



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

AUDIT YEAR 2016-17

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
CCB	Citizen Community Board
CD	Community Development
CMW	Community Mid Wife
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
HPA	Health Professional Allowance
IPSAS	International Public Sector Auditing Standards
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MNCH	Maternal Neonatal and Child Health

MS	Medical Superintendent
MSD	Medical Store Depot
MSSSH	Major Shabbir Sharif Shaheed Hospital
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PIPIP	Punjab Irrigated Productivity Improvement Programme
PDG & TMA	Punjab District Government & Tehsil Municipal Administration
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
PW	Public Works
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
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 2015-16. The Directorate General of Audit District Governments, Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three (03) City District Governments and sixteen (16) District Governments. Its Regional Directorate of Audit, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of fourteen (14) officers and staff, total 3,920 man-days and the annual budget of Rs 20.745 million for the financial year 2016-17. 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 2015-16.

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 9,454.029 million of the District Government Gujrat for the financial year 2015-16 covering one PAO and 321 formations, the Directorate General Audit, audited an expenditure of Rs 3,214.370 million which in terms of percentage, was 34% of the auditable expenditure. The Directorate General Audit planned and executed audit of twenty-five (25) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Gujrat for the financial year 2015-16, were Rs 75.276 million, whereas, Directorate General Audit, audited receipts of Rs 47.424 million which was 63% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 294.880 million was pointed out during Audit, out of which no recovery was affected during the year 2015-16, till the time of compilation of report. Out of total recoveries Rs 294.880 million was not in the notice of the executive before audit.

c. Audit Methodology

The audit year 2016-17 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

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

e. Comments on Internal 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. Irregularity and non-compliance including non-adherence to PPRA Rules of Rs 250.641 million was noted in twenty cases.¹
- ii. Weakness of internal controls was noted for Rs 122.680 million in fifteen cases.²

¹ Para 1.2.1.1 to 1.2.1.20

³ Para 1.2.2.1 to 1.2.2.15

g. Recommendations

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

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

SUMMARY OF TABLES AND CHARTS

Table 1: Audit Work Statistics

Sr. #	Description	No.	Budget (Rs in millions)
1	Total Entities (PAOs) in Audit Jurisdiction	01	9,592.054
2	Total Formations in Audit Jurisdiction	321	9,592.054
3	Total Entities (PAOs) Audited	01	3,214.370
4	Total Formations Audited	25	3,214.370
5	Audit & Inspection Reports	25	3,214.370

Table 2: Audit observation regarding Financial Management

Sr. #	Description	Amount Placed under Audit Observations (Rs in millions)
1	Unsound Asset Management	-
2	Weak Financial Management	1.018
3	Weak internal controls relating to Financial Management	122.680
4	Others	249.623
TOTAL		373.321

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	-	1915.882	47.424	1298.488	3261.794*	2455.826
2	Amount placed under audit observation / Irregularities of Audit	-	210.561	-	162.760	373.321	59.252
3	Recoveries pointed out at the instance of Audit	-	269.024	-	25.856	294.880	39.733
4	Recoveries accepted / established at the instance of Audit	-	-	-	-	-	39.733

Sr. #	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
5	Recoveries realized at the instance of Audit	-	-	-	-	-	10.917

* 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 3,214.370 million.

Table 4: Table of Irregularities Pointed Out

Sr. #	Description	Amount Placed under Audit Observations (Rs in millions)
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	250.641
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy, departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	122.680
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	-
TOTAL		373.321

Table 5: Cost-Benefit

Sr. No.	Description	Amount (Rs in millions)
1	Outlays Audited(Items 1 of Table 3)	3,214.370
2	Expenditure on Audit	1.507
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1 : 0

¹ 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:

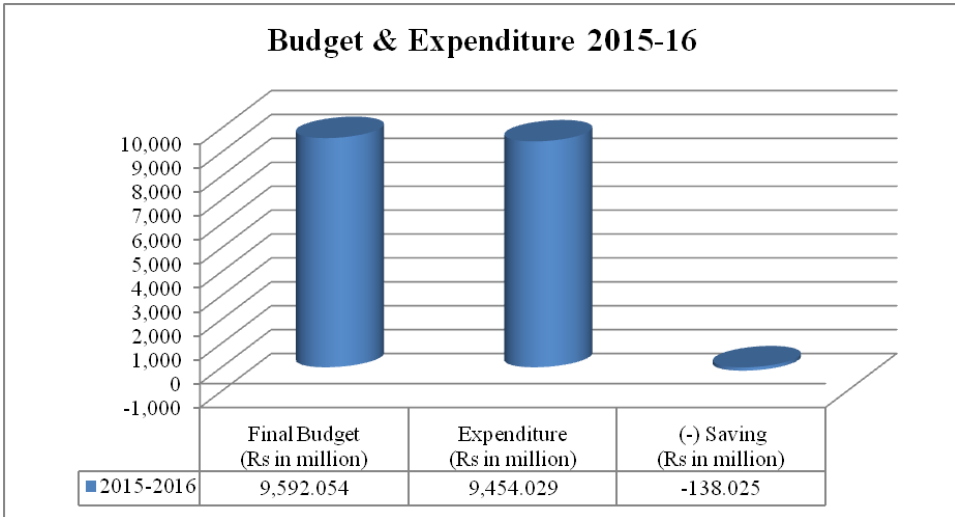
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works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

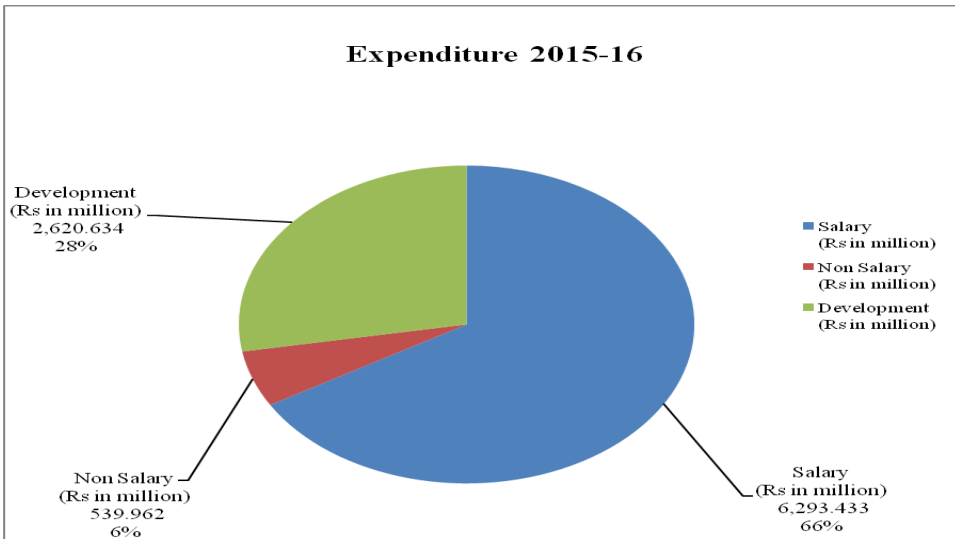
During FY 2015-16 budgetary allocation (inclusive salary, non-salary and development) for District Government was Rs 9,592.054 million whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 9,454.029 million, showing saving of Rs 138.025 million for the period, which in terms of percentage was 01% of the final budget as detailed below:

Financial Year 2015-16	Budget (Rs in million)	Expenditure (Rs in million)	(-) Saving / (+) Excess (Rs in million)	%age of Savings
Salary	6,410.893	6,293.433	-117.460	2
Non Salary	560.228	539.962	-20.266	4
Development	2,620.933	2,620.634	-0.299	0
TOTAL	9,592.054	9,454.029	-138.025	1



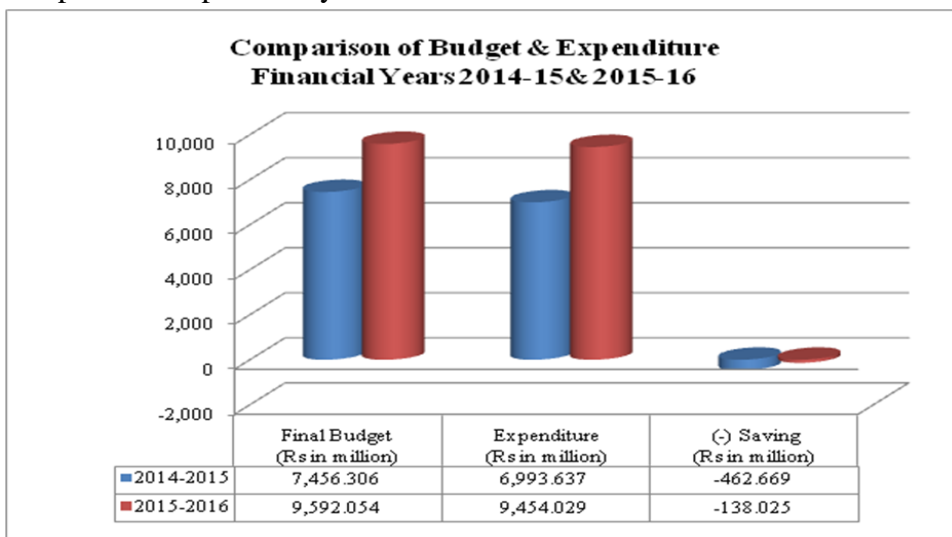
As per the Appropriation Account 2015-16 of District Government, Gujrat the original budget was Rs 8264.981 million, supplementary grant was Rs 1327.073 million and the final budget was Rs 9592.054 million. Against the final budget total expenditure incurred by the District Government during 2015-16 was Rs 9,454.029 million as detailed in Annex-B.

The salary, non-salary and development expenditure comprised 66%, 6% and 28% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 29% increase in

Budget Allocation and 35% increase 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 2015-16

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 Annex-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	Special Audit Report*	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

* 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 Irregularity / Non-compliance

1.2.1.1 Utilization of NSB Funds without Defined Long Term Planning - Rs 66.242 million

According to Para No 3 of the NSB (Non-salary Budget) Policy Guide Lines under (PMIU) Punjab Education Sector Reform Program “the schools are required to prepare step wise integrated action plan. In addition the Para No.3.3 of NSB Policy Guide line defines the process of planning in seven steps such as Identification of school vision, Analysis of current situation, Define the objectives, Identifying the demands of school, Classification and priorities of demands of school, Prepare the estimation for these demands and finally prepare the budget.

Headmaster & Headmistress of Elementary and Primary Schools under the Jurisdiction of DY. DEO (EE-W) Kharian & DY. DEO (EE-M) Kharian did not observe the Policy Guide Lines as mentioned above during incurring of expenditure from NSB funds amounting Rs 66.242 million during the financial year 2015-16. This resulted in ineffective use of government funds as detailed below:-

S. No.	Name of Formation	Amount (Rs)	PDP #
01	DY. DEO (W-E.E) Kharian	50.982	01
02	DY. DEO (ME.E) Kharian	15.260	09
TOTAL		66.242	–

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, NSB funds were utilized without observing policy guidelines.

No reply was submitted by the Management.

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

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

1.2.1.2 Unauthorized Payment without Approval of the Rate from the Chief Engineer Rs 36.448 million

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

Assistant Director Local Government Gujrat, made payment of Rs 36.448 million of plant premix bituminous carpeting without approval

of rates from the chief engineer in violation of rule ibid. This resulted in unauthorized payment of Rs 36.448 million as detailed below:

Name of Work	Item	Bill No.	MB No.	Amount (Rs in million)
Rehabilitation/widening of Road, From Noor Jamal, Fateh Bhand etc Group-I	plant premix bituminous carpeting	6th Running Bill	8497	17.082
Rehabilitation/widening of Road, From Noor Jamal, Fateh Bhand etc Group-II	plant premix bituminous carpeting	6th Running Bill	8496	19.366
			Total	36.448

Audit is of the view that due to non-compliance of rules and dereliction on the part of the Financial Management, payment was made without approval of chief engineer.

No reply was submitted by the Management.

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

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

[PDP No.11 &18]

1.2.1.3 Non Approval of Lead Chart by the Competent Authority for Earth work Rs 25.523 million

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

District Officer (Building) and District Officer (Roads) Gujrat, made payment of Rs 25.523 million for earth filling by adding lead to the various contractors without getting approval of lead chart from EDO (Works & Services) in violation rule ibid. Moreover, department did not attach "Fard Malkiyat" showing particulars of land owner from where the earth was carried to the site. Compaction test reports of earthwork for embankments were also not available with the vouchers. This resulted in irregular payment for earth filling. **Annex-C**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, payment was made without approval of lead chart.

No reply was submitted by the Management.

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

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

(PDP No 25 & 35)

1.2.1.4 Overpayment due to provision of higher rate in technical sanction estimate - Rs 21.225 million

According to MRS, BI-Annual Period (1st January 2015 to 31st July,2015) District Gujrat, chapter 06 item No. 7(iv) the rate of item of work "Providing and casting 24" (600mm) dia Pile in situ bored reinforced concrete piles with type B concrete (Nominal mix 1:1-/2:3), using 10% extra cement in dry mix and course sand, bentonite, admixture including all labour and material (except the cost of steel reinforcement and its labour for bending, and laying in position, etc)as approved by the engineer in charge" was Rs 1789.65 P-Rft. Further According to standard specification of B&R Rule1971, Deformed Grade-60 steel was required to be used in 24" (600mm) dia Pile in situ bored reinforced concrete piles with type B concrete.

District Officer (Buildings) Gujrat, paid excess amount of Rs 21.225 million vide voucher No.165 dated 28-6-2016 of work "Up-Gradation of Major Shabbir Sharif Shaheed hospital Kunjah". The provision of a non-standardized item of work "Providing and casting 24" (600mm) dia Pile in situ bored reinforced concrete piles with type B concrete (Nominal mix 1:1-/2:3), using 10% extra cement in dry mix, and course sand, bentonite, admixture including all labour and material (except the cost of steel reinforcement and its labour for bending, and laying in position etc)" has been provided @ Rs 3500 P-Rft in the T.S estimate. The same item of work was available in schedule MRS, BI-Annual Period (1st January 2015 to 31st July,2015) District Gujrat @ Rs 1789.65 P-Rft vide chapter 06 item No.7(iv). This resulted in overpayment of Rs 21.225 million (12410 Rft x 1710.35 P/Rft). Moreover, Deformed Grade-40 steel was used instead of Grade-60 and in the light of above stated position, it can be concluded that work regarding pile in situ bored was not according to standard and was of below specification.

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

No reply was submitted by the Management.

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

Audit recommends that matter needs to be investigated and excess amount be recovered from concerned besides fixing the responsibility against the person(s) at fault.

[PDP No.02]

1.2.1.5 Irregular Purchase of Machinery Rs 19.509 million Without Observing PPRA Provisions

According to Government of the Punjab, LG&CD Department notification No.S.O.D.G (Dev) (LG)9-7/2009 dated 23.12.2010, all procurements will be awarded through District Tender Board comprising of EDO of concerned department as Chairman, Representatives of Commissioner, DCO, EDO(F&P), EDO(W&S) members and DDO of the executing agency acting as the Secretary of the board. As per PPRA, over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

EDO (Health) Gujrat, incurred the expenditure of Rs 19.509 million from SDA for purchase of machinery and furniture for Major Shabbir Sharif Shaheed Hospital Kunjah during 2015-16. The expenditure was held irregular on the following grounds:-

- District tender board was not constituted.
- Tender was not advertised in English newspaper
- Financial bids were opened without completion of technical evaluation process and redressal of grievances in violation of PPRA Rules as detailed below.

Date of opening of tenders	Date of opening of technical bids	Date of opening of financial bids	Date of redressal of grievances
26.11.15	26.11.15	14.12.15	29.12.15

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, purchases was made without observing PPRA rules.

No reply was submitted by the Management.

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

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

[PDP No.13]

1.2.1.6 Doubtful Purchase of Electro-Medical Equipments Rs 18.912 million without Standard Accessories Rs 5.250 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. Further according to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

EDO (Health) Gujrat, incurred the expenditure of Rs 18.912 million from SDA for the purchase of imported medical machinery origin of Japan, CE and FDA. The purchases were held doubtful because precious standard accessories as per specification amounting to Rs 5.250 million (approx.) were not physically available. Further original book/manual, original warranty card and original bill of entry was not found in record. In the absence of such record and standard accessories as per original manual, the authenticity of genuine purchase could not be verified. **Annex-D**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, purchases were made without observing specification.

No reply was submitted by the Management.

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

Audit recommends that matter needs to be investigated at appropriate level and results thereof be intimated to Audit besides fixing the responsibility against the person(s) at fault.

[PDP No.12]

1.2.1.7 Excess Payment on Base Course - Rs 18.326 million

According to the tender conditions point 1, the tenderer will certify that the price quoted in the tender are not more than the price charged from any other purchase organization (Government or Private) in Pakistan and in case of any discrepancy, the tenderer hereby undertake to refund the price charge in excess. Further, According to rule 2.31 of the PFR Vol-I, drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

District Officer (Roads) Gujrat paid excess rate for undermentioned item of work than MRS amounting to Rs 18.326 million for the financial year 2015-16 despite of that this item of the work was available in schedule MRS, BI-Annual period (1st Jul-15 to 31st Jul 15) This resulted in overpayment of Rs 18.326 million as detailed below:-

Name of work	Vr. No. and Date	Contractors Name	Description	Qty Cft	Rate charged	MRS Rate	Over Charged	Overpayment (Rs in million)
Construction of road From Goorah Jattan to Poran Bridge Portion (1) Bridge Over Barsati Village KhoharNullah (2) Bridge Over Barsati Nullah Poran 2 Span (3) Bridge Over Barsati Nullah Near Village Fateh Pur	39/ 19-12-15	M/SHigh way Construction	“ Providing and Lying Base Course of crushed Stone aggr" of approved quality and grade and supply and spreading of stone screening i/c placing mixing spreading and compaction of base course material to required depth camber, grade to acieve modified AASHOO dry density, including carriage of all material to the site of work complete in all respect	366183	9780.56	4775.70	5004.86	18.326 million

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, excess rate was paid.

No reply was submitted by the Management.

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

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

[PDP No.12]

1.2.1.8 Non-transparent, Doubtful and Un-reconciled Expenditure on Stipends to Students - Rs 6.362 million

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

EDO (Education) District Gujrat, paid Rs 6.362 million to the female students of the government schools during the year 2014-16 on account of stipend. The said expenditure was not transparent and doubtful due to the following reasons:

1. The record regarding the acknowledgements of the students on the money orders was neither handed over to EDO (school wise) nor segregated by the EDO Education which makes the reconciliation impossible.
2. GPO never returned the un-disbursed stipend and no reconciliation was available with the Education department.
3. Certificates regarding receipt of stipends by the school students were not received from the head of institution and no weekly reports about disbursement were issued.

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, disbursement was not made transparently.

No reply was submitted by the Management.

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

Audit recommends that matter needs to be sorted out at appropriate level and results thereof be intimated to audit beside fixing the responsibility against person(s) at fault.

[PDP No.06]

1.2.1.9 Irregular Expenditure due to Change in Scope of Scheme - Rs 6.055 million

According to Para 2.7.2.12 and 2.86 of B & R code, the design, drawing, specifications and scope of work of a scheme once approved cannot be allowed to be changed without prior written approval by the competent authority as well as saving from one head of A/C cannot be utilized toward execution of additional work not contemplated in the original scheme.

District Officer (Buildings) District Gujrat, changed the scope of scheme “City Park Gujrat” by adding the following items during execution of work.

Name of Work	Vr. No. and date	Description of Item	Provision of Qty in the approved Estimates	Qty executed and paid (%Cft)	Excess Qty	Rate per 100 cft / sft (Rs)	Over payment (Rs)
City Park Gujrat	65/18-6-2016	P/L granular fill material of approved quality and grade including placing, mixing, spreading and compaction of sub base material to achieve 100% maximum modified dry density	Nil	55722	55722	5129.70	2,858,371
		Relaying as sub base course of dismantled road pavement	Nil	48072	48072	2306.70	1,108,877
		P/S Ceramic tile 8”x10” master or equilent laid over 3/4” thick cement sand plaster	Nil	17400	17400	120	2,088,000
TOTAL							6,055,248

The payment was made to M/S United Construction Company vide record entry at MB No.5893/1726, page 64 to 110. Moreover, due to changes in scope of work, revised administrative approval was also required to be obtained from the competent authority which was not taken.

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

No reply was submitted by the Management.

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

Audit recommends that matter needs to be got regularized besides fixing the responsibility against the person(s) at fault.

[PDP No.06]

1.2.1.10 Irregular payment of Pending Liabilities – RS 5.750 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

District Officer (Health) District Gujrat, paid the pending liability of medicines amounting to Rs 5.750 million pertaining to the year 2014-15 during the financial year 2015-16 without preparation of liability register on PFR form 27 in violation of the rule ibid and codal formalities as detailed below.

Invoice No.	Dated	Vendor	Item	Batch no.	Qty	Amount (Rs)
5016	8.6.15	Pliva Pakistan	Inj. Ampicilin 500 mg	060	250,000 vials	5,750,000

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, pending liabilities were paid without observing codal formalities.

No reply was submitted by the Management.

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

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

[PDP No.18]

1.2.1.11 Overpayment due to Provision of Higher Rate in Technical Sanction Estimate Rs 5.097 million

According to MRS, BI-Annual Period (1st August 2014 to 31st January, 2015) District Gujrat vide chapter No. 03 (Earthwork) item No. 5(i) the rate of item of work “Earthwork in ordinary soil for embankments lead upto 100 ft. (30 m), including ploughing and mixing with blade grade or disc harrow or other suitable equipment, and compaction by mechanical

means at optimum moisture content and dressing to designed section, complete in all respects:- (i) 95% to 100% maximum modified AASHO dry density as approved by the engineer in charge” was Rs 3564.25 % Cft.

District Officer (Buildings) District Gujrat, made overpayment of Rs 5.097 million vide voucher No.65 dated 18-6-2016 for work “City Park (Shahbaz Sharif Park” Gujrat. It was observed that provision of item of work “Earthwork in ordinary soil for making embankments lead up to 100 ft. (30 m), including ploughing and mixing with blade grade or disc harrow or other suitable equipment, and compaction by mechanical means at optimum moisture content and dressing to designed section, complete in all respects:- (i) 95% to 100% maximum modified AASHO dry density” has been provided @ Rs 6116.75 % Cft in the estimate of the work. Whereas same item of work was available in schedule MRS, BI-Annual Period (Ist August 2014 to 31st January, 2015) District Gujrat @ Rs 3564.25 % Cft. This resulted in overpayment of Rs 5.097 million (1996814Cft x 2552.50 %Cft).

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

No reply was submitted by the Management.

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

Audit recommends that matter needs to be investigated and excess amount be recovered from concerned besides fixing the responsibility against the person(s) at fault.

[PDP No.03]

1.2.1.12 Un-authorized Drawl of Government Money in Cash Rs 3.922 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”.

District Officer (Health) District Gujrat, presented bills of Rs 3.922 million in financial years 2015-16 at the counter of District Accounts office for payment and the District Accounts officer passed the bill and made cheque in favor of DDO instead of concerned firms in violation of above sub treasury rule as detailed below.

Dated	Name of Firm	Name of Item	Amount (Rs)
31-12-2015	NovaMed Pharmaceuticals	Inj. Diclofenac Sodium	1,770,000
28-01-2016	SEMOS Pharmaceuticals	Tab. Paracetamol	1,098,000
25-12-2015	Nisa Impex	Disposable Syringe	854,000
08.03.2016	Lahore Pharma	Benzyle Benzoate Lotion	200,000
TOTAL			3,922,000

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, payment was not made through cross cheques.

No reply was submitted by the Management.

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

Audit recommends that matter needs to be got regularized besides fixing the responsibility against the person(s) at fault.

[PDP No.14]

1.2.1.13 Irregular repair of office buildings for Rs 3.767 million

According to Sr. No.01 (c) (iv) of Delegation of Financial Power Rules,2006, Executive Engineer is empowered to accord sanction for ordinary and special repairs to office buildings up to Rs 300,000 & Superintending Engineer is empowered for ordinary and special repairs to office buildings up to Rs 1,500,000 in case of each building during a year.

District Officer (Buildings) District Gujrat, incurred expenditure on the repair work of official buildings by splitting the indent to avoid sanction of higher authority. Moreover, register of M&R was also not maintained/prepared and the same buildings were repaired repeatedly in every year and the chances of duplication could not be ruled out. Detail is as under.

Vr No.	Date	Name of Work	Authority	Amount (Rs)
87	28.04.2016	M&R External Electric Installation District Govt Rest House	886/C dt.07.04.16	940,504
88	28.04.2016	M&R District Govt Rest House	935/C dt.11.04.16	554,325
89	28.04.2016	S/R to District Govt Rest House	887/C dt.07.04.16	697,383
102	23.06.2016	M& R to Security Office District Complex	1541/C dt.14.06.16	810,486
125	24.06.2016	M& R to District Complex	1531/C dt.14.06.16	764,179
Total				3,766,877

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

No reply was submitted by the Management.

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

Audit recommends that amount needs to be got regularized besides fixing the responsibility against the person(s) at fault.

[PDP No.28]

1.2.1.14 Irregular Expenditure on Purchases - Rs 3.483 million

The Govt. of Punjab Finance Department vide letter No. FD/SO (Goods) 44-4/2011 dated 28.8.15 has imposed ban on the purchase of Furniture & Fixture, generator etc. and directed for concurrence/approval of Austerity Committee.

EDO (Health), District Gujrat, incurred an expenditure of Rs 3.483 million from SDA on purchase of furniture and various items for Major Shabir Sharif Hospital Kunjah without obtaining the approval of austerity committee as detailed below:-

Name of Firm	Item	Qty	Rate	Amount (Rs)
M/S Waqas Brothers	Furniture			221,495
M/S Alam Medix, Lahore		20	14000	280,000
M/S Al-Makkah Enterprises, Lahroe	Furniture & Fixture			676,000
M/S Qazzafi Surgical, Lahore	Medical Furniture			1,505,650
M/S Apex Enterprises, Lahore	Furniture			800,360
TOTAL				3,483,505

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, purchases was made without approval of austerity committee.

No reply was submitted by the Management.

