



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

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

AASHO	American Association of State Highway & Transportation Officials
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
C&W	Communication and Works
CMW	Community Mid Wife
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FCR	Final Completion Report
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
HPA	Health Professional Allowance
LP	Local Purchase
MB	Measurement Book
MS	Medical Superintendent
MSSSH	Major Shabbir Sharif Shaheed Hospital
MRS	Market Rate System
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee

PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PHSRP	Punjab Health Sector Reforms Programme
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
RDA	Regional Directorate of Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of the Provincial Government. Accordingly, the Audit of all Receipts and Expenditures of the 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, Gujrat for the Financial Year 2016-17. The Directorate General of Audit District Governments, Punjab (North), Lahore conducted audit during 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized without written responses of the departments because DAC meeting was not convened by the PAO despite written as well as verbal requests.

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

**Islamabad**  
**Dated:**

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

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

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

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

Audit of District Government, Gujrat 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 5,227.876 million of the District Government Gujrat for the Financial Year 2016-17 covering one PAO and 321 formations, the RDA Gujranwala, audited an expenditure of Rs 2,252.12 million which in terms of percentage, was 43% of the auditable expenditure. The Directorate General Audit planned and executed audit of thirty-five (35) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Gujrat for the Financial Year 2016-17, were Rs 10.00 million, whereas, RDA Gujranwala, audited receipts of Rs 6.5 million which was 65% of total receipts.

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

Recovery of Rs 90.754 million was pointed out, which was not in the notice of executive before audit. However, no recovery was affected during the Audit Year 2017-18.

**c. Audit Methodology**

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

**d. Audit Impact**

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

**e. Comments on Internal Control and Internal Audit Department**

Internal control mechanism of District Government Gujrat was not found satisfactory during Audit. Many instances of weak Internal

Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of District Government Gujrat 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, Gujrat.

**f. The Key Audit Findings of the Report**

- i. Non production of record amounting Rs 242.953 million was noted in one case.<sup>1</sup>
- ii. Irregularity and non-compliance including non-adherence to PPRA Rules of Rs 51.074 million was noted in nine cases.<sup>2</sup>
- iii. Weakness of internal controls was noted for Rs 176.778 million in twenty cases.<sup>3</sup>

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.9

<sup>3</sup> Para 1.2.3.1 to 1.2.3.20



**g. Recommendations**

- i. To take appropriate action against the person (s) responsible for non-production of record
- ii. To comply with the Procurement Rules for economical and rational purchases of goods and services.
- iii. To take appropriate measures to strengthen internal controls / monitoring system.
- iv. To take appropriate action against the person (s) responsible for non-recovery of government dues.

## SUMMARY OF TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	7,723.016
2	Total Formations in Audit Jurisdiction	321	7,723.016
3	Total Entities (PAOs) Audited	01	2,436.500
4	Total Formations Audited	25	2,436.500
5	Audit & Inspection Reports	25	2,436.500

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

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observations
1	Unsound Asset Management	-
2	Weak Financial Management	51.074
3	Weak internal controls relating to Financial Management	176.778
4	Others	242.953
<b>Total</b>		<b>470.805</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	-	626.66	-	1,809.84	2,436.50*	3261.794
2	Amount placed under audit observation / Irregularities of Audit	-	378.301	-	92.504	470.805	373.321
3	Recoveries pointed out at the instance of Audit	-	135.348	-	41.43	176.778	294.880
4	Recoveries accepted / established at the instance of Audit	-	-	-	-	-	-
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 2,436.50 million.

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

(Rs in million)

<b>Sr. #</b>	<b>Description</b>	<b>Amount Placed under Audit Observations</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	51.074
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy, departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	176.778
6	Non-production of record.	242.953
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>470.805</b>

**Table 5: Cost-Benefit Ratio**

(Rs in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 1 of Table 3)	2,436.50
2	Expenditure on Audit	1.507
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1 : 0

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

## CHAPTER-1

### 1.1 District Government, Gujrat

#### 1.1.1 Introduction of Departments

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

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

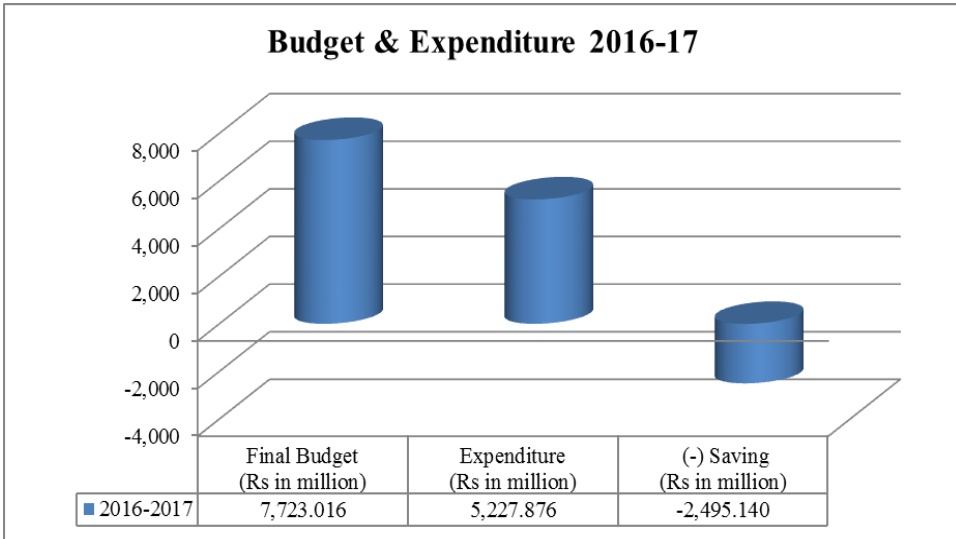
Under Section 29(k) of the PLGO, 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

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

During FY 2016-17 budgetary allocation (inclusive salary, non-salary and development) for District Government was Rs 7,723.016 million whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 5,227.876 million, showing savings of Rs 2,495.140 million for the period, which in terms of percentage was 32% of the final budget as detailed below:

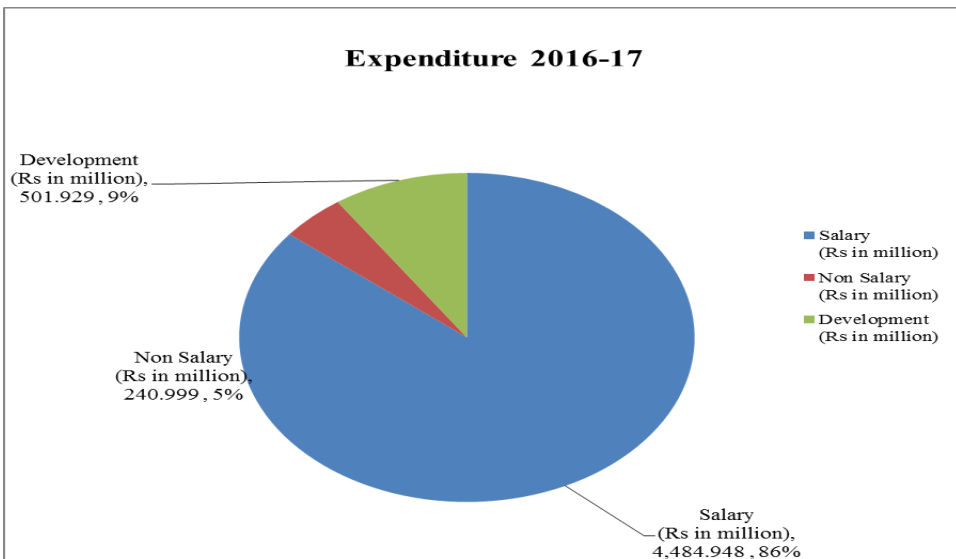
(Rs in million)

Financial Year 2016-17	Budget	Expenditure	(-) Savings	%age of Savings
Salary	5,817.310	4,484.948	-1,332.362	23
Non Salary	493.520	240.999	-252.521	51
Development	1,412.186	501.929	-910.257	64
<b>Total</b>	<b>7,723.016</b>	<b>5,227.876</b>	<b>-2,495.140</b>	<b>32</b>



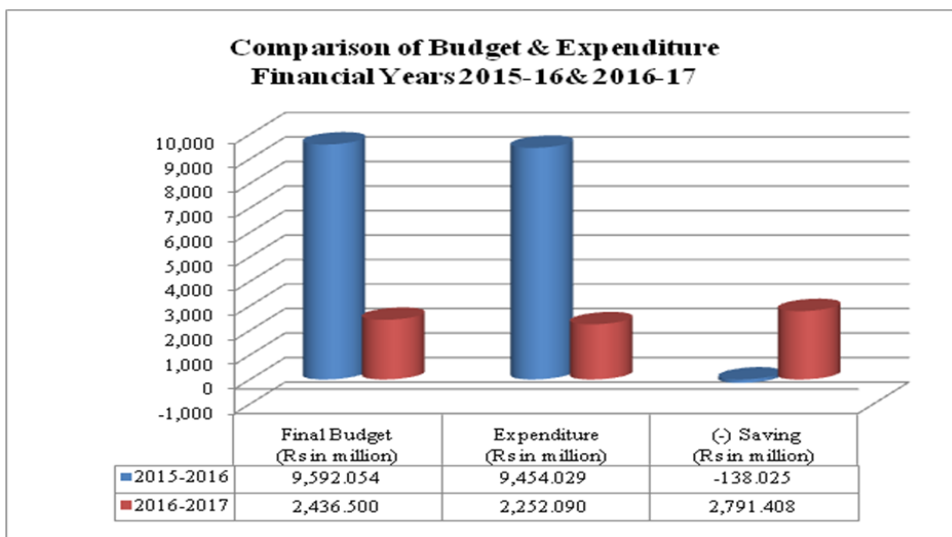
As per Appropriation Account 2016-17 of District Government, Gujrat the original budget was Rs 7,427.702 million, supplementary grant was Rs 726.707 million and the final budget was Rs 7,723.016 million. Against the final budget total expenditure incurred by the District Government during 2016-17 was Rs 5,227.876 million.

The salary, non-salary and development expenditure comprised 86%, 5% and 9% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 19% decrease in Budget

Allocation and 45% decrease in Expenditure respectively as compared with previous year.



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

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

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

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

#### Status of Previous Audit Reports

Sr. #	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	20	Not convened
2	2003-04	23	Not convened
3	2004-05	07	Not convened
4	01.07.2005 to 31.03.2008*	78	Not convened
5	2009-10	38	Not convened
6	2010-11	45	Not convened
7	2011-12	23	Not convened
8	2012-13	11	Not convened
9	2013-14	12	Not convened
10	2014-15	11	Not convened
11	2015-16	13	Not convened
12	2016-17	23	Not convened

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

## **1.2 AUDIT PARAS**

## **1.2.1 Non production of Records**



### 1.2.1.1 Non-production of record – Rs 242.953 million

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

District Officer (Roads) Gujrat incurred an expenditure of Rs 242.953 million during the Financial Year 2016-17 but vouched accounts of the expenditure were not produced for audit scrutiny. In the absence of such record the actual expenditure could not be verified as detailed below;

(Rs in million)

<b>PDP No.</b>	<b>Detail of expenditure</b>	<b>Amount</b>	<b>Remarks</b>
20	Record of expenditure incurred under detailed objects repair of transport, cost of other store, POL, travelling allowance, leave encashment etc was not produced to audit.	1.785	<b>Annexure-B</b>
21	Record on account of M&R expenditure including TS estimates, measurement books, agreements, acceptance letters, tender register, advertisement on PPRA website as well as in print media, bidding documents, minutes of tender opening committee, vouchers, stock registers, RMR register, T&P register etc. was not produced.	11.599	
28	Expenditure incurred on account of 4 Nos. development schemes but record was not produced to audit.	229.569	
<b>Total</b>		<b>242.953</b>	

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

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

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

[PDP No.20,21 & 28]

## **1.2.2 Irregularity / Non-compliance**

### **1.2.2.1 Un-authorized cash drawl - Rs 20.93 million**

According to Rule 4.49 of Punjab Sub Treasury Rules “Payments of Rs 100,000 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers. At places where pre-audit is conducted and pre-audit cheques are issued, the drawing and Disbursing Officer shall make an endorsement on the bill requiring a separate crossed cheque in his favour. The Accountant General, Punjab/DAO shall then issue a crossed cheque in favour of Drawing and Disbursing Officer who will collect it either personally or through his authorized agent. The Drawing and Disbursing Officer will then endorse the cheque in favour of the contractor / supplier and deliver it to him on proper identification and obtain his acknowledgement”.

Management of the following formations presented claims of Rs 20.93 million during Financial Years 2016-17 to District Accounts office for payment after pre audit. District Accounts Office processed the claims but cheques were issued in favor of DDO instead of in the name of concerned firms/vendors in violation of the rule ibid. Detail of payment in the name of DDOs is placed at **annexure-C**.

Audit is of the view that due to weak pre audit, payment through DDO may have led to misappropriation of public fund.

No reply was submitted by the management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person(s) at fault.

[PDP No.01,10&01]

### **1.2.2.2 Unauthorized expenditure without advertisement – Rs 10.01 million**

According to Rule 12(1) read with Rule 9 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by PPRA regulation from time to time. 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.

Management of 04 (four) formations incurred an expenditure of Rs 10.01 million on account of procurement of different items and M&R of different roads during the Financial Year 2016-17. Indents were split up in order to avoid advertisement at PPRA website. **Annexure-D.**

Audit is of the view that due to non-compliance of rules, expenditure was split to avoid sanction of competent authority.

No reply was submitted by the management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person(s) at fault.

[PDP No.04,05,01,02,08,10&09]

### **1.2.2.3 Unauthorized payment of premium – Rs 7.12 million**

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

DO (Buildings) Gujrat prepared estimates and accorded Technical Sanction on bi-annual MRS rates. The contractors quoted rates higher than the MRS. DO (Buildings) awarded contracts in respect of different schemes to contractors on higher rates. Premium (difference between MRS rates and quoted rate) was to be paid against the final bill Engineer-in-charge paid Rs 7.12 million on account of premium against running bills before the completion of the work. This resulted in unauthorized payment of premium. **Annexure-E.**

Audit is of the view that due to non-compliance of rules, premium was paid to contractor against running bills instead of in final bill.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person(s) at fault.

### 1.2.2.4 Wasteful expenditure - Rs 4.634 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.

Scrutiny of accounts record of District Officer (OFWM) Gujrat revealed that funds amounting to Rs 4.634 million were transferred for the improvement of Water Courses (Additional Water Courses) to the Water User Associations as first installment. However, the work remained in progress and FCRs were also not received.

(Rs in million)

Sr. No.	W/C No.	Mouza	Installments			Total
			1st	2nd	3 <sup>rd</sup>	
1	25435/R	Bajaar wala	0	0	559,444	559,444
2	12036/L	Balisran wala	382,277	0	0	382,277
3	10740/R	Bagrian wala	216,998	0	0	216,998
4	20830/L	Khoja	448,560	0	0	448,560
5	18970/L	Kasana	292,658	0	0	292,658
6	21527/R	Rajakey	492,528	0	0	492,528
7	4500/L	Mughli	337,714	0	0	337,714
8	6515/TL	Dinga	770,250	0	0	770,250
9	7484/R	Dinga	712,482	0	0	712,482
10	8596/L	Dinga	421,256	0	0	421,256
<b>Total</b>						<b>4,634,167</b>

Audit is of the view that due to non completion of water courses within time limit, depriving the desired benefit to end uses thus rendering the whole expenditure wasteful.

No reply was submitted by the management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person(s) at fault.

[PDP No.01]

### 1.2.2.5 Unjustified drawl of funds in cash - Rs 3.30 million

According to letter No. FD(FR) V-6/75 (P) dated 04-03.2010 amendment 4.49 (a) "Payment of Rs100,000 and above to contractors and

suppliers shall not be made in cash by the Drawing & Disbursing Officer (DDO). At places where pre-audit cheques are issued, the sanctioning authority shall accord sanction to incur expenditure, under his own signature, in favour of contractor/ supplier incorporating CNIC No. of the contractor/ supplier. The DDO, while submitting the bill at the pre-audit counter of Accountant General/ District Accounts Officer, shall record an endorsement on the bill requiring separate crossed cheque to be issued in favour of contractor/ supplier. The cheque so issued will be collected by the DDO or his authorized agent in prescribed manner and entered in Cash Book. Thereafter, the DDO will deliver the cheque to the contractor/ supplier by securing proper acknowledgement.”

Scrutiny of the accounts record of EDO (Health) Gujrat and MS THQ Hospital Sarai Alamgir revealed drawal of more than hundred thousands by management from the bank A/Cs of DDOs many times. Cash drawl was also split up during the same month in violation of the rule *ibid*. Detail is placed at **annexure-F**.

Audit is of the view that frequent cash drawl by DDOs may have led to misappropriation of public funds.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person(s) at fault.

[PDP No.03&01]

### **1.2.2.6 Unauthorized payment for Weather Shield-Rs 1.70 million**

According to the instructions of Finance Department, Government of the Punjab, vide letter No.RO(Tech)FD-2-8/98 dated 5<sup>th</sup> June, 2000, the weather shield paint will be applied on historical buildings like Governor House, Chamber of Commerce etc.

District Officer (Buildings) Gujrat incurred an expenditure of R 1.7 million on account of weather shield paint for different buildings which were not historical. This resulted in unauthorized expenditure of Rs 1.70 million.

Name of work	Contractor	Authority	Running bill	Rate	Amount
Improvement of	Malik	2409/c,	5	1816.95	368,677

Name of work	Contractor	Authority	Running bill	Rate	Amount
Security Infrastructure Including Boundry Wall District Complex	Abdul Rashid	03.09.2015			
Renovation of OPD Aziz Bhatti Shaheed T. Hospital	Ch. Naseer Ahmad	598/c,08.03.16	7	1841	923,814
Const. of 6 class rooms Govt Deaf & Defective School	Shafqat Hussain	1320/c, 18.5.16	4	1841	103,906
External beauitufuciation of Aziz Bhatti Hospital	Malik Abdul Rashid	738/c,30.3.16	3	1841	187,782
External beauitufuciation of Aziz Bhatti Hospital	Malik Abdul Rashid	738/c,30.3.16	3	972.65	35,969
Renovation THQ Kharian	Sabir Hussain	1651/c, 22.06.16	3	616.25	16,417
Construction of 6 class rooms in GPHS no.1 Shahdoulra Road	Syed Sheeraz Hussain	3043/c, 26.11.14	7	1060	61,586
<b>Total</b>					<b>1,698,151</b>

Audit is of the view that due to non-compliance of rules, weather shield paint was used on non historical buildings which resulted unauthorized payment.

No reply was submitted by the management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person(s) at fault.

[PDP No.23]

### **1.2.2.7 Unauthorized expenditure on diversion of work contingency - Rs 1.16 million**

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. They should ensure that all financial rules are strictly adhered to internal check against irregularities, waste and fraud.

District Officer (Buildings) Gujrat used 3% of the amount of the contracts i.e. Rs 3.48 million on account of work contingency against admissibility of 2% work contingency (1% for contingency and 1% for

unforeseen expenditure). 1% extra amount was charged to the work on account of contingency amounting to Rs 1.16 million. **Annexure-G.**

Audit is of the view that due to non-compliance of rules, excess amount of Rs 1.16 million was utilized.

No reply was submitted by the management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person(s) at fault.

[PDP No.14]

### **1.2.2.8 Unauthorized expenditure - Rs 1.14 million**

According to Rule 12(1) read with Rule 9 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time. 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.

MS THQ Hospital Sarai Alamgir District Gujrat paid Rs 1.14 million to the supplier for the provision and installation of Oxygen System without calling tenders. Technical bids were not taken from the bidders. Further Technical committee was not constituted for the scrutiny and verification of Oxygen System. Tenders were not floated on PPRA website, which resulted in unauthorized payment to supplier. Detail is as follows;

<b>Invoice No.</b>	<b>Date</b>	<b>Supplier</b>	<b>Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
1312	11/11/2016	Mirza & Company	Oxygen Manifold	1	130000	1139500

Audit is of the view that due to non-compliance of rules purchase was made without observing PPRA rules.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.



Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person(s) at fault.

[PDP No.08]

**1.2.2.9 Irregular payment of Charge Allowance - Rs 1.08 million**

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

Deputy District Education Officer (EE-M) Kharian District Gujrat paid charge allowance @ Rs 700 per month and Rs 500 per month to Head Teachers of the Elementary and Primary Schools during the FY 2016-17 without keeping in view the instructions referred above during the period 01-07-2016 to 30-06-2017. Student enrollment was also not observed while making payment of charge allowance to the teachers. Further the charge allowance was also not admissible as additional charge.

