



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
ATTOCK  
AUDIT YEAR 2012-13**

---

**AUDITOR GENERAL OF PAKISTAN**

---

## TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS.....	I
PREFACE.....	III
EXECUTIVE SUMMARY.....	IV
SUMMARY TABLE & CHARTS.....	VIII
TABLE 1: AUDIT WORK STATISTICS.....	VIII
TABLE 2: AUDIT OBSERVATIONS CLASSIFIED BY CATEGORY.....	VIII
TABLE4: IRREGULARITIES POINTED OUT.....	IX
CHAPTER 1.....	1
1.1 DISTRICT GOVERNMENT ATTOCK.....	1
1.1.1 INTRODUCTION OF DEPARTMENTS.....	1
1.1.2 COMMENTS ON BUDGET AND ACCOUNTS (VARIANCE ANALYSIS).....	1
1.1.3 BRIEF COMMENTS ON THE STATUS OF COMPLIANCE WITH ZAC/PAC DIRECTIVES..	3
1.2 AUDIT PARAS.....	4
1.2.2 NON-PRODUCTION OF RECORD.....	5
ANNEXES.....	15

## **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
PDSSP	Punjab Devolved Social Services Program

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 City 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, Attock 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, 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.

2. The Regional Directorate has a human resource of 15 officers and staff, total 4,389 man-days and the annual budget of Rs12.199 million for the financial year 2011-2012. It has mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, R.D.A Rawalpindi carried out audit of the accounts of various offices of the District Government, Attock for the financial year 2011-2012.

3. District Government Attock 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.

4. Audit of District Government Attock 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 Attock for the financial year 2011-2012 was Rs4,115.498 million covering 595 formations. Out of this RDA Rawalpindi audited expenditure of Rs1,743.049 million which in terms of percentage, was 42% 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 Attock for the financial year 2011-2012, were Rs40.336 million. RDA Rawalpindi audited receipts of Rs18.15 million which was 45% of total receipts.

**c) Recoveries at the Instance of Audit**

Recoveries of Rs39.744 million were pointed out, which was not in the notice of the executive before audit. An amount of Rs0.105 million was recovered and verified during the year 2012-13, till the time of compilation of report.

**d) Key Audit Findings of the Report**

- i. Non-production of Record of Rs3.91 million noted in one case<sup>1</sup>
- ii. Non-compliance of Rules of Rs13.05 million noted in two cases<sup>2</sup>.
- iii. Recoveries of Rs24.17 million noted in five cases<sup>3</sup>.
- iv. Analysis of budget and expenditure of District Government Attock for the financial year 2011-12 revealed that the original budget was Rs4,538.425 million, supplementary grant was Rs93.476 million whereas Rs431.627 million were surrendered/ withdrawn and the final budget was Rs4,200.274 million. Non-development expenditure of Rs3,890.246 million was incurred against original allocation of Rs4,237.337 million and Development Expenditure of Rs225.251 million was incurred against the original budget allocation of Rs301.088 million resulting in savings of Rs8.939 million and Rs75.837 million respectively. Total expenditure of Rs4,115.498 million was incurred against the final budget of Rs4,200.274 million, resulting in overall savings of Rs84.776 million which in terms of percentage was 2%.

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 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.** 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.

---

<sup>1</sup> Para 1.2.2.1

<sup>2</sup> Para 1.2.3.2-3

<sup>3</sup> Para 1.2.3.1, 1.2.3.4-7

## SUMMARY TABLE & CHARTS

**Table 1: Audit Work Statistics**

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	4200,274
2	Total formations under Audit Jurisdiction	595	4200,274
3	Total Entities (PAOs) Audited	1	4115.498
4	Total formations Audited	32	1743.049
5	Audit & Inspection Reports	32	1743.049
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 Classified by Category**

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	
2	Financial management	37.22	1.2.3.1-7
3	Internal controls	3.91	1.2.2.1
4	Others	0	
<b>TOTAL</b>		<b>41.13</b>	

**Table3: Outcome Statistics****Expenditure Outlays Audited**

Rs in Million

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	29.280	326.586	18.15	1,387.183	1,761.199*	1,231.142
2	Amount Placed under Audit Observation/ Irregularities of Audit	0	3.53	17.04	20.56	41.13	93.933
3	Recoveries Pointed Out at the instance of Audit	0	7.55	17.78	14.41	39.74	75.750
4	Recoveries Accepted/ Established at the instance of Audit	0	0	17.04	7.41	24.45	14.416
5	Recoveries Realized at the instance of Audit	0	0	0	0.105	0.105	0.595

\* The amount in serial No 1 column of “total 2011-12” is the sum of Expenditure and Receipts, whereas the total expenditure for the year 2011-12 was Rs1,743.049 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.	13.05
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	0
5	Recoveries, overpayments or unauthorized payments of public money.	24.17
6	Non-production of record to Audit.	3.91
7	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>41.13</b>

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

# CHAPTER 1

## 1.1 DISTRICT GOVERNMENT ATTOCK

### 1.1.1 Introduction of Departments

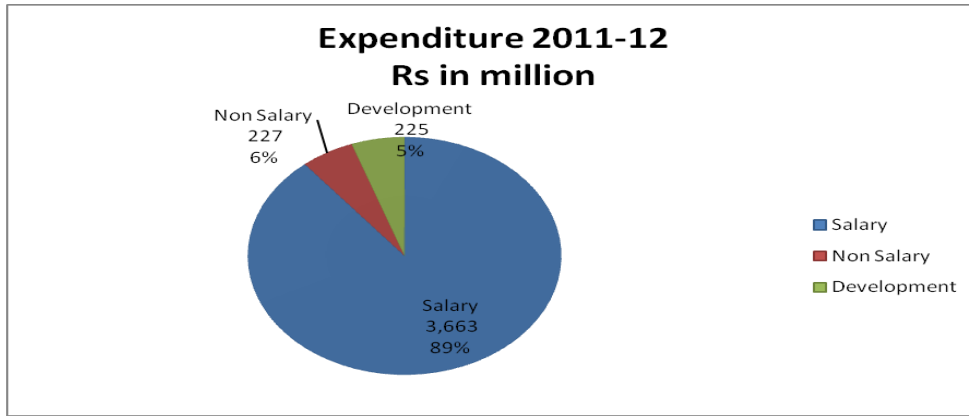
Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance, 2001. Each group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes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

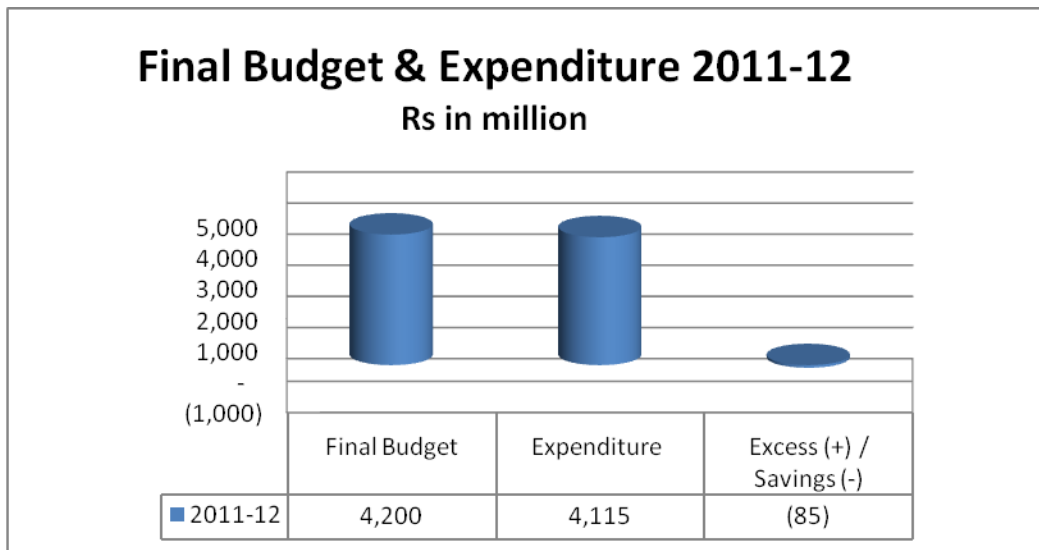
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

