



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

| | |
|------------|--|
| B&R | Building & Road |
| BHU | Basic Health Unit |
| C&W | Communication and Works |
| CCB | Citizen Community Board |
| CD | Community Development |
| DAC | Departmental Accounts Committee |
| DCO | District Coordination officer |
| DDO | Drawing and Disbursing Officer |
| DEO (EE-M) | District Education Officer (Elementary Education-Male) |
| DO | District Officer |
| DHQ | District Headquarters |
| EDO | Executive District Officer |
| FD | Finance Department |
| F&P | Finance and Planning |
| HRA | House Rent Allowance |
| LP | Local Purchase |
| MS | Medical Superintendent |
| OFWM | On-Farm Water Management |
| PAO | Principal Accounting Officer |
| PDSSP | Punjab Devolved Social Services Program |
| PFR | Punjab Financial Rules |
| PLGO | Punjab Local Government Ordinance |
| POL | Petroleum Oil and Lubricants |
| PPPRA | Punjab Public Procurement Rules Authority |
| RHC | Rural Health Center |
| SMC | School Management Council |
| SMO | Senior Medical Officer |
| SWM | Solid Waste Management |
| THQ | Tehsil Headquarters |
| TS | Technical Sanction |
| W&S | Works and Services |
| WUA | Water Users Association |
| ZAC | Zila Accounts Committee |

PREFACE

Articles 169 & 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 expenditure 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, Jhelum for the financial years 2011-12 and 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report 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 observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of 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:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Tehsil/Town Municipal Administration and Union Administrations of one City District Government i.e. Rawalpindi and three District Governments i.e. Jhelum, Chakwal and Attock.

The Regional Directorate has a human resource of 15 officers and staff, total 4,185 man-days and the annual budget of Rs17.400 million for the financial year 2012-2013. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes/projects & receipts. Accordingly, Regional Directorate of Audit Rawalpindi carried out audit of the accounts of various offices of the District Government, Jhelum for the financial years 2011-2012 and 2012-13.

District Government Jhelum 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. Finance & Planning, Works & Services, Education, Health, Community Development and Agriculture. 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.

2. Audit of District Government, Jhelum was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

5. Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue in the Government Account / Local Fund.

Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed laws, rules and regulations.

a) Audit Methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

b) Audit of Expenditure and Receipt

Total expenditure of the District Government Jhelum for the financial year 2012-2013 was Rs3441.232 million covering 402 formations. Out of this RDA Rawalpindi audited expenditure of Rs374.195 million which in terms of percentage was 11% of total expenditure. Regional Director Audit, planned and executed audit of 32 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Jhelum for the financial year 2012-2013, were Rs9.002 million. RDA Rawalpindi audited receipts of Rs9.002 million which was 100% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs15.407 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.097 million was recovered and verified during the year 2013-14, till the time of compilation of report.

d) Key Audit Findings of the Report

- i. Misappropriation of Rs1.82 million noted in one case¹
- ii. Non-production of Record of Rs50.250 million noted in one case²
- iii. Non Compliance of Rules of Rs7.062 million noted in five cases³.
- iv. Recoveries of Rs 15.407 million noted in four cases⁴.
- v. Analysis of budget and expenditure of District Government Jhelum for the financial year 2012-13 revealed that the original budget was Rs3539.401 million, supplementary grant was Rs92.512 million whereas Rs30.969 million were surrendered/ withdrawn and the final budget was Rs3, 600.944 million. Non-development expenditure of Rs3,320.290 million was incurred against original allocation of Rs3,415.154 million and Development Expenditure of Rs120.941 million was incurred against the original budget allocation of Rs185.790 million resulting in savings of Rs94.864 million and Rs64.849 million respectively. Total expenditure of Rs3, 441.232 million was incurred against the final budget of Rs3, 600.944 million, resulting in overall savings of Rs159.713 million which in terms of percentage was 4%.

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

e) Recommendations

- i.** Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii.** Departments need to comply with the Public Procurement Rules for and rational purchases of goods and services.
- iii.** Inquiries need to be held to fix responsibility for wasteful expenditure and unauthorized payment.

- iv.** The PAO needs to make efforts for expediting the realization of various Government receipts.
- v.** PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi.** The PAO needs to take appropriate action for non-production of record.
- vii.** The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.3, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9

⁴ Para 1.2.3.1, 1.2.3.2, 1.2.3.4, 1.2.3.5

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in Million)

| Sr. No. | Description | No. | Budget |
|---------|--|-----|----------|
| 1 | Total Entities (PAOs) under Audit Jurisdiction | 1 | 3600.944 |
| 2 | Total formations under Audit Jurisdiction | 402 | 3600.944 |
| 3 | Total Entities (PAOs) Audited | 1 | 374.195 |
| 4 | Total formations Audited | 32 | 374.195 |
| 5 | Audit & Inspection Reports | 32 | 374.195 |
| 6 | Special Audit Reports | Nil | Nil |
| 7 | Performance Audit Reports | Nil | Nil |
| 8 | Other Reports | Nil | Nil |

* Figures at Serial No.3, 4 & 5 represents expenditure.

Table 2: Audit observations

(Rs in Million)

| Sr. No. | Description | Amount Placed under Audit Observation | Para reference |
|--------------|----------------------|---------------------------------------|---|
| 1 | Asset management | 0 | |
| 2 | Financial management | 15.407 | 1.2.3.1, 1.2.3.2, 1.2.3.4,1.2.3.5 |
| 3 | Internal controls | 59.133 | 1.2.1.1, 1.2.2.1, 1.2.3.3, 1.2.3.6, 1.2.3.7,1.2.3.8, 1.2.3.9 |
| 4 | Others | 0 | |
| TOTAL | | 74.54 | |

Table3: Outcome Statistics**(Rs in Million)**

| Sr. No. | Description | Expenditure on Acquiring Physical Assets | Civil Works | Receipts | Others | Total current year | Total Last year |
|----------------|--|---|--------------------|-----------------|---------------|---------------------------|------------------------|
| 1 | Outlays Audited | 0 | 57.884 | 9.002 | 662.184 | 729.070* | 1491.736 |
| 2 | Amount Placed under Audit Observation/ Irregularities of Audit | 0 | 7.468 | 7.166 | 59.905 | 74.539 | 18.92 |
| 3 | Recoveries Pointed Out at the instance of Audit | 0 | 6.218 | 7.166 | 2.023 | 15.407 | 25.056 |
| 4 | Recoveries Accepted/ Established at the instance of Audit | 0 | 6.218 | 7.166 | 2.023 | 15.407 | 21.044 |
| 5 | Recoveries Realized at the instance of Audit | 0 | 0 | 0 | 0 | 0 | 0.692 |

* The amount mentioned against serial No 1 in column “total current year” is the sum of expenditure and receipts, whereas the total expenditure audited for the year 2012-13 was Rs374.195 million

Table4: Irregularities Pointed Out

(Rs in Million)

| Sr. No. | Description | Amount Placed under Audit Observation |
|----------------|--|--|
| 1 | Violation of Rules and regulations and principle of propriety and probity. | 7.062 |
| 2 | Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds. | 1.82 |
| 3 | Quantification of weaknesses of internal control systems | 0 |
| 5 | Recoveries, overpayments or unauthorized payments of public money. | 15.407 |
| 6 | Non-production of record to Audit. | 50.250 |
| 7 | Others, including cases of accidents, negligence etc. | 0 |
| | Total | 74.539 |

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

CHAPTER 1

1.1 DISTRICT GOVERNMENT, JHELUM

1.1.1 Introduction of Departments

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance, 2001. Each group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the officers, branches and / or sections of each district office. Following is the list of Departments which manage the activities of District Government.

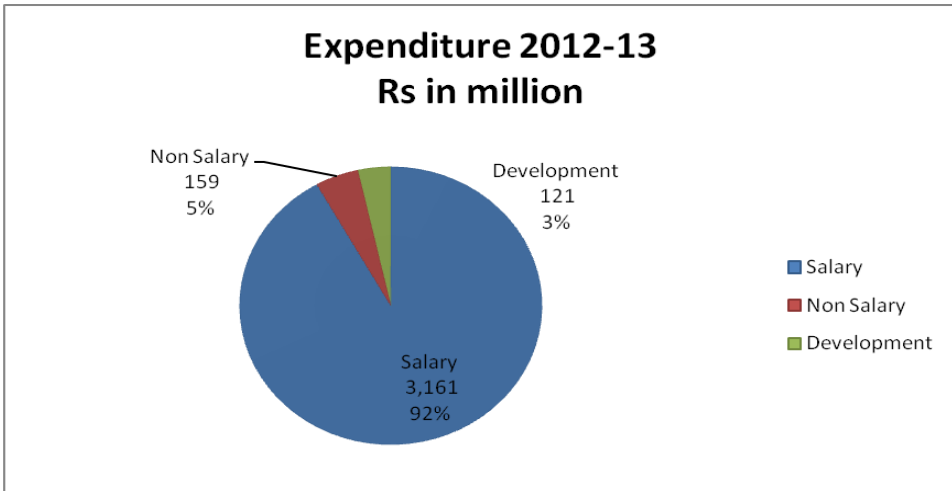
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works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

Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

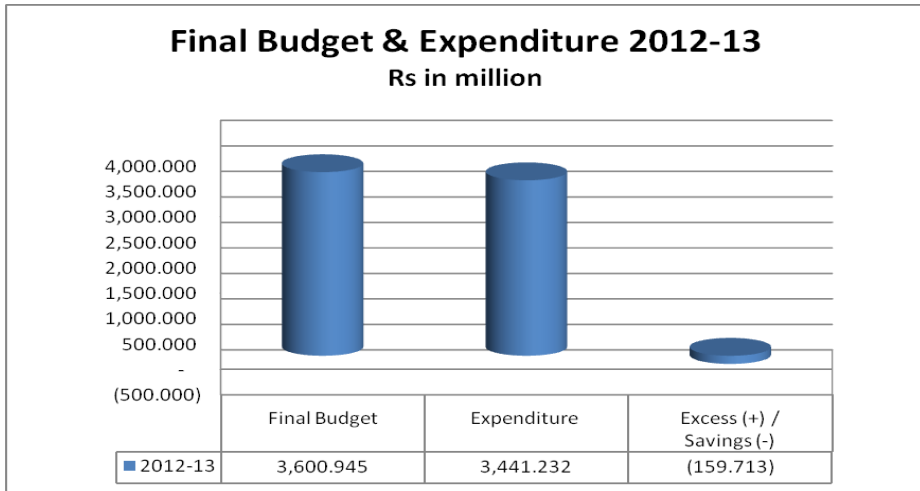
1.1.2 Comments on Budget and Accounts (Variance Analysis)

| 2012-13 | Budget | Expenditure | Excess (+) / Saving (-)(Rs) | % saving |
|--------------|----------------------|----------------------|--------------------------------|-------------|
| Salary | 3,240,085,199 | 3,161,141,438 | -78,943,761 | 2 |
| Non Salary | 175,068,978 | 159,148,870 | -15,920,108 | 9 |
| Development | 185,790,327 | 120,941,361 | -64,848,966 | 35 |
| Total | 3,600,944,504 | 3,441,231,669 | -159,712,835 | 4 |

