



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

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
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)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
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

PDSSP	Punjab Development Social Services Program
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PEEDA	Punjab Employees Efficiency, Discipline & Accountability Act
PHSRP	Punjab Health Sector Reforms Program
PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PMDGP	Punjab Millennium Development Goals Program
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Rules Authority
PVMS	Product Vocabulary of Medical Store
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
SWM	Solid Waste Management
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
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 shall be conducted by the Auditor General of Pakistan. Accordingly, the audit of all receipts and expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Mandi Baha-Ud-Din for the financial year 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 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 Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized 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, 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.

2. The Regional Directorate has a human resource of 17 officers and staff, total 4757 man-days and the annual budget of Rs14.093 million for the financial year 2011-2012. It has mandated to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out audit of accounts of District Government, Mandi Baha-ud-Din for the financial year 2011-2012.

3. The District Government, Mandi Baha-ud-Din conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering seven groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health. 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.

4. Audit of District Government, Mandi Baha-ud-Din 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 Receipts

Total expenditure of the District Government Mandi Baha-ud-Din for the financial year 2011-2012, was Rs2,768.125 million covering one PAO and 162 formations. Out of this, RDA Gujranwala audited expenditure of Rs1586.31million, which in terms of percentage, was 57% of the total expenditure. Regional Director Audit planned and executed audit of twenty (20) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Mandi Baha-ud-Din for the financial year 2011-2012, were Rs12.987 million. RDA Gujranwala audited receipts of Rs6.104 million which was 47% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs21.757 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.64 million was recovered and verified during the year 2012-13, till the time of compilation of report.

d) The Key Audit Findings of the Report

- i. Non-production of record of Rs23.382 million was noted in one case.¹
- ii. Irregularity and non-compliance of Rs31.251 million was noted in eight cases.²
- iii. Analysis of budget and expenditure of District Government Mandi Baha-ud-Din for the financial year 2011-12 revealed the original budget was Rs2,769.078 million, supplementary grant was Rs301.094 million whereas Rs313.563 million were surrendered / withdrawn and the final budget was Rs2,756.608 million. Non-development expenditure of Rs2,671.465 million was incurred against the original allocation of Rs2,566.032 million and Development Expenditure of Rs96.659 million was incurred against the original budget allocation of Rs203.046 million resulting in excess of Rs105.433 million and savings of Rs106.387 million respectively. Total expenditure of Rs2,768.125 million was incurred against the final budget of Rs2,756.608 million, resulting in overall excess of Rs11.517 million.

Audit paras for the audit year 2012-13 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 economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.

- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The 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 to 1.2.2.8

SUMMARY OF TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	2,756.609
2	Total formations under Audit Jurisdiction	162	2,756.609
3	Total Entities (PAOs) Audited	01	1,586.31
4	Total formations Audited	20	1,586.31
5	Audit & Inspection Reports	20	1,586.31
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

Table 2: Audit Observations Classified by Categories

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	-
2	Financial management	0	-
3	Violation of rules	31.214	1.2.2.1 to 1.2.2.8
4	Others	23.382	1.2.1.1
TOTAL		54.596	-

Table 3: Outcome Statistics

Rs in Million

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays audited	0	54.500	6.104	1,531.810	1,592.410	1,127.894
2	Amount placed under audit observation / Irregularities of audit	0	15.629	0.000	38.967	54.596	56.124
3	Recoveries pointed out at the instance of audit	0	10.088	0	11.68	21.7579	10.070

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
4	Recoveries accepted / established at the instance of audit	0	10.088	0	11.68	21.7579	10.070
5	Recoveries realized at the instance of audit	0	0	0	0	0.64	0

* 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 Rs1,586.310 million.

Table 4: Irregularities Pointed Out

Rs in Million		
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	15.411
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	0
4	Quantification of weaknesses of internal control systems	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	15.803
6	Non-production of record	23.382
7	Others, including cases of accidents, negligence etc.	0
TOTAL		54.596

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

CHAPTER-1

1.1 District Government, Mandi Baha-Ud-Din

1.1.1 Introduction of Departments

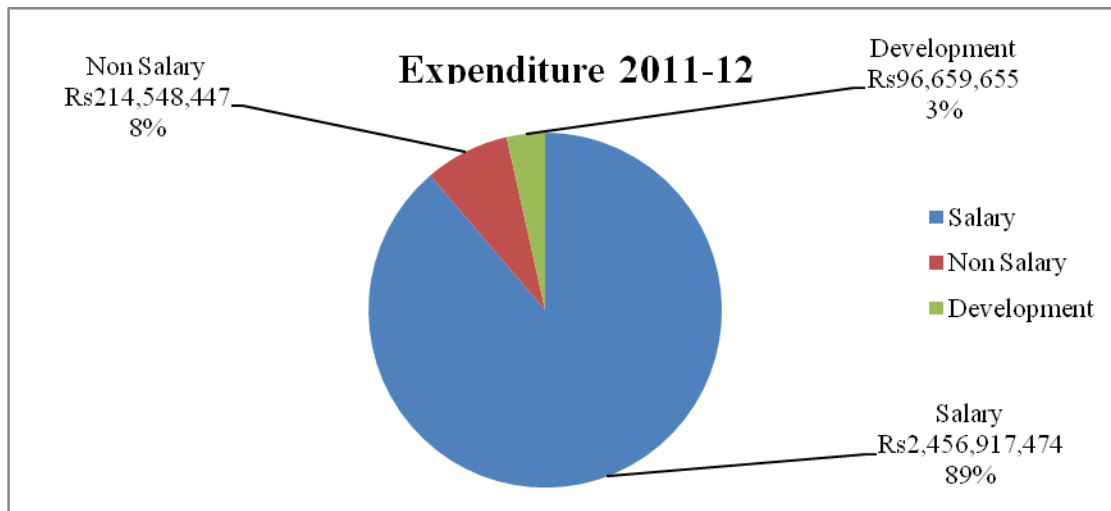
Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance 2001 (PLGO 2001). Each Group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the offices, branches and 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)

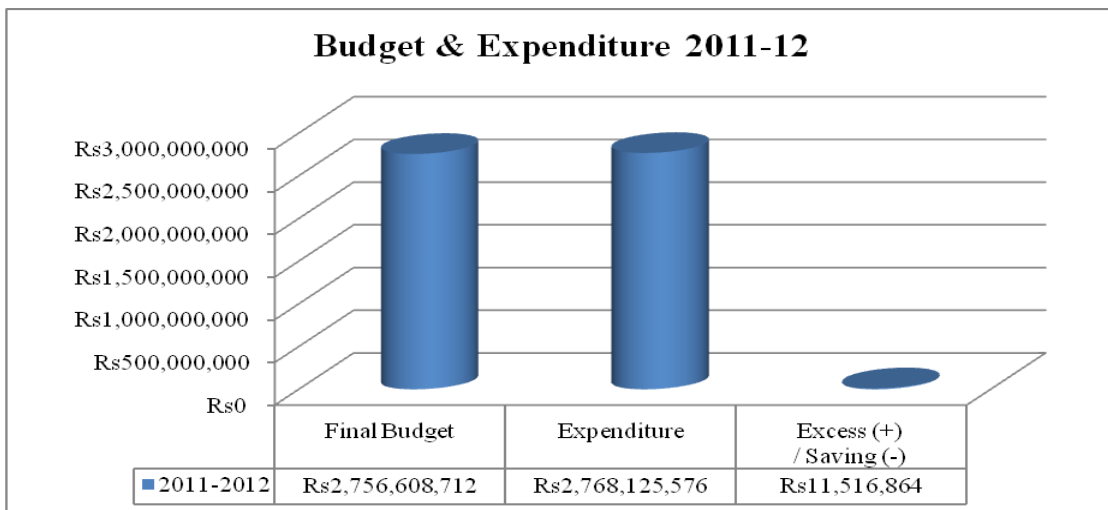
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Financial Year 2011-12	Budget (Rs)	Expenditure (Rs)	Saving (Rs)	%age of Savings
Salary	2,390,235,340	2,456,917,474	66,682,134	03
Non Salary	424,183,660	214,548,447	209,635,213	49
Development	255,753,018	96,659,655	159,093,363	62
Total	3,070,172,018	2,768,125,576	435,410,710	14
Total of Surrender	313,563,306	0	313,563,306	-
Net Total	2,756,608,712	2,768,125,576	11,516,864	0.42