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

Amount in Rs				
2011-12	Budget	Expenditure	Savings	% savings
Salary	3,727,862,000	3,663,250,291	64,611,709	2
Non Salary	228,238,000	226,995,946	1,242,054	1
Development	244,173,639	225,251,482	18,922,157	8
<b>Total</b>	<b>4,200,273,639</b>	<b>4,115,497,719</b>	84,775,920	2

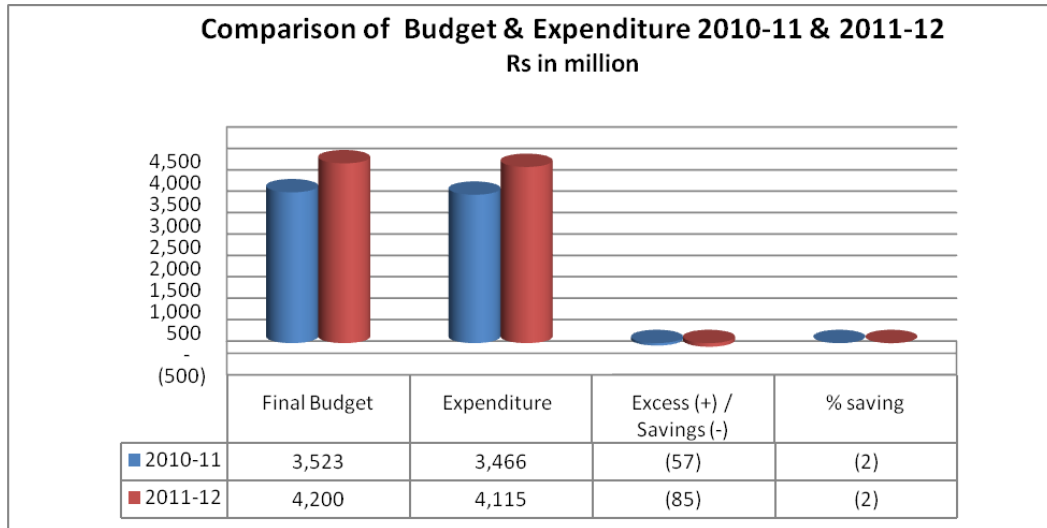


As per the Appropriation Account 2011-12 of District Government Attock the original budget was Rs4,318.425 million, supplementary grant was Rs338.152 million and the final budget was Rs4,200.274 million. Against the final budget, total expenditure incurred by District Government during 2011-12 was Rs4,115.498 million, as detailed at Annex-B.



Ineffective financial management resulted in savings to the tune of Rs84.776 million which in term of percentage was 2% of the final budget.

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



There was 19% increase in both Budget Allocation and Expenditure incurred, while there was overall savings of Rs84.776 million during 2011-12.

### 1.1.3 Brief Comments on the status of compliance with ZAC/PAC Directives

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

#### Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	31	Not convened
2	2003-04	10	Not convened
3	2004-05	10	Not convened
4	*01/07/2005 to 31/03/2008 Special Audit Report	129	Not convened
5	2009-10	31	Not convened
6	2010-11	15	Not convened
7	2011-12	25	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**

## **1.2.2 Non-production of Record**



### 1.2.2.1 Non-production of Record –Rs3.910 million

According to Section 14 (2) of Auditor General’s (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with 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.

DO (Civil Defence) did not produce record of Rs3.910 million for audit verification pertaining to financial year 2008-11. In the absence of record, authenticity, validity and accuracy could not be verified.

Sr. No.	Period	Expenditure(Rs)
1	2008-09	848,546
2	2009-10	1,866,885
3	2010-11	1,194,469
	<b>Total</b>	<b>3,909,900</b>

Audit holds that relevant record was not produced to Audit which was violation of constitutional provisions and was deliberate on the part of the auditee.

In the absence of record, authenticity, validity and accuracy of expenditure worth Rs3.910 million could not be verified.

The matter was reported to Departmental Representative in December 2012. It was replied that record was not complete at the time of audit. DAC in its meeting held on 01.01.2013 directed the EDO (F&P) to conduct an enquiry and submit the report within 15 days. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.2]

### **1.2.3 Irregularity and Non-compliance of Rules**

**1.2.3.1 Non-recovery of Outstanding Loans of Defunct CFCs – Rs17.041 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 and according to Punjab Cooperative Board for Liquidation No RC/PCBL/Loans/544 dated 14.11.2012, DO (cooperative) was asked to recover the outstanding loans from the defaulters of Cooperative Finance Corporations.

Cooperative Finance Corporations of District Attock provided loans to general public during 1990-92. These Corporations were declared bankrupt in 1992-93 and therefore dissolved. According to Punjab Cooperative Board for Liquidation No RC/PCBL/Loans/544 dated 14.11.2012, DO (cooperative) was asked to recover the outstanding loans from two thirty one (231) defaulters amounting to Rs 17.266 Million. However, only an amount of Rs225,028 was recovered up to 30.12.2012. Hence, an amount of Rs17.041 million was outstanding as detailed below:

Amount in Rs					
Sr. No.	Name	No of Defaulters	Recovery Due	Recovery Effected	Recoverable (Rs)
1	National Industrial Cooperative Corporation ltd	1	5,672,971		5,672,971
2	Services Coo Credit	16	1,103,439		1,103,439
3	Allied Comm Coop Corp ltd	42	763,525		763,525
4	Pasban Coop Finance Corp	1	255,895		255,895
5	United Coop Credit Corp ltd	9	234,781		234,781
6	Commercial Corp Dev Corp	117	2,807,319	90,779	2,716,540
7	The millat Coop ltd	3	1,231,104		1,231,104
8	Millat Industrial Coop So ltd	26	3,825,704		3,825,704
9	Progressive Coop So	7	690,029		690,029
10	Services Coo development Corporation	7	218,112	134,249	83,863
11	Millat Cooperative	1	452,501		452,501

	Finance Corporation				
12	Progressive Coop Finance So	1	10,768		10,768
	<b>Total</b>	<b>231</b>	<b>17,266,148</b>	<b>225,028</b>	<b>17,041,120</b>

Audit holds that due to mismanagement and negligence concrete efforts were not made to recover the outstanding loan resulting in non-realization of government money.

The matter was reported to Departmental Representative in December 2012. In DAC meeting held on 20.12.2012, it was replied that efforts were being made to recover the outstanding loan. DAC in its meeting held on 01.01.2013 directed EDO (CD) to look into the matter and initiate recovery process within fifteen days. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.1 & 2]

### **1.2.3.2 Unauthorized Expenditure -Rs9.518 million**

According to Sr. No. 5 Clause (l) Schedule-II of Punjab District Government Rules of Business 2001 Creation/up-gradation of posts, either permanently or temporarily with the approval of the Finance Department falls within the allocated business of Finance & Planning Wing of the District Government.

