



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

**AUDIT YEAR 2013-14**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
ACL	Audit Command Language
B&R	Building & Road
BHU	Basic Health Unit
CD	Community Development
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DO	District Officer
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
IPSAS	Internal National Public Sector Accounting Standard
LG&CD	Local Government & Community Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
NAM	New Accounting Model
OFWM	On Farm Water Management
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
RDA	Regional Director Audit
RHC	Rural Health Center
SE	Superintending Engineer
S&GAD	Services and General Administration Department
THQ	Tehsil Headquarters
TS	Technical Sanction
W&S	Works & Services

## **PREFACE**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of, the provincial government. Accordingly, the Audit of all Receipts and 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, Layyah for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more and also the non compliant observations which were included in Annexure-I of printed Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The Audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

**Islamabad**  
**Dated:**

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit, District Governments D.G.Khan, a field audit office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments Dera Ghazi Khan, Muzaffargarh, Layyah and Rajanpur.

The Regional Directorate has a human resource of 24 including 15 officers and other staff. Total mandays available were 4,545 and the budget amounted to Rs8.638 million in audit year 2012-13. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) on test check basis and performance audit of the projects / programmes with a view to reporting significant findings to relevant stakeholders for taking appropriate actions and measures where required.

The District Government, Layyah, conducts its operations under the Punjab Local Government Ordinance, 2001. The DCO is the Principal Accounting Officer of the District Government and carries out functions of the District Governments through group of offices as notified in PLGO. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Due to delay of electoral process Zila Nazim / Zila Council were not elected therefore the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of the Punjab in February, 2010.

District Layyah is administratively divided into three Tehsils namely Layyah, Karor and Chowbara.

**a. Audit Objectives**

Audit was conducted 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 expending of public money.
3. Every item of expenditure was incurred with the sanction of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment and collection of revenue was made in accordance with the prescribed laws, rules and regulations and accounted for in the books of accounts of the District Governments.

**b. Audit Approach**

Audit was carried out against the standards of financial propriety provided under various rules of the Punjab Local Government Ordinance, 2001 (as amended), PFR Vol-I and II, Delegation of Financial Powers and other relevant overriding laws.

Selection of formations for audit was made keeping in view significance of expenditure, risk areas and materiality. Samples were selected after prioritizing risk sensitivity by determining key controls.

Audit selected 30 formations including PAO out of total 167 formations in the District Government.

**c. Audit of Expenditure and Receipts**

Total non-development budget of the District Government, Layyah for the financial year 2012-2013, was Rs4,946.322 million against which total expenditure of Rs4,193.517 million was incurred showing savings of Rs792.805 million. Similarly, total development budget for the financial year was Rs833.921 million out of which expenditure of Rs156.651 million was incurred showing savings of Rs677.270 million.

Audit of non-development expenditure amounting to Rs1,383.861 million was conducted which was 33% of the total expenditure whereas audit of development expenditure of Rs53.261 million was conducted which was 34% of the total development expenditure. Sample size selected for audit ranged from 27% to 52% of total expenditure.

Total receipts of the District Government, Layyah, for the financial year 2012-2013, were Rs59.849 million. RDA Dera Ghazi Khan audited receipts of Rs47.104 million which was 79% of total receipts.

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

Recovery of Rs52.160 million was pointed out by Audit which were not in the notice of the management before audit. An amount of Rs0.644 million was recovered by the management during year 2012-13, till the time of compilation of Report.

**e. Audit Methodology**

Audit Methodology included Desk Audit which helped the Auditors in understanding the systems, procedures, environment of the entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of appropriation accounts. On the spot examination and verification of record was also carried out in accordance against the applicable laws / rules and according to the INTOSAI auditing standards.

**f. The key audit findings of the Report:**

- i. There was one case pertaining to nonproduction of record –Rs13.446 million<sup>1</sup>.
- ii. There were seventeen cases of irregular expenditure / payments and violation of rules / financial propriety amounting to Rs117.897 million.<sup>2</sup>
- iii. There were twelve cases of non-recovery of overpayment amounting to Rs52.160 million.<sup>3</sup>
- iv. While analyzing the budget and expenditure, it was noticed that despite availability of budget in social and development sectors, funds were not utilized to the optimum as indicated below:

**(Rupees in million)**

No. & Name of the Grant / Appropriation	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation		
					(+ Excess		
					(-) Saving		
10	General Administration.	125,670,000	0	125,670,000	44,406,162	(-)	81,263,838
15	Education.	3,534,474,500	24,788,322	3,559,262,822	3,108,070,724	(-)	451,192,098
16	Health Services.	776,012,900	36,576,600	812,589,500	670,998,343	(-)	141,591,157
20	Veterinary.	58,613,000	57,541,500	116,154,500	108,847,601	(-)	7,306,899
24	Civil Works.	62,711,000	0	62,711,000	36,128,560	(-)	26,582,440
25	Communications.	90,235,000	0	90,235,000	66,306,036	(-)	23,928,964

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<sup>1</sup>Para 1.2.1.1

<sup>2</sup>Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.5, 1.2.2.7, 1.2.2.9, 1.2.2.13, 1.2.2.14, 1.2.2.15, 1.2.2.17, 1.2.2.19, 1.2.2.20, 1.2.2.21, 1.2.2.23, 1.2.2.24, 1.2.2.25, 1.2.2.26,

<sup>3</sup>Para 1.2.2.4, 1.2.2.6, 1.2.2.8, 1.2.2.10, 1.2.2.11, 1.2.2.12, 1.2.2.16, 1.2.2.18, 1.2.2.22, 1.2.2.27, 1.2.2.28, 1.2.2.29



Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum for Departmental Accounts Committee (MFDAC) Annexure-A.

**g. Recommendations**

The Principal Accounting Officer should ensure that the rules, regulations, instructions and procedures as laid down are followed in letter and spirit, besides compliance of the following recommendations:

- i. Conduct physical stock taking of the fixed and current assets.
- ii. Comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries be held and responsibility fixed for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Efforts be made for expediting the realization of various Government receipts.
- v. Ensure establishment of internal control systems and proper implementation of the monitoring systems.
- vi. Take appropriate action against persons held responsible for nonproduction of record and ensure providing record to Audit.
- vii. Rationalize budget with respect to utilization.

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rupees in million)

Sr. No.	Description	No.	Budget
1.	Total Entities (PAOs) in Audit Jurisdiction	01	5,780.243
2.	Total formations in audit jurisdiction	189	5,780.243
3.	Total Entities (PAOs) Audited	01	5,780.243
4.	Total formations Audited	20	1,437.077
5.	Audit & Inspection Report	20	1,437.077
6.	Special Audit Reports	Nil	Nil
7.	Performance Audit Reports	Nil	Nil
8.	Other Reports (relating to District Government)	Nil	Nil

**Table 2: Audit Observations Classified by Category**

(Rupees in million)

Sr. No.	Description	Amount placed under Audit Observation
1.	Asset management	0
2.	Financial management	51.968
3.	Internal controls	117.876
4.	Others	13.659
<b>Total</b>		<b>183.503</b>

**Table 3: Outcome Statistics****(Rupees in million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Expenditure on Physical Assets</b>	<b>Salary</b>	<b>Non-Salary</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Total current year</b>	<b>Total last year</b>
1.	Outlays Audited	90.487	4,209.07	339.400	290.267	26.523	4,865.26*	3,611.558
2.	Amount Placed under Audit Observation/ Irregularities by Audit	-	24.136	78.226	81.141	-	183.503	138.560
3.	Recovery Pointed out at the instance of Audit	-	9.552	15.252	25.683	1.673	52.160	18.121
4.	Recovery Accepted / Established at the instance of Audit	-	9.552	15.252	25.683	1.673	52.160	-
5.	Recovery realized at the instance of Audit	-	0.539	0.062	-	0.043	0.644	-

\* The amount mentioned against Sr. No. 1 in column of "Total" is the sum of expenditure and receipt whereas the total expenditure was Rs 4,838.737 million.

**Table 4: Irregularities Pointed Out****(Rupees in million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1.	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	128.918
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources	2.035
3.	Accounting errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems	0
5.	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies	39.548
6.	Nonproduction of record	13.002
7.	Others, including cases of accidents, negligence, non accountal of store etc.	0
<b>Total</b>		<b>183.503</b>

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<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

# **CHAPTER 1**

## **1.1 District Government Layyah**

### **1.1.1 Introduction of Departments**

As per the Punjab Local Government Ordinance, the District Governments / Local Governments established under the Ordinance shall function within the provincial framework and adhere to the Federal and Provincial Laws. In performance of the functions, Local Governments carried out the functions devolved by the Provincial Government to the District Government level.

The District Government is headed by Zila Nazim/ District Administrator. The District Government shall be competent to acquire, hold or transfer any property, moveable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the departments which are decentralized or set up under the Ordinance. The District Government exercises such authority within the District in accordance with general policy of the Government. The District Government is responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and coordinate the activities of the groups of offices for coherent planning, development, effective and efficient functioning of District Administration.

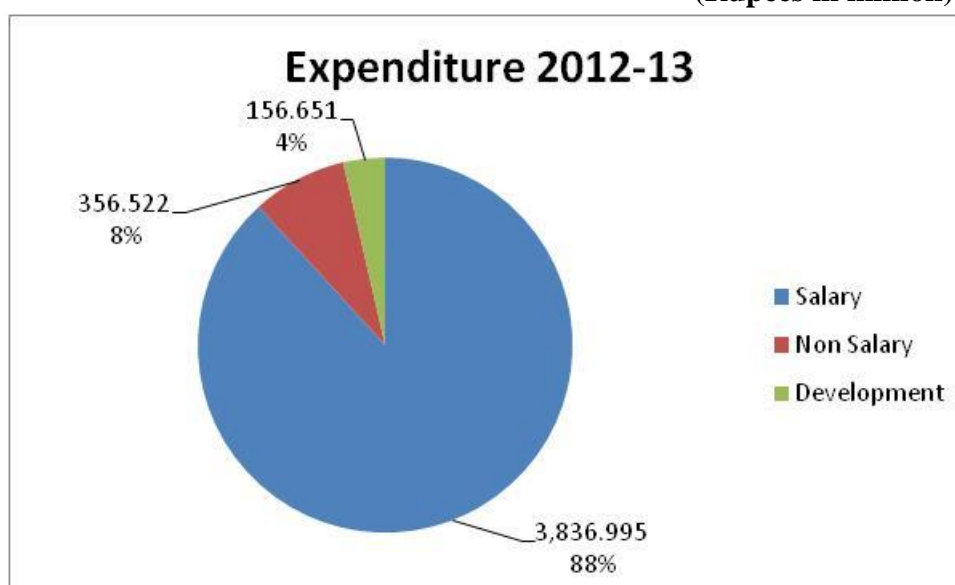
## 1.1.2 Comments on Budget and Accounts (Variance Analysis)

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

2012-13	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	3,969,496,399	3,836,994,817	-132,501,582	-3.34
Non-salary	976,825,923	356,521,955	-620,303,968	-63.50
Development	833,921,000	156,651,350	-677,269,650	-81.22
<b>Total</b>	<b>5,780,243,322</b>	<b>4,350,168,122</b>	<b>-1,430,075,200</b>	<b>-24.74</b>