This resulted in irregular payment of charge allowance of Rs 1.08 million.

Audit is of the view that due to weak internal controls, charge allowance was paid to the teachers without without fulfilling codal formalities.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person(s) at fault.

[PDP No.01]

### **1.2.3 Internal Control Weaknesses**

### **1.2.3.1 Non-recovery of liquidated damages – Rs 67.094 million**

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

District Officer (Buildings) Gujrat awarded different development schemes to various contractors. The works could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for extension in time limit was processed nor penalty imposed on the contractors on account of delay. This resulted in non-recovery of liquidated damages besides delaying the desired benefits to the community due to non-completion of the schemes within the stipulated period. Detail is placed ay **annexure-H**.

Audit is of the view that due to weak internal controls, penalty was not imposed on contractors due to delay in completion of schemes.

No reply was submitted by the management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation of the matter and recovery of the amount besides fixing of responsibility against the person (s) at fault.

[PDP No.02]

### **1.2.3.2 Unauthorized drawl of Adhoc Relief Allowance-2010 @ 50% recovery thereof Rs 20.117 million**

According to Govt. of the Punjab, Finance Department letter No.FD.PC.40-04/12 dated 17-2-2012, those employees who are drawing health sector reform allowance and health professional allowance are not entitled to Adhoc Allowance-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.

Heads of various formations of Health Department paid Rs 10.353 million to Doctors on account of Health Sector Reform Allowance, Health professional allowance as well as Adhoc Relief allowance,2010 @50% in

violation of the above rule which resulted in loss to Government exchequer of about Rs 20.117 million. Detail is placed at **annexure-I**.

Audit is of the view that due to weak internal control, unauthorized allowance was drawn which resulted in overpayment.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation of the matter besides recovery of the amount.

[PDP No.04,02,12,04,03&01]

### **1.2.3.3 Non-approval of Lead Chart for earth work Rs 18.79 million**

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

DO (Buildings) paid an amount of Rs 18.79 million for earth filling adding lead to the contractors without getting approval of Lead Chart from the competent authority by violating the above rule. Moreover, department did not attach “Fard Malkiyat” showing particulars of the land owner from where the earth was carried to the site. Compaction test reports of earthwork for embankments were also not available with the vouchers. Detail is placed at **Annexure-J**.

Audit is of the view that due to weak internal controls, payment was made without approval of Lead Chart.

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

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation of the matter besides fixing the responsibility against the person (s) at fault.

[PDP No.21]

#### **1.2.3.4 Overpayment due to excess measurement of quantity Rs 12.22 million**

At the instance of execution of work neither the specification and quantity of different item approved in the sanctioned estimate be changed nor any additional standardized/non-standardized item be approved/executed without prior written approval of such change/new addition by the authority who issued technical sanction to estimate and such authority will also record reasons as per instructions issued by the Finance Department vide No. FD(FR)-II-2/89 in June 1996 and No. RO (TECH) FD-I-2/83-VI in March 2005 and Para 2.2 and 2.86 of B&R Code.

District Officer (Buildings) accorded Technical Sanction of the Estimates of the various schemes. Quantities of each scheme was specified in TS Estimate, however contractor executed/claimed quantities of items in excess of the provisions made in TS Estimate. Detail of the schemes against which overpayment was authorized is placed at **annexure-K**.

Audit is of the view that due to weak internal controls, overpayment was made to the contractor due to measurement of excess quantities.

This resulted in overpayment of Rs 12.22 million to the contractors.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person (s) at fault.

[PDP No.15]

### **1.2.3.5 Non-recovery of Health Sector Reform Allowance – Rs 10.93 million**

According to instructions issued by Government vide FD/SR-IV-8-76 (Pro) dated 16-3-1988, shifting of a government servant from the place of his originally sanctioned post for a period exceeding 3 months is not permissible without prior approval of Finance Department. According to Government of Punjab Health Department Letter No.PMU/PHSRP/G.1-06/61/270-340 dated 16<sup>th</sup> March 2007, The HSRA allowance is payable only when the doctors, para-medic & other staff perform their duties under the HSRA at RHCs and BHUs. Any Doctor, para-medic & other staff whether regular or on contract, posted and drawing pay against the posts of RHCs and BHUs, is directed to perform duties somewhere else, he will not be entitled to HSRA allowance. Any allowance so paid should be recovered.

Management of certain formations of Health Department of District Gujrat, posted many officials temporarily to other offices who remained there for more than 3 months and drew pay and allowances during 2016-17. Further, Health Sector Reform Allowance amounting to Rs 10.93 million was paid to officials/officers whom subject allowance was not admissible to place of postings. Detail is placed at **annexure-L**.

Audit is of the view that due to weak internal controls, Health Sector Reform Allowance was paid to the officers/officials posted at stations/places where the same was not admissible.

This resulted in unauthorized payment to the officers/officials.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation of the matter besides recovery of the amount.

[PDP No.01,01,03,02 & 01]

### **1.2.3.6 Less deduction of Income Tax - Rs 10.503 million**

Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment to other than a company, deduct tax from the gross amount @ 4.5%, 10% and 7.5% on account of supplies, services and

execution of contract respectively, in case of filer and 6.5%, 15% and 10% on account of supplies, services rendered and execution of contract respectively, in case of non-filer, other than company according to Section 153 of Income Tax Ordinance, 2001 duly amended vide Finance Act 2014.

DO (Buildings) Gujrat deducted Income Tax @7.5% from the contractors' claims but did not produce record showing that contractors were filers. Income Tax @ 10% was required to be deducted from contractors' claims. Due to less deduction of Income Tax, overpayment was made to the contractors. Detail is placed at **annexure-M**.

Audit is of the view that due to weak internal controls, Income Tax @ 7.5% was deducted from the contractors' bills instead of 10% due to non filers.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

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

[PDP No.05]

### **1.2.3.7 Doubtful payment to NFBE teachers – Rs 6.529 million**

According to Rule 32(a) of PLG (Accounts) Rule 2001, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

EDO (Education) paid Rs 6.529 million to NFBE (Non Formal Basic Education) teachers of Literacy Branch during FY 2016-17. However, neither number of students nor attendance registers and Inspection reports of Literacy Mobilizers were available on record. Payment of salaries to the teachers were also not available in the record.

Description	Document No.	Cost Center	G/L	Payment Date	Payment Date	Amount
Teacher Salary	1905598054	GJ6042	A03970	22.09.2016	17.09.2016	1,040,000
	1905598055	GJ6042	A03970	22.09.2016	17.09.2016	1,145,000
	1905608717	GJ6042	A03970	15.12.2016	10.12.2016	1,075,000
	1905657184	GJ6042	A03970	02.12.2016	28.11.2016	99,900
	1905657184	GJ6042	A03970	02.12.2016	28.11.2016	99,900
	1905657184	GJ6042	A03970	02.12.2016	28.11.2016	99,900

Description	Document No.	Cost Center	G/L	Payment Date	Payment Date	Amount
	1905657184	GJ6042	A03970	02.12.2016	28.11.2016	99,900
	1905657184	GJ6042	A03970	02.12.2016	28.11.2016	99,900
	1905657184	GJ6042	A03970	02.12.2016	28.11.2016	99,900
	1905657184	GJ6042	A03970	02.12.2016	28.11.2016	99,900
	1905657184	GJ6042	A03970	02.12.2016	28.11.2016	99,900
	1905657184	GJ6042	A03970	02.12.2016	28.11.2016	99,900
	1905657184	GJ6042	A03970	02.12.2016	28.11.2016	99,900
	1905696059	GJ6042	A03970	15.12.2016	10.12.2016	9,750
	1905699122	GJ6042	A03970	23.12.2016	20.12.2016	1,050,000
	1905722630	GJ6042	A03970	30.12.2016	29.12.2016	1,135,000
Total						6,529,750

Audit is of the view that due to weak internal controls, payment was made to NBFTE teachers without maintenance of requisite record.

This resulted into doubtful payment of Rs 6.529 million.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends investigation and regularization of the matter besides fixing the responsibility against the person(s) at fault.

[PDP No.05]

### **1.2.3.8 Non credit of lapsed securities to government revenues Rs 5.40 million**

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

District Officer (Buildings) Gujrat, did not credit the unclaimed Securities Deposits of Rs 5.40 million lying in the division since long into government treasury. Detail is placed at **Annexure-N**.

Audit is of the view that due to non-compliance of rules, lapsed Securities were not credited into government treasury.

No reply was submitted by the management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.



Audit recommends inquiry of the matter besides crediting the securities to government revenues.

[PDP No.33]

**1.2.3.9 Non-recovery due to non-reduction of brick rate  
Rs 4.261 million**

The samples of bricks be got tested from the laboratory attached with the circle and in case if the strength of bricks is found less than the specified strength of 2000 PSI. Weather the same be rejected or the working rates of masonry be reduced proportionately and in no case bricks having working strength less than 1700 PSI be allowed to be used for execution of masonry work. Nominal thickness of brick is 0.364 but to be taken for the purpose of measurement. The quality test of bricks was mandatory but not provided by the contractor. Bricks of good quality shall be available in the 1<sup>st</sup> instance, if the quality of bricks is not maintained or batches mixed with the poor quality of bricks. Weather the same be rejected or the working rates of masonry be reduced proportionately.

District Officer (Buildings) made payment of brick work amounting to Rs 4.261 million on account of development schemes during the FY 2016-17. However the bricks were used below the measurement specified by the government (i.e 9”X4 3/8 x 0.364). Moreover, bricks were used of lower PSI than specified by the government i.e. PSI 2000. The quality test of bricks was mandatory but not provided by the contractor. Deduction @ 10% from the payment of pacca brick work was required to be made for using using below specification bricks. This resulted in overpayment of Rs 4.261 million as detailed at **Annexure-O**.

Audit is of the view that due to weak internal controls, deduction was not made from contractors for using substandard bricks .

No reply was submitted by the management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

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

[PDP No.25]

### **1.2.3.10 Non collection of Additional Performance Security Rs 2.83 million and non imposition of penalty – Rs 2.48 million**

In case the total tendered amount or the contracting agency quoting the rates (cost) of tender below 5% to 10% of estimates amount the difference amount i.e. below 5% of estimated cost would be deposited in cash within 7 days of the issuance of acceptance letter as additional performance security otherwise his contract will be rescinded and earnest money forfeited in favour of District Government in public interest alongwith black listing of firm according to clause 18 of the agreement and notification issued by Finance Department vide No. RO (Tech) FD 1-2/83 (VI) (P) dated. 6-4-2005. According to Para Nos. 1.59 & 2.89 of Buildings and Roads Code, during the execution of work, neither the specification nor the quantity of different items approved in the Technical Sanction may be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction. Such authority will record reason if any.

DO (Roads) did not secure the additional performance security amounting to Rs 2.83 million at the time of award of contract i.e rehabilitation of road from Tarikha Bridge to Rasulpur Muftiyan for quoting rates below 11.15% the MRS rates. Acceptance letter was issued to M/s Ali Haider & Co. without obtaining additional performance security amounting to Rs 2.830 million.

II. DO (Roads) awarded the scheme, rehabilitation of road from Tarikha Bridge to Rasulpur Muftiyan length = 2.99km to M/s Ali Haider & Co. vide letter No. 1685/CB dated 17-5-2016. Payment was made to the contractor through 6<sup>th</sup>/ running bill which was entered at page 84 to 91 of MB No. 814/ 7167. Further scrutiny revealed that the work remained incomplete but the penalty @1% per day up to a maximum of 10% (Rs2.477 million) was not imposed upon the contractor.

Audit is of the view that due to weak internal controls, performance security was not collected from the contractor. Further penalty was also not imposed due to delay in completion of scheme.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

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

[PDP No.16]

**1.2.3.11 Non recovery due to price de-escalation of diesel & steel  
– Rs 3.79 million**

According to 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) Gujrat paid excess amount of Rs 3.79 million due to non-deduction of price de-escalation despite the facts that rates of diesel & steal decreased more than 5% during the period under audit. But price de-escalation was not deducted from the contractor' bills'.  
**Annexure-P.**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, recovery was not effected from bill of contractor.

This resulted in overpayment of Rs 3.79 million.

No reply was submitted by the management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends recovery of the amount from concerned besides fixing the responsibility against the person(s) at fault.

[PDP No.01]

**1.2.3.12 Non-imposition of penalty Rs 1.31 million and  
overpayment on work executed over and above revised  
TS estimate – Rs 1.13 million**

According to Para Nos. 1.59 & 2.89 of Buildings and Roads Code, during the execution of work, neither the specification nor the quantity of different items approved in the Technical Sanction may be changed and executed without prior approval of such change / new addition by the

authority who has issued Technical Sanction. Such authority will record reason if any. According to Para-127 (6) & 129(i) of PWD Code, payment on all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for the general correctness of the bill as a whole. According to rule 2.16(b) of Departmental Financial Rules, Where the Divisional Accountant feels that bill/claim is not in accordance with the rules, it is his duty to raise objections in writing and advise the Executive Engineer about the irregularities/illegalities in the claim as contained in rule; and If no objection has been raised by the Divisional Accountant and irregular/illegal payment is made by the Executive Engineer, the Divisional Accountant would be held equally responsible for wrong payments;

Scrutiny of accounts record of DO (Roads) revealed that the scheme "construction of road from old GT road to River Chenab Protection Bund length 3910ft = 1.20 km was awarded to M/S Zulfiqar & Co. Govt. contractor vide work order No. 2234/cb dated 27.6.17 below 14.05% to the MRS. The contractor failed to complete the scheme within 04 months and abandoned the work site upto 10/2016. DO (Roads) served numerous notices to resume the work and finally the work was started but penalty @ 10% (Rs1.313 million) was not imposed due to delay in completion.

**B)** Further scrutiny of revised estimate revealed that dimension of Pacca Brick work 1:4 in parking 13.5ft wide and 1.5ft high as per TS estimate (item no.5 of rate analysis) framed on drawing and design but it was paid as 13.5ft wide and 3.25ft high which led to overpayment of Rs157,190. (page 116 MB No.821/7174).

$$1097 + 124 = 1221\text{cft} + 124 + 878 = 2223 (-) 1209 (556.87 + 247.5 + 405) = 1014\text{cft} \times 15502.03 / 100 = \text{Rs } 157,190$$

**C)** Further probe revealed that rate of Pacca Brick work 1:4 was Rs15,502/03 but it was paid @ Rs16,108/23.

$$\text{Rs}16,108.23 - \text{Rs}15,502/03 = 606/20 \times 2,452\text{cft}/100 = \text{Rs } 14,864$$

**D)** As per item No. 3 of TS estimate dry brick pavement was to be laid in a length of 330ft but it was laid in the length of 320+120 = 440ft (page No.117, 128, 142 MB No.821/7174). Measurement of length in excess of TS Estimate resulted in overpayment of Rs320,720 to the contractor.

$$440 - 130 = 110 \times 60 \times 0.375 = 2,475 \times 12,958.40 / 100 = \text{Rs } 320,720$$

**E)** Similarly 24 rft pipe culvert was constructed but brick work was paid 216 cft instead of 99cft. Overpayment made on this account may be recovered from the person at fault.

$$216 - 99 = 117 \times 16108.23 / 100 = \text{Rs } 18,847$$

**F)** It was further observed that the rate of RCC 1:2:4 in raft strip was Rs221/10 as per page 42 item No.42 Chapter Concrete - Market rates (February 2016 to July 2016) after deduction of below rate of 14.05%, the rate of RCC 1:2:4 comes out as Rs190 but the contractor was paid the rate of Rs220/43 which was incorrect. Hence overpayment made on account of allowing incorrect rate may be recovered from the contractor.

$$220/43 - 190/04 = 30/39 \times 20230\text{cft} = \text{Rs } 614,790$$

**G)** Secured advance on sub base course was granted on 27.6.2016 for Rs718413 against a quantity of 20237cft @ Rs3550 - %cft. It was used on 22.7.2016 after one month from the date of supply. It means the material was not required in 06/2016. The secured advance granted just to utilized the funds whereas the rules do not allow rush of expenditure in June. Moreover seured advance was to be granted @ 75% of cost rate but not composite rate. 75% of supply rate comes out Rs3000 but not Rs3550. Excessive rate of Rs550 x 20237/100 = Rs11130 was undue financial aid to the contractor which may be justified.

$$\text{Total recovery} = \text{Rs } 157,190 + \text{Rs } 14,864 + \text{Rs } 320,720 + \text{Rs } 18,847 + \text{Rs } 614,790 = \text{Rs } 1,126,411$$

Audit is of the view that due to weak internal controls, overpayment was made to the contractor due to measurement of excess quantities. Further penalty was also not imposed due to delay in completion of scheme.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

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

[PDP No.02]

**1.2.3.13 Non recovery of salaries of qualified technical personnel  
- Rs 2.65 million**

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

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

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

DO (Buildings) awarded the following schemes to various contractors during the FY 2016-17. Contractors did not appoint the whole time qualified technical personnel. Neither the details of such personnel were available nor notices were served to contractors for appointment of the qualified technical staff. Where contractor did not appoint qualified technical staff at site, the engineer-in-charge could employ the technical staff at the risk and cost of the contractor or deduct the amount of salaries of technical staff as per Contract Agreement. As qualified technical staff was not appointed, therefore equal amount of salaries of qualified technical staff was required to deduct from the contractors's bills.

Name of work	Contractor	Authority	Agreement Amount	Deduction of Salary From Contractors
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	304,019,000	800000
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	140,858,000	400000
Upgradation of Major Shabbir Shaeed Sharif Hospital, Balance work	Amanat Hussain	1110/c, 02.05.2016	136,314,016	400000
Re-construction of Veterninary Hospital Kaharian	Heaven Group	1157/c, 11.05.16	28,743,543	300000
Renovation of OPD Aziz Bhatti Shaheed T. Hospital	Ch. Naseer Ahmad	598/c,08.03.16	11,652,831	250000

Name of work	Contractor	Authority	Agreement Amount	Deduction of Salary From Contractors
Grt				
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	11,311,504	250000
Contraction of fancing around Shahbaz Sharif Park Gujrat	HeavenGroup International	676/C,26.03.2016	11,076,101	250000
<b>Total</b>				<b>2,650,000</b>

Audit is of the view that due to weak internal controls and dereliction on the part of the financial management, equal amount of salaries of qualified technical staff was not deducted which resulted overpayment.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

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

[PDP No.03]

#### **1.2.3.14 Non-imposition of penalty and overpayment - Rs 2.37 million**

According to Para Nos. 1.59 & 2.89 of Buildings and Roads Code, during the execution of work, neither the specification nor the quantity of different items approved in the Technical Sanction may be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction. Such authority will record reason if any. According to Para-127 (6) & 129(i) of PWD Code, payment on all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for the general correctness of the bill as a whole.

DO (Roads) awarded the scheme, widening and improvement road from Lala Musa to Gulyana road Mirdah to Miana Chak link road length 4.30 kilometer to M/s Masood Majeed vide letter No.2519/CB dated 09-07-2015 for amounting Rs 21,544,178 with time limit of 06 months. However contractor did not complete the scheme within stipulated period.

Time extension was neither applied nor granted to the contractor. Due to non delay in completion of scheme, penalty @ 10% was not imposed.

Rs 21,544,178 x 10% = Rs 2,154,417

**B)** Further scrutiny of record revealed that rate of PCC (1:2:4) was approved Rs 19,394 (analysis of informatory board) whereas payment was made to the contractor @ Rs 20,275 which resulted in overpayment of Rs 221,468 to the contractor.

Audit is of the view that due to weak internal controls, penalty was not imposed due to delay in completion of scheme. Overpayment was made to the contractor due to charging payment excess rates.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

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

[PDP No.15]

### **1.2.3.15 Non-recovery of Conveyance Allowance - Rs 2.304 million**

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

Deputy District Education Officers (EE-W) & (EE-M) District Gujrat, did not deduct conveyance allowance from the pay and allowances of teachers working under the control of DDOs during winter vacations. This resulted in non recovery of conveyance allowance **annexure-Q**.

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, conveyance allowance was not deducted which resulted overpayment to the teachers.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends that recovery of conveyance allowance from the concerned, besides fixing the responsibility against the person(s) at fault.

[PDP No.01,06 & 06]



### 1.2.3.16 Non-deduction of shrinkage - Rs 1.86 million

According to clause 2(a) Chapter 3 Earth Work (Excavation and embankment) of M.R.S Gujrat deduction from 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%.

Contrary to the above earth filling work in Shahbaz Sharif Park was executed by contractor and payments were made without deduction of shrinkage of 10% by the DO (Buildings). This resulted over payment of Rs 1.86 million.