Zila Council created posts of Security Guards, through a Resolution No.13 dated 01-07-2003 for different departments of District Government. DO (Sports) and DO (Civil Defence) filled the posts on contract basis and expenditure of Rs9.518 million was incurred on their pay and allowances during the period 2008-12, as detailed in Annex-C. No approval from Finance Department Punjab Government was taken while creating the posts. However as per above criteria powers of creation of posts rest with this Department and no posts could be created without its concurrence.

Audit holds that due to mismanagement and negligence unauthorized posts were created causing an unauthorized expenditure of Rs9.518 million.

The matter was reported to Departmental Representative in December 2012, it was replied that the Zila Council has approved the new posts, on request

of the departments concerned. DAC in its meeting held on 01.01.2013 directed for regularization of expenditure and approval of Finance Division. Further, DAC directed for an inquiry by the EDO (F&P) and submit report within fifteen days. No compliance of DAC directives was shown till finalization of this report.

Audit stresses for early regularization of amount and clarification from Finance Department Government of the Punjab under intimation to Audit.

[AIR Paras No.1&1]

### **1.2.3.3 Payment in Excess of Technical Sanction –Rs3.531 million**

As per para 220 & 221 of CPWD Code, before making the payment to contractor it is required the monitoring authority compare the quantities in the bills and see that all the rates are correctly entered and that all the calculation have been checked arithmetically.

DO (Buildings) executed following schemes amounting to Rs3.531 million during 2011-12 in which quantities were executed in excess of TS Estimates;

- In scheme “Construction of BHU Langar village Gulial” an amount of Rs309,138 was found paid against the items either executed in excess than the quantity approved in TS or without having provision in the TS Payment, as detailed at Annex-D .
- In scheme “Construction of Multipurpose Hall and science lab in GBHS Khunda, Jand” payment of Rs6,458,448 was made in excess of the T.S amount i.e Rs3,236,300. So the payment of Rs3,222,148 was paid excess without revision of T.S. The huge payment made without approval is irregular and unauthorized.

Audit holds that due to defective planning and weak internal controls payments of items were made without approval resulting in irregular payment of Rs3.531 million.

The matter was reported to Departmental Representative in December 2012. In DAC meeting held on 01.01.2013, it was replied that the revision of TS is in process. DAC directed the department to obtain ex-post facto sanction. No compliance of DAC directives was shown till finalization of this report.

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

(AIR Para No. 4, 6 &10)

#### **1.2.3.4 Overpayment of Salary-Rs3.091 million**

According to the Government of the Punjab Services & General Administration Department (Regulation Wing) No.DS (O&M) 5-3/2004/Contract (MF) dated 14.10.2009, pay of contract employees being appointed in the basic scales shall be fixed at the initial of the respective pay scales.

Dy DEO (WEE) Fatehjang, THQ Hospital Fateh Jang, Dy DEO (MEE) Jand and DO (Live Stock) regularized the services of one hundred and seventeen officials. Their pay was required to be fixed at the initial of respective pay scales. Contrary to this, their pay scales were not revised and an over payment of Rs 3.091 Million was made in this regard, which needs to be recovered as detailed at Annex-E.

Audit holds that due to weak internal controls over drawl of pay and allowances was made resulting in loss to the public exchequer.

The matter was reported to Departmental Representative in October 2012. It was replied that recovery would be made. DAC meeting was convened on 01.01.2013 and directed to made recovery. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.1, 3, 2]

#### **1.2.3.5 Drawl of Inadmissible Allowances -Rs2.082 million**

According to the Pay Scale 2011, ARA, SRA and DA were merged into basic pay. According to the Pay Scale 2008, all allowances from 01.07.1999 to 30.06.2008 were freezed on the level of 30.06.2008 and not admissible on new appointments after 01.07.2008.

Dy DEO MEE Pindigheb regularized the services of sixty six (66) contract employees vide Government of the Punjab Services & General Administration Department (Regulation Wing) No.DS (O&M) 5-/2004/Contract (MF) dated 14.10.2009. The Adhoc Relief Allowance, Special Relief Allowance and Dearness Allowance were not admissible to them. But they continuously drew the said allowances after regularization. Hence an overpayment amounting to Rs2.082 million was made during 2009-12, as detailed at Annex-F.

Audit holds that due to mismanagement and weak internal controls over payment on account of pay and allowances was made causing a loss amounting to Rs2.082 million to the public exchequer.

The matter was reported to Departmental Representative in December 2012. In DAC meeting held on 01.01.2013, matter was not discussed due to non submission of working papers by the Department. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility against the person(s) at fault besides early re-imburement of amount under intimation to Audit.

[AIR Para No.2]

#### **1.2.3.6 Excess Payment of Allowances –Rs1.040 Million**

According to Finance Division O.M. No.(1)-imp.1/77 dated 28<sup>th</sup> April 1977, Conveyance Allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building and according to the instructions issued vide Government of the Punjab Notification No. FD-PR-10-71/72 dated 18-06-1973, charge allowance to the Head Masters of Government Primary Schools is admissible only where five teachers are posted in the school and enrollment is upto 150 students.”

RHC Chhab, RHC Domail, THQ Hospital Fateh jang and THQ Hospital Jand and Dy. DEO (M-EE) allowed their officials to draw conveyance and charge allowances during 2009-12 amounting to Rs1.040 Million which were not admissible to them in as detailed at Annex G & H.

Audit holds that due to mismanagement and weak internal controls the said allowances were not deducted causing a loss to the public exchequer of Rs1.040 Million.

The matter was reported to Departmental Representatives in November, 2012, it was replied that recovery would be made. DAC in its meeting held on 01-01-2013 directed to recover the amount. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.2, 3, 4]

#### **1.2.3.7 Non-deduction of Taxes – Rs918,362**

According to Section 12(2)(a) of Income Tax Ordinance 2001, any salary received by an employee in a tax year, other than salary that is exempt from tax

under this Ordinance i.e. any pay, wages or other remuneration provided to an employee, shall be chargeable to tax in that year and As per Government of Pakistan Central Board of Revenue (Sales Tax Wing) letter No C. 4(47)STB/98(vol-1) dated 04.08.2001, purchases should be made by the Government Department from the suppliers registered with Sales Tax Department and payment shall be made only on the bill supported with Sales Tax invoices.

EDO (Education) drew an amount of Rs9.809 million to disburse among the teachers on account of Performance Allowance during 2011-12. An amount of Rs490,450 at the rate of Rs.5% was required to be deducted as income tax. But the payment was transferred without deducting Income Tax, in violation of above criteria. DO (Buildings) paid Rs2.674 million for non schedule items during the execution of two schemes during 2011-12. However it was observed that while making payment GST of Rs427,912 at the rate of 16% was not deducted as detailed below:

Sr. No.	Name of Work	Items	Amount (Rs)
1	Construction of Multipurpose Hall and science lab in GBHS Khunda, Jand	P/L floor tiles	1,094,340
		Panel box	39,000
		Ceiling lights	145,200
		Sound system	100,000
		Tuff tiles	195,052
Total			1,573,592
Sales Tax @16%			251,774
2	Construction of BHU Langer village Gulial	P/F Ejector pump ¼” with 2 HP Electric motor	75,000
		Installation of electric water geyser	400,000
		Super tuff water tank	79,800
		P/L glazed earthen ware tiles	720,240
		P/F Aluminum door	16,720
		P/F class room almirah	84,105
		P/F bath room set with European set and WHB	40,000
		Electric panel	21,000
Total			1,100,865
Sales Tax @16%			176,138
<b>G. Total of sales tax</b>			<b>427,912</b>

Audit holds that due to weak internal controls and mismanagement taxes were not deducted resulting in loss to the public exchequer of Rs918,362.