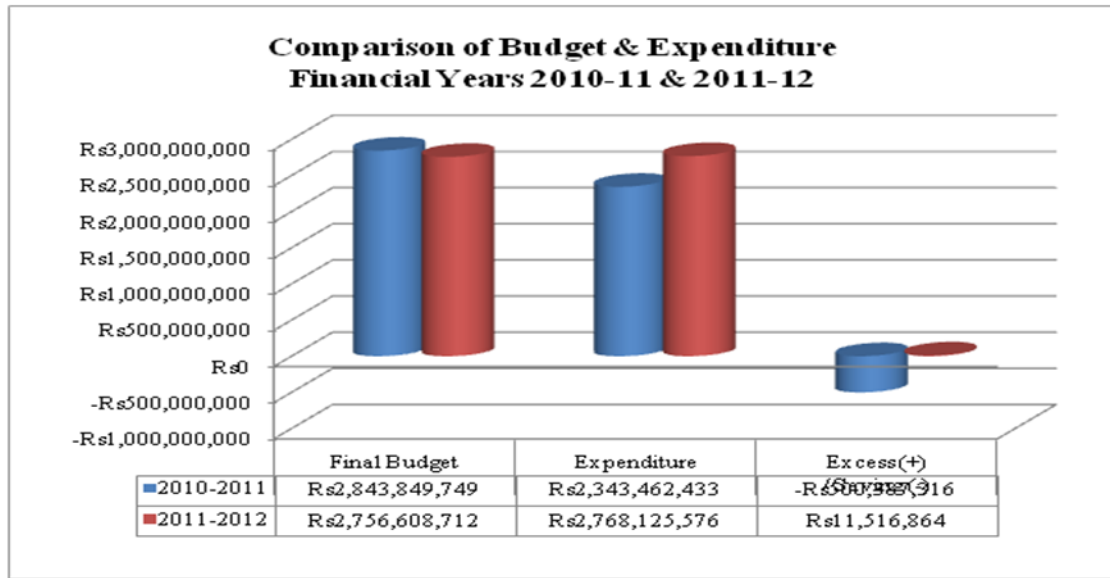


As per the Appropriation Account 2011-12 of District Government, Mandi Baha-ud-Din the original budget was Rs2,769.078 million, supplementary grant was Rs12.469 million and the final budget was Rs2,756.609 million. Against the final budget total expenditure incurred by the District Government during 2011-12 was Rs2,768.125 million as detailed at Annex-B.



Ineffective financial management resulted in excess to the tune of Rs11.517 million which in term of percentage was 0.42% of the final budget. The same was required to be justified by the Principal Accounting Officer.

The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under: -



There was 3% decrease in Budget Allocation and 18% increased Expenditure as compared to previous financial 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

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	18	Not convened
2	2003-04	14	Not convened
3	2004-05	15	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	66	Not convened
5	2009-10	42	Not convened
6	2010-11	29	Not convened
7	2011-12	24	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 2008-2009.

1.2 AUDIT PARAS

1.2.1 Non-production of record

1.2.1.1 Non-production of Record - Rs23.382 million

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

Head of various offices incurred an expenditure of Rs23.382 million during the financial year 2011-12 but vouched accounts of the expenditure were not produced for audit scrutiny. In the absence of vouched account, authenticity, validity and accuracy expenditure Rs23.382 million could not be verified.

Name of Formations	Amount (Rs in million)
DY. DEO (M) EE Phalia	14.550
EDO Education -(Literacy)	8.832
TOTAL	23.382

Audit holds that relevant record was not produced which was the violation of constitutional provisions and was deliberate on the part of the auditee and also due to defective financial discipline and weak internal controls.

In the absence of record, authenticity, validity and accuracy of expenditure worth Rs23.382 million could not be verified.

Management of Dy. DEO (M) Phalia replied that the expenditure was not auditable.

The matter was reported to the DCO in December, 2012. DAC in its meeting held on 12-01-2013 directed the departments to provide the record for audit scrutiny. No compliance was reported till finalization of this report.

Audit stresses fixing responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.01 & 06]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Unauthorized Payment without Steel Testing - Rs11.983 million

The Engineer In-charge is responsible for use of specified billet and is only allowed to release the payment of M.S. steel bars (manufactured from Pakistan Steel), if contractor provides the invoice (original) and certificate from M/s Afco. Industries Lahore, M/s Prime Industries Lahore & M/s Fazal Steel Islamabad that M.S. bars have been manufactured from Pakistan Steel billet. The invoice as well as certificate referred above shall be the part of paid voucher and accounts sent to Account Office.

DO (Buildings) M.B. Din made payment amounting to Rs11.983 million for fabrication of milled steel to government contractors in connection with the following works. Payment was held unauthorized by the audit because laboratory test report of steel was not available / shown to audit which made the strength of material doubtful and violation of agreement and resulted in unauthorized payment amounting to Rs11.983 million as detailed below:

Sr. No.	Name of Work	Name of Contractor	Qty Kg	Rate %kg	Amount (Rs in million)
1	Construction of 30 Bedded Children Hospital at Mandi Bahauddin	M/S A. Hamid & Sons.	90236	10081.30	9.096
2	Up-Gradation of Govt. Girls M/School Bhikhi Sharif to High level.	Munir Ahmed	13722	7232.80	0.993
3	Provision of missing facilities / additional class rooms GES, Mano Chak.	Sajjad Asghar Tarar	5256	10072.35	0.529
4	Up-Gradation of Govt. Girls E/School to High level at Gojra.	Munir Ahmed	15248	8954.25	1.365
TOTAL					11.983

Audit holds that due to weak internal controls unauthorized payment without testing of steel was made. This resulted in unauthorized payment Rs11.983 million.

Management replied the all the payment was made after due testing of steel.

The matter was reported to the DCO / PAO in December 2012. It was replied in DAC meeting dated 12-01-2013 that extension in time limit was granted in June, 2012. DAC did not accept the reply and directed the department for recovery. No compliance was reported till the finalization of this report.

Audit stresses fixing responsibility for payment and negligence under intimation to Audit.

[AIR Para No.01]

1.2.2.2 Non-deduction of Conveyance Allowance – Rs6.730 million

According to Finance Division O.M. No.(1)-imp.1/77 dated 28th April 1977, Conveyance Allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building. Further, conveyance allowance was also not admissible during leave period.

MS THQ Hospital Phalia, SMO RHC Malikwal and DOH paid Rs6.730 million on account of conveyance allowance to certain officials despite residing in designated premises of the hospitals. Further, DOH did not deduct conveyance allowance during leave period as detailed at Annex-C.

Audit holds that due to weak internal controls, payment of inadmissible allowance was made.

This resulted in non-deduction of conveyance allowance Rs6.730 million.

Management replied that incumbents were informed for early recovery.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held on 12-01-2013 directed the department to recover the Government dues within one month. No compliance was reported till finalization of this report.

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

[AIR Para No.02, 03 & 03, 09]

1.2.2.3 Doubtful Consumption of POL - Rs3.428 million

Rule 2.33 of PFR Vol-I, states that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part.

M.S DHQ Hospital M.B.Din paid an amount of Rs3,428,489 on account of POL for Ambulances bearing No. MBG 1028 and MBG 1029. Slips of doctors who referred the patients to big hospitals and directions to the drivers for travelling were not found in the record. In some dates cases drivers had gone PIMS Islamabad and General Hospital Lahore on same which leads to doubts. Moreover, engine oil was frequently used after two or three days which resulted into doubtful consumption of POL as per detail attached.

Audit holds that due to weak internal controls, doubtful consumption of POL worth Rs3,428,789 was made.

This resulted in doubtful consumption of POL Rs3.428 million.

Management replied that an inquiry has been imitated vide office letter No. 224-27/DHQ dated 10-01-2013 and final outcome would be submitted at the completion of the inquiry.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held on 12-01-2013, directed to inquire the matter. No compliance was made till the finalization of this report.

Audit stresses the matter to be inquired at appropriate level under intimation to Audit.

[AIR Para No.07]

1.2.2.4 Non-imposition of Penalty due to Delay – Rs2.690 million

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

District Officer (Buildings) made payment of development works to various contractors and time limit was fixed for the completion of works. The works were not completed by contractors within stipulated time. Contractors did not apply for extension in time limit to the Engineer-in-charge even after the expiry of time limit. No penalty was imposed on the contractors on account of delay. This resulted in non-recovery of Rs2.690 million @10% besides delay in the desired benefits due to non-completion of the schemes within the stipulated period as detailed at Annex-D.