Name of work	Contractor	Authority	Running bill	Description	Amount	10% Shrinkage
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c, 27.11.2014	12	Earth filling in Park lead upto one mile	633,5967	633,597
					12,285,578	1,228,558
<b>Total</b>					<b>1,862,155</b>	

Audit is of the view that due to weak internal controls and dereliction on the part of the financial management, shrinkage charges were not deducted from the contractor's bills.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

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

[PDP No.22]

### 1.2.3.17 Non-recovery of Conveyance and House Rent Allowance – Rs 1.55 million

As per clarification issued by Government of the Punjab, Finance Department letter No. FD(M-1)1-15/82-P-I dated 15.1.2000, in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it as well as conveyance allowance and will pay rent @5% even if the facility is not availed and residence remains vacant during the period. Further, according to Finance Division's 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 buildings are far away from the office building.

Management of certain formation of Health Department of District Gujrat allotted designated residences to various officers/officials located at RHCs & THQ but conveyance allowance and house rent allowance from Basic Pay amounting to Rs 1.55 million was not deducted from the pay and allowances of the officers/officials as the residences are situated within working premises. **Annexure-R.**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, the over payment was made to the officers/officials.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

Audit recommends that amount be recovered from concerned besides fixing the responsibility against the person(s) at fault.

[PDP No.06,04&04]

### **1.2.3.18 Overpayment due to use of local sand – Rs 1.35 million**

According to Remarks No.4 against Sr. No. 6 of chapter “Concrete” of MRS, Composite rate shall be reduced by Rs5.50 P-Cft & Rs12 P-Cft if Chenab sand and local sand respectively is used.

Scrutiny of accounts record of DO (Buildings) Gujrat revealed that R.C.C (1:2:4) work was executed by the contractors but deduction @ Rs 12/cft due to use of local sand from the contractor’s bills was not made. This resulted in overpayment of Rs 1.35 million **annexure-S.**

Audit is of the view that due to weak internal controls, overpayment was made to the contractor due to non reduction in RCC (1:2:4) rate.

No reply was submitted by the Management.

The matter was reported to the PAO in December, 2017 but no DAC meeting was convened till the finalization of this report.

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

[PDP No.16]

### 1.2.3.19 Incorrect / misleading presentation of budget figures in appropriation account

According to the rule 19 & 20 of Punjab District Government (PDG) & TMA (Budgets) Rules 2003 “the DDO is responsible to make budget estimate in accordance with the budget guidelines and that he should develop the most realistic and sound estimates”.

During the certification audit of District Government Gujrat for the Financial Year 2016-17, it was observed that budget was revised but original budget figures were reported for comparison with expenditure in appropriation accounts instead of revised budget figures as detailed below.

Description	Original Budget	Revised Budget	Difference
Provincial Excise.	6,220,000	1,960,089	4,259,911
Forest.	14,817,220	14,031,827	785,393
Charges on A/c of M.V. Act.	2,289,640	1,393,853	895,787
Other Taxes & Duties.	13,431,030	7,029,907	6,401,123
General Administration.	99,389,204	48,102,000	51,287,204
Education.	5,214,128,853	2,896,423,000	2,317,705,853
Health.	874,587,025	508,987,000	365,600,025
Public Health.	2,876,920	1,776,590	1,100,330
Agriculture.	94,983,622	49,421,654	45,561,968
Fisheries.	2,554,655	728,863	1,825,792
Veterinary.	86,136,060	41,592,775	44,543,285
Co-operative.	24,238,771	11,414,367	12,824,404
Industries.	2,682,508	1,270,255	1,412,253
Misc. Departments.	5,725,925	3,193,280	2,532,645
Civil Works.	30,120,098	15,671,000	14,449,098
Communications.	49,435,170	36,523,000	12,912,170
Miscellaneous.	335,902,610	10,821,559	325,081,051
Civil Defence.	6776668	6776,668	0
Development.	413,888,000	38,2672,785	31,215,215
Roads & Bridges	232,932,000	18,8134,360	44,797,640
Govt. Building	48,180,000	2,0278,855	27,901,145
<b>TOTAL</b>	<b>7,561,295,979</b>	<b>4,248,203,687</b>	<b>3,313,092,292</b>

Audit is of the view that due to weak internal controls, expenditure figures were not compared with the final budget.

This resulted in untured figures in Appropriation Account.

Audit recommends regularization of the matter besides fixing of responsibility.

### 1.2.3.20 Non-presentation of supplementary grants Rs 717.707 million

As per para 5.5.9.1 of Accounting Policies and Procedures Manual (APPM), receipts recorded by the bank/ accounting office must be

reconciled on a monthly basis to the collections recorded by tax and other revenue administration authorities.

During the certification audit of District Government Gujrat for the Financial Year 2016-17, it was observed that supplementary grants were released and updated in SAP system but not reflected in financial statements and appropriation accounts as detailed below.

<b>Description of Grant</b>	<b>Amount (in Rs)</b>
Provincial Excise.	0
Forest.	4,000,000
Charges on A/c of M.V. Act.	390,240
Other Taxes & Duties.	467,939
General Administration.	4,806,124
Education.	139,843,893
Health.	57,461,251
Public Health.	0
Agriculture.	1,188,150
Fisheries.	0
Veterinary.	1,195,140
Co-operative.	364,320
Industries.	148,122
Civil Works.	1,071,920
Communications.	27,306,580
Miscellaneous.	753,900
Civil Defence.	2,650,000
Development.	470,211,880
Highways, Roads & Bridges	5,348,000
Government Building	500,000
<b>Total</b>	<b>717,707,459</b>

Audit is of the view that due to weak internal controls, the record of supplementary grants was not maintained.

This resulted in unreliable presentation in Accounts.

Audit recommends regularization of the matter besides fixing of responsibility.

## **ANNEXEURES**

**Annexure-A**

**PART-I**

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

(Rs in million)

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount
1.	DCO	2	Less deduction of GST Rs.9,408 and PST	0.006
2.		3	Doubtful expenditure on stationary	0.082
3.		4	Doubtful expenditure on entertainment charges	1.825
4.		5	Irregular expenditure on purchases	0.587
5.		6	Irregular expenditure on repair of vehicle	0.460
6.		7	Doubtful expenditure on repair of vehicle & machinery	0.866
7.		8	Un-authorized expenditure on POL – Rs 59,177	0.06
8.		9	Para No.09Non deduction of income tax & PST – Rs 9,000	0.156
9.		DO (Buildings)	4	Unauthorized repair of Stadium
10.	6		Non recovery of professional Tax from the contractor	0.140
11.	7		Doubtful Repair without Advertisement on PPRA	0.567
12.	8		Non recovery of contractor enlistment/renewal Fee for	0.840
13.	9		Irregular repair of Residences	0.379
14.	10		Loss to the Govt. due to less recovery of income tax	0.173
15.	11		Non Deduction of Old Material and recovery of	0.218
16.	12		Less Recovery of Old Bricks amounting to	0.276
17.	17		Non-reduction of Steel Rate From the Bills of Contractors	0.633
18.	18		Non Verification of Tender form Fee worth	1.970
19.	19		Non recovery of performance Securities for	0.997
20.	20		Irregular Payment on work of gutka of	1.804
21.	24		Overpayment on work of gutka of	0.346
22.	26		Irregular Payment of Scaffolding charges Rs 46,000	0.040
23.	27		Recovery on account of non utilization of excavated earth	0.762
24.	28		Un-authorized Payment of contingent bills through DDO for	0.256
25.	29		Un-authorized Payment of POL bills through DDO for	0.393
26.	30		Non accountal of fans in stock register	2.846
27.	31		Unauthorized drawl of POL	0.847
28.	32		Un-authorized Payment through DDO for	0.540
29.	DO (Roads)	1	Excess payment of	0.654
30.		3	Overpayment of due to excessive payment of rate	0.379
31.		4	Overpayment due to excessive measurement	0.140
32.		5	Non-imposition of penalty	0.920
33.		6	Non recovery of price variation on account of bitumen	0.520
34.		7	Overpayment due to excessive measurement beyond revised TS estimate	0.666
35.		8	Overpayment of	0.052
36.		9	Overpayment on Work Executed Over and Above TS Estimates	0.666
37.		10	Overpayment on Work Executed Over and Above TS Estimates	0.212
38.		11	Non-recovery of	0.111
39.		12	Non imposition of penalty Rs762,577 and overpayment of Rs477,792	0.763 + 0.478
40.		13	Para No.13Non imposition of penalty & and overpayment of	0.040
41.		14	Non imposition of Penalty of and overpayment of	0.416 +

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount
				0.812
42.		17	Overpayment of	0.017
43.		18	Unjustified payment on account of inauguration boards (approx.) recovery thereof	1.25
44.		19	Delay in finalization of schemes –	-
45.		22	Likely misappropriation due to construction work payment to the XEN	1.13
46.		23	Non maintenance of proper tender fee register and stock tender register	-
47.		24	Unauthorized process of issuance of bidding documents	-
48.		25	Non verification of Receipt of (approx.) on account of tender fee	4.500
49.		26	Non deduction of conveyance allowance	0.517
50.		27	Unauthorized drawl of pay and allowances	19.194
51.		29	Doubtful drawl of arrears of pay and allowances	3.474
52.		2	Unauthorized payment of financial assistance	18.30
53.	EDO (Education)	3	Unjustified Payment of TA / DA	0.146
54.		4	Doubtful Expenditure on Stationery	0.139
55.		6	Non deduction of Income Tax	0.208
56.		7	Doubtful expenditure on entertainment charges	0.236
57.		1	Non deduction of conveyance allowance during Summer vacations	0.124
58.		2	Non deduction of Sales Tax & Income Tax	0.190
59.	Dy DEO (EE-M) Gujrat	3	Irregular cash payment to contractor & supplier	0.887
60.		4	Overpayment of GST and Income Tax and recovery thereof	0.150
61.		5	Unauthorized Expenditure by school councils	1.983
62.		6	Irregular expenditure by splitting Indents of	0.617
63.		7	Non deduction of income tax amounting	0.315
64.		1	Irregular payment on account of Charge Allowance	0.979
65.	Dy DEO (EE-W) Gujrat	2	Non deduction of Income tax on leave encashment Rs 8964	0.009
66.		3	Non-deduction of Income tax	0.249
67.		4	Unjustified drawl of Allowances	0.188
68.		5	Unjustified payments of inspection allowance of	0.630
69.		7	Non-deduction of income tax	0.038
70.	Dy DEO (EE-W) Kharian	2	Unauthorized expenditure on account NSB amounting	0.205
71.		3	Non recovery of fine amounting	0.024
72.		2	Non deduction of Income tax on leave encashment	0.353
73.	Dy DEO (EE-M) Kharian	3	Non-deduction of Income tax	0.968
74.		4	Unjustified drawl of Allowances	0.323
75.		5	Unjustified payments of inspection allowance of	0.970
76.	EDO (Health)	2	Unjustified exemption of Income Tax	0.055
77.		3	Splitting of Job Orders to avoid Advertisement on PPRA Website	0.642
78.		4	Splitting of Job Orders to avoid Advertisement on PPRA Website	0.425
79.		5	Non deduction of sales tax amounting	0.964
80.		6	Less deduction of Income Tax	0.198
81.	DO (Health)	7	Less deduction of Income Tax	0.414
82.		8	Non Recovery on Account of Conveyance Allowance	0.060
83.		9	Non deduction of income tax amounting	0.450
84.		11	Non-deduction of conveyance and health sector reform allowance during leave	0.169
85.		12	Overpayment to employees for	0.525

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount
86.		13	Overpayment to employees for	0.163
87.		15	Un-authorized drawl of allowances for	0.155
88.		1	Recovery of Inadmissible Allowance for	0.050
89.		2	Doubtful payment for	0.100
90.	SMO GMH Dinga	3	Recovery of Inadmissible Allowance for	0.0001
91.		4	Irregular payment of allowances during leave period recovery thereof	0.001
92.		5	Govt. receipts deposited not verified	0.101
93.		1	Recovery of Inadmissible Allowance for	0.083
94.		2	Irregular expenditure by splitting Indents for	0.377
95.		3	Irregular expenditure by splitting Indents for	0.270
96.	SMO GMH Gulyana	4	Irregular payment of allowances during leave period recovery thereof	0.01
97.		5	Irregular drawl of Conveyance and House Rent Allowance recovery thereof	0.422
98.		6	Non preparation of expenditure statements	-
99.		7	Govt. receipts deposited not verified 46,188	0.046
100.		1	Recovery of Inadmissible Allowance for	0.104
101.		2	Doubtful payment for	0.100
102.	SMO GMH Tanda	3	Irregular payment of allowances during leave period recovery thereof	0.048
103.		4	Irregular drawl of Conveyance and House Rent Allowance recovery thereof	0.471
104.		5	Govt. receipts deposited not verified for	0.006
105.		1	Irregular drawl of POL	0.264
106.	SMO RHC Tanda	2	Doubtful payment for	0.100
107.		3	Irregular payment of allowances during leave period recovery thereof	0.064
108.		5	Govt. receipts deposited not verified for	0.226
109.		1	Irregular payment of allowances during leave period recovery thereof	0.009
110.	Civil Hospital Dinga	2	Unauthorized payment of Health Sector Allowance recovery thereof	0.052
111.		3	Unauthorized payment of House Rent & Conveyance Allowance recovery thereof	0.049
112.		4	Less deduction of income tax Rs.6,500 and GST	0.017
113.		5	Irregular expenditure on purchase of LP Medicines	0.228
114.		6	Non reconciliation of receipts	0.215
115.		7	Doubtful expenditure on POL	0.194
116.		1	Un-authorized payment method	0.362
117.		2	Less deduction of income tax	0.028
118.	Incharge GMH Gujrat	3	Less deduction of GST & PST	0.017 + 0.009
119.		4	Unauthorized payment of Health Sector Allowance recovery thereof	0.120
120.		5	Unauthorized payment of House Rent Allowance & Conveyance Allowance recovery thereof	0.046
121.		6	Doubtful expenditure on POL of Generator	0.156
122.		1	Irregular payment of allowances during leave period recovery thereof	0.285
123.	SMO RHC Daulat Nagar	2	Unauthorized payment of House Rent & Conveyance Allowance recovery thereof	0.319
124.		3	Non/Less deduction of income tax , GST and PST	0.023 + 0.003 + 0.018
125.		4	Irregular expenditure on purchase of LP Medicines	0.395
126.		5	Unauthorized Drawl of Adhoc Allowance-2010 (50%) –	0.261



Sr. No.	Name of Formation	PDP No.	Description of Para	Amount	
127.	Tehsil Level Hospital Lalamusa	1	Non deduction of income tax	0.033	
128.		2	Irregular expenditure on parda cloth	0.231	
129.		3	Irregular payment of allowances during leave period recovery thereof	0.005	
130.		4	Over Payment of HSRA	0.190	
131.		5	Irregular Payment of NPA recovery thereof	0.170	
132.		6	Overpayment of Social Security Benefit	0.199	
133.		7	Doubtful Consumption of Medicine	-	
134.		11	Unjustified Arrear of Pay and Allowances	1.048	
135.		12	Doubtful Expenditure due to Non-stock Taking of Store / Material	1.499	
136.		13	Irregular Expenditure	0.753	
137.		SMO RHC Sarai Alamgir	1	Govt. receipts deposited not verified worth	0.140
138.			3	Non deduction of conveyance and HSRA during leave period	0.052
139.		SMO RHC Dullanwala	1	Irregular purchase of medicine without DTL	0.104
140.	2		Non Deduction of Liquidated Damages due to late Supply of Medicine	0.008	
141.	3		Govt. receipts deposited not verified worth	0.230	
142.	5		Unauthorized collection of Test charges -	0.150	
143.	6		Non deduction of conveyance and HSRA during leave period	0.112	
144.	7		Unauthorized payment of conveyance and house rent allowance	0.978	
145.	8		Unauthorized drawl of inadmissible allowances	0.026	
146.	9		Non deduction of 5% House Repair Charges of	0.081	
147.	SMO GMH Mangowal		1	Recovery of house rent and conveyance allowance	0.127
148.		2	Inadmissible drawl of NPA - recovery thereof	0.088	
149.		3	Recovery of	0.107	
150.		4	Non accountal of medicine	0.120	
151.		5	Non Realization of Operation & admission charges of	0.061	
152.		6	Recovery of laboratory share	0.050	
153.	SMO GMH Lalamusa	2	Inadmissible drawl of NPA - recovery thereof	0.048	
154.		4	Unauthorized payment of without DTL report	0.167	
155.		5	Govt. receipts deposited not verified worth	0.073	
156.		6	Non Realization of Operation & admission charges of	0.039	
157.	MS Trauma Centre Lalamusa	2	Non recovery of CA, Mess, Dress and Annual Increment	0.142	
158.		3	Inadmissible drawl of NPA - recovery thereof	0.304	
159.		4	Govt. receipts deposited not verified worth	0.098	
160.	SMO RHC Dinga	1	Recovery of house rent and conveyance allowance	0.324	
161.		2	Unjustified drawl of PCA/NPA amounting	0.060	
162.		3	Non Realization of admission, ward and operation charges of	0.504	
163.		4	Recovery of laboratory and x-ray share	0.021	
164.		5	Recovery of pay & allowances	0.012	
165.		6	Unauthorized payment of without DTL report	0.493	
166.		SMO RHC Lalamusa	1	Recovery of pay & allowances	0.282
167.	2		Non deduction of CA and HSRA	0.115	
168.	3		Recovery of	0.256	
169.	4		Unauthorized payment of without DTL report	0.351	
170.	5		Non accountal of medicine	0.170	
171.	6		Govt. receipts deposited not verified worth	0.699	

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount
172.	SMO RHC Pindi Sultanpur	1	Non Realization of admission, ward and operation charges of	0.173
173.		2	Unauthorized payment of without DTL report	0.346
174.		3	Unauthorized drawl of POL	0.120
175.		4	Irregular drawl of leave encashment and recover of income tax amounting	0.282+ 0.014
176.		5	Non collection of performance security amounting	0.045
177.	SMO Civil Hospital Kotla Arab Ali Khan	1	Irregular purchase of medicine without DTL	0.345
178.		2	Govt. receipts deposited not verified worth	0.265
179.		4	Non deduction of conveyance and HSRA during leave period	0.035
180.	SMO RHC Malka	1	Irregular payment of allowances during leave period recovery thereof	0.056
181.		2	Non accountal/ Non Auction of Dry trees of Government assets	0.350
182.		3	Irregular payment of HSR to General Duty Staff recovery thereof	0.035
183.	SMO RHC Shadiwal	1	Non maintenance of Log Book of Generator and Ambulance	0.156
184.		2	Unauthorized collection of Test charges	0.072
185.		3	Non provision of vouched account of and recovery of income tax of	0.100 + 0.007
186.		4	Irregular payments of allowances during leave period recovery thereof	0.007
187.		5	Non deduction of pay & HSR due to absent from duty	0.023
188.	MS THQ Hospital Kharian	1	Unauthorized and doubtful drawl of arrears of project allowance	0.106
189.		3	Unjustified drawl of inadmissible allowances	0.159
190.		4	Para No.04Doubtful drawl of inadmissible allowances	0.109
191.		5	Unauthorized drawl of incentive allowance	2.21
192.		7	Less deduction of income Tax	0.054
193.		9	Unjustified payment of pay and allowances due to absence from duty	2.264
194.		11	Non Verification of Treasury Deposits Amounting To	0.642
195.	MS MSSS THQ Hospital Kunjah	2	Recovery of pay & allowances	0.219
196.		3	Unauthorized drawl of funds amounting	0.148
197.		4	Non recovery of CA and HSRA	0.100
198.		5	Unjustified drawl of PCA and NPA amounting	0.264
199.		6	Non Realization of admission, ward charges of	0.093
200.		7	Unjustified consumption of diesel by the generator amounting	1.147
201.		8	Recovery of pay and allowances	0.436
202.	9	Non Realization of Operation Charges of	0.445	
203.	MS THQ Hospital Sarai Alamgir	2	Non Realization of Operation Charges of	0.872
204.		3	Unjustified drawl of POL amounting	0.538
205.		4	Non Realization of admission, ward charges of	0.172
206.		5	Non recovery of CA, HSRA and Purchee fee	0.177
207.		6	Unauthorized purchase of LP medicines amounting	0.327
208.		7	Unauthorized payment due to previous year liabilities	0.341
209.		DO (OFWM) Gujrat	2	Non realization of Govt. revenues due to non auctioning of tractor and laser units amounting
210.	3		Non-maintenance of record for POL consumption of	0.328
211.	4		Irregular expenditure on repair of transport	0.035
212.	5		Non-deposit/ verification of GST	0.118