The matter was reported to Departmental Representatives in December 2012. In DAC meeting held on 01.01.2013, EDO (Education) replied that recovery will be made. DAC directed the department to made recovery at the earliest. DO (Buildings) replied that the sales tax was not applicable on these items. Reply was not correct as it was not supported with evidence. DAC directed the department to provide exemption or ensure deposit of GST. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.6]

## **ANNEXES**

## [Annex –A]

## MFDAC Para

Sr. No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	DCO	Doubtful Expenditure	Non Compliance of Rule	335,788
2	-do-	Unauthorized expenditure on POL due to non maintenance of Log Book in proper form	-do-	3,686,761
3	-do-	Non reconciliation of treasury schedule	-do-	3.1 million
4	-do-	Expenditure in excess of budget allocation	-do-	1,170,826
5	PHE Department	Unjustified expenditure of Rs 142,317 and non imposition of penalty	Recoveries	352,018
6	DO Roads	Non recovery of delay penalty in completion	-do-	6.058 million
7	-do-	Sub-standard bitumen	Non-compliance of Rule	1.2 million
8	-do-	Doubtful work done w/o obtaining completion report	Non-compliance of Rule	45.720 million
9	-do-	-do-	Non-compliance of Rule	6.352 million
10	-do-	Non production of cash book of SDA	Non-production of Record	14.456 million
11	THQ Fateh Jang	Expenditure in excess of budget allocation	Non-compliance of Rule	340,651
12	-do-	Unauthorized retention of govt. accommodation recovery of penal rent	Recoveries	378,275
13	-do-	Non Availing of designated accommodation and drawl of HRA	-do-	141,696
14	DHQ	Non recovery of penal rent	-do-	170,880
15	-do-	Unauthorized payment of NPA & recovery	-do-	192,000
16	-do-	Non deposit of ECHO charges	-do-	103,700
17	-do-	Non deposit of hospital receipt	-do-	360,965
18	EDO Health	Procurement of medicine without DTL	Non-compliance of Rule	1,549,500
19	DO Health	Non maintenance of cash book in proper manner	Non-compliance of Rule	225 million
20	-do-	Non deposit of Govt. Receipt on account of rent	Recoveries	768,000
21	General Nursing School	Previous year's liability	Non-compliance of Rule	50,070
22	THQ Hassan Abdal	Misappropriation on account of POL	Misappropriation	512,691
23	-do-	Irregular expenditure on a/c of ambulance POL	Non-compliance of Rule	642,916
24	-do-	Non surrender of anticipated savings	-do-	3,479 million
25	-do-	Non supply of medicine	-do-	423,132
26	THQ Jand	Non surrender of anticipated savings	-do-	301,993
27	-do-	Non reconciliation of expenditure statement	-do-	22,514,338
28	-do-	Non deduction of 5% of Basic Pay	Recoveries	65,040
29	RHC Rangoo	Non surrender of anticipated savings	-do-	5.077 million
30	RHC Domail	Expenditure in excess of budget allocation	-do-	85,728
31	-do-	Non surrender of anticipated savings	-do-	231,904
32	-do-	Loss due to mismanagement	-do-	67,340
33	RHC Chhab	Expenditure in excess of budget allocation	-do-	1.243 million
34	-do-	Non surrender of anticipated savings	-do-	22.676 million
35	-do-	Non deposit of Ambulance receipt	Recoveries	140,000
36	DO Buildings	Fictitious payment	Non-compliance of Rule	4.36 million
37	-do-	Doubtful tendering process	-do-	6.733 million
38	Dy. DEO W Hazro	Unauthorized drawl of allowances	-do-	61,805
39	-do-	Non verification of GST	-do-	639,374
40	-do-	Unauthorized payment of social security benefit to regular employees	Recoveries	119,046
41	Dy. DEO M Jand	Non implementing compulsory deduction of BF and group insurance	Recoveries	48,726
42	-do-	Irregular payment of conveyance allowance during leave	-do-	33,808

43	Dy. DEO M Fatehjang	Non verification of schedule of payment	Non-compliance of Rule	9.009 million
44	-do-	Misuse of SMC grant & FTF fund	Misappropriation	1.9 million
45	DY. DEO M Attock	Misappropriation	-do-	122,246
46	Dy. DEO M Hazro	Unauthorized appointment and irregular drawl of pay and allowances	Non-compliance of Rule	0
47	EDO Education	Irregular payment of pending liabilities	-do-	75,259
48	-do-	Unauthorized drawl of arrear bill gas charges	-do-	42,620
49	DO Soil Conservation	Irregular expenditure	-do-	1.032 million
50	DO Sports	Doubtful disbursement of payment	Misappropriation	211,720
51	DO (LS &DD)	Non execution / non completion of repair work of civil veterinary dispensary	-do-	1,768,000
52	-do-	Irregular expenditure of repair work w/o issuance of completion reports	-do-	12.19 million
53	Dy. DEO M Pindi gheb	Non deduction of group insurance and benevolent fund	Recoveries	222,028

[Annex-B]

Grant No.	Title of Grant/ Appropriation	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	Excess(+)/ Savings (-) (Rs)	%age of savings
3	Provincial Excise	8,137,000	0	8,137,000	6,617,052	-1,519,948	19
5	Forest	5,180,000	0	5,180,000	4,734,797	-445,203	9
7	Charges on a/c of MV Act.	1,694,000	286,000	1,980,000	1,858,669	-121,331	6
8	Other Taxes & Duties	4,029,000	0	4,029,000	3,875,110	-153,890	4
10	General Administration	104,662,000	0	104,662,000	76,315,216	-28,346,784	27
15	Education	2,956,856,000	0	2,956,856,000	2,815,472,124	-141,383,876	5
16	Health Services	569,413,000	39,587,000	609,000,000	60,5413,857	-3,586,143	1
18	Agriculture	92,409,000	0	92,409,000	83,220,393	-9,188,607	10
19	Fisheries	1,357,000	0	1,357,000	1,129,761	-227,239	17
20	Veterinary	81,216,000	0	81,216,000	76,727,327	-4,488,673	6
21	Co-operation	16,640,000	360,000	17,000,000	16,539,425	-460,575	3
22	Industries	1,182,000	0	1,182,000	622,737	-559,263	47
23	Miscellaneous Departments	3,566,000	0	3,566,000	3,079,906	-486,094	14
24	Civil Works	55,033,000	0	55,033,000	45,619,894	-9,413,106	17
25	Communication	76,757,000	53,243,000	130,000,000	128,265,601	-1,734,399	1
31	Miscellaneous	30,204,000	0	30,204,000	19,028,427	-11,175,573	37
32	Civil Defense	9,002,000	0	9,002,000	1,725,941	-7,276,059	81
	20% inc in pay	220,000,000	0	220,000,000	0	220,000,000	100
36	Development	84,705,473	0	84,705,473	75,056,442	-9,649,031	11
41	Roads and Bridges	153,665,000	0	153,665,000	89,953,305	-63,711,695	41
42	Government Buildings	62,718,000	0	62,718,000	60,241,735	-2,476,265	4
<b>Grand Total</b>		<b>4,538,425,473</b>	<b>93,476,000</b>	<b>4,631,901,473</b>	<b>4,115,497,719</b>	<b>-516,403,754</b>	<b>11</b>
Net Result of Surrender / Withdrawals:		-220,000,000	-431,627,834	-431,627,834	0	431,627,834	100
<b>Net Total</b>		<b>4,318,425,473</b>	<b>-338,151,834</b>	<b>4,200,273,639</b>	<b>4,115,497,719</b>	<b>-84,775,920</b>	<b>2</b>