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

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

[PDP No.01]

1.2.1.15 Overpayment Due to Purchase of Machinery and Furniture at Exorbitant Rates - Rs 2.992 million

As per rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

EDO (Health) District Gujrat purchased low quality Operation tables, Ultrasound machine, Fowler beds and machinery for various hospitals in the district. These items were purchased at exorbitant rates as compared to other purchase of similar nature in District Gujrat and other Districts. **Annex-E**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, purchases was made at higher rates.

No reply was submitted by the Management.

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

Audit recommends that matter needs to be investigated at appropriate level and excess payment be recovered form concerned besides fixing the responsibility against the person(s) at fault.

[PDP No.10]

1.2.1.16 Unauthorized Payment on account of Weather Shield for Rs 2.124 million

According to the instructions of Finance Department, Government of the Punjab, vide letter No.RO(Tech)FD-2-8/98 dated 5th June, 2000, the

weather shield paint will be applied on historical buildings like Governor House, Chamber of Commerce etc.

District Officer (Buildings) District Gujrat allowed weather shield paint for different non historical buildings. This resulted in unauthorized expenditure of Rs 2.124 million. **Annex-F**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, weather shield paint was used on non historical buildings.

No reply was submitted by the Management.

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

Audit recommends that matter needs to be got regularized besides fixing the responsibility against the person(s) at fault.

[PDP No.17]

1.2.1.17 Purchase of Generator at Higher Rates for Rs 1.648 million

According to the tender conditions point 1 of the tender document, the tenderer will certify that the price quoted against in the tender are not more than the price charged from and purchase organization (Govt. or Private) in Pakistan and in case of any discrepancy, the tenderer hereby undertake to refund the price charge in excess. Further, according to letter No.RO (Tech)FD-18-29/2004 Government of Punjab Finance Department dated 03-03-2005, Plant & machinery and other store items like Generators, Lifts, AC, Electric Motors and Street Lights, etc., were required to be purchased from original manufacturer or the authorized dealer instead of through the contractors because of avoiding 20% profit & overhead charges of contractors.

District Officer (Buildings) District Gujrat purchased and installed a Generator PZ-275 (250KVA) manufactured by Power Zone Engineering Services for the financial year 2015-16 in the Hospital by the Contractor on higher rates instead of purchasing from original manufacturer or from authorized dealers. The manufacturer quoted rates for Generator along with canopy including auto transfer switch as Rs 4.241 million but the generator having same specification was purchased from the contractor at exorbitant rate of Rs 5.889 million. This resulted in overpayment of Rs 1.648 million as detailed below:-

Sr. No	Name of Schemes	Description	Qty	Purchased Price (Included Sales Tax)	Factory Price	Overpayment (Rs)
1	Major Shabbir Shaheed Hospital, Kunjah	Supply of 250 KVA 380/415V 3 phase 4 wire PERKINS Diesel generating set complete with breaker Panel, exhaust silencer, battery and Deep Sea Control Panel complete with all necessary accessories.	1	48,05,450	3,325,000	1,480,450
2		Canopy	1	10,84,070	300,000	684,070
Total				5,989,520	3,625,000	
G.S.T @ 17%				0	616,250	
Grand Total				5,889,520	4,241,250	1,648,270

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, Purchases were made at higher rates.

No reply was submitted by the Management.

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

Audit recommends that matter needs to be investigated and excess amount be recovered from concerned besides fixing the responsibility against the person(s) at fault.

[PDP No.01]

1.2.1.18 Overpayment due to Provision of Higher Rate in Technical Sanction Estimate - Rs 1.424 million

According to the general directions No.8(b) for the guidance of tenderers, in case tenders are called on item rate basis the tenderer shall quote his own unit rate in the bid schedule on which he is willing to undertake each item of work. Moreover, according to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

District Officer (Buildings) District Gujrat paid amounting to Rs 1.424 million during the financial year 2015-16 for "Providing and fixing

steel windows with openable glazed panels, using beam section for frame 1½"x1"x5/8"x1/8" (40x25x16x3 mm), Z-section for leaves ¾"x1"x¾"x1/8" (20x25x20x3 mm), T-section sashes 1"x1"x1/8" (25x25x3 mm), glass panes, wooden screen for glazing embedded over a thin layer of putty duly screwed with leaves, brass fittings, holdfast, duly painted, complete in all respects, including all cost of material and labour, etc. as per approved design and as directed by the Engineer-in-charge (a) without wire gauze: (iii) glass pane 3 mm thick” on higher rates than admissible rate. This incorrect application of rate resulted in overpayment of Rs 1.424 million. **Annex-G**

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

No reply was submitted by the Management.

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

Audit recommends that matter needs to be investigated and excess amount be recovered from concerned besides fixing the responsibility against the person(s) at fault.

[PDP No.04]

1.2.1.19 Unjustified Payment of Non-schedule Items for - Rs 1.022 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. According to para 4(iii & iv) of CSR 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. .

District Coordination Officer Gujrat transferred the funds of Rs 1.022 million to Assistant Director Local Government Gujrat, for work constriction of street & drains Gali Zulfiqar Numberdar Village Adohwal. The work was awarded to Ch Tahir Masood vide work order No. 201/Eng wing 05.03.16 with the provision of non-scheduled items (Tuff Tiles). Nonscheduled items were paid vide 3rd Running bill dated 06.06.16 without approval of rate analysis by the competent authority. Neither quotations were called nor comparative statement was prepared to

calculate most economical rate. Therefore expenditure on the purchase of non-scheduled items was unjustified.

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, payment was made without approval of rate analysis.

No reply was submitted by the Management.

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

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

[PDP No.17]

1.2.1.20 Fraudulent Release of Salary on the Bogus and Fake Degrees – Rs 1.018 million

According to Sr No 8 of the Notification No. PA/ASG-Misc/98 dated 17-06-98 Govt of the Punjab Education Department, strict action will be taken against Officers / Officials for non-receipt of charge report from the Field Officers, Head Teachers, and Teachers, the DDO will also be responsible for verification of documents on appointment and transfer / posting of staff / officials / teachers. Further according to rule 2.10(3) of the PFR Vol-1 that no authority should pass an order which will be directly or indirectly to its own advantage.

Dy. DEO M-EE Gujrat, appointed Mr. Irfan Ahmad s/o Azhar Iqbal as ESE teacher vide appointment letter No.933 dated 11-08-2012 without the verification of degrees. On verification of degrees against a complaint, it was found that his degree of B.A was bogus as clarified vide Punjab University Letter No. D/B/215/C, dated 21-10-2016. Therefore his appointment was illegal and based on fraud and the district government sustained loss in the shape of pay & allowances amounting to Rs 1.018 million (Pay from August 2012 to October 2016) against bogus appointment.

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

No reply was submitted by the Management.

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

Audit recommends that: -

- i. All the degrees/certificates may be got verified from the concerned boards and position may be got verified from Audit
- ii. Appropriate action be taken besides fixing the responsibility against the person(s) at fault and recovery thereof.

[PDP No.10]

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-recovery of Liquidated Damages due to Delay in Completion of Work – Rs 49.365 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.

Management of various formations of District Gujrat, awarded different works to various contractors. The works could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for extension in time limit was processed nor 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. **Annex-H**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, penalty was not imposed on contractors.

No reply was submitted by the management.

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

Audit recommends that liquidated damages needs to be recovered from concerned contractors besides fixing the responsibility against the person(s) at fault.

[PDP No.09,16,07 & 28]

1.2.2.2 Overpayment Payment of Rs 20.421 million

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

District Officer (Buildings) District Gujrat, made excess payment of Rs 20.421 million to the contractor as a result of quantities executed over and above technical sanctions of the schemes. **Annex-I**

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

No reply was submitted by the Management.

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

Audit recommends that amount needs to be recovered/regularized besides fixing the responsibility against the person(s) at fault.

[PDP No.15]

1.2.2.3 Unauthorized Drawl of Adhoc Relief Allowance 2010-Recovery Thereof Rs 10.353 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 10.353. **Annex-J**

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

No reply was submitted by the Management.

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

Audit recommends fixing of responsibility against the officers/officials at fault besides recovery of Rs 10.353 million under intimation to Audit.

[PDP No.01,01,05,02 &05]

1.2.2.4 Non-recovery of Conveyance Allowance during Winter Vacations - Rs 9.725 million

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

Dy. DEO W-EE & Dy. DEO M-EE 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. **Annex-K**

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 recovered.

No reply was submitted by the Management.

The matter was reported to the DCO / PAO in December, 2016 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 & 04]

1.2.2.5 Non-deduction of Price Variation on account of Diesel – Rs 9.021 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.

Management of various formations of District Gujrat, paid excess amount of Rs 9.021 million due to non-deduction of price variation despite the facts that rates of Diesel & Steal decreased more than 5% but price variation was not adjusted from the contractors' claims. This resulted in overpayment of Rs 9.021 million as detail below:-

Name of Formations	Description	Amount (Rs)	Remarks
DCO (Public Health)	Price variation of Diesel	268,632	Annex-L
DCO (ADLG)	Price variation of Diesel	813,466	

Name of Formations	Description	Amount (Rs)	Remarks
DCO (TMA Gujrat)	Price variation of Diesel	823,398	
DO (Roads)	Price variation of Diesel	553,973	
DO (Buildings)	Price variation of Steel	6,561,208	
TOTAL		9,020,677	

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.

No reply was submitted by the management.

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

Audit recommends that recovery of Rs 9.021 million need to be recovered from concerned besides fixing the responsibility against the person(s) at fault.

[PDP No.08, 15, 23, 11, 29 & 14]

1.2.2.6 Overpayment of Social Security Benefit Rs 7.780 million

According to clause (iv) of the EDO (Health) Lahore Order No.1501-1796/E dated 01-02-10 all employees under the order being regularized will not be eligible to receive the Social Security Benefit. Further according to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD circular vide No. DS(O&M)5-3/2004/Contract/MF dated 29th December, 2004, "Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension.

Various formations of Education & Health Department District Gujrat paid Rs 7.780 million during the Financial Year 2015-16 on account of Social Security Benefit (30% of Basic Pay) in lieu of pension to different employees those had been declared permanent w.e.f. 01-03.2013 till the date of audit. This resulted in-admissible drawing of social security benefits allowance and over payment of Rs 7.780 million.

Annex-M

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, irregular social security benefit was paid to employees.

No reply was submitted by the Management.

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

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

[PDP No.04,09 &06]

1.2.2.7 Irregular drawl of CA, HRA and non-deduction of 5% maintenance charges Rs 3.401 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 28th April 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential buildings are far away from the office building.

District officer (Health) & MS THQ Kharian, District Gujrat allotted designated residences to various officers/officials located at BHUs & THQ but conveyance allowance, house rent allowance and 5% maintenance charges from Basic Pay amounting to Rs 3.401 million was not deducted from the pay and allowances of the officers/officials as the residences are situated within working premises. **Annex-N**

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.

No reply was submitted by the Management.

The matter was reported to the DCO / PAO in December, 2016 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.21&10]

1.2.2.8 Non-recovery on Account of Conveyance Allowance – Rs 3.400 million

According to the Finance Department Government of the Punjab No.FD.SR 19-86(P)(PR) dated 21.04.2014, it is clarified that Officers/Officials who are availing Govt. vehicles including motorbikes are not entitled to the facility of Conveyance Allowance.

District Officer (Health) District Gujrat, made payment of conveyance allowance amounting to Rs 3.400 million to the 110 numbers vaccinators w.e.f. 01-07-15 to 31-10-16. Further probe revealed that said staff availed the official transport facility/POL (15 liter per month). This resulted in an overpayment of Rs 3.400 million.

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, excess payment of Rs 3.400 million was made.

No reply was submitted by the Management.

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

Audit recommends fixing of responsibility against the officers/officials at fault besides recovery of Rs 3.400 million under intimation to Audit.

[PDP No.06]

1.2.2.9 Non-deposit of Semen Receipts Worth - Rs 1.932 million

As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account. Further rule 16(2) of PFR Vol-I requires that amount deposited in government treasury should be reconciled with concerned Treasury Office.

District Officer (Live Stock) District Gujrat, collected an amount of Rs 1.932 million on account of sale of semen during 2015-16 but the same was not deposited into treasury as detailed below:-

Name of breed	Quantity Of Semen Nos	Rate/ Straw	Total (Rs)
Exotic	1,754	50	87,700
Sahiwal	15,660	50	783,000
Sahiwala (Proven)	990	100	99,000
Buffalo	17,935	50	896,750
Buffalo (Proven)	660	100	66,000
Total			1,932,450

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, sale of semen was not deposited into treasury.

No reply was submitted by the Management.

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

Audit recommends that amount needs to be deposited into treasury besides fixing the responsibility against the person(s) at fault.

[PDP No.04]

1.2.2.10 Non Credit of Lapsed Security to Government Revenue Rs 1.591 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) District Gujrat, did not credit the unclaimed securities deposits into government treasury amounting to Rs 1.591 million, which were lying in the division since long. **Annex-O**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, lapse securities were not credited into government treasury.

No reply was submitted by the Management.

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

Audit recommends that securities be credited to government treasury under intimation to audit.

[PDP No.11]

1.2.2.11 Irregular drawl of pay and allowances due to shifting of headquarter and recovery of HSRA - Rs 1.196 million

According to instruction 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 16th 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.

District Officer Health & EDO (Health) District Gujrat, transferred different officials temporarily to other offices who stayed there for more than 3 months and drew pay and allowances during 2015-16. Further health sector reform allowance amounting to Rs 1.196 million was drawn without performing duties at admissible stations. This resulted in unauthorized payment to the officials on account of pay and allowances as **Annex-P**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, HSRA was not recovered.

No reply was submitted by the Management.

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

Audit recommends that overpaid HSRA amount be recovered besides regularization of expenditure on account of irregular payments and un-authorized shifting of headquarter.

[PDP No.17 &04]

1.2.2.12 Non Deduction of Old Material and recovery of Rs 1.192 million

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

District Officer (Roads) District Gujrat, did not deduct cost of old material from the bills of different contractors, as required in the T.S estimate. This resulted in non deduction of old material of Rs 1.192 million as detailed below.

Name of Scheme	Contractor Name	Description	Old Material to be deducted as per Estimate %0 cft	Rate	Amount (Rs)
Re-construction of Foot path Cum Drain and laying tufftile along bimber road	M/S Highway Construction	Old Material Bricks	179334	4000	717336

Name of Scheme	Contractor Name	Description	Old Material to be deducted as per Estimate %0 cft	Rate	Amount (Rs)
Re-construction of Foot path Cum Drain and laying tufftile along bimber road	M/S Highway Construction	Old Material bats	8856	2000	177120
Re-construction of Foot path Cum Drain and laying tufftile along bimber road	M/S Highway Construction	Old Material steel	7439	40	297560
Total					1,192,016

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, cost of old material was not deducted from the bills.

No reply was submitted by the Management.

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

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

[PDP No.24]

1.2.2.13 Non Deduction of Liquidated Damages due to late Supply of Medicine Rs 1.183 million

According to clause of purchase order, the supplier has to pay penalty @ 0.067% per day if supply is made after 60 days of purchase order.

Management of various formations of District Gujrat purchased medicines from various firms but liquidated damages amounting to Rs 1.183 million were not recovered for late supply. **Annex-Q**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, liquidated damages were not recovered from suppliers.

No reply was submitted by the Management.

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

Audit recommends that recovery of Rs 1.183 million be affected from concerned besides fixing the responsibility against the person(s) at fault.

[PDP No.09,01 & 08]

1.2.2.14 Excess Payment of Quantity Executed Over and Above Estimate Quantities Rs 1.068 million

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

DCO Gujrat transferred the funds to XEN Public Health Department District Gujrat. XEN (PHD) paid excess quantities to different contractors on account of different works more than the provisions made in TS Estimate. This resulted in excess payment of Rs 1.068 million.

Annex-R

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

No reply was submitted by the Management.

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

Audit recommends that matter needs to be either regularized or amount involved be recovered besides fixing the responsibility against the person(s) at fault.

[PDP No.02]

1.2.2.15 Non-recovery on account of Illegal Running of School without Registration Rs 1.052 million

According to the Punjab Private Education Institutions (Promotion & Regulation) Rules 1984 and as per No. SO(A-I) 7-21/81 dated 24/08/1998 of Punjab Education Department, whoever continues to run an institution without registration or after refusal or cancellation shall be punished with fine which may extend to Rs 100/- for each day during which contravention continues and where the contravention continues for a period of 3-months the Institution shall be closed by registering authority as per Memo No. 3593/D/AB dated 18/04/2000 of Director Public Instruction (EE) Punjab Lahore. Further an amount of Rs 5000 and Rs 7000 required to be collected from the privately managed Institutions on account of Registration fee and Inspection Fee Rs 1000/- and Rs 500/- for annum respectively shall be collected on account of Elementary and High Schools in private Sector.

EDO (Education) District Gujrat failed to recover an amount of Rs 1.052 million from 171 private schools running without registration during the financial year 2014-16 as detailed below.

Sr. No.	Status of Schools	No of School	Rate of Registration Fee	Amount (Rs)
1	High/ Higher Secondary Schools	96	7000	672,000
2	Elementary Schools	75	5000	380,000
	TOTAL	171	-	1,052,000

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, neither any action was taken against illegal schools nor registration fee was collected from concerned.

No reply was submitted by the Management.

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

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

[PDP No.07]

ANNEXES

PART-I

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

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount (Rs in million)	Nature of Para
1.	DCO	1	Excess payment of quantity executed over and above estimate quantities.	0.094	Non Compliance
2.		3	Overpayment due to non reduction of sand rate	0.016	Non Compliance
3.		4	Less deduction of Income Tax	2.525	Weak Internal Control
4.		5	Recovery on account of non-reduction of steel rate from the bills of contractors not supported with invoices and manufacturers certificate	0.014	Non Compliance
5.		6	Non recovery of contractor renewal Fee.	0.465	Weak Internal Control
6.		7	Non Collection of Professional Tax from contractors.	0.310	Weak Internal Control
7.		10	Doubtful payment of Carriage	0.546	Non Compliance
8.		12	Overpayment due to non deduction of 10% shrinkage	0.156	Weak Internal Control
9.		13	Less deduction of Income Tax	5.428	Weak Internal Control
10.		14	Recovery on account of non-reduction of steel rate from the bills of contractors not supported with invoices and manufacturers certificate	0.013	Non Compliance
11.		19	Unauthorized Payment of Premium	3.752	Non Compliance
12.		20	Less deduction of Income Tax	0.863	Weak Internal Control
13.		21	Non recovery of performance Securities	3.765	Non Compliance
14.		22	Doubtful expenditure	34.504	Non Compliance
15.		24	Irregular advance payment	1.161	Non Compliance
16.		25	Non production of vouched accounts	5.503	Non Compliance
17.		26	Non Accountal of Stock	0.069	Non Compliance
18.		27	Irregular Payment of Honorarium	0.186	Non Compliance
19.		28	Expenditure Beyond Competency on account of other	0.895	Non Compliance
20.		29	Irregular expenditure on repair of Transport	0.345	Non Compliance
21.		30	Non Accountal of Stock	0.765	Non Compliance
22.		31	Irregular expenditure on account of POL	0.549	Non Compliance

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount (Rs in million)	Nature of Para
23.		32	Doubt full expenditure on wastage	1.302	Non Compliance
24.	DCO	33	Non recovery of unutilized funds	0.225	Non Compliance
25.		34	Unauthorized Purchase of LCDs	0.143	Non Compliance
26.		35	Non deduction of Income Tax	0.005	Weak Internal Control
27.		36	Irregular payment of POL	0.469	Non Compliance
28.		DY. DEO (W-E.E) Kharian	2	Useless payment of extra duty allowance to AEOs	0.395
29.	3		Irregular payment of conveyance allowance Recovery thereof	1.463	Weak Internal Control
30.	4		Non deduction of Sales Tax & Income Tax	0.912	Weak Internal Control
31.	5		Irregular expenditure on purchase of Furniture	0.226	Non Compliance
32.	6		Irregular expenditure on bore and construction work	0.350	Non Compliance
33.	7		Irregular cash payment to contractor & supplier	5.005	Non Compliance
34.	8		Irregular expenditure on purchase of Furniture and Construction Work	0.397	Non Compliance
35.	9		Irregular expenditure on boring and machinery	0.138	Non Compliance
36.	10		Doubtful payment	0.235	Non Compliance
37.	11		Doubtful payment	0.316	Non Compliance
38.	12		Irregular expenditure on construction work	0.501	Non Compliance
39.	13		Non recovery of Pay & Allowances Recovery Thereof	0.083	Weak Internal Control
40.	Principal General Nursing School Gujrat		1	Non recovery of stipend	0.205
41.		2	Irregular Expenditure	0.024	Non Compliance
42.		3	Irregular payment of gas charges amounting	0.608	Non Compliance
43.		4	Non recovery of conveyance allowance	0.013	Weak Internal Control
44.	Secretary District Regional Transport Authority	1	Doubtful Payment on Account of Others	0.484	Non Compliance
45.		2	Non Deduction of Conveyance Allowance During Leave Period	0.007	Weak Internal Control
46.		3	Expenditures Statements Not Prepared	-	Non Compliance
47.		4	Physical verification not carried out	-	Non Compliance
48.	THQ Sara-i- Alamghir	1	Unauthorized drawl of Adhoc Relief Allowance 2010- recovery thereof	0.324	Weak Internal Control
49.		2	Unauthorized drawl of Health Sector Reform Allowance- recovery thereof	0.560	Weak Internal Control
50.		3	Irregular payment of allowances during	0.163	Weak Internal

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount (Rs in million)	Nature of Para
			leave period recovery thereof		Control
51.		4	Non deduction of income tax	0.027	Weak Internal Control
52.	THQ Sara-i-Alamghir	5	Irregular expenditure due to Misclassification	0.251	Non Compliance
53.		6	Doubtful deposit of government receipts	0.339	Non Compliance
54.		7	Irregular expenditure without PPRA	1.157	Non Compliance
55.	DOH	1	Overpayment due to drawl of HSRA at Higher rate	0.040	Weak Internal Control
56.		2	Irregular expenditure on salary of computer operators	8.207	Non Compliance
57.		3	Irregular expenditure on salary of School Health and Nutrition Supervisor	37.215	Non Compliance
58.		4	Unauthorized Payment on account of Pay and Allowances beyond sanctioned strength	-	Non Compliance
59.		7	Overpayment due to drawl of HSRA at Higher rate	0.354	Weak Internal Control
60.		8	Doubtful expenditure due to non-maintenance of log books	1.287	Non Compliance
61.		10	Non Deduction of Income Tax	0.369	Weak Internal Control
62.		11	Un-authorized drawl of pay and allowances during absent period	0.146	Weak Internal Control
63.		12	Un-authorized drawl of allowances	0.284	Non Compliance
64.		13	Unjustified drawl of allowances	0.549	Non Compliance
65.		15	Unauthorized payment of practice compensatory allowance	1.530	Non Compliance
66.		16	Non deduction of conveyance Allowance and HSRA During Leave Period	0.338	Weak Internal Control
67.		19	Overpayment Due to purchase of medicines at Exorbitant Rates	2.300	Non Compliance
68.		20	Irregular Expenditure on Mass Measles Vaccination Campaign	1.006	Non Compliance
69.		DY. DEO (W-EE) Gujrat	2	Irregular drawl of qualification allowances –	2.117
70.	3		Non-deduction of income tax	0.150	Weak Internal Control
71.	4		Inadmissible drawl of science teaching allowance and honoraria	0.032	Weak Internal Control
72.	5		Non Accountal of government Assets	20.000	Non Compliance
73.	6		Unauthorized drawl of pay and allowances	0.074	Weak Internal Control
74.	2		Non deduction of Conveyance and HSRA during leave	0.237	Weak Internal Control
75.	EDO Health	3	Irregular drawl of pay and allowances due to shifting of headquarter	9.702	Non Compliance
76.		5	Un-authorized drawl of pay and allowances due to erratic posting	1.476	Non Compliance

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount (Rs in million)	Nature of Para
77.		6	Loss to Govt. due to non-renewal/cancellation of Drug License	0.055	Non Compliance
78.		7	Loss to Govt. due to non-renewal/cancellation of Drug License	0.071	Non Compliance
79.		9	Non Deduction of Income Tax	0.282	Weak Internal Control
80.		11	Doubtful payment and non-imposition of liquidated damages	3.391	Weak Internal Control
81.		14	Unauthorized purchase of ambulance	5.514	Non Compliance
82.		15	Irregular payment	3.135	Non Compliance
83.		16	Non Deduction of Income Tax	0.159	Weak Internal Control
84.		17	Doubtful drawl	0.011	Non Compliance
85.		18	Doubtful drawl on account of advertisement	0.636	Non Compliance
86.		19	Fraudulent drawl	0.013	Non Compliance
87.		20	Procurement of Medical Machinery without observing PPRA rules	0.000	Non Compliance
88.		21	Doubtful payment on account of POL	0.322	Non Compliance
89.		22	Unauthorized expenditure on repair of vehicle	0.188	Non Compliance
90.	EDO Health	23	Doubtful drawl	0.008	Non Compliance
91.		24	Doubtful purchase of stationery	0.074	Non Compliance
92.		25	Doubtful purchase of foam mattress and other items	1.494	Non Compliance
93.		26	Doubtful expenditure on transportation of goods	0.110	Non Compliance
94.		27	Irregular purchase without advertisement on PPRA website	0.612	Non Compliance
95.		28	Overpayment Due to purchase of machinery at Exorbitant Rates	0.060	Non Compliance
96.		29	Irregular purchase of CTG machine without accessories	0.199	Non Compliance
97.		30	Non recovery of training cost from CMW	0.484	Weak Internal Control
98.		31	Irregular expenditure on financial assistance	6.700	Non Compliance
99.		32	Irregular appointment of store keeper	-	Non Compliance
100.		33	Splitting of job order Rs296800	0.297	Non Compliance
101.		34	Irregular drawl of TA/DA and fraudulent drawl	0.122	Non Compliance
102.	Govt. Maternity Hospital Gujrat	2	Non-verification of hospital receipt	0.313	Non Compliance
103.		3	Excess payment of Salary recovery thereof	0.076	Non Compliance