Audit holds that due to weak internal controls and negligence, amount of penalty for delay in completion was not imposed resulting in loss of Rs2.690 million to the public exchequer.

The management replied that cases of penalty would be decided as per rules.

The matter was reported to the DCO in December, 2012. DAC in its meeting held on 12-01-2013 directed the departments to impose penalty on defaulter contractors. No compliance was made till finalization of this report.

Audit stresses making recovery of penalty from contractors under intimation to Audit.

[AIR Para No.1 and 11]

1.2.2.5 Unauthorized Payment of Practice Compensatory Allowance - Rs2.640 million

According to Health Department, Government of the Punjab No.SO(ND)6-1/B-II dated 09.02.2011, Practice Compensatory Allowance @ Rs2500 p.m. is admissible to Doctors serving in Rural Areas/ BHUs and residing at their place of postings.

Scrutiny of payroll of 44 BHUs revealed that certain doctors of regular cadre were drawing Practice Compensatory Allowance without residing at their place of posting during 2010-12. This resulted in overpayment to the doctors worth Rs2.640 million.

Audit holds that due to weak internal controls, unauthorized payment of Rs2.640 million was made to the doctors. This resulted in overpayment of Rs2.640 million.

Management replied that PCA was paid after receiving residing certificates and affidavits from the doctors in BHU/GRD.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held on 12-01-2013 directed the department to inquire the matter and recover the unauthorized drawl of practicing compensatory allowance. No compliance was made till the finalization of this report.

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

[AIR Para No.12]

1.2.2.6 Overpayment of Annual Increment - Rs1.820 million

According to Government of the Punjab Notification No. S.O.(SE-III)2-16/2007 dated 19-10-2009 all contract employees were regularized w.e.f. date of notification further according to National pay scales of government of Pakistan annual increment is paid to employees if their service period is six month or more on 30th November.

Dy. DEO (W-EE) M.B.Din paid annual increment to Contract employees regularized on 19-10-2009. They were not entitled for annual increment on 01-12-2009 because as per notification pay of officials were fixed at initial stage and their duty period as regular employees was not enough to earn annual increment but these officials drew annual increment which resulted in overpayment amounting to Rs1,820,180.

Audit holds that due to weak internal controls and negligence, undue increment was paid. This resulted in overpayment amounting to Rs1.820 million.

The observation was discussed with the department it was replied that matter would be investigated and recovery would be effected.

The matter was reported to the DCO in December, 2012. DAC in its meeting held in November 2012 directed the department to calculate the actual amount and recover it from the defaulters. No compliance was made till finalization of this report.

Audit stresses making recovery of amount under intimation to Audit.

[AIR Para No.1]

1.2.2.7 Unjustified Payment of HSRA – Rs0.967 million

According to letter No. PMU /PHSRP/G-1-06/61/760 dated the 16th March, 2007, Government of the Punjab, Health Department, the PHSRP allowance is payable only when the doctors/Paramedics and other staff perform their duties under the PHSRP at RHCs/BHUs. Any doctor/ Para-medic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs/BHUs is directed to perform the somewhere else will not be entitled to PHSRP allowance, any such allowance paid should be recovered . Further, According to Government of the Punjab, Health Department, Secretary Health letter No.PS(SH)30-06-2010 dated 30-06-2010, half of the monthly HSR allowance of the Doctor or staff member concerned on one unauthorized absence during a month will be made and stoppage of HSR allowance for three month at the minimum but may be up to six month on two unauthorized absence during a month.

DO (Health) paid HSRP Allowance of Rs967,146 to the officials who were posted on general duty at other stations where HSRP allowance was not admissible or to the officials who were on leave.

This resulted in overpayment to the official on account of Health Sector Reform Allowance amounting to Rs967,146 as detailed at Annex-E.

Audit holds that due to weak financial control, inadmissible allowances were paid.

Management replied that all officers and officials were directed to deposit the recovery into Government treasury, recovery challans will be submitted very soon.

The matter was reported to the DCO in December, 2012. DAC in its meeting held on 12-01-2013 directed the department for recovery. No compliance was made till finalization of this report.

Audit stresses making recovery of amount besides stoppage of HSRA under intimation to Audit.

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

1.2.2.8 Unauthorized Payment of Price Variation – Rs0.955 million

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

DO (Buildings) paid Rs955,512 for five schemes as mentioned below on account of price variation during 2011-12. The contractors were not entitled for price variation as they failed to complete the work within specified period. Further, contractor neither applied for extension in time limit nor extension was awarded.

Bill No.	Date	Name of Schemes	Contractor	Amount (Rs in million)
3 rd / R	20-03-12	Provision of missing facilities in Govt. Girls P/School at Khayan.	Haji Abdul Sattar	0.058
6 th / R	15-05-12	Provision of missing facilities in Govt. E/School at Seeray	Gondal Traders	0.148
6 th / R	26-03-12	Provision of missing facilities in Govt. Girls (M.C) E/School at Phalia	Haji Abdul Sattar	0.185
6 th / R	30-04-12	Provision of missing facilities in Govt. Girls H/School at Phalia.	Ehsan Qadir Tarar	0.402
8 th / F	30-10-12	Up-Gradation of Govt. Girls E/School to High level at Sivia.	Mian Muhammad Ashraf	0.162
TOTAL				0.955

Audit holds that due weak internal controls and mismanagement price variation was paid despite the works were not completed within the time period, causing a loss of Rs955,512 to public exchequer.

Management replied that the price variation has been given to the contractor after finalizing the schemes as admissible under clause-55 of the contract agreement.

The matter was reported to the DCO / PAO in December 2012. It was replied in DAC meeting dated 12-01-2013 that extension in time limit was granted in June, 2012. DAC did not accepted the reply and directed the department for recovery. No compliance was reported till the finalization of this report.

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

[AIR Para No.13]

ANNEXES

MAFDAC Paras

Sr. No.	Name of Formation	AP No.	Description of Para	Nature of Para	Amount (Rs)
1	DCO	05	Unauthorized and doubtful payment of POL charges	Weak Internal Control	88,386
2	EDO F & P(ADLG)	07	Overpayment to contractor amounting	Recovery	32,400
3	--do--	09	Overpayment to contractor amounting	Recovery	18,112
4	EDO (CD)	01	Non deduction of house rent allowance and conveyance allowance	Recovery	51,471
5	EDO (Health)	10	Irregular expenditure Rs298,795 recovery thereof	Recovery	298,795
6	--do--	11	Non recovery of stipend from defaulters worth	Recovery	31,406
7	--do--	12	Non recovery of project allowances amounting to Rs33,764 regarding MNCH program	Recovery	33,764
8	--do--	10	Doubtful issuance/consumption of medicine issued to other offices	Violation of Rules	204,000
9	--do--	14	Overpayment to employees due to undue increment	Recovery	1,455,120
10	--do--	15	Drawl of pay and allowances without job performance	Weak Internal Control	24,159,000
11	DHQ Hospital M.B. Din	02	Purchase of medicine , plant and machinery without obtaining call deposit	Weak Internal Control	312,734
12	-do-	03	Non recovery of liquidated damages	Weak Internal Control	31,478
13	--do--	04	Doubtful consumption of IV cannula worth	Weak Internal Control	370,000
14	--do--	05	Non deduction of 5% rent from occupants of residence	Weak Internal Control	134,880
15	--do--	06	Non forfeiture of call deposit for not supply of medicine	Weak Internal Control	77,367
16	General Nursing School	01	Unauthorized use of POL	Violation of Rules	149,345
17	--do--	02	Irregular payment of previous year liabilities	Irregularity	51,929
18	THQ Phalia	05	Non recovery of conveyance allowance during leave period,	Recovery	44,640
19		04	Overpayment to employees due to undue increment.	Recovery	157860
20	RHC Malakwal	01	Non auction of unserviceable vehicle amounting.	Violation of Rules	300,000
21	EDO (Education)	01	Doubtful payment of GST for	Weak Internal	7,806,895