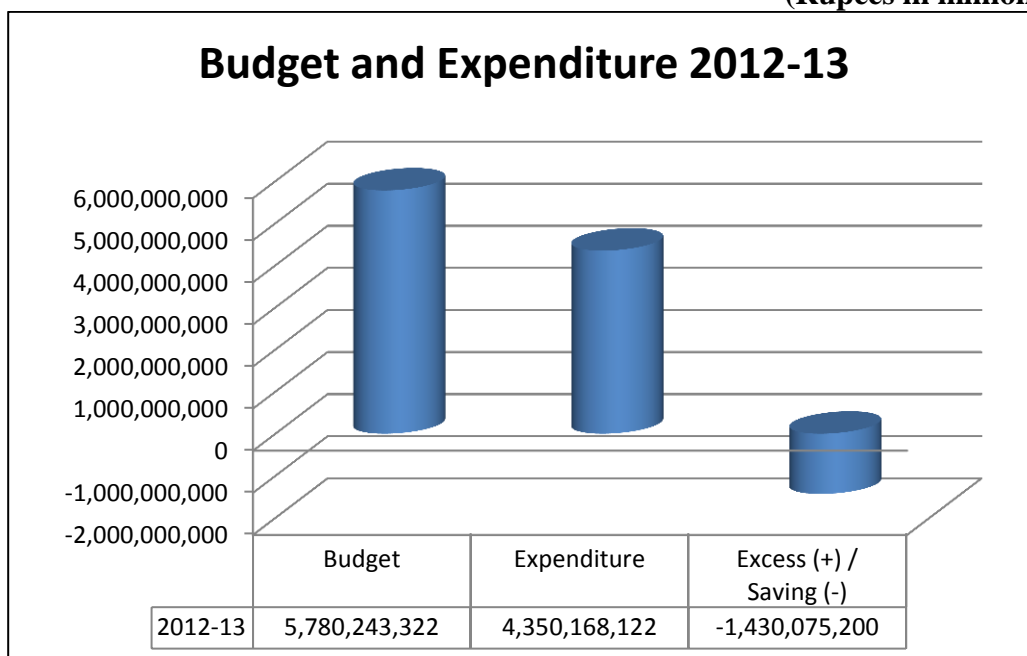
(Rupees in million)



Detail is given in Annexure-B

As per the Appropriation Account 2012-13 of the District Government, Layyah, total original budget (Development and Non-Development) was Rs5,652.007 million, supplementary grant of Rs128.235 million was provided and the final budget was Rs5,780.243 million. Against the final budget, total expenditure of Rs4,350.168 million was incurred by the District Government during 2012-13. **Annexure-C**

(Rupees in million)

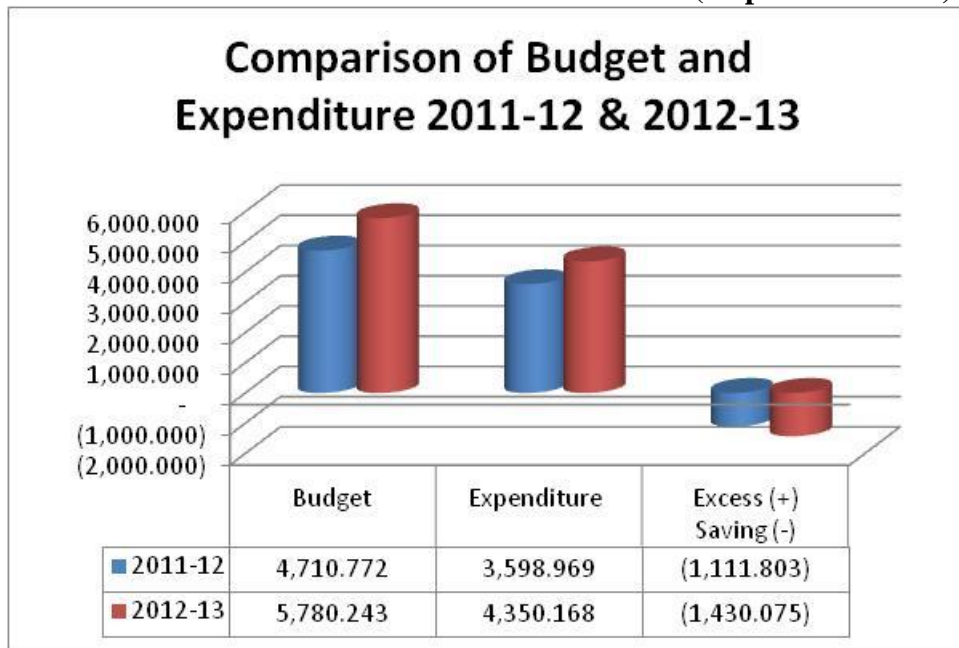


Due to ineffective financial management in release of budget by EDO (F&P), major portion of saving occurred as detailed below:

- (i) An amount of Rs677.270 million(81%) remained unutilized under Grant 36 “Development” due to less development activities
- (ii) Excessive budget was blocked by allocating heavy amounts in Grant General Administration which resulted in saving of Rs81.264 million (56%).

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

(Rupees in million)



There was 22% and 21% increase in Budget Allocated and Expenditure respectively while there were overall savings of Rs1,430.075 million during 2012-13.



### **1.1.3 Brief Comments on the Status of Compliance with PAC Directives**

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab but the reports were not examined by the Public Accounts Committee.

#### **Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2002-03	27	Not convened
2	2003-04	21	Not convened
3	2004-05	23	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report	88	Not convened
5	2009-10	43	Not convened
6	2010-11	39	Not convened
7	2011-12	25	Not convened
	2012-13	20	Not convened

\*Period covered in Special Audit for Financial Year 2005-08

## **1.2 Audit Paras**

## **1.2.1 Non Production of Record**

### 1.2.1.1 Non Production of Record – Rs13.446 million

According to clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Furthermore, according to section 115(6) of the Punjab Local Government Ordinance 2001 “All officials shall afford all facilities and provide record for audit inspection and comply with the requests for information in as complete a form as possible and with all reasonable expedition”.

The following DDOs incurred expenditure of Rs13.446 million during 2012-13, but vouched accounts of the expenditure, including cash book, vouchers, bank statements, sanction of the competent authority and stock registers were not produced for audit scrutiny in violation of the above rule.

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Nature of Record</b>	<b>Amount</b>
1.	Dy.DEO(EE-M) Karor	vouchers, bills and completion reports for construction of toilet blocks	1.302
2.	DO (Building)	Record of 12 Development scheme	8.913
3.	MS THQ Hospital Kot Sultan	Repair of Machinery, manual bills of pay, POL etc	3.231
<b>Total</b>			<b>13.446</b>

Legitimacy of the expenditure could not be ascertained due to non production of record.

The matter was reported to the DCO and DDOs concerned in October, 2013. In DAC meeting held in December 2013, the DDO replied that record was available. However, on verification by audit, the record as mentioned was not provided. The DAC directed the DDO for compliance.

Audit recommends strict disciplinary action against the officer concerned for nonproduction and maintenance of record.

[AIR Paras: 9,19,14]

## **1.2.2 Non Compliance of Rules**

### 1.2.2.1 Unauthorized Acceptance of Tenders -Rs41.468 Million

As per letter of (C&W) Department, issued vide No. SOH-I (C&W) 1-40/2000, dated 24<sup>th</sup> February, 2001, the time frame for acceptance of the lowest tender with the Executive Engineer is within 12 days and Superintending Engineer within 10 days from the receipt of recommendation from Executive Engineer.

District Officer (Buildings) and District Officer (Roads) accepted the time barred tenders of the schemes having TS value of Rs41.468 million whose time period of acceptance had lapsed, which resulted in unauthorized acceptance of tenders. **(Annexure-D)**

**(Rupees in million)**

Sr. No.	DDOs	No of Schemes	Amount
1	DO (Buildings)	15	32.36
2	DO (Roads)	12	9.108
<b>Total</b>			<b>41.468</b>

Due to ineffective internal controls on part of the department, time barred tenders were accepted.

Due to negligence, unnecessary delay was made in completion of tendering process.

The matter was reported to the DCO and DDOs concerned in October, 2013. The DAC meeting was held in December 2013, the DDOs did not attend the DAC meeting.

Audit recommends that irregularity be condoned by regularization from the competent authority and compliance be shown to Audit.

[AIR Paras: 2,5]

### 1.2.2.2 Mis-procurement of Medicines, Machinery, Equipment and Office Furniture - Rs16.825 Million

According to 28 (2) of Punjab Procurement Rules 2009 read with 36 (b,vii) *ibid*, all the bids shall be opened publically in the presence of the Bidders or their representatives at the time and place announced prior to bidding. Further

according to rule 25, the Bidder should furnish bid security not exceeding five percent of the bid price.

Executive District Officer (Health) made payment of Rs16.825 million to various contractors on procurement of medicines, machinery, equipment and furniture during 2012-13, without complying with the prescribed procedure. The procurement of medicines was not advertised on PPRA website and the advertisement was published in two Urdu newspapers, i.e. daily Nawa-e Waqat and Naya Doar, instead of one in English and other in Urdu. Financial proposals were opened as on 07.02.2013 i-e after 37 days and tender was opened in the absence of representatives of firms. Furthermore, the time and date was not announced by the EDO which resulted in defective advertisement due to non communication of date and venue for opening of financial bid to bidders well before time. The detail is given below:

**(Amount in Rupees)**

<b>Drawl Date</b>	<b>Item</b>	<b>Supplier</b>	<b>Bill Amount</b>
21.06.2013	Vital signs monitor	Care	660,000
21.06.2013	Equipments	Al-madina	224,360
21.06.2013	BP Apparatus	Hospitech	78,000
21.06.2013	Equipments	Hospitech	848,000
21.06.2013	Operation light mobile	Hospitech	1,960,000
21.06.2013	Operation light mobile	Hospitech	490,000
21.06.2013	BP Apparatus	Hospitech	101,500
21.06.2013	Autoclave	Hospitech	3,037,500
21.06.2013	Eletrosurgical	Medsure	740,000
21.06.2013	Anesthesia Machine	Medsure	3,541,572
21.06.2013	Pulse examiner, electrosurgical etc	Medsure	3,894,000
26.06.2013	Furniture	Fine wood works	1,250,318
<b>Total</b>			<b>16,825,250</b>

Due to weak financial management, procurement was made without compliance of prescribed procedure.

Audit held that opening of tenders as well as financial bids in the absence of bidders proves that the contracts were awarded on the choice of EDO, without actual competition.

The matter was reported to the DCO and DDO concerned in October, 2013. In the DAC meeting held in December 2013, DDO replied that all the formalities were observed while making the procurement. The reply was not

justified as the requirement quoted in above para was not observed. DDO was directed to get the procurement regularized from the competent authority.

Audit recommends fixing of responsibility on the officer concerned for procurement of stores without observing the PPRA Rules 2009.

[AIR Para 6]

### **1.2.2.3 Unauthorized Payment of Salaries to Work Charged Employees-Rs14.196 Million**

According to Para 1.107 of B&R Code, Works establishment is employed upon actual execution of a specific work. The cost of such establishment must be shown as a separate sub head of the estimate for a work. Furthermore, according to Government of Punjab Finance Department. Letter No. FD (FR) II-2/89(P) dated 21<sup>st</sup> March 2009, conditions to be observed while sanctioning employment of work charged establishment are

(a) Provision exists in the sanctioned estimates:

(b) The power is exercised only when the order to commence work has been received.