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount (Rs in million)	Nature of Para
104.		4	Non Deduction of 5% maintenance charges	0.038	Weak Internal Control
105.		5	Non-deduction of Income tax	0.010	Weak Internal Control
106.		6	Non-deduction of Income tax	0.016	Weak Internal Control
107.		7	Physical verification not carried out	-	Non Compliance
108.	THQ Lala Musa	1	Non verification of sales tax amounting	0.031	Non Compliance
109.		2	Irregular purchase of generator	0.069	Non Compliance
110.		3	Irregular drawl of pay and allowances due to non-verification of testimonials	0.000	Non Compliance
111.		4	Doubtful deposit of government receipts	0.006	Non Compliance
112.		5	Un-authorized drawl of Health Sector Reform Allowance Rs32090	-	Weak Internal Control
113.	DO Buildings	5	Overpayment Due to Incorrect Rate	0.504	Non Compliance
114.		8	Unauthorized payment on POL charges for Generator in DCO Office	1.259	Non Compliance
115.		9	Doubtful and abnormal expenditure on Gas	0.180	Non Compliance
116.		10	Recovery of Irregular Drawl of Conveyance Allowance	0.437	Weak Internal Control
117.		12	Less deduction of Income Tax Rs14.637 million	14.637	Weak Internal Control
118.		13	Over payment due to allowing excessive rate for RCC work – Rs1,334,870	1.335	Non Compliance
119.		16	Less deduction of Income Tax	0.081	Weak Internal Control
120.		18	Overpayment to Contractors	1.283	Non Compliance
121.		19	Unauthorized utilization of funds	54.703	Non Compliance
122.		20	Non-deduction of price variation on account of PCC Paver	0.562	Weak Internal Control
123.		21	Overpayment due to provision of higher rate in technical sanction estimate	0.257	Non Compliance
124.		22	Overpayment due to provision of higher rate in technical sanction estimate	0.661	Non Compliance
125.		23	Non-reduction of Steel Rate From the Bills of Contractors	3.001	Non Compliance
126.		24	Use of steel bars without quality test	80.228	Non Compliance
127.		26	Non-deduction of shrinkage on earth work	2.444	Non Compliance
128.	29	Irregular Grant of Technical Sanction	12.137	Non Compliance	
129.	30	Irregular repair by splitting the indent	0.170	Non Compliance	
130.	EDO (Education)	1	Loss due to non collection of annual inspection fee from private schools	0.134	Weak Internal Control
131.		2	Overpayment on account of entertainment charges due to allowing	0.014	Non Compliance

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount (Rs in million)	Nature of Para
			higher rates in excess of admissible rates		
132.		3	Non verification of sales tax amounting	4.842	Non Compliance
133.		4	Irregular Payment to contractors without delivery / receipt of Medical and Laboratory Equipment	29.723	Non Compliance
134.	EDO (Education)	5	Irregular Payment to contractors without delivery / receipt of furniture	9.580	Non Compliance
135.		8	Irregular transfer of funds for provision of Electricity	0.835	Non Compliance
136.		9	Doubtful Expenditure for Provision of Toilet Block in Schools	71.343	Non Compliance
137.		10	Irregular transfer of funds for construction of boundary walls	5.685	Non Compliance
138.	GMH Mangowal	1	Payment without acknowledgement	0.176	Non Compliance
139.		2	Unauthorized withdrawal of cheques in the name of DDO	0.254	Non Compliance
140.		3	Irregular payment of allowances during leave period recovery thereof	0.066	Weak Internal Control
141.		4	Doubtful deposit of government receipts	0.108	Non Compliance
142.	RHC Kunjah	2	Irregular payment of allowances during leave period recovery thereof	0.060	Weak Internal Control
143.		3	Irregular payment of Salary during leave without pay recovery thereof	0.072	Non Compliance
144.		4	Non deduction of sales tax and income tax amounting	0.049	Weak Internal Control
145.		5	Unjustified expenditure by splitting Indents	0.114	Non Compliance
146.		6	Non deduction of income tax	0.013	Weak Internal Control
147.		7	Doubtful deposit of government receipts	0.650	Non Compliance
148.		8	Unjustified expenditure through quotations	0.334	Non Compliance
149.		Trauma Center Lalamusa	1	Irregular payment of allowances during leave period recovery thereof	0.048
150.	2		Irregular payment of allowances during leave period recovery thereof	0.003	Weak Internal Control
151.	3		Non Deduction of Liquidated Damages due to late Supply of Medicine	0.017	Weak Internal Control
152.	5		Irregular expenditure on purchase of X-Ray	0.169	Non Compliance
153.	6		Doubtful deposit of government receipts	0.079	Non Compliance
154.	7		Irregular Payment of Social Security Benefit to Adhoc Employee	0.048	Weak Internal Control
155.	8		Un-authorized payment on account of Non Practicing Allowance	0.144	Non Compliance
156.	DO Live Stock		1	Unjustified expenditure to avoid open competition by splitting Indents on purchase of Machinery	0.285

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount (Rs in million)	Nature of Para
157.		2	Non-deduction of Income Tax	0.019	Weak Internal Control
158.		3	Unjustified expenditure to avoid open competition by splitting Indents on purchase of Furniture	0.874	Non Compliance
159.		5	Unjustified Purchase & Non Payment of Sales tax	0.930	Non Compliance
160.		6	Recovery on account pay & allowances	0.293	Weak Internal Control
161.		7	Unjustified Payment of POL	0.033	
162.	DO OFWM	1	Non auction of Machinery	1.250	Non Compliance
163.		2	Irregular Drawl of pay and allowances during absent period	0.051	Weak Internal Control
164.		3	Payments made to water user's association without obtaining FCR	2.140	Weak Internal Control
165.		4	Irregular Repair of Vehicle worth	0.029	Non Compliance
166.		5	Doubtful Deposit of GST	0.159	Non Compliance
167.		6	Over payment of GST	0.013	Non Compliance
168.		7	Non-payment of GST	0.130	Non Compliance
169.		8	Irregular Purchase of PVC Pipe worth	1.579	Non Compliance
170.		9	Irregular Repair of Vehicle	0.302	Non Compliance
171.	Dy. DEO (MEE) Kharian	1	Irregular Repair of Vehicle	0.101	Non Compliance
172.		2	Unjustified drawl of Honoraria	0.031	Non Compliance
173.		3	Unjustified drawl of President/Prime Minister/Parliament House	0.005	Non Compliance
174.		4	Unjustified drawl of Charge Allowance	0.064	Non Compliance
175.		5	Unjustified/Doubtful purchase of furniture worth	0.690	Non Compliance
176.		6	Non deduction of Income Tax	0.031	Weak Internal Control
177.		7	Unjustified drawl of Prison Allowance	0.005	Non Compliance
178.		8	Unjustified/Doubtful payment of electricity Demand notice	0.115	Non Compliance
179.	H.M Govt. High School Gochh	1	Non preparation of bank reconciliation of FTF deposited	0.135	Non Compliance
180.		2	Non deduction of Income tax	0.010	Weak Internal Control
181.		3	Unjustified Purchase of Furniture worth	0.200	Non Compliance
182.		4	Unjustified payment of Civil Work worth	0.204	Non Compliance
183.	Civil Hospital Jallal Pur Jattan	1	Non Verification of deposited Govt. receipts worth	0.591	Non Compliance
184.		2	Non deduction of Income tax	0.018	Weak Internal Control

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount (Rs in million)	Nature of Para
185.		3	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.012	Weak Internal Control
186.		4	Non Sale of fixer worth	0.006	Weak Internal Control
187.		5	Non Deduction of income Tax @ 5 %	0.029	Weak Internal Control
188.		6	Less deposit of Receipt	0.008	Weak Internal Control
189.		7	Recovery on account of conveyance allowance.	0.167	Weak Internal Control
190.	D.O Roads	1	Purchase of Land Under Grant-36 Development	11.997	Non Compliance
191.		2	Doubtful Transfer of Funds Under Grant-41	3.184	Non Compliance
192.		3	Overpayment due to provision of higher rate	3.216	Non Compliance
193.		4	Overpayment due to provision of higher rate	2.924	Non Compliance
194.		5	Overpayment due to Provision of Higher Rate	3.911	Non Compliance
195.		7	Excess Payment due to Provision of Higher Rate	2.364	Non Compliance
196.		8	Excess Payment on Bituminous on Carpet 2" Thick	3.281	Non Compliance
197.		9	Excess Payment on Bituminous on Carpet 1 1/2" Thick	0.878	Non Compliance
198.		10	Excess Payment on Sub-Base Course	3.151	Non Compliance
199.		13	Excess Payment on Base Course	1.926	Non Compliance
200.		14	Excess Payment on Base Course	3.688	Non Compliance
201.		15	Over Payment due to Higher Rate	3.148	Non Compliance
202.		16	Over Payment due to Higher Rate	1.946	Non Compliance
203.		17	Over Payment due to Higher Rate	3.650	Non Compliance
204.		18	Excess Payment on Base Course	4.073	Non Compliance
205.		19	Excess Payment for Higher Rates	3.272	Non Compliance
206.		20	Excess Payment on Base Course	1.855	Non Compliance
207.		21	Excess Payment on Base Course	30.042	Non Compliance
208.		22	Excess Payment on Base Course	5.827	Non Compliance
209.		23	Non recovery of professional Tax from the contractor	0.350	Non Compliance
210.		25	Non recovery of contractor enlistment/renewal Fee	1.534	Non Compliance
211.		26	Loss to Government and recovery.	1.423	Weak Internal Control
212.		27	Less deduction of Income Tax	4.918	Weak Internal Control

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount (Rs in million)	Nature of Para
213.		30	Loss due to short utilization of material	0.225	Non Compliance
214.		31	Overpayment Due to Incorrect Rate	15.371	Non Compliance
215.		32	Unjustified drawl of qualification allowances	0.450	Non Compliance
216.		33	Non-recovery of secured advances	3.424	Non Compliance
217.		34	Overpayment of tuff tile due to excessive sand filling	0.524	Non Compliance
218.	D.O Roads	36	Non-deduction of shrinkage on earth work	0.654	Non Compliance
219.		37	Recovery on account of non utilization of excavated earth	0.293	Non Compliance
220.		38	Non-reduction of Steel Rate From the Bills of Contractors	0.341	Non Compliance
221.	THQ Kharran	1	Non-verification of Receipts	0.420	Non Compliance
222.		2	Irregular Drawl of Allowances of NPA	0.192	Non Compliance
223.		3	Irregular Drawl of Qualification Allowance	0.100	Non Compliance
224.		4	Inadmissible Drawl of Allowances	0.025	Weak Internal Control
225.		5	Non-recovery of Adhoc Relief Allowance	0.297	Weak Internal Control
226.		6	Recovery of Allowances During Leave Period	0.139	Weak Internal Control
227.		7	Irregular Expenditure	1.066	Non Compliance
228.		8	Non-deduction of Income Tax	0.099	Weak Internal Control
229.		9	Inadmissible Drawl of Annual Increments	0.037	Non Compliance
230.		11	Recovery of Allowances for Illegal Occupant	0.344	Non Compliance
231.		DY DEO E.E (M) Gujrat	1	Unauthorized Payment of Income & Sales Tax From NSB Account	0.663
232.	2		Irregular Expenditure on Feeder Teacher Salary	0.687	Non Compliance
233.	3		Difference in Cash Book Balance and Expenditure Incurred	6.668	Non Compliance
234.	5		Inadmissible Payment of Allowances	0.105	Non Compliance
235.	6		Irregular Payment on DTE Allowance	0.248	Non Compliance
236.	7		Unjustified Drawl of Qualification Allowances	6.035	Non Compliance
237.	8		Irregular Payment on Charge Allowances	0.695	Non Compliance
238.	11		Unjustified Arrear of Pay and Allowances	1.048	Non Compliance
239.	12		Doubtful Expenditure due to Non-stock Taking of Store / Material	1.499	Non Compliance

Sr. No.	Name of Formation	PDP No.	Description of Para	Amount (Rs in million)	Nature of Para
240.		13	Irregular Expenditure	0.753	Non Compliance
241.	Govt. Special Education Center Kharrian	1	Recovery of Conveyance Allowance During Leaves	0.036	Weak Internal Control
242.		2	Doubtful Payment of GST on Uniform Purchase	0.312	Non Compliance
243.		3	Irregular Expenditure	0.446	Non Compliance
244.		4	Doubtful Purchase of Uniforms	2.346	Non Compliance
245.		5	Recovery of Conveyance Allowance and 5% M&R Charges	0.664	Weak Internal Control
246.	Govt. Special Education Center Kharrian	6	Irregular Payment of Conveyance Allowance	0.053	Non Compliance
247.	Govt. Special Education Center Kharrian	7	Unauthorized Appointment of Contingent Paid Staff During Ban Period	0.345	Non Compliance
248.	Govt Maternity Hospital Lalamusa	1	Irregular Drawl of Allowances of NPA	0.048	Non Compliance
249.		3	Irregular Expenditure on LP Medicines	0.190	Non Compliance
250.		4	Unauthorized Drawl	0.119	Non Compliance
251.		5	Non Verification of Expenditure Statement	-	Non Compliance

PART-II

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

Sr. No.	Name of Formation	AP No.	Description of Para	Amount (Rs in million)	Nature of Para
1	DCO	9	Non-production of Record	0.463	Non Production of Record
2	EDO Health	2	Irregular purchase worth	0.860	Non Compliance
3		5	Non Deduction of L.D Charges	0.035	Weak Internal Control
4		6	Non forfeiture of earnest money	0.026	Weak Internal Control
5		8	Non production of Record	0.041	
6		9	Irregular payment of Conveyance Allowance	0.070	Weak Internal Control
7		10	Irregular payment of house rent allowance	0.083	Weak Internal Control
8		11	Non verification of Drug License Fee	0.384	Non Compliance
9		12	Loss to Govt due to non renewal/cancellation of Drug License -	-	Non Compliance
10		DHO	9	Irregular expenditure without DTL reports	1.150
11	16		Non recovery of HSRA due to staff absent from their duty	0.250	Weak Internal Control
12	THQ Hospital Kharian	3	Non Imposition of Penalty	0.067	Weak Internal Control
13		6	Non deduction of house rent and HSRA during leave	0.061	Weak Internal Control
14		10	Non Sale of fixer	0.014	Weak Internal Control
15	Civil Hospital Jalapur	3	In admissible payment of Health Sector Reform Allowance	0.013	Weak Internal Control
16	RHC Daultanagar	3	Recovery of conveyance & HSR allowance	0.034	Weak Internal Control
17		4	Recovery on account of HSR allowance	0.012	Weak Internal Control
18	RHC Pindi Sultan Pur	6	Recovery on account of HSR allowance & salaries	0.123	Weak Internal Control
19	RHC Sara-e-Alamgir	8	Recovery of 5% repair charges, conveyance and HSR	0.037	Weak Internal Control
20	GMH Dinga	4	Irregular payment of Conveyance Allowance during leave period	0.030	Weak Internal Control
21		5	Unauthorized drawl of health sector reform allowance	0.050	Weak Internal Control
22	GMH Lalamusa	4	Unauthorized drawl of NPA	0.120	Weak Internal Control

Sr. No.	Name of Formation	AP No.	Description of Para	Amount (Rs in million)	Nature of Para
23	RHC Malka	4	Unauthorized drawl of Allowance	0.089	Weak Internal Control
24	RHC Dinga	3	Recovery of Rson account of HSR allowance	0.081	Weak Internal Control
25		4	Non Imposition of Penalty	0.147	Weak Internal Control
26	Trauma Center Lalamusa	1	Recovery of HSRA & C.A	0.074	Weak Internal Control
27		5	Recovery of HSR allowance	0.085	Weak Internal Control
28		6	Recovery of PAY	0.087	Weak Internal Control
29	GMH Mangowal	4	Doubtful payment of expenditure	0.254	Non Compliance
30	Civil Hospital Kotla Arab Ali Khan	4	Non accountal of syringe & absorbent cotton	0.089	Non Compliance
31	RHC Tanda	5	Recovery of Conveyance, mess and dress allowance	0.048	Weak Internal Control
32		2	Non-recovery of Mess, Dress and HSRA	0.119	Weak Internal Control
33	RHC Tanda	4	Irregular purchase of Medicine without DTL	0.058	Non Compliance
34		5	L.D Charges	0.040	Weak Internal Control
35	GMH Gujrat	2	Non Deduction of Conveyance Allowance & 5% Deduction of maintenance charges	0.097	Weak Internal Control
36		6	Non deduction of L.D charges	0.013	Weak Internal Control
37		8	Non production of Record	0.348	Weak Internal Control
38		10	Excess payment of Salary recovery thereof	0.054	Weak Internal Control
39	RHC Lalamusa	2	Non deduction of L.D charges	0.031	Weak Internal Control
40		3	Over payment to Contract Employees	0.380	Weak Internal Control
41		5	Irregular payment of salary	0.048	Non Compliance
42		6	Non deduction of Conveyance allowance and HSRA deuring leave	0.018	Weak Internal Control
43	RHC Shadiwal	4	Non deduction of L.D charges	0.021	Weak Internal Control
44		7	Non forfeiture of earnest money	0.017	Weak Internal Control
45	DO Building	7	Overpayment to the contractor	0.105	Weak Internal Control
46		10	Undue favor to the contractor by advancing secured advance	0.862	Non Compliance
47		17	Wasteful Expenditure	0.703	Non Compliance
48		20	Non recovery of professional Tax from contractor	0.054	Weak Internal Control
49	DO Road	2	Non Recovery of Secured Advance	2.759	Weak Internal Control
50		6	Overpayment	0.211	Weak Internal

Sr. No.	Name of Formation	AP No.	Description of Para	Amount (Rs in million)	Nature of Para
					Control
51	DO Forest	5	Irregular expenditure	0.780	Non Compliance
52		8	Unauthorized payment to labour on daily wages	3.134	Non Compliance
53	DO Livestock	1	Doubtful deposit of government receipts	3.020	Weak Internal Control
54		5	Unauthorized drawl of Conveyance Allowance	0.163	Weak Internal Control
55	DO OFWM	2	Wasteful Expenditure under Grant No 36 PIPIP	2.101	Non Compliance
56		3	Non-auction of Machinery	1.250	Non Compliance
57		5	Wasteful expenditure on W/C under PIPIP	0.328	Non Compliance
58		7	Unauthorized drawl of Conveyance Allowances	0.414	Weak Internal Control
59		8	Non-auction of Govt Vehicle Suzuki jeeps	0.035	Non Compliance
60		9	Wasteful Expenditure for W/C under PIPIP Grant	0.075	Weak Internal Control
61		10	Doubtful Deposit of GST	0.143	Weak Internal Control
62		11	Non-recovery of Unspent Balance	0.041	Weak Internal Control

Annex-B

**Summary of Appropriation Accounts by Grants
District Government, Gujrat
Financial Year 2015-16**

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age
3	Provincial Excise	5,726,200	803,330	6,529,530	6,110,738	-418,792	06
5	Forest	11,629,300	11,187,105	22,816,405	20,462,306	-2,354,099	10
7	Charges on account of M Vehicle Act	1,868,000	71,220	1,939,220	1,992,459	53,239	03
8	Other taxes and duties	15,377,000	0	15,377,000	14,129,319	-1,247,681	08
10	General Administration	100,503,500	0	100,503,500	90,011,474	-10,492,026	10
15	Education	5,248,008,900	195,202,473	5,443,211,373	5,422,695,517	-20,515,856	0
16	Health	922,338,600	10,741,400	933,080,000	912,919,047	-20,160,953	02
17	Public Health	3,199,300	0	3,199,300	2,652,826	-546,474	17
18	Agriculture	90,599,600	4,461,546	95,061,146	93,354,897	-1,706,249	02
19	Fisheries	2,583,200	0	2,583,200	2,410,924	-172,276	07
20	Veterinary	89,289,600	0	89,289,600	90,207,591	917,991	01
21	Cooperative	22,598,100	1,248,062	23,846,162	23,460,386	-385,776	02
22	Industries	2,529,300	0	2,529,300	2,235,487	-293,813	12
23	Miscellaneous Departments	8,511,500	0	8,511,500	6,436,465	-2,075,035	24
24	Civil Works	48,486,000	0	48,486,000	36,890,162	-11,595,838	24
25	Communications	103,945,100	0	103,945,100	78,517,089	-25,428,011	24
31	Miscellaneous	189,524,400	0	189,524,400	19,380,535	-170,143,865	90
32	Civil Defense	6,013,400	4,374,615	10,388,015	9,527,737	-860,278	08
Total Non-Development		6,872,731,000	228,089,751	7,100,820,751	6,833,394,959	-267,425,792	-
36	Development (Misc.)	461,526,000	1,402,884,000	1,864,410,000	1,864,410,939	939	0
41	Roads & Bridges	434,533,000	237,136,000	671,669,000	671,369,730	-299,270	0
42	Government Buildings	439,907,000	0	439,907,000	439,907,000	0	0
	Public Account	56,284,000	0	56,284,000	0	-56,284,000	100
Total Development		1,392,250,000	1,640,020,000	3,032,270,000	2,620,633,950	-56,583,050	02
Grand Total		8,264,981,000	1,868,109,751	10,133,090,751	9,454,028,909	-324,008,842	03
Net Total of Surrender		0		-541,036,648	0	541,036,648	0
Net Total		8,264,981,000	1,868,109,751	9,592,054,103	9,454,028,909	217,027,806	02

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

Annex-C

Para-1.2.1.3

Non Approval of Lead Chart by the Competent Authority for Earth work Rs 25.523 million

Name of Formation	Name of work	Vr. No. and Date	Contractors Name	Description	Qty	Rate	Amount (Rs)
DO (Buildings)	Re-Const. of 6 Nos. class room and 2 Nos. toilets in Govt. Boys P/S Samrala	25/7-6-16	Al-Sharif & Sons	New earth from out side lead upto 1 mile	20442	7045.55	1,44,025
	Const. of 2 Nos. additional class room in Govt Girls E/School Gandra Kalan	28/7-6-16	Malik Azhar Maqsood Awan	New earth from out side lead upto 1 mile	4925	7045.55	34,699
	Up-Gradation of Govt. Girls P/S Kot Matta to Elementary level	32/10-6-16	Shafqat Hussain	New earth from out side lead upto 1 mile	7416	6762.71	49,885
	Up-Gradation of Govt. Girls Elementary School Surkh Pur to High Level	123/24-6-16	Malik Abdul Shakeel	New earth from out side lead upto 1 mile	14257	7326.7	104,457
	Re-Const. of building in Govt. P/School Gumti	37/10-6-16	Ch. Sarfraz Ahmed	New earth from out side lead upto 1 mile	7240	7045.55	51,010
	Re-Const. of building of Govt. Public H/S No.1 Chowk Pakistan	57/16-6-16	Fayyaz Builders	New earth from out side lead upto 1 mile	6416	6671.75	42,806
	City Park Gujrat	65/18-6-16	United Construction Co.	Earth filling with borrowpit from out side lead upto 1 mile	1188458	5331.25	6,335,967
	City Park Gujrat	65/18-6-16	United Construction Co.	Earthwork in ordinary soil for embankment lead up to 100 ft	1996814	6116.75	12,214,012
	City Park Gujrat	65/18-6-16	United Construction Co.	Borrowpit work excavation undressed lead upto 200 outside	1751201	2600	4,553,123
	Up-Gradation of Govt. Girls Elementary School Kalra Kalan to Captain Jawad Aslam Shaheed School	69/19-6-16	Syed Const. Co	New earth from out side lead upto 1 mile	19438	6072.95	118,046
	Re-Const. building for Govt. Boys High School Barnali	83/22-6-16	M. Ashraf Const.	New earth from out side lead upto 1 mile	1717	6071.15	104,252
	Up-Gradation of Govt. Girls H/S Bhaddar to	86/22-6-16	Ch. Zaheer Abbas	New earth from out side lead upto 1	28498	7321.2	208,640

Name of Formation	Name of work	Vr. No. and Date	Contractors Name	Description	Qty	Rate	Amount (Rs)
	Higher Secondary Level			mile			
	Estab. Of Govt. Girls H/S Kolian Road Dinga	128/24-6-16	Heaven Group Intern.	New earth from out side lead upto 1 mile	15715	6071.75	95,418
	Const. of 4 Nos. additional class room in Govt. Muslim H/S	173/29/6-16	Fayyaz Builders	New earth from out side lead upto 1 mile	5281	8648.3	45,672
	Up-Gradation of Govt. Girls H/S Joura Karnana to Higher Secondary level	86/28-4-16	Ch. Zaheer Abbas	New earth from out side lead upto 1 mile	24629	6793.9	167,327
	Up-Gradation of Govt. Boys H/School Amra Kalan	43/14-4-16	Janjua Builders	New earth from out side lead upto 1 mile	27718	6071.75	168,297
Total							24,437,636

(II)

Name of Formation	Name of work	work order	Runnin g bill or Vr. No.& date	Contra ctor	Discriptio n	Uni t	Rate	Quan tity	Amount
DO (Roads)	Rehabilitation of road from Ahmed Marble to Kalra Kalan.	D.O.R No.3080/ CB, Dated.28. 08.2015	6th	M/S Al-Jadeed Pakistan (Pvt) Ltd.	Earth work excavation in open cutting upto 5'-0" (1.5m) depth for storm water channels, drains, sullage, drains in open areas, roads, streets,	%0 Cft	3926 /40	1411 8 Cft	73,486
	CONSTRUCTION OF LINK ROAD (RAFT SLAB) T.H.Q HOSPITAL SARAI-ALAMGIR / G.T ROAD TO T.H.Q HOSPITAL TEHSIL SARAI-ALAMGIR	D.O.R.No :1189/CB, Dated :13-04-2016	3RD	M/S Mehdi Khan	Earth work for making embankment with all lead and lift duly compacted 95% to 100% maximum modified AASHO dry density i/c ploughing	%0 Cft	6946 /15	1457 33Cft	1,012,283
Total									1,085,769
Grand Total								25,496,405	

Annex-D

Para-1.2.1.6

Doubtful purchase of electro-medical equipments Rs18.912 million without standard accessories Rs 5.250 million