**[Annex-C ]**  
**Para1.2.3.2**

<b>Sr. No.</b>	<b>Formation</b>	<b>Name of Official</b>	<b>01.07.2008 to 31.12.2008</b>	<b>01.01.2009 to 30.06.2010</b>	<b>01.07.2010 to 30.06.2011</b>	<b>01.07.2011 TO 30.06.2012</b>	<b>G TOTAL(Rs)</b>
1	DO (Sports)	Muhammad Iqbal Khan, Secretary/Caretaker			176,736	261,916	438,652
2	-do-	Nasir Mehmood, Assistant			167,624	246,130	413,754
3	-do-	Naveed Aslam, JC/SK			119,558	173,588	293,146
4	-do-	Altaf Hussain, JC			119,558	173,588	293,146
5	-do-	Shahzad Ahmed, Swimmer			112,791	160,930	273,721
6	-do-	Qasid Raza, Marker			112,791	162,080	274,871
7	-do-	Aftab Ahmed, Marker			112,791	162,080	274,871
8	-do-	Inaam-ul-Hassan, Trainer			37,639	-	37,639
9	-do-	Abdul Ghaffar, Plumber			112,791	162,080	274,871
10	-do-	Tahir Mehmood, Tubewell Operator			108,312	152,582	260,894
11	-do-	Muhammad Azharam, Tubewell Operator			109,016	152,582	261,598
12	-do-	Muhammad Afzal, Driver			109,016	152,582	261,598
13	-do-	Arif Khan, Mali			102,034	142,286	244,320
14	-do-	Muhammad Sarfaraz, Mali			101,323	142,286	243,609
15	-do-	Mukhtiar Ahmed, Mali			101,323	142,286	243,609
16	-do-	Sher Zamaan, Mali			102,620	142,310	244,930
17	-do-	Shahid Afzal, NQ			100,845	142,554	243,399
18	-do-	Yasir Khan, NQ			100,830	142,554	243,384
19	-do-	Tariq, Chowkidar			100,830	142,554	243,384
20	-do-	Muhammad Daud, Chowkidar			89,508	125,274	214,782
21	-do-	Nazir Ahmed, Chowkidar			100,830	142,554	243,384

22	-do-	Hassnain Shah, Cook			99,030	139,254	238,284
23	-do-	Imran Khan, Waiter			99,030	139,254	238,284
24	-do-	Muhammad Ismail, Waiter			99,030	139,254	238,284
25	-do-	Rustam Khan, Waiter			99,030	139,254	238,284
26	-do-	Muhammad Pervaiz, Waiter			99,030	139,254	238,284
27	-do-	Shaukat Ali, Waiter			49,560	0	49,560
28	-do-	Mubashir Iqbal, Waiter			99,030	138,954	237,984
29	-do-	Muhammad Riaz, Groundman			74,187	0	74,187
30	-do-	Tufail Iqbal, Groundman			99,030	138,954	237,984
31	-do-	Shahzad Gul, Groundman			99,791	138,954	238,745
32	-do-	Sakhawat Khan, Groundman			99,030	138,954	237,984
33	-do-	Zameer Ahmed, Sanitary Worker			100,980	142,554	243,534
34	-do-	Wasim John, Sanitary Worker			100,830	142,554	243,384
35	-do-	Asif Masih, Sanitary Worker			100,830	142,554	243,384
36	-do-	Saeed Ahmed Qamar, NQ			58,604	135,582	194,186
37	DO (Civil Defence)	M.Nizkar Sikandar	34,500	82,800	72,000	84,000	273,300
38	-do-	Muhammad Iqbal	17,067	82,800	72,000	84,000	255,867
39	-do-	Khurram Naveed	34,500	82,800	72,000	84,000	273,300
		<b>Total</b>	<b>86,067</b>	<b>248,400</b>	<b>3,891,788</b>	<b>3,951,814</b>	<b>9,518,381</b>

**[Annex-D]  
Para1.2.3.3**

Item Paid in excess in scheme “Construction of BHU Langar village Gulial”

S.No	Item	Qty Executed	Qty approved	excess	rate	Amount
1	PVC pipe ¾”	1,064	980	84	21.55	1,810
2	Single Core PVC 3/29	7,380	5,950	1,450	6/30	9,135
3	Single Core PVC 7/29	1,445	976	469	11/20	5,253
4	Glazed earthen ware tiles 3/8” thick 12”x12” complete	6,002	4,540	1,462	120	175,440
5	P/F Pak made Master Bath room accessories	4	3	1	2,500	2,500
<b>Total</b>						<b>194,138</b>

**Item Paid without approval**

Sr. No	Item	Qty	Rate	Total amount
1	Ejector Pump with motor	3	25,000	75,000
2	Electric Water Geazer	4	10,000	40,000
<b>Total</b>				<b>115,000</b>
<b>G. Tota [ 194,138+115,000=309,138]</b>				



## [Annex-E]

## Para1.2.3.4

Sr. No.	Formation	Name of Teachers	Desig.	Period	Total(Rs)
1	Dy DEO (WEE) Fateh Jang	Fariq Mehmood C.IV GGES Langer	C.IV	October, 2009 to 30.06.2012	10,785
2	-do-	Abdul Raqeeb C.IV GGES Shah Rai Saad Ullah	C.IV	-do-	10,785
3	-do-	Fahir Mehmood C.IV GGES Shah Rai Sadullah	C.IV	-do-	10,785
4	-do-	Zulfiqar Ahmed C.IV GGES Langer	C.IV	-do-	10,785
5	-do-	Muhammad Ijaz C.IV GGES Shah Rai SadUllah	C.IV	-do-	10,785
6	-do-	Amir Mehmood C.IV GGES Dhari Rai Ditta	C.IV	-do-	10,785
7	-do-	Arshad Khan C.IV GGES Gulial	C.IV	-do-	10,785
8	-do-	Dilawar Khan C.IV GGES Gulial	C.IV	-do-	10,785
9	-do-	Muhammad Mumtaz C.IV GGES Dhreak	C.IV	-do-	10,785
10	-do-	Muhammad Jameel C.IV GGES Dhreak	C.IV	-do-	10,785
11	-do-	Aqeel Shehzad C.IV GGPS Gaduwala	C.IV	-do-	10,785
12	-do-	Shahid Mehmood C.IV GGES Dk. Giyani	C.IV	-do-	10,785
13	-do-	Muhammad Ramzan C.IV GGES Kamra	C-IV	-do-	10,785
14	-do-	Hamayun Khan N.Q GGES Kamra	N.Q	-do-	10,785
15	-do-	Iqbal Qasim N.Q GGES Dhreak	N.Q	-do-	10,785
16	-do-	Gulistan N.Q GGES Langer	N.Q	-do-	10,785