District Officer (Buildings) made payment of Rs4.196 million during 2012-13, against the salaries of work charged employees, without execution of any work. Moreover, the payment was made unauthorizedly from repair and maintenance funds meant for Government buildings. Neither was the detail of job assigned to the work charged employees available nor were the progress reports on record.

The payment to work charged establishment was due to mismanagement and financial indiscipline.

Audit held that payment shown as paid to work-charged employees without execution of any scheme was unjustified, causing loss to Government exchequer.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DDO did not attend the meeting.



Audit recommends fixing of responsibility on the officer concerned for making payment against work charged employees without actual execution of work. Further the expenditure should be got regularized from the competent authority.

[AIR Para 25]

#### **1.2.2.4 Loss on Account of Pay and Allowances after Expiry of Contract -Rs10.307 Million**

According to Rule 31(a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

District Officer (Health) paid an amount of Rs10.307 million on account of Pay and allowances to 29 Nos of computer operators during 2011-12 and 2012-13. The contract of the said computer operators had expired on 30.11.2010, but neither the contract period of the said persons was extended nor were the services of Computer Operators terminated after expiry of the contract period, which resulted in loss to Government. The detail is given below:

(Amount in Rupees)

<b>Cheque No</b>	<b>Date</b>	<b>Description</b>	<b>No. of employees</b>	<b>Period</b>	<b>Amount</b>
1992766	10.08.2012	Pay & allowances	25	07/2012	596,982
1992766	08.07.2012		24	5,6/2012	1,094,724
001540	08.8. 2012		3	07/2012	76,221
001541	08.8. 2012		3	07/2012	139,722
1994472	24.10.2013		25	08,09,10-2012	1,867,167
1994612	25.10. 2012		1	07 to 11/2011	112,935
1994602	25.10. 2012		1	12/2011 to 04/2011	116,435
1994510	25.10. 2012		5	8,9,10/2012	304,884
2068769	29.12.2012		1	8,9,10/2012	63,435
2128017	20.03.2013		29	12/2012 to 02/2013	3,334,768
020321	5.3. 2013		24	12/2012 to 02/2013	2,050,164
020594	07.03.2013		5	11/2012	127,873
020595	07.03.2013		5	12/2012 to 02/2013	421,569
<b>Total</b>					<b>10,306,879</b>

Weak financial controls and negligence on the part of management caused a loss to Public Exchequer.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DDO replied that the matter was in court. The DAC directed to pursue the matter in the court to save the Government from loss.

Audit recommends pursuing the case in court to get an early decision.

[AIR Para: 5]

#### **1.2.2.5 Unjustified Payment to Pakistan Railways on Account of Railway Crossing- Rs9.014 Million**

According to rule 8.5 of PFR Vol-I, every payment must bear the actual payees receipt.

District Officer (Roads) made advance payment of Rs9.014 million, vide document No.5100234046 dated 09.01.2013 on account of maintenance charges of railway crossing, for dues outstanding up to 30.06.2013, without prior approval of Finance Department. Furthermore, the document containing the detail of period, agreement with Pakistan Railways and demand from the Pakistan Railways was not on record; nor was the acknowledgement of recipient on record.

Due to weak financial management, expenditure was incurred without observing the codal requirement and scrutinizing the detail of claim.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DDO did not attend the DAC meeting.

Audit recommends that the concerned record should be provided, besides regularization of the advance payment from the competent forum.

[AIR Para 2]

#### **1.2.2.6 Loss on Account of Conveyance Allowance - Rs8.392 Million**

According to Government of Punjab, Finance Department letter No. FD.SR.1.9-4/86 (P) (PR) dated 04.12.2012, Sr. No. 4, "It is further clarified that

the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance”.

District Officer (Health) allowed inadmissible Conveyance Allowance during 2012-13 to the employees who were residing in the designated quarters/accommodations of hospital colony, which resulted in unauthorized and excess payment of Rs8.392 million. **(Annexure-E)**

Due to weak financial controls, unauthorized allowance was paid which resulted in loss to the Government.

Inadmissible allowance to officers / officials caused excess payment and erroneous salary.

The matter was reported to the DCO and DDO concerned in October, 2013. In the DAC meeting, held in December 2013, DDO replied that notices had been served to the concerned for deposit of amount. The DAC directed for recovery from the concerned within 3 months.

Audit recommends recovery of the overpaid amount on account of inadmissible Conveyance Allowance, besides exclusion of the pointed out allowances from the salary of the next month.

[AIR Para 1]

#### **1.2.2.7 Unauthorized Payment in Cash – Rs6.771 Million**

According to Finance Department letter No. NO. FD (FR) V-6/75 (P) dated 17.9.2008, all the payments exceeding Rs100,000 should be made through crossed cheque. Furthermore, according to Clause 37(1) of Part VIII of Local Government Accounts Manual 2003, employees shall be paid by direct credit into their bank account and may apply to be paid by cheque.

The DDOs of various departments made unauthorized payment of Rs6.771 million in cash, instead of direct credit or through crossed cheques, during 2012-13. **(Annexure-F)**

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Period</b>	<b>Amount</b>
1.	Dy. DO (Agri.) Chowbara	Miscellaneous Payments	2010-13	1.095
2.	DO (Forest)	POL and others	2012-13	1.037
3.	SMO RHC Mirhan	Payment of POL	2011-12	0.103
4.	DO (Cooperative)	Payment of POL, Pay and Allowance etc	2010-11 to 2012-13	0.473
5.	Dy.DO(Agri) Karor	Repair of transport	2010-11 to 2012-13	0.290
6.	DO(Sports)	Payment to supplier	2012-13	2.003
7.	MS THQ Hospital Kot Sultan	Payment to supplier	2012-13	1.770
<b>Total</b>				<b>6.771</b>

Due to weak financial management, miscellaneous cash payments were made, instead of direct credit or through crossed cheques.

Making payments in cash to payees instead of cheques, resulted in unauthorized payments.

The matter was reported to the DCO and DDOs concerned in October, 2013. In the DAC meeting held in December 2013, the DDOs replied that payments were made to defray expenditure. The DAC direct the DDOs for regularization of expenditure from the competent authority.

Audit recommends fixing of responsibility on the officer concerned for non observance of rules, besides regularization of the expenditure from the competent authority.

[AIR Paras: 7,5,6,3,5,7,31]

#### **1.2.2.8 Recovery of Unauthorized Withdrawal of Health Sector Reform/ Practice Compensatory Allowance/Conveyance Allowance - Rs6.191 Million**

According to Government of Punjab, Health Department PMU,PHSRP NO.PMU/PSRP/G.1-06/61/1770-340, dated 16.03.2007, the doctors and other staff posted at RHC & BHU and performing duties somewhere else, will not be entitled to Health Sector Reform Allowance. Further, vide letter No. PO (P&E-I)19-113/2004(V) dated 10.3.2007, the Specialist Doctors drawing HSR

allowance will be allowed only hospital based practice after duty hours. And as per Finance Department Notification No.SOX(H-I) 6-91 2004-1 dated 14-07-2008, Health Sector Reforms Allowance is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU.

One Hundred and Forty Six (146) officers and staff under the administrative control of EDO (Health) drew Special Health Sector Reform Allowance, Health Sector Reform Allowance, Practice Compensatory Allowance and conveyance allowance amounting to Rs6.191 million during 2012-13, while working at other than actual place of posting, on leave, having private practice or posted where the said allowance was not admissible. The employees were not entitled to draw the said Allowances. The detail is given as below:

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Nos. of doctors/ Employee</b>	<b>Amount</b>
1.	DO (Health)	PCA	5	150,000
2.	DO (Health)	HSRA	8	406,092
3.	MS DHQ Hospital	HSRA	8	816,000
4.	THQ Hospital Chowbara	HSRA	4	1,488,000
5.	THQ Hospital Chowbara	PCA	2	96,000
6.	THQ Hospital Chowbara	HSRA	2	24,048
7.	SMO RHC Mirhan	CA,HSRA	3	23,500
8.	RHC Fatehpur	HSRA	1	36,000
9.	MS THQ Hospital Kot Sultan	HSRA	3	792,000
10.	MS THQ Hospital Kot Sultan	HSRA	59	2,041,423
11.	MS THQ Hospital Chock Azam	SHSRA	1	88,000
12.	MS THQ Hospital Chock Azam	HSRA	50	229,548
<b>Total</b>			<b>146</b>	<b>6,190,611</b>

Due to weak financial controls, unauthorized allowances were paid, which resulted in loss to Government.

Inadmissible allowances to officers / officials caused excess payment and erroneous salary.

The matter was reported to the DCO and DDOs concerned in October, 2013. In the DAC meeting held in December 2013, the DDOs replied that the allowances were paid as per Government standing instructions. The reply was not justified as the allowances were paid in violation of the conditions laid down in

the said instructions. EDO (Health) was directed to get the matter clarified from the Finance Department and take action accordingly. No progress was intimated till finalization of this report.

Audit recommends that overpaid amount on account of inadmissible allowances should be recovered, besides exclusion of the pointed out allowances from the salary of the next month.

[AIR Paras: 2,15,2,9,10,11,10,6,3,16,3,4]

### **1.2.2.9 Incurrence of Expenditure without Advertisement – Rs4.265 Million**

According to Rule 9 of Punjab Procurement Rules 2009, “A procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA’s web site”. Further according to Sr. No.02(b)(ii) of Delegation of Financial Power Rules 2006 amended in November 2009, the Officer in Category I and II was empowered to sanction expenditure on local purchase / addition to stores up to Rs0.800 million during the financial year for one article or class of similar articles of stores.

The following DDOs of different departments purchased various items valuing Rs4.265 million during 2012-13, without advertisement. The proposed procurement was neither advertised in advance on the PPRA’s website nor in two national news papers. The officers incurred the expenditure on quotations basis by splitting the bills, to avoid sanction of the competent authority. The detail is given below:

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Article</b>	<b>Amount</b>
1.	MS DHQ Hospital	Lab item, X-ray film	2,270,000
2.	DO (Sports)	Hiring of tentage	705,535
3.	MS THQ Hospital Kot Sultan	Medicines	539,891
4.	MS THQ Hospital Chock Azam	Medicines	749,556
<b>Total</b>			<b>4,264,982</b>

Due to weak financial controls, expenditure was incurred without considering the tendering process.

Procurement of stores without advertisement and splitting of bills resulted in uneconomical purchases.

The matter was reported to the DCO and DDOs concerned in October, 2013. The DAC meeting held in December 2013, The DAC directed the DDOs to get the matter regularized from the competent authority.

Audit recommends fixing of responsibility on the officers concerned for procurement of stores without observing the Procurement Rules 2009 and uneconomical purchases, besides regularization from the competent authority.

[AIR Paras: 4, 2, 4, 5]

#### **1.2.2.10 Non Recovery of Government Receipts- Rs5.600 Million**

According to rule 76 (1) of the PDG and 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 Local Government Fund under proper receipt head.