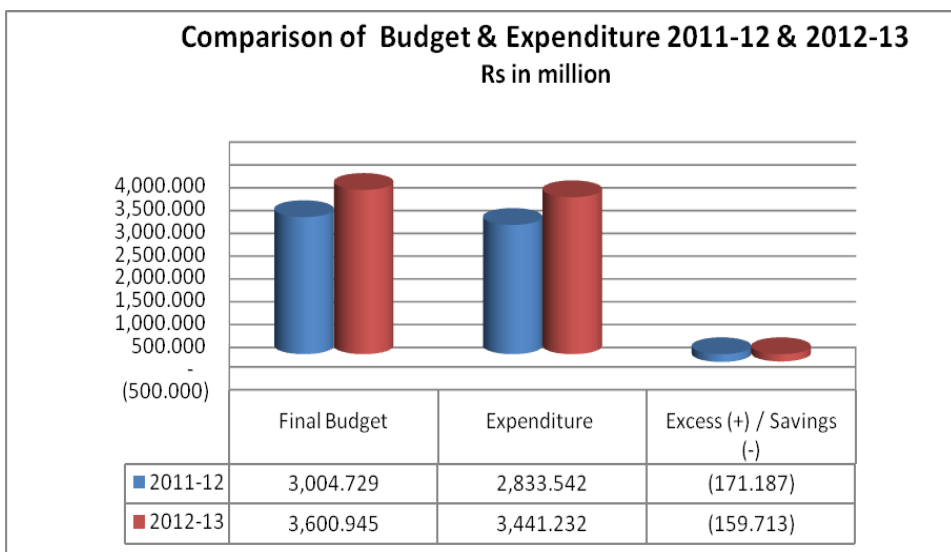
Total expenditure incurred by the District Government Jhelum during 2012-13 was Rs341.232 million. The Salary, Non-Salary and Development Expenditure comprised 92%, 05% and 04% of the total expenditure, respectively.



As per the Appropriation Account 2012-13 of District Government Jhelum the original budget was Rs3, 539.401 million, supplementary grant was Rs92.512 million whereas Rs30.969 million were surrendered/ withdrawn and the final budget was Rs3, 600.944 million. Against the final budget, total expenditure incurred by District Government during 2012-13 was Rs3, 441.232 million, as detailed at Annex-B



The overall saving of Rs159.713 million was 4% of the final budget. The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:



There was 20% & 21% increase in Budget Allocation & Expenditure incurred respectively for the year 2012-13 as compared to the previous year.

1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab.

Status of Previous Audit Reports

| S. No. | Audit Year | No. of Paras | Status of PAC/ZAC Meetings |
|--------|---|--------------|----------------------------|
| 1 | 2002-03 | 7 | Not convened |
| 2 | 2003-04 | 8 | Not convened |
| 3 | 2004-05 | 13 | Not convened |
| 4 | *01/07/2005 to 31/03/2008 Special Audit Report | 122 | Not convened |
| 5 | 2009-10 | 13 | Not convened |
| 6 | 2010-11 | 22 | Not convened |
| 7 | 2011-12 | 30 | Not convened |
| 8 | 2012-13 | 06 | Not convened |

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

1.2 AUDIT PARAS

1.2.1 Misappropriation

1.2.1.1 Likely Misappropriation of Government Money – Rs1.820 million

According to Rule 4(a)(f) of PLG (Property) Rules 2003, the manager shall take as much care of the property entrusted to him as a man of ordinary prudence would, under similar circumstances, take of his own property of like nature, and prevent the use of property for any purpose and in any manner other than specified.

Lease contract of the Canteen of GHS Kala Gujran No.2, Jhelum, was awarded during 2001-11 but receipts of Rs1.155 million on account of lease money were not found on record. Moreover, donation of Rs65,000 was received for renovation of IT lab but expense was shown incurred from FTF. Further 60 trees of Poplar, Sunbal, and Eucalyptus etc were sold without adoption of codal formalities and maintenance of vouched account This resulted in likely misappropriation of Rs1.820 million as detailed below:

| Period | Item | Amount (Rs) |
|---------|------------------------|------------------|
| 2010-12 | Lab renovation | 65,000 |
| 2010-12 | 60 trees @ 10,000 each | 600,000 |
| 2001-11 | Canteen lease amount | 1,155,000 |
| | Total | 1,820,000 |

Audit holds that due to mismanagement and weak internal controls, Government money was likely to be misappropriated causing loss to public exchequer.

The matter was reported to the DCO / PAO in October, 2013. It was replied by the EDO (Education) that matter was investigated by District Monitoring Officer. Reply was not accepted by DAC due to non availability of inquiry report on record and directed to probe the matter at Departmental level. No compliance was reported till the finalization of this report.

Audit recommends fixing of responsibility for the negligence and making government loss good, under intimation to Audit.

[AIR Para No.3]

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record –Rs50.250 million

According to Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Heads of offices of District Jhelum did not produce record of Rs50.250 million for audit verification pertaining to the financial year 2012-13 as detailed below:

| Sr. No. | Name of Department | Para No | Description | Amount (Rs) |
|---------|-----------------------|---------|--------------------|-------------------|
| 1 | DCO | 3 | Ramzan Bazar | 1,344,791 |
| 2 | Civil Hospital Khewra | 3 | Others (03970) | 946,534 |
| 3 | THQ Hospital Sohawa | 4 | Others (03970) | 1,748,000 |
| 4 | Do (Buildings) | 4 | Development Budget | 46,211,000 |
| | | | Total | 50,250,325 |

Audit holds that the relevant record of the expenditure of Rs50.250 million was not produced as the same was not maintained which might lead to misappropriation and misuse of public money.

The observations were discussed with the departmental representatives. It was replied that the record will be produced at the time of next audit. DAC in its meeting held on 09.12.2013 directed to produce the record to Audit. No record was produced till finalization of this report.

Audit recommends that all record be produced for audit besides fixing responsibility against person(s) at fault for non-production of record under intimation to Audit.

1.2.3 Irregularity and Non-compliance of Rules

1.2.3.1 Non-recovery of the license fees from defaulters – Rs7.166 million

According to Rule 76(1) of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Taxation Branch of DCO Office, Jhelum failed to recover an amount of Rs7.166 million from 720 defaulters of the District Jhelum on account of miscellaneous fees up to 2012-13 as detailed below:

| Sr. No | Area | Nature of Fee | No. Defaulters | Period | Amount (Rs) |
|--------|----------------|-----------------------|----------------|--------------|------------------|
| 1 | Tehsil Jhelum | License Fee | 61 | 2012-13 | 123,000 |
| 2 | Tehsil Dina | -do- | 31 | 2012-13 | 77,000 |
| 3 | PD Khan | -do- | 84 | 2012-13 | 167,000 |
| 4 | Jalapur Sharif | -do- | 40 | 2012-13 | 126,000 |
| 5 | Lillah | -do- | 59 | 2012-13 | 118,000 |
| 6 | Sohawa | -do- | 24 | 2012-13 | 86,000 |
| 7 | Jhelum | Brick Kilens | 20 | 2003-11 | 948,000 |
| 8 | Dina | -do- | 6 | 2003-11 | 358,000 |
| 8 | Dina/Mangla | -do- | 7 | 2003-11 | 436,000 |
| 9 | Sohawa | -do- | 13 | 2003-11 | 852,000 |
| 10 | P.D.Khan | -do- | 10 | 2003-11 | 638,000 |
| 11 | Jhelum | Gas agencies & stores | 24 | 2009-11 | 153,000 |
| 12 | Jhelum | Misc | 28 | 2003-12 | 108,000 |
| 13 | Jhelum | Marble Factories | 30 | 2003-12 | 230,000 |
| 14 | Jhelum | Timer Merchants | 7 | 2003-12 | 170,000 |
| 15 | Dina | Misc | 64 | 2003-12 | 569,000 |
| 16 | Dina | Marble Factories | 10 | 2004-12 | 235,000 |
| 17 | Sohawa | Misc | 38 | 2003-12 | 242,003 |
| 18 | Sohawa | Marble Factories | 5 | 2009-12 | 75,000 |
| 19 | P.D.Khan | Misc | 159 | 2003-12 | 1,455,000 |
| | | | 720 | Total | 7,166,003 |

Audit holds that due to mismanagement and weak internal controls, fees were not collected causing a loss to public exchequer of Rs7.166 million.

The matter was reported to the DCO / PAO in October 2012. It was replied in DAC meeting held on 09.12.2013 that compliance was awaited from Taxation Branch. DAC directed the department to ensure

recovery at the earliest. No compliance was reported till the finalization of this report.

Audit recommends immediate recovery of the amount under intimation to Audit.

[AIR Para No.1,2]

1.2.3.2 Non recovery on account of price escalation-Rs4.132 million

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

DO (Buildings) awarded following works worth Rs14.928 million to contractors who failed to complete the work within the stipulated period despite several notices by District Office Buildings Jhelum. These works were required to be completed on the risk and cost of contractors amounting to Rs4.132 million as detailed below:

(Rs in million)

| Sr. No. | Name of Scheme | Agreement amount (Rs.) | Running Bill paid to contractors (Rs.) | Balance work awarded | Escallat ion 50% of Balance work |
|----------------|-----------------------|-------------------------------|---|-----------------------------|---|
| 1 | GBES Chambala | 3.047 | 0.129 | 2.918 | 1.459 |
| 2 | GBHS Adrana | 3.721 | 3.061 | 0.660 | 0.330 |
| 3 | GBPS Baith Sohawa | 2.413 | 1.727 | 0.686 | 0.343 |
| 4 | GBPS Kohala Sohawa | 3.557 | 0.744 | 2.813 | 1.406 |
| 5 | GBPS Simbli | 2.190 | 1.002 | 1.188 | 0.594 |
| | | 14.928 | 6.663 | 8.265 | 4.132 |

Audit holds that due to weak internal control and negligence, amount of Rs4.132 on account of price escalation was not recovered, resulting in loss to the public exchequer.

