food Rules, 2007 An application for the grant or renewal of a license 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 District Officer (Health) Mandi Bahauddin revealed that 1214 food units were operating its business in the district however the same were not registered by DSI as per directive of

Health Department. This resulted in the non-recovery of license fee from un-registered food shops and factories.

	Category						
	A	B	B	A	B	B	A
Tehsil	Food Shops	Hotel/ Restaurant	Bakeries	Juices shops/ factories	Ice Factories	Dairies	Meat/ Chicken shops
Phalia	251	44	19	17	4	8	46
Mandi Bahauddin	307	54	35	9	13	13	85
Malakwal	87	36	63	18	5	16	84
	645	134	117	44	22	37	215

Category	Total No. of units in District	Rate	Amount recoverable(Rs)
A	904	Rs5000/ unit	4,520,000
B	310	Rs10,000/ unit	3,100,000
C	0	Rs50,000/unit	0
		<b>Total</b>	<b>7,620,000</b>

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, license fee was not recovered from un-registered food units.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.14]

### **1.2.1.9 Non-recovery Due to Reduction of Bitumen Rate – Rs 6.333 million**

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

District Officer (Roads) Mandi Bahauddin did not reduce the rate of bitumen while provision and laying of TST in various schemes. Payments of TST were required to be made on the monthly price variation rates of bitumen issued by the Finance Department, Govt. of the Punjab.

However, DO (Roads) paid tender rates to the contractors instead of monthly price variation rates. **Annex-G**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, rate of TST was not reduced proportionately due to decrease of bitumen rates.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery of the amount of Rs 6.333 million under intimation to Audit.

[PDP No. 1,2,3,5,8,9,11,15&23]

#### **1.2.1.10 Non-recovery due to De-escalation of Diesel Rs 5.063 million**

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

District Officer (Buildings) and District Coordination Officer Mandi Bahauddin awarded the contracts of schemes to the different contractors during the financial year 2015-16. Rates of diesel were decreased more than 5% in monthly price variation rates but price escalation was not deducted from the contractor's bills. **Annex-H**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, de-escalation of diesel was not recovered from the contractor's bills.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery of the amount under intimation to Audit.

[PDP No.08.20.26.30.36]

### **1.2.1.11 Non transparent Expenditure for Provision of Toilet Block in Schools Rs 4.600 million**

According to P&D Department letter No.1 (17) RO (ADP) P&D/2012- Re-app dated 15-12-2012, the expenditure on provision of Toilets may be incurred by the nominated executing agencies and issuance of Admin Approval by competent authority and completion of all other codal/legal/ procedural authorities. According to School Education Department letter No. SO (ADP) MISC-422/423/2012 dated 16-2-13, EDO Education is responsible to arrange certificates to the effect that funds were transferred/utilized by the schools.

EDO (Education) Mandi Bahauddin transferred an amount of Rs 4.600 million to 22 primary/elementary schools for the provision of toilet blocks. The expenditure was incurred without obtaining the Technical Approval from the competent authority. Further, inspection notes were not produced to audit due to which transparent utilization of funds by the schools was doubtful as detail below:-

<b>Voucher No. and Date</b>	<b>Description</b>	<b>Amount (Rs)</b>
01/14-9-2015	Provision of Toilet Block	4,600,000

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, expenditure was incurred without fulfilling codal formalities.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.12]

### **1.2.1.12 Unauthorized Payment Rs 4.315 million**

According to Rule-12 of PPRA Rules 2009, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. In cases if procuring agency has its own website it may also post all advertisement concerning procurement on that website as well.



Deputy District Officer Agriculture (Ext) Mandi Bahauddin paid Rs 4.315 million to the following suppliers for the purchase of fertilizer during financial year 2014-16 without calling tenders through PPRA website. In violation of above mentioned rule payment of Rs 4.315 million to suppliers was held unauthorized as detail below:-

Bill No.	Date	Firm	Description	Amount (Rs)
13	20-12-14	Lucky Fertilizer Corporation Ghalla Mandi	Urea + DAP	2,217,500
13	03-11-15	Khawaja Sajid Traders Ghalla Mandi M.B.Din	DAP	1,277,500
34	02-01-16	Imran Traders Grain Market M.B.Din	Urea	820,000
<b>TOTAL</b>				<b>4,315,000</b>

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, expenditure was incurred without calling tenders on PPRA website.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.18]

### **1.2.1.13 Recovery of House Rent and Conveyance Allowance Rs 4.23 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 availability of designated residence, deduction of house rent allowance at the prescribed rate should be made whether a government servant resided or not. Further, according to Finance Division O.M. No.(1)-imp.1/77, dated 28<sup>th</sup> 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.

District Officer (Health) Mandi Bahauddin allotted government residences to Medical Officers, Dispensers, Technicians, LHV, Midwife, Dai and Naib Qasid located in BHUs/GRDs. However their house rent allowance as well as conveyance allowance was not deducted. Due to non deduction of HRA and Conveyance Allowance, overpayment was made to the officers/officials. **Annex-I**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, overpayment of Rs 4.23 million was made to the officer/officials due to non deduction of house rent and conveyance allowances.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery of the amount under intimation to Audit.

[PDP No.04]

**1.2.1.14 Non-recovery of Performance Securities Rs 3.050 million**

As per instruction issued by Finance Department as well as incorporated in the standard format of contract agreement / contract document 26.A laid down that in case the tendered cost is less than 5% of the DNIT, the lowest bidder shall have to deposit such security / bank guaranty in the shape of performance security at the rate equal to the percentage quoted in his tender.

District Coordination Officer Mandi Bahauddin transferred funds from A/C-IV to the TMA Mandi Bahauddin for different schemes. Tenders were advertised by the TMA and various contractors quoted rates below the TS Estimates. However TMA did not collect performance security from the contractors.**Annex-J**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, performance securities were recovered from the contractors.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.18]

**1.2.1.15 Non-transparent Expenditure on Account of Stipend - Rs 2.885 million**

According to Rule 2.10(a) (1) of PFR Vol-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues

as a person of ordinary prudence will exercise in respect of his own money.

EDO (Education) Mandi Bahauddin disburse the stipend an amount of Rs 2.885 million to the female students without maintaining the requisite record.

1. Acknowledgement of receipt of stipend was not maintained by the management. Further school wise summary was not prepared for segregation and reconciliation.
2. Head of the institution did not certify the receipt of stipends by the students and no weekly reports about disbursement were issued.

Date of Posting	Description	Cost Centre	Amount (Rs)
25-3-2016	Merit	MB-6349	2,884,800

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, acknowledgement of receipt of stipend was not maintained.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.10]

#### **1.2.1.16 Unauthorized Payment on account of Mosaic Flooring - Rs 2.105 million**

According to Rule 63 of PLG (Budget) Rules, 2001, the development budget shall be a performance budget and it shall make due provisions to ensure that the standard of performance in the various activities rises progressively and is not allowed to fail or deteriorate.

District Officer (Buildings) Mandi Bahauddin paid for item work of mosaic flooring in construction/ rehabilitation of school's buildings. Mosaic flooring was not admissible in school's buildings. Due to execution of mosaic flooring instead of conglomerate flooring, unauthorized payment was made to the contractors. **Annex-K**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, unauthorized payment was made to the contractors due to execution of mosaic flooring.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.19]

### **1.2.1.17 Unauthorized Expenditure by Splitting Indents - Rs 1.576 million**

According to Rule 12(2) read with of Rule 9 Punjab Procurement Rules 2014, procurements over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

District Coordination Officer Mandi Bahauddin incurred the expenditure on purchase of plant and machinery, stationery, furniture & Fixture, IT Equipment and software etc by splitting the indents to avoid advertising on the website of PPRA website. **Annex-L**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, expenditure was incurred by splitting the indents.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No. 2,3&4]

### 1.2.1.18 Loss to the Government Amounting Rs 1.54 million

According to Agreement Laws 3 and 4 affected between District Officer (Water Management) and Water User Association, the rates of material to the suppliers should not exceed the rates approved by District Rates Committee.

District Officer (OFWM) Mandi Bahauddin approved and technically sanctioned the following water courses in 2015-16. The schemes were not completed within time limit and revised due to increase of material rates. Due to revision of schemes, original cost was increased to Rs 1.54 million.

Sr. No.	W/c No.	Chak / Mouza	Original TS amount (Rs)	Date of original TS	Revised TS amount(Rs)	Date of revised TS	Excess(Rs)
1	19714/L	Chak 44, Pipli	2,510,072	26.02.2015	2,996,831	27.02.2016	486,759
2	27392/L	Mehal	2,939,949	16.11.2015	3,993,618	13.01.2016	1,053,669
<b>TOTAL</b>							<b>1,540,428</b>

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, the schemes were not completed within time lime and the cost of the schemes was increased.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.03]

### 1.2.1.19 Overpayment on Account of Gutka/Tuff Tile-Rs 1.359 million

As per Additional clause 19 of Contract Agreement, the contractor will make his own arrangement at his cost for scaffolding, shuttering, and centering etc required for execution of work. According to 5.6 (ii) Chapter V General Financial Rules of DDO code, all Heads of Departments are responsible for enforcing financial order and strict economy at every step.

District Officer (Building) Mandi Bahauddin made overpayment of Rs 1.359 million on account of Gutka/Tuff Tile in various schemes. The charges of Scaffolding @ Rs 10/sft and carriage charges @ Rs 5/sft in

Gutka and Rs 7/sft in Tuff Tile was included in the rate analysis which was not admissible. **Annex-M**

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

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery of the amount under intimation to Audit.

[PDP No.14 & 15]

#### **1.2.1.20 Purchase of Stationary beyond Competency Rs 1.099 million**

According to Sr. No. 2 (b) (i) of the Punjab Delegation of Financial Powers Rules 2006, Administrative Department is competent to sanction expenditure on account of purchase of stationery up to Rs 500,000 during the financial year.

District Coordination Officer Mandi Bahauddin sanctioned the expenditure of Rs 1.099 million for the purchase of stationery beyond the financial competency during the financial year 2015-16 in violation of rule *ibid*. **Annex-N**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, purchase of stationery was made beyond the competency.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.05]

#### **1.2.1.21 Unauthorized Expenditure on Machinery & Equipment by Splitting the Indents Rs 1.040 million**

According to Rule 12(1) and 9 of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than one hundred

thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

MS DHQ Hospital Mandi Bahauddin incurred the expenditure of Rs 1.040 million for the purchase of machinery & equipments during financial year 2015-16 without advertising on PPRA website. The expenditure was incurred by splitting the indents. **Annex-O**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, expenditure was incurred by splitting the indents

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.01]

#### **1.2.1.22 Excess Payment due to Execution of Excess Quantities Amounting Rs 1.002 million**

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

District Coordination Officer Mandi Bahauddin transferred the funds from A/C-IV to the XEN PHE Mandi Bahauddin for various schemes. The schemes were executed by the XEN PHE after the approval of TS Estimate. However quantities were paid more than the provisions made in TS Estimate. This resulted in excess payment of Rs 1.002 million. **Annex-P**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, excess payment was made to the contractor due to execution of excess quantities.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.37]



## **1.2.2 Internal Controls Weaknesses**

### 1.2.2.1 Escalation of Cost & Deprivation of the Potential Benefits of the Projects due to Failure in timely Completion of Schemes Rs 72.812 million

As per Rule 2.33 of the PFR Vol-I, every Government Servants should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through negligence on his part. Further, according to Rule 41(1) of the PDG & TMAs Budget Rules, 2003, development projects should be completed within the same financial year as far as possible.

EDO (Community Development) Mandi Bahauddin released funds amounting Rs 72.812 million for the following CCB schemes. Major share of the huge funds for these schemes as share of the community and the District Government could not be fully utilized apparently due to mismanagement by the concerned public functionaries. The situation would not only result in cost escalation / depreciation of the value for money but the deprivation of students/ users of the potential benefits of these projects as long as the work is not completed.

Project	Allocation 2014-15 (Rs in million)
Provision/ addition/ augmentation of infrastructural, academic and other facilities in the District Jinnah Public School Mandi Bahauddin (Part-II-Const. of Masjid/Islamic Center etc.	41.823
Construction of Residential accommodation Grade 15,17 & Single suit Accomodation and External Development, Deep Tubwell, Garages, Service Station etc; in the District Jinnah Public School Mandi Bahauddin.	8.323
Construction of Boys High School Block in District Jinnah Public School Mandi Bahauddin.	10.918
Construction of Boys Hostel and Construction/ Raising of boundary wall in District Jinnah Public School Mandi Bahauddin.	11.748
<b>TOTAL</b>	<b>72.812</b>

Poor utilization of allocation/ funds and delay in completion of the schemes was due to non compliance of rules and dereliction on the part of the financial management.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends inquiry of the matter besides fixing of responsibility under intimation to audit.

[PDP No.01]

### **1.2.2.2 Unauthorized Expenditure by Splitting the Indent worth Rs 59.432 million**

Purchase orders should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders. Moreover, the purchases exceeding Rs.100,000 should be made through open tendering in the press from the lowest tenderer according to Rule 15.2(c) & (d) of PFR Vol-I read with Para 7(i) of Purchase Manual. Further, according to Delegation of Financial Power Rules 2006, Sr. No.01 (a) (iii) of C&W Department Executive District Officer (W&S) is empowered to sanction TS up to Rs.30.00 million in case of original works.

District officer (Roads) Mandi Bahaudin sanctioned the expenditure of following scheme "Construction of District Complex road DHQ Hospital" by splitting into two phases and kept the amount below Rs 30.00 million to avoid the approval from competent authority.

<b>Sr. No</b>	<b>Name of The Scheme</b>	<b>Work Order No. and date</b>	<b>Amount of Work Awarded (Rs in million)</b>
1	Construction of District Complex road DHQ Hospital (P-I) M.B Din	R.T.S vide EDO No. 804/ EDO dated 22.05.14	29.445
2	Construction of District Complex road DHQ Hospital (P-II) M.B Din	T.S vide EDO No.895/EDO date 26-07-2014	29.987
<b>TOTAL</b>			<b>59.432</b>

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, the scheme was splitted up to avoid the sanction of competent authority.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No. 21]

### **1.2.2.3 Less-deduction of Income Tax Rs 21.380 million**

According to Section-153(1)(c) of Income Tax ordinance 2001, withholding income tax @ 10% in case of non-active taxpayer and @ 7.5%

in case of active taxpayer on gross amount of payment at the time of payment should be deducted as withholding income tax.

District Officer (Roads & Buildings) and DCO Mandi Bahauddin deducted income tax @7% or 7.5% as withholding tax from non filer contractors instead of @ 10%. This resulted in less deduction of income tax amounting to Rs 15.480 million. **Annex-Q**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, less amount of income tax was deducted from non filers.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No. 1 & 10]

#### **1.2.2.4 Non-verification of Sales Tax Amounting Rs 19.661 million**

As per notification vide letter No. D.O. No.5 (2) L & D /97-4910/FS dated 03-10-1997 every DDO is responsible to collect the proof of deposit of sales tax paid to suppliers has been deposited into Government treasury.

Executive District Officer (Education) Mandi Bahauddin paid an amount of Rs 19.661 million to the suppliers as GST during the financial years 2014-16. However GST invoices were not verified by the Sales Tax Collectorate in violation of rule ibid. **Annex-R**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, proof of deposit of sales tax was not obtained from the suppliers.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends that the proof of deposit of sales tax be collected from the suppliers under intimation to Audit.

[PDP No.15]

### **1.2.2.5 Purchase of Medicines without DTL Reports Rs 18.092 million**

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

Different formations of Health & Agriculture Department of District Mandi Bahauddin, made the payment for the purchase of medicines to various suppliers without obtaining DTL reports as detail below:-

<b>Name of Formations</b>	<b>Description</b>	<b>Amount (Rs)</b>	<b>Remarks</b>
DO (Health)	Purchase of Medicines	13,632,024	Annex-S
DO (Live Stock)	Purchase of Medicines	1,661,700	
THQ Hospital Phalia	Purchase of Medicines	2,798,890	
<b>TOTAL</b>		<b>18,092,614</b>	

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, medicines were purchased without DTL reports.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends regularization of the matter besides fixing of responsibility under intimation to Audit.

[PDP No.01.03 & 04]

### **1.2.2.6 Irregular Award of Work due to Single Tendering Rs 13.598 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

District Coordination Officer Mandi Bahauddin transferred funds from A/C-IV to the ADLG Mandi Bahauddin during the financial year 2015-16. Single Tender was received on account of following schemes but ADLG awarded the Contracts to contractors without approval of competent authority as detailed below: -

Name of Schemes	Name of Contractor	Work Orderdate	Total Amount of Agreement (Rs)
Construction of streets Drains and Pavement Culverts etc Sheedanwali Lakhani wali	MR. QM Enterprises	124-126 27.02.16	6,805,012
Construction of streets Drains Soling Kot Baloch, Chack Feteah Shah Boora	Mr. Tanveer Amjad	133-135 22.03.16	6,793,866
<b>TOTAL</b>			<b>13,598,878</b>

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, schemes were awarded to the contractors on single tender in violation of rules.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends inquiry of the matter besides fixing of responsibility under intimation to Audit.

[PDP No.31]

#### **1.2.2.7 Non Credit of Lapse Security to Government Revenue Rs 5.429 million**

Public Works Deposits unclaimed for more than three account years will, at the close of June in each year, be lapsed and credited to Government revenue according to article 399 CPWA code, para 54 DFR Rule 5.4 of Departmental Financial Rules (DFR) read with Rule 12.7 of Punjab Financial Rules, Vol-I and Finance Department's letters No. IT (FD)3-4/2002 dated 27<sup>th</sup> August, 2002 and 23<sup>rd</sup> September, 2002.

District Officer (Roads & Buildings) Mandi Bahauddin did not credit unclaimed Security Deposits into District Fund in violation of rule **ibid. Annex-T**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, unclaimed security deposits were not credited to govt. revenue.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery of the unclaimed security deposits under intimation to Audit.

### 1.2.2.8 Irregular Appointment of Charge Nurses Rs 4.328 million

As per rule 22.2 of the Punjab Civil Service (Appointment & Condition of Service) Rules 1974, adhoc appointment shall not confer any right on the persons so appointed in the matter of regular appointment to the same post nor the service will count toward seniority in the grade.

MS THQ Hospital Phalia, appointed following charge nurses on adhoc basis during 2013-14 but their services were converted into contract appointment without entering in the selection process through appointment committee as detailed below: -

Name of official	Date of Conversion	Monthly pay (Rs)	Total Pay and allowances(Rs)
Misbah Ashraf C.N	16.3.2014	37,317	1,231,461
Rehana Kousar C.N	16.3.2014	46,800	1,544,400
Mehwish Rani C.N	16.3.14	47,038	1,552,254
<b>Total</b>			<b>4,328,115</b>

Audit is of the view that there was no legal provision of this act of department under the contract appointment rules 2004.

This resulted in irregular appointment and unauthorized drawl of pay and allowances amounting Rs 4.328 million.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery of the amount under intimation to Audit.

[PDP No.11]

### 1.2.2.9 Unauthorized Drawl of Adhoc Allowance-2010 (50%) Rs 3.06 million

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

MS THQ Hospital Phalia, made payment on account of Adhoc Relief Allowance, 2010 @ 50% in violation of rule ibid. **Annex-U**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, inadmissible Adhoc Relief Allowance-2010 was paid to the doctors.

This resulted in unauthorized drawl of allowance amounting Rs 3.060 million.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery of the amount under intimation to Audit.

[PDP No.09]

#### **1.2.2.10 Non-deduction of General Sales Tax Amounting - Rs 2.963 million**

According to CBR letter No.4(47) STB/98 (Vol-I) dated 04-08-2001, all Government Departments and organizations are required to purchase taxable goods only from registered persons against prescribed sales tax invoices and forward an intimation to the concerned sales Tax collectorate for the purpose of Audit / verification of deposit of tax.

EDO (Education) and DO (OFWM) made payments to the suppliers but Sales Tax was not deducted thereof in violation of the rule ibid. **Annex-V**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, Sales Tax was not deducted.

This resulted into non-deduction of Sales Tax amounting Rs 2.963 million.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.1 & 2]



### **1.2.2.11 Non-recovery of HSR Allowance – Rs 2.389 million**

According to the Government of the Punjab, Health Department's letter No.PMU/PHSRP/G-I-06/61/760, dated the 16th March 2007, the Health Sector Reform Allowance is payable only when the doctors / paramedics and other staff perform their duties under the Punjab Health Sector Reform Programme at RHCs / BHUs. Any doctor / Paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs / BHUs is directed to perform somewhere else will not be entitled to HSRA Allowance, any such allowance paid should be recovered. Further, no HSRA is admissible during leave period.

Various formations of Health Department paid an amount of Rs 2.389 million on account of Health Sector Reform Allowance to the officers/officials of BHUs posted on general duty. However, Punjab Health Sector Reform Allowance was only admissible at RHCs/BHUs. The detail of recovery is as at Annex-W.

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, Health Sector Reform Allowance was paid to staff on general / temporary duty.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery of the amount under intimation to Audit.

[PDP No. 02,04,06,09,19 & 23]

### **1.2.2.12 Overpayment of Conveyance Allowance - Rs 2.124 million**

According to Government of the Punjab letter No.FD/SR/9-4/86(P)(PR) dated.21.04.201, the officers who are availing Government vehicles including bikes (Sanctioned/pool) are not entitled to the facility of conveyance allowance w.e.f. 01.03.2014. The Departments instructions whereby conveyance allowance was allowed on a certificate of not using vehicle from house to office and vice versa are withdrawn accordingly.

District Officer (Livestock) Mandi Bahauddin allotted motor cycles to the Veterinary Doctors and Veterinary Assistants with POL. However at the same time payment of conveyance allowance was made to

the officers/officials which resulted in overpayment amounting Rs 2.125 million. **Annex-X**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, conveyance allowance of the officers/officials was not deducted.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery of the amount under intimation to Audit.

[PDP No.03]

#### **1.2.2.13 Overpayment due to Non-deduction of RCC Rate – Rs 1.979 million**

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

DO (Buildings) Mandi Bahauddin did not deduct Rs 12 per Cft from the contractor’s bills due to use of local sand in RCC. **Annex-Y**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, overpayment was made to the contractors due to non deduction of RCC rate.

This resulted in overpayment of Rs 1.979 million.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.18]

#### **1.2.2.14 Purchase of Fans on Higher Rates Rs 1.903 million**

According to the tender conditions point 1 of tender document, the tenderer will certify that the price quoted in the tender are not more than the price charged from any other purchase organization (Govt. or Private)

in Pakistan and in case of any discrepancy, the tenderer hereby undertake to refund the price charge in excess.

District Officer (Buildings) Mandi Bahauddin purchased 1470 fans from M/s GFC Fans Gujrat during the financial year 2015-16. Rates charged by the supplier were more than rates prevailing in market (price list floated on internet is available) for the same year which resulted in defective purchase.

Name of work	Work order	Vr. No.	Date	Purchased price per fan (Rs)	Qty	Amount (Rs)	Market Price with Tax (Rs)	Overpayment (Rs)
Supply of electric ceiling fan 56"	817, 8-6-16	267	28-06-16	3495	1159	4,050,705	2,200	1,500,905
Supply of electric ceiling fan 56"	817, 8-6-16	268	28-06-16	3495	311	1,086,945	2,200	402,745
<b>TOTAL</b>								<b>1,903,650</b>

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, fans were purchased on higher rates.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends inquiry of the matter and fixing of responsibility against the person (s) at fault under intimation to Audit.t.

[PDP No. 06]

### **1.2.2.15 Overpayment on Account of Conveyance Allowance Rs 1.59 million**

According to Government of the Punjab letter No.FD/SR/9-4/86(P)(PR) dated.21.04.201, the officers who are availing Government vehicles including bikes (Sanctioned/pool) are not entitled to the facility of conveyance allowance w.e.f. 01.03.2014. The Departments instructions whereby conveyance allowance was allowed on a certificate of not using vehicle from house to office and vice versa are withdrawn accordingly.

District Officer (Health) Mandi Bahauddin allotted official motor cycles to vaccination staff. However at the same time all the vaccination staff was drawing conveyance allowance which was inadmissible.

Description	No. of posts	Rate of CA (Rs)	Period	Amount (Rs)
DSV	01	5,000	12 months	60,000
ASV	01	2,856	12 months	34,272
Vaccinator	61	1,932	12 months	1,414,224
<b>Total</b>				<b>1,508,496</b>

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, conveyance allowance was paid to vaccinators.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery from concerned besides fixing of responsibility under intimation to Audit.

[PDP No.26]

#### **1.2.2.16 Overpayment due to Application of Higher Rate Rs 1.272 million**

According to General Directions No.8(b) for the guidance offenderer, in case tenders are called on item rate basis the tenderer shall quote his own unit rate in the bid schedule on which he is willing to undertake each item of work. Moreover, According to the tender conditions point 1, the tenderer will certify that the price quoted against in the tender are not more than the price charged from and purchase organization (Govt. or Private) in Pakistan and in case of any discrepancy, the tenderer hereby undertake to refund the price charge in excess.

District Officer (Roads & Buildings) Mandi Baha-ud-din awarded various works to different contractors during the financial year 2015-16. However payment was made to the contractors on higher rates instead of TS Estimates which resulted in overpayment of Rs 1.272 million.  
**Annex-Z**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, higher rates were paid to the contractors.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No.04, 14, 16 & 09]

### 1.2.2.17 Over Payment to Consultant on account of PST- Rs 2.309 million

As per Punjab Revenue Authority Finance Department instructions issued vide No.PRA/22477 dated 25-4-2014 in the light of Notification No.SO (TAX) 1-2/97 (Pt Viii) sales tax @ Rs 16% is required to be deducted from the payments made to the engineering consultants w.e.f July, 2013.

According to the Article-4 clause (b) of agreement between the EDO (W & S) Mandi Bahauddin and MASCON Associates (Pvt) Ltd. on 25/06/2014 in which both the parties were agreed at a total cost of Rs 7.216 million inclusive of all taxes.

District Officer (Roads) Mandi Bahauddin paid an amount of Rs 7.216 million to the consultant after including 16% Punjab sales tax on services of Rs 2.309 million rather deducting PST on services, whereas the agreement cost was inclusive of all taxes. This resulted in overpayment to the consultant in the shape of sales tax on services, as detail below:

(Amount in Rs)

Date	Amount of Bill	16% PST	Amount to be paid	Amount of Bill	Added 16% PST (First added and then same amount deducted)	Amount paid	Overpayment
1	2	3	4	5	6	7	8
			(2-3)			(5+6)	(7-4)
Manget to Kutiala Shaikhan	2,438,829	390,213	2,048,616	2,438,829	390,213	2,829,042	780,425
K. Shaikhan to K. Shaikhan	3,537,905	566,065	2,971,840	3,537,905	566,065	4,103,970	1,132,130
Extended Agreement	1,239,026	198,244	1,040,781	1,239,026	198,244	1,437,270	396,488
<b>Total</b>	<b>7,215,760</b>	<b>1,154,522</b>	<b>6,061,238</b>	<b>7,215,760</b>	<b>1,154,522</b>	<b>8,370,282</b>	<b>2,309,043</b>

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, sales tax was not deducted from the consultant's bills.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No. 19]

**1.2.2.18 Non-deduction of Shrinkage on Earth Work Rs 1.084 million**

According to clause 2(a) Chapter 3 Earth Work (Excavation and embankment) of M.R.S MB Din deduction of shrinkage from the bank measurements when the earth work is done by the heavy machinery @3% to 6% and when earth work done manually @10%, should be done.

District Officer (Roads) Mandi Bahauddin made payment of Rs 18.074 million of earth filling work to the contractors without deduction of shrinkage @ 06%. **Annex-AA**

This resulted in overpayment of Rs1.084 million

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, over payment was made to contractors due to non deduction of shrinkage.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

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

[PDP No. 12]

**1.2.2.19 Non-recovery of Annual Inspection Fee/Fine from Private Schools Rs 0.953 million**

According to the Punjab Private Education Institutions(Promotion & Regulation)Rules 1984, inspection Fee Rs. 1000/- and Rs. 500/- for annum respectively shall becollected on account of High /Higher Secondary Schools and Elementary Schools in private Sector.

EDO (Education) Mandi Bahauddin did not collect the annual inspection fee alongwith fine from the private schools during the financial years 2014-15 & 2015-16.**Annex-AB**

This resulted in non recovery of govt. revenues.

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, inspection fee/fine from private schools was not recovered.

No reply was submitted by the department.

The matter was reported to the DCO/ PAO in December, 2016 but no DAC was convened till the finalization of this report.

Audit recommends recovery of the amount besides fixing of responsibility under intimation to Audit.