District Officer (Forest) did not recover an amount of Rs5.600 million which was due against different contractors since long. Neither any serious effort was made, nor any action was taken against the defaulting contractors. The amount outstanding has already been pointed out in audit report for the period up to June 2011, however no amount has been recovered since then. The detail is given as below:

(Amount in Rupees)

Name of Contractor	Lot No.	Auction Date	Total Amount	Balance Amount
Haji Saber Ali	25/2010-11	01.11.10	578,079	433,559
Ashiq Hussain	13/2010-11	01.11.10	396,293	297,220
haji Babar	14/2010-11	01.11.10	2,742,740	1,032,000
Haji Raees Khan	26/2010-11	15.11.10	580,892	435,669
Qurban Ali	28/2010-11	01.12.10	984,510	738,382
Rana Brothers	29/2010-11	01.12.10	473,248	354,936
Qurban Ali	30/2010-11	01.12.10	367,763	275,822
Haji Raees Khan	31/2010-11	01.12.10	461,280	345,960
Rana Brothers	32/2010-11	01.12.10	1,168,745	576,559

Haji Raees Khan	36/2010-11	01.12.10	740,970	555,727
Ijaz Ahmed	16/2010-11	01.12.10	956,420	567,315
<b>Total</b>			<b>9,450,940</b>	<b>5,613,149</b>

Audit held that due to negligence of management, Government money remained out of the treasury, despite lapse of sufficient time.

Due to weak financial controls, non recovery of the outstanding receipt caused loss to Public Exchequer.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DAC directed that the para would keep pending till decision of the Court.

Audit recommends fixing of responsibility on the officer concerned for non recovery of pending receipt, besides actual recovery as well as penalty of the due amount, under intimation to audit.

[AIR Para 4]

#### **1.2.2.11 Non Recovery of House Rent -Rs5.069 Million**

According to Govt. of the Punjab Finance Department letter No. FD(M-11)1-15/82-PT-I dated 15.01.2000, in case of availability of designated residence the Govt. servants for whom these are meant cannot draw house rent allowance even if they do not reside in that house.

District Officer (Health) allowed House Rent Allowance to 209 employees during 2012-13, who were residing in designated quarters / accommodations of hospital colony which resulted in excess payment of Rs5.069 million. (**Annexure-G**)

Due to weak financial controls, unauthorized House Rent Allowance was paid in addition to the accommodation, which resulted in loss to Government.

Inadmissible House Rent Allowance to officers / officials caused excess payment and loss to Government.

The matter was reported to the DCO and DDO concerned in October, 2013. In the DAC meeting held in December 2013, DDO replied that notices



have been served for deposit of pointed amount. The DAC directed the DDO to recover the amount from the concerned within three month.

Audit recommends that overpaid amount on account of inadmissible House Rent Allowance should be recovered, besides discontinuation of the pointed out allowances from the salary of the next month.

[AIR Para 12]

#### **1.2.2.12 Overpayment on account of qualification allowance to ESE and S.E.S.E after regularization – Rs1.192 Million**

According to condition (iii) of the notification No.SO (S-III)-2-16/2007, dated 24-09-2007 issued by the Government of the Punjab Education Department (Schools Wing) Lahore, qualification allowance will not be admissible to the teachers who are already in receipt of any kind of benefit of higher qualification either in shape of advance increments or higher pay scale.

Deputy District Education Officer (EE-M) Layyah, paid unauthorized Qualification Allowance of Rs1.192 million to ESEs and SESEs, after regularization for acquiring higher qualification i.e. M.A, because the teachers who qualified MA, got the benefit of higher qualification at the time of appointment. Therefore, they were not entitled to draw qualification allowance. **(Annexure-H)**

Due to weak financial controls, qualification allowance was allowed to teachers without entitlement.

Inadmissible qualification allowance was granted to teachers which resulted in excess payment and loss to Public Exchequer.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting held in December 2013, The DAC directed the DDO to get the matter regularized from competent authority.

Audit recommends that the pointed out amount be recovered from the concerned officials, besides exclusion of inadmissible allowance from the salary of next month.

[AIR Para 9]

### **1.2.2.13 Unauthorized Purchase of Medicines through Rate Contract - Rs3.848 Million**

According to instructions issued by the Managing Director Punjab Procurement Regulatory Authority S&GAD vide letter No. MD (PPRA)12-21/2010, dated 01-10-2011, rate contract is not allowed.

Senior Medical Officer RHC Jaman Shah purchased medicines amounting to Rs3.848 million during 2010-2013, the rates of which were contracted and finalized by EDO (Health) unauthorizedly because rate contract was not allowed. Medicines were supplied to the office of EDO (Health) and subsequently issued to RHC. The detail is given below:

**(Amount in Rupees)**

<b>Year</b>	<b>Description</b>	<b>Amount</b>
2010-11	Medicines	698,520
2011-12	Medicines	1,845,780
2012-13	Medicines	1,303,290
<b>Total</b>		<b>3,847,590</b>

Due to weak internal controls, unauthorized procedure for the purchase of medicines was adopted by way of rate contract.

Procedure of rate contract was not allowed which resulted in unauthorized expenditure on purchase of medicines.

The matter was reported to the DCO and DDO concerned in October, 2013. In the DAC meeting held in December 2013, DDO replied that all the purchases were made through rate contract finalized by EDO (Health). The DAC directed to get the expenditure regularized from the competent authority.

Audit recommends fixing of responsibility on the persons at fault, besides regularization of expenditure from competent forum.

[AIR Para: 2]

### **1.2.2.14 Unauthorized Appointments of PTC Teachers without Prescribed Academic Qualification – Rs3.489 Million**

According to Govt. of Punjab, Services General Administration and Information Department Notification No.SOR-III-1-20-95 dated 01-02-1997, the

prescribed qualification for the post of P.T.C Teacher was amended / enhanced as F.A/F.Sc. with Primary Teacher Certificate (PTC) from recognized Institution.

The following DDOs of Education Department, appointed PTC teachers without observing the basic / requisite qualification i.e F.A / F.Sc. which resulted in unauthorized appointments and payment of salaries Rs3.489 million. **(Annexure-I)**

**(Amount in Rupees)**

Sr. No.	DDOs	No of employees	Period	Amount
1	Dy. DEO (EE-W) Karor	2	1997-2013	1,841,460
2	Dy. DEO (EE-W) Karor	1	1999-2013	905,502
3	DEO (EE-W) Layyah	1	1999-2013	742,182
<b>Total</b>				<b>3,489,144</b>

Due to negligence of Education Department, unauthorized appointments were made, which resulted in unauthorized payments.

Audit was of the view that the appointment of unqualified and inefficient teachers caused loss in the shape of bad grooming of students.

The matter was reported to the DCO and DDOs concerned in October, 2013. In the DAC meeting held in December 2013, the DDOs replied that appointments of the said teachers were made on the basis of advertisement. The reply was not tenable, as at the time of appointment, the basic qualification was enhanced. The DAC directed the DDO to get the matter regularized from the competent authority.

Audit recommends fixing of responsibility on the person concerned, besides regularization of appointments from the competent forum.

[AIR Paras:11, 10, 6]

### **1.2.2.15 Unauthorized Acceptance of Single Bid – Rs3.315 Million**

According to Government of Punjab Finance Department Notification No. No.FD(FR)II-7/87 dated 2.10.2006, the single tender system may be adopted for small orders, or when the articles required are of a proprietary character and competition is not considered necessary. Further, as per Finance Department letter No.SO(PWI)I(4)RO/47 dated 27.11.1975, in case the single tender is

received, the job should be re advertised. In case there is time constraint or some other reason, it should be submitted to the next higher authority for approval along with sufficient justification that re advertisement is not possible or useful.

District Officer (Roads) accepted unauthorized single bids for development schemes having T.S valuing Rs3.315 million without re-advertising. Neither were the schemes re-advertised, nor were single bids submitted to the higher authority for approval along with sufficient justification. The detail is given as below:

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>Scheme</b>	<b>Tender Date</b>	<b>TS Value</b>
1	Special repair of m/road from layyah sugar mills colony to G.CUniveristy.	13.10.12	315,000
2	Special repair of metalled road from kot sultan pir jagi road.	16.2.13	500,000
3	Special repair of metalled road from mohsin shah road to wadhay wali via. ahsan kacha.	27.2.13	700,000
4	Special repair of metalled road from mm road at jogi adda to chak no. 238/tda (remaining portion)	27.2.13	700,000
5	Special repair of metalled road from jharkal to din pur.	27.2.13	500,000
6	Special repair of metalled road from marhan wali road to basti gokal road.	27.2.13	600,000
<b>Total</b>			<b>3,315,000</b>

Due to poor financial management, the works of schemes were awarded to contractors without fair competition.

The award of schemes without competition could not be considered as economical and caused loss to Government.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013, The DDO did not attend the DAC meeting.

Audit recommends fixing of responsibility on the officer concerned, besides regularization of the expenditure from the competent authority.

[AIR Para: 4]

### 1.2.2.16 Recovery of Inadmissible Allowances – Rs3.123 Million

According to Finance Division OM No.F.3(1)-R.5/90 dated 18.11.1990, employees not residing within their work premises are entitled to Conveyance Allowance.

The following DDOs of different departments allowed inadmissible allowances such as Conveyance Allowance, House Rent Allowance, Special Allowance and Health Sector Reform Allowance to employees who were not entitled, since they were residing within work premises or were on leave. It resulted in loss of Rs3.123 million. **(Annexure-J)**

**(Amount in Rupees)**

Sr. No.	DDOs	Allowance	Number of employees	Amount
1.	DCO	CA, Ad hoc, special allowance	1	204,828
2.	EDO (Health)	CA/HRA	1	43,616
3.	DO (Health)	CA/HRA	40	228,689
4.	MS THQ Hospital Karor	HSRA	4	59,634
5.	MS THQ Hospital Karor	Additional Allowance/PCA	8	61,440
6.	THQ Hospital Chowbara	CA	2	480,000
7.	RHC Fatehpur	CA	10	435,380
8.	SMO RHC Mihran	CA	4	186,840
9.	-do-	HRA	4	52,191
10.	DO (Livestock)	CA	3	142,080
11.	Dy. DO (Agri.) Chowbara	CA, HRA	2	196,140
12.	MS DHQ Hospital	CA,	10	465,360
13.	MS THQ Hospital chock Azam	CA	16	566,880
<b>Total</b>				<b>2,645,945</b>

Due to weak financial controls, inadmissible allowances were paid to employees without entitlement.

Inadmissible allowances were granted which caused overpayment and loss to the Public Exchequer to the stated extent.

The matter was reported to the DCO and DDOs concerned in October, 2013. In the DAC meeting held in December 2013, the DDOs replied that notices had been served for deposit of amount under the para. DAC directed the DDOs to ensure the recovery within a month. No further progress has been intimated till finalization of this report.

Audit recommends that the overpaid amount on account of inadmissible allowances should be recovered, besides exclusion of the pointed out allowances from the salary.