The matter was reported to the DCO / PAO in October 2012. It was replied in DAC meeting dated 09.12.2013 that revised administrative approval will be obtained from the comptent authority. Reply was not tenable as price escalation was required to be recovered. DAC directed the EDO (W&S) to recover the amount. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility and recovery of the amount from the contractor or the person(s) held responsible under intimation to Audit.

[AIR Para No.1]

1.2.3.3 Poor performance of soil fertility department - Rs2.411 million

As per PDG Rules of Business, 2001, Function of Soil Fertility Department is “evaluation of soil fertility status in the District and preparation of site specific fertilizer recommendations”

District Jhelum comprises of backward areas like Tehsils PD Khan and Sohawa and being a barani area it suffers from low agricultural outputs. In this regard, office of Soil Fertility was required to enhance its services. Audit of the accounts of DO (Soil Fertility) revealed that services of Soil fertility were reduced and only 908 soil samples and 110 water samples were tested from District Jhelum during 2012-13 while atleast 3000 to 4000 tests were required to be performed. This resulted in poor performance of Department despite an expenditure of Rs2.411 million on pay & allowances which needs justification.

Audit was of the view that due to weak internal controls, volume of services of Soil Fertility were reduced.

The matter was reported to the DCO / PAO in October 2013. It was replied that Soil Fertility tests were conducted according to demand. Reply was not tenable because there was need to enhance the services and creating awareness regarding facilities. DAC meeting dated 09.12.2013 directed to keep para pending till compliance. No compliance was reported till finalization of this report.

Audit recommends fixing of responsibility from the person(s) held responsible under intimation to Audit.

[AIR Para No.1]

1.2.3.4 Un-authorized payment of PCA, HRA & Conveyance Allowance – Rs2.023 million

According to the instruction of Health Department Government of the Punjab issued from time to time, PCA is admissible to doctors who perform hospital based practices; HRA is not admissible with provision of government accommodation and Conveyance Allowance is not admissible if accommodation is provided within work premises.

DO (Health) Jhelum paid Rs690,000 on account of PCA during 2012-13, to 23 doctors who were not doing practice in the premises of BHUs.

Dy DO Agriculture (Ext) Sohawa paid an amount of Rs343,924 on account of HRA and Rs749,280 on account of Conveyance Allowance to 20 Field Assistants residing in Government accommodations and DO (Health) did not recover an amount of Rs239,360 from a Field Medical Technician who did not vacate the Govt accommodation after the transfer from the station. This resulted in an over payment of Rs2.023 million which needs to be recovered as detailed in **Annex C**.

Audit holds that due to weak internal control and negligence, overpayment was made resulting in loss of Rs2.023 million to the public exchequer.

The matter was reported to the DCO / PAO in October 2012 but no tenable replies were furnished. DAC directed to recover the amount. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility and recovery of the amount from the person(s) held responsible under intimation to Audit.

[AIR Para No.2,1,6,5,6,7]

1.2.3.5 Non-imposition of Penalty – Rs2.086 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 cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

DO (Buildings) awarded certain works during 2009-11 at a cost of Rs2.086 million. Neither the works were completed nor any penalty imposed. Further, the contractors did not apply for extension in time limit to the Engineer-in-charge. This resulted in non-imposition of penalty for delay in completion of works @ 10% amounting to Rs2.086 million as detailed below:-

| Sr. No | Name of Work | Date of Awarding | Required Date of Completion | Amount (Rs in million) | 10% penalty (Amount in Rs) |
|--------|--|------------------|-----------------------------|------------------------|----------------------------|
| 1 | GGPS to Middle Scool Baral, Dina | 30-01-10 | 30-06-10 | 3.515 | 351,500 |
| 2 | GGHS Lehri, Sohawa | 25-03-10 | 24-06-10 | 1.992 | 199,200 |
| 3 | GBHS Pandori, Dina | 24-02-10 | 23-07-10 | 1.069 | 106,900 |
| 4 | GBPS Sidh Pur Taj Pur Alia | 24-02-10 | 24-04-10 | 1.760 | 176,000 |
| 5 | GGHSS Domeli, Sohawa | 22-12-09 | 22-05-10 | 5.024 | 502,000 |
| 6 | GGES Rasul Pur, Sohawa | 22-12-09 | 22-05-10 | 4.429 | 442,900 |
| 7 | Up gradation of GBPS to GES Bagwala Sohawa | 05-05-11 | 05-07-11 | 3.075 | 307,500 |
| | | | Total | 20.864 | 2,086,000 |

Audit holds that due to weak internal control and negligence, amount of penalty for delay in completion was not imposed resulting in loss of Rs.2.086 million to the public exchequer.

The matter was reported to the DCO / PAO in October 2012. It was replied in DAC meeting dated 09.12.2013 that works could not start in time due to disputed sites and non- availability of funds. However, penalty would be imposed on finalization of accounts. DAC directed the department to implement penalty as per rule. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility and recovery of the amount from the contractor or the person(s) held responsible under intimation to Audit.

[AIR Para No.3]

1.2.3.6 Irregular payment on account of Irrigation schemes-Rs1.25 million

According to PDG Rules of Business, 2001 Function of DO (On Farm Water Management) is “Organization and registration of Water Users Association under the On Farm Water Management and Users Association Ordinance, 1981”

DO (OFWM) paid Rs1.25 million to WUAs for following (05) irrigation schemes during 2012-13, but Fards of the owners of the land

were not available on record. In the absence of the basic documents, payments were held irregular as detailed below:

| Sr. No. | Schemes No. | Mouza | Amount (Rs.) |
|----------------|--------------------|--------------|---------------------|
| 1 | 621 | Bakarala | 250,000 |
| 2 | 14115 | Ghanjlot | 250,000 |
| 3 | 231 | Panwar | 250,000 |
| 4 | 30/8 | Essawal | 250,000 |
| 5 | 664 | Kot Katcha | 250,000 |
| Total | | | 1,250,000 |

Audit holds that due to weak internal control and negligence, payments were made without obtaining of fards.

The matter was reported to the DCO / PAO in October, 2012. It was replied in DAC meeting dated 09.12.2013 that fards were obtained and enclosed in record. The possibility of change in bonafide ownership could not be ruled out. DAC directed the EDO (Agriculture) to produce updated fards. No compliance was reported till finalization of this report.

Audit recommends fixing of responsibility of irregular payments against the person(s) held responsible under intimation to Audit.

[AIR Para No.2]

1.2.3.7 Overpayment due to unjustified special increment – Rs1.214 million

As per clarification of the Government of Punjab, Finance Department vide Notification No. FD.PC.2-2/2012 dated 13.07.2012 in pursuance of direction of Hon`ble Lahore Court dated 21.09.2011, employees from BS-1 to BS-4 enjoying benefit of special increment be refixed in pay scale prior to 01.07.2007 and recovery waived off upto 30.06.2012.

Scrutiny of the service books and payroll revealed that 47 Officials of Para Medic School Jhelum, ETO Jhelum & Government Islamia GHSS Jhelum were given the benefit of higher grade on 01.07.2007 and also given the benefit of special increment on 01.09.2007 and 6 Officials of GHSS Dina were allowed to draw annual increment of December, 2009 in violation of the terms and conditions of regularization. This resulted in an irregular payment of Rs1.214 million as detailed in **Annex D**.

Audit holds that due to weak internal control and negligence, payment was made resulting in loss of Rs1.214 million to the public exchequer.

The matter was reported to the DCO / PAO in October 2012. It was replied in DAC meeting dated 09.12.2013 that staff of Class 1 to Class IV were allowed to draw one special increment. Reply was not tenable and DAC directed the department to recover the amount. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility and recovery of the amount from the person(s) held responsible under intimation to Audit.

[AIR Para No.3, 3, 11&4]

1.2.3.8 Unjustified payments on account of Pay and Allowances – Rs1.166 million.

According to Rule 7.12 of PFR Vol-I “the head of an office is personally responsible for every pay drawn on a bill”

SMO RHC Dina, Dy DO Agriculture (Ext) Sohawa and Principal Paramedic School Jhelum failed to recover unjustified paid amount of Rs1.166 million on account of Health Risk Allowance, Conveyance Allowance and Advance increment respectively up to 2012-13 as detailed in **Annex-E**.

Audit holds that due to mismanagement and weak internal controls, allowances and increments were irregularly paid causing a loss to public exchequer of Rs1.166 million.

The matter was reported to the DCO / PAO in October 2012. It was replied in DAC meeting held on 09.12.2013 that compliance was awaited from concerned offices. DAC directed the department to ensure recovery at the earliest. No compliance was reported till the finalization of this report.

Audit recommends immediate recovery of the amount under intimation to Audit.

[AIR Para No.2,2 & 5,9]

1.2.3.9 Un-authorized award of EST grade to PET – Rs1.021 million

According to the Sr. No. 7-A-2-a of the Punjab Education Department (School Education) Service/Recruitment Rules 1987,

Elementary School Teacher (EST) can be appointed 50% of the posts by initial recruitment and other 50% through award of in-service grade from amongst the PTC Teachers, having prescribed qualification Matric, J.A.V OR F.A/F.Sc and C.T or equivalent qualification from a recognized University or Board. Similarly for Physical Education Teacher (PET) can be given initial appointment on possessing qualification of BA / B.Sc (2nd Div) with junior Diploma in Physical Education from under Sr. No. 7-B of rules ibid.

Following PET teacher working under Principal Govt, Islamia GHSS # 03 Jhelum was appointed in BS-09 by the authority on 26.04.89. She was granted with EST grade against 50% within service quota unauthorized which was only admissible to the PTC teachers but not to PETs. She was required to obtain the relevant qualification of FA with Diploma in Physical Education to get the regular grade. Despite the fact she failed to obtain the relevant qualification, DEO(W)Jhelum granted her undue benefit of EST grade vide No.12049/E-1/149/95 dated 27.09.92. The irregularity resulted in over payment of Rs1.021 million, as detailed in **Annex-F**:

Audit holds that due to weak internal control and negligence, irregular payment amounting to Rs1.021 million was made.