			purchase of furniture Rs7,806,895	Control	
22	--do--	05	Loss of Govt. due to non registration of schools.	Violation of Rules	540,000
23	Deputy DEO (EE-M) Malakwal	01	Overpayment to employees due to undue increment.	Recovery	1,640,000
24	--do--	02	Unauthorized drawl of charge allowance.	Violation of Rules	414,000
25	--do--	03	Non accountal of Government Assets.	Weak internal Control	6,190,000
26	--do--	04	Non deduction of conveyance allowance during winter vacations.	Weak Internal Control	91,509
27	--do--	05	Unauthorized payment for rent of office building .	Violation of Rules	24,000
28	Deputy DEO (EE-W) Malakwal	02	Non deduction of conveyance allowance during winter vacations.	Violation of Rules	290,522
29	--do--	03	Doubtful execution of work without building department.	Violation of Rules	1,98,123
30	--do--	04	Non accountal of Government Assets.	Weak internal Control	3,580,000
31	--do--	05	Unauthorized drawl of charge allowance.	Weak internal Control	657,000
32	--do--	02	Undue retention of money in bank account.	Weak internal Control	265,685
33	--do--	03	Non accountal of stock .	Weak internal Control	85,519
34	--do--	09	Inadmissible drawl of mobility allowance during leave.	Weak internal Control	20,250
35	--do--	11	Doubtful payment on teacher increment.	Weak Internal Control	1,632,600
36	Deputy DEO (EE-W) Phalia	01	Recovery of mobility /conveyance allowance.	Recovery	75,270
37	--do--	02	Unjustified payment of pay and allowances.	Vilation of Rules	161,500
38	--do--	03	Unjustified payment of pay and allowances.	Violation of Rules	180,336
39	--do--	04	Unjustified payment of pay and allowances.	Violation of Rules	352,530
40	-do-	05	Unauthorized payment.	Weak internal Control	1,615,989
41	--do--	07	Unauthorized drawl of pay and allowances.	Weak internal Control	27,840
42	Deputy DEO (EE-W) Mandi Bahauddin	01	Overpayment to employees due to undue increment.	Recovery	1,515,000
43	Deputy DEO (EE-W) Mandi Bahauddin	03	Non accountal of Government Assets.	Weak internal Control	9,025,000
44	--do--	04	Non deduction of conveyance allowance during winter vacation.	Weak internal Control	365,946

45	Literacy	01	Wasteful expenditure	Weak internal Control	38,976
46	DO (Roads)	01	Loss of Rs258.048 million due to incomplete works	Weak internal Control	258,048,000
47	--do--	02	Loss of Rs100.947 million due to cost runs over.	Weak internal Control	100,947,000
48	--do--	03	Non forfeiture of security deposit amounting.	Weak internal Control	8,252,363
49	-do-	07	Un due retention of bitumen.	Weak internal Control	9,608,000
50	-do-	05	Unjustified payment of price variation.	Violation of Rules	955,512
51	DO Building	07	Overpayment to the contractor.	Recovery	560,079
52	-do-	12	Non recovery of fitness certificate fee.	Weak internal Control	100,000
53	-do-	04	Deposits of Rs329,400 not verified	Weak internal Control	329,400
54	DO (Live Stock)	01	Non deposit of vaccine charges.	Weak internal Control	1,060,000

**Summary of Appropriation Accounts by Grants
District Government, Mandi Baha-ud-Din
For the financial year 2011-2012**

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(-)Saving (Rs)	%age of Savings
03	Provincial Excise	4,884,000	115,400	4,999,400	4,998,457	-943	0
05	Forest	12,069,000	0	12,069,000	7,450,469	-4,618,531	38
07	Charges on account of M Vehicle Act	1,003,000	0	1,003,000	828,878	-174,122	17
08	Other taxes and duties	1,142,000	318,200	1,460,200	1,459,484	-716	0
10	General Administration	43,177,000	0	43,177,000	32,178,061	-10,998,939	25
15	Education	1,777,050,000	239,125,800	2,016,175,800	2,016,257,093	81,293	0
16	Health	483,656,000	0	483,656,000	435,257,455	-48,398,545	10
17	Public Health	1,903,000	0	1,903,000	1,373,781	-529,219	28
18	Agriculture	60,338,000	0	60,338,000	58,782,787	-1,555,213	03
19	Fisheries	972,000	0	972,000	516,678	-455,322	47
20	Veterinary	33,845,000	0	33,845,000	32,786,678	-1,058,322	03
21	Cooperative	7,761,000	6,028,300	13,789,300	13,788,655	-645	0
22	Industries	1,442,000	0	1,442,000	624,213	-817,787	57
23	Miscellaneous Departments	1,113,000	112,300	1,225,300	1,224,723	-577	0
24	Civil Works	30,383,000	0	30,383,000	23,674,527	-6,708,473	22
25	Communications	32,852,000	0	32,852,000	22,987,380	-9,864,620	30
28	Pension	53,980,000	0	53,980,000	0	-53,980,000	100
31	Miscellaneous	16,071,000	0	16,071,000	12,199,565	-3,871,435	24
32	Civil Defense	2,391,000	2,687,000	5,078,000	5,077,037	-963	0
Total Non-Development:		2,566,032,000	248,387,000	2,814,419,000	2,671,465,921	-142,953,079	05
36	Development	203,046,018	52,707,000	255,753,018	96,659,655	-159,093,363	-
Total Development:		203,046,018	52,707,000	255,753,018	96,659,655	-159,093,363	62
Grand Total:		2,769,078,018	301,094,000	3,070,172,018	2,768,125,576	-302,046,442	10
Net Total of Surrender		0	-313,563,306	-313,563,306	0	313,563,306	-
Net Total		2,769,078,018	-12,469,306	2,756,608,712	2,768,125,576	11,516,864	0.42

(Source: Appropriation Accounts for the financial year 2011-2012)

Annex-C
Para. 1.2.2.2

Un authorized drawl of Conveyance Allowance– (Rs 6.730 million)

Amount in Rs

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
30748581	ZAFAR AQBAL	Grade 02	CHOWKIDAR	850	12	10200
30748659	ABDUL SATTAR	Grade 02	CHOWKIDAR	850	12	10200
30750437	MUHAMMAD SARWAR	Grade 02	CHOWKIDAR	850	12	10200
30750759	AZIZ AHMED	Grade 01	CHOWKIDAR	850	12	10200
30750822	ABID HUSSAIN	Grade 02	CHOWKIDAR	850	12	10200
30753999	MUHAMMAD ARSHAD	Grade 02	CHOWKIDAR	850	12	10200
30754440	MUNIR AHMED	Grade 02	CHOWKIDAR	850	12	10200
30754491	MUKHTAR AHMAD	Grade 02	CHOWKIDAR	850	12	10200
30754539	IMRAN	Grade 02	CHOWKIDAR	850	12	10200
30754691	IRSHAD AHMAD	Grade 02	CHOWKIDAR	850	12	10200
30755333	ARSHAD MAHMOOD	Grade 01	CHOWKIDAR	850	12	10200
30755466	MUHAMMAD MUZZAFAR	Grade 02	CHOWKIDAR	850	12	10200
30756530	GHULAM SHABBIR	Grade 02	CHOWKIDAR	850	12	10200
30756996	MUHAMMAD MANAK	Grade 02	CHOWKIDAR	850	12	10200
30757587	MUHAMMAD BASHIR	Grade 01	CHOWKIDAR	850	12	10200
30776608	MUKHTAR BAIG	Grade 01	CHOWKIDAR	850	12	10200
30776706	SAFDAR HUSSAIN SHAH	Grade 02	CHOWKIDAR	850	12	10200
30919333	MUNIR AHMAD	Grade 02	CHOWKIDAR	850	12	10200
30924569	BASHIR Ahmad	Grade 01	CHOWKIDAR	850	12	10200
30927766	GULZAR AHMED	Grade 01	CHOWKIDAR	850	12	10200
30942845	MUHAMMAD YAR	Grade 02	CHOWKIDAR	850	12	10200
30943048	ZAHEER ABASS	Grade 01	CHOWKIDAR	850	12	10200