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount
213.		6	Unauthorized drawl of pay and allowances from A/c IV of project staff	2.753
214.		7	Unauthorized drawl of conveyance allowances	0.011
215.		8	Verification of challans deposited for the auction of machinery	1.450
216.	SMO Civil Hospital Jalapur Jhattan	1	Unjustified Payment of Pathologist/ Radiologist Shares To Doctor	0.217
217.		2	Less Collection from indoor patients	0.017
218.		3	Inadmissible payment of Adhoc Relief Allowance 2010@50%	0.161
219.		4	Government Receipts Deposited Not Verified Worth	0.430
220.		5	Non Collection of Operation fee	0.156
221.		6	Inadmissible Expenditure on Local Purchase	0.115
222.		7	Non deduction of CA and HSRA	0.018
223.		8	Doubtful expenditure on repair	0.054
224.	DO (Live Stock)	1	Irregular payment of conveyance allowance	0.100
225.		2	Irregular payment of conveyance allowance	2.019
226.		3	Non Recovery of Motor Cycle Installments	0.376
227.		4	Doubtful Consumption of Medicines	- 0.850
228.		5	Less Collection of Outdoor Fee	0.004
229.		6	Expenditure in Excess of Budget Allocation	0.192
230.		7	Difference between expenditure statement and FI data	0.078
231.		8	Physical verification not carried out	-

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

(Rs in million)

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount	
232.	DCO	1	Excess payment of quantity executed over and above estimate quantities.	0.094	
233.		3	Overpayment due to non reduction of sand rate	0.016	
234.		4	Less deduction of Income Tax	2.525	
235.		5	Recovery on account of non-reduction of steel rate from the bills of contractors not supported with invoices and manufacturers certificate	0.014	
236.		6	Non recovery of contractor renewal Fee.	0.465	
237.		7	Non Collection of Professional Tax from contractors.	0.310	
238.		10	Doubtful payment of Carriage	0.546	
239.		12	Overpayment due to non deduction of 10% shrinkage	0.156	
240.		13	Less deduction of Income Tax	5.428	
241.		14	Recovery on account of non-reduction of steel rate from the bills of contractors not supported with invoices and manufacturers certificate	0.013	
242.		19	Unauthorized Payment of Premium	3.752	
243.		20	Less deduction of Income Tax	0.863	
244.		21	Non recovery of performance Securities	3.765	
245.		22	Doubtful expenditure	34.504	
246.		24	Irregular advance payment	1.161	
247.		25	Non production of vouched accounts	5.503	
248.		26	Non Accountal of Stock	0.069	
249.		27	Irregular Payment of Honorarium	0.186	
250.		28	Expenditure Beyond Competency on account of other	0.895	
251.		29	Irregular expenditure on repair of Transport	0.345	
252.		30	Non Accountal of Stock	0.765	
253.		31	Irregular expenditure on account of POL	0.549	
254.		32	Doubt full expenditure on wastage	1.302	
255.		DCO	33	Non recovery of unutilized funds	0.225
256.			34	Unauthorized Purchase of LCDs	0.143
257.			35	Non deduction of Income Tax	0.005
258.			36	Irregular payment of POL	0.469
259.		DY. DEO (W-E.E) Kharian	2	Useless payment of extra duty allowance to AEOs	0.395
260.			3	Irregular payment of conveyance allowance Recovery thereof	1.463
261.	4		Non deduction of Sales Tax & Income Tax	0.912	
262.	5		Irregular expenditure on purchase of Furniture	0.226	
263.	6		Irregular expenditure on bore and construction work	0.350	
264.	7		Irregular cash payment to contractor & supplier	5.005	
265.	8		Irregular expenditure on purchase of Furniture and Construction Work	0.397	
266.	9		Irregular expenditure on boring and machinery	0.138	
267.	10		Doubtful payment	0.235	
268.	11		Doubtful payment	0.316	
269.	12		Irregular expenditure on construction work	0.501	
270.	13		Non recovery of Pay & Allowances Recovery Thereof	0.083	

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount
271.	Principal	1	Non recovery of stipend	0.205
272.	General	2	Irregular Expenditure	0.024
273.	Nursing	3	Irregular payment of gas charges amounting	0.608
274.	School Gujrat	4	Non recovery of conveyance allowance	0.013
275.	Secretary	1	Doubtful Payment on Account of Others	0.484
276.	District Regional	2	Non Deduction of Conveyance Allowance During Leave Period	0.007
277.	Transport Authority	3	Expenditures Statements Not Prepared	-
278.		4	Physical verification not carried out	-
279.	THQ Sara-i- Alamghir	1	Unauthorized drawl of Adhoc Relief Allowance 2010-recovery thereof	0.324
280.		2	Unauthorized drawl of Health Sector Reform Allowance-recovery thereof	0.560
281.		3	Irregular payment of allowances during leave period recovery thereof	0.163
282.		4	Non deduction of income tax	0.027
283.	THQ Sara-i- Alamghir	5	Irregular expenditure due to Misclassification	0.251
284.		6	Doubtful deposit of government receipts	0.339
285.		7	Irregular expenditure without PPRA	1.157
286.	DOH	1	Overpayment due to drawl of HSRA at Higher rate	0.040
287.		2	Irregular expenditure on salary of computer operators	8.207
288.		3	Irregular expenditure on salary of School Health and Nutrition Supervisor	37.215
289.		4	Unauthorized Payment on account of Pay and Allowances beyond sanctioned strength	-
290.		7	Overpayment due to drawl of HSRA at Higher rate	0.354
291.		8	Doubtful expenditure due to non-maintenance of log books	1.287
292.		10	Non Deduction of Income Tax	0.369
293.		11	Un-authorized drawl of pay and allowances during absent period	0.146
294.		12	Un-authorized drawl of allowances	0.284
295.		13	Unjustified drawl of allowances	0.549
296.		15	Unauthorized payment of practice compensatory allowance	1.530
297.		16	Non deduction of conveyance Allowance and HSRA During Leave Period	0.338
298.		19	Overpayment Due to purchase of medicines at Exorbitant Rates	2.300
299.	20	Irregular Expenditure on Mass Measles Vaccination Campaign	1.006	
300.	DY. DEO (W-EE) Gujrat	2	Irregular drawl of qualification allowances –	2.117
301.		3	Non-deduction of income tax	0.150
302.		4	Inadmissible drawl of science teaching allowance and honoraria	0.032
303.		5	Non Accountal of government Assets	20.000
304.		6	Unauthorized drawl of pay and allowances	0.074
305.		2	Non deduction of Conveyance and HSRA during leave	0.237
306.	EDO Health	3	Irregular drawl of pay and allowances due to shifting of headquarter	9.702
307.		5	Un-authorized drawl of pay and allowances due to erratic posting	1.476
308.		6	Loss to Govt. due to non-renewal/cancellation of Drug License	0.055

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount
309.		7	Loss to Govt. due to non-renewal/cancellation of Drug License	0.071
310.		9	Non Deduction of Income Tax	0.282
311.		11	Doubtful payment and non-imposition of liquidated damages	3.391
312.		14	Unauthorized purchase of ambulance	5.514
313.		15	Irregular payment	3.135
314.		16	Non Deduction of Income Tax	0.159
315.		17	Doubtful drawl	0.011
316.		18	Doubtful drawl on account of advertisement	0.636
317.		19	Fraudulent drawl	0.013
318.		20	Procurement of Medical Machinery without observing PPRA rules	0.000
319.		21	Doubtful payment on account of POL	0.322
320.	EDO	22	Unauthorized expenditure on repair of vehicle	0.188
321.	Health	23	Doubtful drawl	0.008
322.		24	Doubtful purchase of stationery	0.074
323.		25	Doubtful purchase of foam mattress and other items	1.494
324.		26	Doubtful expenditure on transportation of goods	0.110
325.		27	Irregular purchase without advertisement on PPRA website	0.612
326.		28	Overpayment Due to purchase of machinery at Exorbitant Rates	0.060
327.		29	Irregular purchase of CTG machine without accessories	0.199
328.		30	Non recovery of training cost from CMW	0.484
329.		31	Irregular expenditure on financial assistance	6.700
330.		32	Irregular appointment of store keeper	-
331.		33	Splitting of job order Rs296800	0.297
332.		34	Irregular drawl of TA/DA and fraudulent drawl	0.122
333.		2	Non-verification of hospital receipt	0.313
334.	Govt. Maternity Hospital Gujrat	3	Excess payment of Salary recovery thereof	0.076
335.		4	Non Deduction of 5% maintenance charges	0.038
336.		5	Non-deduction of Income tax	0.010
337.		6	Non-deduction of Income tax	0.016
338.		7	Physical verification not carried out	-
339.		1	Non verification of sales tax amounting	0.031
340.		2	Irregular purchase of generator	0.069
341.	THQ Lala Musa	3	Irregular drawl of pay and allowances due to non-verification of testimonials	0.000
342.		4	Doubtful deposit of government receipts	0.006
343.		5	Un-authorized drawl of Health Sector Reform Allowance Rs32090	-
344.		5	Overpayment Due to Incorrect Rate	0.504
345.		8	Unauthorized payment on POL charges for Generator in DCO Office	1.259
346.		9	Doubtful and abnormal expenditure on Gas	0.180
347.		10	Recovery of Irregular Drawl of Conveyance Allowance	0.437
348.		12	Less deduction of Income Tax Rs14.637 million	14.637
349.	DO Buildings	13	Over payment due to allowing excessive rate for RCC work -Rs1,334,870	1.335
350.		16	Less deduction of Income Tax	0.081
351.		18	Overpayment to Contractors	1.283
352.		19	Unauthorized utilization of funds	54.703
353.		20	Non-deduction of price variation on account of PCC Paver	0.562
354.		21	Overpayment due to provision of higher rate in technical sanction estimate	0.257

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount
355.		22	Overpayment due to provision of higher rate in technical sanction estimate	0.661
356.		23	Non-reduction of Steel Rate From the Bills of Contractors	3.001
357.		24	Use of steel bars without quality test	80.228
358.		26	Non-deduction of shrinkage on earth work	2.444
359.		29	Irregular Grant of Technical Sanction	12.137
360.		30	Irregular repair by splitting the indent	0.170
361.	EDO (Education)	1	Loss due to non collection of annual inspection fee from private schools	0.134
362.		2	Overpayment on account of entertainment charges due to allowing higher rates in excess of admissible rates	0.014
363.		3	Non verification of sales tax amounting	4.842
364.		4	Irregular Payment to contractors without delivery / receipt of Medical and Laboratory Equipment	29.723
365.	EDO (Education)	5	Irregular Payment to contractors without delivery / receipt of furniture	9.580
366.		8	Irregular transfer of funds for provision of Electricity	0.835
367.		9	Doubtful Expenditure for Provision of Toilet Block in Schools	71.343
368.		10	Irregular transfer of funds for construction of boundary walls	5.685
369.	GMH Mangowal	1	Payment without acknowledgement	0.176
370.		2	Unauthorized withdrawal of cheques in the name of DDO	0.254
371.		3	Irregular payment of allowances during leave period recovery thereof	0.066
372.		4	Doubtful deposit of government receipts	0.108
373.	RHC Kunjah	2	Irregular payment of allowances during leave period recovery thereof	0.060
374.		3	Irregular payment of Salary during leave without pay recovery thereof	0.072
375.		4	Non deduction of sales tax and income tax amounting	0.049
376.		5	Unjustified expenditure by splitting Indents	0.114
377.		6	Non deduction of income tax	0.013
378.		7	Doubtful deposit of government receipts	0.650
379.		8	Unjustified expenditure through quotations	0.334
380.		Trauma Center Lalamusa	1	Irregular payment of allowances during leave period recovery thereof
381.	2		Irregular payment of allowances during leave period recovery thereof	0.003
382.	3		Non Deduction of Liquidated Damages due to late Supply of Medicine	0.017
383.	5		Irregular expenditure on purchase of X-Ray	0.169
384.	6		Doubtful deposit of government receipts	0.079
385.	7		Irregular Payment of Social Security Benefit to Adhoc Employee	0.048
386.	8		Un-authorized payment on account of Non Practicing Allowance	0.144
387.	DO Live Stock		1	Unjustified expenditure to avoid open competition by splitting Indents on purchase of Machinery
388.		2	Non-deduction of Income Tax	0.019
389.		3	Unjustified expenditure to avoid open competition by splitting Indents on purchase of Furniture	0.874
390.		5	Unjustified Purchase & Non Payment of Sales tax	0.930
391.		6	Recovery on account pay & allowances	0.293

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount
392.		7	Unjustified Payment of POL	0.033
393.		1	Non auction of Machinery	1.250
394.		2	Irregular Drawl of pay and allowances during absent period	0.051
395.		3	Payments made to water user's association without obtaining FCR	2.140
396.	DO	4	Irregular Repair of Vehicle worth	0.029
397.	OFWM	5	Doubtful Deposit of GST	0.159
398.		6	Over paymentof GST	0.013
399.		7	Non-payment of GST	0.130
400.		8	Irregular Purchase of PVC Pipe worth	1.579
401.		9	Irregular Repair of Vehicle	0.302
402.		1	Irregular Repair of Vehicle	0.101
403.		2	Unjustified drawl of Honoraria	0.031
404.	Dy. DEO	3	Unjustified drawl of President/Prime Minister/Parliament House	0.005
405.	(MEE)	4	Unjustified drawl of Charge Allowance	0.064
406.	Kharian	5	Unjustified/Doubtful purchase of furniture worth	0.690
407.		6	Non deduction of Income Tax	0.031
408.		7	Unjustified drawl of Prison Allowance	0.005
409.		8	Unjustified/Doubtful payment of electricity Demand notice	0.115
410.	H.M Govt.	1	Non preparation of bank reconciliation of FTF deposited	0.135
411.	High	2	Non deduction of Income tax	0.010
412.	School	3	Unjustified Purchase of Furniture worth	0.200
413.	Gochh	4	Unjustified payment of Civil Work worth	0.204
414.		1	Non Verification of deposited Govt. receipts worth	0.591
415.		2	Non deduction of Income tax	0.018
416.	Civil Hospital Jallal Pur Jattan	3	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.012
417.		4	Non Sale of fixer worth	0.006
418.		5	Non Deduction of income Tax @ 5 %	0.029
419.		6	Less deposit of Receipt	0.008
420.		7	Recovery on account of conveyance allowance.	0.167
421.		1	Purchase of Land Under Grant-36 Development	11.997
422.		2	Doubtful Transfer of Funds Under Grant-41	3.184
423.		3	Overpayment due to provision of higher rate	3.216
424.		4	Overpayment due to provision of higher rate	2.924
425.		5	Overpayment due to Provision of Higher Rate	3.911
426.		7	Excess Payment due to Provision of Higher Rate	2.364
427.		8	Excess Payment on Bituminous on Carpet 2" Thick	3.281
428.		9	Excess Payment on Bituminous on Carpet 11/2" Thick	0.878
429.		10	Excess Payment on Sub-Base Course	3.151
430.		13	Excess Payment on Base Course	1.926
431.		14	Excess Payment on Base Course	3.688
432.	D.O Roads	15	Over Payment due to Higher Rate	3.148
433.		16	Over Payment due to Higher Rate	1.946
434.		17	Over Payment due to Higher Rate	3.650
435.		18	Excess Payment on Base Course	4.073
436.		19	Excess Payment for Higher Rates	3.272
437.		20	Excess Payment onBase Course	1.855
438.		21	Excess Payment onBase Course	30.042
439.		22	Excess Payment onBase Course	5.827
440.		23	Non recovery of professional Tax from the contractor	0.350
441.		25	Non recovery of contractor enlistment/renewal Fee	1.534
442.		26	Loss to Government and recovery.	1.423
443.		27	Less deduction of Income Tax	4.918
444.		30	Loss due to short utilization of material	0.225



Sr. No.	Name of Formation	PDP No.	Description of Para	Amount
445.		31	Overpayment Due to Incorrect Rate	15.371
446.		32	Unjustified drawl of qualification allowances	0.450
447.		33	Non-recovery of secured advances	3.424
448.		34	Overpayment of tuff tile due to excessive sand filling	0.524
449.		36	Non-deduction of shrinkage on earth work	0.654
450.	D.O Roads	37	Recovery on account of non utilization of excavated earth	0.293
451.		38	Non-reduction of Steel Rate From the Bills of Contractors	0.341
452.		1	Non-verification of Receipts	0.420
453.		2	Irregular Drawl of Allowances of NPA	0.192
454.		3	Irregular Drawl of Qualification Allowance	0.100
455.		4	Inadmissible Drawl of Allowances	0.025
456.	THQ	5	Non-recovery of Adhoc Relief Allowance	0.297
457.	Kharrrian	6	Recovery of Allowances During Leave Period	0.139
458.		7	Irregular Expenditure	1.066
459.		8	Non-deduction of Income Tax	0.099
460.		9	Inadmissible Drawl of Annual Increments	0.037
461.		11	Recovery of Allowances for Illegal Occupant	0.344
462.		1	Unauthorized Payment of Income & Sales Tax From NSB Account	0.663
463.		2	Irregular Expenditure on Feeder Teacher Salary	0.687
464.		3	Difference in Cash Book Balance and Expenditure Incurred	6.668
465.		5	Inadmissible Payment of Allowances	0.105
466.	DY DEO	6	Irregular Payment on DTE Allowance	0.248
467.	E.E (M)	7	Unjustified Drawl of Qualification Allowances	6.035
468.	Gujrat	8	Irregular Payment on Charge Allowances	0.695
469.		11	Unjustified Arrear of Pay and Allowances	1.048
470.		12	Doubtful Expenditure due to Non-stock Taking of Store / Material	1.499
471.		13	Irregular Expenditure	0.753
472.	Govt.	1	Recovery of Conveyance Allowance During Leaves	0.036
473.	Special	2	Doubtful Payment of GST on Uniform Purchase	0.312
474.	Education	3	Irregular Expenditure	0.446
475.	Center	4	Doubtful Purchase of Uniforms	2.346
476.	Kharrrian	5	Recovery of Conveyance Allowance and 5% M&R Charges	0.664
477.	Govt.	6	Irregular Payment of Conveyance Allowance	0.053
478.	Special	7	Unauthorized Appointment of Contingent Paid Staff During Ban Period	0.345
479.	Education			
480.	Center			
481.	Kharrrian			
479.	Govt	1	Irregular Drawl of Allowances of NPA	0.048
480.	Maternity	3	Irregular Expenditure on LP Medicines	0.190
481.	Hospital	4	Unauthorized Drawl	0.119
482.	Lalamusa	5	Non Verification of Expenditure Statement	-

**Annexure-B****Para-1.2.1.1****Non-production of record – Rs 242.953 million**

Cost Center	Document No	G/L Descp	Amount	Cheque No	Vendor No	G/L	Payment Date	Vendor Name
GT60 24	1905484 770	Postage and telegraph	2,000.00	30754 79	302963 48	A032 01	20.10.20 16	DISTT OFFICER (ROADS)
GT60 24	1905560 459	Telephone and trunk call	13,009.00	30754 79	302963 48	A032 02	20.10.20 16	DISTT OFFICER (ROADS)
GT60 24	1905569 849	Telephone and trunk call	10,074.00	31265 44	302963 48	A032 02	09.12.20 16	DISTT OFFICER (ROADS)
GT60 24	1905610 153	Telephone and trunk call	9,395.00	30754 79	302963 48	A032 02	20.10.20 16	DISTT OFFICER (ROADS)
GT60 24	1905645 242	Gas	85,000.00	31265 44	302963 48	A033 01	09.12.20 16	DISTT OFFICER (ROADS)
GT60 24	1905550 382	Electricity	56,105.00	30754 79	302963 48	A033 03	20.10.20 16	DISTT OFFICER (ROADS)
GT60 24	1905645 241	Electricity	31,923.00	31265 44	302963 48	A033 03	09.12.20 16	DISTT OFFICER (ROADS)
GT60 24	1905545 588	Travelling allowance	141,890.00	31262 67	308818 73	A038 05	08.11.20 16	MR.MUHAM MAD SHARIF
GT60 24	1905545 593	Travelling allowance	69,705.00	31262 68	308818 74	A038 05	10.11.20 16	MR.MUHAM MAD FAROOQ MALIK
GT60 24	1905545 596	Travelling allowance	59,110.00	31262 69	308818 75	A038 05	09.11.20 16	MR.MUMTAZ AHMAD
GT60 24	1905645 240	Travelling allowance	8,750.00	31265 44	302963 48	A038 05	09.12.20 16	DISTT OFFICER (ROADS)
GT60 24	1905790 427	Stationery	4,130.00	31539 38	302963 48	A039 01	25.01.20 17	DISTT OFFICER (ROADS)
GT60 24	1905790 426	Newspapers periodicals and books	1,860.00	31539 38	302963 48	A039 05	25.01.20 17	DISTT OFFICER (ROADS)
GT60 24	1905551 483	Advertising and Publicity	6,956.00	30754 79	302963 48	A039 07	20.10.20 16	DISTT OFFICER (ROADS)
GT60 24	1905636 404	Cost of Other Stores	3,180.00	31265 44	302963 48	A039 42	09.12.20 16	DISTT OFFICER (ROADS)
GT60 24	1905790 425	Others	4,860.00	31539 38	302963 48	A039 70	25.01.20 17	DISTT OFFICER (ROADS)
GT60 24	1905666 606	Superannuation Encashment of L.P.R	1,128,438.00	31269 92	308818 73	A041 14	29.12.20 16	MR.MUHAM MAD SHARIF