Name of Health Facility	Invoice No.	Date	Name of Firm	Item	Qty	Rate	Amount (Rs)
Major Shabbir Sharif Shaheed Hospital KUnjab	STC-294/2016-16(AB)	10-06-16	M/S Scientific Technical Corporation, Lahore	Blood Bag Mixer	2	320000	850,000
				Test Tube Roller Mixer	1	190000	
				Thermocontainer For Transporation of Blood Bag	1	20000	
	160620	23-06-16	M/S Medi Urge, Lahore	Nebulizer	1	160000	160,000
	KI-2565/05/16	27-05-16	M/S KASBN International, Lahroe	Examination Light	1	490000	490,000
	KI-2571/05/16	27-05-16	M/S KASBN International, Lahroe	Overhead Radiant Warmer	1	700000	700,000
	BTS/EDO-G/069J-05	07-06-16	M/S Bio Tech Services, Lahore	Ultrasound Machine	1	1600000	1,600,000
	160501	05-05-16	M/S Medi Urge, Lahore	Phototherapy Unit	1	250000	1,480,000
				Infusion Pump	1	130000	
				Automatic Film Processor Table	1	1100000	
	116		M/S Radiant Medical, Lahore	Machinery			1,258,000
	VC/INV/00151-02-16	10-02-16	M/S Vital Care, Lahroe	Cardiac Monitor	1	218000	312,000
				Fetal Doppler	1	94000	
ARSS/SI/356/16	17-02-16	M/S Al-Raheem Surgical, Lahroe	Instruments			323,700	
SIEDOG/505		M/S Sigma International, Lahore	Machinery & Equipment			4,393,345	
EMTS/INV/0031	08-02-16	M/S Eastern Medical, Lahore	Defibrillator	1	425000	425,000	
Civil Hospital Dinga	VC/INV/0879/06-16		M/S Vital Care, Lahore	Neonatal Monitor	1	218000	218,000
	EMTS/INV/0051	27-05-16	M/S Eastern Medical, Lahore.	Operation Table	1	1100000	1,100,000
	1606018	27-05-16	M/S Quintex Medical, Lahore	Suction Machine	1	117000	117,000
	115		M/S Radiant Medical, Lahore	Ultrasound Machine	1	775000	775,000
	113		M/S Radiant Medical, Lahore	Pulse Oximeter	2	89000	178,000

Name of Health Facility	Invoice No.	Date	Name of Firm	Item	Qty	Rate	Amount (Rs)
THQ Srar Alamgir	FC-EX-1312	23-05-16	M/S Fore Care, Lahore	Auto Clave	1	410000	410,000
	687	23-05-16	M/S Radiant Medical Lahore	Direct Chargeable Ophtalmoscope	1	115000	184,000
				Ophthalmoscope	1	69000	69,000
	114	12-05-16	M/S Radiant Medical Lahore	Ultrasound	1	775000	775,000
	117		M/S Radiant Medical Lahore	Otoscope & Ophtalmoscop	2	68000	168,000
				90 D Lens	1	32000	32,000
	1606017	27-05-16	M/S Quintex Medical, Lahore	Suction Machine	5	117000	585,000
	STC-295/2015-16 (AB)	11-06-16	M/S Scientific Technical Corporation, Lahore	Mobile Tube Sealer	1	370000	880,000
				Blood Bag Mixer	1	320000	320,000
				Test Tube Roller Mixer	1	190000	190,000
	STI/06/9999		M/S Startek, Lahore	Cardiac Defibulator	1	480000	480,000
	787/2016	16-06-16	M/S Combined Engineering	Dental X-Ray	1	250000	250,000
	KI-2564/05/16	27-05-16	M/S KASBN International	Baby Warmer	1	800000	800,000
TOTAL							18,912,045

Annex-E

Para-1.2.1.15

Over Payment Due to Purchase of Machinery & Furniture at Exorbitant Rates –Rs 2.992 million**A)**

Name of Item	Purchased for Kunjah	Purchased for Civil Hospital Dinga	Difference	Qty	Amount (Rs)
Operation table	1,190,000	1.100.000	90,000	3	270,000

B)

Name of Item	Purchased for Kunjah and ABSH	Purchased for Civil Hospital Dinga and THQ Srai Alamgir	Difference	Qty	Amount (Rs)
Ultrasound	1600000	775000	825000	2	1650000

C)

Name of Item	Rate Paid	Rate Paid by GRW	Difference	Quantity	Amount (Rs)
Fowler beds	31700	23350	8350	40	334000

D)

Description	Rate paid	Rate paid by Mandi Baha-ud-din	Difference	Qty	Amount (Rs)
Suction Machine	117000	105098	11902	5	59510
Direct Chargeable ophthalmoscope	115000	48750	66250	1	66250
			TOTAL		125760

E)

Description	Rate paid	Rate paid by Mandi Baha-ud-din	Difference	Qty.	Amount (Rs)
Suction Machine	117000	105098	11902	1	11902
Pulse Oxymeter	89000	59000	30000	2	60000
Microscope	117000	107000	10000	1	10000
					81902

F)

Description	Rate paid at THQ Srai Alamgir	Rate paid at MSSSH Kunjah	Difference	Qty.	Amount (Rs)
Cardiac Defibrillator	480000	425000	55000	1	55000
Baby warmer	800000	700000	100000	1	100000
					155000

G)

Description	Rate paid at Civil Hospital Dina	Rate paid at MSSSH Kunjah	Difference	Qty.	Amount (Rs)
Steel Almirah	13786	10200	3586	15	53790

H)

Name of Item	Rate paid	Rate paid by Sialkot	Difference	Qty.	Amount (Rs)
Nebulizer	160000	129000	31000	01	31000

(I)

Sr. No.	Name of Item	Rate Paid	Rate Paid by Mandi Baha-ud-din	Difference	Qty	Amount (Rs)
1	Oxygen Cylinder 48cft	23500	20400	3100	34	105400
2	Microscope	115000	107000	8000	1	8000
3	Fetal Doppler	94000	49000	45000	1	45000
4	Water bath	140000	120000	20000	1	20000
5	Pulse Oximeter	89000	59000	30000	2	60000
6	Streak Retino Scope	70000	44500	25500	1	25500
7	Indirect Ophthalmoscope	205000	178000	27000	1	27000
						290900

Total= A+B+C+D+E+F+G+H+I = Rs 270000 +1650000 +334000 +125760 +81902 +155000 + 53790 +31000+290900 = Rs 2,992,352

Annex-F

Para-1.2.1.16

Unauthorized payment on account of weather shield for Rs2.124 million

Name Of Work	Bill	Contractor Name	Authority	Description	Qty	Rate	Unit	Amount (Rs)
Construction Of 7-Nos Class Rooms In Govt. Public High School No. 1 Shahdoulia Road Gujrat.	C.C 6th & R.U NNIN G BILL.	Syed Sheeraz Hussain Shah Government Contractor.	D.O. B No. 3043/C, dated: 26-11-2014.	Applying weather shield paint two coats on new surface.	4035	1586.30	% Sft	64,007
-do-	-Do-	-do-	-do-	Applying weather shield paint two coats on old surface (due to construction of 2nd floor block).	5810	1060	% Sft	61,586
Provision Of Missing Facilities In Major Shabbir Shareef Shaheed (Nishan-E-Haider) T.H.Q. Level Hospital Kunjah District Gujrat.	C.C 2 nd & R.U NNIN G BILL.	M/S Amanat Huassain & Co (Pvt) Ltd.	D.O.B. No. 582/DB, dated 27-05-2016.	Providing and applying weather shield paint of approved quality on external surface of building including preparation of surface, application of primer complete in all respect.	32702	1841	% Sft	602,044
-do-	-do-	-do-	-do-	-do- 20' to 30 height	6345	1650	% Sft	104,693
External beautification in Aziz Bhatti Shaheed Hospital	C.C 2 nd & Running Bill	Malik Abdul Rasheed	D.O.B. No. 738/C, dated 30-03-2016.	Applying weather shield paint two coats on new surface	10200	1841	% Sft	187,782
Renovation / external development of Maternity Hospital Gujrat	C.C 3 rd & Running Bill	Sabir Hussain	D.O.B. No. 552/C, dated 14-03-2016.	Applying weather shield paint 3 coats on new surface	1157	1841	% Sft	21,300
				Applying weather shield paint 2 coats on new surface	5755	972.65	% Sft	55,976
Renovation of O.P.D Aziz Bhatti Teaching Hospital	C.C 4 th & Running Bill	Ch. Naseer Ahmad	D.O.B. No. 598/C, dated 08-03-2016.	Applying weather shield paint 2 coats on new surface	37619	1841	% Sft	692,566
Improvement of security Infrastructure including B/Wall of the premises of District Complex	C.C 4 th & Running Bill	Malik Abdul Rashid	D.O.B. No. 2409/C, dated 03-09-2015.	Paint with weather shield paint on new surface 2 coats	18366	1816.95	% Sft	333,701
TOTAL								2,123,655

Annex-G

Para-1.2.1.18

Overpayment due to provision of higher rate in technical sanction estimate Rs1.424 million

Name of work	Vr. No. and Date	Description	MRS Period	Qty Sft	Rate Applied	MRS Rate	Over Rate P-Sft	Overpayment (Rs)
Up-Gradation of Govt. Boys H/School Amra Kalan	43/14-4-16	Providing and fixing steel windows with openable glazed panels, using beam section for frame 1½"x1"x5/8"x1/8" (40x25x16x3 mm), Z-section for leaves ¾"x1"x¾"x1/8" (20x25x20x3 mm), T-section sashes 1"x1"x1/8" (25x25x3 mm), glass panes, wooden screed for glazing embedded over a thin layer of putty duly screwed with leaves, brass fittings, holdfast, duly painted, complete in all respects, including all cost of material and labour, etc. as per approved design and as directed by the Engineer-in-charge (a) without wire gauze: (iii) glass pane 3 mm thick	1-8-2014 to 31-1-2015	922	440.65	323.85	116.8	107,689
Renovation of building of Govt. Boys Model H/School Lalamusa	19/17-2-16	-do-	1-2-2015 to 31-7-15	2664	400	323.25	76.75	204,462
Rec-Const. of 4 Nos. class rooms in Govt Model Primary School Hasta Khagha	72/21-6-16	-do-	1-8-2014 to 31-1-15	456	555	323.85	231.15	105,404
Rec-Const. of Middle Block in Govt. Elementary School Qila Sura Singh	3/4-5-16	-do-	1-8-2014 to 31-1-15	440	555.45	323.85	231.6	101904.0
Establishment of Govt. Girls Primary School Dhandala	3/4-5-16	-do-	1-2-2016 to 31-7-16	441	500	314.65	185.35	81,739

Name of work	Vr. No. and Date	Description	MRS Period	Qty Sft	Rate Applied	MRS Rate	Over Rate P-Sft	Overpayment (Rs)
Re-Const. of building of Govt. Boys P/School Chechian	59/25-5-16	-do-	1-2-2015 to 31-7-15	620	560.15	323.85	236.3	146,506
Up-Gradation of Govt. Girls Elementary School Surkh Pur to High level	20/20-4-16	-do-	1-8-2015 to 31-1-16	612	500	324.7	175.3	107,284
Establishment of Govt. Girls Primary School Ghakhar	72/25-4-16	-do-	1-2-2016 to 31-7-16	441	460	314.65	145.35	64,099
Up-Gradation of Govt. E/School Khadiariala to High level	74/25-4-16	-do-	1-2-2015 to 31-7-15	626	566.5	323.25	243.25	152,274
Re-Const. of building in Govt Boys P/School Haqqa	11/5-4-16	-do-	1-8-2015 to 31-1-16	638	500	324.7	175.3	111,841
Re-Const. of 4 Nos. class rooms in Govt. Model P/School Hasta Khagha	40/13-4-16	-do-	1-8-2014 to 31-1-15	456	555	323.85	231.15	105,404
Construction of 2 Nos. class room in Govt. Islamia Girls H/S Jalalpur Jattan	41/13-4-16	-do-	1-8-2015 to 31-1-16	216	571.3	324.7	246.6	53,266
Establishment of Govt. Boys P/School Mehnwal	42/14-4-16	-do-	1-2-2016 to 31-7-16	441	500	314.65	185.35	81,739
TOTAL								1,423,611

Annex-H

Para-1.2.2.1

Non-recovery of liquidated damages due to delay in completion of work – Rs49.365 million

Name of Office	Name of Schemes	Name of Contractor	Work Order No.	Date Of completion	Total Amount of Agreement	Status	Amount of L.D (Rs)
DCO (Public Health)	Construction of Streets/ Drains/PCC Marala	M/S Faisal Construction Co.	4602/G 25.08.15	45 Days	4901555	Work in Progress	490,156
-do-	Construction of Streets/ Drains/PCC Lalamusa City	M/S Saif Associates	4500/G 20.08.15	45 Days	4574791	Work in Progress	457,479
-do-	Construction of Streets/ Drains/Soling Dhiendha Sapra	M/S Faisal Construction Co.	4465/G 20.08.15	45 Days	4999902	Work in Progress	499,990
-do-	Construction of RCC Nullah Tuff Tiles in Khurshid Colony	M/s Zulfiqar Ali	4522/G 20.08.15	45 Days	3979577	Work in Progress	397,958
-do-	Construction of street drains in village Ishra and vill Jambola keeranwala	M/s Fahad Engg	8296/G 16.01.16	02 months	2609170	Work in Progress	260,917
-do-	Construction of street drains PCC in village Ghakra Kunjari	M/S Asif Associates	5949/G 03.11.15	45 Days	4371382	Work in Progress	437,138
-do-	Construction of street drains PCC and Nullah in village Kolian	M/s Fahad Engg	2713/G 09.05.16	02 months	2843103	Work in Progress	284,310
Total							2,827,948

(II)

Name of office	Name of Schemes	Name of Contractor	Work Order No.	Date Of completion	Total Amount of Agreement	Status	Amount of L.D (Rs)
(ADLG)	Rehabilitation/widening of Road,From Noor Jamal, Fateh Bhand etc	M/S Warriach Construction Co.	33-33/Eng wing 09.01.15	30.06.2015	56.791	W.I.P	5.679
-do-	Rehabilitation/widening of Road,From Noor Jamal, Fateh Bhand etc Group-II	M/S Warriach Construction Co.	40/Eng wing 09.01.15	30.06.2015	56.839	W.I.P	5.684
-do-	Const of circular road village Lakhanwal Khurd UC Lakhanwal Group-II	M/s Khawar Nashaid	139/Eng wing 10.03.16	15.06.2016	4.735	W.I.P	0.474
-do-	Const of Soling Jalal Pur Sobatian to Link road Pwerowal Rangpur	M/s Asjid Ali	120/Eng wing 05.03.16	15.06.2016	4.895	W.I.P	0.490

Name of office	Name of Schemes	Name of Contractor	Work Order No.	Date Of completion	Total Amount of Agreement	Status	Amount of L.D (Rs)
-do-	Const of circular road village Lakhawal Khurd UC Lakhawal Group-I	M/s Muhammad Ansar	138/Eng wing 10.03.16	15.06.16	4.228	W.I.P	0.423
DO (Buildings)	City Park Gujrat (Shahbaz Sharif Park	M/S United Construction Co		30/06/15	120.558	W.I.P	12.056

(III)

Name of Formation	Sr. No	Name of Scheme	Agreement Cost	Allotment Date	Completion Date as agreement	Status	Penalty (Rs in million)
DO (Roads)	1	Construction of 30' Span Bridge over Nullah near village Kalas.	4.706	08.9.14	08.12.14	W.I.P after completion date	0.471
-do-	2	Construction of Link Road Shahbaz Sharif Park Gujrat. 2050Rft	8.387	18.9.14	18.01.15	W.I.P after completion date	0.839
-do-	3	Rehabilitation of Road from Katchery Chowk to Aziz Bhatti Shaheed Hospital.1.60km	19.387	14.1.15	14.07.15	W.I.P after completion date	1.939
-do-	4	Rehabilitation of Shadiwal Road (Construction of Nullah) 1.50 km	15.562	5.5.15	5.9.15	W.I.P after completion date	1.556
-do-	5	Rehabilitation of link Road from Charyala Adda to Machora Exchange 2.32 km	11.615	21.4.15. 20.8.15	--	W.I.P after completion date	1.162
-do-	6	Rehabilitation of Road from Sarsala 1.20	5.484	16.3.15	15.6.15	W.I.P after completion date	0.548
-do-	7	Rehabilitation of link Road Singla 2080 Rft	4.194	16.3.15	15.6.15	W.I.P after completion date	0.419
-do-	8	Rehabilitation of link Road from village Machora 2600 Rft	2.735	14.3.15	30.4.15	W.I.P after completion date	0.274
-do-	9	Rehabilitation of link Road from village Nandawal.800 Rft	1.614	14.3.15	14.4.15	W.I.P after completion date	0.161
-do-	10	Rehabilitation of Jalalpur Jattan Karianwal Road. L:7.42 KM	41.9	11.9.15	10.05.16	W.I.P after completion date	4.190
-do-	11	Rehabilitation of link road from Goach to Gurrah via Janaza Gah of Village Goach.	10	20.5.15	20.8.15	W.I.P after completion date	1.000
-do-	12	Construction 2 span 8' each culvert i/c approach road on link road Saka. 100 Rft	1.498	20.5.15	20.7.15	W.I.P after completion date	0.150
-do-	13	Rehabilitation/Wideing of road from Umar Chak to Haji Muhammad. 1 km	5.645	14.5.15	14.8.15	W.I.P after completion date	0.565
-do-	14	Rehabilitation of road from Gujrat Sargodha road to village Kahanavia Dharurkay. .1.20 km	6.383	14.5.15	14.8.15	W.I.P after completion date	0.638
-do-	15	Rehabilitation of road form Ghari Ahmedabad to SRahdullah Road	4.341	5.7.15	5.10.15	W.I.P after completion date	0.434
-do-	16	Widening / Improvement / Construction of Link road from Lalamusa Guliana	21.544	09.7.15	08.2.16	W.I.P after completion date	2.154

Name of Formation	Sr. No	Name of Scheme	Agree - ment Cost	Allotment Date	Completion Date as agreement	Status	Penalty (Rs in million)
		Road Mirdah to Miana Chak including Link Akia.					
-do-	17	Construction of Plantation Area near Masjid Servisemore Gujrat City 1000Ft	0.817	17.6.15	17.7.15	W.I.P after completion date	0.082
-do-	18	Construction of Slip Road at Gulzar e Madina Chowk City side Gujrat 270	6.193	17.6.15	17.9.15	W.I.P after completion date	0.619
-do-	19	Construction of road in Nabi Pura Near Shahbaz Pur 328Rft	1.203	18.6.15	17.7.15	W.I.P after completion date	0.120
-do-	20	Construction of Slip Road in Ramtali Chowk Fruit Mandi sied Gujrat City 145Rft	4.643	17.6.15	16.9.15	W.I.P after completion date	0.464
-do-	21	Rehabilitation of Road from Chak Ilhtiar to Khasa (Remaining Portion) 2.80 km	4.246	21.8.15	20.11.15	W.I.P after completion date	0.425
-do-	22	Construction of Link Road from Kharian Cantt Bypass Road to Village Panjwarian. 1.25km	8.46	07.7.15	6.11.15	W.I.P after completion date	0.846
-do-	23	Rehabilitation of road from Gulshan Colony Street No.1 to Badshahi Road Gujrat Length=1.10 Km	5.657	26.8.15	25.11.15	W.I.P after completion date	0.566
-do-	24	Rehabilitation of road from village Moin-ud-Din pur to Sook Kalan road.	5.569	1.12.15	1.3.16	W.I.P after completion date	0.557
-do-	25	Rehabilitation of link road Village Sidh.	3.135	8.12.15	7.2.16	W.I.P after completion date	0.314
-do-	26	Rehabilitation of road from Rehman Shaheed road (Shadman to Jail Chowk)	8.875	4.12.15	3.5.16	W.I.P after completion date	0.888
-do-	27	Rehabilitation of Road from Bheraj to Jhendar	35.312	30.6.16	29.12.16	W.I.P after completion date	3.531
-do-	28	Rehabilitation of Road from Awan Sharif Road to Chak Mubarak.	0.956	4.12.15	3.1.16	W.I.P after completion date	0.096
-do-	29	Rehabilitation of link Road Pindi Sultan Pur	1.008	10.12.15	1.9.16	W.I.P after completion date	0.101
-do-	30	Widening / Improvement of old G.T Road at Bab-e-Gujrat.	4.086	13.12.15	30.3.16	W.I.P after completion date	0.409
-do-	31	Construction of Slip Road at Sargodha Chowk, old G.T Road Gujrat.	4.143	1.12.15	1.3.16	W.I.P after completion date	0.414
-do-	32	Construction of Service Road from Service More to 1122 Office Gujrat.	12.986	9.12.15	9.5.16	W.I.P after completion date	1.299
-do-	33	Construction of Slip Road at Jail Chowk Gujrat.	5.98	1.12.15	1.4.16	W.I.P after completion date	0.598
-do-	34	Rehabilitation of Road from Bhimber Road (Air Port Chowk) to Khapranwala.	28.965	4.12.15	3.6.16	W.I.P after completion date	2.897
-do-	35	Rehabilitation of Road from Khapranwala to old G.T Road.	19.119	4.12.15	3.6.16	W.I.P after completion date	1.912
-do-	36	Rehabilitation of Road from	13.354	4.12.15	3.5.16	W.I.P after	1.335

Name of Formation	Sr. No	Name of Scheme	Agree - ment Cost	Allotment Date	Completion Date as agreement	Status	Penalty (Rs in million)
		Chowk Gate No.2 to Kharian road.				completion date	
-do-	37	Construction of Foot Path (Missing Portion) old G.T Road Gujrat.	5.077	1.12.15	1.3.16	W.I.P after completion date	0.508
		Total	344.779				34.481
		Grand Total					49.365

Annex-I

Para-1.2.2.2

Excess Payment of Rs20.421 million

Vr No. & Date	Name of Scheme	Description	Units	Qty Executed	Qty Admissible	Excess Qty	Rate	Excess Payment (Rs)
165/28-6-16	Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 bedded Tehsil Level Hospital	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position, making joints and fastenings - Deformed bars. Grade-40	%Kgs	169699.17	85754	83945.17	11270.85	94,613,34.2
165/28-6-16	Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 bedded Tehsil Level Hospital	Fabrication of mild steel reinforcement bar cage for R.C.C bored piles, including cutting, laying in position welding and fastening- Deformed bars. Grade-40	%Kgs	107501	97862	9639	12459.55	12,009,76.0
165/28-6-16	Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 bedded Tehsil Level Hospital	Reinforced cement concrete in slab of raft / strip foundation, base slab of column and retaining wall etc type C (Nominal mix 1':2:4)	P.Cft	13971	11518	2453	234.35	574,861
165/28-6-16	Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 bedded Tehsil Level Hospital	R.C.C (1:2:4) in roof slab, beam columns lintels, girders and other structure members laid in site or pre-cast laid in position	P.Cft	10782	6763	4019	315.3	1,267,191

165/28-6-16	Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 bedded Tehsil Level Hospital	Providing and casting 24" (600mm) dia Pile in situ bored reinforced concrete piles with type B concrete (Nominal mix 1:1-/2:3), using 10% extra cement in dry mix, and course sand, bentonite, admixture including all labour and material (except the cost of steel reinforcement and its labour for bending, and laying in position, etc)	P.Rft	12410	10148	2262	3500	7,917,000
TOTAL = 20,421,361								

Annex-J

Para-1.2.2.3

Unauthorized drawl of Adhoc Relief Allowance 2010- recovery thereof Rs10.353 million

Amount in Rupees

Name of Office	Name of Doctor	Designation	Amount of HSRA	Amount of HPA	Amount of 50% ARA 2010	Period	Month	Recovery
	1	2	3	4	5	6	7	(5x7)
THQ Sara-i-Alamghir	Dr Azhar Ihsan Butt	SMO	10000	12970	5295	1-9-15 to 30-11-16	15	79,425
	Waheed Kamran	MO	5000	19388	4925	1-9-15 to 30-11-16	15	73,875
	Haroon Ahmed	Consultant	15000	12970	6455	1-9-15 to 30-11-16	15	96825
	Waqia Rizwan	MO	6000	19388	4925	1-9-15 to 30-11-16	15	73,875
Total								324,000

Name of Formation	Name of Doctor	Designation	Amount of HSRA	Amount of HPA	Amount of 50% ARA 2010	Period	Month	Recovery
	1	2	3	4	5	6	7	(5x7)
RHC Kunjah	Dr. Zahid Tanveer	M.O	12000	12970	5295	1-7-15 to 30-11-16	17	90,015
	Dr. Amir Ijaz	M.O	15000	12970	6455	1-3-15 to 30-11-16	09	58,095
	Dr. Sofia Ijaz	WMO	15000	12970	6455	1-7-15 to 30-11-16	17	109,735
	Dr. Sameea Akram	Pediatrician	15000	12970	6455	1-7-15 to 30-11-16	17	109,735
	Dr. Hina Akhtar	Physician	15000	12970	6455	1-3-15 to 30-11-16	9	58,095
	Dr. Muhammad Ali	M.O	12000	19388	4925	1-7-15 to 30-11-16	17	83,725
	Dr. Aqsa Nadar	WMO	12000	19388	4925	1-3-15 to 30-11-16	09	44,325
	Dr. Amina Tougeer	Dent. Surgeon	12000	19388	4925	1-3-15 to 30-11-16	09	44,325
	Dr. Amina Nadeem	WMO	12000	19388	4925	1-7-15 to 30-11-16	17	83,725
	Dr. Aneeqa Nadeem	WMO	12000	19388	4925	1-4-15 to 30-11-16	08	39,400
	Dr. M. Akram Shehzad	Cardiac Anaesth.	23000	12970	8315	1-7-15 to 30-11-16	17	141,355
TOTAL								862,530

Name of Formation	Name of Doctor	Designation	Per month amount of AR-2010-50%(Rs)	Period	Month	Amount (Rs)
DO Health	M. Arshad Parvez	medical officer	12965	17-4-12 to 31-10-16	54.5	7,065,92.5
-do-	Azhar Ihsan Butt	medical officer	5295	17-4-12 to 31-10-16	54.5	288,577
	M. Moneer	medical officer	5295	17-4-12 to 31-10-16	54.5	288,577
	Ali Rehman	medical officer	5295	17-4-12 to 31-10-16	54.5	288,577
	Yaseer Saleem	medical officer	5295	17-4-12 to 31-10-16	54.5	288,577
	Ghamkhar Husain	medical officer	5295	17-4-12 to 31-10-16	54.5	288,577