[PDP No.2, 3 & 4]

## **ANNEXES**



**PART-I**  
**Memorandum for Departmental Accounts Committee**  
**Paras Pertaining to Current Audit Year 2016-17**

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
1	DO Roads	07	Fake measurement	.291	Internal Control Weaknesses
2		17	Non recovery of contractor enlistment/renewal Fee.	.198	Internal Control Weaknesses
3		18	Non recovery of professional Tax from the contractor	.110	Internal Control Weaknesses
4		20	Pre mature release of security deposit	.685	Internal Control Weaknesses
5		22	Doubtful Transfer of Funds Under Contingent Grant Rs	2.150	Internal Control Weaknesses
6	DO Buildings	03	Non recovery of professional Tax from the contractor	.380	Internal Control Weaknesses
7		04	Non recovery of contractor enlistment/renewal Fee	1.102	Internal Control Weaknesses
8		07	Non accountal of fans in stock register	5.137	Internal Control Weaknesses
9		10	Non Deduction of Old Material and recovery	.788	Non-Compliance
10		16	Non-deduction of brick rate due to using bricks of less measurement and less PSI Rs.2.653 million	4.512	Internal Control Weaknesses
11		17	Non Approval of Lead Chart by the Competent Authority for Earth work	.828	Internal Control Weaknesses
12		20	Non-reduction of Steel Rate From the Bills of Contractors	.859	Internal Control Weaknesses
13		21	Overpayment due to excessive rate of excavation of earth	.397	Internal Control Weaknesses
14		22	Advance payment of Premium	6.390	Internal Control Weaknesses
15		23	Non-recovery of secured advances	9.005	Internal Control Weaknesses
16		24	Loss to the Govt. due to less recovery of income tax	.286	Internal Control Weaknesses
17	EDO (Education)	05	Non Deduction of General Sales Tax	.351	Non-Compliance
18		06	Non deduction of Sales Tax from the Consultants	.480	Internal Control Weaknesses
19		07	Non-recovery of Conveyance Allowance	.060	Internal Control Weaknesses
20		08	Unjustified drawl of honoraria	.103	Internal Control Weaknesses
21		11	Irregular transfer of funds for provision of Electricity	1.770	Internal Control Weaknesses
22		16	Non verification of sales tax	0.558	Internal Control Weaknesses

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para	
23	DO (Livestock)	01	Less deduction of Income Tax	0.052	Internal Control Weaknesses	
24		02	Non-recovery of Installments of Motor Vehicles	.164	Internal Control Weaknesses	
25		05	Non-deduction of Income Tax at Source	.085	Non-Compliance	
26		06	Non deduction of GST	.363	Internal Control Weaknesses	
27		07	Non deduction/ verification of GST invoices	.203	Internal Control Weaknesses	
28		08	Irregular Repair of Vehicles	.549	Internal Control Weaknesses	
		09	Non deposit of Semen receipts	.868	Internal Control Weaknesses	
29		10	Non Payment of Sales tax	.014	Internal Control Weaknesses	
30		General Nursing School	01	Irregular payment of allowances during leave period	.020	Internal Control Weaknesses
31			02	Irregular payment of Mess & Dress Allowance during leave period	.044	Internal Control Weaknesses
32	03		Non auction of unserviceable vehicle	.200	Internal Control Weaknesses	
33	04		Unauthorized Payment of Mess Allowance of Day Scholars	.036	Internal Control Weaknesses	
34	05		Unauthorized advance drawn	.125	Internal Control Weaknesses	
35	DCO	01	Unjustified Payment of TA / DA	.529	Internal Control Weaknesses	
36		06	Non preparation of History sheet of repair work	.590	Internal Control Weaknesses	
37		07	Unjustified Payment of Bonus	.905	Internal Control Weaknesses	
38		08	Unjustified expenditure on repair of Machinery and Equipment	.449	Internal Control Weaknesses	
39		09	Non-deduction of Income tax	.030	Non-Compliance	
40		10	Non-accountal of purchases	.380	Internal Control Weaknesses	
41		11	Unauthorized Purchase of LCDs	.187	Internal Control Weaknesses	
42		12	Unauthorized hiring of private staff	.322	Internal Control Weaknesses	
43		14	Non appointment of whole time qualified technical personnel Deduction of Salary from contractor	.700	Internal Control Weaknesses	
44		16	Non Deduction of Old Material and recovery	.239	Internal Control Weaknesses	
45		17	Loss to the Govt. due to less recovery of income tax	.022	Internal Control Weaknesses	
46		19	Non-deduction of shrinkage on earth work	.150	Internal Control Weaknesses	
47		22	Non appointment of whole time qualified technical personnel Deduction of Salary from contractor	2.400	Internal Control Weaknesses	

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
48		23	Loss to the Govt. due to less recovery of income tax	.037	Internal Control Weaknesses
49		24	Non recovery of performance Securities	.527	Internal Control Weaknesses
50		25	Non-deduction of shrinkage on earth work	.476	Internal Control Weaknesses
51		28	Non Deduction of Old Material and recovery	.079	Non-Compliance
52		29	Non-deduction of shrinkage on earth work	.344	Internal Control Weaknesses
53		34	Non Deduction of Old Material and recovery	.254	Internal Control Weaknesses
54		35	Loss to the Govt. due to less recovery of income tax	.018	Internal Control Weaknesses
55		38	Recovery on account of non-reduction of steel rate from the bills of contractors	.015	Internal Control Weaknesses
56		39	Recovery on account of non-deduction of Tuff tile rate due to using tuff tile of less PSI	.914	Internal Control Weaknesses
57		DO Planning	01	Irregular Expenditure of Stationery item	.382
58	02		Un authorized Expenditure on Repair of Transport	.353	Internal Control Weaknesses
59	03		Unjustified Payment of Bonus/ Honoraria and non deduction of income tax	.180	Internal Control Weaknesses
60	04		Doubtful Expenditure on POL of Vehicle	.665	Internal Control Weaknesses
61	05		Less Deduction of Income Tax	.005	Non-Compliance
62	06		Unjustified purchase of postage stamps	.052	Internal Control Weaknesses
63	07		Non Verification of Expenditure Statement	90.016	Internal Control Weaknesses
64	Govt. Pilot Secondary School Phalia	01	Unauthorized payment of financial assistance	2.600	Internal Control Weaknesses
65		02	Irregular Payment of Conveyance Allowance	.021	Internal Control Weaknesses
66		03	Non Recovery of conveyance allowance during Winter vacations	.185	Non-Compliance
67		04	Non Verification of Expenditure Statement	85.074	Internal Control Weaknesses
68		05	Overpayment of Social Security Benefit	.072	Internal Control Weaknesses
69		06	Irregular overpayment of Science Teaching Allowance	.036	Internal Control Weaknesses
70		07	Unjustified expenditure to avoid open competition by splitting Indents	.248	Internal Control Weaknesses
71		08	Unjustified expenditure to avoid open competition by splitting Indents	.322	Internal Control Weaknesses
72		09	Non maintenance of tree Register	NIL	Internal Control Weaknesses

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
73	Municipal Model GH School M.B.Din	01	Unauthorized payment of financial assistance	.800	Internal Control Weaknesses
74		02	Irregular Payment of Conveyance Allowance	.097	Internal Control Weaknesses
75		03	Non Recovery of conveyance allowance during Winter vacations	.047	Internal Control Weaknesses
76		04	Non Verification of Expenditure Statement	31.914	Internal Control Weaknesses
77		05	Overpayment of Social Security Benefit	.058	Internal Control Weaknesses
78		06	Irregular overpayment of Science Teaching Allowance	.054	Non-Compliance
79		07	Irregular expenditure to avoid open competition by splitting Indents	.695	Internal Control Weaknesses
80		08	Irregular Drawl of Pay Due To Shifting of Headquarter	.283	Internal Control Weaknesses
81		09	Irregular expenditure to avoid open competition by splitting Indents	.405	Internal Control Weaknesses
82		10	Non deposit of govt receipt	.160	Internal Control Weaknesses
83	EDO (CD)	02	Irregular Expenditure on Hiring of Tentage	.636	Internal Control Weaknesses
84		03	Irregular Expenditure	.324	Internal Control Weaknesses
85		04	Unjustified Expenditure on Refreshment	.244	Internal Control Weaknesses
86		05	Irregular Expenditure	.227	Internal Control Weaknesses
87	06	Irregular Expenditure	.200	Internal Control Weaknesses	
88	Govt. Special Education Center Phalia	01	Irregular Payment	.567	Internal Control Weaknesses
89		02	Irregular Payment on Rent of Building	.480	Internal Control Weaknesses
90		03	Recovery of pay on Regularization	.200	Internal Control Weaknesses
91		04	Irregular Expenditure on Purchase of Hardware	.088	Internal Control Weaknesses
92		05	Doubtful Payment of GST	.033	Internal Control Weaknesses
93		06	Recovery of Conveyance Allowance During Winter Vacations	.014	Internal Control Weaknesses
94	DO Forest	01	Irregular Expenditure on Purchase of Plants Under Grant-36	.915	Internal Control Weaknesses
95		02	Irregular Expenditure on Plantation	.510	Internal Control Weaknesses
96		03	Irregular Expenditure due to Non- maintenance of PlantsStock Register	.306	Internal Control Weaknesses
97		04	Irregular Expenditure	.201	Internal Control Weaknesses
98		05	Irregular Expenditure	.166	Internal Control Weaknesses

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
					Weaknesses
99		06	Doubtful Payment of GST	.129	Internal Control Weaknesses
100		07	Unjustified Expenditure	.108	Internal Control Weaknesses
101	DO Accounts	01	Irregular Expenditure on POL	.333	Internal Control Weaknesses
102		02	Doubtful Expenditure on Purchase of Stationary & Others	.235	Internal Control Weaknesses
103		03	Irregular Expenditure on Purchase of Stationary	.058	Internal Control Weaknesses
104		04	Doubtful Payment on GST	.054	Internal Control Weaknesses
105	DHQ Hospital	03	Non-deduction of Income Tax and Discount on LP Medicines	.794	Non-Compliance
106		04	Irregular Expenditure on Purchase of Air Conditioners	.708	Internal Control Weaknesses
107		05	Doubtful Consumption of Medicines	.478	Internal Control Weaknesses
108		06	Non- deduction of Income Tax	.430	Internal Control Weaknesses
109		07	Irregular Payment of NPA	.413	Internal Control Weaknesses
110		08	Unauthorized Drawl of Adhoc Relief Allowance 2010	.290	Internal Control Weaknesses
111		09	Non-collection of Performance Guarantee and Stamp Duty	.255	Internal Control Weaknesses
112		10	Recovery of Allowances During Leave Period	.242	Internal Control Weaknesses
113	11	Irregular Purchase due to Non-collection of 5% Performance Guarantee	.198	Internal Control Weaknesses	
114	12	Irregular Drawl of Qualification Allowance	.120	Internal Control Weaknesses	
115	Govt. Girls H/S Kuthiala Sheikhan	01	Non deduction of conveyance allowance during LFP recovery thereof	.088	Internal Control Weaknesses
116		02	Over Payment of Pay During EOL Period	.363	Internal Control Weaknesses
117		03	In-admissible drawl of Advance Increments- Recovery thereof	.179	Non-Compliance
118		04	Overpayment to employees due to non recovery of SSB and Basic Pay	.062	Internal Control Weaknesses
119		05	Non deduction of conveyance allowance during winter vacations	.052	Internal Control Weaknesses
120		06	Irregular payment of Qualification Allowance	.219	Internal Control Weaknesses
121		07	Doubtful payment	.075	Internal Control Weaknesses
122	Principal GHSS Qadirabad	01	In-admissible drawl of Advance Increments- Recovery thereof	.119	Internal Control Weaknesses
123		02	Overpayment to employees due to non-recovery of SSB and Basic Pay	.050	Internal Control Weaknesses

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para	
124		03	Non deduction of conveyance allowance during winter vacations	.093	Internal Control Weaknesses	
125		04	Non Accountal of government Assets	.715	Internal Control Weaknesses	
126		05	Non deduction of conveyance allowance during LFP recovery thereof	.073	Internal Control Weaknesses	
127		06	Short deduction of Income Tax worth	.006	Internal Control Weaknesses	
128		07	Non conducting annual physical verification	NIL	Internal Control Weaknesses	
129		Head Mistress GGHS M.B.Din	01	Non deduction of conveyance allowance during LFP recovery thereof	.155	Internal Control Weaknesses
130			02	In-admissible drawl of Advance Increments- Recovery thereof	.276	Internal Control Weaknesses
131	03		Overpayment to employees due to non recovery of SSB and Basic Pay	.077	Non-Compliance	
132	04		Non deduction of conveyance allowance during winter vacations	.177	Internal Control Weaknesses	
133	05		Unjustified consumption of sui gas	.053	Internal Control Weaknesses	
134	06		Non conducting annual physical verification	NIL	Internal Control Weaknesses	
135	EDO Health		01	Less deduction of income Tax	.098	Internal Control Weaknesses
136		02	Short deduction of Income Tax	.120	Internal Control Weaknesses	
137		03	Non deposit of 5% security deposit	.479	Internal Control Weaknesses	
138		04	Non provision of sales tax invoices	1.344	Internal Control Weaknesses	
139		05	Non verification/non deposit of Sales Tax	.019	Internal Control Weaknesses	
140		06	Non provision of import proof- Recovery of income Tax thereof	.082	Internal Control Weaknesses	
141		07	Unjustified deduction of Sales Tax on plant and Machinery	.317	Internal Control Weaknesses	
142		08	Doubtful Expenditure on POL	.232	Internal Control Weaknesses	
143		09	Irregular payment of financial assistance and leave encashment	4.691	Internal Control Weaknesses	
144		10	Irregular Payment of NPA recovery thereof	.023	Internal Control Weaknesses	
145		11	Irregular payment of allowances during leave period recovery thereof	.211	Internal Control Weaknesses	
146		12	Unauthorized repair of vehicle	.091	Internal Control Weaknesses	
147		13	Non-auction of Old Vehicles – Rs. 1.000 million	1.000	Internal Control Weaknesses	
148		14	In admissible payment of allowances	.230	Internal Control Weaknesses	
149	THQ	02	Non Recovery of conveyance	.137	Internal Control Weaknesses	

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
	Hospital Phalia		allowance and HSR Allowance,SSB		Weaknesses
150		03	Non Deduction of Income Tax	.062	Non-Compliance
151		05	Non Verification Of Treasury Deposits	.798	Internal Control Weaknesses
152		06	Short deduction of Income Tax	.024	Internal Control Weaknesses
153		07	Non Availability of Vouchers	.500	Internal Control Weaknesses
154		08	Non deduction of 5% repair charges of residence	.114	Internal Control Weaknesses
155		10	Unjustified expenditure on washing of cloths	.149	Internal Control Weaknesses
156		District Officer Agriculture (Ext)	01	Inadmissible drawl of POL	.091
157	02		Non recovery of govt. receipt regarding issuance and renewal of dealership	.298	Internal Control Weaknesses
158	03		Unjustified drawl of TA/DA	.047	Internal Control Weaknesses
159	04		Unauthorized expenditure	.395	Internal Control Weaknesses
160	05		Unauthorized expenditure	.031	Internal Control Weaknesses
161	06		Unjustified drawl of TA/DA	.032	Internal Control Weaknesses
162	07		Unauthorized repair of vehicle	.020	Internal Control Weaknesses
163	08		Unauthorized consumption of POL	.073	Internal Control Weaknesses
164	09		Unjustified drawl of TA/DA	.025	Non-Compliance
165	10		Unauthorized repair of vehicle	.042	Internal Control Weaknesses
166	11		Unauthorized consumption of POL	.111	Internal Control Weaknesses
167	13		Unauthorized drawl of POL	1.317	Internal Control Weaknesses
168	14		Unauthorized expenditure	.398	Internal Control Weaknesses
169	15		Unjustified deduction	.314	Internal Control Weaknesses
170	16		Unauthorized repair of vehicle	.249	Internal Control Weaknesses
171	17		Irregular deduction of quantity on account of T.W.F	.355	Internal Control Weaknesses
172	19	Non verification of receipt from sugarcane	2.488	Internal Control Weaknesses	
173	District Officer (Community Organization)	01	Irregular expenditure due to misclassification	.081	Internal Control Weaknesses
174		02	Unauthorized repair of furniture & fixture	.056	Internal Control Weaknesses
175		03	Irregular expenditure	.092	Internal Control Weaknesses
176		04	Unauthorized expenditure	.177	Internal Control Weaknesses

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
177	District Officer (Finance & Budget)	01	Unauthorized drawl of medical charges	.424	Internal Control Weaknesses
178		02	Irregular expenditure	.096	Internal Control Weaknesses
179		03	Unauthorized Expenditure	.198	Internal Control Weaknesses
180		04	Unauthorized expenditure	.125	Internal Control Weaknesses
181		05	Irregular expenditure	.147	Internal Control Weaknesses
182		06	Unjustified revision of budget	11.355	Internal Control Weaknesses
183	DO (OFWM)	01	Unjustified payment	10.867	Internal Control Weaknesses
184		04	Unauthorized payment on account of Segments	13.193	Internal Control Weaknesses
185		05	Unjustified drawl of TA/DA	.108	Internal Control Weaknesses
186		06	Unauthorized consumption of POL	.229	Internal Control Weaknesses
187	DO Health	01	Recovery of pay & allowances	.058	Non-Compliance
188		02	Govt. receipts deposited not verified	.504	Internal Control Weaknesses
189		05	Non deduction of income tax	.250	Internal Control Weaknesses
190		08	Unauthorized drawl of Adhoc Relief Allowance 2011 & 2012	.153	Internal Control Weaknesses
191		10	Unauthorized drawl of NPA/PCA	.210	Internal Control Weaknesses
192		11	Recovery of pay & allowances	.354	Internal Control Weaknesses
193		12	Non collection of performance security	.696	Internal Control Weaknesses
194		13	Non recovery of stamp duty and GST	.050	Internal Control Weaknesses
195		15	Recovery of pay & allowances	.479	Internal Control Weaknesses
196		16	Non verification of sales tax	.168	Internal Control Weaknesses
197		17	Non recovery of pay of one month	.225	Non-Compliance
198		18	Non Realization of Penalty	.058	Internal Control Weaknesses
199		20	Doubtful Expenditure on Repair of M&E	.075	Internal Control Weaknesses
200		21	Recovery of pay & allowances	.328	Internal Control Weaknesses
201		22	Unauthorized Repair of Vehicle	.155	Internal Control Weaknesses
202		24	Inadmissible drawl of POL	.009	Internal Control Weaknesses
203		25	Non Deduction of PST on Services and income tax	.021	Internal Control Weaknesses
204		27	Unjustified drawl of TA/DA	.344	Internal Control Weaknesses



<b>Sr. #</b>	<b>Name of Formation</b>	<b>PDP #</b>	<b>Description of Para</b>	<b>Amount (Rs in million)</b>	<b>Nature of Para</b>
205		28	Unauthorized Repair of motorcycles	.211	Internal Control Weaknesses
206		29	Unjustified drawl of POL	.790	Internal Control Weaknesses
207		30	Non deduction of Penalty, Income tax, HSRA/CA	.057	Internal Control Weaknesses
208		31	Unauthorized payment without DTL report	.194	Internal Control Weaknesses
209		32	Unjustified payment of	.415	Internal Control Weaknesses
210		33	Unjustified drawl on account of substandard medicine	.067	Internal Control Weaknesses
211		Secretary RTA	01	Expenditures Statements Not Prepared	-
212	02		Irregular Repair of Vehicle	.019	Internal Control Weaknesses
213	03		Physical verification not carried out	-	Internal Control Weaknesses
214	principal Municipal Model GH School M.B.Din	11	Non-Production of Record	-	Internal Control Weaknesses

## PART-II

**Memorandum for Departmental Accounts Committee  
Paras pertaining to Previous Audit Year 2015-16**

Sr. #	Name of Formation	AP #	Description of Para	Amount (Rs)	Nature of Para
1	DCO	01	Non deduction of Income tax from honoraria	47,596	Internal Control Weaknesses
2		07	Irregular expenditure	361,250	Non-Compliance
3		09	Irregular expenditure due to misclassification	135,724	Non-Compliance
4		19	Doubtful expenditure on wastage for	789,054	Internal Control Weaknesses
5	DO (Excise & Taxation)	03	Irregular payment on account of Financial Assistance	400,000	Internal Control Weaknesses
6		04	Non-Auction of Old Vehicle Cost of	300,000	Internal Control Weaknesses
7	DO (Secondary Education)	01	Non deduction of conveyance allowance during winter vacations	5.629 million	Internal Control Weaknesses
8	HM Special Edu. Centre M. B. Din	02	Unauthorized drawl of Transfer grant	63,875	Internal Control Weaknesses
9	HM Slow Learner School M. B. Din	01	Non-verification of Academic Degrees Irregular Drawl of Pay & Allowances	3.922 million	Internal Control Weaknesses
10		03	Unjustified Drawl of Pay and Allowances	247,197	Internal Control Weaknesses
11		04	Recovery of Conveyance Allowance	170,664	Internal Control Weaknesses
12		07	Absent from Duty Recovery of Pay	67,418	Non-Compliance
13		09	Doubtful Payment of GST	34,317	Non-Compliance
14	DO (Sports)	01	Irregular Drawl of Pay and Allowances	833,088	Internal Control Weaknesses
15	EDO (Health)	01	Non reconciliation of license fees	1,890,000	Internal Control Weaknesses
16		02	Overpayment on account of Health Sector Reform Allowance and conveyance Allowance during leave period	365,000	Non-Compliance
17		04	Excess expenditure of	8,49,667	Internal Control Weaknesses
18		07	Loss due to non auction of unserviceable vehicles	600,000	Non-Compliance
19		08	Non production of Drug Inspector Record	-	Internal Control Weaknesses
20	MS DHQ M.B Din	04	Misappropriation of on account of POL	298,579	Internal Control Weaknesses

<b>Sr. #</b>	<b>Name of Formation</b>	<b>AP #</b>	<b>Description of Para</b>	<b>Amount (Rs)</b>	<b>Nature of Para</b>
21		07	Non deduction of income tax amounting	143,312	Internal Control Weaknesses
22		08	Unjustified drawl POL amounting	290,465	Internal Control Weaknesses
23		10	Inadmissible payment of allowances of	283,812	Non-Compliance
24		12	Missing of Log Book, likely misappropriation of	472,259	Internal Control Weaknesses
25		15	Overpayment of	28,800	Non-Compliance
26	SMO RHC Kuthiala Sheikhan	05	Less deduction of income tax amounting	22,650	Non-Compliance
27		03	Recovery of on account of conveyance allowance and HSRA	76,677	Internal Control Weaknesses
28	SMO RHC Bhekho More	04	Less deduction of income tax amounting	15,091	Non-Compliance
29		05	Unjustified payment of pay and allowances	84,000	Internal Control Weaknesses
30	MS THQ Phalia	06	Irregular purchase of Medicine	290,326	Internal Control Weaknesses
31		08	Non deduction of 5% of basic pay on account of Govt residences	65,268	Internal Control Weaknesses
32	SMO RHC Miana Gondal	02	Excess expenditure over the budget allocation	5,968,918	Internal Control Weaknesses
33		03	Non deduction of L.D charges	27,993	Internal Control Weaknesses
34	SMO RHC Jokalian	06	Non deduction of HSR & Conveyance Allowance during leave	52,743	Non-Compliance
35		07	Less deduction of income tax	5,304	Internal Control Weaknesses
36		08	Non verification of Service Books	-	Non-Compliance
37	SMO RHC Pharianwali	07	Less deduction of income tax	4,067	Internal Control Weaknesses
38		03	Overpayment on account of health sector reform allowance and conveyance allowance during leave period	30,292	Internal Control Weaknesses
39	DO (Health)	04	Overpayment of health sector reform allowance	53472	Internal Control Weaknesses
40		05	Overpayment of house subsidy allowance	18,648	Internal Control Weaknesses
41		04	Non-deduction of Income Tax at Source	13,999	Internal Control Weaknesses
42	DO Live Stock	06	Non verification of sales tax deposits through invoices	26,443	Internal Control Weaknesses
43	DO Forest	01	Irregular issuance of NOC for petrol pump	220,000	Internal Control Weaknesses

<b>Sr. #</b>	<b>Name of Formation</b>	<b>AP #</b>	<b>Description of Para</b>	<b>Amount (Rs)</b>	<b>Nature of Para</b>
44	DO (Roads)	06	Non deduction of harrow sand rate- recovery thereof	55,909	Non-Compliance
45	DO (Buildings)	02	Doubtful Payment without Completion Certificate	2.264million	Internal Control Weaknesses
46		05	Doubtful Payment without Completion Certificate	1.384million	Internal Control Weaknesses
47		08	Unjustified Payment	629,200	Non-Compliance

**Summary of Appropriation Accounts by Grants**  
**District Government, Mandi Baha-ud-Din**  
**Financial Year 2015-16**

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	%ag e savi ng
3	Provincial Excise	6,229,000	0	6,229,000	5,976,314	-252,686	4
5	Forest	15,042,000	408,000	15,450,000	15,435,778	-14,222	0
7	Charges on account of M Vehicle Act	470,000	0	470,000	393,004	-76,996	16
8	Other taxes and duties	1,501,000	303,000	1,804,000	1,793,892	-10,108	1
10	General Administration	77,740,418	0	77,740,418	47,091,435	-30,648,983	39
15	Education	3,048,627,000	0	3,048,627,000	3,019,567,505	-29,059,495	1
16	Health	626,178,399	23,096,235	649,274,634	633,176,584	-16,098,050	2
17	Public Health	1,454,000	0	1,454,000	1,241,459	-212,541	15
18	Agriculture	77,872,000	0	77,872,000	71,216,258	-6,655,742	9
19	Fisheries	1,150,000	0	1,150,000	823,341	-326,659	28
20	Veterinary	63,286,790	0	63,286,790	56,670,494	-6,616,296	10
21	Cooperative	17,381,000	758,000	18,139,000	18,130,803	-8,197	0
22	Industries	1,595,000	0	1,595,000	1,541,026	-53,974	3
23	Miscellaneous Departments	1,639,000	0	1,639,000	1,587,477	-51,523	3
24	Civil Works	77,838,000	35,960,000	113,798,000	113,777,955	-20,045	0
25	Communications	77,983,000	28,408,000	106,391,000	106,376,970	-14,030	0
28	Pension	70,000,000	0	70,000,000	50,000,000	-20,000,000	29
31	Miscellaneous	48,099,000	2,362,000	50,461,000	50,397,431	-63,569	0
32	Civil Defense	11,391,000	0	11,391,000	7,361,292	-4,029,708	35
<b>Total Non-Development</b>		<b>4,225,476,607</b>	<b>91,295,235</b>	<b>4,316,771,842</b>	<b>4,202,559,018</b>	<b>-114,212,824</b>	<b>2</b>
<b>Block Allocation</b>			<b>0</b>		<b>0</b>	<b>0</b>	
36	Development (Misc.)	650,487,052	873,257,542	1,523,744,594	1,163,320,545	-360,424,049	(-)
<b>Total Development</b>		<b>650,487,052</b>	<b>873,257,542</b>	<b>1,523,744,594</b>	<b>1,163,320,545</b>	<b>-360,424,049</b>	<b>24</b>
<b>Grand Total</b>		<b>4,875,963,659</b>	<b>964,552,777</b>	<b>5,840,516,436</b>	<b>5,365,879,563</b>	<b>-454,636,873</b>	<b>8</b>
<b>Net Total of Surrender</b>		0	-	-105,231,000	0	105,231,000	(+)
<b>Net Total</b>		<b>4,875,963,659</b>	<b>859,321,777</b>	<b>5,735,285,436</b>	<b>5,365,879,563</b>	<b>-369,405,873</b>	<b>6</b>

(Source: Appropriation Accounts for the financial year 2015-16)

**Annex-C**  
[Para # 1.2.1.1]

(Amount in Rs)

<b>Voucher No. and Date</b>	<b>Contractors Name</b>	<b>Description</b>	<b>Head</b>	<b>Department</b>	<b>Amount</b>
01/31-12-2014	SAM Traders	Purchase of Furnitures	MB14D00091	EDO (EDUCATION)	1,075,590
03/01-01-2014	Zafar Furnitures	-do-	MB14D00091		10,973,000
05/5-3-2015	Zafar Furnitures	-do-	MB14D00091		5,010,330
06/15-06-2015	Zafar Furnitures	-do-	MB14D00091		6,106,250
02/20-6-2015	Zafar Furnitures	-do-	MB6029		29,603,000
01/01-01-2015	Zafar Furnitures	-do-			4,979,000
01/4-6-2016	Mehmood Furniture House	-do-	A09701		10,126,200
02/4-6-2016	Mehmood Furniture House	-do-	A09701		3,973,000
03/15-6-2016	Mehmood Furniture House	-do-	A09701		8,874,200
04/15-6-2016	Mehmood Furniture House	-do-	A09701		9,363,400
05/15-6-2016	Mehmood Furniture House	-do-	A09701		12,653,000
08/22-6-2016	Mehmood Furniture House	-do-	A09701		405,915
					103,142,885

**Annex-D**

[Para # 1.2.1.2]

(Amount in million)