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
30950307	NADAR KHAN	Grade 02	CHOWKIDAR	850	12	10200
30951985	GHULAM YASEEN	Grade 01	CHOWKIDAR	850	12	10200
30952689	GHULAM RASOOL	Grade 02	CHOWKIDAR	850	12	10200
30952870	MUHAMMAD ASHRAF	Grade 02	CHOWKIDAR	850	12	10200
30952873	AURANG ZAIB	Grade 02	CHOWKIDAR	850	12	10200
30952969	SULTAN AHMED	Grade 02	CHOWKIDAR	850	12	10200
30954241	MUHAMMAD AZAM	Grade 01	CHOWKIDAR	850	12	10200
31001560	MANZOOR HUSSAIN	Grade 02	CHOWKIDAR	850	12	10200
30918470	MUBASHAR HASSAN	Grade 15	COMPUTER OPERATOR	1,700.00	12	20400
30926921	USMAN GHANI	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30927638	RASHAD MEHMOOD	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30927745	KAMRAN AHMED	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30933901	NOSHEEN ANWAR	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30937009	KOUSAR NADEEM	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30942834	MANZOOR HUSSAIN	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30943028	MUHAMMAD SHOAB	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30943038	ZIA-UR- REHMAN	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30943041	SOHAIL AHMAD	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30949874	TASAWAR HUSSAIN	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30949918	MUHAMMAD NABEEL QADIR	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30950290	MUHAMMAD FARHAN AKBAR	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30952130	ADNAN ABDULLAH	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30952216	FAISAL IMRAN	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30952218	TARIQ RAZA	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30952692	MUTI UR RASUL	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30954230	AMIR RAZA	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
30957776	ALLAH BUKHASH	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30962754	MUSTAGHIS AHMAD	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30966385	SAFDAR iqbal	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30968810	farooq ahmad	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30972988	BILAL ABBAS	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30973401	SYED MOHSAN ABBAS	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30974246	MUBASHIR AHMED	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30975582	FARUKH MEHBOOB	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30976225	ADNAN AHMAD	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30976941	NIGHAT SULTANA	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30979513	GHULAM ABBAS	Grade 12	COMPUTER OPERATOR	1,700.00	12	20400
30748688	KAUSER BIBI	Grade 02	DAI	850	12	10200
30748788	BASHEERAN BIBI	Grade 02	DAI	850	12	10200
30750449	KAUSAR BIBI	Grade 02	DAI	850	12	10200
30750738	IMTIAZ BEGUM	Grade 02	DAI	850	12	10200
30750770	MUNAWAR SULTANA	Grade 02	DAI	850	12	10200
30750815	KHALIDA PERVEEN	Grade 03	DAI	850	12	10200
30754466	RIAZ BIBI	Grade 03	DAI	850	12	10200
30754552	FATIMA BIBI	Grade 03	DAI	850	12	10200
30755480	BASHIR BAGUM	Grade 02	DAI	850	12	10200
30756852	ZAIBUN NISA	Grade 03	DAI	850	12	10200
30756921	PERVEEN AKHTER	Grade 03	DAI	850	12	10200
30776644	IRSHAD BEGUM	Grade 03	DAI	850	12	10200
30870637	KHALIDA PARVEEN	Grade 02	DAI	850	12	10200
30927759	GHULAM FATIMA	Grade 02	DAI	850	12	10200
30949169	UZMA NOREEN	Grade 03	DAI	850	12	10200

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
30949922	NASEEM BIBI	Grade 02	DAI	850	12	10200
30952143	ANSAR perveen	Grade 03	DAI	850	12	10200
30952156	FATIMA BIBI	Grade 02	DAI	850	12	10200
30954439	GHULAM SUGRAN	Grade 03	DAI	850	12	10200
30962876	BASHIRAN BIBI	Grade 03	DAI	850	12	10200
30980780	rahmat bibi	Grade 02	DAI	850	12	10200
31001549	TASAWAR SHAHEEN	Grade 02	DAI	850	12	10200
30748590	MUHAMMAD WALLAYAT	Grade 06	DISPENSER	1,150.00	12	13800
30750385	PERVAIZ AKHTAR	Grade 06	DISPENSER	1,150.00	12	13800
30750430	ASHIQ ALI	Grade 06	DISPENSER	1,150.00	12	13800
30754422	NAZIR AHMAD	Grade 06	DISPENSER	1,150.00	12	13800
30754431	AMJAD ALI MINHAS	Grade 06	DISPENSER	1,150.00	12	13800
30754555	MUHAMMAD YOUSAF JAMIL	Grade 08	DISPENSER	1,150.00	12	13800
30754677	IJAZ ahmad	Grade 06	DISPENSER	1,150.00	12	13800
30755407	MUNAWAR AHMAD	Grade 08	DISPENSER	1,150.00	12	13800
30756079	ABDUL AZIZ	Grade 06	DISPENSER	1,150.00	12	13800
30757087	AKBAR ALI NADEEM	Grade 08	DISPENSER	1,150.00	12	13800
30942854	SIKANDAR HAYAT	Grade 06	DISPENSER	1,150.00	12	13800
30947190	ABDUL ALEEM	Grade 08	DISPENSER	1,150.00	12	13800
30953122	MUHAMMAD ashraf	Grade 06	DISPENSER	1,150.00	12	13800
30987834	SAGHEER AHMAD	Grade 06	DISPENSER	1,150.00	12	13800
31019439	ALI AHMAD	Grade 06	DISPENSER	1,150.00	12	13800
31046180	MUHAMMAD YAQOOB	Grade 04	DISPENSER	850	12	10200
31194544	NAVEED ASGHAR	Grade 06	DISPENSER	1,150.00	12	13800
31437559	MAZHAR IQBAL	Grade 06	DISPENSER	1,150.00	12	13800
31457471	WAQAS AMJAD	Grade 06	DISPENSER	1,150.00	12	13800

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
31492294	NADEEM ahmad	Grade 06	DISPENSER	1,150.00	12	13800
31497271	AMJED IQBAL	Grade 06	DISPENSER	1,150.00	12	13800
30952686	KALSOOM AKHTER	Grade 14	FEMALE MEDICAL TECH	1,700.00	12	20400
30750028	GHALIB HUSSAIN	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
30754943	MUSSARRAT NASIM	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
30884255	MEHREEN JAVERIA	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
30909158	AHMAD YAR	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
30952768	MUHAMMAD Fiaz	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31243558	SADDAF HUMA	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31256211	IMRAN aziz	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31256381	SAJID MUNIR GONDAL	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31257630	SAIMA IJAZ	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31257727	SAMINA ANJAM	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31269698	adil javed	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31282386	muhammad sajid iqbal	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31282807	RIAZ ahmd	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31282860	BABAR MASEEM	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31283115	SHAHID imran	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31283118	QAISER ABBAS	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
31283121	HAFIZ SHAHZAD AHMD	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31293178	FARIHA SHOUKAT	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31297286	ABDUL RAUF	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31297293	FAIAZ UR REHMAN	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31317482	TAHIRA mukhtar	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31318590	fakhara mubeen	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31318591	HUMA ijaz	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31318593	RUKHSANA KAUSAR	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31318598	SUMERA NOREEN	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31318599	KHURAM SHAHZAD	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31318604	MUHAMMAD ARSHAD	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31318952	RAFIA NAHEED	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31318959	AHMAD YAR	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31320394	MUHAMMAD IMRAN KHALIQ	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31321842	SUMAIRA TABBASAM	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31321844	RIFFAT UN NISA	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31326434	NAZIA MUQDAS	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31243303	MUHAMMAD HAROON	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
31257038	RIAZ AHMAD	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31280434	MUHAMAMD mohsin	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31280449	MUHAMAMD jamshed	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31318595	SARFRAZ AHMAD	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
31318601	MUHAMMAD HAROON SHAZAD	Grade 17	HEALTH NUTRITION OFFICER	2,480.00	12	29760
30924375	SARWAT ARA	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30748593	MUMTAZ KOOSAR	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30748630	KOUSAR PARVEEN	Grade 11	LADY HEALTH VISITOR	1,700.00	12	20400
30748729	AZRA PARVEEN	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30750442	TAHIRA SHAHEEN	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30754547	ASMA SHAHZAD	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30756847	KHALIDA PERVEEN	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30756855	TANZEELA JABEEN	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30756916	TASLEEM AKHTER	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30756962	SHAGUFATA YASMIN	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30757589	SHAGUFATA YASMIN	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30776600	BILQEES AKHTAR	Grade 11	LADY HEALTH VISITOR	1,700.00	12	20400
30869453	FAKHIRA PARVEEN	Grade 11	LADY HEALTH VISITOR	1,700.00	12	20400
30918471	REHANA KOUSAR	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30927678	ZAHIDA NASREEN	Grade 11	LADY HEALTH VISITOR	1,700.00	12	20400
30952134	GULSHAN NAVEED	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30977171	SUGHRAN PARVEEN	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31188974	MOAZMA BASHIR	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31220384	NAZIA BASHIR	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
31297279	MEHREEN sughra	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31493711	FARZANA KOUSAR	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31497231	SIDRA TUL MIMTEHA	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31497235	SHAISTA SHAHEEN	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31497246	NOSHEEN AZAM	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31497262	HUMIRA ASGHAR	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31497276	ANILA KHAN	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31500083	SUMRANA RASOOL	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31500090	MARIA BATOOL	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31505664	SADIA MUNIR	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31505666	HUMRA TABBASAM	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
31505659	MARIUM NAYAB	Grade 09	LADY HEALTH VISITOR	1,150.00	12	13800
30755325	ABIDA KOUSAR	Grade 09	LADY HEALTH VISITOR (LHV)	1,150.00	12	13800
30924272	TANZEELA YASMEEN	Grade 09	LADY HEALTH VISITOR (LHV)	1,150.00	12	13800
30777451	MUHAMMAD AMIR TULLA	Grade 17	MEDICAL ASSISTANT	2,480.00	12	29760
30868132	NAZREEN AKHTAR	Grade 17	MEDICAL ASSISTANT	2,480.00	12	29760
30748861	ABID MAJEED	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
30755380	MUHAMMAD USMAN GHANI	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
30756848	MUHAMMAD SHAFIQUE	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
30777457	MUHAMMAD NAWAZ	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
30869749	SAEED ZAMAN	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
30910190	IRFAN NAZIR	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
30915136	MUHAMMAD ILYAS	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
30916929	MUZAFFAR HUSSAIN	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
30963178	GHALIB HABIB	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
31007214	NASIR WAQARAHMAD	Grade 17	MEDICAL OFFICER	2,480.00	12	29760