Name of Formation	Name of Doctor	Designation	Per month amount of AR-2010-50%(Rs)	Period	Month	Amount (Rs)
	Sunela Perviaz	Women medical officer	4925	1.7.15 to 31-10-16	16	78,800
	Mubashir Ahmad	medical officer	5295	17-4-12 to 31-10-16	54.5	288,577
	Almas Ajaz	Women medical officer	5295	17-4-12 to 31-10-16	54.5	288,577
	Amjad Ghafoor	medical officer	4925	17-4-12 to 31-10-16	54.5	268,412
	Faida Yasmeen	Women medical officer	4925	17-4-12 to 31-10-16	54.5	268,412
	Aftab Ahmad	medical officer	4925	17-4-12 to 31-10-16	54.5	268,412
	Ishrat Jabeen	Women medical officer	4925	17-4-12 to 31-10-16	54.5	268,412
	Naeem Ullah	medical officer	4925	17-4-12 to 31-10-16	54.5	268,412
	saira bano	Women medical officer	4925	17-4-12 to 31-10-16	54.5	268,412
	Mariam Ikram	medical officer	4925	17-4-12 to 31-10-16	54.5	268,412
	Syed Basit Riaz	medical officer	4925	1.1.14 to 31-10-16	34	167,450
	M. Salman Walayt	medical officer	4925	1.1.14 to 31-10-16	34	167,450
	Laiqa-ur-Rehman	medical officer	4925	1.1.14 to 31-10-16	34	167,450
	Asif Javed	medical officer	10105	17-4-12 to 30-06-16	54.5	550,722
	kaleem Ahmad	medical officer	5295	17-4-12 to 30-06-16	54.5	550,722
	M. Ibraheem	medical officer	5295	17-4-12 to 30-06-16	54.5	288,577
	Nasir naeem	medical officer	5295	17-4-12 to 30-06-16	54.5	288,577
	Ameer mahmood Taimoor	medical officer	4925	1.1.15 to 31-10-16	22	108,350
	Ali Suleman	medical officer	4925	1.1.15 to 31-10-16	22	108,350
	Neelam Aslam	medical officer	4925	1.1.15 to 31-10-16	22	108,350
	Umar Ijaz	medical officer	4925	1.1.15 to 31-10-16	22	108,350
	Hannan Ali	medical officer	4925	1.1.15 to 31-10-16	22	108,350
	Zohaib Anjum	medical officer	4925	1.1.16 to 31-10-16	10	49,250
	Shamshad Ahmad	medical officer	4925	1.1.15 to 31-10-16	22	108,350
	Sajjad Saghir	medical officer	4925	1.1.15 to 31-10-16	22	108,350
	Malik Taimoor Nawaz	medical officer	4925	1.5.15 to 31-10-16	18	88,650
	Farrukh Nasim	medical officer	4925	1.3.15 to 31-10-16	20	98,500
	Razwan Ashraf	medical officer	4925	1.3.15 to 31-10-16	20	98,500
	Bushra Manoor	Women medical officer	4925	1.3.15 to 31-10-16	20	98,500
	M. Farooq	medical officer	4925	1.3.15 to 31-10-16	20	98,500

Name of Formation	Name of Doctor	Designation	Per month amount of AR-2010-50%(Rs)	Period	Month	Amount (Rs)
	Attiya Ghazanfar ch.	Women medical officer	4925	1.1.15 to 31-10-16	22	108,350
	Izza Nawab	Women medical officer	4925	1.3.15 to 31-10-16	20	98,500
	Adeela Miner	medical officer	4925	1.5.15 to 31-10-16	18	88,650
	Khola Mubeen	medical officer	4925	1.5.15 to 31-10-16	18	88,650
	Umar Rafi Butt	medical officer	4925	1.7.15 to 31-10-16	16	78,800
	Hassan Ishaq Malak	medical officer	4925	1.9.15 to 31-10-16	14	68,950
	M. Ayaz Nawaz	medical officer	4925	1.9.15 to 31-10-16	14	68,950
	Hafiz M. Bilal	medical officer	4925	1.8.15 to 31-10-16	16	78,800
	Adil Ashraf	medical officer	4925	1.10.15 to 31-10-16	13	64,025
	Anis-ur-Rehman	medical officer	4925	1.10.15 to 31-10-16	13	64,025
	Talha Masood Ahmad	medical officer	4925	1.11.15 to 31-10-16	12	59,100
	TOTAL					8,760,277

Name of Formation	Name of Doctors / Staff	Designation	Adhoc-2010 allowance P.M	Period	Amount (Rs)
GMH Lalamusa	Dr Sadaf Iqbal	Pediatrician	10,105	01-07-15 to 30-06-16 (12) Months	121,260
	Dr Humaira Sajid	Gynochologist	5,665	01-07-15 to 30-06-16 (12) Months	67,980
	Dr Naila Hanif	WMO	4,925	01-07-15 to 30-06-16 (12) Months	59,100
				Total	248,340

Name of Formation	Name of Doctor	Designation	Amount of HSRA	Amount of HPA	Amount of 50% ARA 2010	Period	Month	Recovery
	1	2	3	4	5	6	7	(5x7)
GMH Mangowal	Qamar Uz Zaman	M.O	12000	11200	5295	1-7-15 to 30-6-16	12	63,540
	Sheeba Azhar Butt	Gynecologist	8000	11200	7850	1-7-15 to 30-6-16	12	94,200
Total								157,740
Total								10,352,887

Annex-K

Para-1.2.2.4

Non Recovery of conveyance allowance during winter vacations Rs9.725 million

Name of Formation	Employee scales	Period	Monthly rate	Amount Per year for 24 days	No of Employees	Amount (Rs)
DDO (W-EE) Gujrat	BPS 16& Above	19th December 2014 to 11th January 2015	5000	3871	81	313,551
	BPS11-15		2856	2211	453	1,001,583
	BPS 9		1932	1996	1197	2,389,212
DDO (W-EE) Gujrat	BPS 16& Above	24 th to 31 st December 2015	5000	1333	81	107,973
	BPS11-15		2856	762	453	345,186
	BPS 9		1932	515	1197	616,455
TOTAL						4,773,960

Name of Formation	Category	BPS	No of Posts	Winter Vacation Period	Days	Working	Recovery (Rs)
DDO (M-EE) Gujrat	EST (E.T)	14	78	19-12-14 to 10-01-15	23	2856/30=95.20 X23X78	170,788
	SESE	14	18		23	2856/30=95.20 X23X18	39,412
	EST (A.T)	14	1		23	2856/30=95.20 X23X1	2,189
	EST (D.M)	14	2		23	2856/30=95.20 X23X2	4,379
	SESE (Science)	14	9		23	2856/30=95.20 X23X9	19,706
	SESE (Math)	14	7		23	2856/30=95.20 X23X7	15,327
	EST	14	19		23	2856/30=95.20 X23X19	41,602
	S.V	14	71		23	2856/30=95.20 X23X71	155,461
	PTC	9	1254		23	2856/30=95.20 X23X1254	2745,758
	ESE	9	27		23	2856/30=95.20 X23X27	59,119
	EST (E.T)	14	78	23-12-15 to 04-01-16	12	2856/30=95.20 X12X78	89,107
	SESE	14	18			2856/30=95.20 X12X18	20,563
	EST (A.T)	14	1			2856/30=95.20 X12X1	1,142
	EST (D.M)	14	2			2856/30=95.20 X12X2	2,284
	SESE (Science)	14	9			2856/30=95.20 X12X9	10,281
	SESE (Math)	14	7			2856/30=95.20 X12X7	7,996
	EST	14	19			2856/30=95.20 X12X19	21,705

Name of Formation	Category	BPS	No of Posts	Winter Vacation Period	Days	Working	Recovery (Rs)	
	S.V	14	71			2856/30=95.20 X12X71	81,110	
	PTC	9	1254			2856/30=95.20 X12X1254	1432,569	
	ESE	9	27			2856/30=95.20 X12X27	30,844	
Total								4951,342
Grand Toltal								9,725,302

Annex-L

Para-1.2.2.5

Non-deduction of price variation on account of Steel – Rs 9.021 million

Name of Formation	Name of Schemes	Name of Contractor	Work Order No.	Date of Tender	Bill No & Date	Calculation	Amount (Rs)
DCO (Public Health)	Construction of Streets/ Drains/PCC Marala	M/S Faisal Construction Co.	4602/G 25.08.15	15.08.15	6th Running Bill 01.06.16	684510*0.15(85.05-72.52)/85.05	15,127
	Construction of Streets/ Drains/PCC Marala	M/S Faisal Construction Co.	4602/G 25.08.15	15.08.15	5th Running Bill 06.01.16	653452*0.15(85.05-72.52)/85.05	14,440
	Construction of Streets/ Drains/PCC Marala	M/S Faisal Construction Co.	4602/G 25.08.15	15.08.15	4th Running Bill 06.01.16	973751*0.15(85.05-72.52)/85.05	21,519
	Construction of Streets/ Drains/PCC Lalamusa City	M/S Saif Associates	4500/G 20.08.15	15.08.15	4th and Final Bill 20.02.16	4870141*0.15(85.05-75.79)/85.05	79,537
	Construction of Streets/ Drains/Soling Dhiendha Sapra	M/S Faisal Construction Co.	4465/G 20.08.15	15.08.15	6th and Final Bill 18.01.16	5013714*0.15(85.05-80.79)/85.05	37,669
	Construction of street drains PCC in village Ghakra Kunjari	M/S Asif Associates	5949/G 03.11.15	29.08.15	4th and running bill 28.06.16	4540499*0.15(85.05-72.52)/85.05	100,339
DCO (ADLG)	Rehabilitation/widening of Road,From Noor Jamal, Fateh Bhand etc	M/S Warriach Construction Co.	33-33/Eng wing 09.01.15	08.01.15	5th Running Bill 15.06.16	2821988*0.15(86.23-72.52)/86.23	67,302
	Rehabilitation/widening of Road,From Noor Jamal, Fateh Bhand etc	M/S Warriach Construction Co.	33-33/Eng wing 09.01.15	08.01.15	6th Running Bill 26.08.16	4687246*0.15(86.23-72.52)/86.23	111,786
	Rehabilitation/widening of Road,From Noor Jamal, Fateh Bhand etc Group-II	M/S Warriach Construction Co.	40/Eng wing 09.01.15	08.01.15	3rd Running Bill 26.01.16	4163527*0.15(86.23-80.79)/86.23	39,400
	Rehabilitation/widening of Road,From Noor Jamal, Fateh Bhand etc Group-II	M/S Warriach Construction Co.	40/Eng wing 09.01.15	08.01.15	4th Running Bill 05.03.16	1605555*0.15(86.23-71.12)/86.23	422,010
	Rehabilitation/widening of Road,From Noor Jamal, Fateh Bhand etc Group-II	M/S Warriach Construction Co.	40/Eng wing 09.01.15	08.01.15	5th Running Bill 10.03.16	443619*0.15(86.23-71.12)/86.23	11,660
	Rehabilitation/widening of Road,From Noor Jamal, Fateh Bhand etc Group-II	M/S Warriach Construction Co.	40/Eng wing 09.01.15	08.01.15	6th Running Bill 10.06.16	6763722*0.15(86.23-72.52)/86.23	161,308
DO Roads	Rehabilitation of road from UOG to Kharian		4012cb, 4-12-15		6th Running bill 11.06.16	2822400*0.15(83.69-72.52)/83.69	56505
	Rehabilitation of work from Mongowal to Bheraj		4072/cb, 4-12-15		10th running bill 28.06.16	2397574*0.15(83.69-72.52)/83.69	48000
	Construction of road from Mahiwal to Khasa		565cb,17-2-16		1st running bill 28.06.16	2591753*0.15(80.79-72.52)/80.79	39795
	Widening / Improvement and construction of road from lalamusa Gulyana road Mirdah to Miana Chak..		2519 cb, 9-7-15		5th running bill 28.05.16	1047962*0.15(87.12-72.52)/87.12	26343
	Rehabilitation of Kang Road		502cb, 10-2-16		4th running bill 25.06.16	3458220*0.15(80.79-72.52)/80.79	53100

Name of Formation	Name of Schemes	Name of Contractor	Work Order No.	Date of Tender	Bill No & Date	Calculation	Amount (Rs)	
	Construction of link road Gymkhana gujrat		4131cb,	9-12-15	3rd running bill 23.05.16	678757*0.15(83.69-72.52)/83.69	13589	
	completion of City Roads, Gujrat (PP-111), Rehabilitation of road from Masjid Siddique-e-akbar to banth main road		2881cb,	12-8-15	4th running bill 09.05.16	1628377*0.15(85.05-72.52)/85.05	35985	
	Rehabilitation of Old G.T Road Sarai-al-Alamgir		1307cb,	7-5-15	3rd running bill 18.12.15	4690029*0.15(83.61-72.52)/83.61	93313	
	Rehabilitation of Link road village sidh		4125cb,	8-12-15	4th running bill 28.06.16	2629616*0.15(83.69-72.52)/83.69	52646	
	Rehabilitation of road of Shahdoula Road Gujrat.		273/cb,	1-8-15	3rd running bill 04.03.16	6011230*0.15(83.61-71.12)/83.61	134697	
DCO (TMA Gujrat)	Switchingover from Conventional Lights to LED 110 Watts on different chowks				15.01.16	3086839*0.15(87.12-80.79)/87.12	33,643	
					12.04.16	1853907*0.15(87.12-72.52)/87.12	46,603	
					12.05.16	1189056*0.15(87.12-72.52)/87.12	29,890	
					21.05.16	6123638*0.15(87.12-72.52)/87.12	153,934	
	Installation of LED Lights on different roads					12.04.16	17024085*0.15(87.12-72.52)/87.12	427,947
						12.05.16	4280601*0.15(87.12-72.52)/87.12	107,605
						21.05.16	945840*0.15(87.12-72.52)/87.12	23,776
TOTAL							2,459,468	

DO (Buildings)

Sr · No.	Name of work	Vr. No. and Date	Contractors Name	Description	Qty (Kg)	Rate Paid	In put Rate in June	over rate %Kg	Overpa yment (Rs)
1	Up-Gradation of Govt. Girls P/S Kot Matta to Elementary level	32/10-6-16	Shafqat Hussain	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	7662	11270.8	10479.15	791.7	60660
2	Up-Gradation of Govt. Girls Elementary School Surkh Pur to High Level	123/24-6-16	Malik Abdul Shakeel	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	9048	11270.8	10479.15	791.7	71633
3	Re-Const. of building in Govt. P/School Gumti	37/10-6-16	Ch. Sarfraz Ahmed	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	15326	10998.8	10479.15	519.65	79642
4	Const. of 5 Nos. class room in Govt Boys H/S National Sarroki	43/10-6-16	Fayyaz Builders	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	8222	10998.8	10479.15	519.65	42726
5	Re-Const. of building of Govt. Public H/S No.1 Chowk Pakistan	57/16-6-16	Fayyaz Builders	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	8100	11270.8	10479.15	791.7	64128
6	Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 bedded Tehsil level Hospital	58/16-6-16	Amanat Hussain & Co.	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	52056	12207.6	10479.15	1728.45	899762
7	Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 8bedded Tehsil level H9ospital	58/16-6-16	Amanat Hussain & Co.	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	21983	10998.8	10479.15	519.65	114235
8	Improvement of security infrastructure including boundary wall (North eastern side) of the premises of Distt. Complex	60/16-6-16	Malik Abdul Rasheed	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	19568	11270.9	10479.15	791.75	154930
9	Re-Construction of 2 Nos. class rooms, toilet Block and B/Wall in Govt Girls Primary School Gondal Kot	62-16-6-16	Ch. Ejaz Ahmad	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	2824	15948.2	10479.15	5469.1	154447
10	City Park Gujrat	65/18-6-16	United Construction Co.	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	23296	11400.8	10479.15	921.65	214707

Sr. No.	Name of work	Vr. No. and Date	Contractors Name	Description	Qty (Kg)	Rate Paid	In put Rate in June	over rate %Kg	Overpayment (Rs)
11	Const. of B/Wall in Govt. Primary School Meowal	73/21-6-16	M. Azam & Sons	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	6874	11270.8	10479.15	791.7	54421
12	Re-Const. building for Govt. Boys High School Barnali	83/22-6-16	M. Ashraf Const.	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	9489	11400	10479.15	920.85	87379
13	Up-Gradation of Govt. Girls H/S Bhaddar to Higher Secondary Level	86/22-6-16	Ch. Zaheer Abbas	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	21052	11270.8	10479.15	791.7	166669
14	Estab. Of Govt. Boys Primary School Mehnwali	100/22-6-16	Shafqat Hussain	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	7819	11400.8	10479.15	921.65	72064
15	Re-Const. of building of Govt P/S Bhakanwali	13/26-5-16	Ghulam Mustafa	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	6895	11400.8	10479.15	921.65	63548
16	Estab. Of Govt. Girls P/School Dhandala	108/24-6-16	Muhamma d Anwar	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	7623	11400.8	10479.15	921.65	70257
17	Const. of 7 Nos. class rooms in Govt. Publich H/S No. Shahdoula	110/24-6-16	Syed Sheraz Hussain	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	10708	11400.8	10479.15	921.65	98690
18	Estab. Of Govt. Girls H/S Kolian Road Dinga	128/24-6-16	Heaven Group Intern.	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	25060	11270.8	10479.15	791.7	198400
19	Const. of 4 Nos. additional class room in Govt. Muslim H/S	173/29/6-16	Fayyaz Builders	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	8711	10998.8	10479.15	519.65	45267
20	Eslab. Of Govt. Girls P/S Ghakhar, Kharian	137/25-6-16	Ch. Sarfraz Ahmed	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	7902	11400.8	10479.15	921.65	72829

Sr No.	Name of work	Vr. No. and Date	Contractors Name	Description	Qty (Kg)	Rate Paid	In put Rate in June	over rate %Kg	Overpa yment (Rs)
22	Re-Const. of Middle Block In Govt. Elementary School Qila Sura Singh	3/4-5-16	M. Azam & Sons	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	5465	11400.8	10479.15	921.65	50368
23	Re-Const. of buildings of Govt Bos P/School Chechian	59/25-5-16	Shahdoula Builders	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	6877	11400.8	10479.15	921.65	63382
24	Up-Gradation of Govt. Boys H/School Amra Kalan	43/14-4-16	Janjua Builders	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	20464	11400.8	10479.15	921.65	188606
25	Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 bedded Tehsil level Hospital	165/28-6-16	Amanat Hussain & Co.	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	107501	12459.5	10479.15	1980.4	2128950
26	Up-Gradation of Major Shabbir Sharif Shaheed RHC Kunjah into 60 bedded Tehsil level Hospital	165/28-6-16	Amanat Hussain & Co.	Fabrication of mild steel reinforcement for cement concrete, including cutting, bending, laying in position etc	169699	11270.8	10479.15	791.7	1343508
Total									6561208

Annex-M

Para-1.2.2.6

Overpayment of Social Security Benefit Rs7.780 million

Name of Formation	Name of Employee	Designation	Date of Regular	Rate of SSB	Months	Recovery of SSB w.e.f 1-3-2013 to 30-6-2016 (Rs)
Trauma Center Lalamusa	WaqarImtiaz	Lab. Tech	1/3/2013	2100	40	84000
	ZaheerMehmood	X-Ray Tech.	1/3/2013	1860	40	74400
	Danish Raiz	Dispenser	1/3/2013	1860	40	74400
	Imran Asim	Dispenser	1/3/2013	1860	40	74400
	Bilal Ahmad	OTA	1/3/2013	1860	40	74400
	KhurramShehzad	Lab. Assistant	1/3/2013	1620	40	64800
Total						446400

Name of Formation	NAME OF TEACHER	DESIGNATION	PLACE OF POSTING	Date of Joining	Date of REGULAR AR	Social Security Benefit	Overpayment (Rs)
DDO (M-EE) Gujrat	SHABNAM TAHIRA	ESE (SCI,M)	GPS CHANNI NAKWANI	1/3/2011	7/8/2015	1860	27900
	MEHTAB AZAM	ESE (SCI,M)	GPS DHAROWAL	2/4/2012	7/8/2015	1860	27900
	MUHAMMAD TAYYAB	ESE (SCI,M)	GPS ADOWAL	02.04.2012	7/8/2015	1860	27900
	SHAHID ABBAS	ESE (SCI,M)	GPS CHAK BAGA	02.04.2012	7/8/2015	1860	27900
	ATIF ALI	ESE (SCI,M)	GPS MALOWAL	2/4/2012	7/8/2015	1860	27900
	SADIA GUL NAZ	ESE (SCI,M)	GPS BHRAJ	2/4/2012	7/8/2015	1860	27900
	MUDDSSAR MUSHTAQ	ESE (SCI,M)	GPS CHAK MUBRIK	02.04.2012	7/8/2015	1860	27900
	M.Shoab ASIM	ESE (SCI,M)	GES DHARURKE	2/4/2012	7/8/2015	1860	27900
	MAHMMUD BASHIR	ESE (SCI,M)	GPS JHANAS	02.04.2012	7/8/2015	1860	27900
	MUHAMMAD IRFAN	ESE (SCI,M)	GPS CHAKORA	2/4/2012	7/8/2015	1860	27900
	MUHAMMAD ASIM RABANI	ESE (SCI,M)	GPS KAKIANWALA	2/4/2012	7/8/2015	1860	27900
	GHULAM MIRAN	ESE (SCI,M)	GPS PINDI HASNA	2/4/2012	7/8/2015	1860	27900
	MIRZA MUBSHAR NAVEED	ESE (SCI,M)	GES CHAK MANJU	02.04.2012	7/8/2015	1860	27900

Name of Formation	NAME OF TEACHER	DESIGNATION	PLACE OF POSTING	Date of Joining	Date of REGULAR	Social Security Benefit	Overpayment (Rs)
	ABID HUSSAIN	ESE (SCI,M)	GES MACHHAINA	02.04.2012	7/8/2015	1860	27900
	JAWAD AKHTAR	ESE (SCI,M)	GPS GORSIAN	2/4/2012	7/8/2015	1860	27900
	SEERAT ISHAQ	ESE (SCI,M)	GPS REHMAINA	02.04.2012	7/8/2015	1860	27900
	SHAHBAZ AHMAD	ESE (SCI,M)	GES NAT SHARQI	2/4/2012	7/8/2015	1860	27900
	LIAQAT ALI	ESE (SCI,M)	GPS SURKH PUR	02.04.2012	7/8/2015	1860	27900
	MEDHIA YOUNAS	ESE (SCI,M)	GPS PARSOWAL	2/4/2012	7/8/2015	1860	27900
	QASIR ZAMAN	ESE (SCI,M)	GPS POWER HOUSE SHADIWAL	2/4/2012	7/8/2015	1860	27900
	ZAHID IMRAN	ESE (SCI,M)	GPS CHAK WASAN	2/4/2012	7/8/2015	1860	27900
	MUHAMMAD SOHAIB	ESE (SCI,M)	GPS MOJOKI	2/4/2012	7/8/2015	1860	27900
	AKIF MAJEED	ESE (SCI,M)	GPS GHAZI CHAK	02.04.2012	7/8/2015	1860	27900
	IRAM ASLAM	ESE (SCI,M)	GPS CPC NO.2 J.P.JATTAN	2/4/2012	7/8/2015	1860	27900
	AZHAR HUSSAIN	ESE (SCI,M)	GES KALRA KALAN	03.04.2012	7/8/2015	1860	27900
	UMAR HASAN BUTT	ESE (SCI,M)	GPS GHAZI CHAK	11.08.2012	7/8/2015	1860	27900
	GULZAR AHMAD	ESE (SCI,M)	GPS VAZEED	17.08.2012	7/8/2015	1860	27900
	ASRAR UL HAQ	ESE (SCI,M)	GPS PUR NAWAN LOK	18-08-2012	7/8/2015	1860	27900
	AMJID ALI SUBHANI	ESE (SCI,M)	GPS KOT ASLAM	23-08-2012	7/8/2015	1860	27900
	TOOBA JUNAID	ESE (SCI,M)	GPS T.D. J.P.JATTAN	23.08.2012	7/8/2015	1860	27900
	WAQAR ALI	ESE (SCI,M)	GPS KALRA KHASA	23-08-2012	7/8/2015	1860	27900
	SHUMAILA SHAFIQAT	ESE (SCI,M)	GPS SAHIB LAKHU	23-08-2012	7/8/2015	1860	27900
	SYED KHURAM ABBAS	ESE (SCI,M)	GPS BANIAN	23.08.2012	7/8/2015	1860	27900
	ASIF RAMZAN	ESE (SCI,M)	GPS PURANA MANGOWAL	23.08.2012	7/8/2015	1860	27900
	MUHAMMAD ABDUL BASIT	ESE (SCI,M)	GPS SABOWAL	23.08.2012	7/8/2015	1860	27900
	ADNAN UL HAQ	ESE (SCI,M)	GPS HANDAY	23-08-2012	7/8/2015	1860	27900
	ABIDA PARVEEN	ESE (SCI,M)	GPS GONDAL	23-08-2012	7/8/2015	1860	27900
	SIKANDAR MEHMOOD	ESE (SCI,M)	GPS KAKKA	23-08-2012	7/8/2015	1860	27900
	NAZISH AMBREEN	ESE (SCI,M)	GPS NAGRANWALA	23-08-2012	7/8/2015	1860	27900
	KHURAM SHAHZAD	ESE (SCI,M)	GPS DHEERKEY KALAN	23.08.2012	7/8/2015	1860	27900
	MARYAM	ESE (SCI,M)	GPS	23-08-	7/8/2015	1860	27900