Cost Center	Document No	G/L Descp	Amount	Cheque No	Vendor No	G/L	Payment Date	Vendor Name
GT60 24	1905752 741	Transport	70,000.00	31539 38	302963 48	A130 01	25.01.20 17	DISTT OFFICER (ROADS)
GT60 24	1905752 742	Transport	45,000.00	31539 38	302963 48	A130 01	25.01.20 17	DISTT OFFICER (ROADS)
			1,751,385					

Sr. No.	Cost Centre	Object Head	Name of Scheme	Allotment for 2016-17 (Rs. In millions)	Expenditure during the year (Rs. In millions)	Up to date expenditure (Rs. In millions)
1	GJ-6034	A13602	Purchase of Bitumen in Highway Subdivision Gujrat	2.189	2.179	2.179
2	GJ-6034	A13602	Construction of slip road at GTS Chowk Gujrat	0.72	0.669	0.669
3	GJ-6034	A13602	Re-construction of RCC road on Nullah and laying of Tuff tiles in front of NBP Bhimber road Gujrat	1.294	0.958	1.625
4	GJ-6034	A13602	Re-construction of RCC road on Nullah and laying of Tuff tiles in front of Church Bhimber road Gujrat	1.459	1.003	1.518
5	GJ-6034	A13602	Rehabilitation of road from Gujrat Trikha road to village Shadiwal	4.688	4.608	4.608
6	GJ-6034	A13602	maintenance and repair of District roads Gujrat	1	1	1
				<b>11.35</b>	<b>10.417</b>	<b>11.599</b>

Name of Scheme	Allotment for 2016-17 (Rs. In millions)	Expenditure during the year (Rs. In millions)	Up to date expenditure (Rs. In millions)
Completion fo City roads Gujrat (PP-111)	50.519	9.495	158.977
Rehabilitation of road from Jalalpur Jattan Karianwala road	3.52	951	37.666
Improvement of road from Awan Sharif road to Bhimber road	1	0	17.499
Rehabilitation of road in village Bareela Sharif	6.865	5.814	15.354
			229.496

## Annexure-C

### Para-1.2.2.1

#### Un-authorized drawl in cash Rs 20.93 million DCO Gujrat

Cost Center	Document No	G/L	Cheque No	G/L Descp	Vendor Name	Amount
GT6003	1905577107	A03202	3075091	Telephone and trunk call	DY COORD OFFICER DDO(DCO)	50,824
GT6003	1905588506	A03202	3075430	Telephone and trunk call	DY COORD OFFICER DDO(DCO)	110,650
GT6003	1905592654	A03202	3126820	Telephone and trunk call	DY COORD OFFICER DDO(DCO)	61,449
GT6003	1905607816	A03202	3126400	Telephone and trunk call	DY COORD OFFICER DDO(DCO)	45,045
GT6003	1905615121	A03202	3126080	Telephone and trunk call	DY COORD OFFICER DDO(DCO)	78,450
GT6003	1905615122	A03202	3126080	Telephone and trunk call	DY COORD OFFICER DDO(DCO)	7,108
GT6003	1905630077	A03202	3126052	Telephone and trunk call	DY COORD OFFICER DDO(DCO)	68,703
GT6003	1905743218	A03202	3153792	Telephone and trunk call	DY COORD OFFICER DDO(DCO)	40,092
GT6003	1905588507	A03301	3075430	Gas	DY COORD OFFICER DDO(DCO)	142,260
GT6003	1905607817	A03301	3126400	Gas	DY COORD OFFICER DDO(DCO)	7,258
GT6003	1905607818	A03301	3126400	Gas	DY COORD OFFICER DDO(DCO)	7,884
GT6003	1905676087	A03301	3126569	Gas	DY COORD OFFICER DDO(DCO)	7,899
GT6003	1905743217	A03301	3153792	Gas	DY COORD OFFICER DDO(DCO)	83,980
GT6003	1905588508	A03303	3075430	Electricity	DY COORD OFFICER DDO(DCO)	167,800
GT6003	1905592656	A03303	3126820	Electricity	DY COORD OFFICER DDO(DCO)	180,038
<b>Total</b>						<b>1,059,440</b>
GT6003	1905676085	A03303	3126570	Electricity	GEPCO GUJRAT	209,312
GT6003	1905676086	A03303	3126570	Electricity	GEPCO GUJRAT	244,999
<b>Total</b>						<b>454,311</b>
<b>Grand Total</b>						<b>1,513,751</b>

## DO (Health)

Name of Supplier	Bill No. Date	Description	Amount	Vender Name
Subhan Traders	15.08.16	Printing of Polio Card	25,000	DISTT.OFFICER HEALTH
Subhan Traders	13.06.16	Printing of Polio Card	25,000	DISTT.OFFICER HEALTH
Subhan Traders	30.07.16	Printing of Polio Card	25,000	DISTT.OFFICER HEALTH
Subhan Traders	04.07.16	Printing of Polio Card	25,000	DISTT.OFFICER HEALTH
Subhan Traders	17.10.16	Printing of Polio Card	25,000	DISTT.OFFICER HEALTH
Subhan Traders	25.06.16	Printing of Polio Card	25,000	DISTT.OFFICER HEALTH
Subhan Traders		Printing of Polio Card	25,000	DO (Health) Gujrat (Basic Health)
Subhan Traders	19.07.16	Printing of Polio Card	25,000	DO (Health) Gujrat (Basic Health)
Subhan Traders	502 30.11.16	Printing of Out door Register	25,000	DO (Health) Gujrat (Basic Health)
Subhan Traders	435 27.10.16	Printing of Out door Register	25,000	DO (Health) Gujrat (Basic Health)
Subhan Traders		Printing of Out door Register	25,000	DO (Health) Gujrat (Basic Health)
Subhan Traders		Printing of Out door Register	25,000	DO (Health) Gujrat (Basic Health)
Subhan Traders		Printing of Out door Register	25,000	DO (Health) Gujrat (Basic Health)
Zaheer Abbas	25.07.16	Dengue Sticker	100,000	DISTT.OFFICER HEALTH
-	-	Purchase of Plant and Machinery	39,750	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant and Machinery	31,800	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant and Machinery	23,850	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant and Machinery	15,900	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant and Machinery	7,950	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	606 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Sufi Inayat Compleax	803 01.12.16	47 Blancket Double	98,982	DO (Health) Gujrat (Basic Health)
Sufi Inayat Compleax	960 22.12.16	35 B.P Appratus	92,138	DO (Health) Gujrat (Basic Health)
Sufi Inayat Compleax	824 07.12.16	35 B.P Appratus	92,138	DO (Health) Gujrat (Basic Health)
Sufi Inayat Compleax	846 13.12.16	40 Electric Heater	91,260	DO (Health) Gujrat (Basic Health)
Sufi Inayat Compleax	813 05.12.16	156 Bed Sheets	82,134	DO (Health) Gujrat (Basic Health)
Sufi Inayat Compleax	923 17.12.16	B.P Appratus+ Electric Heater	80,683	DO (Health) Gujrat (Basic Health)
Sufi Inayat Compleax	949 21.12.16	31 Blancket Double	65,286	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant and Machinery	48,230	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant	47,700	DO (Health) Gujrat (Basic Health)

Name of Supplier	Bill No. Date	Description	Amount	Vender Name
		and Machinery		Health
-	-	Purchase of Plant and Machinery	39,750	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant and Machinery	39,750	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant and Machinery	39,750	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant and Machinery	39,750	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant and Machinery	39,750	DO (Health) Gujrat (Basic Health)
-	-	Purchase of Plant and Machinery	39,750	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	607 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	608 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	609 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	532 30.08.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	531 30.08.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	530 30.08.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	529 30.08.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	528 30.08.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	527 30.08.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	525 30.08.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	526 30.08.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	524 30.08.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	523 30.08.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	604 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	603 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	602 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	601 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	620 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	704 19.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	616 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	615 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	703 19.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic	705 19.09.16	Iron Chromed	39,000	DO (Health) Gujrat (Basic

<b>Name of Supplier</b>	<b>Bill No. Date</b>	<b>Description</b>	<b>Amount</b>	<b>Vender Name</b>
Wazirabad		waiting bench		Health
Moon Plastic Wazirabad	708 19.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	707 19.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	765 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	764 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	768 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	769 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	700 19.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	701 19.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	702 19.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	782 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	780 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	781 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	605 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	706 19.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	710 19.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	709 19.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	785 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	713 21.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	712 21.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	711 21.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	716 21.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	621 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	622 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	623 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	624.10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	625.10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	626.10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	627.10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	628.10.09.16	Iron Chromed	39,000	DO (Health) Gujrat (Basic





<b>Name of Supplier</b>	<b>Bill No. Date</b>	<b>Description</b>	<b>Amount</b>	<b>Vender Name</b>
Wazirabad		waiting bench		Health
Moon Plastic Wazirabad	789 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	788 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	772 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	783 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	784 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	773 22.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Moon Plastic Wazirabad	607 10.09.16	Iron Chromed waiting bench	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	17.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	23.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	22.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	21.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	29.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	19.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	18.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	24.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	26.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	25.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	28.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	26.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	21.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	15.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	14.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	16.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	09.11..16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	14.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	16.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	09.11..16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	14.11.16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Shan Electro Gass	16.11.16	Electric Water	39,000	DO (Health) Gujrat (Basic Health)

<b>Name of Supplier</b>	<b>Bill No. Date</b>	<b>Description</b>	<b>Amount</b>	<b>Vender Name</b>
		Cooler		Health
Shan Electro Gass	09.11..16	Electric Water Cooler	39,000	DO (Health) Gujrat (Basic Health)
Gondal Traders	1237 15.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1233 15.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1295 19.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1225 12.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1120 11.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1216 11.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1205 11.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1211 10.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1301 19.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1292 18.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1317 17.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1195 08.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1190 07.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1186 07.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1183 07.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1288 18.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1284 18.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1273 17.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1280 17.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1277 17.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1025 20.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1350 18.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1353 18.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1401 18.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1307 17.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1312 17.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1035 21.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1003 21.08.16	Homeage UPS &	33,260	DO (Health) Gujrat (Basic

<b>Name of Supplier</b>	<b>Bill No. Date</b>	<b>Description</b>	<b>Amount</b>	<b>Vender Name</b>
		Battery		Health
Gondal Traders	1170 05.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1038 22.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1041 22.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1050 22.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1045 23.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1047 23.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1028 20.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1008 20.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1001 21.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1055 24.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1320 16.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1199 08.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1200 08.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1202 10.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1209 10.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1134 31.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1130 31.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1140 31.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1137 01.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1144 01.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1148 01.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1150 03.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1153 03.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1155 03.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1161 04.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1160 04.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1163 04.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1167 05.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1171 05.09.16	Homeage UPS &	33,260	DO (Health) Gujrat (Basic

<b>Name of Supplier</b>	<b>Bill No. Date</b>	<b>Description</b>	<b>Amount</b>	<b>Vender Name</b>
		Battery		Health
Gondal Traders	1175 06.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1122 30.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1116 30.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1119 29.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1110 29.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1114 29.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1108 29.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1101 28.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1099 28.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1095 27.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1180 06.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1177 06.09.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1162 25.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1065 24.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1058 24.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1053 23.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1125 30.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1256 12.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1249 12.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1264 11.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1270 11.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1088 27.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1081 27.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1078 25.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1073 25.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1244 13.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1240 13.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1251 13.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1259 12.08.16	Homeage UPS &	33,260	DO (Health) Gujrat (Basic

Name of Supplier	Bill No. Date	Description	Amount	Vender Name
		Battery		Health
Gondal Traders	1328 16.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	1323 16.08.16	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	-	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
Gondal Traders	-	Homeage UPS & Battery	33,260	DO (Health) Gujrat (Basic Health)
-	-	Transport	15,400	DISTT.OFFICER HEALTH
-	-	Transport	9,700	DISTT.OFFICER HEALTH
-	-	Transport	15,700	DISTT.OFFICER HEALTH
-	-	Transport	3,270	DISTT.OFFICER HEALTH
-	-	Transport	9,000	DISTT.OFFICER HEALTH
-	-	Transport	14,360	DISTT.OFFICER HEALTH
-	-	Transport	20,000	DISTT.OFFICER HEALTH
-	-	Transport	21,000	DISTT.OFFICER HEALTH
-	-	Transport	6,050	DISTT.OFFICER HEALTH
-	-	Transport	7,000	DISTT.OFFICER HEALTH
-	-	Transport	6,000	DISTT.OFFICER HEALTH
-	-	Transport	29,000	DISTT.OFFICER HEALTH
-	-	Transport	10,500	DISTT.OFFICER HEALTH
-	-	R & M of Machinery and Equipment	6,400	DISTT.OFFICER HEALTH
-	-	R & M of Machinery and Equipment	3,760	DISTT.OFFICER HEALTH
-	-	R & M of Machinery and Equipment	190,000	DISTT.OFFICER HEALTH
-	-	R & M of Machinery and Equipment	8,410	DO (Health) Gujrat (Basic Health)
-	-	R & M of Machinery and Equipment	22,400	DO (Health) Gujrat (Basic Health)
-	-	R & M of Machinery and Equipment	39,000	DISTT.OFFICER HEALTH
-	-	R & M of Machinery and Equipment	9,000	DO (Health) Gujrat (Basic Health)
-	-	Furniture and Fixtures	30,100	DO (Health) Gujrat (Basic Health)
-	-	Furniture and Fixtures	36,036	DO (Health) Gujrat (Basic Health)
-	-	Furniture and Fixtures	42,237	DO (Health) Gujrat (Basic Health)
			9,397,024	

EDO (Education)

G/L Descp	Document No	Cost Center	G/L	Payment Date	Vendor Name	Amount
Vocational and Manpower Training	1905791216	GJ6042	A03930	30.12.2016	E D O EDUCATION GRT	236,220
Advertising and Publicity	1905588759	GT6026	A03907	31.10.2016	E D O EDUCATION GRT	237,149
Advertising and Publicity	1905588760	GT6026	A03907	31.10.2016	E D O EDUCATION GRT	21,958
Advertising and Publicity	1905639971	GT6026	A03907	30.12.2016	E D O EDUCATION GRT	1,755,297
Others	1905598054	GJ6042	A03970	22.09.2016	E D O EDUCATION GRT	1,040,000
Others	1905598055	GJ6042	A03970	22.09.2016	E D O EDUCATION GRT	1,145,000
Others	1905608717	GJ6042	A03970	15.12.2016	E D O EDUCATION GRT	1,075,000
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905657184	GJ6042	A03970	02.12.2016	E D O EDUCATION GRT	99,900
Others	1905699122	GJ6042	A03970	23.12.2016	E D O EDUCATION	1,050,000

G/L Descp	Document No	Cost Center	G/L	Payment Date	Vendor Name	Amount
					GRT	
Others	1905722630	GJ6042	A03970	30.12.2016	E D O EDUCATION GRT	1,135,000
Others	1905560818	GT6026	A03970	05.12.2016	E D O EDUCATION GRT	18,310
Others	1905560819	GT6026	A03970	05.12.2016	E D O EDUCATION GRT	15,119
Others	1905572169	GT6026	A03970	27.09.2016	E D O EDUCATION GRT	27,722
Others	1905608482	GT6026	A03970	05.12.2016	E D O EDUCATION GRT	16,272
Others	1905734299	GT6026	A03970	29.12.2016	E D O EDUCATION GRT	22,970
Others	1905734300	GT6026	A03970	29.12.2016	E D O EDUCATION GRT	22,390
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	99,900
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	99,900
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	88,000
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	99,900
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	99,900
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	99,900
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	99,900
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	99,900
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	99,900
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	99,900
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	30,200
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION GRT	99,900
Others	1905774481	GJ6006	A06470	30.12.2016	E D O EDUCATION	17,400

G/L Descp	Document No	Cost Center	G/L	Payment Date	Vendor Name	Amount
					GRT	
Others	19057744 81	GJ6006	A064 70	30.12.201 6	E D O EDUCATION GRT	87,100
<b>Total</b>						<b>10,015, 207</b>

$$\text{Rs}1,513,751 + \text{Rs}9,397,024 + \text{Rs}10,015,207 = \text{Rs}20,925,982$$



**Annexure-D****Para-1.2.2.2****Unauthorized expenditure without advertisement – Rs 10.01 million****EDO (Health)**

	<b>EDO Health PDP 04</b>			
<b>Invoice No&amp; Date</b>	<b>Name of supplier</b>	<b>Amount</b>	<b>Description</b>	<b>20% overhead charges</b>
2300 dt 31.7.16	Choudhry electronics	62000	Air Conditioners 1.5 ton	12400
2294 dt 15.7.16	Choudhry electronics	62000	Air Conditioners 1.5 ton	12400
2296 dt 18.6.16	Choudhry electronics	62000	Air Conditioners 1.5 ton	12400
2299 dt 24.7.16	Choudhry electronics	62000	Air Conditioners 1.5 ton	12400
2297 dt 15.7.16	Choudhry electronics	62000	Air Conditioners 1.5 ton	12400
2298 dt 19.8.16	Choudhry electronics	62000	Air Conditioners 1.5 ton	12400
2295 dt 22.07.16	Choudhry electronics	62000	Air Conditioners 1.5 ton	12400
		434000		86800

**EDO (Health)**

<b>Invoice No&amp; Date</b>	<b>Name of supplier</b>	<b>Amount</b>	<b>Description</b>
141/16 dt 27.8.16	Moon Plastic Wazirabad	91000	7 three seater benches
281/16 dt 19.9.16	Moon Plastic Wazirabad	26000	2 three seater benches
250/16 dt 15.9.16	Moon Plastic Wazirabad	91000	7 three seater benches
224/16 dt 30.8.16	Moon Plastic Wazirabad	91000	7 three seater benches
244/16 dt 9.9.16	Moon Plastic Wazirabad	91000	7 three seater benches
		390000	

DO (Health)

<b>Name of Supplier</b>	<b>Bill No. Date</b>	<b>Description</b>	<b>Amount</b>
Shan Electro Gass	17.11.16	Electric Water Cooler	39,000
Shan Electro Gass	23.11.16	Electric Water Cooler	39,000
Shan Electro Gass	22.11.16	Electric Water Cooler	39,000
Shan Electro Gass	21.11.16	Electric Water Cooler	39,000
Shan Electro Gass	29.11.16	Electric Water Cooler	39,000
Shan Electro Gass	19.11.16	Electric Water Cooler	39,000
Shan Electro Gass	18.11.16	Electric Water Cooler	39,000
Shan Electro Gass	24.11.16	Electric Water Cooler	39,000
Shan Electro Gass	26.11.16	Electric Water Cooler	39,000
Shan Electro Gass	25.11.16	Electric Water Cooler	39,000
Shan Electro Gass	28.11.16	Electric Water Cooler	39,000
Shan Electro Gass	26.11.16	Electric Water Cooler	39,000
Shan Electro Gass	21.11.16	Electric Water Cooler	39,000
Shan Electro Gass	15.11.16	Electric Water Cooler	39,000
Shan Electro Gass	14.11.16	Electric Water Cooler	39,000
Shan Electro Gass	16.11.16	Electric Water Cooler	39,000
Shan Electro Gass	09.11..16	Electric Water Cooler	39,000
Shan Electro Gass	14.11.16	Electric Water Cooler	39,000
Shan Electro Gass	16.11.16	Electric Water Cooler	39,000
Shan Electro Gass	09.11..16	Electric Water Cooler	39,000
Shan Electro Gass	14.11.16	Electric Water Cooler	39,000
Shan Electro Gass	16.11.16	Electric Water Cooler	39,000
Shan Electro Gass	09.11..16	Electric Water Cooler	39,000
Gondal Traders	1237 15.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1233 15.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1295 19.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1225 12.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1120 11.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1216 11.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1205 11.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1211 10.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1301 19.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1292 18.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1317 17.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1195 08.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1190 07.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1186 07.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1183 07.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1288 18.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1284 18.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1273 17.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1280 17.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1277 17.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1025 20.08.16	Homeage UPS & Battery	33,260