The matter was reported to the DCO / PAO in October 2012. It was replied that matter was subjudice. DAC directed to keep para pending till decision of court. No further compliance was reported till finalization of this report.

Audit recommends fixing responsibility and recovery of the amount from the person(s) held responsible under intimation to Audit.

[AIR Para No.2&7,6,8,9]

ANNEXURES

Annex-A

Detail of MFDAC Para

| Sr No | Formation | Subject pf para | Nature of Para | Amount |
|-------|---------------------------------------|---|------------------------|---------------|
| 1 | DO (Buildings) | Non-deposit of sales tax amounting Rs179,412 | Recovery | 179,412 |
| 2 | | Wasteful expenditure due to abandonment of works-Rs1.243 million | Non Compliance of Rule | 1.243 million |
| 3 | -do- | Non forfeiting of earnest money | Recovery | 352,940 |
| 4 | -do- | Irregular paymet of non-Schedule item | Non Compliance of Rule | 347,260 |
| 5 | -do- | Payment without Sanctioned TS Estimates | -do- | 1,288,000 |
| | DO (Health) | Non vacation of illegal occupied accommodation & Non recovery of Penal rent Rs239,368 | Recovery | 239,368 |
| 6 | -do- | Denial of medicine Rs12.680 million | Non Compliance of Rule | 1,2680,000 |
| 7 | -do- | Non surrendering of saving Rs1,102,543 | -do- | 1,102,543 |
| 8 | -do- | Irregular expenditure without postig of doctors in BHU,s | -do- | 27,446 |
| 9 | -do- | Irregular purchase of medicines without DTL | -do- | 781,133 |
| 10 | -do- | Non auction of Govt. vehicle loss to Govt. due to deterioration Rs500,000 | -do- | 500,000 |
| 11 | -do- | Non deduction of house Rent | Recovery | 66,033 |
| 12 | DO (Soil Fertility) | Irregular drawl of pay and allowance | Non Compliance of Rule | |
| 13 | Govy Special Education Centre PD Khan | Non surrendering of saving Rs480,114 | -do- | 480,114 |
| 14 | -do- | Excess expenditure than budget allocation Rs59,500 | -do- | 59,500 |
| 15 | -do- | Irregular payment of pending liabilities | -do- | 79400 |
| 16 | DCO | Non-recovery of the license fee from defaulters | Recovery | 697000 |
| 17 | -do- | Non- surrendering of anticipated savings | Non Compliance of | 886,135 |

| Sr No | Formation | Subject pf para | Nature of Para | Amount |
|-------|--|--|------------------------|-----------|
| | | | Rule | |
| 18 | -do- | Non-deposit of unspent balane | -do- | 1.345m |
| 19 | | Misappropriation of Ramadan bazaar funds | -do- | 303,750 |
| 20 | RHC Dina | Non-surrendering of anticipated savings- Rs886,135 | -do- | 886,135 |
| 21 | DIH Jhelum | Non- Surrendering of Savings - Rs.493,870 | -do- | 493,870 |
| 22 | -do- | Irregular Expenditure in Excess of Budget Rs. 98,603 | -do- | 98,603 |
| 23 | -do- | Excess payment of pay and allowances – Rs55,251 | -do- | 55,251 |
| 24 | DO (Social Welfare) | Non-surrendering of saving –Rs 299,155 | -do- | 299,155 |
| 25 | -do- | Unjustified award of special increment to upgraded Class IV staff Rs42,770 | -do- | 42,770 |
| 26 | Govt Special Education Centre Rohtas Road Jhelum | Non-surrendering of Savings – Rs840,362 | -do- | 840,362 |
| 27 | -do- | Irregular Expenditure in excess of Budget - Rs795,186 | -do- | 795,186 |
| 28 | -do- | Expenditure on repair of vehicle Rs94,780 | -do- | 94,780 |
| 29 | RHC Dina | Non-surrendering of anticipated savings- Rs538,249 | -do- | 538,249 |
| 30 | -do- | Excess payment of pay and allowances – Rs120,960 | -do- | 120,960 |
| 31 | -do- | Non-deducio of penal Rent | Recovery | 489,858 |
| 32 | -do- | Unjustified award of special increment to up graded class IV Staff overpayment | -do- | 175,940 |
| 33 | -do- | Irregular purchase of X-Rays for Rs98,580, Non-deduction of GST Rs13,597 | Non Compliance of Rule | 13,597 |
| 34 | | Non recovery of allowances during earned leave period | Recovery | 61,956 |
| 35 | Dy DO Agriculture (Ext) Sohawa | Un justified payment without fixation – Rs2.497 million | Non Compliance of Rule | 2,497,000 |
| 36 | -do- | Non-surrendering of Savings – Rs5.562 million | -do- | 5,562,000 |

| Sr No | Formation | Subject pf para | Nature of Para | Amount |
|-------|---------------|--|----------------|------------|
| 37 | -do- | Irregular Expenditure in excess of Budget – Rs10.513 million | -do- | 10,513,000 |
| 38 | -do- | Non-maintenance of TA Register - Rs1.091Million | -do- | 1,091,000 |
| 39 | -do- | Non-deduction of 5%HR – Rs160,811 | -do- | 160,811 |
| 40 | -do- | Doubtful expenditure of repair of vehicle Rs124,004 | -do- | 124,004 |
| 41 | -do- | Excess payment of pay and allowances. – Rs80,740 | -do- | 80,740 |
| 42 | -do- | Unjustified award of special increment to upgraded class IV staff – Rs78,930 | -do- | 78,930 |
| 43 | -do- | Unjustified award of December increment to upgraded staff – Rs59,805 | -do- | 59,805 |
| 44 | DO Live Stock | Irregular Expenditure Of Rs.621,963/- Due To Excess The Budget Allocation | -do- | 621,963 |
| 45 | -do- | Un-justified Expenditure of Rs-1,214,752 without DTL | -do- | 1,214,752 |
| 46 | -do- | Irregular shifting of Headquarter | -do- | 541,978 |
| 47 | DHQ Hospital | Un-justified expenditure of Rs 152,470 | -do- | 152,470 |
| 48 | -do- | Non surrendering of saving of RS 2.99 million | -do- | 2,990,000 |
| 49 | -do- | Irregular expenditure on account of local charges of medicine | -do- | 3.66m |
| 50 | -do- | Irregular purchase of medicine | -do- | 2.209m |
| 51 | -do- | Wasteful expenditure due to non availability of fund | -do- | 2.90m |
| 52 | -do- | Un,awful purchase of Medicine | -do- | 4.486m |
| 53 | -do- | Irregular expenditure | -do- | 132,606 |
| 54 | -do- | Non- utilization of Government Funds | -do- | 4.5m |
| 55 | -do- | Fictitious payment | -do- | 132,606 |
| 56 | RHC JALALPUR | Un-justified expenditure on medicine without DTL | -do- | 114,550 |
| 57 | | Irregular Purchase of Medicine | -do- | 109,700 |

| Sr No | Formation | Subject pf para | Nature of Para | Amount |
|-------|--------------------------------------|---|----------------|---------------|
| 58 | Govt Special Education Centre Sohawa | Irregular shifting of Headquarter –Rs 387,345 | -do- | 387,345 |
| 59 | -do- | Non surrendering of saving of Rs375,534 | -do- | 375,534 |
| | THQ Hospital PD Khan | Non surrendering of saving of RS 14.90 million | -do- | 14,900,000 |
| 60 | -do- | Denial of medicine Rs1.130 million million | -do- | |
| 61 | -do- | Un-justified expenditure on medicine without DTL | -do- | 575,888 |
| 62 | -do- | Waste ful expenditure due to non availability of fund | -do- | 0.7m |
| 63 | -do- | Irregular drawl of Amount Rs 192,000 | -do- | 192,000 |
| 64 | UCD jhelum | Non-surrendering of Anticipating Savings Rs332,342 | -do- | 332,342 |
| 65 | DO Civil Defence | Mis-Procurement of Machinery & Equipment Amounting to –Rs418,644 | -do- | 418,644 |
| 66 | -do- | Irregular Expenditure in Violation of PPRA Rules– Rs477,732 | -do- | 477,732 |
| 67 | -do- | Irregular / Doubtful Drawl and Payment of Rs. 345,103 on Account of Various Heads | -do- | 345,103 |
| 68 | | Irregular/ Un-justified Payment of Honoraria – Rs305,350 | -do- | 305,350 |
| 69 | DO Agriculture (Ext) Jhelum | Un-reconciled Difference between Cash Book & Bank Statement –Rs497,858 | -do- | 497,858 |
| | -do- | Expenditure in Excess of Budget Allocation – Rs223,101 | -do- | 223,101 |
| 70 | -do- | | -do- | |
| 71 | | Irregular payment on account of POL & Repair of vehicle Rs309,313 | -do- | 309,313 |
| | EDO CD | Non-completion of CCB's schemes -Rs2.869 Million | -do- | 2.869 million |
| 72 | -do- | Non completion of CCB schemes | -do- | 2.978 million |
| 73 | -do- | Un-economical expenditure on petrol Rs 276,645 | -do- | 276,645 |
| 74 | -do- | Expenditure in Excess of Budget Allocation – Rs72,926 | -do- | 72,926 |

| Sr No | Formation | Subject pf para | Nature of Para | Amount |
|-------|---------------------------------------|--|----------------|------------|
| 75 | EDO Health | Purchase of imported good without import documents Rs281,358 | -do- | 281,358 |
| 76 | -do- | Un-authorized Expenditure on Procurements | -do- | 1.627m |
| 77 | -do- | Irregular purchase of Ambulance | -do- | 166,572 |
| 78 | -do- | Late Award of Rate Contract in Violation of Government Instructions | -do- | |
| 79 | -do- | Non-surrendering of anticipating savings Rs 651,851 | -do- | 651,851 |
| 80 | -do- | Un-authorized purchase of medicine without DTL | -do- | 745,730 |
| 81 | -do- | Irregular payment of Inadmissibel allowances | -do- | 73500 |
| 82 | -do- | Non maintenance of proper record by Senior Drug Inspector | -do- | - |
| 83 | DO Cooperative | Doubtful purchase of POL Rs129,792/- from 07/2012 to 06/2013 | -do- | 129,792 |
| 84 | -do- | Doubtful Payment of Rs-100,000/- on account of TA / DA | -do- | 100,000 |
| 85 | -do- | Non Maintenance of cash Book in Proper manner of Rs: 15.901 (M) | -do- | 15,901,000 |
| 86 | Civil Hospital Khewra | Doubtful purchase of POL Rs: 130,185.00/- during 07-2012 to 06-2013 | -do- | 130,185 |
| 87 | DO Roads | Doubtful purchase of POL Rs: 0.217 (M) from 07/2009 to 06/2012 | -do- | 217,000 |
| 88 | -do- | Doubtful Expenditure Rs : 72,984/-on Account of Repair of Vehicle No. 1008-07 & JM 651 during 07/2012 to 06/2013 | -do- | 72,984 |
| 89 | -do- | Doubtful Expenditure Rs-20.325 (M) | -do- | 20,325,000 |
| 90 | -do- | Unauthorized Change in Scope of Work without Approval Rs:15.883 million | -do- | 15,883,000 |
| 91 | Govt Institute of Slo Learners jhelum | Doubtful Expenditure Rs: 129,840/-on Account of Repair of Vehicle No. JMG1007 during 07/2012 to 06/2013 | -do- | 129,840 |
| 92 | THQ Hospital Sohawa | Doubtful Expenditure Rs: 95,416.00/-on Account of Repair of Vehicle during 7/2012 to 6/2013 | -do- | 95,416 |
| 93 | -do- | Doubt ful purchase of POL | -do- | 697,774 |