[AIR Paras: 1, 3, 3, 3, 4, 2, 1, 2, 3, 1, 1, 6, 7]

### **1.2.2.17 Unauthorized Execution of Original Works out of Repair and Maintenance Funds - Rs3.061 Million**

According to B&R Code Para 2.41, three kinds of repair includes (i) matter of routine are carried out every year and usually of the same quantity from time to time, such as white wash, surface paint etc (ii) painting of doors, windows and wood work in roof (iii) occasional special repairs as become necessary from time to time, which may have to be carried out between time of periodical repairs like renewal of roof and door etc.

District Officer (Buildings) made unauthorized payment of Rs3.061 million on execution of original works out of block allocation for repair and maintenance under grant 24. The said works were required to be charged to grant No.36 or 41 which resulted in unauthorized execution of original work from repair and maintenance head. The detail is given below:

(Amount in Rupees)

<b>Name of Work</b>	<b>Amount</b>
Construction of B/Wall around T.H.Q Hospital Karor.	1,029,977
Renovation works Under MNHC Programme at D.H.Q Hospital at Layyah.	617,137
Renovation works Under MNHC Programme at T.H.Q Hospital at Karor.	911,194
Raising of B/Wall of D.C.O Complex Layyah.	503,508
<b>Total</b>	<b>3,061,816</b>

Due to weak internal controls, development works were executed out of block allocation for repair and maintenance.

Audit held that due to negligence of the management, development expenditure was not charged to proper head and payment was made from the allocation of repair and maintenance, which resulted in unauthorized payment.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DDO did not attend the DAC meeting.

Audit recommends fixing of responsibility on the Officer concerned, besides regularization of expenditure from the competent forum.

[AIR Para: 6]

### **1.2.2.18 Recovery of Unauthorized Payment of Conveyance Allowance during LFP/ Vacation – Rs2.777 Million**

According to Rule 1.15 (2) of Punjab Traveling Allowance Rules Compendium 2008 that, Conveyance allowance will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time.

The following officers allowed conveyance allowance amounting to Rs2.777 million during 2012-13 to the teachers who were either on leave with full pay (LFP) or during Winter Vacation but necessary deduction of Conveyance allowance was not made. **(Annexure-K)**

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1.	Dy.DEO (EE-M) Karor	LFP	83920
2.	Dy.DEO (EE-M) Karor	Winter vacation	482,870
3.	RHC Fatehpur	LFP	63,520
4.	Dy.DEO (EE-M) Chowbara	-do-	15,238
5.	Dy.DEO (EE-M) Chowbara	Winter vacation	228,234
6.	Dy. DEO (EE-W) Chowbara	LFP	111,913
7.	Dy. DEO (EE-W) Chowbara	Winter Vacation	206,571
8.	Dy. DEO (EE-W) Karor	Winter vacation	452,356
9.	Dy. DEO (EE-M) Layyah	Winter vacation	487,263
10.	Dy. DEO (EE-M) Layyah	LFP	31,835
11.	Dy. DEO (EE-W) Layyah	LFP	98,043
12.	Dy. DEO (EE-W) Layyah	Summer vacation	7,072
13.	Dy. DEO (EE-W) Layyah	Winter Vacation	507,881
<b>Total</b>			<b>2,776,716</b>

Due to weak internal controls of DDOs payment of conveyance allowance during leave / winter vacation was made, which was unauthorized.

Audit held that excess payment was made to teachers during leave which should be recovered.

The matter was reported to the DCO and DDOs concerned in October, 2013. The DAC meeting was held in December 2013. The DAC directed the DDO to recover the amount from the concerned.

Audit recommends that the payment drawn during leave should be recovered and deposited into Government Treasury.

[AIR Paras: 3,8,4,9,10,1,5,5,6,8,1,4,6]

### **1.2.2.19 Unauthorized Payment due to Enhancement of Agreement - Rs2.595 Million**

According to FD letter No. RO(TECH)FD-1-2/83-VI dated 29-03-05 during the execution of work neither the specifications and quantity of different items approved in technical sanction be changed nor any additional item standardized / non standardized be approved / executed without prior written approval of such change / new addition by the authority who has issued technical sanction. Such authority will record the reason. Further According to Delegation of Financial Power Rules 2006, Part-II Special Power to C&W Department S.No.1(a), the powers to accord the T.S. are subject to the condition that the excess amount for which the administrative approval was accorded, does not exceed 10 percent. In case the excess, exceeds 10 percent, fresh administrative approval will be required.

District Officer (Building) changed quantities of different items which were approved in technical sanction without prior approval of the competent authority and solid reasons. The agreements were enhanced with an excess amount i-e more than prescribed limit of 10% without approval and justification which resulted in an unauthorized payment of Rs2.595 million. The detail is given below:

(Amount in Rupees)

<b>Work</b>	<b>Reference V. No., MB. No.</b>	<b>Original Agreement</b>	<b>Enhanced Agreement</b>	<b>Difference</b>	<b>Excess %age from Original</b>
Rehabilitation of GBHS at Kot Sultan	02/02.01.13	1,605,204	3,336,000	1,730,796	107.82
Civil Dispensary Chack 84 TDA	95/24.01.13	3,240,466	3,660,458	419,992	12.96
Civil Dispensary chack 239 TDA	05/16.11.12	3,191,197	3,635,000	443,803	13.91
<b>Total</b>		<b>8,036,867</b>	<b>10,631,458</b>	<b>2,594,591</b>	



Due to weak internal and technical controls, quantities of items were changed and agreements were enhanced without approval of the competent authority and justification.

Audit held that change in quantities item and excess payment resulted in unauthorized payment to the contractors.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December .2013.The DDO did not attend the DAC meeting.

Audit recommends fixing of responsibility on the Officer / Official concerned, besides regularization of excess amount.

[AIR Para 23]

#### **1.2.2.20 Non deduction of G.P Fund, Benevolent Fund and Group Insurance from the Salaries – Rs1.545 Million**

According to Rule 4.17 of Punjab treasury and Subsidiary Rules 1988, The duty of noting the proper deductions to be made from pay bills on account of funds and other deductions, e.g. rents of Government residences, Fund subscription, etc. devolves on the drawers of the bills as such deductions should be recovered by stoppages from pay and consequent short drawings from the Treasury.

The following Officers of various departments did not make mandatory deductions on account of G.P Fund, Benevolent Fund and Group Insurance from the pay slips of the employees which resulted in loss of Rs1.545million. (Annexure-L)

(Amount in Rupees)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
1.	Dy. DEO (EE-M) Karor	220,128
2.	Dy. DEO (EE-M) Chowbara	66,300
3.	Dy. DEO (EE-W) Layyah	445,707
4.	Dy. DEO (EE-W) Chowbara	322,457
5.	MS THQ Hospital Kot Sultan	490,584
<b>Total</b>		<b>1,545,176</b>

Due to weak financial controls, mandatory deductions were not made from the monthly salary of the teachers / officials.

Excess payment was made in monthly salaries by allowing gross salary without mandatory deductions.

The matter was reported to the DCO and DDOs concerned in October, 2013. The DAC meeting was held in December 2013. The DAC directed the DDO to recover the amount from concerned, within three month.

Audit recommends that mandatory deductions should be made from the monthly salary of teachers / officials from the next month.

[AIR Paras: 7, 3, 7, 6, 10]

#### **1.2.2.21 Unauthorized Payments due to Splitting of Schemes and Without Tendering Process – Rs1.681 Million**

According to Sr. No. 1(b) of Part-II of Delegation of Financial Power Rules 2006, , in case of ordinary and special repair of non residential and residential buildings, Executive Engineer is empowered to technically sanction the estimate up to Rs. 0.300 million and Rs. 30,000 in each case respectively.

District Officer (Building) incurred an expenditure of Rs 1.681 million on repair and maintenance work of residential/non residential buildings without approval of the Executive Engineer and tendering process. The work was split to avoid obtaining the sanction of higher authority which resulted in unauthorized payments. **(Annexure-M)**

Due to weak internal and technical controls, repair and maintenance work was split up by the department to avoid the sanction of the competent authority and tendering process.

The splitting of maintenance work made the incurrence of expenditure unauthorized.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DDO did not attend the DAC meeting.

Audit recommends fixing of responsibility on the officer concerned and regularization of the expenditure from the competent authority.

[AIR Para 3]

### 1.2.2.22 Unauthorized Payment of Cash Award beyond Competency - Rs1.585 Million

According to Sr. No. 6 Delegation of Financial Power Rules 2010, cash reward and incentive bonuses (in cases where grant rewards or bonuses are permissible under the rule) Administrative Department is empowered upto Rs25,000 in each case during the financial year, while officers in category-I and II are authorized upto Rs10,000 and 5,000 respectively in each case during the financial year.

District Officer (Sports) paid cash reward beyond competency amounting to Rs1.585 million to athletes/participants on event of various games during 2012-13 which resulted in unauthorized payment. The detail is given below:

(Amount in Rupees)

Token No.	Date	Description	Amount
014958	22.02.2012	High school, colleges and to general public tournaments.	975,000
15148	23.02.2012	Inter Divisional Tournament	317,240
005300	01.10.12	Youth Festival at Layyah	293,000
<b>Total</b>			<b>1,585,240</b>

Due to weak financial controls, payment of cash award was made beyond competency.

Audit held that the payment of cash award beyond competency resulted in unauthorized expenditure.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DDO did not attend the DAC meeting.

Audit recommends fixing of responsibility against the officer at fault besides regularization of the expenditure.

[AIR Para: 4]

### 1.2.2.23 Unauthorized Expenditure Due to Provision of Luxury Items -Rs1.518 Million

According to Government of Punjab, Communication and Works Department Letter No. SOB-I (C&W) 5-1/2008 dated 07.07.2008, Chief Minister has been pleased to desire that granite stone cladding work and affixing of all kind of luxury and imported stone /tile on all the under construction Government buildings be stopped forthwith. It has further been desired that such provision in the projects at planning be revised and the money be diverted toward providing facilities to public welfare.

District Officer (Buildings) allowed the luxury item i.e. fixing of granite tile against construction work of development schemes, which resulted in unauthorized payment of Rs1.518 million. The detail is given below:

(Amount in Rupees)

Name Of Work	Reference	Contractor	Amount
Construction of Existing Library at Post Graduate College Layyah	V.No.73/27.06.13	M.Ayub Khan	231,210
Paramedical School Layyah	V.No.13/21.5.13	Gulzar Ahmed	257,327
M/R D.E.O. Office	V.No.24/08.01.13	M.Ayub Khan	50,000
M/R D.E.O. Office	V.No.26/08.01.13	M.Ayub Khan	50,000
M/R D.E.O. Office	V.No.62/25.06.13	M.Ayub Khan	49,910
M/R D.O. Building Residence	V.No.36/08.01.13	Amber Ali Khan	29,760
M/R D.E.O. Office	V.No.1/2.2.13	Safdar Iqbal	49,915
Up gradation Of BHU Pahar Pur to RHC	M.B.1867/3747 Page 134	M.Ayub Khan	800,327
<b>Total</b>			<b>1,518,449</b>

Due to weak internal controls, instructions of Chief Minister were set aside, which caused an unauthorized payment to the contractor.

Provision of luxury items caused unauthorized execution of development work.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DDO did not attend the DAC meeting.

Audit recommends that the expenditure be got regularized from the competent authority.