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
31078647	MUHAMMAD ADNAN NISAR	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
31465645	MUHAMMAD REHAN MAQBOOL	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
31465652	MUHAMMAD SAJID IQBAL	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
31465655	SOHAIN ISLAM QURESHI	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
31465658	ALI RAZA SABIR	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
31465661	EHSAN ULLAH	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
31465668	MEHREEN SHAHZAD RHAN	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
31465671	MUHAMMAD IMRAN DOGAR	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
31469036	SAJID JAHANGIR	Grade 17	MEDICAL OFFICER	2,480.00	12	29760
30177449	MOHAMMAD AZAM	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30748549	LIAQAT ALI	Grade 09	MEDICAL TECHNICIAN	1,150.00	12	13800
30748623	HAMEEDA BEGUM	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30748773	MUHAMMAD AKRAM	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30748851	MOHAMMAD ABBAS	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30748880	MUHAMMAD AZAM RAZA	Grade 09	MEDICAL TECHNICIAN	1,150.00	12	13800
30750467	KAUSAR BUKHSH	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30750687	KANIZ BIBI	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30750853	RUKHASANA SHAMIM	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30750861	MUHAMMAD RAMZAN	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30753980	KHIZAR HAYAT	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30754320	MAZHAR IQBAL	Grade 09	MEDICAL TECHNICIAN	1,150.00	12	13800
30755392	NOOR MUHAMMAD	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30755452	MUKHTAR AHMAD	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30755837	MUHAMMADARSHAD MUGHAL	Grade 09	MEDICAL TECHNICIAN	1,150.00	12	13800
30756540	FLAZ AHMAD	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30757061	SHABBIR HUSSAIN	Grade 09	MEDICAL TECHNICIAN	1,150.00	12	13800

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
30757594	MUHAMMAD ASHRAF	Grade 09	MEDICAL TECHNICIAN	1,150.00	12	13800
30926233	KARAMAT HUSSAIN	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30952126	MUHAMMAD ANWAR	Grade 14	MEDICAL TECHNICIAN	1,700.00	12	20400
30750666	ABIDAPERVEEN	Grade 05	MID WIFE	1,150.00	12	13800
30754136	RABIA BIBI	Grade 03	MID WIFE	850	12	10200
30754477	GHULAM FATIMA	Grade 02	MID WIFE	850	12	10200
30754695	SALEEM AKHTAR	Grade 05	MID WIFE	1,150.00	12	13800
30776617	BASHERAN BIBI	Grade 04	MID WIFE	850	12	10200
30867655	KHALIDA NASREEN	Grade 05	MID WIFE	1,150.00	12	13800
30943068	SOFIA NASREEN	Grade 04	MID WIFE	850	12	10200
30949930	SAMIA KHANIM	Grade 05	MID WIFE	1,150.00	12	13800
30950293	TAYYABA YASMEEN	Grade 05	MID WIFE	1,150.00	12	13800
30951987	GHULSHAN ARA	Grade 05	MID WIFE	1,150.00	12	13800
30952682	NARGUS shaheen	Grade 04	MID WIFE	850	12	10200
30952706	AMINA BIBI	Grade 02	MID WIFE	850	12	10200
30974689	SAJIDA PARVEEN	Grade 05	MID WIFE	1,150.00	12	13800
30979538	SAFIA BANO	Grade 05	MID WIFE	1,150.00	12	13800
30987856	SAJIDA PARVEEN	Grade 02	MID WIFE	850	12	10200
30988792	NAGHMANA ANJUM	Grade 05	MID WIFE	1,150.00	12	13800
31008196	SHAGUFTA KANWAL	Grade 04	MID WIFE	850	12	10200
31187749	SAMIA BATOOL	Grade 04	MID WIFE	850	12	10200
31188972	ASIYA KANWAL	Grade 04	MID WIFE	850	12	10200
31220385	SEEMAB AFZAL	Grade 04	MID WIFE	850	12	10200
31220391	RUKHSANA QAMAR	Grade 04	MID WIFE	850	12	10200
31237006	GHULAM SAKINA	Grade 04	MID WIFE	850	12	10200
31500076	GULNAZ ANJAM	Grade 04	MID WIFE	850	12	10200

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
30778856	SADIA NAZ	Grade 05	MIDWIFE	1,150.00	12	13800
30553381	AZHAR IQBAL	Grade 02	NAIB QASID	850	12	10200
30748563	MUHAMMAD RIAZ	Grade 02	NAIB QASID	850	12	10200
30748651	SHAHID IQBAL	Grade 02	NAIB QASID	850	12	10200
30748675	LIAQAT HYAT	Grade 02	NAIB QASID	850	12	10200
30748760	ALTAF AHAMMAD	Grade 02	NAIB QASID	850	12	10200
30748803	MOHAMMAD ASHRAF	Grade 02	NAIB QASID	850	12	10200
30750478	SHAVKAT ALI	Grade 02	NAIB QASID	850	12	10200
30750746	KHIZR HAYAT	Grade 01	NAIB QASID	850	12	10200
30750819	ALLAH DITTA	Grade 02	NAIB QASID	850	12	10200
30750873	GULZAR AHMED	Grade 01	NAIB QASID	850	12	10200
30754445	IJAZ AHMED	Grade 02	NAIB QASID	850	12	10200
30754455	GHULAM RASOOL	Grade 01	NAIB QASID	850	12	10200
30754484	MUHAMMAD INYAT	Grade 01	NAIB QASID	850	12	10200
30754701	MUHAMMAD USMAN	Grade 01	NAIB QASID	850	12	10200
30755456	NAZIR AHMAD	Grade 02	NAIB QASID	850	12	10200
30756992	MUHAMMAD ASHRAF	Grade 02	NAIB QASID	850	12	10200
30757581	RESHAM KHAN	Grade 01	NAIB QASID	850	12	10200
30776593	MUHAMMAD ARSHAD	Grade 01	NAIB QASID	850	12	10200
30919332	MUHAMMAD SHABBIR	Grade 02	NAIB QASID	850	12	10200
30927040	MOHAMMAD ASHRAF	Grade 02	NAIB QASID	850	12	10200
30927894	MOHAMMAD MANSHA	Grade 01	NAIB QASID	850	12	10200
30934836	BASHIR AHMAD	Grade 02	NAIB QASID	850	12	10200
30943058	NASAR IQBAL	Grade 01	NAIB QASID	850	12	10200
30952146	MUKHTAR AHMAD	Grade 02	NAIB QASID	850	12	10200
30952868	MUHAMMAD SARWAR	Grade 02	NAIB QASID	850	12	10200