| Sr No | Formation | Subject pf para | Nature of Para | Amount |
|-------|------------------------------------|---|--------------------------|---------|
| 94 | DHDC Jhelum | Non-Production of record Rs:273,669.00/- | Non Production of Record | 273,669 |
| 95 | Govt Special Education Centre Dina | Unjustified Payment of Deputation Allowance Rs. 48,019 | Non Compliance of Rule | 49,019 |
| 96 | -do- | Non-Surrendering of savings Rs631,599 | -do- | 631,599 |
| 97 | -do- | Expenditure in excess of budget allocation Rs41,407 | -do- | 41,407 |
| 98 | -do- | Unjustified payment without performing duty Rs 168,852 | -do- | 168,852 |
| | | PHASE-II FY 2011-12 | | |
| 99 | DHDC | Non surrender of saving | -do- | 2.615m |
| 100 | -do- | Overpayment due to award of unauthorized selection grade | Recovery | 53,253 |
| 101 | -do- | Doubtful expenditure on M&R | Non Compliance of Rule | 100,000 |
| 102 | -do- | Overpayment due to unjustified special increment | Recovery | 17085 |
| 103 | Para Medical school | Oavepayment due to award of unauthorized selection grade | -do- | 344,320 |
| 104 | -do- | Unjustified award of advance increments | -do- | 182,666 |
| 105 | -do- | Non-deducton of 10% house rent due to above entitlemen residenc | -do- | 63,360 |
| 106 | -do- | Misappropriation in stock | Non Compliance of Rule | 280,370 |
| 107 | -do- | Nosurrendering of saving | -do- | 58581 |
| 108 | DO Enviornment | Expenditure over and above then budget allocation | -do- | 235,512 |
| 109 | -do- | Non-surrenderingt of saving | -do- | 321293 |
| 110 | -do- | Unjustified increment on regularization | -do- | 46415 |
| 111 | -do- | Irregular expenditure on the repair of vehicle | -do- | 77348 |
| 112 | -do- | Non verification of sales tax | -do- | 50847 |
| | DO Planning | Expenditure over and above the budget | -do- | 321,063 |

| Sr No | Formation | Subject pf para | Nature of Para | Amount |
|-------|------------------------------|---|--------------------------|----------|
| 113 | | Poor monitoring of of development scheme Rs11.625 million | -do- | 11.625 m |
| 114 | -do- | Non surrendering of saving | -do- | 1.024m |
| 115 | -do- | Unauthorized payment due to detainment | -do- | 3.515m |
| 116 | -do- | Unauthorized during HSRA | Recovery | 204,778 |
| 117 | -do- | Excess payment due to payment of unauthorized allowances | -do- | 128,525 |
| 118 | -do- | Unauthorized award of higher grade recovery | -do- | 89076 |
| 119 | -do- | Poor monitoring of the progress reports | Non Compliance of Rule | 11.625m |
| 120 | Excise and Taxation | Non surrendering of saving | -do- | 1.15m |
| 121 | -do- | Expenditure ove and above budget | -do- | 1.857m |
| 122 | -do- | Improper maintenance of Generator log book | -do- | 53326 |
| 123 | Zila Council Taxation branch | Non production of lease record of defunct property | Non Production of Record | |
| 124 | -do- | Non recovery of license fee from defaulter | Recovery | 6.469m |
| 125 | -do- | Loss to Government due to reacution a low rates | Loss to Government | 984,060 |
| 126 | -do- | Loss to Governemmnt due to unjustified auction | Recovery | 395580 |
| 127 | -do- | Unjustified allotment of shops at very low rates loss | -do- | 121,700 |
| 128 | EDO(W&S) | Non production of record 107050 | Non Production of Record | 107,050 |
| 129 | -do- | NoN surrendering of anticipiting | Non Compliance of Rule | 270735 |
| 130 | -do- | Unauthorized payment of special increment | -do- | 56140 |
| 131 | DDO Agi Ext PD Khan | Un-justified expenditure | -do- | 94,381 |
| 132 | -do- | Un-justifiede regularizaion | -do- | 85540 |

| Sr No | Formation | Subject pf para | Nature of Para | Amount |
|-------|-----------------------|--|------------------------|---------|
| 133 | DO (Soil Conversion) | Unauthorized payment of special increment | -do- | 65980 |
| 134 | -do- | Expenditure ove and above budget | -do- | 458,408 |
| 135 | GHS, Kala Gujran No.1 | Unauthorized expenditure in excess of budget | -do- | 3.069m |
| 136 | -do- | Non surrendering of saving | -do- | 1.710m |
| 137 | -do- | Unauthorized appointment during ban | -do- | 1.127m |
| 138 | -do- | Unauthorized payment of special increment | -do- | 40100 |
| 139 | -do- | Unauthorized award of higher grade | -do- | 27695 |
| 140 | -do- | Non recovery of advance increment | Recovery | 11570 |
| 141 | GHS, Kala Gujran No.2 | Unauthorized expenditure in excess | Non Compliance of Rule | 4.783m |
| 142 | -do- | Non surrendering of sav ing | -do- | 1.954m |
| 143 | -do- | Unauthozied appointment during ban | -do- | 1.127m |
| 144 | -do- | Non recovery of advance increment | Recovery | 196684 |
| 145 | -do- | Payment of inadmissible to newly appointed staff | -do- | 99491 |
| 146 | -do- | Unauthorized payment of special increment | -do- | 481,20 |
| 147 | -do- | Unjustifede award of annual increment | -do- | 41710 |
| 148 | -do- | Unauthoprized award of higher grade | -do- | 8045 |
| 149 | GHS Pandori | Expenditure over and above | Non Compliance of Rule | 2.102m |
| 150 | -do- | Non surrendering of saving | -do- | 1.781m |
| 151 | -do- | Unauthorized appointment during b an | -do- | 1.526 m |
| 152 | -do- | Unauthorized payment on special increment | Recovery | 48120 |
| 153 | -do- | Non recover of advance increment | -do- | 57848 |
| 154 | -do- | Un justified award of increment | -do- | 5570 |
| 155 | GHSS ,Dina | Non surrender of saving | Non Compliance of Rule | 13.410m |

| Sr No | Formation | Subject pf para | Nature of Para | Amount |
|-------|--------------------------------|--|------------------------|---------|
| 156 | -do- | Unauthorized expenditure in excess budget | -do- | 6.310m |
| 157 | -do- | Unauthorized appointment during ban | -do- | 2.614m |
| 158 | -do- | Unjustified award of SV Grade to junior teaches | -do- | 1.737m |
| 159 | -do- | Non recovery of advance increment | Recovery | 427,284 |
| 160 | -do- | Unjustified award of annual increment | -do- | 126,148 |
| 161 | Govt. Islamia Girls HSS Jhelum | Unauthorized expenditure in excess of budget allocation | Non Compliance of Rule | 3.916m |
| 162 | -do- | Irregular payment without prescribed qualification | -do- | |
| 163 | -do- | Non surrender of savings | -do- | 3.798m |
| 164 | -do- | Overpayment due to award of irregular grade of Arabic teacher against irrelevant qualification | Recovery | 2.123m |
| 165 | -do- | Unauhtorized payment of special increment | -do- | 842,500 |
| 166 | -do- | Unauthorized appointment against below qualification during ban | Non Compliance of Rule | 763,236 |
| 167 | -do- | Payment of inadmissible increment to newly appointed staff | Recovery | 235,114 |
| 168 | -do- | Overpayment due to award of higer grdade as SV | Recovery | 222,343 |
| 169 | | Unauthorized award of EST grade to PET | Non Compliance of Rule | 1.021 m |
| 170 | Govt. Special Edu Center Dina | Non surrender of savings | -do- | 3.247m |
| 171 | -do- | Irregular payment without prescribed qualification | -do- | |
| 172 | -do- | Expenditure in excess of budget allocation | -do- | 322,487 |
| 173 | -do- | Beyond competency expenditure on rent of building | -do- | 228,000 |
| 174 | -do- | Exces payment of pay & allowances | -do- | 137,203 |
| 175 | -do- | Unauthorized beyond competeny expenditure on purchase of uniform | -do- | 96,467 |
| 176 | -do- | Unjustified payment of deputation allowance | -do- | 48,019 |

| Sr No | Formation | Subject pf para | Nature of Para | Amount |
|--------------|--|---|-----------------------|---------------|
| 177 | Govt. Special Edu Center PD Khan | Non surrender of savings | -do- | 2.480m |
| 178 | -do- | Expenditure in excess of budget allocation | -do- | 333,263 |
| 179 | -do- | Beyond competency expenditure on rent of building | -do- | 180,000 |
| 180 | -do- | Exces payment of pay & allowances | -do- | 141,359 |
| 181 | Govt. Special Edu Center Sohawa | Non surrender of savings | -do- | 3.561m |
| 182 | -do- | Expenditure in excess of budget allocation | -do- | 332,299 |
| 183 | -do- | Exces payment of pay & allowances | -do- | 103,048 |
| 184 | -do- | Unauthorized purchase without tender board | -do- | 64,870 |
| 185 | -do- | Misappropriation of | -do- | 59,898 |
| 186 | Deaf & Defective Hearing School Jhelum | Non surrender of savings | -do- | 1.962m |
| 187 | -do- | Expenditure in excess of budget allocation | -do- | 54,553 |
| 188 | Slow learner school Jlm | Non surrender of savings | -do- | 322,000 |