**(A)DO Building**

Sr · N o.	Name of Scheme	Name of Contractors	Date of Comencment	Time Limit	Approval Cost	Status	Amount Penalty
1	Quaid -e- Azam Stadium (Including external development / approaches infrastructure) M.B.Din.	Mian Muhammad Ashraf	23.04.2014	6-Month	50.000	W.I.P	5.000
2	Construction of Civil Veterinary Dispensary (CVD) at Rasul, District Mandi Bahauddin	Sajid Iqbal Sahi	18.04.2015	4-Month	4,500	Late Completion	0.450
3	Construction of Indoor Sports Complex Mandi Bahauddin.	Bashir Const. Co.	09.05.2015	6-Month	10.000	W.I.P	1.000
4	Up-Gradation of BHU to RHC Marala District Mandi Bahaudin.	Ch. Mansha Khan Gondal	26.06.2015	12-Month	57.668	W.I.P	5.767
5	Provision of Missing Facilities in THQ Hospital Phalia	Ch.Ehsan Qadir Tarar	22.06.2015	06-Month	8.750	Late Completion	0.875
6	Provision of Missing Facilities in DHQ Hospital Mandi Bahauddin	Mr.Munir Ahmed	23.06.2015	06-Month	10.000	Late Completion	1.000
7	Construction of portion of High Classes of Govt. Girls High School Chorund Tehsil M.B.Din	Sajid Iqbal 0323-6915069	06.06.2015	6-Month	7.436	W.I.P	0.744
8	Construction / Establishment of GGPS Lokri Dhpai (Dakhli Kala Shadian, Tehsil Phalia)	Zeeshan Builders 0336-4663917		6-Month	7.000	W.I.P	0.700
9	Construction ADCG residence in DistrictComplex, Mandi Bahauddin.	Qaisar Farooq Ranjha	17.02.2015	6-Month	6.212	W.I.P	0.621
10	GMPS Kharlanwala	Haji Imtiaz Ahmed	05.11.2015	15.06.2016	5.495	W.I.P	0.550
11	GPMS Wasu	Ifkhar Ahmed Mangat	05.11.2015	15.06.2016	10.363	W.I.P	1.036
12	GGPS Bara Dari	Muhammad Arshad	05.11.2015	15.06.2016	3.721	W.I.P	0.372
13	GGPS Manzoorabad	Malik Alam Khan	05.11.2015	15.06.2016	5.022	W.I.P	0.502
14	GGPS Faizabad	Mirza Rafique Ahmed	05.11.2015	15.06.2016	3.099	Late Completion	0.310
15	GMPS Dhok Jauri	Sajid Iqbal Sahi	05.11.2015	15.06.2016	3.607	Late Completion	0.361
16	GGES Khewa	Munir Ahmed	05.11.2015	15.06.2016	7.645	W.I.P	0.765
17	GGPS Sohawa Jumrani	Ch. Muhammad Ashraf	05.11.2015	15.06.2016	3.67	Late Completion	0.367
18	GGPS Khewa Mohabat Pur	Raja Maqsood Ahmed	05.11.2015	15.06.2016	0.991	Late Completion	0.099
19	GPS Ainowal	Nasar Iqbal Gondal	05.11.2015	15.06.2016	1.923	Late Completion	0.192
20	GGES Ladhar	Haji Imtiaz Ahmed	05.11.2015	15.06.2016	3.708	Late Completion	0.371
21	GGPS Chak Meerak	Ch. Muhammad Ashraf	05.11.2015	15.06.2016	1.112	Late Completion	0.111

Sr No.	Name of Scheme	Name of Contractors	Date of Comencment	Time Limit	Approval Cost	Status	Amount Penalty
22	GGES Chak Zahar	Syed Ikhlqa Hussain	05.11.2015	15.06.2016	3.062	Late Completion	0.306
23	GMPS Thatti Mureed	Ghulam Mustafa	05.11.2015	15.06.2016	3.967	Late Completion	0.397
24	GMPS Noorpur	Ghulam Mustafa	05.11.2015	15.06.2016	2.178	Late Completion	0.218
25	GGCMSPahrianwali	Ch.Muhammad Ashraf	05.11.2015	15.06.2016	2.184	Late Completion	0.218
26	GGHS Kot Sher Muhammad	Al-Qadir & Co.	05.11.2015	15.06.2016	5.138	Late Completion	0.514
27	GMPS Jajjaaur	Ghulam Mustafa	05.11.2015	15.06.2016	2.115	Late Completion	0.212
28	GMPS Jassowal	Gondal Traders	05.11.2015	15.06.2016	2.124	Late Completion	0.212
29	GMPS Chak No.43	Ideal Construction Co.	05.11.2015	15.06.2016	4.164	Late Completion	0.416
30	GGHS Qadirabad	Syed Ikhlqa Hussain	05.11.2015	15.06.2016	10.774	W.I.P	1.077
31	GGHS Bherowal	Fayyaz Ahmed	05.11.2015	15.06.2016	2.688	W.I.P	0.269
32	GGHSSaida Sharif	Madina Traders	05.11.2015	15.06.2016	6.224	W.I.P	0.622
33	GGHS Bhekho	Al-Qadir & Co.	05.11.2015	15.06.2016	5.261	W.I.P	0.526
34	GHS Mona Depot	Bashir Construction	05.11.2015	15.06.2016	11.733	W.I.P	1.173
35	GPS Kuthiala Syedan	Mirza Ghulam Abbas	04.11.2015	15.06.2016	2.969	Late Completion	0.297
36	GGHS Kandhanwala	Malhi Const.	04.11.2015	15.06.2016	2.896	Late Completion	0.290
37	GPS Kaluwali	Syed Nazim Hussain	04.11.2015	15.06.2016	1.971	Late Completion	0.197
38	GPS Murala Shumali	Mansha Khan Gondal	04.11.2015	15.06.2016	1.96	Late Completion	0.196
39	GPS Rasul Gaoun	Tassarwar Const. & Co.	04.11.2015	15.06.2016	0.995	Late Completion	0.100
40	GPS Pindi Alhiani	Munir Ahmed	04.11.2015	15.06.2016	3.777	Late Completion	0.378
41	GGHS Murala	Mansha Khan Gondal	04.11.2015	15.06.2016	7.236	Late Completion	0.724
42	GGHS Chak No. 2 Janubi	Syed Nazim Hussain	04.11.2015	15.06.2016	1.898	Late Completion	0.190
43	GPS Dera Muradabad	Qaisar Farooq Ranjha	04.11.2015	15.06.2016	1.934	Late Completion	0.193
44	GHSS Sohawa Bolani	Sarfaraz Ahmed Gondal	04.11.2015	15.06.2016	3.542	Late Completion	0.354
45	GES Makkeywal	Ch.Muhammad Ashraf	04.11.2015	15.06.2016	1.211	Late Completion	0.121
46	GHS Ahla	Sarfaraz Ahmed Gondal	04.11.2015	15.06.2016	4.554	W.I.P	0.455
47	GIHS Mianwal Ranjha	Nasar Mehmood Ranjha	04.11.2015	15.06.2016	4.641	W.I.P	0.464
48	GGHS Mangat	Ifrikhar Ahmed Mangat	04.11.2015	15.06.2016	3.512	Late Completion	0.351
49	GGHS Sahna	Nasar Mehmood Ranjha	04.11.2015	15.06.2016	3.508	W.I.P	0.351
50	GPS Sahna	Muhammad Arshad	04.11.2015	15.06.2016	2.829	W.I.P	0.283
51	GGPS Mong Shumali	Mirza Muhammad Rafiq	04.11.2015	15.06.2016	0.981	Late Completion	0.098
52	GMPS Doburji	Haji Abdul Sattar	04.11.2015	15.06.2016	2.100	W.I.P	0.210
53	GGHS Haslanwala	M.H. Const. Co	04.11.2015	15.06.2016	5.204	W.I.P	0.520



Sr No.	Name of Scheme	Name of Contractors	Date of Comencment	Time Limit	Approval Cost	Status	Amount Penalty
54	GHS Ghanian	Haji Abdul Sattar	04.11.2015	15.06.2016	6.198	W.I.P	0.620
55	GGHS Pindi Kalu	Ghulam Mustafa	04.11.2015	15.06.2016	5.195	W.I.P	0.520
56	GES Charanwala	Fayyaz Ahmed	04.11.2015	15.06.2016	3.909	Late Completion	0.391
57	GGES Bahri	Haji Abdul Sattar	04.11.2015	15.06.2016	4.04	W.I.P	0.404
58	GGES Kotli Qazi	Mukhtar Ahmed	04.11.2015	15.06.2016	1.286	W.I.P	0.129
59	GMPS Chani Mast	Shafqat Naeem Sindho	04.11.2015	15.06.2016	1.122	Late Completion	0.112
60	GMPS Chot Kalan	Mirza Muhammad Arif	04.11.2015	15.06.2016	2.096	Late Completion	0.210
61	GES Chak Shahbaz	Al-Qadir & Co.	04.11.2015	15.06.2016	3.906	W.I.P	0.391
62	GGES Kala Shadian	Al-Qadir & Co.	04.11.2015	15.06.2016	2.783	W.I.P	0.278
63	GHS Islamia Millat Mumdana	Al-Qadir & Co.	04.11.2015	15.06.2016	2.005	Late Completion	0.201
64	GGES Dhola	Al-Qadir & Co.	04.11.2015	15.06.2016	2.66	Late Completion	0.266
65	GGHS Phalia	Ch.Ehsan Qadir	04.11.2015	15.06.2016	13.655	W.I.P	1.366
66	GGPS Helan Morr Phalia	Ch.Muhammad Ashraf	04.11.2015	15.06.2016	2.581	W.I.P	0.258
67	GPS Basi Kalan	Fayyaz Ahmed	04.11.2015	15.06.2016	2.125	Late Completion	0.213
68	GPS Devi Garh	Al-Qadir & Co.	04.11.2015	15.06.2016	1.107	W.I.P	0.111
69	GHS Barmusa	Nasar Mehmood Ranjha	04.11.2015	15.06.2016	2.759	W.I.P	0.276
70	GGES Warriyat	Malhi Const.	04.11.2015	15.06.2016	2.373	W.I.P	0.237
71	GHS Malikwal	Malhi Const.	04.11.2015	15.06.2016	4.568	W.I.P	0.457
72	GES Bhallowal	Qaisar Farooq Ranjha	04.11.2015	15.06.2016	2.394	Late Completion	0.239
73	GGES Chak No.7	Q.M Enterprises	04.11.2015	15.06.2016	2.353	W.I.P	0.235
74	GGES Wara Alam Shah	Munir Ahmed	04.11.2015	15.06.2016	2.358	W.I.P	0.236
75	GGES Bosal Masoor	Mirza Ghulam Abbas	04.11.2015	15.06.2016	2.413	W.I.P	0.241
76	GGPS M.B.Hujjan	Malhi Const.	04.11.2015	15.06.2016	1.869	W.I.P	0.187
77	GMPS Kattowal	Raja Maqsood Ahmed	04.11.2015	15.06.2016	0.995	Late Completion	0.100
78	GGPS Daffar	Nasar Mehmood Ranjha	04.11.2015	15.06.2016	1.879	W.I.P	0.188
79	GGPS Jarra	Q.M Enterprises	04.11.2015	15.06.2016	2.764	Late Completion	0.276
80	GPS Warriyat	Nasar Mehmood Ranjha	04.11.2015	15.06.2016	1.919	W.I.P	0.192
81	GGPS Tibba Manak Bosal	Ch.Muhammad Ashraf	04.11.2015	15.06.2016	2.775	W.I.P	0.278
82	GPS Chak Raib	Akram Ranjha	04.11.2015	15.06.2016	1.882	Late Completion	0.188
83	GGES Chak No.16	Q.M Enterprises	04.11.2015	15.06.2016	2.337	Late Completion	0.234
84	GPS Chak No. 20	Munir Ahmed	04.11.2015	15.06.2016	1.884	Late Completion	0.188
85	GPS Chak No. 7	Akram Ranjha	04.11.2015	15.06.2016	1.893	Late Completion	0.189

Sr. No.	Name of Scheme	Name of Contractors	Date of Comencement	Time Limit	Approval Cost	Status	Amount Penalty
86	GHS Islamia Wara Alam Shah (Rehabilitation/ Re-construction)	Munir Ahmed	04.11.2015	15.06.2016	5.851	W.I.P	0.585
87	GES Chak No. 9	Madina Traders	04.11.2015	15.06.2016	2.95	W.I.P	0.295
88	Construction of Civil Veterinary Dispensary (CVD) at Mandi Bahauddin	Ch. Muhammad Ashraf	23.12.2015	2-Month	0.300	Late Completion	0.030
89	Construction of Civil Veterinary Dispensary (CVD) at Phalia, District Mandi Bahauddin	Al-Qadir & Co.	23.12.2015	2-Month	1.502	W.I.P	0.150
90	Construction of Civil Veterinary Dispensary (CVD) at Malakwal, District Mandi Bahauddin	Muhammad Akram Ranjha	21.11.2015	2-Month	2.402	W.I.P	0.240
91	Construction of Civil Veterinary Dispensary (CVD) at Sivia, District Mandi Bahauddin (PP-116)	Bashir Const. & Co	27.01.2016	upto 15.06.2016	4,500	W.I.P	0.450
92	Provision of Additional Class Room in GGES at Chak Raib Tehsil Malakwal District Mandi Bahauddin	M/S Madina Traders, Govt. Contractor	31-10-15	01-03-16	2.342	W.I.P	0.234
Total							44.518

**(B)DCO-i**

Name of Scheme	Contractor	Work Order No.	Tender Date	Time Limit	Completion date	Amount of Agreement	Amount Penalty
P/F Tuff tile city area Phase II M.B.Din	Rashid Naseem	2336	07-04-15	20-06-15	W.I.P	4622500	462,250
P/F Tuff tile city area Phase I M.B.Din	Altaf Builder	2340	10-04-15	20-06-15	09-02-16	4587000	458,700
P/F Tuff tile city area Phase III M.B.Din	Adnan Asim	2327	09-04-15	20-06-15	W.I.P	4705000	470,500
P/F Tuff tile city area Phase IV M.B.Din	Aqeel Anwar	2341	09-04-15	20-06-15	16-01-16	4687500	468,750
P/F Tuff tile city area Phase V M.B.Din	Adnan Asim	2330	09-04-15	20-06-15	W.I.P	4815000	481,500
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase I	Bashir Ahmad	2339	10-04-15	20-06-15	W.I.P	4700000	470,000
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase II	Adnan Asim	2335	09-04-15	20-06-15	W.I.P	4920000	492,000
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase III	Adnan Asim	2334	09-04-15	20-06-15	W.I.P	4744500	474,450
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase IV	Akhtar Javed	2329	09-04-15	20-06-15	W.I.P	4750500	475,050
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase V	Adnan Asim	2328	09-04-15	20-06-15	W.I.P	3952000	395,200
Installation of filtration plant and Brick Path & drain Dholn Saharan	M. Walayat		15-11-14	15-02-15	W.I.P	200000	20,000

Name of Scheme	Contractor	Work Order No.	Tender Date	Time Limit	Completion date	Amount of Agreement	Amount Penalty
M.B.Din							
P/f Street Lights on roads From Sat Sira to cannal Bridge & JPPSM.B.Din	Adnan Asim		23-04-15	23-07-15	W.I.P	10000000	1,000,000
Construction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	24.08.15	6 Month	20.06.16	9891000	989,100
Construction of Street Drain UC Muralah	Mr. Shahzeb Shabbir	3126 25.08.15	24.08.05	Six Month	WIP	11875000	1,187,500
Construction of Street, Drains, Culverts UC Chack Basawa	Mr. Muhammad Arshad Varraich	3125 25.08.15	24.08.15	31.03.16	WIP	7811500	781,150
Total							8,626,150

ii

Name of Schemes	Name of Contractor	Work Orderdate	Date of Tender	Time Limit	Date Of completion	Total Amount of Agreement	Amount of Penalty
Construction of streets Drains Soling Ahdi Jasic Chorand Khair Bawa	Mr. Tanveer Amjad	136-138 22.03.16	29.08.15	30.05.16	W.I.P	7602902	760,290
Construction of streets Drains and Pavement Culverts etc Sheedanwali Lakhan wali	MR. QM Enterprises	124-126 27.02.16	29.08.15	30.05.16	W.I.P	6805012	680,501
Construction of streets Drains Soling Kot Baloch, Chack FeteH Shah Boora	Mr. Tanveer Amjad	133-135 22.03.16	29.08.15	30.05.16	W.I.P	6793866	679,387
Total							2,120,178

iii

Name Of Schemes	Name of Contractor	Work Order No.	Date of Tender	Time Limit	Date Of completion	Total Amount of Agreement	Amount of penalty
Const: Of Streets, Drian And Brick Pavement In Village Bar Musa Tehsil Malikwal District Mandi Bahauddin	M/s Gondal Const: & Co Govt. Contractor.	E.E.N o. 2512-16 dated 29.07.2015	29-07-15	6 month	W.I.P	200000	20,000
Providing And Fixing Tuff Tile & Repair Of Nullah In Main Bazar City Phalia (Phase-I) Tehsil Phalia	M/s Muhammad Adnan Asim	E.E.N o. 2536-40 dated 29-07-2015	29-07-15	6	15-06-16	13226000	1,322,600
Const: Of Streets, Drian And Brick Pavement In Villages Saida, Seeray, Dandka, Dhapai Lokri, Jago Thatha Khan Muhammad Tehsil Phalia	M/s Kazmi	E.E.N o. 2458-62 dated 29.07.2015	29-07-15	09-10-15	01-04-16	200000	20,000
Construction Of	Muhammad	2506-	23.07.15	6 Month	23.11.15	3000000	300,000

<b>Name Of Schemes</b>	<b>Name of Contractor</b>	<b>Work Order No.</b>	<b>Date of Tender</b>	<b>Time Limit</b>	<b>Date Of completion</b>	<b>Total Amount of Agreement</b>	<b>Amount of penalty</b>
Streets, Drains And Soling Village Rerka Bala	Arshad	10 29.07. 15					
Sewrage/Drainage Scheme Ranscekay Chakhorha	Ghazali Construction Co.	2765- 68 03.08. 15	23.07.15	6 Month	W.I.P	9345041	934,504
Construction Of Streets,Drains, Pavement Culverts Khewa Ditto Chorr.	Rana Muhammad Ismaiel	222- 24 19.01. 16	26.08.15	6 Month	W.I.P	6758547	675,855
<b>Total</b>						<b>32729588</b>	<b>3,272,959</b>

**Annex-E**  
[Para # 1.2.1.3]

(Amount in Rs)

Voucher No. and Date	Contractors Name	Description	Head	Department	Amount in Rs
01/31-12-2014	Ora-Tech PvtFsd	IT Lab	MB14D00110	EDO (EDUCATION)	5,206,000
02/31-12-2014	Bhatti Traders Grt	-do-	-do-	-do-	3,483,000
01/31-12-2014	Ora-Tech PvtFsd	-do-	-do-	-do-	4,164,800
02/31-12-2014	Bhatti Traders Grt	-do-	-do-	-do-	5,749,200
03/01-01-2015	Zafar Furnitures	-do-	-do-	-do-	1,289,216
04/05-03-2015	Bhatti Traders Grt	-do-	-do-	-do-	6,467,850
05/05-03-2015	Zafar Furnitures	-do-	-do-	-do-	1,450,368
06/05-03-2015	Ora-Tech PvtFsd	-do-	-do-	-do-	4,678,566
01/31-12-2014	Ora-Tech PvtFsd	-do-	-do-	-do-	866,400
02/31-12-2014	Bhatti Traders Grt	-do-	-do-	-do-	935,000
03/01-01-2015	Zafar Furnitures	-do-	-do-	-do-	195,564
04/05-03-2015	Bhatti Traders Grt	-do-	-do-	-do-	1,168,750
05/05-03-2015	Zafar Furnitures	-do-	-do-	-do-	244,455
06/05-03-2015	Ora-Tech PvtFsd	-do-	-do-	-do-	1,083,000
					36,982,169

**Annex-F**

[Para # 1.2.1.5]

(Amount in Rs)

(A)

**Irregular Repair**

Name of work	work order	running bill	Contractor	Voucher No.	Date	Amount
M&R DCO office in complex	845,10-6-16	1	rock and steel eng..	315	29-06-16	101,382
M&R DCO office in complex	880,12-6-16	1	rock and steel eng..	317	29-06-16	100,891
M&R DCO office in complex	862	1	rock and steel eng..	319	29-06-16	100,422
M&R DCO office in complex	544,21-4-16	2	Imyiaz Ahmad	45	14-06-16	411,959
M&R DCO office in complex	206,28-1-16	1	haji imtiaz	205	27-06-16	787,244
M&R DCO office in complex	254,15-2-16	2	Nasir Mehmood	192	27-06-16	1,371,390
M&R of Parthway DCO complex	308,24-2-16	3	Munir Ahmad	203	27-06-16	1,421,155
M&R of Parthway DCO complex	308,24-2-16	4	Munir Ahmad	334	29-06-16	144,912
S&R DCO complex office	823,10-6-16	1	ch. Nasir Iqbal	198	27-06-16	1,491,456
S&R DCO office in complex	984,24-3-16	1	Anwar butt	332	29-06-16	843,593
S&R DCO office in complex	685,27-5-16	1	Abdul saboor	149	23-06-16	1,501,794
S&R ofDCO complex	820,20-6-16	1	rock and steel eng..	225	27-06-16	1,495,110
S&R ofDCO complex	789,9-6-16	1	rock and steel eng..	226	27-06-16	100,175
S&R ofDCO complex	815,19-6-16	1	rock and steel eng..	227	27-06-16	1,496,964
S&R ofDCO complex	775,7-6-16	1	rock and steel eng..	228	27-06-16	99,639
Total						11,468,086

(B)

Name of work	work order	running bill	Contractor	Voucher No.	Date	Amount
M&R of Dy. DO Building Phalia	710,27-5-16	1	M/S Mirza Muhammad Arif	186	16-06-16	591,476
M&R of ADCG M.B.Din	833,10-6-16	1	Nasir Mehmood	193	27-06-16	50,052
M&R DLO in Complex	672	10-06-16	Iftikhar ahmad	215	27-06-16	725,160
M&R of Dy. DO Road Phalia	727,6-6-16	1	M/S Mirza Muhammad Arif	260	28-06-16	1,195,622
M&R HQ hospital	544,21-4-16	2	Muhammad Arif	295	29-06-16	1,503,955
M&R DAO in complex	541,19-4-16	2	Muhammad Arif	296	29-06-16	1,503,675
M&R EDO (F&P)(ADL) office	138,23-1-16	3	Nasir Mehmood	305	29-06-16	1,466,531
M&R of External development EI portion complex	776,2-6-16	1	Abdul saboor	290	29-06-16	1,491,520
M&R Shed Assembly hall	679,4-5-16	1	Pak Punjab	46	14-06-16	1,056,000
M&R DJPS M.b.din	799,15-5-16	1	Muhammad Ashraf	300	29-06-16	1,491,470
M&R DJPS M.b.din	795,15-6-16	1	Muhammad Ashraf	299	29-06-16	923,075
S&R DJPS M.b.din	894,7-6-16	1	Muhammad Ashraf	301	29-06-16	49,589
M&R DJPS M.b.din	796,7-6-16	1	Muhammad Ashraf	302	29-06-16	49,230
S&R DJPS M.b.din	876	1	rock and steel eng..	313	29-06-16	99,833
M&R DJPS M.b.din	870,10-6-16	1	rock and steel eng..	314	29-06-16	99,135
M&R DJPS M.b.din	865,10-6-16	1	rock and steel eng..	316	29-06-16	98,812
M&R DJPS M.b.din	860	1	rock and steel eng..	318	29-06-16	99,914
S&R DJPS M.b.din	860,10-6-15	1	rock and steel eng..	320	29-06-16	99,780
S&R DJPS M.b.din	775	1	rock and steel eng..	321	29-06-16	99,475
Total						12,694,304

(C)

Name of work	work order	running bill	Contractor	Voucher No.	Date	Amount
Special repair DOCO residence	816,8-6-16	1	ch. Nasir iqbal	190	27-06-16	50,304
Special repair DOCO residence	814,8-6-16	1	ch. Nasir iqbal	191	27-06-16	50,775
M&R of ADCG M.B.Din	833,10-6-16	1	Nasir Mehmood	193	27-06-16	50,052
M&R of ADCG GOR colony M.B.Din	834,10-6-16	1	Nasir Mehmood	195	27-06-16	50,051
Repair Qtr B1 GOR colony	194	1	Nasir Mehmood	194	27-06-16	45,676
Repair Qtr F1 GOR colony	835,	1	Nasir Mehmood	196	27-06-16	45,676
Repair Qtr F1 GOR colony	813,4-6-16	1	Nasir Mehmood	198	27-06-16	49,934
Repair Qtr B1 GOR colony	812	1	Nasir Mehmood	199	27-06-16	49,963
Repair D3 GOR colony	814	1	Nasir Mehmood	200	27-06-16	49,947
Repair Qtr F4GOR colony	831,10-6-16	1	Maqsood Ahmad	222	27-06-16	51,133
Repair Qtr C4 GOR colony	832,10-6-16	1	Maqsood Ahmad	223	27-06-16	24,594
Repair DLO Residence	830,10-6-16	1	Maqsood Ahmad	224	27-06-16	41,709
S&R residence Excise & taxation	766,9-6-16	1	Abdul Saboor	294	29-06-16	50,704
M&R of DO Building	701,21-5-16	1	Muhammad	47	15-06-16	52,500

Name of work	work order	runni ng bill	Contractor	Vouc her No.	Date	Amount
residence in colony			Ashraf			
Repair DMO Residence	752,31-5-16	1	Nasir Mehmood	50	15-06-16	49,418
M&R Qtr1 in stsff colony	792,4-6-16	1	Abdul saboor	135	23-06-16	47,152
M&R of DO Building residence in colony	782,4-6-16	1	Abdul saboor	137	26-06-16	48,425
M&R Residence C1 in pool colony	805,4-6-16	1	Ghulam Abbas	144	23-06-16	49,998
M&R Residence C2 in pool colony	804,4-6-16	1	Sarfraz Ahmad	146	23-06-16	49,998
M&R Residence Arif Anjum in pool colony	803	1	Sarfraz Ahmad	147	23-06-16	49,947
M&R Residence B1 in pool colony	801	1	Sarfraz Ahmad	148	23-06-16	49,815
Repair of EDO(F&P) residence	696	1	Muhammad Ashraf	10	03-06-16	52,400
S&R of EDO(F&P) residence	693,18-5-16	1	Muhammad Ashraf	29	06-06-16	52,536
Total						1,112,707

<b>Total(A+B+C)</b>	11468086+12694304+1112707	<b>13,807,011</b>
---------------------	---------------------------	-------------------



**Annex-G**[Para # 1.2.1.9]  
(Amount in Rs)**Non-recovery due to Reduction of Bitumen Rate**

Name of Scheme	Name of Contractor	Qty of Bitumen (M. Ton)	Rate at the time of Tender (per M. Ton)	Rate at the time of work done (per M. Ton)	Reduction of rate	Overpayment
Reh./restoration of flood damages of road from Paharianwali to Rajoa	Madina Traders	37.06	88070	65347	22723	842,114
Reh./restoration of flood damages of road from Rasul Pur to Noor Jamal	Maken Brothers	42.38	88070	65347	22723	963,001
Reh./restoration of flood damages of road from Boha Hassan to Farrukhpur Nau	Sultan Ahmad Tarar	57.72	88070	65347	22723	1311,572
Reh./restoration of flood damages of road from Boha Hassan to Chakaori	Mirza M Asghar	45.79	88070	76038	12032	550,945
Reh./restoration of flood damages of road from Hellan Bridge to Rasul Pur Makhanan wali	Gondal Brothers	40.48	88070	76038	12032	487,055
Reh./restoration of flood damages of road from Loha Tibba to Noor Pur	Gondal Brothers	30.38	88070	76038	12032	365,532
Reh./restoration of flood damages of road from Janu Chak to Ranmal via Pindi Kalu	Madina Traders	33.81	88070	65347	22723	768,265
Reh./restoration of flood damages of road from Paharianwali to Jokalian	Falcon Enterprises	62.25	88070	76038	12032	748,992
Reh./restoration of flood damages of road from Basti Makhdoom to Haveli Manakh	M Ansar Gondal	19.15	88070	72621	15449	295,848
Total						63,33,324

**Annex-H**

[Para # 1.2.1.10]

(Amount in Rs)

**DO-Building Non-recovery due to de-escalation of Diesel**

Name of work	Work Order date	run ning bill	Contractor	V r. N o.	Date	Calculation	Amount (Rs)
Establishment of Govt. Maternity Hospital PHalia. District Mandi Bahauddin	731/23-04-2014	3	M/S Muhammad Anwar Bu	-	20-03-16	14927653*0.07(116.75-71.12)/116.75	408,398
Establishment of Govt. Maternity Hospital PHalia. District Mandi Bahauddin	731/23-04-2014	5	M/S Muhammad Anwar Bu	-	13-05-16	6366933*0.07(116.75-72.52)/116.75	168,845
Establishment of Govt. Maternity Hospital PHalia. District Mandi Bahauddin	731/23-04-2014	4	M/S Muhammad Anwar Bu	-	02-05-16	6047383*0.07(116.75-72.52)/116.75	160,371
Quaid- E-Azam Stadium (I/C External Development /Approaches Infrastructure), Mandi Bahauddin	724/DOB dated. 23-04-2014	4	M/S Mian Muhammad Ashraf		28-03-15	7398595*0.07(116.75-80.61)/116.75	160,317
Up-Gradation of BHU Murala to Rhc level, M.B.Din	727/ 26-6-15	5	Ch. Mansha Khan Gondal	-	18-06-16	12980349*0.0787.12-72.52)/83.61	158,664
Quaid- E-Azam Stadium (I/C External Development /Approaches Infrastructure), Mandi Bahauddin	724/DOB dated. 23-04-2014	7	M/S Mian Muhammad Ashraf		26-04-16	5761722*0.07(116.75-72.52)/116.75	152,795
Up-Gradation of GGES Pindilala to High level	1576,24-10-14	5	Ehsan Qadir	1	01-06-16	6157924*0.07(107.39-72.52)/107.39	139,965
Establishment of Govt. Maternity Hospital PHalia. District Mandi Bahauddin	731/23-04-2014	6	M/S Muhammad Anwar Bu	-	22-06-16	4431453*0.07(116.75-72.52)/116.75	117,518
Quaid- E-Azam Stadium (I/C External Development /Approaches Infrastructure), Mandi Bahauddin	724/DOB dated. 23-04-2014	7	M/S Mian Muhammad Ashraf		26-03-16	4031491*0.07(116.75-71.12)/116.75	110,295
Up-Gradation of BHU Murala to Rhc level, M.B.Din	727/ 26-6-15	3	Ch. Mansha Khan Gondal	-	13-04-16	8017123*0.07(87.12-71.12)/83.61	107,394
Up-Gradation of BHU Murala to Rhc level, M.B.Din	727/ 26-6-15	4	Ch. Mansha Khan Gondal	-	23-05-16	8277569*0.07(87.12-72.52)/83.61	101,180
Quaid- E-Azam Stadium (I/C External Development /Approaches Infrastructure), Mandi Bahauddin	724/DOB dated. 23-04-2014	3	M/S Mian Muhammad Ashraf		17-01-15	4902781*0.07(116.75-86.23)/116.75	89,716
Quaid- E-Azam Stadium (I/C External Development /Approaches Infrastructure), Mandi Bahauddin	724/DOB dated. 23-04-2014	6	M/S Mian Muhammad Ashraf		21-06-15	4730634*0.07(116.75-87.12)/116.75	84,041
Up-Gradation of BHU Murala to Rhc level, M.B.Din	727/ 26-6-15	2	Ch. Mansha Khan Gondal	-	25-02-16	8157304*0.07(87.12-75.79)/83.61	77,378