[AIR Para 9]

### 1.2.2.24 Unjustified payment of TA/DA to Unauthorized persons -Rs1.512 Million

According to Notification No FD/Accounts/OSD/498 dated 10<sup>th</sup> July, 1976 (Section 23 of the Punjab Civil Servants Act, 1974) the extent of application of the Punjab Travelling Allowance Rules shall apply to (i)“ all (civil servants) serving in connection with the affairs of the Punjab Government whose conditions of service, the Governor of the Punjab is competent to determine;

District Officer (Sports) paid an amount of Rs 1.511 million on account of TA/DA to athletes / participants at the rate of 250 per day on event of various games which were held inter district and in other districts. Neither the participants were civil servants nor notification / rule was on record, for justification of TA/DA, which resulted in unauthorized payment. The detail is given below:

(Amount in Rupees)

Token No.	Date	Amount	Remarks
089187	13.12.2011	349,400	Inter Divisional Tournaments
15148	23.02.2012	317,240	Inter Divisional Tournaments
18311	12.02.13	50,800	Participation in rehearsal at Lahore.
15785	01.03.12	178,800	Inter Divisional tournaments
007716	22.10.12	202,500	Punjab Youth Festival
6094	10.10.12	412,800	Punjab Festival tournament at D.G.Khan
<b>Total</b>		<b>1,511,540</b>	

Due to weak internal financial controls, unjustified TA/DA was paid to unauthorized persons.

Audit held that payment of TA/DA to athletes/participants without any rule / notification, resulted in unauthorized payment.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DDO did not attend the DAC meeting.

Audit recommends fixing of responsibility on the persons at fault, besides recovery of the amount from the persons concerned.

[AIR Para: 1]

### **1.2.2.25 Loss on account of Conveyance Allowance – Rs1.246 Million**

According to instructions issued by the Government of the Punjab Finance Department letter No.FD.PC-2-1/2008 dated 11-07-2008, a Government servant availing the facility of Government vehicle/pick & drop will not be allowed conveyance allowance.

District officer (Health) paid unauthorized conveyance allowance of Rs1.246 million to the employees. The conveyance allowance was allowed to vaccinators to whom motor cycle was allotted and POL was also paid to them from Government account, against performance of duties.

Due to weak financial controls, unauthorized allowance was paid which resulted in loss to Government.

Inadmissible allowance to officials caused excess payment and erroneous salary.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DAC directed the DDO to recover the amount from the concerned, within three months.

Audit recommends recovery of the overpaid amount on account of conveyance allowance, besides exclusion of the pointed out allowance from salary of the next month.

[AIR Para: 10]

### **1.2.2.26 Unjustified Purchase of Equipment - Rs1.360 Million**

Rule 60(i) and 61(i) of the Punjab District Governments & TMAs Budget Rules 2003 stipulate that, “Each local government shall efficiently and effectively manage the resources made available to the local government and the Heads of Offices shall be responsible for controlling and managing expenditure from the Grants placed at their disposal. Further according to rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the Government through fraud or negligence on his part.

Executive District Officer (Health) paid unauthorized sales tax amount of Rs.1.360 million to suppliers on account of purchase of equipment for DHQ

hospital during 2012-2013. But as per 6<sup>th</sup> schedule of Sales Tax Act, the hospitals consisting of more than 50 beds were exempted from payment of sales tax. Hence, sales tax was paid on exempted supplies which resulted in loss to Government. **(Annexure-N)**

Due to weak financial controls, overpayment was made to the suppliers in the shape of sales tax on exempted items.

Due to ignorance of sales tax act, excess payment was made to suppliers which resulted in loss to Government.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DAC directed the DDO to recover the amount from the concerned within three months.

Audit recommends fixing of responsibility on the officer concerned for making the over payment to the firm, besides the recovery thereof.

[AIR Para: 4]

#### **1.2.2.27 Loss Due to Less Deposit of Receipts - Rs1.161 Million**

According to Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, the primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under the proper receipt head.

District Officer (Livestock) less deposited the amount of receipt Rs1.161 million during 2012-13 on account of semen, proven doses etc because total received cases were more than the income deposited into Government account. The detail is given below:

**(Amount in Rupees)**

<b>Description</b>	<b>Cases</b>	<b>Rate</b>	<b>Amount</b>
Total cases Semen	58,662	50	2,933,100
Proven doses	348	50	17,400
Pregnancy Tests	12576	5	62,880
Genetic Diseases	200	20	4,000
Total Income			3,017,380
Amount deposited			1,856,720
<b>Net Non Deposited Amount</b>			<b>1,160,660</b>

Due to weak financial controls, revenue was not deposited into Government exchequer properly.

Non deposit of revenue in accordance with the received cases caused loss to Government.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DAC directed the EDO (Agriculture) to enquire the matter and submit the report within one month.

Audit recommends fixing of responsibility on the persons at fault, besides recovery of the said amount.

[AIR Para: 7]

#### **1.2.2.28 Recovery of Excess Payment of Contractor Profit on Overhead Charges, use of Local Sand and Non Deduction of Reduced Rates-Rs1.094 Million**

According to Finance Department letter No.RO(Tech)FD.18-23/ 2004 dated 21<sup>st</sup> September, 2004, all the store items i.e. machinery , turbine, water filtration plant, electricity items are required to be purchased as per rules laid in purchase manual and no contractor profit and overhead charges are allowed to the contractor. Further according to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part. Furthermore, according to MRS (Market Rate System) item No. 06 of “Concrete” chapter “Composite rate of RCC shall be reduced as detail below, if Chanab sand local sand respectively used”

<b>Period</b>	<b>Rate</b>
1 <sup>st</sup> Quarter 2007 to 3 <sup>rd</sup> Quarter 2009	Rs5 Per Cft & Rs7 Per Cft
4 <sup>th</sup> Quarter 2009 to 4 <sup>th</sup> Quarter 2010	Rs.5 Per Cft & Rs11.5 Per Cft
1 <sup>st</sup> Quarter 2011 to June 2012	Rs.5.5 Per Cft & Rs12 Per Cft

DO (Buildings) made excess payment of Rs1.094 million to contractors during 2012-13, because profit was paid on overhead charges, the rate analysis of which was made by the competent authority and on consumption of local sand. Moreover, the rate quoted by the contractors was less than the rate taken in technically sanctioned estimates, but price variation was paid without deducting the percentage of reduced rate. The detail is given below:



(Amount in Rupees)

Sr. No.	DDO	Description	Amount
1.	DO (Buildings)	Contractor profit was included in rate analysis but again separate was paid which caused in excess payment of contractor on overhead charges.	272,677
2.		Overpayment due to use of local sand on different works.	491,271
3.		Overpayment on account of price variation on below rates percentage because rates quoted by the contractors were below on technically sanctioned estimates but no deduction of below rates was made.	329,899
<b>Total</b>			<b>1,093,847</b>

Due to weak financial controls, the overpayment was made to the contractors which resulted in loss to Government.

Excess payment to contractor caused loss to the Public Exchequer which should be recovered from the contractor.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013. The DDO did not attend the DAC meeting.

Audit recommends that the overpayment should be recovered from the concerned contractors.

[AIR Paras: 8,16,20]

#### **1.2.2.29 Overpayment Due to Allowing Higher Rates – Rs1.079 Million**

According to Technically Sanctioned Estimate based on design, 6.75 pounds of steel or 3.06 kg (6.75x 0.454) was required to be consumed in one Cft area for reinforced cement concrete work. Further as per rule 32(a) of PLG (Accounts) Rule 2001, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

DO (Buildings) paid excess payments to contractors on higher rates on earth filling, excessive use of steel and granite tiles without rate analyses and

technically sanctioned estimates of the projects, which resulted in overpayment of Rs1.079 million. The detail is given below:

(Amount in Rupees)

Sr. No.	DDO	Description	Reason	Amount
1.	DO (Buildings)	Overpayment due to inclusion of unjustified item of filling, watering and ramming earth under floors	Rate applied 4575.90% <sub>0</sub> cft instead of 3805.20% <sub>0</sub>	81,168
2.		Overpayment due to excessive use of steel on up-gradation of BHU Pahar Pur.	Steel consumed 4.515kg per cft instead of 3.06 kg/cft which was technically sanctioned.	655,437
3.		Overpayment due to allowing higher rate of granite tile than the input rates of Finance Department.	Higher rate of labour charges on granite tile 16"x16" charged than the input rates of Finance Department and without rate analyses.	342,108
<b>Total</b>				<b>1,078,713</b>

Due to weak financial controls, the overpayment was made to the contractors which resulted in loss to Government.

Excess payment to contractor caused loss to the Public Exchequer which should be recovered from the contractor.

The matter was reported to the DCO and DDO concerned in October, 2013. The DAC meeting was held in December 2013, The DDO did not attend the DAC meeting.

Audit recommends that the overpayment should be recovered from the concerned contractors.

[AIR Paras: 14,15,17]

### **1.2.3 Paras Enlisted in Annexure-1 (Non Compliant) of Printed Audit Report for the Audit Year 2012-13**

### **1.2.3.1 Loss to Government due to Non Recovery of License Fee - Rs929,000**

As per Chapter III clause 23 (1) (C) of Drugs Act, 1976, no person shall himself or by any other person on his behalf sell any drug, except under, and in accordance with the conditions of a license issued under this act. Further, according to Notification No-SO (DC) 814/92 (53) P-II dated 16.07.2007 issued by Government of the Punjab Health Department Sr. 15 (2) (A&B), three thousand rupees for a license of a pharmacy and two thousand rupees for a license of medical store and two thousand rupees for renewal of a license of a pharmacy and one thousand rupees for renewal of a license of a medical store for two years was to be charged.

Various pharmacies and medical stores working within the jurisdiction of Executive District Officer (Health) applied for registration. EDO (Health) neither registered that medical stores and pharmacies, if they qualified; or otherwise they were not penalized if they were not up to the mark. Non registering / penalizing of medical stores and pharmacies resulted in loss to Government for Rs929,000. **(Annexure-O)**

Due to non realization of License Fee and renewal fee from Pharmacies and Medical Stores, Government had to sustain a loss.

The matter was reported to the DCO and DDO concerned in October, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-792 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012 and RDA/DGK/CD-903 dated 17.12.2012.

Audit recommends recovering the amount from the concerned and depositing the same into Government treasury.

[AIR Para 7]

### **1.2.3.2 Overpayment due to Execution of Work Over and Above Specification – Rs389,001**

According to provision in the estimate technically sanctioned by the EDO (W&S), a quantity of 3.06 kg (6.75 lbs x 0.454) of steel was required to be consumed on each Cft of reinforced cement concrete work.

District Officer (Buildings) made payment of Rs389,001 on account of excess quantity of mild steel, than the approved ratio of 6.75 lbs in one cft area for reinforced cement concrete work. Consumption of excessive steel in reinforced cement concrete work resulted in overpayment. The detail is as below:

(Amount in Rupees)

Name of Work	Agency	AIR Para	RCC paid CFT	Steel use (Kg)	Steel to be used (Kg)	Excess quantity (Kg)	Rate	Amount
Construction / Upgradation of G/G/M/School to higher level at Chak No.234-A/ TDA	M/s Naseer Ahmad	1	3108.75 cft	12,082	9,513	2569	7545.85 %kg	193,385
Upgradation of G/G/M/School Chak No.336 TDA to high level	M/s Abdul Shakoor	11	2988.69	11854.58	9146.83	2707.75	7224.3 %kg	195,616
<b>Total</b>								<b>389,001</b>

Excessive use of mild steel in reinforcement of cement concrete work caused loss to government.