[Annex-B]

| GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS FOR THE YEAR 2012 - 2013 OF DISTRICT GOVERNMENT 'JHELUM' | | | | | | | | | |
|---|---|------------------------------|----------------------|----------------|----------------------|--------------------|----------------------|-----------------------|---------------------|
| Page No. | No. & Name of the Grant / Appropriation | Voted / Charged | Recipient Department | Original Grant | Supplementary Grant | Final Grant | Actual Expenditure | Excess (+) Saving (-) | |
| NON-DEVELOPMENT | | | | | | | | | |
| 68 | JM21C03 | Provincial Excise. | Voted | Revenue | 2,754,000 | 518,000 | 3,272,000 | 2,911,374 | -360,626 |
| 10 | JM21C05 | Forests. | Voted | Agriculture | 7,488,000 | 0 | 7,488,000 | 5,973,913 | -1,514,087 |
| 70 | JM21C07 | Charges on A/c of M. V. Act. | Voted | Revenue | 3,158,000 | 0 | 3,158,000 | 2,416,112 | -741,888 |
| 72 | JM21C08 | Other Tax & Duties | Voted | Revenue | 4,330,000 | 934,761 | 5,264,761 | 4,924,440 | -340,321 |
| 122 | JM21C10 | General Administration | Voted | Shared Grant | 58,762,000 | 0 | 58,762,000 | 48,095,384 | -10,666,616 |
| 134 | JM21C15 | Education | Voted | Education | 2,411,554,610 | 64,598,695 | 2,476,153,305 | 2,418,990,742 | -57,162,563 |
| 86 | JM21C16 | Health | Voted | Health | 609,335,600 | 23,666,673 | 633,002,273 | 608,514,991 | -24,487,282 |
| 108 | JM21C17 | PHE (Environment) | Voted | | 2,451,000 | 0 | 2,451,000 | 1,925,276 | -525,724 |
| 12 | JM21C8 | Agriculture | Voted | Agriculture | 88,614,400 | 0 | 88,614,400 | 80,803,468 | -7,810,932 |
| 19 | JM21C19 | Fisheries | Voted | Agriculture | 1,257,000 | 0 | 1,257,000 | 1,057,192 | -199,808 |
| 20 | JM21C20 | Veterinary | Voted | Agriculture | 47,309,200 | 0 | 47,309,200 | 37,976,407 | -9,332,793 |
| 29 | JM21C21 | Cooperative | Voted | Agriculture | 14,809,190 | 1,559,052 | 16,368,242 | 15,946,383 | -421,859 |
| 79 | JM21C22 | Industries | Voted | | 1,490,000 | | 1,490,000 | 981,911 | -508,089 |
| 30 | JM21C23 | Miscellaneous | Voted | | 3,740,000 | | 3,740,000 | 3,498,026 | -241,974 |
| 113 | JM21C24 | Civil Works | Voted | | 34,539,200 | 441,564 | 34,980,764 | 33,001,563 | -1,979,201 |
| 116 | JM21C25 | Communication | Voted | | 36,155,300 | 792,944 | 36,948,244 | 34,420,394 | -2,527,850 |
| 147 | JM21C31 | Miscellaneous | Voted | Shared Grant | 22,310,500 | 0 | 22,310,500 | 15,820,675 | -6,489,825 |
| 46 | JM21C32 | Civil Defence | Voted | | 3,553,000 | 0 | 3,553,000 | 3,032,057 | -520,943 |
| | Total Non-Development : | | | | 3,353,611,000 | 92,511,689 | 3,446,122,689 | 3,320,290,308 | -125,832,381 |
| DEVELOPMENT | | | | | | | | | |
| 150 | JM22C36 | Development. | Voted | Shared Grant | 185,790,327 | 0 | 185,790,327 | 120,941,361 | -64,848,966 |
| | Total Development : | | | | 185,790,327 | 0 | 185,790,327 | 120,941,361 | -64,848,966 |
| | Grand Total : | | | | 3,539,401,327 | 92,511,689 | 3,631,913,016 | 3,441,231,669 | -190,681,347 |
| | Net Result of Surrender / Withdrawal : | | | | 0 | -30,968,512 | -30,968,512 | 0 | 30,968,512 |
| | Net Total : | | | | 3,539,401,327 | 61,543,177 | 3,600,944,504 | 3,441,231,669 | -159,712,835 |

Annex C

Para 1.2.3.4

| Formation | S.No | Name of doctor | Personal No | NPA per month | period | Amount(Rs) |
|-------------------------|------|-------------------------|-------------------------|---------------|--------------------------|------------|
| DO (Health) | 1 | Dr.Syed Azmat Qazmi | BHU Toba | 2500 | 2012-13 | 30,000 |
| | 2 | Dr.Khalid Mehmood | BHUChak Shadi | 2500 | -do- | 30,000 |
| | 3 | Dr.Anjum Gulzar | BHUKotla Faqir | 2500 | -do- | 30,000 |
| | 4 | Dr.Shama Shabir | BHU Jango Raryal | 2500 | -do- | 30,000 |
| | 5 | Dr.Irshad Ali Tienu | BHU Banth | 2500 | -do- | 30,000 |
| | 6 | Dr.AdeelRaheem | BHU Bhattia | 2500 | -do- | 30,000 |
| | 7 | Dr.Shahzen Shabir | BHU Karounta | 2500 | -do- | 30,000 |
| | 8 | Dr.Insaf Ali | BHU Phulary Syedan | 2500 | -do- | 30,000 |
| | 9 | Dr.Sara Qadeer | BHU Shohan | 2500 | -do- | 30,000 |
| | 10 | Dr.Muhammad Tariq Khan | BHU Pindi Said Pur | 2500 | -do- | 30,000 |
| | 11 | Dr.Syed Rasool Shah | BHU Panchour | 2500 | -do- | 30,000 |
| | 12 | Dr.Babar Aziz | BHU Chak Latif Ullah | 2500 | -do- | 30,000 |
| | 13 | Dr.Anjum Gulzar | BHU Bilal Filter Clinic | 2500 | -do- | 30,000 |
| | 14 | Dr.Jawad Suleman | BHU Chak Khasa | 2500 | -do- | 30,000 |
| | 15 | Dr.Jawad Ahmed | BHU Ramdial | 2500 | -do- | 30,000 |
| | 16 | Dr.Saira Ajmal Khan | BHU Kala Gujran | 2500 | -do- | 30,000 |
| | 17 | Dr.Muhammad Asghar Khan | BHU Wagh | 2500 | -do- | 30,000 |
| | 18 | Dr.Adeel Iftikhar | BHU Kalvant pur | 2500 | -do- | 30,000 |
| | 19 | Dr.Najma Hamid | BHU Pandori | 2500 | -do- | 30,000 |
| | 20 | Dr.Misba Kanwal | BHU jallo Chak | 2500 | -do- | 30,000 |
| | 21 | Dr.Iqra Sheikh | BHU Sagri | 2500 | -do- | 30,000 |
| | 22 | Dr.Farooq Jawad | BHU Ban Shaheed | 2500 | -do- | 30,000 |
| | 23 | Dr.Nisar Khalid | BHU Dhok Loona | 2500 | -do- | 30,000 |
| Dy DO Agri (Ext) Sohawa | 1 | Mr. Rameez Raja | Bukrala | 1,235 | 01.07.2012 to 31.08.2013 | 17,290 |
| | 2 | Mr. Saddaqaat Hussain | Dongi | 1,235 | -do- | 17,290 |
| | 3 | Mr. M. Yasin | Mehr Kali Chohan | 1,235 | -do- | 17,290 |
| | 4 | M. Afzal | Banth | 1,235 | -do- | 17,290 |
| | 5 | Aurang Zeb | Pari | 1,029 | -do- | 14,406 |

| Formation | S.No | Name of doctor | Personal No | NPA per month | period | Amount(Rs) |
|------------------------|------|---------------------|------------------|---------------|--------------------------|------------------|
| | | | Derveeza | | | |
| | 6 | Faiz Ahmed | Sirgudhan | 1,235 | -do- | 17,290 |
| | 7 | Farooq Abid | Domeli | 1,307 | -do- | 18,298 |
| | 8 | Mr.Kazim Kamal | Domeli | 1,235 | -do- | 17,290 |
| | 9 | Mr. Arshad Mehmood | Rasoolpur | 1,235 | -do- | 17,290 |
| | 10 | Mr. Zafar Iqbal | Udrana | 1,235 | -do- | 17,290 |
| | 11 | Mr Shafaqat Ali | BaraGuva | 1,235 | -do- | 17,290 |
| | 12 | Mr. M. Farooq | Jandala | 1,235 | -do- | 17,290 |
| | 13 | Mr. M Nauman | Jajial | 1,235 | -do- | 17,290 |
| | 14 | Mr. Sarfraz Ahmed | Kakrala | 1,235 | -do- | 17,290 |
| | 15 | Mr. Asghar Khan | Gora Utam Singh | 1,235 | -do- | 17,290 |
| | 16 | Mr Shakeel Manzoor | Nagial | 1,235 | -do- | 17,290 |
| | 17 | Mr. M Iqbal | Padhri | 1,235 | -do- | 17,290 |
| | 18 | Mr. M Gulzar | Dial | 1,235 | -do- | 17,290 |
| | 19 | Mr. M Ishfaq | Gali Saidan | 1,235 | -do- | 17,290 |
| | 20 | Mr. Asad Ullah Shah | Gatter | 1,235 | -do- | 17,290 |
| DO (Health) | 1 | Mst. Robina Parveen | Jhelum | 21,760 | 08/2012 to 06/2013 | 239,360 |
| Dy DO Agri(Ext) Sohawa | 1 | Mr. Rameez Raja | Bukrala | 2,720 | 01.07.2012 to 31.08.2013 | 38,080 |
| | 2 | Mr. Saddaqt Hussain | Dongi | 2,720 | -do- | 38,080 |
| | 3 | Mr. M. Yasin | Mehr Kali Chohan | 2,720 | -do- | 38,080 |
| | 4 | M. Afzal | Banth | 2,720 | -do- | 38,080 |
| | 5 | Aurang Zeb | Pari Derveeza | 1,840 | -do- | 25,760 |
| | 6 | Faiz Ahmed | Sirgudhan | 2,720 | -do- | 38,080 |
| | 7 | Farooq Abid | Domeli | 2,720 | -do- | 38,080 |
| | 8 | Mr.Kazim Kamal | Domeli | 2,720 | -do- | 38,080 |
| | 9 | Mr. Arshad Mehmood | Rasoolpur | 2,720 | -do- | 38,080 |
| | 10 | Mr. Zafar Iqbal | Udrana | 2,720 | -do- | 38,080 |
| | 11 | Mr Shafaqat Ali | BaraGuva | 2,720 | -do- | 38,080 |
| | 12 | Mr. M. Farooq | Jandala | 2,720 | -do- | 38,080 |
| | 13 | Mr. M Nauman | Jajial | 2,720 | -do- | 38,080 |
| | 14 | Mr. Sarfraz Ahmed | Kakrala | 2,720 | -do- | 38,080 |
| | 15 | Mr. Asghar Khan | Gora Utam Singh | 2,720 | -do- | 38,080 |
| | 16 | Mr Shakeel Manzoor | Nagial | 2,720 | -do- | 38,080 |
| | 17 | Mr. M Iqbal | Padhri | 2,720 | -do- | 38,080 |
| | 18 | Mr. M Gulzar | Dial | 2,720 | -do- | 38,080 |
| | 19 | Mr. M Ishfaq | Gali Saidan | 2,720 | -do- | 38,080 |
| | 20 | Mr. Asad Ullah Shah | Gatter | 2,720 | -do- | 38,080 |
| | | | | | Total | 2,022,564 |