Name of work	Work Order date	run nin g bill	Contractor	V r. N o.	Date	Calculation	Amount (Rs)
Quaid- E-Azam Stadium (I/C External Development /Approaches Infrastructure), Mandi Bahauddin	724/DOB dated. 23-04-2014	5	M/S Mian Muhammad Ashraf		05-06-15	2140247*0.07(116.75-87.12)/116.75	38,022
Construction of indoor comples	567-69, 9-5-15	4	M/S Bashir cont.		19-05-16	2693275*0.07(83.61-71.12)/71.12	33,109
Up-Gradation of BHU Murala to Rhc level, M.B.Din	727/ 26-6-15	2	Ch. Mansha Khan Gondal	-	16-01-16	5846547*0.07(87.12-80.79)/83.61	30,984
Re-construction of Dangerous school building G.I.H.S Wara Alam Shah	1190/3-11-15	1	Wara Alam Shah	164	23-06-16	3349835*0.07(82.04-72.52)/82.04	27,210
Re- Construction of DSB GGHS Qadirabad,	1330/04-11-2015	3	Syed Ikhtlaq Hussain	70	15-06-16	2788385*0.07(82.04-72.52)/82.04	22,650
Provision of Missing Facilities in THQ Hospital Phalia District Mandi Bahauddin.	No.718-19/22.06.2015D	5	M/S Ch. Ehsan Qadir	25	07-04-16	1639459*0.07(87.12-72.52)/83.61	20,040
Re-construction of Dangerous school building GMPs Kharlanwala	1189/3-11-2015	5	Haji Imtiaz Ahmad	206	27-06-16	1947844*0.07(82.04-72.52)/82.04	15,822
Re- Construction of DSB GGHS Qadirabad,	1330/04-11-2015	1	Syed Ikhtlaq Hussain	7	02-04-16	1913781*0.07(82.04-72.52)/82.04	15,545
Provision of Missing Facilities in THQ Hospital Phalia District Mandi Bahauddin.	No.718-19/22.06.2015D	6	M/S Ch. Ehsan Qadir		20-06-16	1250210*0.07(87.12-72.52)/83.61	15,282
Construction of building Govt. Syed Imam Bibi PS Bhikhi Sharif	268,17-02-16	2	Munir Ahmad	286	29-06-16	2011489*0.07(80.79-72.52)/80.79	14,413
Re- Construction of Dangerous School Buildibngs in GGHS at Murala District Mandi Bahauddin	1085/DO (B) dated.02.11.2015	2	Ch. Mansha Khan Gondal	23	05-04-16	1744334*0.07(82.04-72.52)/82.04	14,169
Re- Construction of Danagerous School Buildibngs in GPHS at Wasu District Mandi Bahauddin	1393/DO (B) dated.03.11.2015	4	Ch. Iftikhar Ahmed, Govt. Contractor		Jun-16	1558409*0.07(82.04-72.52)/82.04	12,659
Re- Construction of Dangerous School Buildibngs in GHS Mona Depot Tehsil Malakwal District Mandi Bahauddin	1249/DO (B) dated.04.11.2015	6	Bashir Construction		18.06.2016	1106420*0.07(82.04-72.52)/82.04	8,987
Re-Construction of Dangerous School Building in Govt. High School GHANIAN. Tehsil Phalia	1223,03.11.2015	6	Haji Abdul Sattar		20.06.2016	1105241*0.07(82.04-72.52)/82.04	8,978
Re- Construction of Dangerous School Buildibngs in GGHS at Murala District Mandi Bahauddin	1085/DO (B) dated.02.11.2015	1	Ch. Mansha Khan Gondal	55	15-02-16	1682468*0.07(82.04-75.79)/82.04	8,972
Provision of Additional Class Room inGGES at Chak Raib Tehsil Malakwal District Mandi Bahauddin	1181/DO(B) dated.03.11.2015.	4	M/S Madina Traders, Govt. Contractor	-	11.06.2016.	688142*0.07(82.04-72.52)/82.04	5,590
Re-Construction of	1246/D.O.	4	M/S Fayyaz	20	27-06-16	617883*0.07(82.04-	5,019

Name of work	Work Order date	runnin g bill	Contractor	V r. N o.	Date	Calculation	Amount (Rs)
Dangerous School Building of Govt. Boys Elementary School at CHARANWALA. Tehsil Phalia	(B)04.11.2015		Ahmed Warriach	8		72.52/82.04	
Re- Construction of Dangerous School Buildibngs in GGHS at Murala District Mandi Bahauddin	1085/DO (B) dated.02.11.2015	4	Ch. Mansha Khan Gondal		Jun-16	541733*0.07(82.04-72.52)/82.04	4,400
Re-Construction of Dangerous school Building in Govt. Girls E/ School at LADHER. Tehsil Phalia District M.B.DIN	1261/04-11-2015.	7	M/S Haji Imtiaz Ahmad	58	15-06-16	440678*0.07(82.04-72.52)/82.04	3,580
Re-Construction of Dangerous school Building in Govt. Girls E/ School at LADHER. Tehsil Phalia District M.B.DIN	1261/04-11-2015.	7	M/S Haji Imtiaz Ahmad	-	22-06-16	266098*0.07(82.04-72.52)/82.04	2,161
Total							2,344,470

#### DCO-i

Name of Scheme	Contract or	Work Order No.	Tender Date	runnin g bill	dat e of bill	Amou nt of bill	Calculation	Amount to be recovere d
P/F Tuff tile city area Phase II M.B.Din	Rashid Naseem	2336	07-04-15	3	28-03-16	237255	237255*0.15(83.61-71.12)/83.61	5,316
P/F Tuff tile city area Phase I M.B.Din	Altaf Builder	2340	10-04-15	4	09-02-16	222267	222267*0.15(83.61-75.79)/83.61	3,118
P/F Tuff tile city area Phase III M.B.Din	Adnan Asim	2327	09-04-15	3	14-06-16	581687	581687*0.15(83.61-75.52)/83.61	8,442
P/F Tuff tile city area Phase III M.B.Din	Adnan Asim	2327	09-04-15	4	21-06-16	402960	402960*0.15(83.61-75.52)/83.61	5,848
P/F Tuff tile city area Phase V M.B.Din	Adnan Asim	2330	09-04-15	2	02-03-16	122777	122777*0.15(83.61-71.12)/83.61	27,512
P/F Tuff tile city area Phase V M.B.Din	Adnan Asim	2330	09-04-15	3	22-04-16	820568	820568*0.15(83.61-75.52)/83.61	11,910
P/F Tuff tile city area Phase V M.B.Din	Adnan Asim	2330	09-04-15	4	21-06-16	158428	152428*0.15(83.61-75.52)/83.61	2,212
P/F Tuff tile Street Mohallah Tariqbad	Adnan Asim	2335	09-04-15	3	17-02-16	570817	570817*0.15(83.61-75.79)/83.61	8,008

Name of Scheme	Contract or	Work Order No.	Tender Date	running bill	date of bill	Amount of bill	Calculation	Amount to be recovered
Faizabad, ... Phase II								
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase IV	Akhtar Javed	2329	09-04-15	4	31-03-16	954675	$954675 * 0.15(83.61 - 71.12) / 83.61$	21,392
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase IV	Akhtar Javed	2329	09-04-15	5	21-04-16	666518	$666518 * 0.15(83.61 - 75.52) / 83.61$	9,674
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase IV	Akhtar Javed	2329	09-04-15	6	14-05-16	257651	$257651 * 0.15(83.61 - 75.52) / 83.61$	3,739
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase IV	Akhtar Javed	2329	09-04-15	7	14-06-16	261862	$261862 * 0.15(83.61 - 75.52) / 83.61$	3,801
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase V	Adnan Asim	2328	09-04-15	2	20-04-16	822412	$822412 * 0.15(83.61 - 75.52) / 83.61$	11,936
Construuction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	24.08.15	5th Running	08.02.16	469,125	$469125 * 0.15(83.61 - 75.79) / 83.61$	6,582
Construuction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	24.08.15	6th Running	02.03.2016	887042	$887042 * 0.15(83.61 - 71.12) / 83.61$	19,876
Construuction of Streets Drains Pavement Culverts	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	24.08.15	7th Running	19.03.16	1273529	$1273529 * 0.15(83.61 - 71.12) / 83.61$	28,537

Name of Scheme	Contract or	Work Order No.	Tender Date	running bill	date of bill	Amount of bill	Calculation	Amount to be recovered
Etc								
Construction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	24.08.15	Final	Bill 04.04.16	565134	$565134 * 0.15(83.61 - 75.52) / 83.61$	8,202
Construction of Street Drain UC Muralah	Mr. Shahzeb Shabbir	3126 25.08.15	24.08.05	4th Running	04.02.16	2633900	$2633900 * 0.15(83.61 - 75.79) / 83.61$	36,952
Construction of Street Drain UC Muralah	Mr. Shahzeb Shabbir	3126 25.08.15	24.08.05	5th Running	22.06.16	1649282	$1649282 * 0.15(83.61 - 75.52) / 83.61$	23,937
<b>Total</b>								<b>246,996</b>

ii

Name of Schemes	Name of Contractor	Work Order No.	Date of Tender	Running Bill	Bill No & Measurement Date	Amount (Rs)	Calculation	Amount to be recovered
Construction of streets, drains, pavement, culverts ect UC Dhoul	Iftekhar Ahmed	2408/09 18.08.15	15-08-15	5	5th Running Bill dated 30.04.16	446047	$446047 * 0.15(85.05 - 72.52) / 85.06$	9,856
Construction of streets, drains, pavement, culverts ect UC Dhoul	Iftekhar Ahmed	2408/09 18.08.15	15-08-15	1	1st Running bill 11.03.16	2,598,175	$2598175 * 0.15(85.05 - 71.12) / 85.06$	63,824
Construction of streets, drains, pavement, culverts ect UC Dhoul	Iftekhar Ahmed	2408/09 18.08.15	15-08-15	2	2nd Running bill 24.03.16	1,631,307	$1631307 * 0.15(85.05 - 71.12) / 85.06$	40,073
Construction of streets, drains, pavement, culverts ect UC Dhoul	Iftekhar Ahmed	2408/09 18.08.15	15-08-15	3	3rd Running bill 09.04.16	1249917	$1249917 * 0.15(85.05 - 72.52) / 85.06$	27,618
Construction of streets, drains, pavement, culverts ect UC Raika	S.G Develpor	2406-07 18.08.15	15-08-15	4	4th and Final 03.06.16	739550	$739550 * 0.15(85.05 - 72.52) / 85.06$	16,341
Construction of streets, drains, pavement,	S.G Develpor	2406-07 18.08.15	15-08-15	1	1st Running bill Apr-16	3088616	$3088616 * 0.15(85.05 - 72.52) / 85.06$	68,247

Name of Schemes	Name of Contractor	Work Order No.	Date of Tender	Running Bill	Bill No & Measurement Date	Amount (Rs)	Calculation	Amount to be recovered
culverts ect UC Raika								
Construction of streets, drains, pavement, culverts ect UC Raika	S.G Developor	2406-07 18.08.15	15-08-15	2	2ndRunning bill Apr-16	2457273	2457273*0.15(85.05-72.52)/85.06	54,296
Construction of streets, drains, pavement, culverts ect Darikan khurd & kalan sarang ..	Qasir Farooq rangha	2394-95 18.08.15	15-08-15	1	22-3-16	1227693	1227693*0.15(85.05-71.12)/85.06	30,158
Construction of streets, drains, pavement, culverts ect Darikan khurd & kalan sarang ..	Qasir Farooq rangha	2394-95 18.08.15	15-08-15	2	5/4/2016	2287265	2287265*0.15(85.05-72.52)/85.06	50,540
Construction of streets, drains, pavement, culverts ect Darikan khurd & kalan sarang ..	Qasir Farooq rangha	2394-95 18.08.15	15-08-15	3	18-4-16	1660211	1660211*0.15(85.05-72.52)/85.06	36,684
Construction of streets, drains, pavement, culverts ect Darikan khurd & kalan sarang ..	Qasir Farooq rangha	2394-95 18.08.15	15-08-15	4	16-5-16	2585534	2585534*0.15(85.05-72.52)/85.06	57,130
Construction of streets, drains, pavement, culverts ect Hailan Kama rajoa Kama binder..	Khawaja M. Riaz	2651-52/ 20-4-16	15-08-15	1		2321402	2321402*0.15(85.05-72.52)/85.06	51,294
Construction of streets, drains, pavement, culverts ect	Khawaja M. Riaz	2651-52/ 20-4-16	15-08-15	2	Jun-16	551076	551076*0.15(85.05-72.52)/85.06	12,177

Name of Schemes	Name of Contractor	Work Order No.	Date of Tender	Running Bill	Bill No & Measurement Date	Amount (Rs)	Calculation	Amount to be recovered
Hailan Kama raja Kama binder..								
Construction of streets, drains, pavement, culverts ect Chak Jano kalan , khurd, basi khurd basi kalan	Khawaja M. Riaz	2410-11/18-8-15	15-08-15	5	20-4-16	313934	$313934 * 0.15(85.05-72.52)/85.06$	6,937
Construction of streets, drains, pavement, culverts ect Chak Jano kalan , khurd, basi khurd basi kalan	Khawaja M. Riaz	2410-11/18-8-15	15-08-15	3	31-3-16	1651166	$1651166 * 0.15(85.05-71.12)/85.06$	40,561
Construction of streets, drains, pavement, culverts ect Chak Jano kalan , khurd, basi khurd basi kalan	Khawaja M. Riaz	2410-11/18-8-15	15-08-15	2	15-2-16	2684511	$2684511 * 0.15(85.05-75.79)/85.06$	43,837
Construction of streets, drains, pavement, culverts ect Lak dala chak, bao manga	Zafar Iqbal Gondal	2398-99 / 18-8-15	15-08-15	5	15-3-16	153643	$153643 * 0.15(85.05-71.12)/85.06$	3,774
Construction of streets, drains, pavement, culverts ect Lak dala chak, bao manga	Zafar Iqbal Gondal	2398-99 / 18-8-15	15-08-15	4	1/3/2016	833411	$833411 * 0.15(85.05-71.12)/85.06$	20,473
Construction of streets, drains, pavement, culverts ect Lak dala chak, bao manga	Zafar Iqbal Gondal	2398-99 / 18-8-15	15-08-15	3	22-2-16	3167881	$3167881 * 0.15(85.05-75.79)/85.06$	51,730
Constructi	Zafar Iqbal	2398-	15-08-	2	3/2/2016	703350	$703350 * 0.15(85.0$	11,485



Name of Schemes	Name of Contractor	Work Order No.	Date of Tender	Running Bill	Bill No & Measurement Date	Amount (Rs)	Calculation	Amount to be recovered
on of streets, drains, pavement, culverts ect Lak dala chak, bao manga	Gondal	99 / 18-8-15	15				5-75.79)/85.06	
Construction of streets, drains, pavement, culverts ect Lak dala chak, bao manga	Zafar Iqbal Gondal	2398-99 / 18-8-15	15-08-15	1	1/2/2016	3475132	3475132*0.15(85.05-75.79)/85.06	56,748
Construction of streets, drains, pavement, culverts ect Rasool pur janda chohan chak jivan	Amjad Tanveer	2419-20/ 18-8-15	15-08-15	4	24-6-16	969788	969788*0.15(85.05-72.52)/85.06	21,429
Construction of streets, drains, pavement, culverts ect Rasool pur janda chohan chak jivan	Amjad Tanveer	2419-20/ 18-8-15	15-08-15	3	10/6/2016	1383216	1383216*0.15(85.05-72.52)/85.06	30,564
Construction of streets, drains, pavement, culverts ect Rasool pur janda chohan chak jivan	Amjad Tanveer	2419-20/ 18-8-15	15-08-15	2	2/6/2016	2830790	2830790*0.15(85.05-72.52)/85.06	62,550
Construction of streets, drains, pavement, culverts ect Rasool pur janda chohan chak jivan	Amjad Tanveer	2419-20/ 18-8-15	15-08-15	1	27-5-16	2423829	2423829*0.15(85.05-72.52)/85.06	53,557
Construction of streets, drains, pavement, culverts ect Hailan kotli qazi	Al Aziz Builders	2415-16/ 18-8-15	15-08-15	4	24-6-16	7222521	7222521*0.15(85.05-72.52)/85.06	159,590

Name of Schemes	Name of Contractor	Work Order No.	Date of Tender	Running Bill	Bill No & Measurement Date	Amount (Rs)	Calculation	Amount to be recovered
kotli khurd								
Construction of streets, drains, pavement, culverts ect Hailan kotli qazi kotli khurd	Al Aziz Builders	2415-16/ 18-8-15	15-08-15	3	4/6/2016	1747830	1747830*0.15(85.05-72.52)/85.06	38620
Construction of streets, drains, pavement, culverts ect Dal dola chak lakhia	Amjad Tanveer	2404-05/ 18-8-15	15-08-15	5	2/5/2016	147296	147296*0.15(85.05-72.52)/85.06	3255
Construction of streets, drains, pavement, culverts ect Dal dola chak lakhia	Amjad Tanveer	2404-05/ 18-8-15	15-08-15	4	25-4-16	7736788	7736788*0.15(85.05-72.52)/85.06	170953
Construction of streets, drains, pavement, culverts ect Dal dola chak lakhia	Amjad Tanveer	2404-05/ 18-8-15	15-08-15	3	20-4-16	2215760	2215760*0.15(85.05-72.52)/85.06	48960
Construction of streets, drains, pavement, culverts ect Ghania, mureed kot nabi shah	Gondal Construction Co.	2402-03/ 18-8-15	15-08-15	5	24-5-16	233665	233665*0.15(85.05-72.52)/85.06	5163
Construction of streets, drains, pavement, culverts ect Ghania, mureed kot nabi shah	Gondal Construction Co.	2402-03/ 18-8-15	15-08-15	4	19-5-16	1015562	1015562*0.15(85.05-72.52)/85.06	22440
Construction of streets, drains, pavement, culverts ect Ghania, mureed kot nabi shah	Gondal Construction Co.	2402-03/ 18-8-15	15-08-15	3	26-3-16	1467044	1467044*0.15(85.05-71.12)/85.06	36038
Construction of streets, drains,	Gondal Construction Co.	2402-03/ 18-8-15	15-08-15	2	16-3-16	2051476	2051476*0.15(85.05-71.12)/85.06	50395

Name of Schemes	Name of Contractor	Work Order No.	Date of Tender	Running Bill	Bill No & Measurement Date	Amount (Rs)	Calculation	Amount to be recovered
pavement, culverts ect Ghania, mureed kot nabi shah								
Construction of streets, drains, pavement, culverts ect Gaghan kot hamid shah bari	Malik M. Amjad	2396-97/ 18-8-15	15-08-15	5	14-4-16	42505	42505*0.15(85.05-72.52)/85.06	939
Construction of streets, drains, pavement, culverts ect Gaghan kot hamid shah bari	Malik M. Amjad	2396-97/ 18-8-15	15-08-15	4	10/4/2016	1037419	1037419*0.15(85.05-72.52)/85.06	22923
Construction of streets, drains, pavement, culverts ect Gaghan kot hamid shah bari	Malik M. Amjad	2396-97/ 18-8-15	15-08-15	3	23-3-16	2963572	2963572*0.15(85.05-71.12)/85.06	72800
Construction of streets, drains, pavement, culverts ect Gaghan kot hamid shah bari	Malik M. Amjad	2396-97/ 18-8-15	15-08-15	2	28-2-16	2259336	2259336*0.15(85.05-75.79)/85.06	36894
Construction of streets, drains, pavement, culverts ect Gaghan kot hamid shah bari	Malik M. Amjad	2396-97/ 18-8-15	15-08-15	1	22-2-16	1551908	1551908*0.15(85.05-75.79)/85.06	25342
Total								1616196

iii

Name of Schemes	Name of Contractor	Work Order date	Date of Tender	Running Bill	Date of running bill	Amount of bill	Calculation	Amount to be recovered
Construction of streets Drains Soling Ahdi Jasic Chorand Khair Bawa	Mr. Tanveer Amjad	136-138 22.03.16	29.08.15	1st Running Bill	31.03.16	1,341,083	1341083*0.15(85.05-71.12)/85.05	32948
Construction of streets Drains Soling Ahdi Jasic Chorand Khair Bawa	Mr. Tanveer Amjad	136-138 22.03.16	29.08.15	2nd Running	22.04.16	1,613,544	1613544*0.15(85.05-72.52)/85	35657

Name of Schemes	Name of Contractor	Work Order date	Date of Tender	Running Bill	Date of running bill	Amount of bill	Calculation	Amount to be recovered
							.05	
Construction of streets Drains Soling Ahdi Jasic Chorand Khair Bawa	Mr. Tanveer Amjad	136-138 22.03.16	29.08.15	3rd Running	18.05.16	1,432,478	1432478 *0.15(85.05-72.52)/85.05	31656
Construction of streets Drains and Pavement Culverts etc Sheedanwali Lakhnawali	MR. QM Enterprises	124-126 27.02.16	29.08.15	1st Running Bill	09.04.16	4500239	4500239 *0.15(85.05-72.52)/85.05	99450
Construction of streets Drains Soling Kot Baloch, Chack Feteah Shah Boora	Mr. Tanveer Amjad	133-135 22.03.16	29.08.15	1st Running Bill	15.4.16	1830983	1830983 *0.15(85.05-72.52)/85.05	40462
Construction of streets Drains Soling Kot Baloch, Chack Feteah Shah Boora	Mr. Tanveer Amjad	133-135 22.03.16	29.08.15	2nd Running	22.04.16	2192453	2192453 *0.15(85.05-72.52)/85.05	48451
Construction of street drain soling of Dera jaat bhikki and dakhli bhikki	zubair ahmad tarar	9/1/2016	9/1/2016	2	20-4-16	2795492	2795492 *0.15(80.79-72.52)/80.79	42924
Construction of street drain soling of village chimmon, sehna, khanana, daud peeran...	zubair ahmad tarar	9/1/2016	9/1/2016	2	20-4-16	2116569	2116569 *0.15(80.79-72.52)/80.79	32499
<b>Total</b>								<b>364047</b>

**iv**

Name Of Schemes	Name of Contractor	Work Order No.	Running Bill	Date of running bill	Amount of bill	Amount to be recovered
Construction Of Streets, Drains, Nullahs And Culverts In Villages Rasul, Kot Baloch, Shaheedanwali, Lakhney Wala, Wara Balian And Boora.	/S Asif Associate sGovt	E.E PHED M.B.DinNo. 2529 Dated, 29.07.2015	5	09.02.2016	44,52,798	86863
Providing And Fixing Tuff Tile & Repair Of Nullah In Main Bazar City Phalia (Phase-Ii) Tehsil Phalia	M/s Muhammad Adnan Asim	E.E.No. 2536-40 dated 29-07-2015	8	15-06-16	1432032	35998
Providing And Fixing Tuff Tile & Repair Of Nullah In Main Bazar City Phalia (Phase-Ii) Tehsil Phalia	M/s Muhammad Adnan Asim	E.E.No. 2536-40 dated 29-07-2015	6	01-03-16	2016170	55542
Providing And Fixing Tuff Tile & Repair Of Nullah In Main Bazar City Phalia (Phase-Ii) Tehsil Phalia	M/s Muhammad Adnan Asim	E.E.No. 2536-40 dated 29-07-2015	7	07-06-16	2814516	70751
Sewerage / Drainage Scheme Ranseekay, Pully, Chakora Tehsil Phalia District M.B.Din.	M/s Ghazali	E.E.No. 2764 dated 10.08.2015	6	02-05-16	1480862	32725
<b>Total</b>						<b>281879</b>

**Annex-I**[Para # 1.2.1.13]  
(Amount in Rs)

## Recovery of house rent and Conveyance allowance

Name	Designation	Cost Centre	CA	HRA
Saeed Zaman	MO	MB6229	5000	0
Iftikhar Ahmad	MO	-do-	5000	0
Qasir Gohar Mehmood	MO	-do-	5000	2955
Israr Ahmad	MO	-do-	0	2955
Tosief Ahmad Tahir	Dispenser		1932	1146
Muhammad wallayat	j/tech	-do-	1932	1146
Hmeeda begum	M/tech	-do-	5000	1818
M.Riaz	J/tech	-do-	1932	1146
Shahid Iqbal	N/Q	-do-	0	910
Liaqat hayaty	N/Q	-do-	1785	910
Kausar bibi	DAI	-do-	0	910
Muhammad Nazir	N/Q	-do-	1785	0
Nisar Ahmad	J/TECH	-do-	1932	1146
Ashiq Ali	Do	-do-	1932	1146
Sakina Bibi	Dai	-do-	1785	942
Kausar bibi	Do	-do-	1785	910
Sadaf ijaz	LHV	-do-	2856	1306
M. Akram	J/tech	-do-	1932	1146
Anar tariq	s/inspector	-do-	0	1186
Sarfraz Ahmad		-do-	0	1186
Mukhtar Ahmad	S/WORKER	-do-	0	910
Abid hussain	chowkidar	-do-	0	910
Mukhtar Ahmad	S/WORKER	-do-	0	910
Mutali khan	N/Q	-do-	1785	910
Gulzar Ahmad	N/Q	-do-	1785	910
Muhammad Aslam	j/tech	-do-	1932	1146
Zahid Iqbal	DO	-do-	1932	1146
Muhammad Iqbal	J/TEECH	-do-	1932	1146
Muhammad younas	Do	-do-	0	1146
Iftikhar Ahmad	N/Q	-do-	1785	910
Surya bibi	DAI	-do-	1785	942
Muhammad Sharif	S/WORKER	-do-	0	910
Muhammad inyat	N/Q	-do-	1785	0
Naziran bibi	S/WORKER	-do-	1785	0
Abida kausar	LHV	-do-	2856	0
Arshad mehmood	chowkidar	-do-	0	910
Parveen Akhtar	technician	-do-	2856	1306
Muhammad Asharaf	J/TECH	-do-	1932	1146
Munawar Ahmad	Do	-do-	0	1146
Nazir Ahmad	N/Q	-do-	1785	0
Muhammad Ansar	S/WORKER	-do-	1785	0
Abdul Aziz	Disp	-do-	0	1029
Amtal mateen	Mid wife	-do-	1932	1002
Lal khan	S/WORKER	-do-	0	91
Zaibun nisa	DAI	-do-	0	942
Tanzeela jabeen	LHV	-do-	2856	1306
Shagufta Yasmin	Tech	-do-	2856	1306
Muhammad Ashraf	N/Q	-do-	0	910
Muhammad manak	chowkidar	-do-	0	910
Sibat Nawaz	J/TECH	-do-	1932	1146
Javaid Iqbal	S/INSPECTOR	-do-	0	1186
Riaz hanif	J/TECH	-do-	2856	0
Atif tariq	Tech	-do-	2856	1306
Mukhta baig	chowkidar	-do-	0	910
Tahira shaheen	midwife	-do-	1932	1002
Mubashar hussain rabbani	dispenser	-do-	132	1029
Nasira shaheen	LHV	-do-	0	1306
Khalida parveen	DAI	-do-	0	910
Rehana kausar	LHV	-do-	0	1306
Muhammad ashraf	N/Q	-do-	1785	1306