Name of Formation	NAME OF TEACHER	DESIGNATION	PLACE OF POSTING	Date of Joining	Date of REGULAR	Social Security Benefit	Overpayment (Rs)
	ZAMAN		CHOKRI BHAKKO	2012			
	ZAHIDA PARVEEN	ESE (SCI,M)	GPS SABOWAL	23-08-2012	7/8/2015	1860	27900
	QASIM RAFIQ	ESE (SCI,M)	GPS DILLO GHARBI	23-08-2012	7/8/2015	1860	27900
	SIKANDAR AZAM	ESE (SCI,M)	GPS JABBOKI	23-08-2012	7/8/2015	1860	27900
	SAFDAR SAHIB	ESE (SCI,M)	GPS DHAREKRI	23-08-2012	7/8/2015	1860	27900
	MAQSOOD -UR-REHMAN	ESE (SCI,M)	GPS DHERU GHUNNA	23.08.2012	7/8/2015	1860	27900
	SAEEDA HAIRA NAYAB	ESE (SCI,M)	GPS KOT MATA	23-08-2012	7/8/2015	1860	27900
	ASIA NAZ	ESE (SCI,M)	GPS KARIM DAD	23-08-2012	7/8/2015	1860	27900
	KOUSAR NASEEM	ESE (SCI,M)	GPS SURKIAN	23-08-2012	7/8/2015	1860	27900
	IRFAN AHMAD	ESE (SCI,M)	GPS KHAN WALI	23-08-2012	7/8/2015	1860	27900
	KASHIF NAZ	ESE (SCI,M)	GPS BOHA	23-08-2012	7/8/2015	1860	27900
	ABDUL WAHEED	ESE (SCI,M)	GPS LADHA	23-08-2012	7/8/2015	1860	27900
	MUHAMMAD ZABAIR AFZAL	ESE (SCI,M)	GPS CHACHIAN	23-08-2012	7/8/2015	1860	27900
	MUHAMMAD ZEESHAN	ESE (SCI,M)	GPS CHAK BUDDA	23-08-2012	7/8/2015	1860	27900
	MUHAMMAD SULEMAN	ESE (SCI,M)	GPS DHABB	23.08.2012	7/8/2015	1860	27900
	SOFIA ASHRAF	ESE (SCI,M)	GPS DHAEREKRI	23-08-2012	7/8/2015	1860	27900
	AFZA BASHIR	ESE (SCI,M)	GPS LATIAN	23-08-2012	7/8/2015	1860	27900
	IRAM SHAHEEN	ESE (SCI,M)	GPS KHATAN	23-08-2012	7/8/2015	1860	27900
	HAFIZ MUHAMMAD USMAN	ESE (SCI,M)	GPS BUTTAR	23.08.2012	7/8/2015	1860	27900
	MUNAWAR HUSSAIN	ESE (SCI,M)	GPS GAYYAN	23-08-2012	7/8/2015	1860	27900
	MUHAMMAD RAZA KHAN	ESE (SCI,M)	GPS CHAK CHODU	23.08.2012	7/8/2015	1860	27900
	ALMAS AKHTAR	ESE (SCI,M)	GPS SHAHBDEWAL	23-08-2012	7/8/2015	1860	27900
	ABDUL REHMAN	ESE (SCI,M)	GPS SAROKI	23-08-2012	7/8/2015	1860	27900
	ANILA MUSHTAQ	ESE (SCI,M)	GPS DHOOL KHURD	23-08-2012	7/8/2015	1860	27900
	MUHAMMAD BILAL	ESE (SCI,M)	GPS HATTAR	23.08.2012	7/8/2015	1860	27900
	MUHAMMAD ASIF	ESE (SCI,M)	GPS KALEKY	25.08.2012	7/8/2015	1860	27900
	ZEESHAN FAROOQ	ESE (SCI,M)	GPS AALI	25-08-2012	7/8/2015	1860	27900
	ZAFAR HUSSAIN	ESE (SCI,M)	GPS NAGRIANWALA	25-08-2012	7/8/2015	1860	27900
	SUMMRA NOREEN	ESE (SCI,M)	GPS JULYANI	28.08.2012	7/8/2015	1860	27900
	AMINA	ESE (SCI,M)	GPS DHOOL KALAN	28.08.2012	7/8/2015	1860	27900

Name of Formation	NAME OF TEACHER	DESIGNATION	PLACE OF POSTING	Date of Joining	Date of REGULAR	Social Security Benefit	Overpayment (Rs)
	QASIM ALI	ESE (SCI,M)	GPS DHERU GHUNNA	01.09.2012	7/8/2015	1860	27900
	FOUZIA NOREEN	ESE (SCI,M)	GPS KOT BELA	1/9/2012	7/8/2015	1860	27900
	ZEESHAN AHMAD	ESE (SCI,M)	GPS BUDDAN	01.09.2012	7/8/2015	1860	27900
	SHUMAIZA NISAR	ESE (SCI,M)	GMPS DHOOL KALAN	26-11-2012	7/8/2015	1860	27900
	Safeer Abbas	EST (SCI)	GES Noshehra Khajgan	14.09.2010	7/8/2015	2400	36000
	Sabira Sultana	EST (SCI)	GES Musa Khatana	14-09-2010	7/8/2015	2400	36000
	Sadaf Naz	EST (SCI)	GES Bhojpur	14.09.2010	7/8/2015	2400	36000
	SAMREEN SHAHZADI	EST (SCI)	GES MAJRA SHARIF	21.04.2012	7/8/2015	2400	36000
	BADDAR ZAMAN	EST (MATH)	GES CHAK QAZI	21.04.2012	7/8/2015	2400	36000
	MUHAMMAD AQEEL	EST (MATH)	GES CHAK SARWANI	21-04-2012	7/8/2015	2400	36000
	ROOMA RIAZ	EST (SCI)	GES CHAK MANJU	23-4-2012	7/8/2015	2400	36000
	MADEHA SADIQ	EST (SCI)	GCET MMGUJRAT	23-4-2012	7/8/2015	2400	36000
	AYESHA RASHEED	EST (SCI)	GCET MMGUJRAT	23-4-2012	7/8/2015	2400	36000
	SABA TASLEEM	EST (SCI)	GCET MMGUJRAT	23-4-2012	7/8/2015	2400	36000
	REHANA BASHIR	EST (SCI)	GES MACHHORA	23-4-2012	7/8/2015	2400	36000
	BUSHRA ZAHID	EST (SCI)	GCET MMGUJRAT	23-4-2012	7/8/2015	2400	36000
	SAQIB MEHMOOD	EST (MATH)	GES SADHRI	23.04.2012	7/8/2015	2400	36000
	RUBAB SHAHEEN	EST (SCI)	GES DINGA MAIN	23-4-2012	7/8/2015	2400	36000
	HAFIZ KHURAM SHAHZAD	EST (MATH)	GES DILLO SHARQI	23.04.2012	7/8/2015	2400	36000
	SYED ALAMDAR HUSSAIN	EST (MATH)	GES KOTLA QASIM KHAN	23.04.2012	7/8/2015	2400	36000
	SADIA SAJID	EST (SCI)	GES IKHLAS GARH	24.04.2012	7/8/2015	2400	36000
	SAIMA ZAFAR	EST (SCI)	GES CHOKRI BHAKO	24.04.2012	7/8/2015	2400	36000
	FIZAN ABRAR	EST (MATH)	GES MAND	25.04.2012	7/8/2015	2400	36000
	NUSARAT BANO	EST (MATH)	GES BHAGOWAL KALAN	27.04.2012	7/8/2015	2400	36000
	MUHAMMAD IMRAN	EST (MATH)	GES BHAHO GHASIT PUR	27-04-2012	7/8/2015	2400	36000
	UME FARWA	EST (MATH)	GES KOT RANJAH	28.04.2012	7/8/2015	2400	36000
	ALI AHMAD	EST (SCI)	GES PAHARWAL	28.04.2012	7/8/2015	2400	36000
	NIGHAT RIAZ	EST (SCI)	GES BANIAN	30-04-2012	7/8/2015	2400	36000
	MARYAM BASHIR	EST (SCI)	GES SIDH	11.08.2012	7/8/2015	2400	36000

Name of Formation	NAME OF TEACHER	DESIGNATION	PLACE OF POSTING	Date of Joining	Date of REGULAR	Social Security Benefit	Overpayment (Rs)
	LARAIB NAHRISH	EST (SCI)	GES BOHJ PUR	11.08.2012	7/8/2015	2400	36000
	UME HABIBA	EST (SCI)	GES CHAK QAZI	13-08-2012	7/8/2015	2400	36000
	FATIMA KHALIL	EST (MATH)	GES IKHLAS GARH	23.08.2012	7/8/2015	2400	36000
	MAFIA BIBI	EST (MATH)	GES BHAGOWAL KALAN	23.08.2012	7/8/2015	2400	36000
	BUSHRA BIBI	EST (MATH)	GES BHAGOWAL KALAN	23.08.2012	7/8/2015	2400	36000
	TANZEELA KOUSAR	EST (MATH)	GES SANTAL	23.08.2012	7/8/2015	2400	36000
	FARZANA KOUSAR	EST (MATH)	GES DILLO SHARQI	23.08.2012	7/8/2015	2400	36000
	MEMOONA ASGHAR	EST (MATH)	GES KALAS	23.08.2012	7/8/2015	2400	36000
	AYESHA SIDDIQA	EST (MATH)	GES DILLO SHARQI	23.08.2012	7/8/2015	2400	36000
	NOSHEELA MANZOOR	EST (MATH)	GES SEDHRI	23.08.2012	7/8/2015	2400	36000
	KIRAN SHAHZADI	EST (MATH)	GES GHANSIA	23.08.2012	7/8/2015	2400	36000
	MEHVISH ASIF	EST (SCI)	GES SEDHRI	23-08-2012	7/8/2015	2400	36000
	SOBIA AHSAN	EST (MATH)	GES TARIKHA	23.08.2012	7/8/2015	2400	36000
	TAMSILA ZAHRA	EST (MATH)	GES CHAK MANJU	23.08.2012	7/8/2015	2400	36000
	AFIA PARVEEN	EST (MATH)	GES SANTAL	23.08.2012	7/8/2015	2400	36000
	HAJRA ZAMAN	EST (SCI)	GES DHARORKY	23-08-2012	7/8/2015	2400	36000
	SARA ALTAF	EST (MATH)	GES MUSA KATHANA	23.08.2012	7/8/2015	2400	36000
	SAIMA YOUSAF	EST (SCI)	GES SANTAL	23-08-2012	7/8/2015	2400	36000
	AYESHA NASAR	EST (SCI)	GES MACHIANA	23-08-2012	7/8/2015	2400	36000
	TEHSEEN YOUNAS	EST (SCI)	GES MACHIANA	23-08-2012	7/8/2015	2400	36000
	AFIFA MAJEED	EST (SCI)	GES B.C. LALAMUSA	23-08-2012	7/8/2015	2400	36000
	URVA SHABBIR	EST (MATH)	GES MAJRA	23.08.2012	7/8/2015	2400	36000
	SOBIA SARFRAZ	EST (MATH)	GES NOSHARA KHAJGAWAN	23.08.2012	7/8/2015	2400	36000
	MUHAMMAD WAQAS	EST (MATH)	GES RANGHEER	23.08.2012	7/8/2015	2400	36000
	SOMIA SAJJAD	EST (SCI)	GES KOT AMIR HUSSAIN	23-08-2012	7/8/2015	2400	36000
	FAKHARA JABEEN	EST (SCI)	GES NAT SHARQI	23-08-2012	7/8/2015	2400	36000
	ISHRAT NAZIR	EST (SCI)	GES KALAS	23-08-2012	7/8/2015	2400	36000
	BENISH INAAM	EST (MATH)	GES SARSALA	23.08.2012	7/8/2015	2400	36000
	SADIA NAZIR	EST (SCI)	GES MACHHORA	23-08-2012	7/8/2015	2400	36000

Name of Formation	NAME OF TEACHER	DESIGNATION	PLACE OF POSTING	Date of Joining	Date of REGULAR	Social Security Benefit	Overpayment (Rs)
	ATIF ALI	EST (MATH)	GES CHAK JANI KALAN	23.08.2012	7/8/2015	2400	36000
	ZUMARA ARSHAD	EST (MATH)	GES R.C. LALAMUSA	23.08.2012	7/8/2015	2400	36000
	ABID SHAHZAD	EST (MATH)	GES BEGA	23.08.2012	7/8/2015	2400	36000
	ANAM LUQMAN	EST (SCI)	GES CHAK DINA	23-08-2012	7/8/2015	2400	36000
	SUMAIRA BIBI	EST (SCI)	GES KALAS	24-8-2012	7/8/2015	2400	36000
	ISRAR AHMED	EST (SCI)	QASBA KARYALI	24-8-2012	7/8/2015	2400	36000
	ZUNIRA ASHRAF	EST (MATH)	GES SEDHRI	27.08.2012	7/8/2015	2400	36000
	ZEB NAZ	EST (MATH)	GES SARAI DHING	27.08.2012	7/8/2015	2400	36000
	BUSHRA MEHBOOB	EST (MATH)	GES KALAS	30.08.2012	7/8/2015	2400	36000
	FARZANA KOUSAR	EST (SCI)	GES BHAGOWAL KALAN	30-08-2012	7/8/2015	2400	36000
	NAILA SHARIF	EST (MATH)	GES MAJRA SHARIF	16.11.2012	7/8/2015	2400	36000
	GHULAM ABBAS	EST (SCI)	GES KHASA	16-11-2012	7/8/2015	2400	36000
	SYEDA SADAF	EST (MATH)	GES C.P.C NO.2 J.P.JATTAN	17.11.2012	7/8/2015	2400	36000
	BUSHRA ASHIQ	EST (MATH)	GES C.P.C NO.2 J.P.JATTAN	17.11.2012	7/8/2015	2400	36000
	NAZISH NAWAZ	EST (SCI)	GES RANGRA	17-11-2012	7/8/2015	2400	36000
	SHAHID JAVED	EST (MATH)	GES SHAH QULI	17.11.2012	7/8/2015	2400	36000
	ATIF NADEEM	EST (MATH)	GES BEGA	17-11-2012	7/8/2015	2400	36000
	AMINA TUFAIL	EST (MATH)	GES GHANSIA	19.11.2012	7/8/2015	2400	36000
	ABDUL REHMAN	EST (SCI)	GES KHASA	21-11-2012	7/8/2015	2400	36000
	SYED QALAB AB BAS			SSE	7/8/2015	3000	45000
	MUHAMMAD YO UNUS			SSE	7/8/2015	3000	45000
	ZIA UL QAMAR			SSE	7/8/2015	3000	45000
	64 Teachers drawing Social Security			SESE & others	7/8/2015	2400	230400
TOTAL							713160

Name of Formation	Name	Designation	Date of permanent	SSB per month 03/2013 to 09/2016	Overpayment (Rs)
GMH Lalamusa	Jehangir Asghar	Lab Assistant	1-03-2013	1568x42	65856
	Touseef Nasir	OTA	1-03-2013	1626x42	68292
	Nasar Iqbal	OTA	1-03-2013	1626x42	68292
Total					202440

Annex-N

Para-1.2.2.7

Irregular drawl of CA, HRA and non-deduction of 5% maintenance charges Rs3.401 million

Name of Formation	Personal No.	Name	Designation	Basic pay	5% maintenance Charges	C.A.	HRA	Total per month	Period	Months	Recovery (Rs)
DO (Health)	30553324	ZAHIDA SULTANA	JUNIOR TECHNICIAN	21,450.00	1072.5	1,932.00		3,004.50	1.7.15 to 31.10.16	16	48072
	30553336	KHALIDA PARVEEN	JUNIOR TECHNICIAN	20,840.00	1042	1,932.00		2,974.00	1.7.15 to 31.10.16	16	47584
	30553342	SHAHZAD A BAND	JUNIOR TECHNICIAN			1,932.00		1932	1.7.15 to 31.10.16	16	30912
	30553418	NASIR ALI	SENIOR TECHNICIAN	26,440.00	1322	2,856.00		4,178.00	1.7.15 to 31.10.16	16	66848
	30553426	MOHAMMAD ARIF	TECHNICIAN	27,420.00	1371	2,856.00		4,227.00	1.7.15 to 31.10.16	16	67632
	30553429	GULZAR MUHAMMAD	SENIOR TECHNICIAN	30,360.00	1518	2,856.00		4,374.00	1.7.15 to 31.10.16	16	69984
	30553453	SAMRA NAHEED	JUNIOR TECHNICIAN	18,400.00	920	1,932.00		2,852.00	1.7.15 to 31.10.16	16	45632
	30553499	SAFIA PERVEEN	TECHNICIAN	34,340.00	1717	2,856.00		4,573.00	1.7.15 to 31.10.16	16	73168
	30594900	SAYEDA ZILLE HUMA	LADY HEALTH VISITOR (LHV)	14,340.00	717	2,856.00		3,573.00	1.7.15 to 31.10.16	16	57168
	30604840	SHAISTA PERVEEN	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2,547.00	1.7.15 to 31.10.16	16	40752
	30777871	HAJI BABER HUSSAIN	TECHNICIAN	14,340.00	717	2,856.00		3573	1.7.15 to 31.10.16	16	57168
	30777945	NOOREEN SHAHZADI	TECHNICIAN	14,340.00	717	2,856.00		3573	1.7.15 to 31.10.16	16	57168
	30778053	MUNAZZA KAUSAR	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30778061	SADIA NOREEN	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30778191	MUHAMMAD SHABBIR	JUNIOR TECHNICIAN	22,670.00	1133.5	1,932.00		3065.5	1.7.15 to 31.10.16	16	49048

Name of Formation	Personal No.	Name	Designation	Basic pay	5% maintenance Charges	C.A.	HR A	Total per month	Period	Months	Recovery (Rs)
	30778255	MUHAMMAD ARIF	SENIOR TECHNICIAN	27,420.00	1371	2,856.00		4227	1.7.15 to 31.10.16	16	67632
	30778326	EHSAN ULLAH	TECHNICIAN	14,340.00	717	2,856.00		3573	1.7.15 to 31.10.16	16	57168
	30778812	MUHAMMAD RAFI	TECHNICIAN	30,360.00	1518	2,856.00		4374	1.7.15 to 31.10.16	16	69984
	30778827	MUHAMMAD ISHTIAQ	JUNIOR TECHNICIAN	24,500.00	1225			1225	1.7.15 to 31.10.16	16	19600
	30778871	NAEEM ASIF	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30778872	MUQADAS ERUBA	JUNIOR TECHNICIAN	12,300.00	615			615	1.7.15 to 31.10.16	16	9840
	30778900	NADIA PARVEEN	JUNIOR TECHNICIAN	14,340.00	717			717	1.7.15 to 31.10.16	16	11472
	30778939	MUHAMMAD SIDDIQ SHAHZAD	TECHNICIAN	14,340.00	717	2,856.00		3573	1.7.15 to 31.10.16	16	57168
	30778948	MUHAMMAD FAZIL	CHIEF TECHNICIAN	36,360.00	1818			1818	1.7.15 to 31.10.16	16	29088
	30778982	TANVEER HUSSAIN	TECHNICIAN	14,340.00	717	2,856.00		3573	1.7.15 to 31.10.16	16	57168
	30779329	GULNAZ FATIMA	JUNIOR TECHNICIAN	14,340.00	717	2,856.00		3573	1.7.15 to 31.10.16	16	57168
	30779749	MUHAMMAD ARSHAD	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30779796	MUHAMMAD YASEEN BUTT	TECHNICIAN	25,540.00	1277	2,856.00		4133	1.7.15 to 31.10.16	16	66128
	30779808	MUHAMMAD AZMAT YOUSAF	JUNIOR TECHNICIAN	12,300.00	615			615	1.7.15 to 31.10.16	16	9840
	30779985	GHULAM MUSHTAF A	SENIOR TECHNICIAN	15,660.00	783	2,856.00		3639	1.7.15 to 31.10.16	16	58224
	30780063	NAVEED ABBASS	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	30780841	UZMA INYAT	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30780942	SHAHID AFZAL	TECHNICIAN	14,340.00	717	2,856.00		3573	1.7.15 to 31.10.16	16	57168

Name of Formation	Personal No.	Name	Designation	Basic pay	5% maintenance Charges	C.A.	HR A	Total per month	Period	Months	Recovery (Rs)
	30926803	MUHAMMAD AZAM	JUNIOR TECHNICIAN	12,300.00	615			615	1.7.15 to 31.10.16	16	9840
	30926818	MUHAMMAD ASHRAF	TECHNICIAN	16,640.00	832	2,856.00		3688	1.7.15 to 31.10.16	16	59008
	30943405	SHABBIR HUSSAIN	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	30943950	ISHRAT MAHMOOD	SENIOR TECHNICIAN	15,660.00	783	2,856.00		3639	1.7.15 to 31.10.16	16	58224
	30944142	SOBIA RANI	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30944192	SHAHNAZ KOUSAR	TECHNICIAN	14,340.00	717			717	1.7.15 to 31.10.16	16	11472
	30944210	TEHMINA RASOOL	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30947701	SHAGUFTA PARVEEN	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30953942	FIZA BIBI	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30953954	BUSHRA AKRAM	TECHNICIAN	14,340.00	717			717	1.7.15 to 31.10.16	16	11472
	30954208	SHAISTA ALFAREEED	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30960239	NAVEEDA YAQUB	TECHNICIAN	14,340.00	717	2,856.00		3573	1.7.15 to 31.10.16	16	57168
	30974689	SAJIDA PARVEEN	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	30987520	RAZIA BANO	WOMEN MEDICAL OFFICER	25,440.00	1272			1272	1.7.15 to 31.10.16	16	20352
	31021066	FARZANA REHMAT	JUNIOR TECHNICIAN	12,300.00	615			615	1.7.15 to 31.10.16	16	9840
	31021137	TANZEEL ARSHID	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	31021171	UMM-I-SALMA	JUNIOR TECHNICIAN	12,300.00	615	1,932.00		2547	1.7.15 to 31.10.16	16	40752
	31021179	NASEEM ABBAS	TECHNICIAN	14,340.00	717	2,856.00		3573	1.7.15 to 31.10.16	16	57168

Name of Formation	Personal No.	Name	Designation	Basic pay	5% maintenance Charges	C.A.	HR A	Total per month	Period	Months	Recovery (Rs)
	31107020	NASIR NAEEM	MEDICAL OFFICER	38,950.00	1947.5			1947.5	1.7.15 to 31.10.16	16	31160
	31107343	SAIMA ASHRAF	TECHNICIAN	14,340.00	717	2,856.00		3573	1.7.15 to 31.10.16	16	57168
	31425723	RAJA WAHEED AAMER	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31425739	IRAM SHAHZADI	TECHNICIAN	11,690.00	584.5			584.5	1.7.15 to 31.10.16	16	9352
	31425740	IFTIKHAR HUSSAIN	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31428092	ANEEQA JAVED	TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31437848	MUHAMMAD YASIR	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31460833	SAIMA FIRDOUS	TECHNICIAN	11,080.00	554	1,932.00		2486	1.7.15 to 31.10.16	16	39776
	31486043	RAFIA ANJUM	TECHNICIAN	11,690.00	584.5			584.5	1.7.15 to 31.10.16	16	9352
	31489408	ISHRAT JABEEN	WOMEN MEDICAL OFFICER	25,440.00	1272			1272	1.7.15 to 31.10.16	16	20352
	31494084	KOMAL SHAHZADI	TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31494089	NOMAN SARWAR	JUNIOR TECHNICIAN	11,690.00	584.5			584.5	1.7.15 to 31.10.16	16	9352
	31494091	M.IMRAN SALEEM	JUNIOR TECHNICIAN	11,690.00	584.5			584.5	1.7.15 to 31.10.16	16	9352
	31494098	HAFIZ RAMZAN	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31494106	TANVEER HUSSAIN	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31494118	BABAR FATEH	JUNIOR TECHNICIAN	10,310.00	515.5			515.5	1.7.15 to 31.10.16	16	8248
	31494120	MUHAMMAD SAJJAD	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31494127	ANDLEEB IRAM	TECHNICIAN	11,690.00	584.5			584.5	1.7.15 to 31.10.16	16	9352

Name of Formation	Personal No.	Name	Designation	Basic pay	5% maintenance Charges	C.A.	HR A	Total per month	Period	Months	Recovery (Rs)
	31494128	SAIBA BIBI	TECHNICIAN	11,080.00	554			554	1.7.15 to 31.10.16	16	8864
	31494136	FATIMA BIBI	TECHNICIAN	11,080.00	554			554	1.7.15 to 31.10.16	16	8864
	31494688	MUHAMMAD YAHYA	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31538000	FAHEEM AKHTAR	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31538005	ZESHAN ALI	JUNIOR TECHNICIAN	11,690.00	584.5			584.5	1.7.15 to 31.10.16	16	9352
	31541078	MADEHA BIBI	LADY HEALTH VISITOR (LHV)	11,690.00	584.5			584.5	1.7.15 to 31.10.16	16	9352
	31587770	AAMIR NAWAZ	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31589639	ANQASH RAZA	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31589649	ASJAD ULLAH	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31589650	SIKANDAR MUSHTAQ	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31589651	AAMIR ABBAS JAFFARI	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31589657	NAVEED KHALID	DISPENSER	10,310.00	515.5			515.5	1.7.15 to 31.10.16	16	8248
	31589658	MUHAMMAD RIZWAN	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31622242	SYED BASIT RIAZ	MEDICAL OFFICER	29,300.00	1465			1465	1.7.15 to 31.10.16	16	23440
	31622411	MUHAMMAD SHAHZAD	JUNIOR TECHNICIAN	11,690.00	584.5	1,932.00		2516.5	1.7.15 to 31.10.16	16	40264
	31624597	MUHAMMAD SALMAN WALAYAT	MEDICAL OFFICER	29,300.00	1465			1465	1.7.15 to 31.10.16	16	23440
	31651866	MUHAMMAD NAWAZ	JUNIOR TECHNICIAN	18,400.00	920	1,932.00		2852	1.7.15 to 31.10.16	16	45632
											3268776

Name of Formation	Name of Officials	Designation	HRA	Conveyance Allowance	Period	Amount (Rs)
THQ Kharian	Javed Iqbal	Tehsil Drug Inspector (BPS-17)	2,955	5,000	01-07-15 to 30-06- 16	95,460
	Mohammad Ali	Ophthalmic Technician	1,146	1,932	01-07-15 to 30-06- 16	36,432
					Total	131,892
Grand Total						3,400,668