17	-do-	Ehsan Pervaiz C.IV GGES Phamra Jagir	C.IV	-do-	10,785
18	-do-	Muhammad Shafiq C.IV GGES Gulial	C.IV	-do-	10,785
19	-do-	Muhammad Niaz N.Q GGES Gulial	N.Q	-do-	10,785
20	-do-	Robina Bibi PST GGES Shah Rai SadUllah	PST	-do-	27,517
21	-do-	Shabnam Noureen PST GGPS Hastal	PST	-do-	27,517
22	-do-	Naila Naz PST GGPS Sabjal	PST	-do-	27,517
23	-do-	Shagufta Noureen PST GGPS Charrat	PST	-do-	27,517
24	-do-	Safia Bibi PST GGES Gakhar	PST	-do-	27,517
25	-do-	Khalida Parvaiz PST GGPS Pind Niazi	PST	-do-	27,517
26	-do-	Bibi Kinzul Hasnat PST GGPS Ismail	PST	-do-	27,517
27	-do-	Najma Bibi PST GGPS Mehloo	PST	-do-	27,517
28	-do-	Fahir Jabeen PST GGPS Dk. Kashmirian	PST	-do-	27,517
29	-do-	Subiha Bibi PST GGPS Bangoo	PST	-do-	36,812
30	-do-	Sobia Aslam PST GGES Rama	PST	-do-	36,812
31	-do-	Mehnaz Bibi PST GGPS Qutbal	PST	-do-	36,812
32	-do-	Kousar Jabeen PST GGES Humak	PST	-do-	36,812
33	-do-	Rehana Yasmin PST GGPS Garoo	PST	-do-	36,812
34	-do-	Hajra Abbas PST GGES Sukhwal	PST	-do-	36,812
35	-do-	Saima Jabeen Akram PST GGPS Arroria	PST	-do-	55,399

36	-do-	Mehrin Fatima PST GGPS Pind Sahib K.	PST	-do-	64,691
37	-do-	Malka Bibi PST GGPS Dk. Kavrian	PST	-do-	64,691
38	-do-	Nasim Khatoon PST GGPS Dk. Mond	PST	-do-	64,691
39	-do-	Naheed Kousar PST GGPS Bathoo	PST	-do-	64,691
40	-do-	Sadia Bashir PST GGPS Behlout	PST	-do-	64,691
41	-do-	Saima Bibi PST GGPS Charrat	PST	-do-	64,691
42	-do-	Ibrar Begum PST GGPS Gaggan	PST	-do-	73,985
43	-do-	Naveeda Tabassum PST GGPS Pagh	PST	-do-	73,985
44	-do-	Abida Batool PST GGPS Dk. Mian K.	PST	-do-	73,985
45	-do-	Rashida Noureen PST GGPS Jeendar	PST	-do-	73,985
46	-do-	Saima Rasheed PST GGPS Jeendar	PST	-do-	73,985
47	-do-	Saima Andleeb PST GGPS Zameen Bajal	PST	-do-	73,985
48	-do-	Fozia Noureen PST GGPS Khidwal	PST	-do-	73,985
49	-do-	Samina Nazli PST GGPS Kharala Kalan	PST	-do-	73,985
50	-do-	Khalida Bibi EST GGES Rama	EST	-do-	45,421
51	-do-	Zahida Bibi EST GGES Rama	EST	-do-	45,421
52	-do-	Kalsoom Akhter EST GGES Rama	EST	-do-	60,561
53	-do-	Samina Khatoon EST GGES Rama	EST	-do-	60,561
54	-do-	Saeeda Bibi EST GGES Langer	EST	-do-	60,561
55	-do-	Nighat Bibi GGES Dhari Rai Ditta	EST	-do-	60,561
56	-do-	Abida Hameed EST GGES Phamra Jagir	EST	-do-	60,561

57	-do-	Ghazala Bibi EST GGES Phamra Jagir	EST	-do-	60,561
58	-do-	Yasmin Akhter EST GGES Mahoora	EST	-do-	60,561
59	-do-	Safeena Sultana EST GGES Humak	EST (G)	-do-	75,702
60	-do-	Fakhar Un Nisa EST GGES Burj	EST (V)	-do-	75,702
61	-do-	Nasreen Fatima EST GGES Gadda	EST (V)	-do-	75,702
62	-do-	Safdar Bibi EST GGES Kanial	EST	-do-	60,561
63	-do-	Adeela Anwar EST GGES Ludhial	EST	-do-	60,561
64	-do-	Zaitioon Bibi EST GGES Kanial	EST	-do-	60,561
65	<b>THQ Hospital Fateh Jang</b>	Shahzad Ali Shah	Dispenser	-do-	32,607
66	-do-	Ihsan ul Haq,	Dispenser	-do-	10,772
67	-do-	Ibrar Ahmad,	Cook	-do-	8,384
68	-do-	Ibrar Ahmad,	Cook	-do-	20,824
69	-do-	Arfan Masih,	Sanitary Worker	-do-	20,824
70	-do-	Shamoon Masih,	Sanitary Worker	-do-	12,864
71	-do-	Naveed Akhtar	Radiographer	-do-	32,607
72	<b>Dy DEO (MEE) Jand</b>	SHAHID QADEER	SESE	<b>2011-12</b>	3,660
73	-do-	SHOUKAT ALI KHAN	PST	-do-	2,280
74	-do-	MUHAMMMAD SABIR	PST	-do-	2,280
75	-do-	MAQBOOL IQBAL	PST	-do-	2,280
76	-do-	AZHAR MEHMOOD	PST	-do-	2,280
77	-do-	GUL NAZ	PST	-do-	2,280
78	-do-	MUHAMMAD JALIL	PST	-do-	2,280
79	-do-	ASIF ALI	PST	-do-	2,280
80	-do-	SHAHID NAWAZ	PST	-do-	2,280
81	-do-	MUHAMMAD	PST	-do-	2,280

		AZEEM			
82	-do-	MUHAMMAD AKRAM	PST	-do-	2,280
83	-do-	AHMED KHAN	PST	-do-	2,280
84	-do-	PERVIZ IQBAL	PST	-do-	2,280
85	-do-	FAKHAR ABBAS	PST	-do-	2,280
86	-do-	MAJID HASSAN	PST	-do-	2,280
87	-do-	MUHAMMAD SHER	PST	-do-	2,280
88	-do-	ABID SHAH	PST	-do-	2,280
89	-do-	AFTAB AHMED ARSHID	PST	-do-	2,280
90	-do-	MUHMMAD AZIZ UL HAQ	PST	-do-	2,280
91	-do-	MUHAMMAD YOUSAF	PST	-do-	2,280
	-do-	MUKHTAR AHMED	PST	-do-	2,280
92	-do-	KARAM DAD	PST	-do-	2,280
93	-do-	ABDUL HAMEED	PST	-do-	2,280
94	-do-	ASMA NOUREEN	PST	-do-	2,280
95	-do-	ABDUL STTAR	PST	-do-	2,280
96	-do-	SHER AZAM	PST	-do-	2,280
97	-do-	AMJID ALI KHAN	PST	-do-	2,280
98	-do-	BASHEER AHMED	PST	-do-	2,280
99	-do-	AULIA KHAN	PST	-do-	2,280
100	-do-	MUHAMMAD RIAZ	PST	-do-	2,280
101	<b>DO (Live Stock)</b>	Muhammad hussain	VA	-do-	16,955
102	-do-	Khizar Hussain	VA	-do-	22,215
103	-do-	M.Imran	VA	-do-	17,870
104	-do-	Qazi Naveed	VA	-do-	17,296
105	-do-	Waseem Afzal	VA	-do-	10,259
106	-do-	Shahid Ali	VA	-do-	16,147
107	-do-	Sher Bahadar khan	VA	-do-	10,268

108	-do-	Muzaffar Nawaz	VA	-do-	10,015
109	-do-	Ahmed Nawaz	VA	-do-	10,074
110	-do-	M.Amer	VA	-do-	8,678
111	-do-	M.Shafiq	VA	-do-	27,503
112	-do-	Muhammad Ali	VA	-do-	16,147
113	-do-	Bashir Ahmed	VA	-do-	13,078
114	-do-	Naseem Ahmed	VA	-do-	11,881
115	-do-	Iftikhar Ahmed	VA	-do-	11,296
116	-do-	Muhammad Rafiq	VA	-do-	18,399
117	-do-	Muhammad Saeed	VA	-do-	12,256
		<b>Total</b>			<b>3,091,422</b>