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
30952959	MUHAMMAD NAWAB KHAN	Grade 02	NAIB QASID	850	12	10200
30952971	ABID HUSSAIN	Grade 01	NAIB QASID	850	12	10200
30954225	MUHAMMAD NAZIR	Grade 02	NAIB QASID	850	12	10200
30955909	ZULFIQAR ALI	Grade 02	NAIB QASID	850	12	10200
30960516	MALIK MUHAMMAD AKBAR AMJAD	Grade 01	NAIB QASID	850	12	10200
30965215	KASHIF FAROOQ	Grade 02	NAIB QASID	850	12	10200
30976936	ZULIFQAR AHMAD	Grade 02	NAIB QASID	850	12	10200
30979487	GHULAM ISMAEEL	Grade 02	NAIB QASID	850	12	10200
30979970	MUHAMMAD ABBAS	Grade 01	NAIB QASID	850	12	10200
31001537	MOHRI -	Grade 01	NAIB QASID	850	12	10200
31128032	SHAKEEL AHMAD	Grade 02	NAIB QASID	850	12	10200
30748645	MUHAMMAD RIAZ	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30748763	MOHAMMAD IJAZ	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30748813	SARFRAZ AHMAD	Grade 10	SANITARY INSPECTOR	1,150.00	12	13800
30750706	ABDUR RASHID	Grade 10	SANITARY INSPECTOR	1,150.00	12	13800
30750788	JAVID IQBAL	Grade 10	SANITARY INSPECTOR	1,150.00	12	13800
30753768	ZAHID IQBAL	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30753989	MOHAMMAD IQBAL	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30754418	MUHAMMAD MAZHAR IQBAL	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30754518	KHIZAR HAYAT	Grade 10	SANITARY INSPECTOR	1,150.00	12	13800
30754685	MUHAMMAD ANAR GONADAL	Grade 10	SANITARY INSPECTOR	1,150.00	12	13800
30755366	RANA AKHTAR HUSSAN	Grade 10	SANITARY INSPECTOR	1,150.00	12	13800
30755400	MUHAMMAD ASHRAF	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30755448	MUHAMMAD BASHIR	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30756178	SARFRAZ	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30756917	MOHAMMAD ZAHID SALEEM	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
30757048	SIBAT MAWAZ	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30757079	JAVID IQBAL	Grade 10	SANITARY INSPECTOR	1,150.00	12	13800
30757102	PERVAIZ ABBAS	Grade 10	SANITARY INSPECTOR	1,150.00	12	13800
30757591	TAYASSAR NAZIR	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30777456	MUKHTAR AHMED	Grade 10	SANITARY INSPECTOR	1,150.00	12	13800
30924731	MUHAMMAD AFZAL	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30927737	KHIZIR HAYAT	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30942830	MUHAMMAD SALEEM	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30942847	AFZAL HUSSAIN	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30950321	KHADIM HUSSAIN	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30952136	SHAFIQ RASOOL	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30952882	MUHAMMAD TAHIR	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30952898	MUHAMMAD AKHTER	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30955905	MUHAMMAD MANSHA	Grade 10	SANITARY INSPECTOR	1,150.00	12	13800
30961980	MAZHAR IQBAL BUTT	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
31497238	BASHIR AHMED	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
31497254	MUHAMMAD AHSAN	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
31497259	MUIDASSAR AHMAD	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
31497268	NADEEM MASEEH	Grade 01	SANITARY INSPECTOR	850	12	10200
31500063	MOHAMMAD AMEEN	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
31500070	AMANUAL MASIH	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
31500080	YASIR WAQAS	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
31500094	SHOUKAT HAYAT	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
31500098	MOHAMMAD USMAN AFZAL	Grade 08	SANITARY INSPECTOR	1,150.00	12	13800
30748606	MUHAMMAD ANWAR	Grade 02	SENATORY WORKER	850	12	10200
30748667	MUHAMMAD ASLAM	Grade 02	SENATORY WORKER	850	12	10200

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
30748797	MOHAMMAD ASLAM	Grade 02	SENATORY WORKER	850	12	10200
30750655	MUHAMMAD AZAM	Grade 01	SENATORY WORKER	850	12	10200
30750775	DOSA	Grade 01	SENATORY WORKER	850	12	10200
30750826	MUKHTAR AHMED	Grade 02	SENATORY WORKER	850	12	10200
30750891	RANA ALLAH DITTA	Grade 02	SENATORY WORKER	850	12	10200
30754448	MUHAMMAD SHARIF	Grade 02	SENATORY WORKER	850	12	10200
30755076	AKHTER hayat	Grade 02	SENATORY WORKER	850	12	10200
30755316	NAZIRAN BIBI	Grade 01	SENATORY WORKER	850	12	10200
30755435	UMER HAYAT	Grade 01	SENATORY WORKER	850	12	10200
30756850	LAL KHAN	Grade 02	SENATORY WORKER	850	12	10200
30927663	MUHAMMAD RAFIQ	Grade 02	SENATORY WORKER	850	12	10200
30934786	MUKHTAR ahmad	Grade 02	SENATORY WORKER	850	12	10200
30942831	MUHAMMAD ITRFAN	Grade 02	SENATORY WORKER	850	12	10200
30943044	AMJAD IQBAL	Grade 01	SENATORY WORKER	850	12	10200
30943075	TARIQ MASIEH	Grade 02	SENATORY WORKER	850	12	10200
30952220	MUHAMMAD AFZAL	Grade 02	SENATORY WORKER	850	12	10200
30952730	MUHAMMAD ASHRAF	Grade 02	SENATORY WORKER	850	12	10200
30952962	NADEEM MASIH	Grade 02	SENATORY WORKER	850	12	10200
30953119	nazir ahmad	Grade 02	SENATORY WORKER	850	12	10200
30953147	MUHAMMAD ASHRAF	Grade 02	SENATORY WORKER	850	12	10200
30954234	MEHRABAN ALI	Grade 02	SENATORY WORKER	850	12	10200
30972902	SAGHIR JAN	Grade 02	SENATORY WORKER	850	12	10200
30975587	GHULAM ABBAS	Grade 02	SENATORY WORKER	850	12	10200
30981084	RABIA BIBI	Grade 02	SENATORY WORKER	850	12	10200
31001062	TAHIR MATLOOB	Grade 01	SENATORY WORKER	850	12	10200
31009831	MAZHAR IQBAL	Grade 02	SENATORY WORKER	850	12	10200

Per No	Name	BPS	Designation	Per Month Rate	Month	Total
31497233	SHABANA BIBI	Grade 01	SENATORY WORKER	850	12	10200
31497249	SHAMAH SHAHBAZ	Grade 01	SENATORY WORKER	850	12	10200
31500073	ADNAN MASIH	Grade 01	SENATORY WORKER	850	12	10200
TOTAL						5657760

MS THQ Hospital, Phalia

S #	Name of Employee	Designation	BPS	C.A (Rs)	Amount (Rs)
1	Dr Ghulam Abbas	CMO	17	2480	29,760
2	Dr Zulifqar Ali Shah	MO	17	2480	29,760
3	Ashra Bashir	C/N	16	2480	29,760
4	Bushra Parveen	C/N	16	2480	29,760
5	Dr Rizwan Shehbaz	Dental Surgeon	17	2480	29,760
6	Zarina Bibi	Head Nurse	17	2480	29,760
7	Muhammad Ali	Hakeem	15	1700	20,400
8	Bushra Fatima	C/N	16	2480	29,760
9	Shameem Kausar	C/N	16	2480	29,760
10	Gulshan Parveen	C/N	16	2480	29,760
11	Iftikhar Ahmad	Dawasaz	6	1150	13,800
12	Majid Hussain	Dispenser	6	1150	13,800
13	Mazhar Iqbal Tarar	Lab Asst.	6	1150	13,800
14	Shahzad Mehdi	Dispenser	6	1150	13,800
15	Saif ullah	Dispenser	6	1150	13,800
16	Javaid Mashi	S/W	1	850	10,200
17	Iqbal Masxhi	S/W	1	850	10,200
18	Amaanat Mashi	S/W	1	850	10,200
19	Ali Asghar	N/Q	2	850	10,200
20	Riasat Mashi	S/W	1	850	10,200
21	Muhammad Zaman	Chowkidar	2	850	10,200
22	Khalid Hussain	T/W	2	850	10,200
23	Kaneez Begum	W/S	1	850	10,200
24	Muhammad Yousaf	W/S	1	850	10,200
TOTAL					716,880