Name	Designation	Cost Centre	CA	HRA
Muhammad Anwar	Do	-do-	0	1785
Muhammad Ramzan	S/WORKER	-do-	1785	0
Muhammad mansha	N/Q	-do-	0	891
Zubair hussain shah	DISP	-do-	1932	1146
Fiaz Ahmad	S/WORKER	-do-	1785	0
Mukhtar Ahmad	Do	-do-	0	910
Muhammad Rafiq	chowkidar	-do-	0	910
Farhana kausar	Mid wife	-do-	1932	1002
Saadia talib	Do	-do-	1932	1002
Samia khanim	Do	-do-	1932	1002
Tayyaba Yasmeen	Do	-do-	1932	1002
Muhammad Aslam	N/Q	-do-	1785	910
Azar Iqbal	chowkidar	-do-	0	910
Amina bibi	Mid wofe	-do-	1785	0
Aurang zaib	chowkidar	-do-	0	910
Muhammad Asharaf	j/tech	-do-	1932	0
Muhammad gulzar	S/WORKER	-do-	1785	0
Fida hissain	chowkidar	-do-	1785	0
Muhammad sattar	N/Q	-do-	1785	0
Nadeem masih	S/worker	-do-	0	910
Nazir Ahmad	Do	-do-	1785	0
Muhammad Asharaf	J/TECH	-do-	1932	0
Muhammad Nazir	N/Q	-do-	1985	910
Muhammad Anwar	Do	-do-	1785	910
Bashiran bibi	DAI	-do-	0	942
Nazia honey	J/TECH	-do-	2856	0
Muhammad Asghar	N/Q	-do-	1785	0
Kashif Farooq	Do	-do-	0	910
Muhammad Akram	Do	-do-	1785	0
Muhammad Aslam	Do	-do-	1785	910
Saghir jan	S/worker	-do-	1785	0
Sajida parveen	DAI	-do-	0	942
Fiaz Ahmad	chowkidar	-do-	1785	0
Khizar hayat	S/WORKER	-do-	0	891
Mohri	N/Q	-do-	0	910
Manzoor hussain	chowkidar	-do-	1785	0
Shagufta kanwal	Mid wife	-do-	0	972
Muhammad Akram	N/Q	-do-	1785	0
Farzana bibi	LHV	-do-	2856	0
Mehwish manawar	DAI	-do-	1785	1306
Butt maria	J/TECH	-do-	2856	1306
Haji Ahmad	Do	-do-	1932	1146
Samia batool	Mid wife	-do-	0	972
Asiya kanwal	Do	-do-	1932	1002
Naveed Asghar	Disp	-do-	1932	1146
Nabila kausar	LHV	-do-	2856	0
Rukhsana kamar	Mid wife	-do-	1785	972
Ghulam sakina	Do	-do-	1785	972
Kiran Shahzadi	LHV	-do-	2856	1306
Mohsin Raza	j/Tech.	-do-	1932	1146
Waqas Amjad	Dispenser	-do-	1932	1146
Farzana Kousar	LHV	-do-	2856	1306
Noreen Akhtar	Technician	-do-	0	1306
Sidra Tul Minteha	LHV	-do-	0	1306
Shabana Bibi	S/W	-do-	0	891
Shamah Shahbaz	S/W	-do-	0	891
Zahid Imran	Dispenser	-do-	1932	1146
Amjad Iqbal	-do-	-do-	1932	1146
Adnan Masih	S/W	-do-	0	891
Sumrana Rasool	Tech	-do-	0	1306
Tahmeena Anar	J/Tech	-do-	2856	1306
Tahir Kokab	Midwife	-do-	1785	972
Marium Nayab	LHV	-do-	2856	1306
Raheela Ashraf	LHV	-do-	0	1306
Sidra Munir	LHV	-do-	2856	1306

Name	Designation	Cost Centre	CA	HRA
Naveed Akhtar	J/Tech.	-do-	1932	1146
Sumara Saddique	Midwife	-do-	1785	972
Sadia Rafique	-do-	-do-	1785	972
Zubla Sarfraz	-do-	-do-	1785	972
Surayya Batool	-do-	-do-	1785	972
Sadia Norren	-do-	-do-	1785	972
Asia Riaz	-d-	-do-	1785	972
Imran Ullah	Dispenser	-do-	1932	0
Amir Hayat	Technician	-do-	1932	1146
Adnan Nazir	J/Tech	-do-	1932	1146
Gulzar Ashraf	Midwife	-do-	1932	1002
Muhammad Saleem	Dispenser	-do-	1932	1146
Gulnaz Ara	Midwife	-do-	1785	910
Sadia Hassan	Technician	-do-	2856	1306
Bisharat Ali	N/Q	-do-	1785	891
Hafiz Wajahat Rafique Shah	J/Tech.	-do-	1932	1146
Tariq Imran	N/Q	-do-	17850	891
Total			227392	125125
			Grand Total	352517
			Amount Recoverable	352517 x 12
				4230204

**Annex-J**[Para # 1.2.1.14]  
(Amount in Rs)

## Performance Security

Name of Scheme	Contractor	Work Order No.	Tender Date	Time Limit	Completion date	Amount of Agreement	Below %	Performance Security (Rs)
P/F Tuff tile city area Phase II M.B.Din	Rashid Naseem	2336	07-04-15	20-06-15	W.I.P	4,622,500	7.55	348,999
P/F Tuff tile city area Phase I M.B.Din	Altaf Builder	2340	10-04-15	20-06-15	09-02-16	4,587,000	8.25	378,428
P/F Tuff tile city area Phase III M.B.Din	Adnan Asim	2327	09-04-15	20-06-15	W.I.P	4,705,000	5.9	277,595
P/F Tuff tile city area Phase IV M.B.Din	Aqeel Anwar	2341	09-04-15	20-06-15	16-01-16	4,687,500	6.25	292,969
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase I	Bashir Ahmad	2339	10-04-15	20-06-15	W.I.P	4,700,000	6	282,000
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase III	Adnan Asim	2334	09-04-15	20-06-15	W.I.P	4,744,500	5.11	242,444
Installation of filtration plant and Brick Path & drain Dholn Saharan M.B.Din	M. Walayat		15-11-14	15-02-15	W.I.P	200,000	10.1	20,200
P/f Street Lights on roads From Sat Sira to cannal Bridge & JPPSM.B.Din	Adnan Asim		23-04-15	23-07-15	W.I.P	10,000,000	12	1,200,000
Construction of Street, Drains, Culverts UC Chack Basawa	Mr. Muhammad Arshad Varraich	3125 25.08.15	24.08.15	31.03.16	W.I.P	7,811,500	8.10%	6,327
<b>Total</b>								<b>3,048,961</b>



**Annex-K**  
[Para # 1.2.1.16]  
(Amount in Rs)

Payment on account of Mosaic Flooring

Name of work	work order	running bill	Contractor	Qty	Unit	Description	Rate	Amount
Provision of Additional Class Room in GGES at Chak Raib Tehsil Malakwal District Mandi Bahauddin	1181/D O(B) dated.03.11.2015	4	M/S Madina Traders, Govt. Contractor	1306	%Sft	2"( 40 mm) thick mosaic flooring, c of 1: 2: 4 cement concrete,	9118.1	119082
Re-Construction of Dangerous school Building in Govt. Girls E/ School at <u>LADHER</u> . Tehsil Phalia District M.B.DIN	1261/04 -11-2015.	7	M/S Haji Imtiaz Ahmad	2224	%Sft	2"( 40 mm) thick mosaic flooring, c of 1: 2: 4 cement concrete,	9118.1	202787
Re-Construction of Dangerous school Building in Govt. Girls E/ School at <u>LADHER</u> . Tehsil Phalia District M.B.DIN	1261/04 -11-2015.	7	M/S Haji Imtiaz Ahmad	279	%Sft	Mosaic dado or skirting with one part of cement polishing, complete with finishing: (a) using grey cement: ii) ½" thick.	7969.25	22234
Re-Construction of Dangerous School Building of Govt. Boys Elementary School at <u>CHARANWALA</u> . Tehsil Phalia	1246/D. O. (B)04.11.2015	4	M/S Fayyaz Ahmed Warriach	2488	%Sft	2"(40 mm) thick mosaic flooring, consisting of ½ "(13 mm) mosaic topping	9118.1	226858
Re-Construction of Dangerous School Building of Govt. Model Primary School at <u>NOOR PUR</u> Tehsil Phalia	1082., 02.11.2015	5	M/S Ghulam Mustafa	228	%Sft	Mosaic dado or skirting with one part of cement andshing, complete with finishing: (a) using grey cement: ii) ½" ( 13 mm) thick	7819.25	17828
Re-Construction of Dangerous school Building in Govt. Model School <u>THATHI MUREED</u>	.1178/D O (B), Dated.03.11.2015	6	S Ghulam Mustafa	218	%Sft	Mosaic dado or skirting with one part of cement andshing, complete with finishing: (a) using grey cement: ii) ½"( 13 mm) thick	7969.25	17373
Re-Construction of Dangerous School Building of Govt: Girls High School <u>Pindi Kalu</u> Tehsil Phalia	1112, 2-11-15	5	S Ghulam Mustafa	2996	%Sft	2"(40 mm) thick mosaic flooring, consisting of ½ "(13 mm) mosaic topping	9118.1	273178

Re-Construction of Dangerous School Building of Govt: Girls High School Pindi Kalu Tehsil Phalia	1112, 2-11-15	5	S Ghulam Mustafa	364	%Sft	Mosaic dado or skirting with one part of cement polishing, complete with finishing: (a) using grey cement: ii) ½" thick.	7969.25	29008
Re-Construction of Dangerous school Building in Govt. Girls Community Model School <u>PAHRIANWALI.</u>	1115,3-11-15	3	Ch. Muhammad Ashraf	4844	%Sft	2"(40 mm) thick mosaic flooring, consisting of ½ "(13 mm) mosaic topping	8918.1	434415
Re-Construction of Dangerous school Building in Govt. Girls Community Model School <u>PAHRIANWALI.</u>	1115,3-11-15	3	Ch. Muhammad Ashraf	597	%Sft	Mosaic dado or skirting with one part of cement polishing, complete with finishing: (a) using grey cement: ii) ½" thick.	7969.25	47576
Re-Construction of Dangerous School Building in Govt. Girls Elementary School <u>KALA SHADIAN</u>	1131., 03.11.2015	5	M/S Al-Qadir & Co. Govt. Contractor	1172	%Sft	2"( 40 mm) thick mosaic flooring, c of 1: 2: 4 cement concrete,	9118.1	106864
Re-Construction of Dangerous School Building in Govt. Girls Elementary School <u>KALA SHADIAN</u>	1131., 03.11.2015	5	M/S Al-Qadir & Co. Govt. Contractor	158	%Sft	Mosaic dado or skirting with one part of cement polishing, complete with finishing: (a) using grey cement: ii) ½" thick.	7969.25	12591
Re- Construction of Dangerous School Buildibngs in GGES Bosal Masoor Tehsil Malakwal	1338,06.11.2015	7	Mirza Ghulam Abbas	1421	%Sft	2"thick MosaicFlooring (two coat work) with top layer of 1/2 ing andand repair of voids ,uneven surface	9118.1	129568
Re- Construction of Dangerous School Buildibngs in GGES Bosal Masoor Tehsil Malakwal	1338,06.11.2015	7	Mirza Ghulam Abbas	625	%Sft	_____d_____ 1 ½" conglomerate flooring	4668.15	29176
Re- Construction of Dangerous School Buildibngs in GGES Bosal Masoor Tehsil Malakwal	1338,06.11.2015	7	Mirza Ghulam Abbas	129	%Sft	Mosaic dado or skirting with one part of cement andshing, complete with finishing: (a)	7969.25	10280

						using grey cement: ii) 3/8" ( 13 mm) thick		
Re-Construction of Dangerous School Building of Govt. Girls Elementary School at <u>KHEWA</u>	1181,03. 11.2015	4	Munir Ahmed	5015	%Sft	2"(40 mm) thick mosaic flooring, consisting of ½ "(13 mm) mosaic topping	8500	426275
<b>Total</b>								<b>2105093</b>

**Unauthorized expenditure by splitting indents**

Voucher No	Head	Drawn Date	Amount (Rs)
1905331883	Purchase of Plant and Machinery	18.06.2016	49,725
1905331885	Purchase of Plant and Machinery	18.06.2016	49,140
1905096344	Purchase of Plant and Machinery	02.03.2016	45,630
1905331883	Purchase of Plant and Machinery	18.06.2016	49,725
1905331885	Purchase of Plant and Machinery	18.06.2016	49,140
1905276807	Software	14.06.2016	49,725
1905202507	Software	07.06.2016	49,140
1905326333	Software	14.06.2016	49,140
1905379298	Software	18.06.2016	49,140
1905470135	Software	24.06.2016	10,530
<b>Total</b>			<b>451,035</b>

**(B)**

Voucher No	Head	Drawn Date	Amount (Rs)
1905213990	Others	07.06.2016	49,234
1905310172	Others	06.06.2016	48,906
1905276499	Others	06.06.2016	48,600
1905229622	Others	07.06.2016	48,555
1905276498	Others	06.06.2016	48,292
1905276497	Others	06.06.2016	47,502
1905269692	Others	06.06.2016	46,800
1905202510	Others	07.06.2016	46,332
1905281859	Others	18.06.2016	35,100
1905300336	Others	02.06.2016	27,672
1905356541	Others	18.06.2016	16,762
1905264661	Transport	06.06.2016	49,140
1905202446	Transport	06.06.2016	48,438
1905258370	Transport	06.06.2016	37,440
1905277515	Transport	06.06.2016	33,930
<b>Total</b>			<b>632,703</b>

**(C)**

Voucher No	Head	Drawn Date	Amount (Rs)
1905467209	IT Equipment	24.06.2016	49,480
1905202444	IT Equipment	06.06.2016	49,140

<b>Voucher No</b>	<b>Head</b>	<b>Drawn Date</b>	<b>Amount (Rs)</b>
1905331882	IT Equipment	18.06.2016	12,870
1905276501	Stationery	06.06.2016	49,608
1905229623	Stationery	07.06.2016	49,374
1905213999	Stationery	07.06.2016	49,140
1905276502	Stationery	06.06.2016	46,800
1905208008	Stationery	06.06.2016	46,332
1905373584	Stationery	18.06.2016	33,462
1905379292	Furniture and Fixtures	18.06.2016	49,904
1905202445	Furniture and Fixtures	06.06.2016	48,720
1905470134	Furniture and Fixtures	24.06.2016	7,888
Total			492,718

<b>Total (A+B+C)</b>	<b>1,576,456</b>
----------------------	------------------

**Annex-M**

[Para # 1.2.1.19]

(Amount in Rs)

**(A) Overpayment on account of Gutka/Tuff Tile**

Name of work	work order	run ning bill	Con tractor	Qty	Unit	Description	Rate	Sca ffol din g Ch arg es Rs.	Ca rri age Ch arg es Rs.	Excess rate (as Rs. 110 is appro ved in other schemes)	Contract or profit on extra wastage	Over Paymen t (Rs)
Up-Gradation of BHU Murala to Rhec level, M.B. Din	727/26-6-15	5	Ch. Mansha Khan Gondal	4035	P. Sft	Gutka face special size 9"x2-1/4"x2-1/4"	123	10	5	13	22596	112980
Establishment of Govt. Maternity Hospital PHalia. District Mandi Bahauddin	731/23-04-2014	6	M/S Muhammad Anwar Bu	11575	P. Sft	P/F of fair face with special gutka face having size 9"x2-1/4"x2-1/4"	110	10	5	0	34725	173625
Provision of Missing Facilities in THQ Hospital Phalia District Mandi Bahauddin.	No.718-19/22.06.2015D	6	M/S Ch. Ehsan Qadir	4529	P. Sft	p/f of fair face with special gutka face having size 9"x2-1/4"x2-1/4"	128	10	5	18	29891.4	149457
Missing facilities of DHQ m.b.D in	723/23-6-15	4	M/S Munir	6141	P. Sft	p/f of fair face with special gutka face having size 9"x2-1/4"x2-1/4"	120	10	5	10	30705	153525
Construction of	265,17-2-15	5	Qasir Far	2209	P. Sft	p/f of fair face	120	10	5	10	11045	55225

Name of work	work order	run ning bill	Con tractor	Qty	Unit	Description	Rate	Sca ffol din g Charges Rs.	Ca rriage Charges Rs.	Excess rate (as Rs. 110 is approved in other schemes)	Contract or profit on extra wastage	Over Payment (Rs)
ADC G residence ADC G in complex			ooq			with special gutka face having size 9"x2-1/4"x2-1/4"						
		Total									128962	644812
G.Total											773774	

(B)

Name of work	work order	run ning bill	Contractor	Qty	Description	Rate	Excess rate (as Rs. 70 is approved in other schemes)	Car riage Charges Rs.	Contr actor profit on extra item	Over Payment (Rs)
Up-Gradation of BHU Murala to Rhc level, M.B.Din	727/ 26-6-15	5	Ch. Mansha Khan Gondal	14560	tuff tile 60mm	72	2	7	26208	131040
Quaid- E-Azam Stadium (I/C External Development /Approaches Infrastructure), Mandi Bahauddin	724/DOB dated. 23-04-2014	8	M/S Mian Muhammad Ashraf	7669	P/F tuff tile 60mm thick	70	0	7	10737	53683
S&R DCO complex office	823, 10-6-16	1	ch. Nasir iqbal	729	P/F tuff tile 60mm thick	79	9	7	2333	11664
M&R of Parthway DCO complex	308, 24-2-16	3	Munir Ahmad	10488	P/F tuff tile 60mm thick	81	11	7	37757	188784
M&R DCO house in complex	871, 7-6-16	1	Abdul saboor	3680	P/F tuff tile 60mm thick	81	11	7	13248	66240
M&R of External development E I portion complex	776, 2-6-16	1	Abdul saboor	1904	P/F tuff tile 60mm thick	76	6	7	4950.4	24752
M&R DCO house in complex	895	1	Mansha khan	915	P/F tuff tile 60mm	76	6	7	2379	11895

Name of work	work order	run ning bill	Contractor	Qty	Descr iption	Rate	Excess rate (as Rs. 70 is approved in other schemes)	Car riage Charges Rs.	Contr actor profit on extra item	Over Payment (Rs)	
					m thick						
Total									97617	488058	
G.Total										585670	
<b>Total(A+B)</b>			(773774+585670)						<b>1359444</b>		



**Annex-N**  
[Para # 1.2.1.20]  
(Amount in Rs)

Purchase of Stationery beyond Competency

Document No	G/L Acc Description	Posting Date	Amount
1904869258	Stationery	27.08.2015	98,176
1905240102	Stationery	06.05.2016	49,842
1905276501	Stationery	06.06.2016	49,608
1905358191	Stationery	14.06.2016	49,608
1905229623	Stationery	07.06.2016	49,374
1904711506	Stationery	15.09.2015	49,324
1905093354	Stationery	02.03.2016	49,140
1905218315	Stationery	06.05.2016	49,140
1905213999	Stationery	07.06.2016	49,140
1905010845	Stationery	23.02.2016	49,093
1904826341	Stationery	07.09.2015	49,088
1905010818	Stationery	23.02.2016	48,672
1904906073	Stationery	06.10.2015	48,439
1904906267	Stationery	19.10.2015	48,262
1903561042	Stationery	11.12.2015	48,087
1905017617	Stationery	01.02.2016	47,385
1904763521	Stationery	07.09.2015	47,200
1905276502	Stationery	06.06.2016	46,800
1904906268	Stationery	19.10.2015	46,728
1905239882	Stationery	14.06.2016	46,566
1905208008	Stationery	06.06.2016	46,332
1905373584	Stationery	18.06.2016	33,462
<b>Total</b>			<b>1,099,466</b>

**Annex-O**

[Para # 1.2.1.21]

(Amount in Rs)

## Unauthorized Expenditure on M&amp;E by Splitting the Indents

Bill No	Dated	Paid to	Amount (Rs)	Qty	Detail
125	02-02-16	Noorani Total Supplies	65,000	1 No	O.T Hyderalic Table
127	26-02-16		65,000	1 No	O.T Hyderalic Table
134	22-02-16	Noorani Total Supplies	99,000	3 No	Bed Folower
135	07-03-16		99,000	3 No	Bed Folower
6018	02-05-16	Nawaz Traders	99,940	19 No	Ceilling Fan 56"
6032	23-05-16		99,940	19 No	Ceilling Fan 56"
363	09-06-16	Greens Trdaers	47,340	9 No	Ceilling Fan 56"
6027	14-05-16	Nawaz Traders	27,650	4 Nos	Bracket Fans 24"
361	30-05-16	Greens Trdaers	34,450	5 No	Bracket Fans 24"
360	30-05-16	Greens Trdaers	85,200	2 No	LED Backlit TV 42"
369	14-06-16		42,600	1 No	LED Backlit TV 42"
920	05-05-16	Khan Fridge Center	95,500	1 No	Refrigerator
934	12-05-16		45,500	1 No	Refrigerator
111	01-02-16	Noorani Total Supplies	39,150	2 No	B.P PDP Pratus
114	12-02-16		95,450	6 No	B.P PDP Pratus
<b>Total</b>			<b>1,040,720</b>		

**Annex-P**

[Para # 1.2.1.22]

(Amount in Rs)

**Excess payment due to Execution of Excess Quantities**

<b>Name of Schemes</b>	<b>Name of Contractor</b>	<b>Work Order No.</b>	<b>Description</b>	<b>Qty as per Estimate</b>	<b>Qty Paid</b>	<b>Difference</b>	<b>Rate</b>	<b>Amount (Rs)</b>
Construction of streets, Drains and soling village Rerka Bala	Muhammad Arshad	2506-10 29.07.15	Earth Filling watering raming new earth lead up to 1 mile	32,450	63,571	31,121	4854.6	151,080
Construction of streets, Drains and soling village Rerka Bala	Muhammad Arshad	2506-10 29.07.15	Dry Brick work	7,877	13,909	6,032	14116.15	851,492
<b>Total</b>								<b>1,002,572</b>

## Annex-Q

[Para # 1.2.2.3]

(Amount in Rs)

### (A) DO Building

### Less deduction of Income Tax

Name of Scheme	Name of Contractors	Amount	Amount Paid to contract or during 2015-16	Income tax deducted @7%	L.Tax to be deducted @ 10%	Less Deduction (Rs in million)
Quaid -e- Azam Stadium (Including external development / approaches infrastructure) M.B.Din.	Mian Muhammad Ashraf	50.000	9.966	0.698	0.997	0.299
Construction of Civil Veterinary Dispensary (CVD) at Rasul, District Mandi Bahauddin	Sajid Iqbal Sahi	4.500	4.229	0.296	0.423	0.127
Construction of Indoor Sports Complex Mandi Bahauddin.	Bashir Const. Co.	10.000	7.341	0.514	0.734	0.220
Up-Gradation of BHU to RHC Marala District Mandi Bahaudin.	Ch. Mansha Khan Gondal	57.668	46.053	3.224	4.605	1.382
Provision of Missing Facilities in THQ Hospital Phalia	Ch.Ehsan Qadir Tarar	8.750	8.750	0.613	0.875	0.263
Provision of Missing Facilities in DHQ Hospital Mandi Bahauddin	Mr.Munir Ahmed	10.000	8.464	0.592	0.846	0.254
Construction of portion of High Classes of Govt. Girls High School Chorund Tehsil M.B.Din	Sajid Iqbal 0323-6915069	7.436	7.300	0.511	0.730	0.219
Construction / Establishment of GGPS Lokri Dhapai (Dakhli Kala Shadian, Tehsil Phalia)	Zeeshan Builders 0336-4663917	7.000	2.458	0.172	0.246	0.074
Construction / Establishment of GGPS Mailu Kohna.	Syed Ikhlq Hussain 0301-6879404	7.000	0.861	0.060	0.086	0.026
Up-Gradation of GMPS Gunia to Elementary Level as GGES Gunia	Malhi Construction (Adnan Gunia) 0345-6797659	7.000	1.593	0.112	0.159	0.048
Construction ADCG residence in DistrictComplex, Mandi Bahauddin.	Qaisar Farooq Ranjha	6.212	5.473	0.383	0.547	0.164
GGHS Hardo Bohat	Muhammad Arshad	2.781	2.781	0.195	0.278	0.083
GHS Kadhar	Haji Imtiaz Ahmed	3.120	3.120	0.218	0.312	0.094
GGHS Challianwala	Munir Ahmed	0.904	0.670	0.047	0.067	0.020
GGHS Sohawa Bolani (b/wall and ground/ compound level raising)	Ch. Muhammad Ashraf	2.426	2.426	0.170	0.243	0.073
GGPS Dhapai	Raja Maqsood Ahmed	0.388	0.376	0.026	0.038	0.011
GES Dera Chatha (razor wire)	Haji Imtiaz Ahmed	0.345	0.274	0.019	0.027	0.008
GPS Ahd(razor wire)	Haji Imtiaz Ahmed	0.958	0.676	0.047	0.068	0.020
GGPS Ahd(razor wire + reconst. of b/ wall)	Haji Imtiaz Ahmed	0.874	0.786	0.055	0.079	0.024
GHS Rerka Bala	Gondal Traders	3.989	3.989	0.279	0.399	0.120
GGHS Jokalian	Boura Enterprises	3.825	1.960	0.137	0.196	0.059
GES Kala Shadian	Boura Enterprises	5.824	5.824	0.408	0.582	0.175
GMPS Kot Hamid Shah	Haji Abdul Sattar	0.138	0.138	0.010	0.014	0.004
GGHS Sainthal	Syed Ikhlq Hussain	0.741	0.741	0.052	0.074	0.022
GPS Basi Kalan	Fayyaz Ahmed	1.355	1.355	0.095	0.136	0.041
GPS Basi Khurd	Fayyaz Ahmed	2.891	2.891	0.202	0.289	0.087
GMPS Kot Phullay Shah	Fayyaz Ahmed	0.172	0.171	0.012	0.017	0.005
GPS Adda Pahrianwali(razor wire+ raising of b/wall)	Haji Imtiaz Ahmed	0.31	0.298	0.021	0.030	0.009
GHS Barmusa	Munir Ahmed	1.492	1.450	0.102	0.145	0.044
GGHS Haria	Munir Ahmed	2.163	2.163	0.151	0.216	0.065
GPS Tariqabad	Qaisar Farooq Ranjha	1.494	1.334	0.093	0.133	0.040
GPS Muhkamabad	Qaisar Farooq Ranjha	2.240	1.835	0.128	0.184	0.055

GPS Rukkan No. 1	Munir Ahmed	1.494	1.431	0.100	0.143	0.043
GGES Muradwal	Munir Ahmed	1.494	1.494	0.105	0.149	0.045
GMPS Jarra	Q.M Enterprises	1.047	1.047	0.073	0.105	0.031
GPS Wara Alam Shah	Munir Ahmed	1.925	1.925	0.135	0.193	0.058
GGPS Boora	Syed Nazim Hussain	0.260	0.260	0.018	0.026	0.008
GGHS Rattowal		0.567	0.567	0.040	0.057	0.017
GPS Mong		0.300	0.300	0.021	0.030	0.009
GGPS Roshan Pura	Mirza Muhammad Rafiq	0.705	0.650	0.046	0.065	0.020
GGHS MC M.B.Din	Ch. Mansha Khan Gondal	0.870	0.870	0.061	0.087	0.026
GPS Thakar Kalan	Boura Enterprises	1.300	1.297	0.091	0.130	0.039
GGHS Pindi Kalu		0.040	0.040	0.003	0.004	0.001
GMPS Kamokay		0.450	0.450	0.032	0.045	0.014
GHS Pindi Kalu		0.725	0.600	0.042	0.060	0.018
GGHSS Hellan (E/ Portion)		0.050	0.050	0.004	0.005	0.002
GPS Mona Railway Station		1.200	1.100	0.077	0.110	0.033
GHS Miana Gondal	Sajid Iqbal Sahi	0.344	0.300	0.021	0.030	0.009
GPS Chah Miana		0.396	0.396	0.028	0.040	0.012
GPS Murad Abad	Qaisar Farooq Ranjha	0.684	0.600	0.042	0.060	0.018
GBES Sahibwal		0.300	0.300	0.021	0.030	0.009
GPS Wara Alam Shah	Ch. Mansha Khan Gondal	1.478	1.450	0.102	0.145	0.044
GHS Rafi Ul Isam	Ch. Muhammad Ashraf	0.584	0.584	0.041	0.058	0.018
GBPS Main Malakwal	Mirza Muhammad Rafiq	0.090	0.090	0.006	0.009	0.003
GHS Majhi	Iftikhar Ahmed Mangat	2.432	2.312	0.162	0.231	0.069
GGES Kuthiala Syedan	Mirza Ghulam Abbas	3.844	3.180	0.223	0.318	0.095
GGES Dhok Murad	Sajid Iqbal Sahi	1.031	1.017	0.071	0.102	0.031
GGES Jhulana	Haji Intiaz Ahmed	1.278	1.252	0.088	0.125	0.038
GGHS Bhikhi Sharif	Tassarwar Const. & Co.	2.396	1.884	0.132	0.188	0.057
GPS Dera Hashim Khan Khamb Khurd	Nasar Mehmood Ranjha	1.031	1.031	0.072	0.103	0.031
GGHS Charanwala	Shafqat Naeem Sindho	1.286	1.041	0.073	0.104	0.031
GPS College Mohala Phalia	Ch.Ehsan Qadir	1.059	1.059	0.074	0.106	0.032
GGPS Q.Abad No. 2	Fayyaz Ahmed	3.678	0.748	0.052	0.075	0.022
GGES Chak Raib	Madina Traders	2.397	2.085	0.146	0.209	0.063
GMPS Kharlanwala	Haji Intiaz Ahmed	5.495	4.192	0.293	0.419	0.126
GPMS Wasu	Iftikhar Ahmed Mangat	10.363	6.265	0.439	0.627	0.188
GGPS Bara Dari	Muhammad Arshad	3.721	3.214	0.225	0.321	0.096
GGPS Manzoorabad	Malik Alam Khan	5.022	4.081	0.286	0.408	0.122
GGPS Faizabad	Mirza Rafique Ahmed	3.099	3.000	0.210	0.300	0.090
GMPS Dhok Jauri	Sajid Iqbal Sahi	3.607	3.229	0.226	0.323	0.097
GGES Khewa	Munir Ahmed	7.645	5.211	0.365	0.521	0.156
GGPS Sohawa Jumrani	Ch. Muhammad Ashraf	3.67	3.670	0.257	0.367	0.110
GGPS Khewa Mohabat Pur	Raja Maqsood Ahmed	0.991	0.978	0.068	0.098	0.029
GPS Ainawal	Nasar Iqbal Gondal	1.923	1.700	0.119	0.170	0.051
GGES Ladhar	Haji Intiaz Ahmed	3.708	3.266	0.229	0.327	0.098
GGPS Chak Meerak	Ch. Muhammad Ashraf	1.112	1.077	0.075	0.108	0.032
GGES Chak Zahar	Syed Ikhlq Hussain	3.062	2.785	0.195	0.279	0.084
GMPS Thatti Mureed	Ghulam Mustafa	3.967	3.616	0.253	0.362	0.108
GMPS Noorpur	Ghulam Mustafa	2.178	1.963	0.137	0.196	0.059
GGMSPahrianwali	Ch.Muhammad Ashraf	2.184	2.184	0.153	0.218	0.066
GGHS Kot Sher Muhammad	Al-Qadir & Co.	5.138	4.894	0.343	0.489	0.147
GMPS Jajjaaur	Ghulam Mustafa	2.115	1.966	0.138	0.197	0.059
GMPS Jassowal	Gondal Traders	2.124	1.906	0.133	0.191	0.057
GMPS Chak No.43	Ideal Construction Co.	4.164	3.971	0.278	0.397	0.119
GGHS Qadirabad	Syed Ikhlq Hussain	10.774	6.480	0.454	0.648	0.194
GGHS Bherowal	Fayyaz Ahmed	2.688	2.441	0.171	0.244	0.073
GGHSSaida Sharif	Madina Traders	6.224	5.305	0.371	0.531	0.159
GGHS Bhekho	Al-Qadir & Co.	5.261	4.949	0.346	0.495	0.148
GHS Mona Depot	Bashir Construction	11.733	9.418	0.659	0.942	0.283
GPS Kuthiala Syedan	Mirza Ghulam Abbas	2.969	2.919	0.204	0.292	0.088
GGHS Kandhanwala	Malhi Const.	2.896	2.720	0.190	0.272	0.082
GPS Kaluwali	Syed Nazim Hussain	1.971	1.851	0.130	0.185	0.056
GPS Murala Shumali	Mansha Khan Gondal	1.96	1.862	0.130	0.186	0.056
GPS Rasul Gaoun	Tassarwar Const. & Co.	0.995	0.945	0.066	0.095	0.028
GPS Pindi Alhiani	Munir Ahmed	3.777	2.975	0.208	0.298	0.089
GGHS Murala	Mansha Khan Gondal	7.236	7.096	0.497	0.710	0.213
GGHS Chak No. 2 Janubi	Syed Nazim Hussain	1.898	1.826	0.128	0.183	0.055