The matter was reported to the DCO and DDO concerned in October, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-792 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012 and RDA/DGK/CD-903 dated 17.12.2012.

Audit recommends fixing of responsibility on the officer for sanctioning the payment, besides recovery of overpayment from the concerned contractors.

[AIR Paras: 1, 11]

### **1.2.3.3 Overpayment due to Non Applying of Below Accepted Rates on Price Variation - Rs354,734**

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

District Officer (Buildings) awarded the following schemes during 2011-12 on the rates less than MRS. However, when calculating the price variation, the

amount was not reduced proportionately as per accepted decreased rates, which resulted in overpayment of Rs354,734. (**Annexure-P**)

Non application of decreased rates of price variation caused loss to Government.

The matter was reported to the DCO and DDO concerned in October, 2012. Neither was any reply submitted, nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-792 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012 and RDA/DGK/CD-903 dated 17.12.2012.

Audit recommends fixing of responsibility on the persons at fault, besides recovery of overpaid amount.

[AIR Para 4]

#### **1.2.3.4 Unauthorized Withdrawal of Allowances- Rs364,308**

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

District Coordination Officer appointed system Network Administrator and allowed fixed pay of Rs20,000 per month, as per terms and conditions No. (v) of appointment order No SO (Admn-IT)7-26/2004 Dated 15-10-2004. No allowance was admissible except TA/DA as per appointment letter. The incumbent was unauthorizedly paid Rs364,308 on account of various allowances, in addition to the fixed pay. The detail is given as below:

(Amount in Rupees)					
<b>Sr. No</b>	<b>Code No</b>	<b>Description</b>	<b>Amount Drawn pm</b>	<b>Period</b>	<b>Amount over paid</b>
1	A01210	Convey Allowance 2005	2,480	1-7-2010 to 30-06-2012	59,520
2	A01205	Dearness Allowance	1,403	1-07-2007 to 30-06-2010	33,672
3	A01550	Special Allowance	1,614	1-07-2010 to 30-06-12	38,736
4	A01883	Ad hoc Relief Allowance	6,455	1-7-2009 to 30-06-12	232,380
<b>Total</b>					<b>364,308</b>

The payment of inadmissible allowances caused loss to the Government.

The matter was reported to the DCO in October, 2012. Neither was any reply submitted nor was the DAC meeting was convened, despite written requests made vide this office letter No. RDA/DGK/CD-792 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012 and RDA/DGK/CD-903 dated 17.12.2012.

Audit recommends recovering the amount from the concerned officer.

[AIR Para 2]

### **1.2.3.5 Overpayment due to Unauthorized Grant of Annual Increment - Rs263,910**

According to Rule 6 of The Punjab (Non Gazetted) Civil Services (Pay revision) Rules 1972, The increment in a pay scale shall fall due on the 1<sup>st</sup> of December of the year, following the completion of at least six months service at a stage in the scale.

Deputy District Education Officer (EE-W), Chowbarah awarded annual increment to teachers without completing six months service, after upgradation of their services from BPS-7 to BPS-9 on 01-09-2007. The award of annual increment was unauthorized and caused loss to Government to the extent of Rs263,910. (**Annexure-Q**)

The overpayment caused loss due to weak internal controls and negligence of Education authorities.

The matter was reported to the DCO and DDO concerned in October, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-792 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012 and RDA/DGK/CD-903 dated 17.12.2012.

Audit recommends fixing of responsibility on the officer concerned, besides recovery of the said increments.

[AIR Para 5]

### 1.2.3.6 Non recovery on Account of Use of Local Sand – Rs250,614

According to MRS (Market Rate System) item No. 06 of “Concrete” chapter “Composite rate of RCC shall be reduced as detailed below, if Chanab sand and local sand are used respectively.”

Period	Rate
1 <sup>st</sup> Quarter 2007 to 3 <sup>rd</sup> Qtr 2009	Rs5 Per Cft & Rs7 Per Cft
4 <sup>th</sup> Quarter 2009 to 4 <sup>th</sup> Qtr 2010	Rs.5 Per Cft & Rs11.5 Per Cft
1 <sup>st</sup> Quarter 2011 to June 2012	Rs.5.5 Per Cft & Rs12 Per Cft

District Officer (Buildings) paid for an item of work “RCC in slab beam lintels, girders” etc to the contractors for quantity of 21,638 Cft, on full rate for sand used. Neither the evidence for using harrow sand was shown to audit, nor was deduction for use of local sand amounting to Rs250,614 made.

(Amount in Rupees)

Name of work	Name of Contractor	Vr./ MB No.	RCC Quantity (Cft)	Reduced Rate Rs/CFT	Amount
Const. of 5 class rooms in G.G.H.S 279/TDA	M/S Muhammad Aslam Suhrani	1503/2281 P-41	3545.62	12	42,547
Establishment of paramedical school at Layyah	M/S Abdul Basit	6 dated 02.11.11	5155.66	11.5	59,290
Up-gradation of BHU Jaman Shah to RHC level	M/S Seed ur Rehman	7 dated 02.11.11	5077.84	11.5	58,395
Const. of buildings for higher portion 4 Nos. class rooms in GBHS Khokhar wala	Mr. Abdul Basit Qureshi	79 dated 17.04.2012	7859.31	11.5	90,382
<b>Total</b>					<b>250,614</b>

Non recovery on account of local sand caused loss to Government.

The matter was reported to the DCO and DDO concerned in October, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-792 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012 and RDA/DGK/CD-903 dated 17.12.2012.

Audit recommends fixing of responsibility on the officer / officials concerned, besides recovery thereof.

[AIR Para: 7]



### 1.2.3.7 Overpayment due to Charging of Excessive Rate than the Schedule of Rate - Rs185,533

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

District Officer (Buildings) granted acceptance of the following scheme to the contractor at par with Market Rate of Schedule of 2<sup>nd</sup> Quarter 2009 rates. However, at the time of payment, the rates were taken in excess of MRS which resulted in overpayment of Rs.185,533.

(Amount in Rupees)

Name of Work	Voucher No. & Date	Name of Items	Paid Rate	MRS Rate	Difference	Quantity	Amount
Construction of buildings for higher portion 4 Nos. class rooms in GBHS Khokhar wala	79 dated 17.04.2012	Filling watering new earth in floor excavated outside lead up to one chain	3500%	2228.25%	1271.75%	54321	69,082
		Single layer of tile 9x4 1/2 x 1/1/2 laid over 4" thick earth	3461.55%	3276.65%	184.9%	12442	23,005
		P/L Conglomerate flooring with top layer of 1/2" thick wearing surface 2" thick	3460.50	2764.15	696.35%	6130	42,686
		1/1/2" thick	3140.60	2209.95	937.65	4887	45,822
		1/1/2 thick mosaic flooring	5075.2	4807.75	267.45	960	2,568
		Mosaic dado or skirting with one part of cement and marble powder	5048.55	4964.2	84.35	2810	2,370
<b>Total</b>							<b>185,533</b>

Charging excessive rate than the MRS of concerned quarter caused loss to Government.

The matter was reported to the DCO and DDO concerned in October, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-792 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012 and RDA/DGK/CD-903 dated 17.12.2012.

Audit recommends fixing of responsibility on the officer concerned, besides recovery of the overpaid amount.

[AIR Para 12]

### **1.2.3.8 Non Recovery on Account of Lease Rent for Approaches to Petrol Pumps – Rs185,000**

According to Government Notification No.SOH-11(C&W)/1-12/85 dated 09.06.1990, rent of approaches to the petrol pumps @ Rs5,000 per annum should be recovered.

District Officer (Roads) did not collect the lease rent of Rs185,000 for the approaches of thirty seven (37) petrol pumps, during 2011-12. (**Annexure-R**)

Non recovery of lease rent of approaches to the petrol pumps caused loss to Government.

The matter was reported to the DCO and DDO concerned in October, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-792 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012 and RDA/DGK/CD-903 dated 17.12.2012.

Audit recommends fixing of responsibility on the officer concerned, besides recovery of the said amount.

[AIR Para 9]

### **1.2.3.9 Non Recovery of Liquidated Damages - Rs304,044**

According to Para 50 of Purchase Manual, liquidated damages @2%/P.M will be recoverable from the supplier on account of late supply beyond the specified date of delivery. The payment against the supply should be made to supplier after deduction of liquidated damages.

The following DDOs of Health Department placed supply orders to various firms for purchase of medicine, but suppliers could not supply the stores within stipulated delivery period. Neither was the liquidated damages recovered, nor was performance guarantee @2% forfeited. Bill of the whole payment was made to supplier which resulted in undue favour to contractors and Govt. loss of Rs304,044.

(Amount in Rupees)

Sr. No	DDOs	Amount
1	DO (Health)	209,884
2	MS DHQ Hospital	24,099
3	MS THQ Hospital Karor	70,061
<b>Total</b>		<b>304,044</b>

Due to weak financial management, the liquidated damages were not deducted while making the payment o the supplier.

Non deduction of liquiditated damages resulted in loss to Government.

The matter was reported to the DCO and DDO concerned in October, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-792 dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012 and RDA/DGK/CD-903 dated 17.12.2012.

Audit recommends fixing of responsibility on the officer concerned, besides recovery of liquidated damages.

[AIR Paras 7,3,12]

#### **1.2.3.10 Unauthorized Payment against Contingent Paid Staff - Rs107,200**

According to Government of Punjab Finance Department Letter No. FD.SO (GOOD) 44-4/2011 dated 23<sup>rd</sup> July, 2011“ no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

District Coordination Officer Layyah made payment of Rs107,200 against contingent staff during Financial Year 2011-12, without getting necessary approval from the Finance Department.

The payment from the Government funds on account of contingent paid staff was unauthorized.

The matter was reported to the DCO and DDO concerned in October, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-792

dated 15.11.2012, RDA/DGK/CD-819 dated 26.11.2012 and RDA/DGK/CD-903 dated 17.12.2012.

Audit recommends that pre-audit checks should be strengthened to save the Government Exchequer from un-authorized expenditure.