Annex D
Para 1.2.3.7

| Formation | Name | Designation | Period | Months | Rate | Amount (Rs) |
|--------------------------|---------------------|----------------------|----------------------|--------|-------|-------------|
| Para Medic School Jhelum | M. Bashir | N/q | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| | Malik M . Taj | Barrer | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| | Tariq Gill | Ward cleaner | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| | M. Nadeem | Chowkidar | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| | Raja Muhammad Faiz | Chowkidar | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| | Anwar Masih | Sanitary Worker | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| | Tariq Mehmood | Baidar | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| | Fazal Ahmed | Lab Assistant | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| Khalid Masih | Sanitary Worker | 01.09.07 to 30.06.08 | 10 | 85 | 850 | |
| | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 | |
| | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 | |
| ETO Jhelum | Mr. Fazal ur Rehman | J/c | 01.09.07 to 30.06.08 | 10 | 160 | 1,600 |
| | | | 01.07.08 to 30.06.11 | 36 | 190 | 6,840 |
| | | | 01.07.11 to 31.03.13 | 21 | 320 | 6,720 |
| | Mr. Khizar Mehmood | J/c | 01.09.07 to 30.06.08 | 10 | 160 | 1,600 |
| | | | 01.07.08 to 30.06.11 | 36 | 190 | 6,840 |
| | | | 01.07.11 to 31.03.13 | 21 | 320 | 6,720 |
| | Mr. Zaheer Ahmed | J/c | 01.09.07 to 30.06.08 | 10 | 160 | 1,600 |
| | | | 01.07.08 to 30.06.11 | 36 | 190 | 6,840 |
| | | | 01.07.11 to 31.03.13 | 21 | 320 | 6,720 |
| | Mr. Amin ul Shifat | J/c | 01.09.07 to 30.06.08 | 10 | 160 | 1,600 |
| | | | 01.07.08 to 30.06.11 | 36 | 190 | 6,840 |
| | | | 01.07.11 to 31.03.13 | 21 | 320 | 6,720 |
| | Mr. Imran Khan | J/c | 01.09.07 to 30.06.08 | 10 | 160 | 1,600 |
| | | | 01.07.08 to 30.06.11 | 36 | 190 | 6,840 |
| | | 01.07.11 to 31.03.13 | 21 | 320 | 6,720 | |
| Mr. M . Asif | J/c | 01.09.07 to 30.06.08 | 10 | 160 | 1,600 | |

| Formation | Name | Designation | Period | Months | Rate | Amount (Rs) |
|------------------|---|-------------|----------------------|----------|-------|-------------|
| | Malik | | | | | |
| | | | 01.07.08 to 30.06.11 | 36 | 190 | 6,840 |
| | | | 01.07.11 to 31.03.13 | 21 | 320 | 6,720 |
| | Mr. Jahanzeb Ishtiaq | J/c | 01.09.07 to 30.06.08 | 10 | 160 | 1,600 |
| | | | 01.07.08 to 30.06.11 | 36 | 190 | 6,840 |
| | | | 01.07.11 to 31.03.13 | 21 | 320 | 6,720 |
| | Mr. Waleed Hanif | Constable | 01.09.07 to 30.06.08 | 10 | 135 | 1,350 |
| | | | 01.07.08 to 30.06.11 | 36 | 160 | 5,760 |
| | | | 01.07.11 to 31.03.13 | 21 | 260 | 5,460 |
| | Mr. Qaisar Mehmood | Driver | 01.09.07 to 30.06.08 | 10 | 135 | 1,350 |
| | | | 01.07.08 to 30.06.11 | 36 | 160 | 5,760 |
| | | | 01.07.11 to 31.03.13 | 21 | 260 | 5,460 |
| | Mr. M. Azam | Constable | 01.09.07 to 30.06.08 | 10 | 135 | 1,350 |
| | | | 01.07.08 to 30.06.11 | 36 | 160 | 5,760 |
| | | | 01.07.11 to 31.03.13 | 21 | 260 | 5,460 |
| | Mr. Abdul Hai | Constable | 01.09.07 to 30.06.08 | 10 | 135 | 1,350 |
| | | | 01.07.08 to 30.06.11 | 36 | 160 | 5,760 |
| | | | 01.07.11 to 31.03.13 | 21 | 260 | 5,460 |
| | Mr. M. Riaz | Constable | 01.09.07 to 30.06.08 | 10 | 135 | 1,350 |
| | | | 01.07.08 to 30.06.11 | 36 | 160 | 5,760 |
| | | | 01.07.11 to 31.03.13 | 21 | 260 | 5,460 |
| | Mr. Imtiaz Hussain | Constable | 01.09.07 to 30.06.08 | 10 | 135 | 1,350 |
| | | | 01.07.08 to 30.06.11 | 36 | 160 | 5,760 |
| | | | 01.07.11 to 31.03.13 | 21 | 260 | 5,460 |
| | Mr. M. Iqbal | Constable | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| | Mr. Ali Raza | Constable | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| GHSS Dina Jhelum | Azeem Bno ESE / PST ; Allownces SRA 373, AR 373, DA 420=1,166 | 01.12.09 | 30.06.11 | 19 | 210 | 3,990 |
| | | 01.07.11 | 30.04.13 | 22 | 350 | 7,700 |
| | | 19.10.09 | 30.11.09 | 1 m 11 d | 1,166 | 1,594 |
| | | 01.12.09 | 30.11.10 | 12 | 1,166 | 13,992 |
| | | 01.12.10 | 30.06.11 | 12 | 1,166 | 13,992 |
| | M. Atif PTC BPS-09 | 01.12.09 | 30.06.11 | 19 | 230 | 4,370 |
| | | 01.07.11 | 30.04.13 | 22 | 380 | 8,360 |
| | Ch. Jaleel Ahmed PTC BPS-09 | 01.12.09 | 30.06.11 | 19 | 230 | 4,370 |
| | | 01.07.11 | 30.04.13 | 22 | 380 | 8,360 |
| | Tayyab Mushtaq PTC BPS-09 | 01.12.09 | 30.06.11 | 19 | 230 | 4,370 |
| | | 01.07.11 | 30.04.13 | 22 | 380 | 8,360 |
| | M. Imran EST (Science) | 01.12.09 | 30.06.11 | 19 | 380 | 7,220 |

| Formation | Name | Designation | Period | Months | Rate | Amount (Rs) |
|--|------------------------|----------------------|----------------------|--------|--------|-------------|
| | | 01.07.11 | 30.04.13 | 22 | 610 | 13,420 |
| | Zahoor Ul Hassan BS-09 | 01.12.07 | 20.09.08 | 10 | 230 | 2,300 |
| | BS-14 | 21.09.08 | 30.06.11 | 32 | 380 | 12,160 |
| | | 01.07.11 | 30.04.13 | 19 | 610 | 11,590 |
| Government Iskamia Girls Highr Secondary School #3 | Atia Hameed | SST BPS-17 | 01.09.07 to 30.06.08 | 10 | 615 | 6,150 |
| | | | 01.07.08 to 30.06.11 | 36 | 740 | 26,640 |
| | | | 01.07.11 to 31.03.13 | 21 | 1200 | 25,200 |
| | Zohra Khanum | SST BPS-17 | 01.09.07 to 30.06.08 | 10 | 615 | 6,150 |
| | | | 01.07.08 to 30.06.11 | 36 | 740 | 26,640 |
| | | | 01.07.11 to 31.03.13 | 21 | 1200 | 25,200 |
| | Shahzada Shearzi | SST BPS-17 | 01.09.07 to 30.06.08 | 10 | 615 | 6,150 |
| | | | 01.07.08 to 30.06.11 | 36 | 740 | 26,640 |
| | | | 01.07.11 to 31.03.13 | 21 | 1200 | 25,200 |
| | Tasneem Kausar | SST BPS-17 | 01.09.07 to 30.06.08 | 10 | 615 | 6,150 |
| | | | 01.07.08 to 30.06.11 | 36 | 740 | 26,640 |
| | | | 01.07.11 to 31.03.13 | 21 | 1200 | 25,200 |
| | Atifa Aziz | SST BPS-17 | 01.09.07 to 30.06.08 | 10 | 615 | 6,150 |
| | | | 01.07.08 to 30.06.11 | 36 | 740 | 26,640 |
| | | | 01.07.11 to 31.03.13 | 21 | 1200 | 25,200 |
| | Sobia Qammar | SST BPS-17 | 01.09.07 to 30.06.08 | 10 | 615 | 6,150 |
| | | | 01.07.08 to 30.06.11 | 36 | 740 | 26,640 |
| | | | 01.07.11 to 31.03.13 | 21 | 1200 | 25,200 |
| | Shabana Kausar | EST | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 |
| | | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 |
| | | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 |
| | Samina Yasmin | EST | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 |
| | | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 |
| | | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 |
| | Fozia Bushra | SV | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 |
| | | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 |
| | | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 |
| | Samina Farukh | SV | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 |
| | | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 |
| | | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 |
| | Khola Qurat ul Ain | SV | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 |
| | | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 |
| | | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 |
| | Jamila Kausar | EST | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 |
| | | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 |
| | | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 |
| | Sadia Gillani | EST | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 |
| | | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 |
| | | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 |
| | Rakshanda Jabeen | EST | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 |
| | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 | |
| | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 | |
| Farrukh Jabeen | EST | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 | |
| | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 | |
| | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 | |