<b>Name of Supplier</b>	<b>Bill No. Date</b>	<b>Description</b>	<b>Amount</b>
Gondal Traders	1350 18.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1353 18.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1401 18.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1307 17.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1312 17.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1035 21.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1003 21.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1170 05.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1038 22.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1041 22.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1050 22.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1045 23.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1047 23.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1028 20.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1008 20.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1001 21.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1055 24.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1320 16.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1199 08.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1200 08.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1202 10.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1209 10.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1134 31.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1130 31.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1140 31.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1137 01.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1144 01.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1148 01.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1150 03.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1153 03.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1155 03.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1161 04.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1160 04.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1163 04.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1167 05.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1171 05.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1175 06.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1122 30.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1116 30.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1119 29.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1110 29.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1114 29.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1108 29.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1101 28.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1099 28.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1095 27.08.16	Homeage UPS & Battery	33,260

<b>Name of Supplier</b>	<b>Bill No. Date</b>	<b>Description</b>	<b>Amount</b>
Gondal Traders	1180 06.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1177 06.09.16	Homeage UPS & Battery	33,260
Gondal Traders	1162 25.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1065 24.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1058 24.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1053 23.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1125 30.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1256 12.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1249 12.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1264 11.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1270 11.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1088 27.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1081 27.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1078 25.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1073 25.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1244 13.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1240 13.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1251 13.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1259 12.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1328 16.08.16	Homeage UPS & Battery	33,260
Gondal Traders	1323 16.08.16	Homeage UPS & Battery	33,260
Gondal Traders		Homeage UPS & Battery	33,260
Gondal Traders		Homeage UPS & Battery	33,260
			3,890,400

### DO (Health)

<b>Name of Supplier</b>	<b>Bill No. Date</b>	<b>Description</b>	<b>Amount</b>
Moon Plastic Wazirabad	607 10.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	608 10.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	609 10.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	532 30.08.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	531 30.08.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	530 30.08.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	529 30.08.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	528 30.08.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	527 30.08.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	525 30.08.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	526 30.08.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	524 30.08.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	523 30.08.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	604 10.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	603 10.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	602 10.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	601 10.09.16	Iron Chromed waiting bench	39,000



<b>Name of Supplier</b>	<b>Bill No. Date</b>	<b>Description</b>	<b>Amount</b>
Moon Plastic Wazirabad	763 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	767 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	718 21.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	717 21.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	719 21.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	720 21.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	779 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	715 21.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	714 21.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	778 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	774 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	771 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	770 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	776 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	777 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	775 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	786 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	787 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	789 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	788 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	772 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	783 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	784 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	773 22.09.16	Iron Chromed waiting bench	39,000
Moon Plastic Wazirabad	607 10.09.16	Iron Chromed waiting bench	39,000
			3,432,000

### **MS THQ Hospital Kharian**

<b>Invoice No.</b>	<b>Dated</b>	<b>Supplier</b>	<b>Item</b>	<b>Amount</b>
	15/09/2016	Bindad Pharmacy Kharian	Tab. Levoden 500mg	41600
	05-10-2016	Bindad Pharmacy Kharian	Tab. Levoden 500mg	41600
	17/10/2016	Bindad Pharmacy Kharian	Tab. Levoden 500mg	41600
	26/10/2016	Bindad Pharmacy Kharian	Tab. Levoden 500mg	41600
	31/10/2016	Bindad Pharmacy Kharian	Tab. Levoden 500mg	41600
	11-08-2016	Bindad Pharmacy Kharian	Tab. Levoden 500mg	41600
	17/08/2016	Bindad Pharmacy Kharian	Tab. Levoden 500mg	41600
	18/08/2016	Bindad Pharmacy Kharian	Tab. Levoden 500mg	41600
	29/07/2016	Bindad Pharmacy Kharian	Tab. Cipro 500mg	21500
	02-08-2016	Bindad Pharmacy Kharian	Tab. Cipro 500mg	21500
	11-08-2016	Bindad Pharmacy Kharian	Tab. Cipro 500mg	21500
	12-08-2016	Bindad Pharmacy Kharian	Tab. Cipro 500mg	21500
	18/08/2016	Bindad Pharmacy Kharian	Tab. Cipro 500mg	21500
	05-10-2016	Bindad Pharmacy Kharian	Tab. Cipro 500mg	20000
	17/10/2016	Bindad Pharmacy Kharian	Tab. Cipro 500mg	20000
	24/10/2016	Bindad Pharmacy Kharian	Tab. Cipro 500mg	20000

Invoice No.	Dated	Supplier	Item	Amount
	31/10/2016	Bindad Pharmacy Kharian	Tab. Cipro 500mg	20000
	23/08/2016	Bindad Pharmacy Kharian	Tab. Cipro 500mg	20000
618	03-12-2016	Bindad Pharmacy Kharian	Surgical gloves	19500
613	01-10-2016	Bindad Pharmacy Kharian	Surgical Gloves 7.5	19500
614	15/10/2016	Bindad Pharmacy Kharian	Surgical Gloves 7.5	19500
	26/10/2016	Bindad Pharmacy Kharian	Surgical Gloves 7.5	19500
				618300

### MS THQ Hospital Kharian

Head of Account	Invoice No & Date	Name of Supplier	Item Purchased	Gross Amount (Rs)
A03970-Others	928, dt.19.12.16	Sufi Inayat	X-Ray films	130000
A03970-X-Ray Film	670, dt 29.10.16	Sufi Inayat Impex	X-Ray Films	45500
A03970-Others	929, dt 19.12.16	Sufi Inayat	X-ray films	124850
				300350

### MS THQ Hospital Sarai Alamgir

THQ Sarai Alamgir PDP 09 Health Council					
Invoice No.	Date	Supplier	Description	Qty.	Amount
1319	Nil	Malik Brother Steel Works	Fiber Sheet+angle	19	97280
1317	Nil	Malik Brother Steel Works	Fiber Sheet+angle	15	96140
1318	Nil	Malik Brother Steel Works	Fiber Sheet+angle	18	95760
215-150	8/12/2016	Moon Plastic	Waiting Bench	8	92000
215-73	8/11/2016	Moon Plastic	Waiting Bench	8	92000
215-05	8/10/2016	Moon Plastic	Waiting Bench	8	92000
951	7/1/2016	Sufi Inayat Impex	Slotted Angle Rack	200	96000
946	2/1/2017	Sufi Inayat Impex	Slotted Angle Rack	200	96000
926	24-12-2016	Sufi Inayat Impex	Slotted Angle Rack	120	92160
934	28-12-2016	Sufi Inayat Impex	Slotted Angle Rack	200	96000
					945340

Rs434,000 + Rs390,000 + Rs3,890,400 + Rs3,432,000 + Rs618,300 + Rs300,350 + Rs945,340 = Rs10,010,390

**Annexure-E****Para-1.2.2.3****Unauthorized payment of premium – Rs 7.12 million**

<b>Name of work</b>	<b>Contractor</b>	<b>Authority :-</b>	<b>running bill</b>	<b>Premium before final bill</b>
Upgradation of Major Shabbir Shaeed Sharif Hospital, Balance work	Amanat Hussain	1110/c, 02.05.2016	7	990663
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	5	163565
Renovation of OPD Aziz Bhatti Shaheed T. Hospital Grt	Ch. Naseer Ahmad	598/c,08.03.16	7	110874
Construction of class rooms GPHS No.2 Grt	Shafaqat Hussain	2084/c,20.08.16	4	151350
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	12	1551461
Const. of 6 class rooms Govt Deaf & Defective School grt	Shafqat Hussain	1320/c, 18.5.16	4	78585
External beatuifuciation of Aziz Bhatti Hospital grt	Malik Abdul Rashid	738/c,30.3.16	3	31725
Renovation THQ Kharian	Sabir Hussain	1651/c, 22.06.16	3	14903
Construction of Cages in Shahbaz Sharif Park Grt	Heaven Group International	2973/c,07.12.16	1	21948
Re-construction of Veterninary Hospital Kaharian	Heaven Group	1157/c, 11.05.16	4	299318
Construction of 6 class rooms in GPHS no.1 Shahdoula road Grt	Syed Sheeraz Hussain	3043/c, 26.11.14	7	109991
U-Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	5	106308
Construction of 2 class rooms GBHS Islamia Channi Deona	Abdul Shakeel	2428/c, 17.12.15	4	32522
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	3225884
Re-Construction of Class room in GBHS National Sarroko Grt	Fayyaz Builders	2606/c, 14.11.15	7	130407
Construction of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	7	85527
<b>Total</b>				<b>7,105,031</b>



**Annexure-F****Para-1.2.2.5****Unjustified drawl of funds in cash - Rs 3.30 million****EDO (Health)**

<b>Account No. &amp; Bank</b>	<b>Cheque No</b>	<b>Date</b>	<b>Name of Payee</b>	<b>Amount</b>
211700-1 Bank of Punjab Gujrat	6001555	6.9.16	Mudassar Hussain	500,000
	6001559	22.12.16	Kamran Naveed	288,690
	6001567	05.1.17	Shahid Hussain	401,368
	6001594	7.4.17	Shahid Hussain	310,204
				<b>Total</b>

**MS THQ Hospital Sarai Alamgir**

<b>Account No. &amp; Bank</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Amount</b>	
0189-CD-006796-000-3 BOP Sarai Alamgir	12.08.2016	0001115653262	532,362	
	08.09.2016	0001115653269	380,851	
	05.10.2016	0001115653272	225,181	
	15.11.2016	0001309555804	200,000	
	18.11.2016	0001309555808	200,000	
	05.12.2016	0001309555810	187,976	
	23.06.2017	0001309555824	72,946	
			<b>Total</b>	<b>1,799,316</b>

Rs1,500,262 + Rs1,799,316 = Rs3,299,578

**Annexure-G****Para-1.2.2.7****Unauthorized expenditure on diversion of work contingency - Rs 1.16 million**

<b>Name of work</b>	<b>Contractor</b>	<b>Authority</b>	<b>Agreement Amount:-</b>	<b>Contingency 3%</b>	<b>1% Extra Charged</b>
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	11,311,504	334308	111436
Construction of fencing around Shahbaz Sharif Park Gujrat	Heaven Group International	676/C,26.03.2016	11076101	363332	121111
Renovation of OPD Aziz Bhatti Shaheed T. Hospital Grt	Ch. Naseer Ahmad	598/c,08.03.16	11652831	346344	115448
Construction of class rooms GPHS No.2 Grt	Shafaqat Hussain	2084/c,20.08.16	6020862	175374	58458
Const. of 6 class rooms Govt Deaf & Defective School grt	Shafqat Hussain	1320/c, 18.5.16	3586360	106428	35476
External beatuifuciation of Aziz Bhatti Hospital grt	Malik Abdul Rashid	738/c,30.3.16	3784771	136171	45390
Renovation THQ Kharian	Sabir Hussain	1651/c, 22.06.16	2934343	87270	29090
Re-construction of Veterinary Hospital Kaharian	Heaven Group	1157/c, 11.05.16	28743543	857544	285848
Construction of 6 class rooms in GPHS no.1 Shahdoula road Grt	Syed Sheeraz Hussain	3043/c, 26.11.14	5949279	178099	59366
Construction of 6 class rooms in GGHS Baharwal Kharian Grt	M/S Sajjad	3019/c, 26.11.14	5779521	177289	59096
U-Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	5467163	170469	56823
Re-Construction of Class room in GBHS National Sarroko Grt	Fayyaz Builders	2606/c, 14.11.15	7072971	214888	71629
Construction of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	4836470	143837	47946
Upgradation of GGES Bareela to High Level Grt	Arshad Nawaz	424-26/c, 11.02.15	6031604	192822	64274
			102935819	3484175	1161391

## Annexure-H

### Para-1.2.3.1 Non-recovery of liquidated damages – Rs 67.094 million

Name of work	Contract or	Authority :-	D/O commencement :-	Time Limit	Agreement Amount:-	Status on 31 Dec2016	Penalty Amount
Upgradation of Major Shabbir Shaeed Sharif Hospital, Balance work	Amanat Hussain	1110/c, 02.05.2016	02.05.16	30.06.16	136,314,016	Pending	13631402
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	03.09.15	31.12.15	11,311,504	Pending	1131150
Construction of fencing around Shahbaz Sharif Park Gujrat	Heaven Group International	676/C,26.03.2016	26.03.16	31.07.16	11076101	Pending	1107610
Construction of boundary wall gate & pillars in Govt PHS No.2 Railway road gujrat	Shafaqat Hussain	1571/c, 14.06.2016	14.06.16	15.07.16	3072339	Pending	307234
Renovation of OPD Aziz Bhatti Shaheed T. Hospital Grt	Ch. Naseer Ahmad	598/c,08.03.16	08.03.16	09.07.16	11652831	Pending	1165283
Construction of class rooms GPHS No.2 Grt	Shafaqat Hussain	2084/c,20.08.16	20.08.16	16.02.17	6020862	Pending	602086
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	27.11.14	26.11.15	14085800	Pending	14085800
Const. of 6 class rooms Govt Deaf & Defective School grt	Shafqat Hussain	1320/c, 18.5.16	18.05.16	17.08.16	3586360	Pending	358636

Name of work	Contract or	Authority :-	D/O commencement :-	Time Limit	Agreement Amount:-	Status on 31 Dec2016	Penalty Amount
External beautification of Aziz Bhatti Hospital grt	Malik Abdul Rashid	738/c,30.3.16	30.3.16	30.04.16	3784771	Pending	378477
Renovation THQ Kharian	Sabir Hussain	1651/c, 22.06.16	22.06.16	22.09.16	2934343	Pending	293434
Construction of Cages in Shahbaz Sharif Park Grt	Heaven Group International	2973/c,07.12.16	07.12.16	07.01.16	1178879	Pending	117888
Construction of 6 class rooms in GPHS no.1 Shahdoula road Grt	Syed Sheeraz Hussain	3043/c, 26.11.14	26.11.14	26.05.15	5949279	Pending	594928
Construction of 6 class rooms in GGHS Baharwal Kharian Grt	M/S Sajjad	3019/c, 26.11.14	26.11.14	20.7.15	5779521	Late Completion	577952
U-Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	19.06.15	19.09.15	5467163	Pending	546716
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 bedded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	24.4.15	30.10.16	30401900	Pending	30401900
Re-Construction of Class room in GBHS National Sarroko Grt	Fayyaz Builders	2606/c, 14.11.15	14.11.15	30.05.16	7072971	Pending	707297
Construction of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	09.01.16	08.06.16	4836470	Pending	483647
Upgradation of GGES Bareela to High Level Grt	Arshad Nawaz	424-26/c, 11.02.15	11.2.15	10.04.15	6031604	Pending	603160
					<b>TOTAL</b>		<b>67094600</b>

**Annexure-I****Para-1.2.3.2****Unauthorized drawl of Adhoc Relief Allowance-2010 @ 50% recovery thereof Rs 20.117 million**

DO (Health)

<b>DO (Health) PDP 14</b>					
<b>Name of Employee</b>	<b>Job Title</b>	<b>BPS</b>	<b>50% Adhoc All</b>	<b>Period</b>	<b>Amount</b>
ATTA ULLAH QASMI	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
IMRAN NAZIR	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD AYAZ NAWAZ	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
TALHA MASOOD AHMED	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
USAMA MAKHDOOM	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD BILAL	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
HARIS NASRULLAH	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
ZAIN SAFDAR	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
DR. MUHAMMAD AYYOUB	SENIOR MEDICAL OFFICER	19	16,685	Oct-12 to Jun-17	951,045
SYED SAHEEM WASIQ JAFFERY	MEDICAL OFFICER	17	10,845	Oct-12 to Jun-17	618,165
GHANZAFAR MAHMOOD	MEDICAL OFFICER	17	11,585	Oct-12 to Jun-17	660,345
ZAHID TANWEER	DISTRICT HEALTH OFFICER	18	5,295	Oct-12 to Jun-17	301,815
UZMA PERVAIZ	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
SHAHZAD ANJUM	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUBASHIR AHMAD	MEDICAL OFFICER	17	5,295	Oct-12 to Jun-17	301,815
KALEEM AHMAD	MEDICAL OFFICER	17	5,295	Oct-12 to Jun-17	301,815
MUHAMMAD IBRAHIM	MEDICAL OFFICER	17	5,295	Oct-12 to Jun-17	301,815
ZULFIQAR AYUB	MEDICAL OFFICER	19	0	Oct-12 to Jun-17	-
RAZIA BANO	WOMEN MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
NASIR NAEEM	MEDICAL OFFICER	17	5,295	Oct-12 to Jun-17	301,815
AMJAD GHAFUOR	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
AMEER MUHAMMAD TALMOOR	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
AFTAB AHMAD	CASUALTY MEDICAL	17	4,925	Oct-12 to	280,725

<b>DO (Health) PDP 14</b>					
<b>Name of Employee</b>	<b>Job Title</b>	<b>BPS</b>	<b>50% Adhoc All</b>	<b>Period</b>	<b>Amount</b>
	OFFICER			Jun-17	
ISHRAT JABEEN	WOMEN MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
NAEEM ULLAH	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD SALMAN WALAYAT	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
AMINA ANDLEEB	WOMEN MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
ALI SULEMAN	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
NEELAM ASLAM	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD UMER IJAZ	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
HANNAN ALI	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
SAIRA ASLAM	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUJAHID UR REHMAN	MEDICAL OFFICER	17	1,925	Oct-12 to Jun-17	109,725
ZOHAIB ANJAM	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
SHAMSHAD AHMAD	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
SAJJAD SAGHIR	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
SAJJAD AHMAD	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
FARRUKH NASIM	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
RAZWAN ASHRAF	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD FAROOQ	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
ATTIYA GHAZANFAR CH.	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
UMER RAFI BUTT	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD IQBAL	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
ADEELA ABID	WOMEN MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
USMAN BEG	WOMEN MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
SHANZA AFTAB	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMAMD AKHTAR HUSSAIN	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
NABILA NAZIR	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD AKBAR TARIQ	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
FARAH NADEEM	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725

<b>DO (Health) PDP 14</b>					
<b>Name of Employee</b>	<b>Job Title</b>	<b>BPS</b>	<b>50% Adhoc All</b>	<b>Period</b>	<b>Amount</b>
ZOHAIB MUSHTAQ	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
ZUBAIR MUHAMMAD	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
AYESHA AROOBA	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
ABD UR REHMAN	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
EHSAN RIAZ	CASUALTY MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
SHAHID MASOOD .CH	CASUALTY MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
BILAL AHMED	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD BILAL AFZAL	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
AMMAD AHMED	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
JHANZAIB AHMED	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
SURRIYA SANA	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
AFZAAL MAJEED	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
USMAN JAVED	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD ABDUL REHMAN	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
SUMAIRA KAHLID	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
RIZWAN ABID	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMAMD ZARK	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
KAMRAN MALIK	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
QURAT UL AIN	WOMEN MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD MOAZZAM	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
AZAZ UL HAQ	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
QURAT UL AIN	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
tayyaba rani	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
TALAL KHURSHID BHATTI	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MOHSIN IJAZ	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
SHABIR HUSSAIN	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MUHAMMAD USMAN	MEDICAL OFFICER	17	4,925	Oct-12 to Jun-17	280,725
MARIA ASGHAR	WOMEN MEDICAL	17	4,925	Oct-12 to	280,725

DO (Health) PDP 14					
Name of Employee	Job Title	BPS	50% Adhoc All	Period	Amount
	OFFICER			Jun-17	
Total					16,693,590

### SMO RHC Sarai Alamgir

RHC Sarai Alamgir PDP 2							
Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Months	Amount (Rs)
Rubina Begum	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR Allowance Rs1818	12918	3,030	17.04 .12 to 31.12 .16	54	163,620
Nighat Yasmin	CN	Dress Allowance 3100+ Mess Allowance 8000 + HSR Allowance Rs1818	12918	3,030	17.04 .12 to 31.12 .16	54	163,620
Nadia Patras	CN	Dress Allowance 3100+ Mess Allowance 8000 + HSR Allowance Rs1818	12918	3,735	17.04 .12 to 31.12 .16	54	163,620
Sofia Jan	CN	Dress Allowance 3100+ Mess Allowance 8000 + HSR Allowance Rs1818	12918	3,030	17.04 .12 to 31.12 .16	54	163,620
Saima Saghir	CN	Dress Allowance 3100+ Mess Allowance 8000 + HSR Allowance Rs1818	12918	3,030	17.04 .12 to 31.12 .16	54	163,620
Tahira Shamim	CN	Dress Allowance 3100+ Mess Allowance 8000 + HSR Allowance Rs1818	12918	3,030	17.04 .12 to 31.12 .16	54	163,620
Total							<b>981,720</b>