SMO RHC Malakwal

SR. #	NAME OF EMPLOYEE	Designation	BPS	Period	Rate per month	Amount (Rs)
1	ABDUL RASHEED	Radio grapher	6	07/11 to 12/12	1150	20700
2	M ILYAS	DISP,	6	07/11 to 12/12	1150	20700
3	ASMAT ZOHRA	LHV	9	07/11 to 12/12	1700	30600
4	MARIA BUTT	LHV	9	07/11 to 12/12	1700	30600
5	RASHEED	DISP	6	07/11 to 12/12	1150	20700
6	RANI BIBI	DAI	2	07/11 to 12/12	850	15300
7	GAHFOOR	CHOWkidar	1	07/11 to 12/12	850	15300
8	BASHAIR	S/W	1	07/11 to 12/12	850	15300

SR. #	NAME OF EMPLOYEE	Designation	BPS	Period	Rate per month	Amount (Rs)
9	KHIZAR Hayat	S/W	1	07/11 to 12/12	850	15300
10	M. Javed Akhtar	SMO	18	07/11 to 12/12	2480	44640
TOTAL						229,140

DO (Health)

Name	Place of posting	Detail of leave	HSR	Conveyance allowance (Rs)	Amount Recoverable (Rs)
Saima Ijaz	BHU Khusar	2-5-2012 TO 29-07-2012	To be recovered as actually received	2480	7,440
Munaza Khatoon	BHU Chlianwala	22-07-2011 TO 19-10-2011	-do-	2480	7,440
Samina Ata	BHU Paryianwali	12-06-2011 TO 10-09-2012	-do-	2480	7,440
Alia Zafar	BHU Malakwal	01-10-2011 TO 29-12-2011	-do-	2480	7,440
Rizwana Qamar	BHU Phalia	16-11-2011 TO 13-11-2012	-do-	2480	29,760
Samina Yasmin	BHU Chlianwala	24-11-2011 To	-do-	1150	3,450
Farah Naz	BHU Charanwala	1-12-2012 To 30-12-2012	-do-	1150	1,150
Abida KousarLHV	BHU Dittu Chour	12.12.11 to 10.03.11	-do-	1700	5,100
Kiran Shehzadai	BHU Hassan	25.7.11 to 25.11.11	-do-	1700	6,800
Azhra Parveen LHV	BHU Dhok Shahan	21.6.12 to 18.9.12	-do-	1700	5,100
Tahira Mukhatar SH&NS	BHU Mona DEpo	18.11.11 to 13.2.12	-do-	2480	7,440
Saima Ijaz	BHU Khusar	2.5.12 to 29.7.12	-do-	2480	7,440
Mubashar Hassan	-do-	9.1.12 to 7.2.12	-do-	1700	1,700
Asma Shahzadi	BHU Dhool Ranjha	3 months meternity	-do-	1150	3,450
Surrya Batool	BHU Hanya	1.8.12 to 29.10.12	-do-	1150	3,450
Kousar Parveen	BHU Bhikki Sharif	19.7.12 to 20.9.12	-do-	1150	3,450
Shahida Tanveer LHV	BHU Ghanian	5.3.12 to 7.4.12	-do-	1700	1,700
Sarwat Faryad LHV	BHU Murala	3.5.12 to 2.8.12		1150	3,450
Tehsin Akhtar	BHU Pindi Kalu	16.1.12 to 29.2.12	-do-	2480	3,720
Naghmana Anjum	BHU Mangat	23.4.12 to 22.6.12	-do-	1150	2,300
Akhtar Hussain	-do-	20.6.12 to 14.9.12		1150	3,450
Tayyba Yasmeen	BHU Haslanwala	4.6.12 to 1.9.12	-do-	1150	3,450
TOTAL					126,120

Annex-D
Para. 1.2.2.4

Amount in Rs

Sr No.	Name of Work	Name of Contractor	Date of Allotment	Time limit	Agreement Amount	Penalty
1	Provision of Missing facilities in Govt.Girls P/School at Khayan	Haji Abdul Sattar	06-02-11	4 Months	1,838,000	183,800
2	Up-Gradation of Govt.Girls E/School to High level at Pandowal	Syed Ikhlaq Hussain Shah	02-04-11	9 Months	3,991,000	399,100
3	Up-Gradation of Govt.Girls E/School to High level at Rattowal	Al-Qadir & Co.	02-02-11	9 Months	4,091,000	409,100
4	Construction of Multipurpose Hall in Govt. Boys Degree College Malikwal	Malik Nazar Hussain	24-12-09	6 Months	6,000,000	600,000
5	Up-Gradation of Govt. Girls E/School to High level at Gojra.	Munir Ahmed	16-05-11	9 Months	6,890,000	689,000
6	Up-Gradation of Govt. M/School to High level at Kot Baloach	Ch. Ansar Ali	02-03-11	9 Months	4,090,000	409,000
TOTAL					26,900,000	2,690,000

Annex-E
Para 1.2.2.7

Health Sector Reform Allowance

Amount in Rs

Official who were posted on General Duty

Name	Designation	Place of posting	Place of general duty	Period	Rate per month	Recovery of HSR
Usman Ghani	Computer operator	BHU Dittu Chur	DCO Office	18.7.11 to date	1980	31680
Ghaure Bano	LHV	BHU Tibba Manik	DHQ	7/11 to date	1400	22400
Bashir Ahmed	Dispenser	BHU Bhikki	DOH Office	17.1.11 to 11.7.12	746	11936
Syed Mohsin Abbas	Computer Operator	BHU Mumdana	DHQ	3/2012	1980	11880
Amjad Ali Minhas	Dispensar	BHU Waryat	SHCFaqirian	7/11 to date	1400	22400
Sadia Ahsan	LHV	BHU Nain Ranjha	BHU Charianwala	7/11 to 12/11	1400	7000
Adnan Ahmed	Computer Operator	BHU Lakhnawala	DCO Office	8/2008 to date	1980	71280
Muhammad Shoaib	Computer Operator	BHU Rasool	DHO Office	1/2011 to date	1980	47520
Kousar Nadeem	Computer Operator	BHU Murala	DCO Office	9/2009 to date	1980	77220
Mustaghis Ahmed	Computer Operator	BHU Pindi Kalo	THQ Phalia	10/2011 to date	1980	27720
Zia Ur Rehman	Computer Operator	BHU Chak No 2	DCO OPffice	10/2011 to date	1980	27720
M.Zaman	Vaccinator	BHU Kala Shadian	DDOH	10/2011 to date	980	13720
Dr Abid Majeed	M.O	BHU Chak No 1	DHQ	7/2011 to date	12000	144000
Adnan Abdullah	C.O	BHU Bansi Khurd	Registration	6/2011	1980	35640
Kamran Ahmed	C.O	BHU Pind Mako	RHC Malikwal	4/12 to date	1980	15840
Dr Nasir Waqar	M.O	BHU Sahna	RHC Malkwal	7/12 to date	12000	144000
Raffia Naheed	NS/HS	BHU Bhagowal	DOH Office	7/2009 to date	3070	128940
TOTAL						840896

Officials who were on leave

Name	Designation	Name of BHU	Absent period	Amount (Rs)
Mohsin Hafeez	SH/NS	BHU Lala Pindi	23.11.11 to 30.11.11	8865
Samina Anjum	HS/NS	BHU Dhrekhan Kalan	4.10.11,2.12.11,2.4.12	4432
Atif Tariq	MT	BHU Dhool	15.11.12,26.3.12,29.3.12,8.6.12	12664
Kiran Shehzadi	LHV	BHU Bhagwal	1.4.12 to 26.5.12	12870
Muhammad Haroon	SH/NS	BHU Dhok Kasib	2.3.12 to 3.3.12,5.3.12	8865
Saima Batool	LHV	-do-	22.10.11,4.4.11,7.4.11	9445
Dr Kaleem	MO	BHU Sevoa	4.6.12,21.6.12,22.6.12	36000
Nazia Honey	LHV	-do-	11.1.12	956
Shazia Ijaz	LHV	BHU Hassan	5.5.12 to 18.5.12,12.6.12	5790
Dr M.Shafique	MO	BHU Lakhenewala	26.10.11	6000
Sadaf Ijaz	LHV	BHU Dittu Chor	5.1.12 to 20.1.12,7.3.12,8.3.12	5490
Kiran Shehzadi	LHV	BHU Hassan	1.7.11 to 20.7.11	5420
Nisar Ahmed Tarart	SI	BHU Dhrekhan Kalan	21.7.11 to 25.7.11	2283
Shahid Imran	NS	BHU Dittu Chor	21.4.12	1425
Yasir Waqas	SI	BHU Dittu Chor	6.9.11 to 7.9.11	5745
TOTAL				126250