Annex-O

Para-1.2.2.10

Non Credit of Lapse Security to Government Revenue Rs1.591 million

S#	Item No.	Month	Name of Contractor	Name of Work	Amount (Rs)
1	12/45	9/90	Mr. Iftikhar Ahmed.	Up Gradation of Model School Paghwali.	9763
2	13/47	2/91	M/S Ghulam Sarwar.	A/R District Court (Sui Gas) Gujrat.	8781
3	14/50	6/91	Raja Muhammad Sharif	Up Gradation of Primary to Middle School Mohr Sharif.	10972
4	17/53	12/91	M/S Abbas Brothers.	Up Gradation of Middle to High School Chak Kamala.	11102
5	20/63	4/92	Ch. Muhammad Shafique	Up Gradation B.H.U. at Mohri Sharif.	10992
6	21/66	6/92	M/S Janjua Brothers.	Up Gradation of Primary to Middle School Dhurakery.	8817
7	24/70	10/92	M/S Amin Construction Co.	Expension of ABS Hospital at Gujrat.	10224
8	28/98	6/93	Ch. Abdul Kalim	Construction of FAO at Mulwana.	9478
9	29/99	8/93	Muhammad Yousaf	Construction of AO Office / FAO at Bansarian.	9478
10	30/103	8/93	Shaikh Khadam Hussain	Construction of FAO at Kotli Kohala.	8464
11	31/104	8/93	M/S Muhammad Afzal	Construction of FAO at Chak Sada.	9245
12	34/107	12/93	Muhammad Abdulla	Construction of DAO Ressi: at Gujrat.	58186
13	38/111	12/93	Mian Muhammad Alam.	Construction of FAO at Amra Kalan.	8568
14	40/113	1/94	Qazi Ali Raza.	Construction of FAO at Moniaw.	8621
15	45/118	3/94	Muhammad Yousaf	Construction of FAO at Fatta Bhand.	9759
16	342/393	1/97	Syed Azmat Hussain shah.	Provision of D.W. Facilities Primary School Tapiala.	8135
17	343/394	1/97	Syed Azmat Hussain shah.	Construction of B/Wall Primary School Tapiala.	11895
18	394/445	1/98	Ch. Altaf Hussain	Construction of 1 No. C/Room in Primary School Nindowal.	10145
19	401/452	2/98	Javaid Iqbal Co.	Construction of 1 No Additional C/Room in Primary School Pulgran.	10000
20	410/461	5/98	Ghulam Sarwar	(Sui Gas) Construction of 10 Nos Additional C/Room in Zamindra scince college at Gujrat.	9223
21	419/470	6/98	M/S Amjad & Co.	Instalation of Sui Gas in ABS Hospital Gujrat.	9744
22	434/485	10/98	Abdul Aziz Malki	Construction of B/Wall in Primary School Buzargwal	8606
23	466/517	5/2000	Abdul Aziz	Construction of Govt. Middle School Nutt Sharif	9700
24	499/550	03/02	Muhammad Hussain Bhatti	Constructio of C/Room T/Block in P/School Mund	10100
25	502/554	04/02	Ghulam Mustefa.	Construction of Elementary School (B) P/School Bhelowal.	10230
26	503/555	04/02	Ch. Tahir Aziz	Construction of B/Wall Elementary School Bhalowal.	10230
27	507/559	04/02	M/S Kamal Builders	(RDP) Construction of B/Wall in P/School Chakori Shar Ghazi.	8103
28	510/562	05/02	Ch. Sana Ullaha	Construction of T/Block i/c Elementary in G.G.P.S Murzi Chach.	9445

S#	Item No.	Month	Name of Contractor	Name of Work	Amount (Rs)
29	513/565	05/02	Mr. Sajjad Ahmad	(SAP) Construction T/Block in Govt. Girls Middle School Seeharwali.	9211
30	527/579	06/02	Mr Abdul Khaliq	M&R to B.H.U Guliana Tehsil: Kharian.	8643
31	531/583	06/02	Mr. Zahoor Ahmad	M&R to B.H.U Bagh Nagar S.A Gir.	10203
32	532/585	06/02	Imran Afzal Cheema	M&R to P.Type G-1-15, A I,A II, B-2, B-3, G-4-D-1 D-2 at Gujrat.	8820
33	533/586	06/02	Mr. Pervaiz Asif.	(SAP) Construction of B/Wall P/S Jeownjal.	9295
34	542/595	06/02	Ch. Naseer Ahmad.	S/R to soil testing liabrary resi at Gujrat.	1143
35	555/608	06/02	M/S Ghulam Rasool	M&R to DCO Office at Gujrat	9330
36	557/610	06/02	Muhammad Amin	A/R to B.H.U Golani.	8347
37	583/636	06/03	Mr. Abdul Aziz	M&R to B.H.U Karaw wala	8179
38	584/637	06/03	Ch. Naseer Ahmad.	A/R to ABS Hospital at Gujrat.	2000
39	585/638	10/03	M/S A.R Construction	A/R to B.H.U Ladiaw Tehsil Kharian.	565
40	586/639	11/03	Mr. Rehmat Ali	Construction/Conversion of room in Distt:	915
41	591/644	2/04	M/S M.K Construction Co.	Additional Altration in office resi No. 1 zila Council Colony at Gujrat.	4754
42	592/645	2/04	M/S Shaikh Iftikhar Ghani.	Construction of 6 Nos C/Room in Govt. Boys Model School Malho Khokar.	1500
43	593/646	2/04	Ch. Abdul Aziz	Construction of B/Wall 1 Nos C/Room in G.B.P.S Khurana.	4800
44	596/649	4/04	M/S H.J Builders	Construction of T/Block in G.G.P.S Sham Pur.	1253
45	597/650	4/04	Abdul Rashied	M&R to Qtr No. E-I staff colony Zila Council Colony Gujrat.	1451
46	599/652	5/04	M/S Techenical Associate	Construction of T/Block in Govt. Primary School Gadui Gurha.	7705
47	600/653	5/04	M/S H.J Builders	Construction of B/Wall & T/Block w/s in G.G.E.S Kula Chour.	1365
48	601/654	5/04	M/S H.J Builders	Construction of B/Wall & T/Block w/s in G.G.H.S Langrial.	1253
49	605/658	5/04	Muhammad Azam	M&R to Qtr No.5 Zila Council colony at Gujrat.	563
50	606/659	6/04	M/S Five Star Construction Co.	Construction of 2 Nos C/Room in G.G.E.S Faiz Abad Gujrat.	732
51	607/660	6/04	M/S Imran Afzal	Provision of 2 Nos water facilities in GBPS Islam Nagar.	656
52	609/662	6/04	Mr.Abdul Rehman	M&R ro Resi of DO. Planning Gujrat.	8524
53	610/663	6/04	Mr. Azar Ali.	M&R to G.G.H.S BughNager tehsil S.A.Gir.	6742
54	611/664	6/04	M/S A.H Builders	M&R to Govt. Boys H/School Saddat Pur.	7820
55	612/665	6/04	M/S Mukhtar Builders	M&R to P.T. Resi at Gujrat.	800
56	613/666	6/04	M/S Mukhtar Builders	M&R to P.Type Resi G-1 to 15 at Gujrat.	400
57	619/673	6/04	Mohammad Sharif	M&R to P.Type Resi G-1 to 17 at Gujrat.	1720
58	620/674	6/04	Mohammad Sharif	M&R to DCO Resi at Gujrat.	3558
59	621/675	6/04	Ch. Nasir Ahmad	S/R to P.Type Resi G-1 to 15 Gujrat.	1882
60	622/676	6/04	Malik Abdul Rashid.	S/R to P.Type Resi No. 6 G 16-17 at Gujrat.	1388
61	623/676 A	10/04	Malik Abdul Rashid.	S/R to P.Type Resi No. 1 G- 16 to 17 at Gujrat.	1866

S#	Item No.	Month	Name of Contractor	Name of Work	Amount (Rs)
62	624/677	10/04	Malik Abdul Rashid.	S/R to P.Type Resi No. 3 G- 16 to 17 at Gujrat.	1866
63	625/678	10/04	M/S Mukhtar Builders	M&R to P.Type Resi No. 4 Gujrat.	2653
64	626/679	11/04	Malik Abdul Rashid.	M&R to servant Qtr of DCO Resi at Gujrat.	1563
65	627/680	11/04	Malik Abdul Rashid.	M&R to P.Type Resi G 16-17 at Gujrat.	1884
66	628/681	11/04	Malik Abdul Rashid.	M&R to P.Type Resi No. 6 at Gujrat	1900
67	629/682	1/05	M/S A.R Construction	M&R to DDO Revenue at Kharian.	450
68	630/683	1/05	Ch. Nazir Ahmad	Strength/Improvement of B.H.U Shikh Chougiri.	2450
69	631/684	1/05	Malik Abdul Rashid.	S/R to EDO F&P Residence at Gujrat.	3200
70	632/685	2/05	M/S Mukhtar Builders	M&R to B.H.U Building Chachian.	7980
71	633/686	3/05	M/S Abdul Khaliq	M&R to B.H.U Paswal	9378
72	634/687	3/05	Muhammad Shezad.	Strength/Improvement of B.H.U Bagh Nagar.	2268
73	635/688	3/05	Malik Abdul Rashid.	S/R to Resi No. 1 zila Council Colony Gujrat.	3143
74	637/690	4/05	M/S Mukhtar Builders	M&R to B.H.U Pindi Sultan Pur.	1213
75	638/691	4/05	Ch.Riast Ali	Strength/Improvement of B.H.U Gosali.	2294
76	639/692	5/05	M/S Hamza Enterprises.	Construction of C/Room in Govt. Public Higher Secondary School Kunjah.	2758
77	640/693	5/05	Muhammad Boota	S/R to P.Type to Resi No. 7 G-16 to 17 at Gujrat.	3105
78	642/695	6/05	Muhammad Hussain	M/R to Building of B.H.C Sidharg.	2743
79	645/699	6/05	M/S Amin Construction & Co.	Constructio of Ward in ABS Hospital at Gujrat.	8507
80	646/700	6/05	M/S A/R Construction & Co.	M&R to B.H.U Ladian.	2167
81	647/701	6/05	M/S Imran Afzal Cheema	M/R to D.H.O Residence at Gujrat.	4369
82	648/702	6/05	M/S A.H Construction Co.	M/R to Zamendara College at Gujrat.	7449
83	662/716	5/06	Muhammad Yaqoob	Establishment of Govt. Girls Model School at Chah Jahni.	6000
84	663/717	5/06	Muhammad Yaqoob	M&R to B.H.U Chahian.	1200
85	664/718	6/06	Muhammad Sharif	S/R to Qtr No. DA-1 Zila Council Colony Gujrat.	9597
86	665/719	6/06	Muhammad Sharif	A/R to office residence No.1 at Gujrat.	4300
87	667/721	6/06	M/S Manazar Hussain.	A/R to DDO Road Resi at Gujrat.	3981
88	668/722	6/06	M/S A.R Construction Co.	M&R to B.H.U Charyawla. Tehsil Kharian.	4986
89	669/723	6/06	M/S A.R Construction Co.	A/R to B.H.U Ladiaw Tehsil Kharian.	2990
90	670/724	6/06	M/S A.R Construction Co.	A/R to Resi & S/R to DDO Resi at Kharian.	7487
91	674/728	6/06	Muhammad Hussain	S/R to DDO Building Resi & S/R to DDO Building at Gujrat.	4461
92	676/730	6/06	M/S A.H Construction Co.	M&R to emergancy ward sheet lights in ABS Gujrat.	9949
93	677/731	6/06	M/S A.H Construction Co.	M&R to Emergancy ward No 2 at ABS Hospital, Gujrat.	2474
94	679/733	6/06	M/S A.H Construction Co.	M&R to B/Wall North Side in ABS Hospital Gujrat.	9622
95	681/735	6/06	M/S A.H Construction	M&R to Resi Akbar Saqlain , Zahida	24490

S#	Item No.	Month	Name of Contractor	Name of Work	Amount (Rs)
			Co.	Malik in ABS Hospital at Gujrat.	
96	682/736	6/06	Muhammad Bashir	M&R to DDO Revenue at Gujrat.	2689
97	683/737	6/06	Muhammad Hussain	M&R to external Development in D.O Building office Gujrat.	2375
98	684/738	6/06	Malik Abdul Rashid.	S/R to XEN Highway Resi D.O Road Staff at Gujrat.	7880
99	686/740	6/06	M/S Abdul Razaq	M&R to B.H.U Punjan Kassana	7999
100	688/742	6/06	Ch. Muhammad Riaz	M&R to B.H.U Thatha Musa	5666
101	691/745	6/06	M/S Azhar Ali	M&R to B.H.U Mandi Bhalwal S.A Gir.	2322
102	693/749	2/07	M/S Cheema entarprises	Reconstruction of B/Wall resi No.3 Zila Council Colony at Gujrat.	4149
103	696/752	5/07	Ch. Muhammad Riaz	S/R to P.Type Resi Juliani at Gujrat. (Resi No. 7)	3500
104	697/753	5/07	Ch. Muhammad Riaz	S/R to P. Type Resi No. 5 Juliani at Gujrat.	4486
105	698/754	5/07	Ch. Muhammad Riaz	M&R to Resi of D.O Soil Futerliy at Gujrat.	1822
106	699/755	5/07	Ch. Muhammad Riaz	S/R to P/Type Resi No. 12 Juliani at Gujrat.	5999
107	700/756	5/07	M/S Bismillaha Builders	M&R to Lady Dr. Resi in RHC Tanda.	2900
108	701/757	5/07	M/S A.H Construction Co.	M&R to Office of D.D.O Agu extension in ABS Gujrat.	4022
109	702/758	6/07	Malik Abdul Rashid.	M&R to Resi of EDO Agriculture Gujrat.	4000
110	703/759	6/07	Malik Abdul Rashid.	M&R to Highway Colony Qtr No. 2 at Gujrat.	4000
111	704/760	6/07	Malik Abdul Rashid.	M&R to Agriculture officer Resi Gujrat.	999
112	708/765	6/07	M/S A.H Construction Co.	M&R to Resi No. 24 Dr. Bashir in ABS Hospital at Gujrat.	5940
113	709/766	6/07	M/S A.H Construction Co.	M&R to Resi No.4 Dr. Nawaz Cheema in ABS Hospital at Gujrat.	3292
114	710/767	6/07	M/S A.H Construction Co.	M&R to Resi No. 53 in ABS Hospital at Gujrat.	1977
115	711/768	6/07	Ch. Zafer Ullaha	M&R to Resi of DDO Building at Kharian.	4273
116	712/769	6/07	Malik Abdul Rashid.	S/R to DDO Building Resti at Gujrat	2965
117	713/770	6/07	Malik Abdul Rashid.	M&R to DH DC at Gujrat.	4859
118	714/771	6/07	Malik Abdul Rashid.	M&R to Qtr No. 44 (Azam Shah) in ABS at Gujrat.	1984
119	715/772	6/07	Malik Abdul Rashid.	M&R to staff Qtr No 47 (Dr. Shagufta) in ABS Hospital Gujrat.	1994
120	716/773	6/07	Muhammad Hussain	S/R to P.Type Resi No.4 at Gullilani at Gujrat.	2992
121	717/774	6/07	Malik Abdul Rashid.	M&R to Qtr No.2 High Way Colony No1 at Gujrat.	2880
122	718/775	6/07	Malik Abdul Rashid.	M&R to Qtr No. 3 H/Way Colony No.1 Gujrat.	2880
123	719/776	6/07	M/S A.H Construction Co.	M&R to office of E.D.O Agriculture at Gujrat.	2993
124	720/777	6/07	Muhammad Sharif	M&R to Qtr No. E-1 Agriculture Gujrat.	2988
125	721/778	6/07	Muhammad Sharif	S/R to Qtr No. 3 EDO Agriculture at Gujrat.	3999
126	724/781	6/07	Ch. Zaffar Ullah	M&R to Resi of DDO Revenue at	3533

S#	Item No.	Month	Name of Contractor	Name of Work	Amount (Rs)
				Gujrat.	
127	726/783	6/07	Muhammad Hussain	M&R to staff Qtr No.5 in ABS Hospital at Gujrat.	1998
128	727/784	6/07	Muhammad Hussain	M&R to Staff Qtr No.5 (Malik Aslam) in ABS Gujrat.	2186
129	728/785	6/07	Muhammad Hussain	M&R to Resi No.4 Qtr No.6 in ABS Hospital Gujrat.	7260
130	729/786	6/07	Muhammad Hussain	M&R to Resi of Head Nurse Rubian in ABS Hospital at Gujrat.	5991
131	730/787	6/07	Muhammad Hussain	M&R to Qtr No. 8 (Dr. Safdar Awan) in ABS Hospital at Gujrat.	5990
132	731/788	6/07	Muhammad Riaz	M&R to Qtr No.7 Dr. Abbas Gondal in ABS Hospital at Gujrat.	4997
133	732/789	6/07	Malik Abdul Rashid.	M&R to Resi No. 24 Dr. Abdul Mustfa in ABS Hospital at Gujrat.	5797
134	733/790	6/07	Muhammad Bashir	M&R to Teshil Building at Gujrat	7971
135	734/791	6/07	M/S A.H Construction Co.	M&R to Staff Qtr No. 54 in ABS Hospital at Gujrat.	1966
136	735/792	6/07	M/S Bismillaha Builders	M&R to Mo Resi in RHC Tanda.	5955
137	736/793	6/07	Muhammad Sharif	M&R to Qtr No.4 in Zila Council Colony at Gujrat.	4000
138	737/794	6/07	Malik Abdul Rashid.	M&R to DCO Staff Qtr No.2 at Gujrat.	2500
139	738/795	6/07	Muhammad Hussain	M&R to Resi at Maternity Hospital at Gujrat.	9929
140	739/796	6/07	Muhammad Hussain	M&R to Resi No. 1 G- 18 above at Gujrat.	3975
141	740/797	6/07	M/S A.R.Consturction & Co.	M&R to Tehsile Complex at Gujrat.	9892
142	741/798	6/07	M/S A.R Construction & Co.	M&R to Resi of Tehsildar at Kharian.	2494
143	742/799	6/07	M/S A.R Consturction & Co.	M&R to Qtr No.7 H'way Colony at Gujrat.	3499
144	743/800	6/07	M/S A.R Consturction & Co.	M&R to Resi No.8 S/Engineer DDO at Gujrat.	2992
145	744/801	6/07	M/S A.R Consturction & Co.	M&R to Qtr No. 4 Office of DDO (R) at Kharian.	2998
146	753/813	1/08	Muhammad Hussain	S/R to Resi No. 1 G-18 above at Gujrat	4483
147	754/814	1/08	Malik Abdul Rashid.	S/R to SDO office B/Wall Building S/Division Gujrat.	3477
148	755/816	1/08	M/S Chandala Construction & Co.	S/R to DCO Resi at Gujrat.	5786
149	756/817	1/08	Muhammad Hussain	Provision of electricity wire in Govt. Boys Primary School Jattowakal	3769
150	757/818	1/08	Malik Abdul Rashid.	A/R to Resi No. 6 - G - 18 above at Gujrat.	5945
151	759/820	1/08	Malik Abdul Rashid.	S/R to Resi No.3 G-18 above at Gujrat.	3991
152	760/821	2/08	Muhammad Riaz	S/R to DCO Resi at Gujrat.	5878
153	761/822	2/08	M/S Five Star Construction Co.	Provision of electricity wire in Govt. Girls Primary School Dhulian.	1531
154	763/824	3/08	Malik Abdul Rashid.	S/R to P. Type Resi G--16-17 at Gujrat.	4969
155	764/825	3/08	M/S Chandala Construction & Co.	S/R to P.Type Resi No.3 G-16-17 at Gujrat.	4911
156	765/826	3/08	Muhammad Hussain	S/R to Qtr No.E-I zila Council Colony at Gujrat.	3130
157	766/827	3/08	Ch. Tahir Masood.	S/R to P.Type Resi No.5 G-16-17 at	5987

S#	Item No.	Month	Name of Contractor	Name of Work	Amount (Rs)
				Gujrat.	
158	767/828	5/08	Malik Abdul Rashid.	M&R to Qtr No.21 Dr Fouzia ABS Hospital at Gujrat.	5007
159	768/829	5/08	Malik Abdul Rashid.	M&R to Qtr No. 53 Dr. Fouzia Zafar in ABS Hospital at Gujrat.	3029
160	769/830	6/08	Muhammad Hussain	S/R to Qtr No.11 P.Type at Juliani.	5979
161	770/831	6/08	Malik Abdul Rashid.	M/R to Qtr No. 44 Azam Shah in ABS Hospital at Gujrat.	3993
162	771/832	6/08	Malik Abdul Rashid.	S/R to EDO F&P Residence at Gujrat.	5149
163	772/833	6/08	Ch. Naseer Ahmad.	M&R to District Complex at Gujrat.	8051
164	773/834	6/08	M/S Chandala Construction & Co.	M/S to Qtr No.33 in ABS Hospital at Gujrat.	1956
165	774/835	6/08	Ch. Tahir Masood.	M&R to Qtr No. 3 Dr. Abdul Majeed ABS Hospital Gujrat.	3977
166	775/836	6/08	Ch. Tahir Masood.	M&R to EDO Health Resi in ABS Hospital at Gujrat.	1991
167	776/837	6/08	Ch. Tahir Masood.	M&R to Qtr No.9 EDO Health Resi in ABS Hospital at Gujrat.	4503
168	777/838	6/08	Muhammad Hussain	M&R to Zila Council Building at Gujrat.	8029
169	778/839	6/08	Ch. Tahir Masood.	S/R to Qtr No.4 H/Way Colony at Gujrat.	4499
170	779/840	6/08	Muhammad Sharif	M&R to Qtr No. 4 G-16-17 at Gujrat.	3000
171	780/841	6/08	Ch. Tahir Masood.	S/R to EDO CD. Resi at Gujrat.	3000
172	781/842	6/08	Ch. Tahir Masood.	S/R to DDO Regulation office at Gujrat.	4045
173	782/843	6/08	Malik Abdul Rashid.	S/R to Mujstate construction at Gujrat.	3300
174	786/847	6/08	Malik Abdul Rashid.	S/R to Resi No. 6 G-18 above at Gujrat.	6045
175	787/848	6/08	Malik Abdul Rashid.	M/R to Resi of Dr. Masood in ABS Hospital at Gujrat.	6072
176	798/861	9/08	M/S Ghulam Mustafa	Construction of S/Lab room in Govt. Boys Elementary School Dinga.	1498
177	808/878	11/08	M/S Expert Builders	M&R to DDO Building office at Gujrat.	6593
178	809/880	11/08	Ch. Naseer Ahmad.	M&R to P.Type Resi G. 16-17 Julianai at Gujrat.	6055
179	810/881	11/08	Ch. Naseer Ahmad.	M&R to Qtr No. 2 DCO Colony at Gujrat.	6057
180	813/884	12/08	Muhammad Sharif	M&R to Resi No.3 G- 18 at Gujrat.	5966
181	814/885	12/08	Muhammad Sharif	M&R to EDO Revenue Residence at Gujrat.	5874
182	816/887	12/08	Ch. Zaffar Ullah	M&R to S/Engineer H/Way Resi at Gujrat.	3760
183	817/888	12/08	Ch. Naseer Ahmad.	M&R to S/Eng: Qtr No. A-I-H/Way Colony No.1 Gujrat.	6013
184	820/891	12/08	Muhammad Sharif	M&R to Resi No.3 Zila Council Colony at Gujrat.	6082
185	821/892	12/08	Muhammad Sharif	M&R to Resi No. 3 Zila Council Colony at Gujrat.	4518
186	830/901	1/09	Muhammad Sharif	External Development in Resi No. 3 G-18 and above at Gujrat.	4952
187	831/902	1/09	Muhammad Sharif	External Development in Resi No.3 for G-18 above at Gujrat.	5000
188	832/903	1/09	Muhammad Sharif	Emergent Repair of District Govt. building at Gujrat.	4904
189	833904	1/09	Muhammad Sharif	External Development of Resi No.3 G-	5049

S#	Item No.	Month	Name of Contractor	Name of Work	Amount (Rs)
				18 & above at Gujrat.	
190	834/907	1/09	Ghulam Mustefa.	M&R to Qtr No. 2 H/way Colony No.2 at Gujrat.	3973
191	836/909	2/09	Muhammad Hussain	M&R to D.O. Building office at Gujrat.	3998
192	837/910	2/09	M/S Expert Builders	External Development of DDO Building Resi at Gujrat.	6019
193	839/912	2/09	Muhammad Hussain	M&R to Qtr No. 7 H/Way colony at Gujrat.	4063
194	840/913	2/09	Muhammad Sharif	M&R to D.O Revenue Resi at Gujrat.	6055
195	841/914	2/09	Muhammad Sharif	M&R to D.O Revenue Resi at Gujrat.	5280
196	842/915	2/09	Muhammad Sharif	M&R to Qtr No. D-4 Zila Council Colony Gujrat.	6061
197	843/916	2/09	Muhammad Sharif	M&R to Qtr No. E-I zila Council Colony Gujrat.	3974
198	844/917	2/09	Muhammad Sharif	M&R to Qtr No.D-4 Zila Council Colony at Gujrat.	3843
199	845/918	2/09	Muhammad Sharif	M&R to Civil Colony Resi No.6 at Gujrat.	5955
200	846/919	2/09	Muhammad Sharif	S/R to Resi No.6 officer colony at Gujrat	6026
201	847/920	9/09	Ch. Naseer Ahmad.	M&R to DDO Building Resi at Gujrat.	7856
202	848/922	9/09	Mr Shafqat Hussain	M&R to Resi No. 14 Dr. Javaid in ABS Hospital at Gujrat.	6063
203	849/924	9/09	Ch. Naseer Ahmad.	External Development of DDO (B) office at Gujrat.	8053
204	850/925	9/09	Muhammad Sharif	M&R to D.O Planning Resi at Gujrat.	5881
205	851/926	9/09	Muhammad Sharif	M&R to Office colony resi at Gujrat.	2570
206	853/930	3/09	Ch. Naseer Ahmad.	M&R to Resi No. 10 Dr. Zulfiqar in ABS Hopital at Gujrat.	6091
207	854/931	3/09	Ch. Naseer Ahmad.	M&R to Resi No.5 Dr. Farooq in ABS Hospital at Gujrat.	6038
208	855/932	3/09	Muhammad Hussain	M&R to Sub Engineer High way Resi at Gujrat.	4082
209	856/933	3/09	M/S Gujjar Brothers	M&R to Resi No.1 Agriculture Kharian.	5924
210	857/934	3/09	M/S Gujjar Brothers	M&R to Resi No.2 officer Agriculture at Kharian.	5563
211	858/935	3/09	M/S Gujjar Brothers	M&R to Resi No.3 agricutlure officer at Kharian.	6124
212	859/936	3/09	M/S Gujjar Brothers	M&R to officer of D.O agriculture at Kharian.	4213
213	860/938	3/09	Mr. Zubair Ahmad	Rehabilitation of existing P/S Govt. Boys Primary School Chak Sura.	12600
214	861/940	5/09	Muhammad Sharif	M&R to Revenue Record room at Gujrat.	11325
215	862/941	5/09	Ch. Naseer Ahmad.	M&R to Civil vetnary Hospital at Gujrat.	1454
216	863/942	5/09	M/S Fayyaz Builders	M&R to vetnary Hospital at Lalamusa.	3000
217	864/943	5/09	Mr. Shafqat waseem	Construction of T/Block in P/School Chak Sakandar.	7300
218	865/944	5/09	Muhammad Hussain	M&R to Qtr No.1 H/way Colony No.1 Gujrat.	4008
219	866/945	5/09	Muhammad Hussain	M&R to Qtr No. 3 Highway colony No.1 Gujrat.	4078
220	867/946	5/09	Muhammad Hussain	M&R to Qtr No.2 Highway colony No.1 Gujrat.	4012
221	868/947	5/09	Muhammad Sharif	M&R to DCO House at Gujrat.	5067