**[Annex-F]  
Para 1.2.3.5**

Sr. No.	Formation	NAME	NAME OF SCHOOL	DESIG N.	ARA 2009-12	2009 to 2012 S.R.A	2009-12 D.A.	Total (Rs)
1	Dy DEO MEE Pindigheb	TAHIR MEHMOOD	ES DANDI	SESE	18,240	0	13072	31,312
2	-do-	KASHIF MEHMOOD	ES KOT MILYAR	SESE	18,240	0	13072	31,312
3	-do-	MAQSOOD AHMAD	ES KHOUR	SESE	9,120	15147	11352	35,619
4	-do-	MOHSIN RAZA	ES DANDI	SESE	0	0	3560	3560
5	-do-	KHALID JAMIL	PS DK DAB	ESE	22,080	16551	10523	49,154
6	-do-	GHULAM FAREED	ES SARWAYA	ESE	22,080	16551	10523	49,154
7	-do-	GHAFFAR KHAN	PS RATRIAN	ESE	22,080	16551	10523	49,154
8	-do-	ARSHAD MEHMOOD	PS THATTI N A SHAH	ESE	22,080	16551	10523	49,154
9	-do-	ABDUL GHAFUOR	ES PINDIGHEB	ESE	22,080	16551	10523	49,154
10	-do-	SHAFQAT JAVED	PS IKHLAS	ESE	22,080	16551	10523	49,154
11	-do-	ALLAH RAZI	PS KHOUR COY	ESE	22,080	16551	10523	49,154
12	-do-	IMRAN JALIL	PS DK AWAN	ESE	22,080	16551	10523	49,154
13	-do-	MUHAMMA D RAMZAN	PS PARRI	ESE	22,080	16551	10523	49,154
14	-do-	SHAHZAD NAEEM	ES DK LALLA	ESE	22,080	16551	10523	49,154
15	-do-	UMAR FAROOQ	ES CHAMIYARI	ESE	22,080	16551	10523	49,154
16	-do-	MUHAMMA D NAEEM	PS ZAMANABAD	ESE	22,080	16551	10523	49,154
17	-do-	MUHAMMA D SHAFIQ	PS LARRI	ESE	22,080	16551	10523	49,154
18	-do-	MUHAMMA D SIDDIQUE	PS MUNDARIAN	ESE	22,080	16551	10523	49,154
19	-do-	SHABBIR AHMAD NADEEM	PS PHULLAHI	ESE	22,080	16551	10523	49,154
20	-do-	TAJ HUSSAIN	PS RATRIAN	ESE	22,080	16551	10523	49,154

21	-do-	SAJID RAFIQUE	PS DHULLIAN	ESE	22,080	16551	10523	49,154
22	-do-	SAJJAD HUSSAIN	PS NOTHIAN MALKAN	ESE	22,080	16551	10523	49,154
23	-do-	MUHAMMA D SHAFIQ	PS KANAT	ESE	22,080	16551	10523	49,154
24	-do-	AMIR SALEEM	PS AMAN PUR	ESE	22,080	16551	10523	49,154
25	-do-	SHUMAILA KIZHAR	PS DK DERA	ESE	22,080	16551	10523	49,154
26	-do-	KHLAID MEHMOOD	PS SOHAL	ESE	22,080	16551	10523	49,154
27	-do-	MUHAMMA D NAWAZ	PS LARRI	ESE	22,080	16551	10523	49,154
28	-do-	MUHAMMA D ISHFAQ	PS MUNDARIAN	ESE	22,080	16551	10523	49,154
29	-do-	MUHAMMA D SHAFIQ	PS SHARAL	ESE	22,080	16551	10523	49,154
30	-do-	TOQEER AHMAD	ES NOWSHERA	ESE	4,140	14121	8978	27,239
31	-do-	MEHAR KHAN	PS LARRI	ESE	4,140	14121	8978	27,239
32	-do-	ABID ALI	PS TOOT	ESE	4,140	14121	8978	27,239
33	-do-	TAHIR IQBAL	PS KHARPA	ESE	6,440	12501	8248	27,189
34	-do-	RIFAT HUSSAIN	PS LARRI	ESE	6,440	12501	8248	27,189
35	-do-	ZAFAR IQBAL	PS IKHLAS	ESE	6,440	12501	8248	27,189
36	-do-	SHAHID JAMIL	PS MUNDARIAN	ESE	6,440	12501	8248	27,189
37	-do-	FOZIA NOREEN	PS GARIBWALL	ESE	4,600	10881	6918	22,399
38	-do-	AHMAD ALI	ES DK LALLA	ESE	0	4001	2798	6799
39	-do-	SAQLAIN FANNI	PS SEHWAL	ESE	0	4001	2798	6799
40	-do-	ABDUL LATIF	PS IKHLAS	ESE	0	4001	2798	6799
41	-do-	HASHIM KHAN	PS IKHLAS	ESE	0	4001	2798	6799
42	-do-	SAJJID IQBAL	PS MELHOWALA	ESE	0	4001	2798	6799
43	-do-	TAHIR MEHMOOD	PS FEROWALI	ESE	0	4001	2798	6799
44	-do-	SHAHID NAWAZ	PS DK DAB	ESE	16,560	14794	9523	40,877
45	-do-	ATIQ AHMAD	PS AMAN PUR	ESE	16,560	14794	9523	40,877



46	-do-	TARIQ MEHMOOD	PS KEHWALA	ESE	16,560	14794	9523	40,877
47	-do-	WAHEED AHMAD	PS CHARJAGIRAN	ESE	5,520	11898	7663	25,081
48	-do-	ZAFAR IQBAL	PS SHARAL	ESE	4,830	11174	7198	23,202
49	-do-	MUHAMMAD TANVEER	PS GANGAWALI	ESE	4,830	11174	7198	23,202
50	-do-	NADEEM AHMAD	PS KHARPA	ESE	11,040	0	8700	19,740
51	-do-	SYED MUREED IMRAN	PS TOOT	ESE	11,040	0	8700	19,740
52	-do-	SYED TANVEER HUSSAIN	ES KOT MILYAR	ESE	11,040	0	8700	19,740
53	-do-	MUHAMMAD TARIQ	PS SOHAL	ESE	11,040	0	8700	19,740
54	-do-	SHAMIM NARGIS	PS TOOT	ESE	11,040	0	8700	19,740
55	-do-	MUHAMMAD NAVEED	ES CHAKKI	ESE	11,040	0	8700	19,740
56	-do-	ABDUL KHALIQ	PS LARRI	ESE	11,040	0	8700	19,740
57	-do-	MUHAMMAD RAMZAN	ES PINDIGHEB	ESE	11,040	0	8700	19,740
58	-do-	MUHAMMAD SHAEER	ES LINGRIAL	ESE	11,040	0	8700	19,740
59	-do-	MUHAMMAD AMEER KHAN	PS DK WARYAM	ESE	11,040	0	8700	19,740
60	-do-	MUHAMMAD YAQOOB	PS PHULLAHI	ESE	11,040	0	8700	19,740
61	-do-	MUHAMMAD SHAFI	PS PHULLAHI	ESE	11,040	0	8700	19,740
62	-do-	ARIF NADEEM	ES SARWAYA	ESE	9,660	0	8700	18,360
63	-do-	MUHAMMAD ILYAS	ES AHMADBAD	ESE	9,660	0	8700	18,360
64	-do-	RAFIA BIBI	PS TOOT	ESE	4,600	0	7868	12,468
65	-do-	ZAHID QADEER	PS GHULIAL KHOURAN	ESE	3,680	0	7036	10,716
66	-do-	MUHAMMAD NAWAZ	PS NAKA KALAN	ESE	1,380	0	4956	6,336
								<b>2,081,555</b>