GPS Dera Muradabad	Qaisar Farooq Ranjha	1.934	1.909	0.134	0.191	0.057
GHSS Sohawa Bolani	Sarfraz Ahmed Gondal	3.542	2.925	0.205	0.293	0.088
GES Makkeywal	Ch.Muhammad Ashraf	1.211	1.110	0.078	0.111	0.033
GHS Ahla	Sarfraz Ahmed Gondal	4.554	3.947	0.276	0.395	0.118
GIHS Mianwal Ranjha	Nasar Mehmood Ranjha	4.641	3.820	0.267	0.382	0.115
GGHS Mangat	Iftikhar Ahmed Mangat	3.512	2.503	0.175	0.250	0.075
GGHS Sahna	Nasar Mehmood Ranjha	3.508	2.702	0.189	0.270	0.081
GPS Sahna	Muhammad Arshad	2.829	2.074	0.145	0.207	0.062
GGPS Mong Shumali	Mirza Muhammad Rafiq	0.981	0.900	0.063	0.090	0.027
GMPS Doburji	Haji Abdul Sattar	2.100	1.845	0.129	0.185	0.055
GGHS Haslanwala	M.H. Const. Co	5.204	1.411	0.099	0.141	0.042
GHS Ghanian	Haji Abdul Sattar	6.198	4.769	0.334	0.477	0.143
GGHS Pindi Kalu	Ghulam Mustafa	5.195	4.493	0.315	0.449	0.135
GES Charanwala	Fayyaz Ahmed	3.909	3.637	0.255	0.364	0.109
GGES Bahri	Haji Abdul Sattar	4.04	2.388	0.167	0.239	0.072
GGES Kotli Qazi	Mukhtar Ahmed	1.286	0.911	0.064	0.091	0.027
GMPS Chani Mast	Shafqat Naeem Sindho	1.122	0.944	0.066	0.094	0.028
GMPS Chot Kalan	Mirza Muhammad Arif	2.096	1.946	0.136	0.195	0.058
GES Chak Shahbaz	Al-Qadir & Co.	3.906	3.711	0.260	0.371	0.111
GGES Kala Shadian	Al-Qadir & Co.	2.783	2.219	0.155	0.222	0.067
GHS Islamia Millat Mumdana	Al-Qadir & Co.	2.005	1.901	0.133	0.190	0.057
GGES Dhola	Al-Qadir & Co.	2.66	2.498	0.175	0.250	0.075
GGHS Phalia	Ch.Ehsan Qadir	13.655	9.237	0.647	0.924	0.277
GGPS Helan Morr Phalia	Ch.Muhammad Ashraf	2.581	2.008	0.141	0.201	0.060
GPS Basi Kalan	Fayyaz Ahmed	2.125	2.033	0.142	0.203	0.061
GPS Devi Garh	Al-Qadir & Co.	1.107	1.025	0.072	0.103	0.031
GHS Barmusa	Nasar Mehmood Ranjha	2.759	2.338	0.164	0.234	0.070
GGES Warriyat	Malhi Const.	2.373	2.153	0.151	0.215	0.065
GHS Malikwal	Malhi Const.	4.568	4.041	0.283	0.404	0.121
GES Bhallowal	Qaisar Farooq Ranjha	2.394	2.236	0.157	0.224	0.067
GGES Chak No.7	Q.M Enterprises	2.353	1.998	0.140	0.200	0.060
GGES Wara Alam Shah	Munir Ahmed	2.358	1.911	0.134	0.191	0.057
GGES Bosal Masoor	Mirza Ghulam Abbas	2.413	2.329	0.163	0.233	0.070
GGPS M.B.Hujjan	Malhi Const.	1.869	1.652	0.116	0.165	0.050
GMPS Kattowal	Raja Maqsood Ahmed	0.995	0.995	0.070	0.100	0.030
GGPS Daffar	Nasar Mehmood Ranjha	1.879	1.604	0.112	0.160	0.048
GGPS Jarra	Q.M Enterprises	2.764	2.500	0.175	0.250	0.075
GPS Warriyat	Nasar Mehmood Ranjha	1.919	1.866	0.131	0.187	0.056
GGPS Tibba Manak Bosal	Ch.Muhammad Ashraf	2.775	1.843	0.129	0.184	0.055
GPS Chak Raib	Akram Ranjha	1.882	1.781	0.125	0.178	0.053
GGES Chak No.16	Q.M Enterprises	2.337	2.278	0.159	0.228	0.068
GPS Chak No. 20	Munir Ahmed	1.884	1.884	0.132	0.188	0.057
GPS Chak No. 7	Akram Ranjha	1.893	1.804	0.126	0.180	0.054
GHS Islamia Wara Alam Shah (Rehabilitation/ Re- construction)	Munir Ahmed	5.851	3.486	0.244	0.349	0.105
GES Chak No. 9	Madina Traders	2.95	1.910	0.134	0.191	0.057
Construction of Civil Veterinary Dispensary (CVD) atMandi Bahauddin	Ch. Muhammad Ashraf	0.300	0.300	0.021	0.030	0.009
Construction of Civil Veterinary Dispensary (CVD) at Phalia, District Mandi Bahauddin	Al-Qadir & Co.	1.502	1.500	0.105	0.150	0.045
Construction of Civil Veterinary Dispensary (CVD) at Malakwal, District Mandi Bahauddin	Muhammad Akram Ranjha	2.402	2.390	0.167	0.239	0.072
Construction of Civil Veterinary Dispensary (CVD) at Sivia, District Mandi Bahauddin (PP-116)	Bashir Const. & Co	4.500	2.391	0.167	0.239	0.072
Construction of Buildings of Govt.Seyda Imam Bibi Primary School, Bhikhi Sharif. M.B.DIN. (PP-120)	Munir Ahmed	10.305	5.918	0.414	0.592	0.178
Total						12.153

**(B) DO Road**  
(Amount in Rs.)

Sr · No	Name of work	Vr. No. and Date	Contract ors Name	Description	Amount of work	To be deducted @ 10%	Deducte d @ 7.5%	Less Deducte d
1	Restoration / Rehabilitation of road from Pindi Alhiani Saim Nullah to Warra Chamian	3/DAO /6-2-16	Muhamm ad Ansar Gondal	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	5140281	514028.1	385521. 08	128507.0 3
2	Widening/improvement of road from Mandi Bahauddin Phalia road to Sat Sira Murala road	28/DA O/25- 6-16	Falcon Enterpris es	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	2767636 0	2767636	2075727	691909
3	Const. of road on the Right Bank of Sohawa Distributory Linking Phalia road to Murala road	20/DA O/24- 6-16	Falcon Enterpris es	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	1642728 6	1642728.6	1232046 .5	410682.1 5
4	Const. of District Complex Roads: DHQ Hospital Road (Phase- II)	19/DA O/24- 6-16	Sahi Associates	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	1861071 2	1861071.2	1395803 .4	465267.8
5	Maintenance / repair of road from Iain Gohar road to Dera Meer Baloch	11/DA O/15- 6-16	Shabbir Brothers,	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	262099	26209.9	19657.4 25	6552.475
6	Const. of District Complex Roads: DHQ Hospital Road (Phase- I)	07/DA O/10- 6-16	Madina Traders	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	2120261 8	2120261.8	1590196 .4	530065.4 5

Sr No	Name of work	Vr. No. and Date	Contractors Name	Description	Amount of work	To be deducted @ 10%	Deducted @ 7.5%	Less Deducted
7	Maintenance / repair of road from Jinnah Public School Bridge to Wasu Bridge	02/DA O/09-5-16	Sultan Ahmad Tarar	Dry Brick Pavement soling	2935006	293500.6	220125.45	73375.15
8	Maintenance / repair of road from Wasu Bangla to Chak No. 2	10/DA O/25-4-16	Millat Construct ion Co.	Dry Brick Pavement soling	1845928	184592.8	138444.6	46148.2
9	Rehabilitation of road from Rasul Kharian road Mojjanwala Bridge to Chak Memori	23/DA O/4-3-16	Millat Construct ion Co.	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	4054933	405493.3	304119.98	101373.33
10	Const. of Internal Roads of District Complex (Masjid road and South Eastern Link roads	22/DA O/23-2-16	M Anwar Butt	P/LPrecast PCC paver / Tuff tiles 80 mm thick 7000PSI strength i/c sand cushion	29540909	2954090.9	2215568.2	738522.73
11	Maintenance/ repair of road from MB Din Kharian road to Pindi Bahaudin Nawwan Lok road	08/DA O/06-1-16	Mirza Ahtasham Baig	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	2813977	281397.7	211048.28	70349.425
12	Maintenance/ repair of road from Kuthiala Sheihan to Mianwal Ranjha	6/DAO /13-11-15	Madina Traders	Proving Triple surface treatment to roads, i/c supply of bitumen and bajri / crushed stone aggregate of approved quality, i/c cleaning of roads surface, heating and spraying bitumen by using 79 Lbs bitumen and 9.75 Cft bajri for % Sft area complete in respect	2588252	258825.2	194118.9	64706.3
								3327459

**(C)-DCO-i**

Name of Scheme	Contractor	Work Order No.	running bill	date of bill	Amount of bill	Income tax deducted 7.5%	LTax to be deducted	Less Deduction
P/F Tuff tile city area Phase II M.B.Din	Rashid Naseem	2336	1	20-05-15	2340166	175512	234017	58504
P/F Tuff tile city area Phase II M.B.Din	Rashid Naseem	2336	2	22-06-15	1994754	149607	199475	49869
P/F Tuff tile city area Phase II M.B.Din	Rashid Naseem	2336	3	28-03-16	287582	21569	28758	7190
P/F Tuff tile city area Phase I M.B.Din	Altuf Builder	2340	1	06-05-15	1469776	110233	146978	36744



<b>Name of Scheme</b>	<b>Contractor</b>	<b>Work Order No.</b>	<b>running bill</b>	<b>date of bill</b>	<b>Amount of bill</b>	<b>Income tax deducted 7.5%</b>	<b>I.Tax to be deducted</b>	<b>Less Deduction</b>
P/F Tuff tile city area Phase I M.B.Din	Altaf Builder	2340	2	16-06-15	1322890	99217	132289	33072
P/F Tuff tile city area Phase I M.B.Din	Altaf Builder	2340	3	22-06-15	1680425	126032	168043	42011
P/F Tuff tile city area Phase I M.B.Din	Altaf Builder	2340	4	09-02-16	269415	20206	26941	6735
P/F Tuff tile city area Phase III M.B.Din	Adnan Asim	2327	1	12-05-15	1676344	125726	167634	41909
P/F Tuff tile city area Phase III M.B.Din	Adnan Asim	2327	2	01-06-15	1116830	83762	111683	27921
P/F Tuff tile city area Phase III M.B.Din	Adnan Asim	2327	3	14-06-16	705075	52881	70508	17627
P/F Tuff tile city area Phase III M.B.Din	Adnan Asim	2327	4	21-06-16	488436	36633	48844	12211
P/F Tuff tile city area Phase IV M.B.Din	Aqeel Anwar	2341	1	09-05-15	1322244	99168	132224	33056
P/F Tuff tile city area Phase IV M.B.Din	Aqeel Anwar	2341	2	23-05-15	1020705	76553	102071	25518
P/F Tuff tile city area Phase IV M.B.Din	Aqeel Anwar	2341	3	23-06-15	1732222	129917	173222	43306
P/F Tuff tile city area Phase IV M.B.Din	Aqeel Anwar	2341	4	16-01-16	592526	44439	59253	14813
P/F Tuff tile city area Phase V M.B.Din	Adnan Asim	2330	1	23-06-15	1910251	143269	191025	47756
P/F Tuff tile city area Phase V M.B.Din	Adnan Asim	2330	2	02-03-16	1488215	111616	148821	37205
P/F Tuff tile city area Phase V M.B.Din	Adnan Asim	2330	3	22-04-16	994628	74597	99463	24866
P/F Tuff tile city area Phase V M.B.Din	Adnan Asim	2330	4	21-06-16	192034	14403	19203	4801

Name of Scheme	Contractor	Work Order No.	running bill	date of bill	Amount of bill	Income tax deducted 7.5%	L.Tax to be deducted	Less Deduction
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase II	Adnan Asim	2335	1	20-05-15	1089387	81704	108939	27235
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase II	Adnan Asim	2335	2	19-06-15	1330461	99785	133046	33262
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase II	Adnan Asim	2335	3	17-02-16	691899	51892	69190	17297
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase IV	Akhtar Javed	2329	4	31-03-16	1157182	86789	115718	28930
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase IV	Akhtar Javed	2329	5	21-04-16	807901	60593	80790	20198
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase IV	Akhtar Javed	2329	6	14-05-16	312304	23423	31230	7808
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase IV	Akhtar Javed	2329	7	14-06-16	317408	23806	31741	7935
P/F Tuff tile Street Mohallah Tariqbad Faizabad, ... Phase V	Adnan Asim	2328	2	20-04-16	996863	74765	99686	24922
Construction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	Ist	Running 25.09.15	1,423,741	106781	142374	35594
Construction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	2nd	Running 03.10.15	1,173,929	88045	117393	29348

Name of Scheme	Contractor	Work Order No.	running bill	date of bill	Amount of bill	Income tax deducted 7.5%	I.Tax to be deducted	Less Deduction
Construction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	3rd	Running 08.10.15	2373830	178037	237383	59346
Construction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	4th	Running 19.11.15	1,712,537	128440	171254	42813
Construction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	5th	Running 08.02.16	469,125	35184	46913	11728
Construction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	6th	Running 02.03.2016	887042	66528	88704	22176
Construction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	7th	Running 19.03.16	1273529	95515	127353	31838
Construction of Streets Drains Pavement Culverts Etc	Mr. Qaiser Farooq Ranjah	3108/TO (I&S) 25.08.15	Final Bill	04.04.16	565134	42385	56513	14128
Construction of Street Drain UC Muralah	Mr. Shahzeb Shabbir	3126 25.08.15	1st	Running 27.11.15	2124880	159366	212488	53122
Construction of Street Drain UC Muralah	Mr. Shahzeb Shabbir	3126 25.08.15	2nd	Running 05.12.15	1433542	107516	143354	35839
Construction of Street Drain UC Muralah	Mr. Shahzeb Shabbir	3126 25.08.15	3rd	Running 05.01.16	1813730	136030	181373	45343
Construction of Street Drain UC Muralah	Mr. Shahzeb Shabbir	3126 25.08.15	4th	Running 04.02.16	2633900	197543	263390	65848
Construction of Street Drain UC Muralah	Mr. Shahzeb Shabbir	3126 25.08.15	5th	Running 22.06.16	1649282	123696	164928	41232
Construction of Street, Drains, Culverts UC Chack Basawa	Mr. Muhammad Arshad Varraich	3125 25.08.15	1st	Running 06.10.15	1418192	106364	141819	35455
Construction of Street, Drains, Culverts UC Chack Basawa	Mr. Muhammad Arshad Varraich	3125 25.08.15	2nd	Running 20.11.15	3223267	241745	322327	80582

Name of Scheme	Contractor	Work Order No.	running bill	date of bill	Amount of bill	Income tax deducted 7.5%	I.Tax to be deducted	Less Deduction
Construction of Street, Drains, Culverts UC Chack Basawa	Mr. Muhammad Arshad Varraich	3125 25.08.15	3rd	Running 04.12.15	2466577	184993	246658	61664
Construction of Street, Drains, Culverts UC Chack Basawa	Mr. Muhammad Arshad Varraich	3125 25.08.15	4th	Running 15.01.16	619475	46461	61948	15487
Total								1414241

**ii**

Name of Schemes	Name of Contractor	Work Order No.	Date of Tender	Amount Paid during F.Y 2015-16	Income tax deducted 7.5%	I.Tax to be deducted	Less Deduction
Construction of streets, drains, pavement, culverts ect UC Pahrhianwali	Amjad Tanveer	2352-53 dt 18.08.15	15.08.15	8,828,449	662,134	882,845	220,711
Construction of streets, drains, pavement, culverts ect UC Dhoul	Iftkhar Ahmed	2408/09 18.08.15	15.08.15	446047	33,454	44,605	11,151
Construction of streets, drains, pavement, culverts ect UC Dhoul	Iftkhar Ahmed	2408/09 18.08.15		2,598,175	194,863	259,818	64,954
Construction of streets, drains, pavement, culverts ect UC Dhoul	Iftkhar Ahmed	2408/09 18.08.15		1,631,307	122,348	163,131	40,783
Construction of streets, drains, pavement, culverts ect UC Dhoul	Iftkhar Ahmed	2408/09 18.08.15		1249917	93,744	124,992	31,248
Construction of streets, drains, pavement, culverts ect UC Raika	S.G Developer	2406-07 18.08.15	15.08.15	739550	55,466	73,955	18,489
Construction of streets, drains, pavement, culverts ect UC Raika	S.G Developer	2406-07 18.08.15		3088616	231,646	308,862	77,215
Construction	S.G Developer	2406-07		2457273	184,295	245,727	61,432

of streets, drains, pavement, culverts ect UC Raika		18.08.15						
Construction of streets, drains, pavement, culverts ect Darikan khurd & kalan sarang ..	Qasir Farooq rangha	2394-95 18.08.15	18-8-15	1227693	92,077	122,769	30,692	
Construction of streets, drains, pavement, culverts ect Darikan khurd & kalan sarang ..	Qasir Farooq rangha	2394-95 18.08.15		2287265	171,545	228,727	57,182	
Construction of streets, drains, pavement, culverts ect Darikan khurd & kalan sarang ..	Qasir Farooq rangha	2394-95 18.08.15		1660211	124,516	166,021	41,505	
Construction of streets, drains, pavement, culverts ect Darikan khurd & kalan sarang ..	Qasir Farooq rangha	2394-95 18.08.15		2585534	193,915	258,553	64,638	
Construction of streets, drains, pavement, culverts ect Hailan Kama rajoa Kama binder..	Khawaja M. Riaz	2651-52/ 20-4-16	18-4-16	2321402	174,105	232,140	58,035	
Construction of streets, drains, pavement, culverts ect Hailan Kama rajoa Kama binder..	Khawaja M. Riaz	2651-52/ 20-4-16		551076	41,331	55,108	13,777	
Construction of streets, drains, pavement, culverts ect Chak Jano kalan , khurd, basi khurd basi kalan	Khawaja M. Riaz	2410- 11/18-8- 15	15-8-15	313934	23,545	31,393	7,848	
Construction of streets, drains, pavement, culverts ect Chak Jano kalan , khurd,	Khawaja M. Riaz	2410- 11/18-8- 15		1651166	123,837	165,117	41,279	

basi khurd basi kalan							
Construction of streets, drains, pavement, culverts ect Chak Jano kalan , khurd, basi khurd basi kalan	Khawaja M. Riaz	2410-11/18-8-15		2684511	201,338	268,451	67,113
Construction of streets, drains, pavement, culverts ect Lak dala chak, bao manga	Zafar Iqbal Gondal	2398-99 / 18-8-15	15-8-15	833417	62,506	83,342	20,835
Construction of streets, drains, pavement, culverts ect Lak dala chak, bao manga	Zafar Iqbal Gondal	2398-99 / 18-8-15		833411	62,506	83,341	20,835
Construction of streets, drains, pavement, culverts ect Lak dala chak, bao manga	Zafar Iqbal Gondal	2398-99 / 18-8-15		3167881	237,591	316,788	79,197
Construction of streets, drains, pavement, culverts ect Lak dala chak, bao manga	Zafar Iqbal Gondal	2398-99 / 18-8-15		703350	52,751	70,335	17,584
Construction of streets, drains, pavement, culverts ect Lak dala chak, bao manga	Zafar Iqbal Gondal	2398-99 / 18-8-15		3475132	260,635	347,513	86,878
Construction of streets, drains, pavement, culverts ect Rasool pur janda chohan chak jivan	Amjad Tanveer	2419-20/ 18-8-15	15-8-15	969788	72,734	96,979	24,245
Construction of streets, drains, pavement, culverts ect Rasool pur janda chohan chak jivan	Amjad Tanveer	2419-20/ 18-8-15		1383216	103,741	138,322	34,580
Construction of streets, drains, pavement, culverts ect Rasool pur janda chohan	Amjad Tanveer	2419-20/ 18-8-15		2830790	212,309	283,079	70,770

chak jivan							
Construction of streets, drains, pavement, culverts ect Rasool pur janda chohan chak jivan	Amjad Tanveer	2419-20/ 18-8-15		2423829	181,787	242,383	60,596
Construction of streets, drains, pavement, culverts ect Hailan kotli qazi kotli khurd	Al Aziz Builders	2415-16/ 18-8-15	15-8-15	7222521	541,689	722,252	180,563
Construction of streets, drains, pavement, culverts ect Hailan kotli qazi kotli khurd	Al Aziz Builders	2415-16/ 18-8-15		1747830	131,087	174,783	43,696
Construction of streets, drains, pavement, culverts ect Dal dola chak lakhia	Amjad Tanveer	2404-05/ 18-8-15	15-8-15	147296	11,047	14,730	3,682
Construction of streets, drains, pavement, culverts ect Dal dola chak lakhia	Amjad Tanveer	2404-05/ 18-8-15		7736788	580,259	773,679	193,420
Construction of streets, drains, pavement, culverts ect Dal dola chak lakhia	Amjad Tanveer	2404-05/ 18-8-15		2215760	166,182	221,576	55,394
Construction of streets, drains, pavement, culverts ect Ghania, mureed kot nabi shah	Gondal Construction Co.	2402-03/ 18-8-15	15-8-15	7837213	587,791	783,721	195,930
Construction of streets, drains, pavement, culverts ect Ghania, mureed kot nabi shah	Gondal Construction Co.	2402-03/ 18-8-15		1015562	76,167	101,556	25,389
Construction of streets, drains, pavement, culverts ect Ghania, mureed kot	Gondal Construction Co.	2402-03/ 18-8-15		1467044	110,028	146,704	36,676

nabi shah								
Construction of streets, drains, pavement, culverts ect Ghania, mureed kot nabi shah	Gondal Construction Co.		2402-03/18-8-15		2051476	153,861	205,148	51,287
Construction of streets, drains, pavement, culverts ect Gaghan kot hamid shah bari	Malik Amjad	M.	2396-97/18-8-15	15-8-15	7847713	588,578	784,771	196,193
Construction of streets, drains, pavement, culverts ect Gaghan kot hamid shah bari	Malik Amjad	M.	2396-97/18-8-15		1037419	77,806	103,742	25,935
Construction of streets, drains, pavement, culverts ect Gaghan kot hamid shah bari	Malik Amjad	M.	2396-97/18-8-15		2963572	222,268	296,357	74,089
Construction of streets, drains, pavement, culverts ect Gaghan kot hamid shah bari	Malik Amjad	M.	2396-97/18-8-15		2259336	169,450	225,934	56,483
Construction of streets, drains, pavement, culverts ect Gaghan kot hamid shah bari	Malik Amjad	M.	2396-97/18-8-15		1551908	116,393	155,191	38,798
Total								2,501,109

iii

Name Of Schemes	Name of Contractor	Work Order No.	Total amount of work paid	Tax deducted	Tax to be deducted	Less deduction
Const: Of Streets, Drian And Brick Pavement In Village Bar Musa Tehsil Malikwal District Mandi Bahauddin	M/s Gondal Const: & Co Govt. Contractor.	E.E.No. 2512-16 dated 29.07-.2015	1434902	107618	143490	35873
Construction Of Streets & Drains, Pavement Bhikhi Sharif With Adjoining Abadies.	M/S Kazmi Const: & Builder Govt. Contractor	E.E.No. 166-70 dated 15.01.2016	1942912	145718	194291	48573
Construction Of Streets, Drains, Pavement, Culverts Etc, Chillianwala, Makhnanwali.	M/S Qaisar Farooq Ranjha	E.E PHE Memo No.1141 dated 31.03.2016	5278208	395866	527821	131955
Construction Of Streets,	M/S Muhammad	E.E PHED	500284	37521	50028	12507



Name Of Schemes	Name of Contractor	Work Order No.	Total amount of work paid	Tax deducted	Tax to be deducted	Less deduction
Drains And Brick Pavement Chak No.26 & 27 And Abadies.	Irfan HaiderGovt	M.B.DinEndst:No .1463-67 Dated, 21.04.2016				
Construction Of Nullah / Drain Chak No.41 Mand	M/S Amanullah Azhar Govt	E.E PHE Memo No.1155 dated 04.04.2016	997534	74815	99753	24938
Construction Of Streets, Drains & Nullah In Villages Dhok Kasib, Dhok Murad, Dhok Shahni & Dhok Nawan Lok	Ch. Ahmed Khan Busal	E.E PHED M.B.Din No.2463 Dated, 29.07.2015	5046058	378454	504606	126151
Construction Of Culvert At Saim Nullah On Way Khumb To Kakkka	M/S Adnan HassanGovt: Contractor,	.E PHED M.B.DinNo. 1149 dated 04.04.2016.	999341	74951	99934	24984
Construction Of Streets, Drains And Nullah In Villagekuthialasyedan,Ti bbawasu, Shahanalok And Kotliafghanan	M/S Asif Associates	.E PHED M.B.DinEndst: No. 2548-52 Dated, 04.08.2015	4890207	366766	489021	122255
Construction Of Streets, Drains, Nullahs And Culverts In Villages Rasul, Kot Baloch, Shaheedanwali, Lakhney Wala, Wara Balian And Boora.	/S Asif AssociatesGovt	E.E PHED M.B.DinNo. 2529 Dated, 29.07.2015	5404896	405367	540490	135122
Construction Of Streets, Drains And Nullah In Villages Sivia, Kot Islam And Challianwala Station	M/S Muhammad Arshad	E.E PHED M.B.Din Endst: No. 2524-28 Dated, 29.07.2015	4897510	367313	489751	122438
Pavement Of Street Opposite Khalid Bin Waleed Masjid Town M.B.Din.	M/S Al-Arshad Builders	E.E PHED M.B.Din No.211-15 Dated 19.01.2016.	673325	50499	67332	16833
Const: Of Streets,Drian And Brick Pavement In U.C Buha Hassan And Abadies Tehsil Phalia District Mandi Bahauddin	M/s Ranjha Enterprises	E.E.No. 1227 dated 05-04-2016	1987787	149084	198779	49695
Const: Of Streets And Brick Pavement In VillageSaída Sharif And Abadies Tehsil Phalia District Mandi Bahauddin	M/s Muhammad Nadeem	E.E.No. 1316 dated 12-04-2016	1979273	148445	197927	49482
Const: Of Streets,Drian And Brick Pavement In VillagesBhekho, Kherywal, Burj Agara, Burj Bukhat, Melu Khona, Melu New Tehsil Phalia District Mandi Bahauddin	Mr. Qaisar Farooq Ranjha	E.E.No. 2487-92 dated 29.07-.2015	1840532	138040	184053	46013
Const: Of Streets,Drian And Brick Pavement In Village Bherowal Tehsil Phalia District Mandi Bahauddin	M/sQaisar Farooq Ranjh	E.E.No. 2476-80 dated 29.07-.2015	2040635	153048	204064	51016
Const: Of Streets,Drian And Brick Pavement In Villages Bosal Sukha, Masoor, Reituwala, Noorana, Ghummana,	M/s Ch: Ahmad Khan Bosal	.E.No. 2994-98 dated 29.07-.2015	1999206	149940	199921	49980