MS THQ Hospital Kharian

<b>THQ Kharian PDP 12</b>						
<b>Designation</b>	<b>Special Allowances drew Per month</b>	<b>Amount of Allowances</b>	<b>Adhoc Relief Allowance 50%-2010</b>	<b>Period</b>	<b>Months</b>	<b>Amount (Rs)</b>
Medical officers/ WMOs	HSRA Rs5000+ Special Healthcare allowance Rs10000+ Health Professional AllowanceRs19388	34388	5295	17.04.12 to 31.12.16	56	296520
Nurses	Dress Allowance 3100+ Mess Allowance 8000	11100	3,030	17.04.12 to 31.12.16	56	169680
Total						466200

SMO RHC Dullanwala

<b>RHC Dullanwala PDP 4</b>							
<b>Name</b>	<b>Designation</b>	<b>Special Allowance</b>	<b>Amount of Allowances</b>	<b>Adhoc Relief Allowance 50%-2010</b>	<b>Period</b>	<b>Months</b>	<b>Amount (Rs)</b>
Surriya Akhtar	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR Allowance Rs1818	12918	3,030	17.04.12 to 31.12.16	56	169,680
Musarat Anjum	CN	Dress Allowance 3100+ Mess Allowance 8000 + HSR Allowance Rs1818	12918	3,030	17.04.12 to 31.12.16	56	169,680
Shahnaz Akhtar	CN	Dress Allowance 3100+ Mess Allowance 8000 + HSR Allowance Rs1818	12918	3,735	17.04.12 to 31.12.16	56	169,680
Total							509,040

SMO Civil Hospital Kotla

Civil Hospital Kotla 03							
Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Months	Amount (Rs)
Bushra Asghar	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000	11100	3,030	17.04.12 to 31.12.16	54	163,620
Rehana Naheed	CN	Dress Allowance 3100+ Mess Allowance 8000	11100	3,030	17.04.12 to 31.12.16	54	163,620
Kawal Zulfiqar	CN	Dress Allowance 3100+ Mess Allowance 8000	11100	3,735	17.04.12 to 31.12.16	54	163,620
Maria Sadaf	CN	Dress Allowance 3100+ Mess Allowance 8000	11100	3,030	17.04.12 to 31.12.16	54	163,620
Maryam Azia	CN	Dress Allowance 3100+ Mess Allowance 8000	11100	3,030	17.04.12 to 31.12.16	54	163,620
Rafeela Anjum	CN	Dress Allowance 3100+ Mess Allowance 8000	11100	3,030	17.04.12 to 31.12.16	54	163,620
Sidra Maqbool	CN	Dress Allowance 3100+ Mess Allowance 8000	11100	3,030	17.04.12 to 31.12.16	54	163,620
Total							1,145,340

## SMO GMH Lalamusa

	SMO GMH Lalamusa PDP01		
Name	Calculation	Calculation	Amount recoverable
HUMERA SAJID	WMO	5665 x 12 months	67980
NAILA HANIF	WMO	4925 x 12 months	59100
Zahid Mehmood	SMO	10105 x 12 months	121260
RAZIA SULTANA	charge Nurse	3030 x 12 months	36360
MARYAM AZAM	charge Nurse	3030 x 12 months	36360
Total			321060

**Annexure-J****Para-1.2.3.3****Non-approval of Lead Chart for earth work Rs 18.79 million**

<b>Name of work</b>	<b>Contractor</b>	<b>Authority :-</b>	<b>running bill</b>	<b>Description</b>	<b>C/Amount</b>
Construction of classrooms GPHS No.2 Grt	Shafaqat Hussain	2084/c,20.08.16	4	New Earth Filling with lead 1 mile	138367
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	12	Earth filling lead upto one mile	6335967
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	12	Earth filling in ordinary soil lead one mile	12285578
U-Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	5	New Earth Filling with lead 1 mile	63466
Re-Construction of Classroom in GBHS National Sarroko Grt	Fayyaz Builders	2606/c, 14.11.15	7	New Earth Filling with lead 1 mile	46708
Construction of 4 Classrooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	7	New Earth Filling with lead 1 mile	56984
					18788703

**Annexure-K**  
**Para-1.2.3.4**

**Overpayment due to excess measurement of quantity Rs 12.22 million**

<b>Name of work</b>	<b>Contractor</b>	<b>Authority :-</b>	<b>Item</b>	<b>Qty Used</b>	<b>Qty Allowed as per estimate</b>	<b>Excess</b>	<b>Rate</b>	<b>Amount</b>
Construction of fencing around Shahbaz Sharif Park Gujrat	Heaven Group International	676/C,26.03.2016	P/F Chain Link Fencing Comprising of M.S Pipe vertical Post...	7434	6896	538	1448	779,024
Construction of boundary wall gate & pillars in Govt PHS No.2 Railway road gujrat	Shafaqat Hussain	1571/c, 14.06.2016	Fabrication of mild steel reinforced.... Deformed bar 60 grade	5228	0	5228	10479.15	547,850
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	Earth filling in Ordinary soil for embankment lead upto one mile	2008514	1704694	303820	6116.75	1,858,391
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	Earth filling from borrow pith lead upto 1	1188458	890807	297651	5331.25	1,586,852

<b>Name of work</b>	<b>Contractor</b>	<b>Authority :-</b>	<b>Item</b>	<b>Qty Used</b>	<b>Qty Allowed as per estimate</b>	<b>Excess</b>	<b>Rate</b>	<b>Amount</b>
			mile					
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	Tuff Tile 60mm 7000PSI	258069	159918	98151	75.85	7,444,753
								12,216,870

**Annexure-L****Para-1.2.3.5****Non-recovery of Health Sector Reform Allowance – Rs 10.93 million****EDO (Health)**

Sr#	Name	Designation	Place of original Posting	Period	Months	Rate of HSRA per month	Amount (Rs.)
1.	Naeem Anwar Baig	SH & NS	BHU Baroo	29.01.16 to 31.10.17	21	3400	71400
2.	Syed Tajdar Hussain	SH & NS	BHU JJ Pur	21.04.16 to 31.10.17	18	3400	61200
3.	M. Ismail	SH & NS	BHU Bahrawal	01.07.15 to 31.10.17	28	3400	95200
4.	Amjad Ali	SH & NS	BHU Gorala	01.07.16 to 31.10.17	16	3400	54400
5.	Syed Muhammad Imran	CO	BHU Hanjra	01.07.15 to 31.10.17	28	1400	39200
	Zubair Ahmed	CO	BHU Alamgarah	19.4.17 to 31.9.17	6	1400	8400
8.	M. Shafique	Medical Assistant	BHU Jamalpur	01.07.15 to 31.10.16	16	7395	118320
9.	Abdul Waheed	Medical Assistant	BHU	01.07.15 to 31.10.16	16	7395	118320
10.	Muqarab Abaideen	CO	BHU	01.07.15 to 31.10.17	28	1400	39200
11	Kamran Naveed	PSO	BHU JJpur	1.7.16 to 28.2.17	8	1400	11200
<b>TOTAL</b>							<b>616840</b>

**MS Trauma Centre Lalamusa**

Trauma Centre Lalamusa PDP 01			
Name	Monthly HSRA	HSRA	Recovery
YASIR	SWEEPER	1674	20088
SHUMAILA GULZAR	WARD SERVANT	891	10692
NASIR SHAHZAD	SANITARY WORKER	891	10692
SYED BASIT RIAZ	MEDICAL OFFICER	12000	120000
SABA SHAHNAZ	CHARGE NURSE	1818 only 3 months	5454
			166926

## SMO GMH Lalamusa

Name	Designation	Monthly HSRA	Total Recovery
Zahid Mehmood	SMO	12000	48000
Khalil Afzal	Dispenser	1029	4116
SHEHAR YAR RASHEED	S/W	891	3564
FAISAL SHAHZAD	W/S	891	3564
EHSAN ELAHI	Security Guard	891	3564
SYED MUSTANSAR ALI SHAH	W/S	891	3564
IRFAN ULLAH	Mali	891	3564
SHERAZ AHMED	W/S	942	3768
BASHARAT ALI	Driver	1500	6000
Total			79704

## MS THQ Hospital Kharian

Pers.no.	Name of employee	Wage Type Description	Job Title	Amount recoverable since July 2007 (Rs)
31832377	Amir ul Nisa	Health Sector Reforms All	DISPENSER	111375
31832525	Arslan Tariq	Health Sector Reforms All	CLASS-IV	111375
30863598	Ayub Maseh	Health Sector Reforms All	SANITARY WORKER	750000
31824221	Faisal Rasool	Health Sector Reforms All	WARD SERVANT	111375
31464449	Farooq Gill	Health Sector Reforms All	SANITARY WORKER	111375
31767137	Kashif Shafi	Health Sector Reforms All	DISPENSER	143250
31832529	Manzar Hussain	Health Sector Reforms All	CLASS-IV	111375
31604418	Maryam Raana	Health Sector Reforms All	Ward servant	1875000
30828558	Muhammad Amjid	Health Sector Reforms All	Dispenser	625000
30932603	Muhammad Anwaar Miner	Health Sector Reforms All	Ward servant	1875000
31824223	Muhammad Qaisir	Health Sector Reforms All	GATE KEEPER	111375
31832531	Noman Ashraf	Health Sector Reforms All	CLASS-IV	111375
31824727	Noreen Zahra	Health Sector Reforms All	NAIB QASID	111375
31282210	Parvaiz Akhter	Health Sector	Class-IV	625000



<b>Pers.no.</b>	<b>Name of employee</b>	<b>Wage Type Description</b>	<b>Job Title</b>	<b>Amount recoverable since July 2007 (Rs)</b>
		Reforms All		
31824777	Qaisar Mehmood	Health Sector Reforms All	CLASS-IV	111375
31824215	Qamar Nasar	Health Sector Reforms All	WARD SERVANT	111375
30779275	Tahir Naseer	Health Sector Reforms All	E .Spl.	1875000
31474069	Waqas Ali	Health Sector Reforms All	Ward Servant	625000
31824729	Zainab Bibi	Health Sector Reforms All	RADIO GRAPHER	143250
31503590	Zeeshan Arshad	Health Sector Reforms All	JUNIOR TECHNICIAN	143250
				9793500

### MS MSSS Hospital Kunjah

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>	<b>HSR Amount</b>	<b>Recovery</b>
1	Ghulam Rasool	Naib Qasid	1780	5340
2	bushara Parveen	Charge Nurse	2382	7146
3	Muhammad anser	Saintary Petrol	1660	4980
4	Rukhsana Kousar	Mid wife	1770	5310
5	Muhammad Bashir	Water Carrier	1660	4980
6	Muhammad botta	Dispenser	1974	5922
7	Sajida Mah jabeen	W/S	1660	4980
8	Muhammad Fayyaz	T well Operator	1896	5688
9	Yasir Kareeni	Lab. Technician	2106	6318
10	Sultan Masieh	S/W	918	2754
11	Atifa Nurjis	C/N	1818	5454
12	Sajid Masieh	S/W	891	2673
13	Jawaid Akhtar	Mali	891	2673
14	Muhammad Bilal Toor	Dental Teach	1146	3438
15	Yousaf Deniel	OTA	1029	3087
16	Fazal abbas	Dispenser	1029	3087
17	Ayesha Tariq	C/N	1818	5454
18	Iram shahzadi	C/N	1818	5454
19	Saman Naz	C/N	1818	5454
20	Almas Khalid	C/N	1818	5454
21	arifa vactor	C/N	1818	5454
22	wajid ul hassan	Hakeem	1566	4698
23	nabeel anjum	Homeo	1566	4698
24	Ejaz Ahmed	statalc assiastant	1234	3702
25	Fakhra parveen	Dispenser	1146	3438

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>	<b>HSR Amount</b>	<b>Recovery</b>
26	irfan shamas ul qammar	hemo dispenser	1029	3087
27	Rizwan ul haq	Dispenser	1146	3438
28	Shahid Iqbal	Dispenser	1146	3438
29	Waqar Hussain	Dispenser	1146	3438
30	Sadam Akram	OTA	1146	3438
31	Kashif Shafi	Dispenser	1146	3438
32	Qadeer Hussain	Radio Grapher	1146	3438
33	Waqar Anser	store Keeper	1029	3087
34	Liaqat Ali	Maslachi	891	2673
35	Umer Khursheed	Naib Qasid	891	2673
36	Zaighum Hussain	Ward servant	891	2673
37	Muhammad Ikram	Ward servant	891	2673
38	Sakindar Iqbal	Ward servant	891	2673
39	Juniad akbar	Ward servant	891	2673
40	Abdul waqas	Ward servant	891	2673
41	saqaib Mushtaq	Baildar	891	2673
42	Sajjad Ashraf	Baildar	891	2673
43	Muhammad Younis	Chowkidar	891	2673
44	Muhammad Movia	Chowkidar	891	2673
45	Aleeshay	s/w	891	2673
46	Putras Kashif	S/W	891	2673
47	Sunwal Bhatti	S/W	891	2673
48	Baber shahzad	S/W	891	2673
49	samson	S/W	891	2673
50	Mohsin ali Arshad	W/s	891	2673
51	Sadira Maqbool	C/N	1818	5454
52	Saba Shahnaz	C/N	1818	5454
53	Momina Jawaid	Pharmacist	12000	36000
54	Muhammad Rizwan	Cook	891	2673
55	Ameer Bibi	Ws	891	2673
56	Shayyan Ali	Chowkidar	891	2673
57	Muhammad aslam	Naib Qasid	910	2730
58	Sohail saman butt	Lab.Asstis	1146	3438
59	Zaheer Irshad	W/S	910	2730
60	Shahnaz Kousar	C/N	1959	5877
				259581

Rs616,840 + Rs166,926 + Rs79,704 + Rs9,793,500 + Rs259,581 =  
Rs10,916,551

## Annexure-M

### Para-1.2.3.6

#### Less deduction of Income Tax - Rs 10.503 million

Name of work	Contract or	Authority :-	runni ng bill	date of bill	Amount Paid	Income tax deduct ed 7.5	I.Tax to be deduct ed	Less Deducti on
Upgradatio n of Major Shabbir Shaeed Sharif Hospital, Balance work	Amanat Hussain	1110/c, 02.05.2016	7	07.11. 16	7733378 5	580003 4	773337 9	1933345
Improveme nt of Security Infrastructu re Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	5	28.12. 16	1079552 9	809665	107955 3	269888
Contruction of fancing around Shahbaz Sharif Park Gujrat	Heaven Group Internatio nal	676/C,26.03.2 016	5	15.12. 16	1184956 4	888717	118495 6	296239
Constructio n of boundary wall gate & pillars in Govt PHS No.2 Railway road gujrat	Shafaqat Hussain	1571/c, 14.06.2016	2	30.10. 16	2568099	192607	256810	64202
Renovation of OPD Aziz Bhatti Shaheed T. Hospital Grt	Ch. Naseer Ahmad	598/c,08.03.16	7	30.12. 16	1294033 7	970525	129403 4	323508
Constructio n of class rooms GPHS No.2 Grt	Shafaqat Hussain	2084/c,20.08.1 6	4	15.12. 16	4069798	305235	406980	101745
City Park Gujrat (Shahbaz Sharif	United Construct ion	3095/c,27.11.2 014	12	30.12. 16	1121808 69	841356 5	112180 87	2804522

Name of work	Contract or	Authority :-	runni ng bill	date of bill	Amount Paid	Income tax deduct ed 7.5	I.Tax to be deduct ed	Less Deducti on
Park)								
Const. of 6 class rooms Govt Deaf & Defective School grt	Shafqat Hussain	1320/c, 18.5.16	4	15.8.16	3512733	263455	351273	87818
External beauifuciat ion of Aziz Bhatti Hospital grt	Malik Abdul Rashid	738/c,30.3.16	3	03.12.16	3978652	298399	397865	99466
Renovation THQ Kharian	Sabir Hussain	1651/c, 22.06.16	3	06.09.16	2768612	207646	276861	69215
Constructio n of Cages in Shahbaz Sharif Park Grt	Heaven Group Internatio nal	2973/c,07.12.16	1	25.12.16	803184	60239	80318	20080
Re-constructio n of Veterinary Hospital Kaharian	Heaven Group	1157/c, 11.05.16	4	05.12.16	9821287	736597	982129	245532
Constructio n of 6 class rooms in GPHS no.1 Shahdoula road Grt	Syed Sheeraz Hussain	3043/c, 26.11.14	7	01.12.16	5855437	439158	585544	146386
Constructio n of 6 class rooms in GGHS Baharwal Kharian Grt	M/S Sajjad	3019/c, 26.11.14	7Fnl	10.07.16	5779521	433464	577952	144488
U- Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	4	02.12.16	5467163	410037	546716	136679
Constructio n of B/wall & 2 toilets in GPS Ranian Kharian Grt	Hanjra Enterprises	3640-42/c, 16.12.14	4	24.10.16	715872	53690	71587	17897
Constructio n of 2 class rooms GBHS Islamia	Abdul Shakeel	2428/c, 17.12.15	4	15.10.16	1739361	130452	173936	43484

Name of work	Contract or	Authority :-	runni ng bill	date of bill	Amount Paid	Income tax deduct ed 7.5	I.Tax to be deduct ed	Less Deducti on
Channi Deona								
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	26.11.16	131872787	9890459	13187279	3296820
Constructio n of 8 toilets in GHS Mangowal West Tehsil Grt	Ch. Ejaz Ahmad	3481/c, 16.12.14	6	15.10.16	160007	12001	16001	4000
Re-Constructio n of Class room in GBHS National Sarroko Grt	Fayyaz Builders	2606/c, 14.11.15	7	07.12.16	6597749	494831	659775	164944
Constructio n of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	7	13.10.16	4466832	335012	446683	111671
Upgradatio n of GGES Bareela to High Level Grt	Arshad Nawaz	424-26/c, 11.02.15	5	1.11.16	4869543	365216	486954	121739
		<b>TOTAL</b>			<b>11064581</b>	<b>31511004</b>	<b>42014672</b>	<b>10503668</b>

**Annexure-N**  
**Para-1.2.3.8**

**Non Credit of Lapsed Security to Government Revenue Rs5.40 million**

Sr. No.	Item No.	Month	Name of Contractor	Name of Work	Amount
1	987	01/11	M/s Sheikh Babar	Upgradation of GBPS Rajoki to elementary	93,659
2	988	01/11	M/s Expert Builders	Renovation GGPS Kastela S.A Gir	188,915
3	989	01/11	Ch Zubair Ahmed	Recons. Of B/wal T/block GGPS Tara Garh	48,090
4	990	01/11	M/s Expert Builders	Reconst of B/wall GGPS Doori	42,463
5	995	06/11	M/s Five Star	Const of B/wall GGPS Bharo	59,878
6	922	06/11	Malik Nasir Iqbal	Renovation of Veterinary Hospital at DO Livestock office Gujrat	83,983
7	933	07/11	M/s Amanat Hussain	Const of Parking Plaza Hassan Chowk	2,238,604
8	934	07/11	M/s Rafique Engineering	Supply of Ceiling Fan	82,240
9	935	08/11	M/s Fayyaz Builders	Reconst of GGES Lalamusa	163,000
10	952	10/12	M/s Syed Const Co	Up-gradation GBPS Chachian	416,794
11	975	06/13	M/s Iqbal Const Co	Imp/Renov of DCO House Gujrat	89,034
12	987	08/13	M/s Expert Builders	Const GBPS Gurrah	112,057
13	995	09/13	Ch Sarfraz Ahmed	Const of class room GGES New Noshera Grt	101,607
14	999	09/13	Ch M Arshad	Provision of lights Graveyard Bhattian	46,424
15	1005	10/13	Ch M Bashir	Const of b/wall Graveyard Jattowakkal	59,260
16	1006	10/13	M/s Shujjah High Builders	Const of b/wall Graveyard Ghorawallay	46,401
17	1007	10/13	M/s Majeed Const	Const of 2 class rooms G millat BHS Beowali	196,907
18	1025	02/14	M/s Iqbal Const	Renov to society building Service Center LRMIS at Grt	119,164
19	1026	02/14	M/s Ch M Ashraf	Const of building Govt Special Education Kharian at Lalamusa	70,321
20	1045	04/14	Muhammad Sharif	M&R to District Govt Complex	44,583
21	1047	04/14	Ch Zaheer Abbass	Renovation of building for LRMIS S.A Gir	40,473
22	1063	05/14	Nasir Mehmood	Const of class room GGHS Ajnala	78,672
23	1067	05/14	M/s Sajjad Associates	Const of b/wall GPS Kaint Tehsil Kharian	113,907
24	1074	05/14	M/s Expert Builders	Const of class rooms GGHS S.A Gir	190,181
25	1081	06/14	Ch Zafar Ullah	Const of class rooms GGHS Sehna	191,037
26	1084	06/14	Nasir Mehmood	M&R to Civil Vet Disp Chak Kamala	53,825
27	1092	06/14	Syed Muazzam Maqsood	Const of additional class room GGHS Bhagowal	181,637
28	1117	06/14	Nasir Mehmood	Const of b/wall around graveyard Jalal Pur Sobtian	69,345
29	1127	06/14	M/s Super Asia Fan	Supply of fans	40,684
30	1132	06/14	M/s Super Asia Fan	Supply of fans	55,193
31	1134	06/14	M/s Super Asia Fan	Supply of fans	42,960
32	1139	06/14	Malik Nasir Iqbal	Const of b/wall path graveyard Bhattian	39,169
<b>TOTAL</b>					<b>5,400,467</b>