S#	Item No.	Month	Name of Contractor	Name of Work	Amount (Rs)
222	869/948	5/09	Muhammad Sharif	M&R to DCO Residace at Gujrat.	6068
223	870/949	5/09	Muhammad Sharif	M&R to Qtr No.2 DCO Resi at Gujrat.	5987
224	871/950	5/09	Muhammad Safqat	M&R to Qtr No.2 DCO Resi at Gujrat.	6080
225	873953	5/09	Muhammad Hussain	M&R to Qtr No. 1 H/Way Colony No.2	4034
226	874/954	5/09	Muhammad Hussain	M&R to Qtr No.2 H/Way colony No.2 at Gujrat.	4085
227	875/955	5/09	Muhammad Hussain	M&R to Qtr No. 4 H/Way Colony No.2 at Gujrat.	4084
228	876/956	5/09	Muhammad Hussain	M&R to Qtr No.1 H/Way Colony No.2 at Gujrat.	4083
229	877/957	5/09	Ch. Naseer Ahmad.	M&R to Resi No.2 Agriculture officer at Gujrat.	3737
230	878/957 A	5/09	Ch. Naseer Ahmad.	S/R to 5 Nos Residence at Gujrat.	2079
231	879/958	5/09	Ch. Naseer Ahmad.	M&R to Resi No.1 D.O Agriculture at Gujrat.	3341
232	880/959	5/09	Muhammad Hussain	M&R to District Govt. Resi house at Gujrat.	9895
233	881/960	5/09	Muhammad Sharif	M&R to D.O Revenue Resi at Gujrat.	3086
234	882/961	5/09	Muhammad Sharif	Replacement of Gate in officer colony at Gujrat.	6123
235	884/963	5/09	Mr. Zubair Ahmad	M&R to Qtr No. D-4 in DCO colony at Gujrat.	4025
236	885/964	5/09	Mr. Zubair Ahmad	M&R to Qtr No.4 G-2 opposite District Govt. rest house at Gujrat.	5091
237	886/965	5/09	Malik Abdul Rashid.	M&R to Qtr No. E-V Zila Council Colony at Gujrat.	3993
238	887/966	6/09	Malik Abdul Rashid.	M&R to Qtr No. DA2 Zila Council Colony at Gujrat.	4990
239	888/967	6/09	Malik Abdul Rashid.	S/R to officer Resi No.5 officer colony at Gujrat.	6026
240	889/968	6/09	Malik Abdul Rashid.	M&R to DCO staff Qtr Near DPO officer at Gujrat.	4734
241	890/970	6/09	Malik Abdul Rashid.	A/R to officer colony Resi No.5 at Gujrat.	4999
242	892/972	6/09	M/S Shafqat Hussain	M&R to Qtr No.6 building / Highway colony at Kharian.	2999
243	893/973	6/09	M/S Shafqat Hussain	M&R to Qtr No. 4 building / Highway Colony Kharian.	2997
244	894/974	6/09	Muhammad Sharif	Emergent Repair of District Govt. building at Gujrat.	4373
245	895/975	6/09	Muhammad Sharif	M&R to officer Resi in Zila council colony at Gujrat.	6000
246	896/976	6/09	Muhammad Sharif	M&R to officer colony Resi No.4 G-18 to above at Gujrat.	3530
247	897/977	6/09	Malik Abdul Rashid.	S/R to P.Type Resi G-16-17 Flate No.8 at Gujrat.	6084
248	898/978	6/09	Malik Abdul Rashid.	M&R to EDO F&P Residence Gujrat.	5957
249	899/979	6/09	Muhammad Hussain	M&R D.O Community agriculture at gujrat.	14950
250	900/980	6/09	Muhammad Sharif	S/R to D.O Planning resi at Gujrat.	3012
251	901/981	6/09	Malik Abdul Rashid.	M&R to DO Staff Colony Gujrat	4005
252	902/982	6/09	Malik Abdul Rashid.	M&R to DCO Staff Colony Qtr No.4 Near DPO office at Gujrat.	4568
253	903/983	6/09	Ch. Naseer Ahmad.	M&R to Qtr No. DA-1 opposite Distt Govt. Rest House at Gujrat.	4057

S#	Item No.	Month	Name of Contractor	Name of Work	Amount (Rs)
254	904/984	6/09	Ch. Naseer Ahmad.	M&R to Qtr N. A-2 DCO Colony at Gujrat.	4006
255	906/987	6/09	Muhammad Sharif	M&R to Resi No. 43 Dr. Mukhtar Gondal in ABS Hospital at Gujrat.	2900
256	908/989	6/09	Muhammad Hussain	M&R to Resi No. 41 in ABS Hospital at Gujrat.	2582
257	909/990	6/09	M/S Tooba Associate	P/F Marri Gate Iron Jougla of flooring of main Gate Gujrat.	6459
258	910/995	6/09	Muhammad Ansar	Reconstruction of C/Room & Construction of B/Wall in GBPS Kalu Sahi Khurd.	3381
259	911/996	6/09	Muhammad Sharif	M&R ro Resi No. 29 Staff Qtr in ABS Hospital at Gujrat.	2494
260	912/997	6/09	Muhammad Sharif	M&R to Resi No. 27 Dr. Maqsood in ABS Hospital at Gujrat.	5900
261	913/999	6/09	Malik Abdul Rashid.	M&R to Pool Type Resi G 16-17 at Gujrat.	6023
262	915/1001	6/09	Muhammad Sharif	M&R to Resi No. 3 Zila Council Colony Gujrat.	5045
263	916/1002	6/09	Muhammad Riaz	M&R to DCO staff Qtr No.2 Near DPO Office at Gujrat.	6000
264	929/1025	1/10	M/S Azhar Ali	Provision of Missing Facilities in Vet: Hospital at S.A Gir.	4840
265	931/1030	1/10	Muhammad Sharif	S/R to DCO Resi at Gujrat.	6005
266	932/1031	1/10	Muhammad Sharif	M&R to Office Resi No.3 zila Council Colony at Gujrat.	6090
267	934/1036	1/10	Muhammad Hussain	S/R to District Officer Road Resi at Gujrat.	6000
268	936/1039	1/10	Mr. Zubair Ahmad	S/R To Deputy District Officer Building Resi at Gujrat.	6052
269	940/1046	2/10	Muhammad Hussain	M&R to District Officer Officer Building Resi at Gujrat.	6085
270	944/1050	2/10	M/S Ch. Haroon Ul Haq	Reconstructio of B/Wall in Govt. Girls Elementary School Dandi Nizam S.A Gir.	8989
271	946/1053	2/10	Muddsar Iqbal	M&R to Qtr No.1 H/Way Colony No.1 Gujrat.	4061
272	947/1054	2/10	Muddsar Iqbal	M&R to Otr No.1 H/Way Colony No.1 Gujrat.	4084
273	948/1055	2/10	Muddsar Iqbal	S/R to Qtr No.2 H/Way Colony No.1 Gujrat.	6045
274	949/1056	2/10	Ch. Zubai Ahamd	Provision of Missing Facilities in Vet: Hospital at Doulat Nagar.	5048
275	950/1058	2/10	Malik Abdul Rashid.	M&R to Flate/Resi No.2 Juliani Gujrat.	6060
276	951/1059	2/10	Muhammad Sharif	S/R to Qtr No.2 DA-2 zila council colony at Gujrat.	5946
277	952/1060	2/10	Muhammad Sharif	S/R to District Officer Planning Resi at Gujrat.	5893
278	953/1061	2/10	Muhammad Sharif	M&R to DCO Resi at Gujrat.	4999
279	956/1066	3/10	Mr. Zubair Ahmad	S/R to Qtr No.11 H/Way colony No.2 Gujrat.	6051
280	960/1071	4/10	Muhammad Sharif	M&R to DO Revenue Resi at Gujrat.	6085
281	961/1072	4/10	Muhammad Sharif	S/R to DO Revenue Resi at Gujrat.	6013
282	965/1077	5/10	Malik Abdul Rashid.	M&R to Resi of EDO F&P at Gujrat.	6013
283	967/1081	6/10	Muhammad Sharif	S/R to office ResiNo. 1 officer Colony at Gujrat.	6010

S#	Item No.	Month	Name of Contractor	Name of Work	Amount (Rs)
284	968/1082	6/10	Muhammad Sharif	M&R to DDO Revenue Resi at Gujrat.	5998
285	970/1085	6/10	Muhammad Sharif	M&R to Resi No.2 officer Colony at Gujrat.	6006
286	971/1086	6/10	Muhammad Sharif	M&R to Qtr No. E2 Zila Council colony at Gujrat.	4028
287	972/1087	6/10	Muhammad Ansar	M&R to Buhshi Khanan in District Court at Gujrat.	5090
288	973/1088	6/10	Muhammad Sharif	M&R to Qtr No.2 Near DPO Officer at Gujrat..	2551
289	974/1089	6/10	Muhammad Sharif	M&R to District Govt. Complex at Gujrat.	9968
290	975/1090	6/10	Muhammad Sharif	S/R to Resi No.3 officer colony at Gujrat.	5970
291	976/1091	6/10	Muhammad Sharif	S/R to office of Sardar conoga at Gujrat.	3010
292	977/1092	6/10	Muhammad Sharif	M&R to Resi No.3 G-18 & above at Gujrat.	5841
293	980/1097	10/10	Malik Abdul Rashid.	M&R to Teshildar Resi at Gujrat.	6063
294	981/1098	6/10	Malik Abdul Rashid.	S/R to EDO F&P Resi at Gujrat.	5068
Total:-					1591189

Annex-P

Para-1.2.2.11

Irregular drawl of pay and allowances due to shifting of headquarter and recovery of HSRA -Rs1.196 million

Name of Format ion	Name of employee	Designation	Place of Posting	Period	Days / months	Rate of HSR per month	Amount (Rs)	General duty at / order no. dated
DO (Health)	Syed Hussain Tajdar	SH&NS	BHU Joura Jalal Pur	21.4.16 to 31.10.16	6 months 10 days	3400	21533	O/O EDO(H), Gujrat 5477-81/E dated 21-04-2016
	Naeem Anwar Baig	SH&NS	BHU Baru	28.4.16 to 31.10.16	6 months	3400	21533	O/O EDO(H), Gujrat 5868-72/E dated 28-04-2016
	Amjad Butt	SH&NS	BHU Goralala	1.7.14 to 31.10.16	28 months	3400	95200	O/O Program Director DHDC
	Saima	LHV	BHU Narnali	1.7.14 to 31.10.16	28 months	1146	95200	THQ Kharian
	Dr. Ghazanfar Mehmood Ranjha	MO(Diploma in Ophthalmic Medicine & Surgery)	RD Meeru Chak	12.02.16 to 31.10.16	8 months 18 days	12000	103200	Major Shabbir Sharif Shaheed Hospital, Kunjah 1265-71/E dated 12-02-2016
	Dr. Sajjad Saghir	Medical Officer	BHU Karariwala	14.01.16 to 31.10.16	9 months 18 days	12000	115200	RHC Pindi Sultan Pur 5293-98/E dated 15-04-2016
	Naeem Anwar Baig	SH&NS	BHU BARU	28.01.16 to 30.6.16	5 months	4800	24000	
	Tanveer Hussain	Sanitary Insp.	BHU BHEL OWAL	1.7.15 to 30.6.16	12 Months	1306	15672	
	Naeem Qaisar	C. Operator	BHU CHAK KAMALA	1.7.15 to 30.6.16	12 Months	1306	15672	
	Tariq Mehmood	C. Operator	BHU GOLEKI	18.09.15 to 11.10.15	24 days	1306	1306	
	Amjad Ali	SH&NS	BHU GORALA	01.7.15 to 30.06.16	12 Months	4800	57600	
	Imran Shah	C. Operator	BHU HUNJRA	01.07.2015 to 30.06.2016	12 Months	1306	15672	
Shahzad Rafi	C. Operator	BHU JHEUR ANWA	1.7.15 to 30.6.16	12 Months	1692	20304		

Name of Formation	Name of employee	Designation	Place of Posting	Period	Days / months	Rate of HSR per month	Amount (Rs)	General duty at / order no. dated
			LI					
	Jameela Akhtar	Midwife	BHU KOT RANJAH	07.01.15 to 31.05.2015	5 months	2010	10050	
	Rizwan Ashraf	C. Operator	BHU MANDIALA	28.07.15 to 26.08.15	30 days	1306	1306	
	Muhammad Ismail	SH&NS	BHU BAHARWAL	1.7.15 to 30.6.16	365 days	3400	40800	
	Riffat Sultana	SH&NS	BHU JAURA	10.05.16 to 30.06.16	2 months	4800	9600	
	Qaisar Jamshaid	SH&NS	BHU KARNANA	1.7.15 to 30.6.16	15 days every month	3400	20400	
EDO (Health)	Naeem Anwar Baig	School Health & Nutrition Supervisor	BHU	01.07.15 to 31.10.16	16	3400	54400	
	Syed Tajadar Hussain	School Health & Nutrition Supervisor	BHU	21.4.16 to 31.10.16	6 months 10 days	3400	21533	
	Muhammad Ismail	School Health & Nutrition Supervisor	BHU	01.07.15 to 31.10.16	16	3400	54400	
	Anjad Ali	School Health & Nutrition Supervisor	BHU	01.07.15 to 31.10.16	16	3400	54400	
	Syed Muhammad Imran	Computer Operator	BHU	01.07.15 to 31.10.16	16	1400	22400	
	Maryam Allah Rakha	Computer Operator	BHU	01.07.15 to 31.10.16	16	1400	22400	
	Irfan Robin	Sanitary Worker	BHU	01.07.15 to 31.10.16	16	1481	23696	
	M. Shafique	Medical Assistant	BHU Jamalpur	01.07.15 to 31.10.16	16	7395	118320	
	Abdul Waheed	Medical Assistant	BHU	01.07.15 to 31.10.16	16	7395	118320	
	Muqarab Abideen Subhani Gondal	Computer operator	BHU	01.07.15 to 31.10.16	16	1400	22400	
TOTAL							1196517	

Annex-Q

Para-1.2.2.13

Non Deduction of Liquidated Damages due to late Supply of Medicine Rs1.183 million

Name of Formation	Invoice No.	Dated	Supply Order No.	Dated	Name Of Firm	period awarded	Delay of days	Amount (Rs)	LD Charges @ Rs0.067% per day (Rs)
DO (Health)	5016	06-08-15	6169/B&A	26-05-15	Pliva Pakistan	60 days	12	5750000	46230
	90143102	16.02.2016	3668/B&A	11-09-15	Macter International	60 days	98	2137500	140348
	2015143	31-12-2015	3633/B&A	11-09-15	NovaMed Pharmaceuticals	60 days	50	1770000	59295
	104	01-01-16	3683-87	11-09-16	Unisa Pharmaceuticals	60 days	51	220000	7517
						60 days	51	196000	6697
						60 days	51	2041500	69758
	1853	22-02-2016	3668/B&A	11-09-15	Stallion Pharmaceuticals	60 days	103	1325000	91438
	0-1968/15	28-01-2016	3658-62/B&A	11-09-15	SEMOS Pharmaceuticals	60 days	78	1098000	57381
	INV001713-0	28-12-2015	3643-47/B&A	11-09-15	RASCO Pharmaceuticals	60 days	48	1094500	35199
	493	8.3.16	3603	11-09-15	Lahore Pharma	60 days	119	825000	65777
						60 days	119	200000	21198
						60 days	119	55000	4385
	TOTAL								16712500

(II)

Name of Formation	Invoice No.	Dated	Supply Order No.	Dated	Name Of Firm	period awarded	date of actual delivery	delay of days	amount	LD Charges @0.067%
GMH Gujrat	12144	15.01.2016	166-70	09.11.2015	SAFE Pharmaceuticals	60 days	27.3.16	78	3380	177
	IP-3632	12.02.2016	171-175	09.11.2015	Amson Vaccines & Pharma	60 days	23.2.16	45	22942	692
	406/SSC/2015-16	10.02.2016	236-240	09.11.2015	Silver Surgical Complex	60 days	5.4.16	86	132350	7626
	I-1092	28.03.2016	176	09.11.2015	Geofman Pharmaceuticals	60 days	13.4.16	93	157500	9814
	I-0919	03.03.2016	176	09.11.2015	Geofman Pharmaceuticals	60 days	9.2.16	31	3250	68
	12	15.04.2016	221-225	19.01.2016	GLITZ Pharma	60 days	11.5.16	120	43400	3489
	AR/1204	28.04.2016	196-200	09.11.2015	ARSONS	60 days	11.5.16	120	9125	734

Name of Formation	Invoice No.	Dated	Supply Order No.	Dated	Name Of Firm	period awarded	date of actual delivery	delay of days	amount	LD Charges @0.067 %
	7	nil	181-185	09.11.2015	Axis Pharmaceuticals	60 days	11.5.16	120	5700	458
	405	22.06.2016	59	22.06.2016	Rehman Rainbow Pvt. Ltd.	60 days	22.6.16	160	352600	37799
									730247	60856

(III)

Name of Formation	Invoice No.	Date	Supply Order #	Date	Date of Supply to be received	Actual Date of Delivery	No. of Days Delayed	Name of Firm	Item	Amount	LD (Rs)
EDO (Health)	656	27-May-16	6592	12-May-16	27-May-16	8-Jun-16	12	M/S Noorani Surgical	Instruments	253178	2036
	114	12-May-16	6585	12-May-16	27-May-16	16-Jun-16	20	M/S Radiant Medical Lahore	Ultrasound	775000	10385
		31-May-16	6580	12-May-16	27-May-16	31-May-16	4	M/S Waqas Brothers, Sarghoda	Furniture	217350	582
	1606017	27-May-16	6591	12-May-16	27-May-16	16-Jun-16	20	M/S Quintex Medical, Lahore	Suction Machine	585000	7839
	STC-295/2015-16 (AB)	11-Jun-16	6456	11-May-16	27-May-16	11-Jun-16	15	M/S Scientific Technical Corporation, Lahore	Mobile Tube Sealer	880000	8844
	787/2016	16-Jun-16	6583	12-May-16	27-May-16	16-Jun-16	20	M/S Combined Engineering	Dental X-Ray	250000	3350
	EMTS/INV/0060	8-Jun-16	6590	12-May-16	27-May-16	8-Jun-16	12	M/S Eastern Medical, Lahore	Examination Light	125000	1005
	59		6581	12-May-16	27-May-16	23-06-2016	27	M/S Al-Makkah Enterprises, Lahore	Furniture	542450	9813
	6-0004-N		6579	12-May-16	27-May-16	23-06-2016	27	M/S Apex Enterprises, Lahore	Furniture	987592	17866
	Om-INV-00154	5-Jun-16	6596	12-May-16	27-May-16	16-Jun-16	20	M/S Orient Medical, Lahore	Equipments	238353	3194
		31-May-16	6495	12-May-16	27-May-16	31-May-16	4	M/S Waqas Brothers, Sarghoda	Furniture	30230	81
	VC/INV/0879/06-16		8235	13-Jun-16	27-Jun-16	23-06-2016	27	M/S Vital Care, Lahore	Neonatal Monitor	218000	3944
	1606018	27-May-16	6593	12-May-16	27-May-16	18-Jun-16	22	M/S Quintex Medical, Lahore	Suction Machine	117000	1725
	115		8233	13-Jun-16	27-Jun-16	16-06-2016	19	M/S Radiant Medical, Lahore	Ultrasound Machine	775000	9866
	113		6494	12-May-16	27-May-16	16-06-2016	19	M/S Radiant Medical, Lahore	Pulse Oximeter	178000	2266
	60		6492	12-May-16	27-May-16	23-06-2016	27	M/S Al-Makkah Enterprises	Office Table	240000	4342
	6-0005-N		6491	12-May-16	27-May-16	23-06-2016	27	M/S Apex Enterprises	Furniture	359790	6509
			1079	4-Feb-16	11-Feb-16	18-Feb-16	7	M/S Waqas Brothers	Furniture	221495	1039

Name of Formation	Invoice No.	Date	Supply Order #	Date	Date of Supply to be received	Actual Date of Delivery	No. of Days Delayed	Name of Firm	Item	Amount	LD (Rs)
	2060		1136	4-Feb-16	11-Feb-16	20-Feb-16	9	M/S Alam Medix, Lahore		280000	1688
	58		6574	12-May-16	27-May-16	23-06-2016	27	M/S Al-Makkah Enterprises, Lahroe	Furniture & Fixture, Blood Storage Cabinet	676000	12229
	786/QS/0283	4-Mar-16	1066	4-Feb-16	11-Feb-16	26-Feb-16	15	M/S Qazzafi Surgical, Lahore	Medical Furniture	1505650	15132
	STC-294/2016-16(AB)	10-Jun-16	6497	12-May-16	27-May-16	10-Jun-16	14	M/S Scientific Technical Corporation, Lahore	Blood Bag Mixer	850000	7973
									Test Tube Roller Mixer		
									Thermo container For Transpiration of Blood Bag		
	BTS/EDO-G/0691-05	7-Jun-16	6495	12-May-16	27-May-16	7-Jun-16	11	M/S Bio Tech Services, Lahore	Ultrasound Machine	160000	11792
	OM-INV-00155	5-Jun-16	6498	12-May-16	27-May-16	5-Jun-16	9	M/S Orient Medical, Lahore	Instrument Trolley	29975	181
	160501	5-May-16	1080	4-Feb-16	11-Feb-16	23-06-2016	132	M/S Medi Urge, Lahore	Phototherapy Unit	148000	130891
									Infusion Pump		
									Automatic Film Processor Table		
	OM-IMV-0056	29-Feb-16	1134	4-Feb-16	11-Feb-16	29-Feb-16	18	M/S Orient Medical, Lahore	Instruments	512994	6187
	VC/INV/00151-02-16	10-Feb-16	1072	4-Feb-16	11-Feb-16	15-Feb-16	4	M/S Vital Care, Lahroe	Cardiac Monitor	312000	836
									Fetal Doppler		
	ARSS/SL/356/16	17-Feb-16	1077	4-Feb-16	11-Feb-16	18-Feb-16	7	M/S Al-Raheem Surgical, Lahore	Instruments	323700	1518
	03/0039	1-Mar-16	1078	4-Feb-16	11-Feb-16	20-Feb-16	9	M/S Pel Marketing, Lahore	Air Conditioners	1017810	6137
	SIEDOG/505		1069	4-Feb-16	11-Feb-16	21-04-2016	70	M/S Sigma International, Lahore	Machinery & Equipment	4393345	206048
	STC-152/2015-16 9AB)	11-Feb-16		4-Feb-16	11-Feb-16	15-Feb-16	4	M/S Scientific Technical Corporation, Lahore	Lab Items	215000	576
	EMTS/INV/0031	8-Feb-16	1074	4-Feb-16	11-Feb-16	15-Feb-16	4	M/S Eastern Medical, Lahore	Defibrillator	425000	1139
	1603002	8-Feb-16	1068	4-Feb-16	11-Feb-16	9-Mar-16	25	M/S Quintex Medical, Lahore	Instruments	874598	14650
	2	12-Feb-16	1073	4-Feb-16	11-Feb-16	15-Feb-16	4	M/S Apex Enterprises, Lahore	Furniture	800360	2145
	21048/PEC	12-Feb-16	1137	4-Feb-16	11-Feb-16	18-Feb-16	7	M/S Paradise Export, Sialkot	Instruments	122460	574
	2158	15-Feb-16	1081	4-Feb-16	11-Feb-16	17-Feb-16	6	M/S Noorani Surgical, Lahore	Instruments	584817	2351
Total										22,997,147	516733
Grand Total										1,182,812	

Annex-R

Para-1.2.2.14

Excess payment of quantity executed over and above estimate quantities Rs1.068 million

Name of Schemes	Name of Contractor	Description	Qty as per Estimate	Qty Paid	Diff	Rate	Amount (Rs)
Construction of street drains in village Ishra and vill Jambola keeranwala	M/s Fahad Engg	Filling watering and ramming earth under floors	19893Cft	30017 Cft	10124	4887	49,476
		Earth Work Excavation in irrigation channel drain	203 CFT	312 Cft	109	3812.15	416
		Pacca brick work	217 CFT	1773 Cft	1556	17565.6	27,332
		Tega Formed	320 CFT	665 Cft	345	5334.6	1,840
		Pacca brick work on edge	360 CFT	640 Cft	280	7627.85	2,136
		Standard Drain	400 RFT	853 Rft	453	88.35	40,023
		Carriage of material	0 CFT	6766 Cft	6766	4056.95	274,493
Construction of street drains PCC in village Ghakra Kunjari	M/S Asif Associates	Filling watering and ramming earth under floors	32033Cft	46808 Cft	14775	4854.6	71,727
		Tega Formed	200 RFT	403 Rft	203	5146.05	10,446
		Pacca brick work on edge	225 sft	902 sft	677	7364.75	49,859
		Standard Drain	250 RFT	952 Rft	702	92.9	65,216
		Fabrication of Mild steel Reinforcement	689 Kg	1308 Kg	619	11270.85	69,767
Cement Concrete Plain in Slab	225 Cft	375 Cft	150	234.35	35,153		
Construction of street drains and PCC in village Kolian	M/s Fahad Engg	Filling watering and ramming earth Lead upto 3 mile	34907 Cft	15229 Cft	19678	5433.05	106912
		Carriage of material like stone aggregate	229Cft	7104CFT	6875	3824.25	262917
Total							1,067,713