Name Of Schemes	Name of Contractor	Work Order No.	Total amount of work paid	Tax deducted	Tax to be deducted	Less deduction
Nakkeywal And Chhani Hashim Tehsil Malikwal						
Const: Of Streets,Drian And Brick Pavement In U.C Buha Hassan And Abadies Tehsil Phalia	M/s Ranjha Enterprises	E.E.No. 1227 dated 05-04-2016	1987787	149084	198779	49695
Providing And Fixing Tuff Tile & Repair Of Nullah In Main Bazar City Phalia (Phase-Ii) Tehsil Phalia	M/s Muhammad Adnan Asim	E.E.No. 2536-40 dated 29-07-2015	14863105	1114733	1486311	371578
Const: Of Streets,Drian And Brick Pavement In Villages Gojra,Nain Pandowal Tehsil Malikwal	M/s Gondal Cons	E.E.No. 2500-04 dated 29.07-.2015	1995964	149697	199596	49899
CONST: OF STREETS,DRIAN AND BRICK PAVEMENT IN VILLAGESEssar,Gunia n And Abadies	M/s Muhammad Adnan Asim	E.E.No. 2559 dated 04-08-2015	1998400	149880	199840	49960
Const: Of Streets,Drian And Brick Pavement In VillagesKot Hast Khan, Ran, Syed, Lakha, Khadher,	Mr. Qaisar Farooq Ranjha	E.E.No. 2482-86 dated 29.07-.2015	1998254	149869	199825	49956
Const: Of Streets,Drian And Brick Pavement In Village Pindi Rawan	M/s Muhammad Adnan Asim	E.E.No. 2565 dated 04-08-2015	1995885	149691	199589	49897
Sewerage / Drainage Scheme Ranseekay, Ranseekay Pully, ChakoraTehsil Phalia District M.B.Din.	M/s Ghazali	E.E.No. 2764 dated 10.08.2015	8532435	639933	853244	213311
Const: Of Streets,Drian And Brick Pavement In VillagesSherewala, Musa Khurd, Musa Kalan, Cheto, Humber, Dhuni Khurd, Dhuni Kalan, Tehsil Phalia	M/sSubhan Mumtaz	E.E.No. 2518-22 dated 29.07-.2015	1690669	126800	169067	42267
Const: Of Streets,Drian And Brick Pavement In VillagesSaida, Seeray, Dandka, Dhapai Lokri, Jago Thatha Khan Muhammad Tehsil Phalia	M/s Kazmi	E.E.No. 2458-62 dated 29.07-.2015	2073557	155517	207356	51839
Total						1976217

<b>Grand Total (A+B+Ci+ii+iii)(12.153+3.327+1.414+2.501+1.976)</b>	<b>21.380 Million</b>
--	-----------------------

**Annex-R**

[Para # 1.2.2.4]

(Amount in Rs)

## Non-verification of Sales Tax

Voucher No. and Date	Contractors Name	Description	Head	Department	Amount	Sales Tax	Sales Tax Deducted 1/5	Balance Sales Tax to be verified
01/31-12-2014	SAM Traders	Purchase of Furnitures	MB14D00091	EDO (EDUCATION)	1075590	182,850	36,570	146,280
03/01-01-2014	Zafar Furnitures	-do-	MB14D00091	-do-	10973000	1,865,410	373,082	1,492,328
05/5-3-2015	Zafar Furnitures	-do-	MB14D00091	-do-	5010330	851,756	170,351	681,405
06/15-06-2015	Zafar Furnitures	-do-	MB14D00091	-do-	6106250	1,038,063	207,613	830,450
02/20-6-2015	Zafar Furnitures	-do-	MB6029	-do-	29603000	5,032,510	1,006,502	4,026,008
01/01-01-2015	Zafar Furnitures	-do-		-do-	4979000	846,430	169,286	677,144
01/4-6-2016	Mehmood Furniture House	-do-	A09701	-do-	10126200	1,721,454	344,291	1,377,163
02/4-6-2016	Mehmood Furniture House	-do-	A09701	-do-	3973000	675,410	135,082	540,328
03/15-6-2016	Mehmood Furniture House	-do-	A09701	-do-	8874200	1,508,614	301,723	1,206,891
04/15-6-2016	Mehmood Furniture House	-do-	A09701	-do-	9363400	1,591,778	318,356	1,273,422
05/15-6-2016	Mehmood Furniture House	-do-	A09701	-do-	12653000	2,151,010	430,202	1,720,808
08/22-6-2016	Mehmood Furniture House	-do-	A09701	-do-	405915	69,006	13,801	55,204
01/31-12-2014	Ora-Tech PvtFsd	IT Lab	MB14D00110	-do-	5206000	885,020	177,004	708,016
02/31-12-2014	Bhatti Traders Grt		MB14D00110	-do-	3483000	592,110	118,422	473,688
01/31-12-2014	Ora-Tech PvtFsd		MB14D00007	-do-	4164800	708,016	141,603	566,413
02/31-12-2014	Bhatti Traders Grt		MB14D00007	-do-	5749200	977,364	195,473	781,891
03/01-01-2015	Zafar Furnitures		MB14D00007	-do-	1289216	219,167	43,833	175,333
04/05-03-2015	Bhatti Traders Grt		MB14D00007	-do-	6467850	1,099,535	219,907	879,628
05/05-03-2015	Zafar Furnitures		MB14D00007	-do-	1450368	246,563	49,313	197,250
06/05-03-2015	Ora-Tech PvtFsd		MB14D00007	-do-	4678566	795,356	159,071	636,285
01/31-12-2014	Ora-Tech PvtFsd		MB14D00008	-do-	866400	147,288	29,458	117,830
02/31-12-2014	Bhatti Traders Grt		MB14D00008	-do-	935000	158,950	31,790	127,160
03/01-01-2015	Zafar Furnitures		MB14D00008	-do-	195564	33,246	6,649	26,597
04/05-03-2015	Bhatti Traders Grt		MB14D00008	-do-	1168750	198,688	39,738	158,950
05/05-03-2015	Zafar Furnitures		MB14D00008	-do-	244455	41,557	8,311	33,246

<b>Voucher No. and Date</b>	<b>Contractors Name</b>	<b>Description</b>	<b>Head</b>	<b>Department</b>	<b>Amount</b>	<b>Sales Tax</b>	<b>Sales Tax Deducted 1/5</b>	<b>Balance Sales Tax to be verified</b>
06/05-03-2015	Ora-Tech PvtFsd		MB14D00008	-do-	1083000	184,110	36,822	147,288
01/22-1-2015	Bhatti Traders	CCTV Cameras	MB14D00111	-do-	499500	84,915	16,983	67,932
02/4-5-2015	Bhatti Traders		MB14D00111	-do-	899100	152,847	30,569	122,278
03/12-6-2015	Bhatti Traders		MB14D00111	-do-	3046950	517,982	103,596	414,385
Total								19,661,602

**Annex-S**  
[Para # 1.2.2.5]  
(Amount in Rs)

**(A)THQ Phalia Purchase of medicines without DTL Reports**

Invoice No. & Date	Name of Supplier	Name of medicines	Batch No.	Value of Bill
0001 23.04.2016	ENGLISH PHARMACEUTICAL INDUSTRIES	Chroncef 1 gm I.V Injection	CH-275	298,900
712 30.03.2016	COTTON CRAFT (PVT.) LTD	Cotton Bandage Absorbent Cotton Wool	27k15 28k15	89100 81500
3302 16.04.2016	NISA IMPEX (PVT) LTD	Disposable Syring 5ml	SFNI415	213500
2158 09.04.2016	STALLION PHARMACEUTICALS (PVT) LTD	Cap. Amoxicilline 500mg	144	389000
AR/1009 06.04.2016	ARSONS PHARMACEUTICAL INDUSTRIAL (PVT) LTD	Tab. Ciproval 500mg	27616	369000
122 16.02.2016	GULF PHARMACEUTICAL	Syp Peracitamol 120 mg Tab. Diclofenic 50mg Susp Artemether 15mg	527,531 522 570	73350 19000 79940
803 14.12.2015	MIRACLE PHARMACEUTICALS (PVT) LTD	Cap. Omeprazole 40 mg Syp Iron	2073 2005,2006	174000 93750
16033946 31.03.2016	BOSCH PHARMACEUTICAL(PVT) LTD	Tab. Calamox 1000mg	C16523	449700
224 08.03.2016	UNISA PHARMACEUTICAL INDUSTRIALLTD	Infusion Dextrose Water 5% Inf 5% Dextrose in Normal Saline 1000ml Infusion Ringer Lactate 1000ml	6023170 6023172  512077 6023145 6023146	220000  44000 204150
<b>Total</b>				<b>2,798,890</b>

**(B)DO Livestock**

S.#	Name of Firm	Description	Purchased Date	DTL report Date	Qty	Amount
1	Leads Pharma (Pvt) Ltd	Alfen Plus Bolus	20-5-2016	13-05-2016	645	1612500
2	Leads Pharma (Pvt) Ltd	Minazine PF Inj.	20-5-2016	30-04-2016	164	49200
						1661700

**(C)DO Health**

Invoice No. & Date	Firm	Description	Batch No.	Amount
802/26-4-16	Cotton Craft Pvt. Ltd.	Cotton bandages, absorbent cotton	27K15, 28K15	304,250
196/13-4-16	Karim Industries	Absorbent cotton	817	81,500
4304/12.2.2016	Irza Pharma Pvt. Ltd.	Metronidazole	6A5, 6A6	1,156,000
1/Nil	Axis Pharmaceuticals Fsd	Tab. Cetizine	106,107	380,000
Inv002255/2-2-2016	Rasco Pharma	Metronidazole, Benzonate	6A011	437,800
2015178/12-1-2016	NovaMed Pharmaceuticals	Diclofenic Sodium	8688	236,000
2015191/12-1-2016	Do	Do	8682	23,600
2015189/12-1-2016	Do	Do	8688	11,800
091204/8-4-16	LinksAsia	Unigut	160124	396,000
GPM04160123/11-4-16	Geofman Pharmaceuticals	Tociox Inj.	687025	63,000
2015179/12-1-2016	NovaMed Pharmaceuticals	Diclofenic Sodium	8688	23,600

Invoice No. & Date	Firm	Description	Batch No.	Amount
20705/23-4-16	Hansel Pharmaceuticals	Fefolic tab.	4882	200,004
05/Nil	Miracle Pharmaceuticals	Cap. Omerazole, Syp. Iron III Hydroxide	2073, 2006	72,300
04/Nil	Do	Do	Do	72,300
03/Nil	Do	do	Do	36,150
02/Nil	do	Do	2072,2073,2071,2005, 2006,2003,2050	816,750
AR/1008/ 6-4-16	Arsons Pharmaceuticals	Tab. Ciproval	27,316	369,000
12344/15-2-16	Safe Pharmaceuticals	Pheniramine Maleate	LI-775	33,800
1/28-4-16	Glitz Pharma	Oragil Sachet	53	29,500
2015190/12-1-16	NovaMed Pharmaceuticals	Diclofenic Sodium	8682	177,000
Nil/Nil	Gulf Pharmaceuticals	Syp. Paracetamol, Tab. Diclofenic, Syp. Zinc	527,531, 522, 505	869,525
16051570-NQ/ 8-6-16	Nabi Qasim Industries	Syp. Zinc	ZYY074	49,425
0515/nil	Lahore Pharma	Benzyl Benzoate	2130, 1437	282,500
IP3285/Nil	Amson Vaccines & Pharma	Inj. Hydrocortisone	<b>NIL</b>	75,770
PPL/234/ 4-4-16	Pacific Pharmaceuticals	Tab. Dolprin	006202L	60,000
3306/15-2-16	Nisa Impex	syringe 5ml	SFNI355, SFNI365	427,000
CIN-00009904/ 19-5-16	Genix Pharma	Inj. Tranxamic , Tab. Misoprostol	0041055, 006T085	109,850
90155995/23-5-16	Macter International	Maxil dry syp.	614,961,506,155	1,393,750
GPM05160344/25-5-16	Geofman Pharmaceuticals	Dexamedrone Inj.	681044	97,500
1530/20-4-16	Rock Pharmaceuticals Lab.	Salbotamol	6934, 6935	258,000
2192/9-4-16	Stallion Pharmaceuticals	Cap. Amoxicilline	147,148,149	3,890,000
563/SSC/2015-16/ 18-3-16	Sliver Surgical Complex	IV Cannula 20size , 22 size	040020, 16WB221	529,400
1300/ Nil	K.M Enterprizes	Adhesive Tape	20160423	119,950
O-3000/15 / Nil	Semos Pharmaceutcals	Paracetamol	16GV27	549,000
Total				13,632,024

**Annex-T**[Para # 1.2.2.7]  
(Amount in Rs)**(A) DO Building** Non Credit of Lapse Security to Govt. Revenue

Sr.No	Item No.	Month	Name of Contractor	Name of Work	Amount
1	1/2	9/2004	Walayat Khan Mughal	Provision of Missing Facilities in GBPS Chak Sher Muhammad	51135
2	2/3	11/2004	Walayat Khan Mughal	Provision of Missing Facilities in GGPS Mohallah Fazal Abad Malakwal	14200
3	3/4	3/2005	Walayat Khan Mughal	Revenping of Science lab in GBHS Sivia	55302
4	5/6	10/2006	Haji Munir Ahmed	Construction of 01No Additional C/R, B/Wall in GGPS at Mola Nagar Shumali	68158
5	6/7	1/2007	Malik M. Farooq	Advance for private use of Jeep No.GTA 6677	48000
6	7/8	3/2008	Fayyaz Ahmed	Construction of 03 No Additional C/Room in GBPS at Thatha Meer.	39659
7	9/10	12/2009	Faiz Rasul Mughal	Provision of Missing Facilities in GBES Phalia Ameer.	91238
8	12/13	6/2010	M. Azam Anjum	Provision of Missing Facilities in BHU Sanda.	41865
9	13/14	6/2010	Q.M Enterprises	Provision of Missing Facilities in BHU Charanwala.	30782
10	14/15	6/2010	M/S Al-Qadir & Co.	Provision of Missing Facilities in BHU Ghanian.	57007
11	15/16	6/2010	Wali Muhammad	Provision of Missing Facilities in BHU Mona Depot.	42034
12	16/17	7/2010	M. Arshad	Provision of Missing Facilities in BHU Chak No.1	89194
13	17/18	8/2010	Wali Muhammad	M/R to Building Staff Colony and Pool Type Colony at Mandi Bahauddin.	29849
14	24/36	6/2014	Al-Hassan Const.	Provision of Additional C/R, B/Wall in GGHS Bad shah pur.	75351
15	25/42	6/2014	Haji Abdul Sattar	M & R to THQ Hospital Phalia	3950
16	26/45	6/2014	Al-Hassan & Co	M & R to CVH Lakhawala.	25548
				<b>Total</b>	<b>763272</b>

**(A) DO Roads**

Item No.	Month	Name of Contractor	Name of Work	Amount
1/1	6/2002	M/S. Zafar Iqbal Chadhar	On a/c of security for Govt. case FIR No. 23/2002 Police Station AEC M. B. Din by the order of Anti Corruption Judge Gujranwala under protect in Bail application dated 29-05-2002.	200000
2/2	01/2003	M/S. Karsaz Enterprises	Const. of road from Arifabad to Chak No. 2.	221615
3/3	6/2006	M/S. Way Makers	Repair of road from K.S to Bhikho More.	322830
4/4	9/2006	Zulfiqar Ali Warriach	Const. of road from Wara Alam Shah to Kotli Afghana.	188670
5/5	10/2006	Zahid Iqbal Nat	Const. of road from Sanda to Chak No. 47 (P-I)	201024
6/6	2/2007	Associates Engineers	Const. of road from Chak No. 46 to Chak No. 31.	266282
7/7	4/2007	M/S. Luck Const. Co.	Const. of road from Mianwal to Khai.	147176
8/8	5/2007	Ch. Zulfiqar Ali Warriach	Const. of road from Challianwala Village to Challianwala Adda.	28011
9/9	6/2007	M/S. Gondal Brothers	Const. of road from Rasul Qadirabad Canal to Basti Haji Jalal.	9700
10/11	10/2007	Tooba Associates	S/R of road in Village Challianwala.	187211
11/12	//	M/S. Gondal Brothers	Const. of road from Qadirabad to Mailu Kohna via Korey Karam Shah via Kapoor Kot.	69806
12/13	11/2007	M/S. Ch. Brothers	Const. of road from (i) Phalia Dinga road to Kot Sattar Gharbi (ii) Takhat Mahl to Daday Chatkey	194400
13/14	//	M/S. Khalid & Brothers	Const. of road from (i) Pindi Dhotran to Paharianwala via Minor (ii) Haigher road to Canal 14-R Pindi Dhotran.	169241
14/15	//	M/S. Mansoor Ahmad & Co.	Const. of road from Sanda road to Chak No. 47 (P-II)	47840
15/16	//	M/S. Tooba Associates	Const. of road from Challianwala Village to Challianwala Station.	24000
16/18	//	M/S. Khalid & Brothers	Const. of road from Ghazali School Street to XEN WAPDA Office Phalia.	64264

Item No.	Month	Name of Contractor	Name of Work	Amount
17/19	//	Ch. Munir & Co.	Const. of road (4 ft Span Culvert on Baho Manga road.	9324
18/20	//	M/S. Gondal Brothers	Const. of road from (i) G.S road to Sohawa Warriachan (ii) Loha Tibba to Noorpur.	214079
19/21	//	Muhammad Hayat	Const. of road from Chak No. 48 to Pindi Rawan (P-I)	54807
20/22	//	Raja Sikandar Mehmood Janjua	Const. of road from Ran to Lakha (P-II).	13600
21/23	//	Mashal Const. Co.	Const. of road from (i) Rasul Pur Makhnawali to Kotli Qazi Hellan road (ii) Hellan Mano Chak Churnd road to Kot Multanianwala.	168536
22/24	//	Gujjar Borthers	Const. of road from Gojra to Rerka road.	138391
23/25	//	M/S. Muhammad Anwar Butt	Const. of road from Thatha Alia to Thatha Naik to Kot Kakey Shah.	153604
24/26	//	M/S. Munawar Brothers	Const. of road from Lasori Kalan to Lasori Khurd Saida Sagher, Bhinder, Gadu Sultan via Santhel Haigher Khurd.	210179
25/27	11/2007	Raja Sikandar Mehmood Janjua	Const. of road from Tali Adda to Ghooganwali via Civil Dispensary.	63000
26/28	12/2007	M/S. Mughal Const. Co.	Const. of road from Basti Mangatan to Parttan River Chanab via Dera Mukhtar Ahmad.	75600
27/29	//	Madina Traders	Re-Const. of 3 Nos. Culverts 2' span Bhikhi Rattowal road.	4171
28/30	01/2008	Associates Engineer	Const. of road from P/S Admanianwali to Dera Ch. Muhammad Nawaz Bosal.	73989
29/31	//	M/S. Gondal Brothers	Const. of road from Ring Road to Haigerwala.	74454
30/32	02/2008	M/S. Madina Traders	Const. of road from Kot Jharana to Ahla Village.	23400
31/33	//	Sultan Ahmad	Const. of road from Chowk Khizar Hayat Shaheedanwali to Chak No. 2 Shumali.	13000
32/34	//	M/S. Gondal Brothers	Const. of road from G.S road to Kakowal Village.	20000
33/35	//	M/S. Munawar Brothers	Const. of road from Lasoori Kalan to Dinga road via Thatha Amar.	70635
34/36	//	Muhammad Javaid	Const. of road from Janoke to Ranmal via Pindi Kalu.	60000
35/37	//	M/S. Gondal Brothers	Const. of road from Dhol Ranjha to Phalia K.S road.	74859
36/38	//	Al-Umar Const. Co.	Const. of road from Kot Reham Shah to Hellan	23562
37/39	//	M/S. Liaqat Ali & Co.	Const. of road from G.S road to Chak No. 26	74664
38/40	//	M/S. Gondal Brothers	Const. of road from Ghunia More to Pindi Rawan, Haji Tufail Sultan.	19682
39/41	//	Muhammad Hayat	Const. of road from Chak No. 48 to Pindi Rawan.	24000
40/42	//	Hiraj Const. Co.	Const. of road from G.S road to Bosal Sukha via Abadi Muhammad Roshan.	80000
41/43	//	M/S. Gondal Brothers	Const. of road from Boys Primary School to Mouza Garh Qaim.	11000
42/44	//	Khalid Brothers	Const. of road from Duffar to Chak No. 23.	88300
43/45	02/2008	Millat Const. Co.	Const. of road from Janaz Gah Madhrey to B.P. School Madhrey	46471
44/46	//	M/S. Muhammad Anwar Butt	Const. of road from Jano Chak No. Saida Sagher.	48386
45/47	//	M/S. Muhammad Anwar Butt	Const. of road from Mandi Kharian road to Saddat Lamination Factory.	67432
46/48	03/2008	Syed Asif Mahmood	Const. of road from Kailu Muhallah Maskin to Kailu Grave yard.	56000
47/49	//	Rai Ejaz & Co.	S/R of road from G.S road to Sehna along Sohawa Distributory.	40000
48/50	03/2009	Ch. Nurir & Co.	M&R of roads in Sub Division Phalia.	30580
49/52	//	M/S. Sparco Const. Co.	M&R of road from G.S road to Jinnah Public School along Mianwal D/B.	69703
52/53	//	Rana Builders	M&R (S/R) of road from Gojra to Rerka road balance work (G-VII)	48000
51/54	//	M/S. S.G Developers	M&R(S/R) of road from Samma road Sahanpal	30549
52/55.	//	Rana Builders	S/R of Mong to Majhi road.	49925



Item No.	Month	Name of Contractor	Name of Work	Amount
			<b>Total</b>	<b>46,65,952</b>
<b>Grand Total (A+B) (763,272+46,65,952)</b>				<b>5,429,224</b>

**Annex-U**[Para # 1.2.2.9]  
(Amount in Rs)

## Unauthorized draw of Adhoc Allowance-2010

<b>Sr. No.</b>	<b>Name Of Doctor</b>	<b>Designation</b>	<b>Amount Of Adhoc Relief</b>	<b>Period</b>	<b>Recoverable</b>
1	Dr. Khaliq Dad Tarar	Child Specialist	7850	17-4-12 to 31-12-16	435675
2	Dr. Ghulam Abbas Nasir	SMO	4550	17-4-12 to 11-12-16	252525
3	Muhammad Yasin	Principal Dental Surgeon	15660	17-4-12 to 31-12-16	869130
4	Dr. Jamal Ud Din Akbar	Anesthetist	6455	17-4-12 to 31-12-16	358252
5	Dr. Nazli Saleem Wayen	SWMO	6405	17-4-12 to 31-12-16	355477
6	Dr. Muhammad Saeed	Medical Officer	4925	17-4-12 to 31-08-16	273337
7	Dr.Fateh Mohammad Kathia	Surgeon	9425	17-4-12 to 31-12-16	518375
<b>Total</b>					<b>3062771</b>

**Annex-V**

[Para # 1.2.2.10]

(Amount in Rs)

**(A) DO OFWM Non-deduction of General Sales Tax**

Sr. No.	W/c No.	Chak / Mouza	Length of W/c (m)	No. of Segments (No.)	Per Segment Rate	Total Amount
1	6250-L	Dhok Nawan Lok	1492	706	1166	823196
2				915	1143	1045845
3	13730-R	Dhok Nawan Lok	1162	1263	1116	1409508
4	130575	Chak No.09	641	300	1143	342900
5				396	1220	483120
6	26000-L	Burj Agra	979	1064	1567	1667288
7	13500-L	Dhok Kasib	1332	1448	1567	2269016
						8040873

Rs8,040,873 x 17% = Rs1,366,948

**(B)EDO Education**

Inv. No. & Date	Name of Item	Name of Supplier	Amount	Amount of GST	Total Amount of bill paid	GST Deducted
1618-A/29-1-2016	Optiplex 3020/4590/4GHVB E1916HV	Technosol Pvt Ltd	9393162	1596838	10990000	1596838
1618-A/22-2-2016	Optiplex 3020/4590/4GHVB E1916HV, Optiplex 3020/4790/4GB/DRW E1916HV HP Laser Jet P1102	Technosol Pvt Ltd	9074274	<b>1542626</b>	10616900	NIL
					21606900	

**Annex-W**  
[Para # 1.2.2.11]  
(Amount in Rs)

**(A) DHQ Hospital Non-recovery of PHSR Allowance**

Name of Doctor	Designation	Amount of HSR	Period	Month	Recovery
1	2	3	6	7	(5x7)
Syed M. Amir	Anesthtic	12000	1-7-15 to 30-06-16	12	144000
Sarfraz Latif	Eye Spe	12000	1-7-15 to 30-06-16	12	144000
Usman Haider	Surgon	12000	1-7-15 to 30-06-16	12	144000
M. Mujahid	Physician	8000	1-7-15 to 30-06-16	12	96000
Humera Saeed	WMO	15000	1-7-15 to 30-06-16	12	180000
Sarosh Mukhtar	MO	12000	1-7-15 to 30-06-16	12	144000
Ghazala Qamar	C/N	1818	1-7-15 to 30-06-16	12	21816
Abida Parveen	C/N	1818	1-7-15 to 30-06-16	12	21816
Ishtiaq Ahmed	Radio GrPDPher	2289	1-7-15 to 30-06-16	12	27468
<b>Total</b>					<b>923100</b>

**(B) THQ Hospital Phalia**

Sr No.	Name	HSR Received	Rate of HSR Allowed	Difference	Months	Over Payment
1	Rizwana Sadia C.N	1818	Nil	1818	08	14544
2	Muhammad Mudassar Disp	1860	Nil	1860	05	9300
3	Dr Nazli Saleem Wayn	(Special Allowance)2500	Nil	2500	12	30000
<b>Total</b>						<b>53844</b>

**(C) DO Health-i**

Sr #	Name of Officer / Official	Designation	Place of Posting	Type of Leave	From	To	Total Leave	HSRA	CA	Amount
1	Mr. Bilal Bashir	Computer Operator	BHU Kala Shadian	Earned Leave	01.10.2015	31.10.2015	31 days	1477	2856	4333
2	Mst. Humaira Asghar	LHV	BHU Kala Shadian	Earned Leave	01.10.2015	31.10.2015	31 days	1870	2856	4726
3	Mr. Mukhtar Ahmed	Sanitary Inspector	BHU Murala	Earned Leave	20.01.2016	18.02.2016	30 days	2180	2856	5036
4	Mr. Muhammad Afzal	Sanitary Inspector	BHU Bhikhi Sharif	Earned Leave	18.02.2016	17.04.2016	60 days	2177	5712	7889
5	Mst. Nighat Sultana	Computer Operator	BHU Dhoul Ranjha	Earned Leave	19.03.2016	08.04.2016	21 days	1477	2856	4333
6	Dr. Danish Riaz	MO	BHU Dhoke Shahani	Medical Leave	16.05.2016	25.05.2016	10 days	12000	0	12000
7	Mst. Balquis Akhtar	LHV	BHU Rasul	Earned Leave	16.05.2016	14.07.2016	60 days	2350	5712	8062
8	Mst. Tasleem Fatima	LHV	BHU Mona Depot	Earned Leave	01.06.2016	30.07.2016	60 days	3150	5712	8862