**Annexure-O****Para-1.2.3.9****Non-recovery due to non-reduction of brick rate Rs 4.261 million**

<b>Name of work</b>	<b>Contractor</b>	<b>Authority</b>	<b>running bill</b>	<b>Description</b>	<b>Rate</b>	<b>Amount</b>	<b>Deducti on 10%</b>
Upgradation of Major Shabbir Shaeed Sharif Hospital, Balance work	Amanat Hussain	1110/c, 02.05.2016	7	Pacca Brick Work	17212	1794361	179436
Upgradation of Major Shabbir Shaeed Sharif Hospital, Balance work	Amanat Hussain	1110/c, 02.05.2016	7	Pacca Brick Work	18200	1804662	180466
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	5	Pacca Brick Work	17360	1054081	105408
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	5	Pacca Brick Work	16537	717517	71752
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	5	Pacca Brick Work	17523	125820	12582
Construction of boundary wall gate & pillars in Govt PHS No.2 Railway road gujrat	Shafaqat Hussain	1571/c, 14.06.2016	3	Pacca Brick Work	17212	498118	49812
Construction of boundary wall gate & pillars in Govt PHS No.2 Railway road gujrat	Shafaqat Hussain	1571/c, 14.06.2016	3	Pacca Brick Work	17683	588494	58849
Renovation of OPD Aziz	Ch. Naseer Ahmad	598/c,08.03.16	7	Pacca Brick Work	18200	793075	79308

Name of work	Contractor	Authority	running bill	Description	Rate	Amount	Deducti on 10%
Bhatti Shaheed T. Hospital Grt							
Construction of class rooms GPHS No.2 Grt	Shafaqat Hussain	2084/c,20.08.16	4	Pacca Brick Work	17212	734612	73461
Construction of class rooms GPHS No.2 Grt	Shafaqat Hussain	2084/c,20.08.16	4	Pacca Brick Work	18199	515410	51541
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	12	Pacca Brick Work	15948	1649181	164918
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	12	Pacca Brick Work	16730	256633	25663
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	12	Pacca Brick Work	16305	3405145	340515
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	12	Pacca Brick Work	17166	110376	11038
Const. of 6 class rooms Govt Deaf & Defective School grt	Shafqat Hussain	1320/c, 18.5.16	4	Pacca Brick Work	18812	708282	70828
Const. of 6 class rooms Govt Deaf & Defective School grt	Shafqat Hussain	1320/c, 18.5.16	4	Pacca Brick Work	19636	114281	11428
External beauitufuciation of Aziz Bhatti Hospital grt	Malik Abdul Rashid	738/c,30.3.16	3	Pacca Brick Work	18037	241517	24152
External beauitufuciation of Aziz Bhatti Hospital grt	Malik Abdul Rashid	738/c,30.3.16	3	Pacca Brick Work	17212	204480	20448
Renovation THQ Kharian	Sabir Hussain	1651/c, 22.06.16	3	Pacca Brick Work	19023	314458	31446
Construction of Cages in Shahbaz Sharif Park Grt	Heaven Group International	2973/c,07.12.16	1	Pacca Brick Work	19079	281224	28122
Construction of Cages in Shahbaz Sharif Park Grt	Heaven Group International	2973/c,07.12.16	1	Pacca Brick Work	17991	193406	19341
Re-	Heaven	1157/c,		Pacca Brick	17212	2131719	213172



Name of work	Contractor	Authority	running bill	Description	Rate	Amount	Deducti on 10%
construction of Veterinary Hospital Kaharian	Group	11.05.16		Work			
Re-construction of Veterinary Hospital Kaharian	Heaven Group	1157/c, 11.05.16		Pacca Brick Work	18200	2109322	210932
Re-construction of Veterinary Hospital Kaharian	Heaven Group	1157/c, 11.05.16		Pacca Brick Work	18037	555723	55572
Construction of 6 class rooms in GPHS no.1 Shabdoula road Grt	Syed Sheeraz Hussain	3043/c, 26.11.14	7	Pacca Brick Work	17268	1213584	121358
Construction of 6 class rooms in GGHS Baharwal Kharian Grt	M/S Sajjad	3019/c, 26.11.14	7	Pacca Brick Work	15948	545271	54527
Construction of 6 class rooms in GGHS Baharwal Kharian Grt	M/S Sajjad	3019/c, 26.11.14	7	Pacca Brick Work	16730	463244	46324
Construction of 6 class rooms in GGHS Baharwal Kharian Grt	M/S Sajjad	3019/c, 26.11.14	7	Pacca Brick Work	17211	443195	44320
U-Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	5	Pacca Brick Work	16536	808798	80880
U-Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	5	Pacca Brick Work	17524	727062	72706
U-Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	5	Pacca Brick Work	17360	349625	34963
Construction of B/wall & 2 toilets in GPS Ranian Kharian Grt	Hanjra Enterprises	3640-42/c, 16.12.14	4	Pacca Brick Work	16692	166582	16658

<b>Name of work</b>	<b>Contractor</b>	<b>Authority</b>	<b>running bill</b>	<b>Description</b>	<b>Rate</b>	<b>Amount</b>	<b>Deducti on 10%</b>
Construction of B/wall & 2 toilets in GPS Ranian Kharian Grt	Hanjra Enterprises	3640-42/c, 16.12.14	4	Pacca Brick Work	15948	149116	14912
Construction of 2 class rooms GBHS Islamia Channi Deona	Abdul Shakeel	2428/c, 17.12.15	4	Pacca Brick Work	17212	234429	23443
Construction of 2 class rooms GBHS Islamia Channi Deona	Abdul Shakeel	2428/c, 17.12.15	4	Pacca Brick Work	18200	274448	27445
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	Pacca Brick Work	16536	2347184	234718
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	Pacca Brick Work	17524	3330048	333005
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	Pacca Brick Work	18136	3503570	350357
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	Pacca Brick Work	18887	814392	81439
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	Pacca Brick Work	18344	254245	25425
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	Pacca Brick Work	18956	273539	27354
Up-Gradation	Amanat	1197/c, 24.4.15	16	Pacca Brick	17000	460530	46053

Name of work	Contractor	Authority	running bill	Description	Rate	Amount	Deducti on 10%
of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Huassain			Work			
Construction of 8 toilets in GHS Mangowal West Tehsil Grt	Ch. Ejaz Ahmad	3481/c, 16.12.14	6	Pacca Brick Work	15948	423107	42311
Construction of 8 toilets in GHS Mangowal West Tehsil Grt	Ch. Ejaz Ahmad	3481/c, 16.12.14	6	Pacca Brick Work	16691	356025	35603
Re-Construction of Class room in GBHS National Sarroko Grt	Fayyaz Builders	2606/c, 14.11.15	7	Pacca Brick Work	18200	1192431	119243
Re-Construction of Class room in GBHS National Sarroko Grt	Fayyaz Builders	2606/c, 14.11.15	7	Pacca Brick Work	17212	683148	68315
Construction of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	7	Pacca Brick Work	17212	480390	48039
Construction of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	7	Pacca Brick Work	18200	383463	38346
Construction of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	7	Pacca Brick Work	18812	364953	36495
Upgradation of GGES Bareela to High Level Grt	Arshad Nawaz	424-26/c, 11.02.15	5	Pacca Brick Work	15948	365215	36522
Upgradation of GGES Bareela to High Level Grt	Arshad Nawaz	424-26/c, 11.02.15	5	Pacca Brick Work	16730	1096461	109646
<b>Total</b>							4260597

## Annexure-P

### Para-1.2.3.11

### Non recovery due to price de-escalation of diesel & steel – Rs 3.79 million

Name of work	Contractor	Authority :-	D/O commencement/Tender	running bill	date of bill	Amount	Calculation	Recoverable Amount (Rs)
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	28.07.15	5	28.12.16	10795529	10795529*0.07(87.12-75.22)/87.12	103222
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11.2014	27.11.14	12	30.12.16	1.12E+08	112180869*0.07(101.21-75.22)/101.21	2016507
Construction of 6 class rooms in GPHS no.1 Shabdoula road Grt	Syed Sheeraz Hussain	3043/c, 26.11.14	26.11.14	7	01.12.16	5855437	5855437*0.07(101.21-75.22)/101.21	105254
Construction of 6 class rooms in GGHS Baharwal Kharian Grt	M/S Sajjad	3019/c, 26.11.14	26.11.14	7	10.07.16	577952	5779521*0.07(101.21-72.52)/101.21	114682
U-Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	19.06.15	4	02.12.16	5467163	5467163*0.07(87.12-75.22)/87.12	52274
Construction of B/wall & 2 toilets in GPS Ranian Kharian Grt	Hanjra Enterprises	3640-42/c, 16.12.14	25.11.14	4	24.10.16	715872	715872*0.07(101.21-72.52)/101.21	14205
Construction of 2 class rooms GBHS Islamia Channi Deona	Abdul Shakeel	2428/c, 17.12.15	12.12.15	4	15.10.16	1739361	1739361*0.07(83.79-72.52)/83.79	16376
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil	Amanat Huassain	1197/c, 24.4.15	24.4.15	16	26.11.16	13187278	131872787*0.07(83.61-72.52)/83.61	1224409

Name of work	Contractor	Authority :-	D/O commencement/Tender	running bill	date of bill	Amount	Calculation	Recoverable Amount (Rs)
level grt								
Construction of 8 toilets in GHS Mangowal West Tehsil Grt	Ch. Ejaz Ahmad	3481/c, 16.12.14	25.11.14	6	15.10.16	160007	$160007 * 0.07(101.21 - 72.52) / 101.21$	3175
Re-Construction of Class room in GBHS National Sarroko Grt	Fayyaz Builders	2606/c, 14.11.15	14.11.15	7	07.12.16	6597749	$6597749 * 0.07(83.79 - 75.22) / 83.79$	47237
Construction of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	02.12.15	7	13.10.16	4466832	$4466832 * 0.07(83.79 - 72.52) / 83.79$	42056
Upgradation of GGES Bareela to High Level Grt	Arshad Nawaz	424-26/c, 11.02.15	29.01.15	5	1.11.16	4869543	$4869543 * 0.07(86.23 - 72.52) / 86.23$	54196
								3793593

**Annexure-Q****Para-1.2.3.15****Non-recovery of Conveyance Allowance - Rs 2.304 million**

Dy. DEO (EE-W) Kharian District Gujrat

		<b>DY. DEO (EE-W) Kharian PDP 01</b>	
Category	No. of posts	Conveyance Allowance	Recovery of 2016-17 (24.12.2016 to 31.12.2016)
EST	152	2856	112029
PST	1103	1932	549934
SST	55	5000	70968
<b>Total</b>			<b>732931</b>

Dy. DEO (EE-W) Gujrat District Gujrat

Sr. No	Employee scales	Monthly rate	Amount Per year for 8 days	No of Employees	Amount
1	BPS 16& Above	5000	1333	81	107973
2	BPS11-15	2856	762	453	345186
3	BPS 9	1932	515	1197	616455
<b>Total</b>					<b>1069614</b>

Dy. DEO (EE-M) Kharian District Gujrat

		<b>DY. DEO (EE-M) Kharian PDP 06</b>			
Sr. No	Employee scales	Monthly rate	Amount Per year for 8 days	No of Employees	Amount
1	BPS 16& Above	5000	1333	41	54653
2	BPS11-15	2856	762	425	323850
3	BPS 9	1932	515	240	123600
<b>Total</b>					<b>502103</b>

Rs732,937 + Rs1,069,614 + Rs502,103 = Rs2,304,648

**Annexure-R**  
**Para-1.2.3.17**

**Non-recovery of Conveyance and House Rent Allowance –Rs 1.55 million**

MS THQ Hospital Kharian

	<b>THQ Kharian PDP 6</b>					
<b>Personnel No.</b>	<b>Name</b>	<b>Object description</b>	<b>Designation</b>	<b>Rate per month</b>	<b>Period</b>	<b>Amount</b>
30828558	Muhammad Amjid	House Rent Allowance	MEDICAL OFFICER	2955	1.7.16 to 30.11.17	50235
30828558	Muhammad Amjid	Convey Allowance 2005	MEDICAL OFFICER	5000	1.7.16 to 30.11.17	85000
						135235

<b>Person nel no.</b>	<b>Name</b>	<b>Object description</b>	<b>Designation</b>	<b>Rate per month</b>	<b>Peri od</b>	<b>Amou nt (Rs)</b>
309272 66	Tahir Mahmood Butt	House Rent Allowance	ADD PRINCPL MED OFFICER	5,904.00	1.7.16 to 30.11.17	100368

**SMO RHC Tanda**

	<b>RHC Tanda PDP 04</b>				
<b>Name of Employee</b>	<b>Job Title</b>	<b>House Rent</b>	<b>Conveyance All</b>	<b>No. of Month</b>	<b>Total</b>
FARZANA KOUSAR	CHARGE NURSE	1,818	5,000	1	6,818
MARIAM MEHNAZ	CHARGE NURSE	1,818	5,000	1	6,818
BUSHRA BIBI	NURSE	1,818	5,000	1	6,818
SAIMA KAUSAR	CHARGE NURSE	1,818	5,000	1	6,818
NABILA BIBI	CHARGE NURSE	1,818	5,000	12	81,816
AYESHA SUNDAS	CHARGE NURSE	1,818	5,000	12	81,816
ALLAH DITTA	TECHNICIAN	1,146	1,932	12	36,936
MUHAMMAD YOUSAF	TECHNICIAN	1,146	1,932	12	36,936
TANWEER HUSSAIN	TECHNICIAN	1,146	1,932	12	36,936
NAEEM JILANI	TECHNICIAN	1,146	1,932	12	36,936
Total					338,648

### SMO RHC Sarai Alamgir

<b>RHC sarai alamgir PDP 4</b>			
<b>S. No.</b>	<b>Designation/BPS</b>	<b>Period</b>	<b>Amount</b>
1	Charge Nurse	01.7.16 to 30.11.17	115906
2	Charge Nurse	01.7.16 to 30.11.17	115906
3	Charge Nurse	01.7.16 to 30.11.17	115906
4	Charge Nurse	01.7.16 to 30.11.17	115906
5	Charge Nurse	01.7.16 to 30.11.17	115906
6	Junior Technician	01.7.16 to 30.11.17	55200
7	Lab Technician	01.7.16 to 30.11.17	48520
8	Dispenser BPS 12	01.7.16 to 30.11.17	48552
9	Technician BPS-12	01.7.16 to 30.11.17	70771
10	Junior Technician BPS-12	01.7.16 to 30.11.17	33990
11	Technician BPS-14	01.7.16 to 30.11.17	73644
12	Vaccinator	01.7.16 to 30.11.17	16932
13	W/S	01.7.16 to 30.11.17	16932
14	S/W	01.7.16 to 30.11.17	16932
15	S/W	01.7.16 to 30.11.17	16932
			977935

Rs235,603 + Rs338,648 +Rs977,935 = Rs1,552,186



## Annexure-S

### Para-1.2.3.18

#### Overpayment due to use of local sand– Rs 1.35 million

Name of work	Contractor	Authority :-	running bill	Qty	Rate	C/Amount	Over Payment
Upgradation of Major Shabbir Shaeed Sharif Hospital, Balance work	Amanat Hussain	1110/c, 02.05.2016	7	12165	260.8	3172632	145980
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	5	4770	309.8	1477746	57240
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	5	2319	234.35	543458	27828
Improvement of Security Infrastructure Including Boundry Wall District Complex Gujrat	Malik Abdul Rashid	2409/c, 03.09.2015	5	1354	341.95	463000	16248
Construction of boundary wall gate & pillars in Govt PHS No.2 Railway road gujrat	Shafaqat Hussain	1571/c, 14.06.2016	3	1332	221	294284	15979
Construction of boundary wall gate & pillars in Govt PHS No.2 Railway road gujrat	Shafaqat Hussain	1571/c, 14.06.2016	3	595	303	180279	7140
Construction of class rooms GPHS No.2 Grt	Shafaqat Hussain	2084/c,20.08 .16	4	1799	221.1	397759	21588
Construction of class rooms GPHS No.2 Grt	Shafaqat Hussain	2084/c,20.08 .16	4	1770	298	527460	21240
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11 .2014	12	16394	222.5	3647665	196728
City Park Gujrat (Shahbaz Sharif Park)	United Construction	3095/c,27.11 .2014	12	2958	287.5	850425	35496
Const. of 6 class rooms Govt Deaf & Defective School grt	Shafqat Hussain	1320/c, 18.5.16	4	1500	352.7	529050	18000
Re-construction of Veterinary Hospital Kaharian	Heaven Group	1157/c, 11.05.16		5804	216.18	1254677	69646
Re-construction of Veterinary Hospital Kaharian	Heaven Group	1157/c, 11.05.16		2108	298.5	629238	25296
Construction of 6 class rooms in GPHS no.1 Shahdoulou road Grt	Syed Sheeraz Hussain	3043/c, 26.11.14	7	3266	315.3	1029770	39192
Construction of 6 class	Syed	3043/c,	7	252	249.8	62950	3024

Name of work	Contractor	Authority :-	running bill	Qty	Rate	C/Amount	Over Payment
rooms in GPHS no.1 Shahdoulia road Grt	Sheeraz Hussain	26.11.14					
Construction of 6 class rooms in GGHS Baharwal Kharian Grt	M/S Sajjad	3019/c, 26.11.14	7	404	217.3	87789	4848
Construction of 6 class rooms in GGHS Baharwal Kharian Grt	M/S Sajjad	3019/c, 26.11.14	7	1366	288	393408	16392
Construction of 6 class rooms in GGHS Baharwal Kharian Grt	M/S Sajjad	3019/c, 26.11.14	7	1226	304.65	373443	14710
U-Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	5	577	234.35	135220	6924
U-Gradation of GGPS Kot Matta Elementary Level Grt	Shafaqat Hussain	1971/c, 19.06.15	5	2142	309.8	663592	25704
Construction of 2 class rooms GBHS Islamia Channi Deona	Abdul Shakeel	2428/c, 17.12.15	4	243	221	53727	2917
Construction of 2 class rooms GBHS Islamia Channi Deona	Abdul Shakeel	2428/c, 17.12.15	4	699	298	208302	8388
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	1008	341.95	344686	12096
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	14139	234.35	3313475	169668
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	10799	315.3	3404925	129588
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	612	359.75	220167	7344
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	10331	333.1	3441183	123969
Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 beded Tehsil level grt	Amanat Huassain	1197/c, 24.4.15	16	1358	350.9	476522	16296
Construction of 8 toilets in GHS Mangowal West Tehsil Grt	Ch. Ejaz Ahmad	3481/c, 16.12.14	6	300	287.5	86250	3600
Re-Construction of Class room in GBHS National Sarroko Grt	Fayyaz Builders	2606/c, 14.11.15	7	2909	298	866882	34908
Construction of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	7	1039	259.9	270036	12468
Construction of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	7	1001	303	303273	12011

<b>Name of work</b>	<b>Contractor</b>	<b>Authority :-</b>	<b>running bill</b>	<b>Qty</b>	<b>Rate</b>	<b>C/Amount</b>	<b>Over Payment</b>
Construction of 4 Class rooms GMHSB Grt	Fayyaz Builders	58/c, 09.01.16	7	104	3601	375944	1253
Upgradation of GGES Bareela to High Level Grt	Arshad Nawaz	424-26/c, 11.02.15	5	721	217	156457	8652
Upgradation of GGES Bareela to High Level Grt	Arshad Nawaz	424-26/c, 11.02.15	5	2875	287.5	826563	34500
<b>Total</b>							1346861