**[Annex-G]**  
**1.2.3.6**

Sr. No.	Formation	Name of Officer/Official	Designation	Conveyance allowance	Period	Total(Rs)
1	<b>RHC Chab</b>	Dr. Shahida Parveen	SMO	2480	2011-12	29,760
2	-do-	Dr. Iftikhar Ali	MO	2480	2011-12	29,760
3	-do-	Kaneez Fatima	LHV	1700	2011-12	20,400
4	-do-	Muhammad Tariq	W.S	850	2011-12	10,200
5	<b>RHC Domail</b>	Dr. Kausar Latif	SMO	2480	2011-12	27,280
6	-do-	Dr. Tanzila Mushtaq	D/Surgeon	2480	2011-12	14,880
7	-do-	Dr. Ayub	M/O	2480	2011-12	12,400
8	-do-	Dr. Hameed-Ur-Rehman	M/O	2480	2011-12	29,760
9	-do-	Rukhsana Waris	C/N	2480	2011-12	29,760
10	-do-	Rabeeqa Mahir	C/N	2480	2011-12	29,760
11	-do-	Sobia Nisa	C/N	2480	2011-12	29,760
12	-do-	Ghasiya Shabbir	C/N	2480	2011-12	29,760
13	-do-	Nazia Wazir	C/N	2480	2011-12	29,760
14	-do-	Razia Shaheen	C/N	2480	2011-12	24,800
15	-do-	Humera Jabeen	M/W	850	2011-12	10,200
16	-do-	Yasmeen Razaq	LHV	1150	2011-12	13,800
17	-do-	Salma Bibi	LHV	1150	2011-12	13,800
18	-do-	Sehrish Parveen	MNCH (LHV)	1150	2011-12	13,800
19	-do-	Muhammad Arif	Sanitary Patrol	850	2011-12	10,200
20	-do-	Nisar Muhammad	Sanitary Patrol	850	2011-12	10,200
21	-do-	Saeed Ahmad	Sanitary Patrol	850	2011-12	10,200
22	-do-	Babar Shahzad	Cook	850	2011-12	10,200
23	<b>THQ Hospital Fatehjang</b>	Dr. Aurangzeb	Ex-M.O. BPS-17	2,480	2011-12	4,960
24	-do-	Dr.Khalid Latif Malik	S.M.O (DDO Health Jand) /BPS-18	2,480	2011-12	4,960
25	-do-	Dr.Eid Badshah	M.O/ BPS-17	2,480	2011-12	4,960
26	-do-	Dr.Luqman Ali	M.O /BPS-17	2,480	2011-12	4,960
27	-do-	Miss Nayyar	C/Nurse	2,480	2011-12	4,960

		Sultana	/ BPS-16			
28	-do-	Ehsan ul Haq	Dispenser/BPS-9	1,150	2011-12	2,300
29	-do-	Abdul Qadeer	R/grapher/BPS-9	1,150	2011-12	2,300
30	-do-	Miss Rukhsana Arshad	C/Nurse / BPS-16	2,480	2011-12	4,960
31	-do-	Miss Naseem Mumtaz	C/Nurse / BPS-16	2,480	2011-12	4,960
32	-do-	Waqar Azam	Clerk/BPS-9	1,150	2011-12	2,300
33	-do-	Miss Nighat Bibi	C/Nurse / BPS-16	2,480	2011-12	4,960
34	-do-	Shahzad Ali Shah	Dispenser/BPS-9	1,150	2011-12	2,300
35	-do-	Miss Ghulam Zohra	C/Nurse /BPS-16	2,480	2011-12	4,960
36	-do-	Muhammad Yousaf	Clerk/BPS-9	1,150	2011-12	2,300
37	-do-	Arshad Mehmood	T.W.O/ BPS-3	850	2011-12	1,700
38	-do-	Sohrab Akhtar	Dai/BPS-3	850	2011-12	1,700
39	-do-	Abdul Hameed	X.ray Attend/ BPS-3	850	2011-12	1,700
40	-do-	Taj Muhammad	N/Qasid /BPS-2	850	2011-12	1,700
41	-do-	Asalm Masih	S/Worker/BPS-2	850	2011-12	1,700
42	-do-	Rukhsana Bibi	Ward Servant/	850	2011-12	1,700

			BPS-3			
43	-do-	Naseer Ahmad	Lab.Attent/BPS-3	850	2011-12	1,700
44	-do-	Shamoon Masih	S/Worker/BPS-2	850	2011-12	1,700
45	-do-	Taj Khan	Water carrier/BPS-2	850	2011-12	1,700
46	-do-	Muhammad Younas	Chowkidar/BPS-2	850	2011-12	1,700
47	-do-	Sajid Mehmood	Chowkidar/BPS-2	850	2011-12	1,700
48	-do-	Arfan Masih	S/Worker	850	2011-12	1,700
<b>49</b>	<b>THQ Hospital Jand</b>	Dr. Nasrullah	MO	2,480	2011-12	29,760
<b>50</b>	-do-	Fouzia Bibi	CN	2,480	2011-12	29,760
<b>51</b>	-do-	M.Shakeel	Driver	1,150	2011-12	13,800
		<b>Total</b>				<b>590,300</b>

**[Annexure-H]****1.2.3.6**

<b>S.No</b>	<b>Name of teacher</b>	<b>Designation</b>	<b>Charge Allowance (Rs)</b>	<b>Amount (Rs)</b>
1	GBPS Attock Fort	PTC	500	18,000
2	GBPS Attock Khurd	PTC	500	18,000
3	GBPS Darya- Shaid Rasool	PTC	500	18,000
4	GBPS Dhok Mughlan-Iqbal Hussain	PTC	500	18,000
5	GBPS Feroz Banda Amjad Mehmood	PTC	500	18,000
6	GBPS Gar(Malik Mala) Muhammad Naseem	PTC	500	18,000
7	GBPS Garri Mattani Parvez Khan	PTC	500	18,000
8	GBPS Ibrahim abad- Zahid Tabassam	PTC	500	18,000
9	GBPS Jatial-Ghfran	PTC	500	18,000
10	GBPS Kamalpur Alam Naeem Khan	PTC	500	18,000
11	GBPS Kamala-Hamid Khan	PTC	500	18,000
12	GBPS Malahi Tola- Israr	PTC	500	18,000
13	GBPS Malla Khan M.Irshad	PTC	500	18,000
14	GBPS MurrairaM.Arshad	PTC	500	18,000
15	GBPS Noor Pur Shamsa Abad-Zamir Asghar	PTC	500	18,000
16	GBPS Painsa-Zamir Shah	PTC	500	18,000
17	GBPS PandakNisar Ahmed	PTC	500	18,000
18	GBPS Pethi-Zubair Ahmed	PTC	500	18,000
19	GBPS Pir Dad-Masood	PTC	500	18,000
20	GBPS Qutab Bandi-Ehsan	PTC	500	18,000
21	GBPS Shahpur –M.HanifMuhammad Hanif	PTC	500	18,000
22	GBPS Sheikh Abad-Abdul Basit	PTC	500	18,000
23	GBPS Sehrani –Khalid Mehmood	PTC	500	18,000
24	GBPS Waisa Abdul Rauf	PTC	500	18,000
25	GBPS Walia Iftikhar hussain	PTC	500	18,000
<b>Total</b>				<b>450,000</b>