| Formation | Name | Designation | Period | Months | Rate | Amount (Rs) |
|-----------|----------------|---------------|----------------------|--------|------|------------------|
| | Qudsia Bano | AT | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 |
| | | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 |
| | | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 |
| | Nuzhat Ghazala | PET | 01.09.07 to 30.06.08 | 10 | 350 | 3,500 |
| | | | 01.07.08 to 30.06.11 | 36 | 420 | 15,120 |
| | | | 01.07.11 to 31.03.13 | 21 | 700 | 14,700 |
| | Zamira Sultana | PST | 01.09.07 to 30.06.08 | 10 | 260 | 2,600 |
| | | | 01.07.08 to 30.06.11 | 36 | 310 | 11,160 |
| | | | 01.07.11 to 31.03.13 | 21 | 500 | 10,500 |
| | Talat Yasmin | PST | 01.09.07 to 30.06.08 | 10 | 260 | 2,600 |
| | | | 01.07.08 to 30.06.11 | 36 | 310 | 11,160 |
| | | | 01.07.11 to 31.03.13 | 21 | 500 | 10,500 |
| | Zohra Khatoon | PST | 01.09.07 to 30.06.08 | 10 | 260 | 2,600 |
| | | | 01.07.08 to 30.06.11 | 36 | 310 | 11,160 |
| | | | 01.07.11 to 31.03.13 | 21 | 500 | 10,500 |
| | Sohail Mehmood | J/C | 01.09.07 to 30.06.08 | 10 | 160 | 1,600 |
| | | | 01.07.08 to 30.06.11 | 36 | 190 | 6,840 |
| | | | 01.07.11 to 31.03.13 | 21 | 320 | 6,720 |
| | Saveeda Sharif | Lab Attendant | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| | Ayesha Sidiqa | Lab Attendant | 01.09.07 to 30.06.08 | 10 | 85 | 850 |
| | | | 01.07.08 to 30.06.11 | 36 | 100 | 3,600 |
| | | | 01.07.11 to 31.03.13 | 21 | 170 | 3,570 |
| | | | Total | | | 1,214,348 |

[Annex-E]

Para 1.2.3.8

| Unjustified drawl of Health Risk Allowance | | | | | | | | |
|--|-------------------------------|---------------------|------------|-----|-------------------|----------------------|--------|--------------|
| SR# | Formation | Name | Desig | BPS | Rate of Allowance | Period | Months | Amount in Rs |
| 1 | RHC Dina | Muhammad maqbool | T/OP | 4 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 2 | | Nasir tanvir | DRV | 4 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 3 | | Masood ali | N/Q | 2 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 4 | | Javed akhter | N/Q | 2 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 5 | | Muhammad Asghar | N/Q | 2 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 6 | | Muhammad shahzad | CHK | 2 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 7 | | Ibrar hussain | S/P | 2 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 8 | | Muhammad anwer | S/P | 2 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 9 | | Kamran khaliq | S/P | 2 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 10 | | Imran haider | S/P | 2 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 11 | | Sagheer ahmed | MALI | 2 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| 12 | | Jabir hussain | COOK | 1 | 1,500 | 8/12 to 8/13 | 13 | 19,500 |
| Unjustified drawl of Conveyance Allowance | | | | | | | | |
| 13 | Dy DO Agriculture(Ext) Sohawa | Mr. Rameez Raja | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 14 | | Mr. Saddaqt Hussain | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 15 | | Mr. M. Yasin | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 16 | | M. Afzal | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 17 | | Aurang Zeb | FA | 6 | 1,840 | 01.07.12 to | 14 | 25,760 |
| 18 | | Faiz Ahmed | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 19 | | Farooq Abid | AI | 12 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 20 | | Mr.Kazim Kamal | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 21 | | Mr. Arshad Mehmood | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 22 | | Mr. Zafar Iqbal | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 23 | | Mr Shafaqat Ali | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 24 | | Mr. M. Farooq | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 25 | | Mr. M Nauman | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 26 | | Mr. Sarfraz Ahmed | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 27 | | Mr. Asghar Khan | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 28 | | Mr Shakeel Manzoor | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 29 | | Mr. M Iqbal | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 30 | | Mr. M Gulzar | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 31 | | Mr. M Ishfaq | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| 32 | | Mr. Asad Ullah Shah | FA | 11 | 2,720 | 01.07.12 to | 14 | 38,080 |
| Unjustified drawl of Advance Increment | | | | | | | | |
| 33 | Paramedic School Jhelum | M. Sharif | L.A. Tutor | | 79 | 15.08.91 to 31.05.94 | 34 | 2,726 |
| | | | | | 116 | 01.06.94 to 30.11.01 | 79 | 9,164 |
| | | | | | 160 | 01.12.01 to 30.06.05 | 43 | 6,880 |
| | | | | | 185 | 01.07.05 to 30.06.07 | 24 | 4,440 |
| | | | | | 215 | 01.07.07 to | 12 | 2,580 |
| | | | | | 260 | 01.07.08 to | 36 | 9,360 |
| | | | | | 420 | 01.12.11 to 30.06.08 | 16 | 6,720 |
| 34 | | Shabir Ahmed | L.A. Tutor | | 158 | 1.6.91 to 31.05.94 | 36 | 5,688 |
| | | | | | 232 | 01.06.94 to 30.11.01 | 79 | 18,328 |
| | | | | | 320 | 01.12.01 to 30.06.05 | 43 | 13,760 |
| | | | | | 370 | 01.07.05 to | 24 | 8,880 |

| Unjustified drawl of Health Risk Allowance | | | | | | | | |
|--|-------------------------|-----------------|------------|-----|-------------------|----------------------|--------------|------------------|
| SR# | Formation | Name | Desig | BPS | Rate of Allowance | Period | Months | Amount in Rs |
| | | | | | | 30.06.07 | | |
| | | | | | 430 | 01.07.07 to 30.06.08 | 12 | 5,160 |
| | | | | | 520 | 01.07.08 to 30.06.11 | 36 | 18,720 |
| | | | | | 840 | 01.12.11 to 31.03.13 | 16 | 13,440 |
| 35 | Paramedic School Jhelum | Shehzad Hussain | L.A. Tutor | | 65 | 01.02.96 to 30.11.01 | 65 | 8,580 |
| | | | | | 43 | 01.12.01 to 30.06.05 | 43 | 8,600 |
| | | | | | 24 | 01.07.05 to 30.06.07 | 24 | 5,520 |
| | | | | | 12 | 01.07.07 to 30.06.08 | 12 | 3,240 |
| | | | | | 36 | 01.07.08 to 30.06.11 | 36 | 18,720 |
| | | | | | 16 | 01.12.11 to 31.03.13 | 16 | 12,160 |
| | | | | | | | Total | 1,165,946 |

**Annex F
Para1.2.3.9**

| Name | From | To | Months | Due minimum BS-09 | Draw | Difference | Amount(Rs) |
|---------------------------------------|------------|----------|--------|-------------------|--------|------------|------------------|
| Mst. Shabana Kausar PET now EST | 01.12.92 | 30.11.93 | 6 | 1,185 | 1,257 | 144 | 864 |
| | 01.12.93 | 31.05.94 | 12 | 1,185 | 1,329 | 614 | 7,368 |
| | 1.06.1994 | 30.11.94 | 12 | 1,605 | 1,799 | 621 | 7,452 |
| | 1.12.1994 | 30.11.95 | 12 | 1,605 | 2,065 | 621 | 7,452 |
| | 1.12.1995 | 30.11.96 | 12 | 1,605 | 2,226 | 782 | 9,384 |
| | 1.12.1996 | 30.11.97 | 12 | 1,605 | 2,387 | 943 | 11,316 |
| | 1.12.1997 | 30.11.98 | 12 | 1,605 | 2,548 | 1,104 | 13,248 |
| | 1.12.1998 | 30.11.99 | 12 | 1,605 | 2,709 | 1,265 | 15,180 |
| | 1.12.1999 | 30.11.00 | 12 | 1,605 | 2,870 | 1,426 | 17,112 |
| | 1.12.2000 | 30.11.01 | 12 | 1,605 | 3,031 | 3,175 | 38,100 |
| | 1.12.2001 | 30.11.02 | 12 | 2,410 | 4,780 | 2,370 | 28,440 |
| | 1.12.2002 | 30.11.03 | 7 | 2,410 | 5,020 | 2,610 | 18,270 |
| | 1-12-2003. | 30.11.04 | 5 | 2,410 | 5,260 | 2,850 | 14,250 |
| | 1.12.2004 | 30.06.05 | 12 | 2,410 | 5,500 | 3,090 | 37,080 |
| | 1.7.2005 | 30.11.05 | 7 | 2,770 | 6,315 | 3,545 | 24,815 |
| | 01.12.05 | 30.11.06 | 5 | 2,770 | 6,590 | 3,820 | 19,100 |
| | 1.12.2006 | 30.06.07 | 12 | 2,770 | 6,865 | 5,110 | 61,320 |
| | 1.7.2007 | 30.11.07 | 5 | 3,185 | 7,880 | 4,695 | 23,475 |
| | 1.12.2007 | 30.06.08 | 12 | 3,185 | 8,510 | 5,325 | 63,900 |
| | 1.7.2008 | 30.11.08 | 5 | 3,185 | 10,240 | 7,055 | 35,275 |
| 1.12.2008 | 30.11.09 | 12 | 3,820 | 10,620 | 6,800 | 81,600 | |
| 01.12.09 | 30.11.10 | 12 | 3,820 | 11,000 | 6,800 | 81,600 | |
| 01.12.10 | 30.06.11 | 12 | 3,820 | 11,380 | 7,180 | 86,160 | |
| 01.07.11 | 30.11.11 | 12 | 3,820 | 19,000 | 7,560 | 90,720 | |
| 01.12.11 | 30.11.12 | 12 | 6,200 | 19,700 | 14,200 | 170,400 | |
| 01.12.12 | 31.03.13 | 4 | 6,200 | 20,400 | 14,200 | 56,800 | |
| Total | | | | | | | 1,020,681 |