S r . #	Name of Officer / Official	Designation	Place of Posting	Type of Leave	From	To	Total Leave	HSRA	CA	Amount
9	Rukhsana Shaheen	Mid wife	BHU Chot Dhareen	leave	1.1.2016	30.1.2016	30 days	1477	1785	3262
10	Zahid Iqbal	Sanitary Inspector	BHU Rukkan	Leave	1.6.2016	30.6.2016	30 days	2180	2856	5036
11	Dr. Zunaira	WMO	BHU Chak No.2	Maternity Leave	15.9.2015	13.12.2015	90 days	36000	0	36000
12	Munaza Khanum	S/W	-do-	-do-	5.4.16	4.7.16	90 days	4431	5355	9786
13	M. Anayat	N/Q	BHU Kala Shadian	Leave	7.6.16	6.7.16	30 days	951	1785	2736
14	Saghir Ahmad Rana	J/Technician	BHU Mumdana	Leave	17.6.16	4.7.16	20 days	1877	1785	3662
15	Balquis Akhtar	LHV	Do	leave	24.5.2016	9.7.2016	45 days	2350	4284	6634
16	Sajida Parveen	Dia	Do	leave	21.10.2015	19.12.2015	60 days	1962	3570	5532
17	Imtiaz Begum	Dai	BHU Bhoa Hassan	do	1.6.2016	30.6.2016	30 days	981	1785	2766
18	Asma Shahzadi	LHV	BHU Dhoul Ranjha	do	10.1.2015	10.1.2016	90 days	2182	8568	10750
19	Ashra Gulzar	Midwife	do	Do	16.3.2016	16.4.2016	30 days	1340	1785	3125
20	Nighat Sultana	Computer Operator	do	Do	19.3.2016	8.4.2016	20 days	1477	2856	4333
21	Muhammad Imran	C/D	BHU Hassan	Do	1.7.2015	22.9.2015	80 days	4680	5355	10035
22	Asia Riaz	Midwife	BHU Chak No. 40	Maternity	7.9.2015	6.12.2015	90 days	3960	5355	9315
23	Muhammad Mansha	N/Q	do	Leave	1.10.2015	30.10.2015	30 days	1345	1785	3130
Total										171343

ii

S.No.	Name of Computer Operator	Posting at BHU	Working at	HSRA	Amount recoverable
1.	Usman Ghani	Ditto Cour	EDO Health	1400	16800
2.	Muhammad Shoaib	Rasul	Drug Branch (EDO Health)	1400	16800
3.	Safdar Iqbal	Dhoke Shahani	DCO office	1400	16800
4.	Zia Ur Rehman	Chak No.2	-do-	1400	16800
5.	Adnan Ahmad	Lakhanwala	DO CO office	1400	16800
6.	Amir Raza	Sohawa Bolani	IRMNCH (EDO Health)	1400	16800
7.	Nabeel Qadir	Mangat	DCO Office	1400	16800
8.	Tasawar Iqbal	Chak No. 40	National Programme (EDO Health)	1400	16800
9.	Farhan Akbar	Charranwala	Ombudsman	1400	16800
10	Farooq Ahmed	Lala pindi	DCO office	1400	16800
11	Tariq Raza	Dharekan Kalan	DO (Health)	1400	16800
12	Nosheen Anwar	Ghanian	THQ Phalia	1400	16800
13	Adnan Abdullah	Bansi Khurd	EDO Health	1400	16800
14	Mustaghees Ahmad	Pinid Kalu	THQ Phalia	1400	16800
15	Bilal Bashir	Kala Shadian	DCO office	1400	16800
16	Furrukh Mehboob	Dhunni Kalan	DCO office	1400	16800
17	Ghulam Abbas	Daffar	AC office	1400	16800
Total					285600

iii

S.No.	Name of Doctor	Posting at BHU	Working at	HSRA	Amount recoverable
1	Dr. Irram Rafique	BHU Lala Pinid	THQ Phalia	12000	72000
2	Dr. Attia Maryam	BHU Chot Dheran	THQ Malakwal	12000	72000
3	Dr. Syed Akhtar Abbas	BHU Mumdana	DHQ M.B. Din	12000	144000
Total					288000

iv

Cost Centre	Name of official	Designation	HSRA	Amount recoverable
MB 6228	Kousar Parveen	Technician	3544	42528
MB 6230	Muhammad Arif	Dispenser	1200	14400
MB 6230	Muhammad Zaman	W/C	978	11736
Total				68664

v

S. No.	Name of BHU	Name of Employee	Designation	No. of Absent	HSRA
1	BHU Murala	Dr. Zaem Adil	MO	7	72,000
2	BHU Chot Dheeran	Rukhsana Shaheen	Midwife	1	1,074
3	BHU Chak No. 2	Munaza Khanum	S/W	3	5,610
4	do	Liaqat Hayat	N/Q	1	1,430
5	BHU Mumdana	Saghir Ahmad Rana	J/Technician	1	1,830
6	do	Syed Mohsin Abbas	Computer operator	1	2,760
7	BHU Chak No. 16	Samina Anjum	SH & NS	4	19,062
8	BHU Rerka Bala	M. Ashraf Gondal	J/Technician	1	2,446
9	do	Rukhsana Kousar	O/MW	1	1,074
10	BHU Rasul	Dr. Fariha Marium	MO	1	12,000
11	do	Bilqees Akhtar	LHV	2	2,724
12	BHU Lala Pindi	Mazhar Iqbal	Ch. Technician	4	7,164
13	BHU Pind Makko	Dr. Ammra Liaqat	WMO	3	36,000
14	do	Maria Butt	LHV	1	972
15	do	Taimoor Hassan	Chowkidar	15	4,860
16	do	Muhammad Ramzan	S/W	10	4,860
17	do	Kamran Ahmad	C.O	15	16,560
18	do	Sumaira Noureen	SH & NS	4	19,062

S. No.	Name of BHU	Name of Employee	Designation	No. of Absent	HSRA
19	BHU Bhikhi Sharef	Maryam Nayab	LHV	1	972
20	do	Ayesha Aziz	Dia	1	810
21	do	Syeda Huma Ijaz	SH&NS	1	2,760
22	do	Shahid Iqbal	N/Q	2	1,620
23	BHU Bar Mosa	Ijaz Ahmad	N/Q	4	4,860
24	do	Muti Ur Rasool	C.O	2	8,280
25	BHU Bhoa Hassan	Dr. Nadeem Shahzad	MO	3	36,000
26	do	Imtiaz Begum	Dia	2	1,620
27	do	Khizar Hayat	N/Q	1	810
28	do	Amir Bashir	S/Q	7	4,860
29	BHU Dhowl Ranjha	Ahmad Yar Gondal	SN & NS	1	2,760
30	do	Muhammad Anar	S/I	2	2,746
31	do	Dr. Sheeba Jahan	WMO	1	12,000
32	do	Azhar Iqbal	Chowkidar	2	1,620
33	do	Fatima Bibi	Dai	1	810
34	do	Ashra Gulzar	Midwife	1	972
35	BHU Ghanian	Humaila Rasul	WMO	2	36,000
36	do	Nargas Shaheen	Midwife	1	972
37	BHU Hassan	Muhammad Fiaz	SH&NS	1	2,760
38	do	Zahid Imran	Dispenser	1	1,029
39	do	Azhar Iqbal	N/Q	1	810
40	do	Muhammad Hanif	S/W	1	810
41	Do	Mazhar Iqbal	S/I	1	2,746
				Total	340,115

vi

Name	Designation	BHU	HSRA	CA	Total amount of recovery
Hameed Begum	M/Technician	Chak No. 2	2958	5000	95496
Orangzaib	M/Technician	Dharekan	2958	5000	95496
Tahira Shaheen	Midwife	Chak No. 16	2022	1932	47448
Siraj Din	J/Technician	Bhoa Hassan	-	1932	23184
Total					261624

Overpayment of Conveyance Allowance

<b>THE DETAIL OF MOTORCYCLES DISTRIBUTED OF OFFICER/OFFICIAL</b>					
Sr.#	Name Of Official	Designation	Place of posting	Rate of C.A	Amount to be recovered w.e.f Nov. 2015 to Nov. 2016
1	Muhammad Saeed	V.A	CVH M.B.Din	1932	23184
2	Muhamad Khalil	V.A	CVC Ahla	1932	23184
3	Muhammad Ashraf	V.A	CVD Chhimmon	1932	23184
4	Mohammad Asger	V.A	CVC Mangat	1932	23184
5	Umer Hayat	V.A	CVC Lakhawala	1932	23184
6	Mohammad Anwar	V.A	CVC SohawaBolani	1932	23184
7	Mohammad Jabar	V.A	CVC ChakBasawa	1932	23184
8	Tanvir Hussain	V.A	CVC PindiBahauddin	1932	23184
9	Imtiaz Ahmad	V.A	CVC Mong	1932	23184
10	Mushtaq Ahmad	V.A	CVD Chak -11	1932	23184
11	Riaz Ahmad	V.A	CVH KhuialaSheikhan	1932	23184
12	Riaz Ahmad	V.A	CVD Piply	1932	23184
13	Ahmad Khan	V.A	CVC Chak-40	1932	23184
14	Umar Abbas	V.A	CVC Jayya	1932	23184
15	Sher Mohammad	V.A	CVC Rasul	1932	23184
16	Afzal Ahmad	V.A	CVH Chellianwala	1932	23184
17	Touqeer Ahmad	V.A	CVC Sivia	1932	23184
18	M. Nadeem Akhter	V.A	CVD DhokKasab	1932	23184
19	Tariq Mehmood	V.A	CVH Mianwal	1932	23184
20	FiazMasih	V.A	CVC Rato wal	1932	23184
21	NahmatUllah	V.A	CVD Murala	1932	23184
22	NaeemSajjad	V.A	CVH Phalia	1932	23184
23	Mohammad Boota Ahsan	V.A	CVD Charainwala	1932	23184
24	AnserJavid	V.A	CVD Dharikan	1932	23184
25	BawarShehzad	V.A	CVC Duggal	1932	23184
26	M.AqibJaved	V.A	CVD ThathiMureed	1932	23184
27	Ahmad Saeed Sajed	V.A	CVH Pahrianwali	1932	23184
28	Muhammad Aslam	V.A	CVC ChakJano	1932	23184
29	Iftikhar Ahmad	V.A	CVC Hasilawala	1932	23184



<b>THE DETAIL OF MOTORCYCLES DISTRIBUTED OF OFFICER/OFFICIAL</b>					
<b>Sr.#</b>	<b>Name Of Official</b>	<b>Designation</b>	<b>Place of posting</b>	<b>Rate of C.A</b>	<b>Amount to be recovered w.e.f Nov. 2015 to Nov. 2016</b>
30	Zafer Iqbal	V.A	CVH Jokalian	1932	23184
31	Afzaal Hussain	V.A	CVC Pindi Kalu	1932	23184
32	Safder Ali	V.A	CVH Qadira Abad	1932	23184
33	Mohammad Boota Naz	V.A	CVC Saida Sharif	1932	23184
34	Aashiq Ali	V.A	CVD Bruj Bakht	1932	23184
35	Khalid Mehmood	V.A	CVC Thata Khan Muhmmad	1932	23184
36	Javed Iqbal	V.A	CVD Dhouni Klan	1932	23184
37	Mohammad Amin	V.A	CVC Kot Sher	1932	23184
38	Tasawar Iqbal	V.A	CVC Bherowal	1932	23184
39	Shakeel Ahmad	V.A	CVC Kot Hast Khan	1932	23184
40	M.Zafar Saleem	V.A	CVC Dhao Ranjha	1932	23184
41	Adeel Aman	V.A	CVC Chak-44	1932	23184
42	Mohammad Nawaz	V.A	CVH Malikwal	1932	23184
43	Mohammad Riaz Khalid	V.A	CVC Kato wal	1932	23184
44	Fasil Naveed	V.A	CVH Rukkan	1932	23184
45	Mohammad Iqbal	V.A	CVC Badsha Pur	1932	23184
46	Mohamma Yar Jaspal	V.A	CVD Chak-16	1932	23184
47	Ijaz Hussain	V.A	CVC Chak Raib	1932	23184
48	Hafiz M. Waqar	V.A	CVD Pind Makko	1932	23184
49	Hafiz M.Zafar Hayat	V.A	CVD Wara Alam Shah	1932	23184
50	Muhammad Shafique	V.A	CVC Gojra	1932	23184
51	Babar Shehzad	V.A	CVC Daffar	1932	23184
52	M.Aslam Faroqi	V.A	CVH Bar Musa	1932	23184
53	Naser Abbas	V.A	CVH Warryat	1932	23184
54	Shamsher Ali	V.A	CVC Tiba Manak	1932	23184
55	Fiaz Ahmad	V.A	CVH Miana Gondal	1932	23184
56	Syed Ammer Hussain	V.A	CVC Gurh Qaim	1932	23184
57	Mohammad Rashid	V.A	CVC Pindi Rawan	1932	23184
58	Dr.Imran Mahmood	V.O	CVD Dhoni Kalan	5000	60000
59	Dr.waseem Abbas	V.O	CVH Jokalian	5000	60000
60	Dr. Mohammad Rizwan	V.O	CVH Mianwal	5000	60000

<b>THE DETAIL OF MOTORCYCLES DISTRIBUTED OF OFFICER/OFFICIAL</b>					
<b>Sr.#</b>	<b>Name Of Official</b>	<b>Designation</b>	<b>Place of posting</b>	<b>Rate of C.A</b>	<b>Amount to be recovered w.e.f Nov. 2015 to Nov. 2016</b>
61	Dr.PrinceWaqas	V.O	CVH MianaGondal	5000	60000
62	Dr. Masood Akhtar	V.O	CVH Chellianwala	5000	60000
63	Dr. Aftab Ahmed	V.O	CVH Pahrianwali	5000	60000
64	Dr. ZeeshanSabir	V.O	CVD DhokKasab	5000	60000
65	Dr. Mohammad Rizwan	V.O	MVD Malakwal	5000	60000
66	Dr. AbidJameel	V.O	CVH Bar Musa	5000	60000
67	dr. Sadaqatali	V.O	MVD Phalia	5000	60000
68	Dr. Hussain Mohammad	V.O	ADIO OFFICE	5000	60000
69	DR. ShamrezurRahmaan	V.O	CVH Rukkan	5000	60000
70	Dr. Hifsa Ahmed	V.O	CVD Chhimmon	5000	60000
71	Umar Hayat	V.A	CVC BikhiShareef	1932	23184
<b>Total</b>					<b>21,24,672</b>

**Annex-Y**  
[Para # 1.2.2.13]  
(Amount in Rs)

Overpayment due to Non-deduction of RCC Rate

Name of work	work order	runni ng bill	Contracto r	Qty	Un it	Description	Rate	Amount	Over Payment
Re-construction of Dangerous school building GMPS Kharlanwala	1189/3-11-2015	5	Haji Imtiaz Ahmad	2037	p.c ft	R.C.C. (Including priestesses concrete) using coarse and screened graded .....	303.5	618229	74187
Re-construction of Dangerous school building GMPS Kharlanwala	1189/3-11-2015	5	Haji Imtiaz Ahmad	521	p.c ft	R.C.C. (Including priestesses concrete) using coarse and screened graded .....	221.1	115193	13823
Re-Construction of Dangerous school Building in Govt. Girls E/ School at LADHER, Tehsil Phalia District M.B.DIN	1261/04-11-2015.	7	M/S Haji Imtiaz Ahmad	1401	P. Cft	P/L reinforced cement concrete ( complete in all respect Type C (nominal mix 1:2:4)	298	417498	50100
Establishment of Govt. Maternity Hospital PHalia. District Mandi Bahauddin	731./23-04-2014	6	M/S Muhammad Anwar Bu	4727	P. Cft	P/L R.C.C in raft/strip foundation 1:2:4 complete in all respect with out shuttering	217.75	1029304	123516
Establishment of Govt. Maternity Hospital PHalia. District Mandi Bahauddin	731./23-04-2014	6	M/S Muhammad Anwar Bu	1841	P. Cft	P/L R.C.C.in roof slab columns etc 1: 1-1/2:3complete in all respect. In G.F.	314.45	578902	69468
Establishment of Govt. Maternity Hospital PHalia. District Mandi Bahauddin	731./23-04-2014	6	M/S Muhammad Anwar Bu	8652	P. Cft	----- do ----- 1:2:4 with shuttering.	288.25	2493939	299273
Establishment of Govt. Maternity Hospital PHalia. District Mandi Bahauddin	731./23-04-2014	6	M/S Muhammad Anwar Bu	1363	P. Cft	P/L R.C.C.in roof slab columns etc 1: 1-1/2:3complete in all respect. In F/Floor.	328.1	447200	53664
Establishment of Govt. Maternity Hospital PHalia. District Mandi Bahauddin	731./23-04-2014	6	M/S Muhammad Anwar Bu	8193	P. Cft	----- do ----- 1:2:4 without shuttering.	231.40	1895860	227503
Quaid- E-Azam Stadium (I/C External Development /Approaches Infrastructure), Mandi Bahauddin	724/DOB dated. 23-04-2014	8	M/S Mian Muhammad Ashraf	10831	P. Cft	P/L R.C.C in raft strip other structure member with out shuttering 1:2:4 complete in all respects.	217.75	2358450	283014
Quaid- E-Azam Stadium (I/C External Development	724/DOB dated. 23-04-2014	8	M/S Mian Muhammad Ashraf	13385	P. Cft	-----do----- with shuttering 1:2:4 complete in all respects.	288.25	3858226	462987

Name of work	work order	runni ng bill	Contracto r	Qty	Un it	Description	Rate	Amount	Over Payment
/Approaches Infrastructure), Mandi Bahauddin									
Quaid- E-Azam Stadium (I/C External Development /Approaches Infrastructure), Mandi Bahauddin	724/DOB dated. 23-04-2014	8	M/S Mian Muhammad Ashraf	1685	P. Cft	----do---RCC in GF 1:1-1/2: 3	314.45	529848	63582
Quaid- E-Azam Stadium (I/C External Development /Approaches Infrastructure), Mandi Bahauddin	724/DOB dated. 23-04-2014	8	M/S Mian Muhammad Ashraf	875	P. Cft	----do---RCC in first floor 1:1-1/2: 3	328.10	287087	34450
Re-Construction of Dangerous school Building in Govt. Model School <b>THATHI MUREED</b>	.1178/D O (B), Dated.03.11.2015	6	S Ghulam Mustafa	1547	P. Cft	P/L reinforced cement concrete (cost of steel reinforcement its fab Type C (nominal mix 1:2:4) first floor.	298	461006	55321
Re-Construction of Dangerous school Building in Govt. Model School <b>THATHI MUREED</b>	.1178/D O (B), Dated.03.11.2015	6	S Ghulam Mustafa	272	P. Cft	----- do ----- with shuttering.	221.1	60139	7217
Re-Construction of Dangerous School Building of Govt: Girls High School <b>Pindi Kalu Tehsil Phalia</b>	1112, 2-11-15	5	S Ghulam Mustafa	496	P. Cft	P/L reinforced cement concrete ( complete in all respect Type C (nominal mix 1:2:4) without shuttering.	221.1	109666	13160
Re-Construction of Dangerous School Building of Govt: Girls High School <b>Pindi Kalu Tehsil Phalia</b>	1112, 2-11-15	5	S Ghulam Mustafa	1751	P. Cft	---do--- with shuttering	298	521798	62616
Re-Construction of Dangerous School Building in Govt. Girls Elementary School <b>KALA SHADIAN</b>	1131,. 03.11.2015	5	M/S Al-Qadir & Co, Govt. Contractor	250	P. Cft	----- do ----- without shuttering.	221.1	55275	6633
Re-Construction of Dangerous School Building in Govt. High School <b>GHANIAN, Tehsil Phalia</b>	1223,03.11.2015	6	Haji Abdul Sattar	2208	P. Cft	----- do ----- with shuttering.	298	657984	78958
Total									1979472

**Annex-Z**

[Para # 1.2.2.16]

(Amount in Rs)

**(A) DO Road Overpayment due to Application of higher rate**

Sr. No.	Name of work	Vr. No. and Date	Contractors Name	Description	Qty	Rate Applied	MRS Rate	Over Rate per Sft/Cft	Over payment
1	Widening/improvement of road from Mandi Bahauddin Phalia road to Sat Sira Murala road	28/DAO/25-6-16	Falcon Enterprises	P/L plant premixed bituminous carpet, i/c compaction and finishing to required camber, grade and density 2" thick using 4.5% bitumen complete in all respect	81800	7235.34	6960.4	274.94	224901
2	Widening/improvement of road from Mandi Bahauddin Phalia road to Sat Sira Murala road	28/DAO/25-6-16	Falcon Enterprises	Pacca Brick Work in F/P in 1:4 cement sand mortar	26703	18580.13	17874.1	706.03	188531
									413432

PDP No.16.

(Amount in Rs)

**(B) DO Road**

Sr. No.	Name of work	Vr. No. and Date	Contractors Name	Description	Qty	Rate Applied	MRS/TS Rate	Over Rate per Sft/Cft	Overpayment
1	Widening/improvement of road from Mandi Bahauddin Phalia road to Sat Sira Murala road	28/DAO/25-6-16	Falcon Enterprises	P/L road edging of Bricks 3" wide and 9" deep	8180	33	31.75	1.25	10225
2	Widening/improvement of road from Mandi Bahauddin Phalia road to Sat Sira Murala road	28/DAO/25-6-16	Falcon Enterprises	Providing and laying bituminous priming coat, using 10 Lbs. kerosene oil and 10 Lbs. binder per 100 Sft. Or 0.5 KG Kerosene and 0.5 Kg binder per square metre.	80100	846.88	814.7	32.18	25776
3	Widening/improvement of road from Mandi Bahauddin Phalia road to Sat Sira Murala road	28/DAO/25-6-16	Falcon Enterprises	Cement concrete brick or stone ballast, 1-1/2" to 2"	7646	9638.04	9271.8	366.24	28003

Sr. No	Name of work	Vr. No. and Date	Contractors Name	Description	Qty	Rate Applied	MRS/TS Rate	Over Rate per Sft/Cft	Overpayment
				gauge in foundation and plinth, ratio 1:6:12					
4	Widening/improvement of road from Mandi Bahaiddin Phalia road to Sat Sira Murala road	28/DAO/25-6-16	Falcon Enterprises	Fabrication of mild steel RCC i/c cutting, bending, laying, I position, making joints and fastenings, i/c cost of binding wire and labour charges	13165	11434.6	11000.1	434.5	57202
5	Widening/improvement of road from Mandi Bahaiddin Phalia road to Sat Sira Murala road	28/DAO/25-6-16	Falcon Enterprises	P/L RCC in slab of rafts / strip foundation, base slab of column and retaining wall (ie Horizontal Shurtering) type C (Nominal Mix 1:2:4)	6513	229.83	221.1	8.73	56858
6	Restoration / Rehabilitation of road from Flood Damages Burj Bakhat to Chakori via Sadiqabad	25/DAO/4-3-16	M Arshad	Cement concrete plain including placing, compacting, finishing and curing complete (including screening and washing of stone aggregate): (f) Ratio 1: 2: 4	7200	20519.14	20116.8	402.34	28968
									207032

(C) DO Building

[PDP No.09]

Name of work	work order	Contractor	Qty	Description	Mrs Applied	Rate Admissible as per MRS	Rate actually Charged	Excess Rate Paid	Amount

Name of work	work order	Contractor	Qty	Description	Mrs Applied	Rate Admissible as per MRS	Rate actually Charged	Excess Rate Paid	Amount
Re-Construction of Dangerous school Building in Govt. Girls E/ School at LADHER. Tehsil Phalia District M.B.DIN	1261/04-11-2015.	M/S Haji Imti az Ahmad	4612	Single layer of tiles 9"x4½"x1½" (225x113x40 mm) laid over 4" (100 mm) earth and 1" (25 mm) mud plaster without Bhoosa, grouted with cement sand 1:3 on top of RCC roof slab, provided with 34 lbs. per %Sft. or 1.72 Kg/Sq.m bitumen coating sand blinded and polythene sheet 500 gauge	(1st AUGUST, 2015 TO 31st JANUARY, 2016	5988.2	6328.2	340	15681
Re-Construction of Dangerous school Building in Govt. Girls E/ School at LADHER. Tehsil Phalia District M.B.DIN	1261/04-11-2015.	M/S Haji Imti az Ahmad	450	Providing and fixing steel windows with openable glazed panels, using beam section for frame 1½"x1"x5/8"x1/8" (40x25x16x3 mm), Z-section for leaves ¾"x1"x¾"x1/8" (20x25x20x3 mm), T-section sashes 1"x1"x1/8" (25x25x3 mm), glass panes, wooden screed for glazing embedded over a thin layer of putty duly screwed with leaves, brass fittings, holdfast, duly painted, fixed with wire gauze, 24 SWG with 3mm glass pane, complete in all respects, including all cost of material and labour, etc. as per approved design and as directed by the Engineer-in-charge:-	(1st AUGUST, 2015 TO 31st JANUARY, 2016	324.75	382	58	25875
Construction of building Govt. Syed Imam Bibi PS Bhikhi Sharif	268,17-02-16	Munir Ahmad	8805	Providing and laying sub-base course of stone product of approved quality and grade, including placing, mixing, spreading and compaction of sub-base material to required depth, camber, grade to achieve 100% maximum modified AASHO dry density, including carriage of all material to site of work except gravel and aggregate.	(1st AUGUST, 2015 TO 31st JANUARY, 2016	2773.8	5100	2326	204822
Construction of building Govt. Syed Imam Bibi	268,17-02-16	Munir Ahmad	36	Providing and fixing mild steel chowkat of doors, windows	(1st AUGUST,	145.05	310	165	5938

Name of work	work order	Contractor	Qty	Description	Mrs Applied	Rate Admissible as per MRS	Rate actually Charged	Excess Rate Paid	Amount
PS Bhikki Sharif		ad		C.window, etc. including holdfast, making and threading holes for hinges, etc. complete:- (a) M.S. angle iron 1½" x 1½" x ¼" (40x40x6 mm) welded with M.S. flat 2"x ¼" (50 mm x 6 mm)	2015 TO 31st JANUARY, 2016				
Construction of building Govt. Syed Imam Bibi PS Bhikki Sharif	268,17-02-16	Munir Ahmad	625	Providing and fixing steel windows with openable glazed panels, using beam section for frame 1½"x1"x5/8"x1/8" (40x25x16x3 mm), Z-section for leaves ¾"x1"x¾"x1/8" (20x25x20x3 mm), T-section sashes 1"x1"x1/8" (25x25x3 mm), glass panes, wooden screed for glazing embedded over a thin layer of putty duly screwed with leaves, brass fittings, holdfast, duly painted, fixed with wire gauze, 24 SWG with 3mm glass pane, complete in all respects, including all cost of material and labour, etc. as per approved design and as directed by the Engineer-in-charge:-	(1st AUGUST, 2015 TO 31st JANUARY, 2016	324.75	510	185	115781
Up-Gradation of BHU Murala to Rhc level, M.B.Din	727/26-6-15	Ch. Manisha Khann Gon dal	7527	Providing and laying sub-base course of stone product of approved quality and grade, including placing, mixing, spreading and compaction of sub-base material to required depth, camber, grade to achieve 100% maximum modified AASHO dry density, including carriage of all material to site of work except gravel and aggregate.	1st FEBRUARY, 2015 TO 31st JULY, 2015	2574.9	5400	2825.1	212646
Up-Gradation of BHU Murala to Rhc level, M.B.Din	727/26-6-15	Ch. Manisha Khann Gon dal	3945	Providing and fixing windows consisting of M.S. box section frame 2"x1½" (50x40mm), leaves frame 1-½"x1" (40x25mm) box section frame for glazing 3/8"x3/8"....	1st FEBRUARY, 2015 TO 31st JULY, 2015	387	405	18	71010



Name of work	work order	Contractor	Qty	Description	Mrs Applied	Rate Admissible as per MRS	Rate actually Charged	Excess Rate Paid	Amount
									651753

<b>Grand Total (A+B+C+D)</b>	<b>1272217</b>
------------------------------	----------------

**Annex-AA**

[Para # 1.2.2.18]

(Amount in Rs)

**Non deduction of shrinkage on earth work**

Sr. No	Name of work	Vr. No. and Date	Contractors Name	Description	Qty	Rate	Amount	To be deducted @ 6%
1	Widening/improvement of road from Mandi Bahauddin Phalia road to Sat Sira Murala road	28/D AO/2 5-6-16	Falcon Enterprises	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	184567	8639.65	1594594	95676
2	Const. of road on the Right Bank of Sohawa Distributory Linking Phalia road to Murala road	20/D AO/2 4-6-16	Falcon Enterprises	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	388841	7588.26	2950627	177038
3	Const. of District Complex Roads: DHQ Hospital Road (Phase-II)	19/D AO/2 4-6-16	Sahi Associates	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	252224	2000	504448	30267
4	Const. of District Complex Roads: DHQ Hospital Road (Phase-I)	07/D AO/1 0-6-16	Madina Traders	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	532945	3700	1971896	118314
5	Widening / Improvement of road from Gujrat Sargodha road (Mangat Bridge) to Phalia Kuthiala Sheikhhan road	3/DA O/10-11-15	Chaudhary Engineers Associates	Earthwork in ordinary soil for making embankment i/c all lead and lift i/c ploughing and mixing bith blade grade or disc harrow complete in all respect 95% to 100% maximum modified AASHO dry density	2032386	5520	11053171	663190
								1084485

**Annex-AB**

[Para # 1.2.2.19]

**Non-recovery of Annual Inspection Fee/fine from Private Schools**

(Amount in Rs)

(A)

S.No.	Status of Schools	No of School	Annual Inspection Fee	Amount (Rs)
1	High/ Higher Secondary Schools	39	1000	39000
2	Elementary Schools	610	500	305,000
		649		344,000

(B)

S.No.	Status of Schools	No of School	Fine per day	Amount (Rs)
1	Schools	14	100	511,000

(C)

S.No.	Status of Schools	No of School	Rate of Registration Fee	Amount (Rs)
1	High/ Higher Secondary Schools	14	7000	98000

<b>Total(A+B+C)</b>	<b>344000+511000+98000)</b>	<b>953,000</b>
---------------------	-----------------------------	----------------

Fine Calculation : No of Schools x No. of Days = Total i.e. 14x 365x 100 =