[AIR Para-7]

# **ANNEXURES**

**Annexure-1****(Amount in Rupees)**

<b>Sr. No.</b>	<b>Formation</b>	<b>Para No.</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Observation</b>
1.	SMO RHC Fateh Pur	8	Misappropriation of POL	36,980	Misappropriation
2.	DO (Sports)	9	Stock Found Short	619,100	Misappropriation
3.	DO (Livestock)	3	Non recovery/deposit of purchee fee	264,600	Recovery
4.		6	Non recovery of house rent allowance and maintenance charges	199,632	-do-
5.		9	stock found short	125,050	Misappropriation
6.		10	doubtful consumption of POL	294,921	-do-

**Annexure-A**

**MFDAC PARAS**

**(Amount in Rupees / million)**

Sr. No.	Formation	Para No.	Subject	Amount
1.	DCO	2	Unauthorized Expenditure of POL For Judicial Hawalat	83,452
2.		3	Outstanding amount with provincial government, expenditure incurred during general election 2013	665,501
3.		4	Expenditure beyond competency	583,249
4.		5	Unauthorized payment of salary to contingent staff	111,600
5.		6	Non deduction/ verification of GST paid	29,057
6.		7	Non deduction of house rent allowance	36,401
7.		8	Loss to the govt. through over charging on different items	67,731
8.		9	Loss to the govt. Due to allowing of excessive subsidy amount	46,710
9.		10	Non deduction of income tax	28,255
10.		DO (Agri. Ext.)	1	Un-authorized withdrawal of govt. Money without receipt of stores
11.	2		Expected loss due to poor performance of bio lab	9,548 million
12.	3		Wasteful expenditure of electricity	43,043
13.	4		Non deduction of 5% maintenance charges resulting in overpayment	100,693
14.	5		Non verification of 4/5th portion of GST paid to supplier	28,464
15.	6		Unauthorized Expenditure due to Misclassification of Object-Heads	225,243
16.	DO (Forest)	1	Unjustified Incurrence of Heavy Expenditure on Sowing and Planting	960,59
17.		2	Payment to Asst. Agriculture Engineer Without Proof of Work Done	196,000
18.		3	Excess Payment than Actual Claim	89,908
19.		6	Unauthorized payment of House Rent Allowance and Non recovery of maintenance charges	26,312
20.		7	Non verification of Deposits	2,346,361
21.	Dy. DO (Agri. Ext.) Karor	1	Doubtful utilization of POL	164,629
22.		2	Irregular repair of transport	167,930
23.		3	Non accountal of stationery and store items	35,515

24.		4	Non verification of GST paid	35,435
25.		6	Irregular withdrawal of TA / DA	65,300
26.	Dy. DO (Agri. Ext.) Layyah	1	Irregular clearance of time barred arrears of pay and allowances	66,643
27.		2	Overpayment due to non recovery of 5% maintenance charges	42,084
28.		3	Doubtful utilization of POL	97,315
29.		4	Unjustified/doubtful payment of electricity bills	27,221
30.		5	Unauthorized repair & maintenance of vehicle	53650
31.		6	Irregular drawal of TA / DA	63,000
32.	DO (Livestock)	2	Unauthorized clearance of outstanding liabilities	294,921
33.		4	Payment to Medicine Suppliers without DTL Reports	2,556,500
34.		5	Irregular grant of 1st annual increment	107,445
35.		8	Unauthorized allowing of qualification increment	87,370
36.		11	Unjustified drawal of Mobil oil	48,860
37.	Dy. DO (Agri.) Chowbara	2	Recovery of Conveyance Allowance from the Pay of Employees during Leave (LFP)	12,600
38.		3	Recovery of Over payment of Adhoc allowance-2010, 2011 and 2012	9,996
39.		4	Loss to Govt. Due to non collection of license renewal fee/fine from pesticide dealers	301,500
40.		5	Unjustified and Doubtful Expenditure on Repair Of Vehicle	404,989
41.		6	Doubtful Purchases Of (FFS) Training Material	199,866
42.		8	Unjustified and Doubtful Expenditure on TA/DA	1.920 million
43.	DO (Cooperatives)	1	Poor performance due to non recovery of non performing loans	5.134 million
44.		2	Unauthorized and irregular drawal of rent	539,000
45.		4	Non accountal of stationery items	11,111
46.	DEO (EE-W) Layyah	1	Misappropriation on account of repair of transport.	166,830
47.		2	Loss on account of conveyance allowance	70,000
48.		3	Loss to govt. Due to misappropriation of POL and Mobil oil	60,800
49.		4	Overpayment due to irregular award of qualification allowance	47,400
50.		5	Unauthorized expenditure on account of	60,000



			office rent of AEO.	
51.		7	Mis-appropriation of POL	79,890
52.		8	Irregular payment of salaries due to regularization of ad hoc appointment.	2,594 Million
53.		9	Nonproduction of vouched accounts	274,738
54.		10	Misclassification of expenditure	80,955
55.		11	Time barred arrears of pay and allowances	459,939
56.		12	Unjustified payment of previous years liabilities	169,300
57.		13	Doubtful expenditure on repair of vehicle	161,209
58.		14	Unjustified excessive expenditure of POL	199,677
59.		15	Unauthorized purchase of assets	25,800
60.		16	Loss to govt. Due to medical bills reimbursement	182,322
61.		17	Unauthorized drawal of inadmissible allowance	17,592
62.	Dy. DEO (EE-M) Karor	1	Recovery of Over payment on Account of Basic Pay	653,530
63.		2	Recovery of over payment of 50% Adhoc Allowance-2010.	198,480
64.		4	Over payment of Social Security Benefit after regularization	17,280
65.		5	Over payment of inadmissible allowances	12,084
66.		6	Overpayment of on account of qualification allowance.	21,600
67.		Dy. DEO (EE-W) Karor	1	Recovery of overpayment due to non adjustment of pay and allowance
68.	2		Recovery of overpayment due to unauthorized allowing increment	45,710
69.	3		Recovery of irregular payment of allowance	41,960
70.	4		Recovery of un authorized payment of charge allowance	36,000
71.	6		Recovery of pay during absent period	17,384
72.	9		Irregular Payment Of Salaries of Appointment During BAN	1,199,838
73.	12		Doubtful Expenditure out of SMC	112,949
74.	Dy. DEO (EE-M) Layyah	1	Recovery of overpayment due to non adjustment of pay and allowance	659,520
75.		2	Recovery of overpayment due to unauthorized increment	191,775
76.		3	Unjustified drawal of conveyance allowance worth	300,000
77.		4	Recovery of overpayment on account of salary	79,912
78.		5	Recovery of irregular payment of salaries & allowance	254,465

79.		7	Recovery of unauthorized payment of charge allowance	19,550
80.		10	Misappropriation out of SMC Fund	50,000
81.		11	Overpayment Due to Unauthorized Payment Of Increment	16,920
82.	Dy. DEO (EE-W) Layyah	2	Recovery of overpayment of Qualification Allowance due to double benefit	499,800
83.		3	Recovery of Over payment of 50% Adhoc allowance-2010	82,560
84.		5	Unjustified Award of qualification Allowance without verification of Degrees	128,000
85.		9	Doubtful Expenditure Out Of School Council Fund	943,814
86.		10	Non Functional / less enrolled schools due to poor performance	
87.		11	Wasteful expenditure on pay and allowances due to Very Poor results of 5th classes.	17.79 million
88.		12	Non verification of School Council Funds	80,000
89.		Dy. DEO (EE-M) Chowbara	11	Unauthorized retention of Public Money into Personal Account of DDO
90.	Dy. DEO (EE-W) Chowbara	2	Recovery of overpayment of Qualification Allowance due to double benefit	180,000
91.		3	Recovery of un authorized payment of Salaries	147,639
92.		4	Recovery of Over payment of 50% Adhoc allowance-2010 and Basic Pay	68,400
93.		7	Doubtful Expenditure Out Of School Council Fund	780,320
94.		8	Non Functional / less enrolled schools due to poor performance	
95.		9	Wasteful expenditure on pay and allowances due to Very Poor results of 5th classes.	4.652 million
96.		10	Recovery of Pay during Absent Period	7,300
97.		DO (Sports)	3	Unjustified expenditure by the DO (sports)
98.	5		Unjustified expenditure on distribution of shields	97,790
99.	6		Expenditure beyond competency	705,535
100.	8		Non deduction of GST	99,052
101.	10		Unjustified expenditure on repair of vehicle	67,300
102.	EDO(Health)	1	Award of Contract for Purchase of Medicines on Rates Higher than The Adjacent Districts from same suppliers	211,824
103.		2	Award of Contract for Purchase of	2,258,611

			Medicines on Rates Higher than The Adjacent Districts		
104.	DO (Health)	4	Irregular claim of pay and allowances	177,573	
105.		6	Un-authorized incurrence of expenditure on printing at private press	390,240	
106.		7	Non-deduction/ verification of GST paid	195,996	
107.		8	Non deduction of income tax	42,866	
108.		9	Award of Contract for Purchase of Medicines on Rates Higher than The Adjacent Districts	811,885	
109.		11	Unauthorized payment due to non deduction of maintenance charges	1,014,342	
110.		13	Non-deposit of pension contribution on account of tehsil council employees	3,483,936	
111.		14	Un-authorized purchase of POL for vaccinators	170,987	
112.		16	Unauthorized payment of general sales tax not leviabale on printing	58,058	
113.		17	Unauthorized clearance of outstanding liabilities	399,783	
114.		18	Over payment due to unauthorized drawal of fixed TA/DA	127,728	
115.		MS DHQ Hospital	1	Utilization of substandard medicine and loss of human organs	
116.			3	Receipt of medicines having shelf life not up to criteria.	1,356 Million
117.			5	Award of Contract for Purchase of Medicines on Rates Higher than The Adjacent Districts from same supplier	77,444
118.	7		Award of Contract for Purchase of Medicines on Rates Higher than The Adjacent Districts	2,413,488	
119.	8		Purchase of medicines without fresh tendering	565,452	
120.	9		Loss due to local purchase of medicine for outdoor patients	171,039	
121.	10		Unjustified payment of conveyance and mess+dress allowance during deputation period	195,200	
122.	11		Loss on account of house rent allowance	227,052	
123.	12		Non deduction of maintenance charges resulting in overpayment	44,400	
124.	13		Recovery of unauthorized payment of conveyance allowance and mess allowance during leave on full pay	432,618	
125.	14	Drawal of pay & allowances of BS-18	40,650		

			instead of BS-17 by the medical officer and overpayment	
126.		15	doubtful consumption of POL due to non maintenance/production of log books	16.609 Million
127.		16	Un-authorized incurrence of expenditure on purchase of stationery	399,293
128.		17	Un-authorized drawal of govt. money without receipt of stores	390,500
129.		18	Un-authorized incurrence of expenditure beyond competency	517,760
130.		19	Payment to medicine supplier without DTL report	2,455 Million
131.		20	Non-production of vouched account	64,000
132.		21	Loss due to less deduction of income tax	84,823
133.		22	Non-deposit of government share for issuance of medicolegal certificate recovery	19,980
134.		23	Un-authorize drawl of non practice allowance recovery	48,000
135.		24	Un-authorized payment of previous years liabilities	1,372 Million
136.		25	Irregular expenditure on repair of vehicles	510,000
137.	MS THQ Hospital Kot Sultan	1	Payment of HSRA in excess of admissible rate	852,000
138.		2	Doubtful issuance of medicines due to non availability of proof of consumption	2,254 Million.
139.		5	Award of Contract for Purchase of Medicines on Rates Higher than The Adjacent Districts	132,367
140.		6	Un-authorized drawl of in-admissible conveyance allowance recovery	60,000
141.		7	Un-authorized drawl of health professional allowance during training period	210,000
142.		8	Loss due to unjustified purchase of medicines without requirement valuing	572,728
143.		9	Doubtful drawal of government money on account of local purchase of medicine	392,991
144.		11	Un-authorized drawal of govt. money without receipt of stores	216,700
145.		12	Recovery of unauthorized payment of conveyance allowance and mess allowance during leave on full pay	173,849
146.		13	Stores found short valuing	302,804
147.		15	Drawal of pay & allowances during absent period	433,658
148.		17	Non deduction of maintenance charges resulting in overpayment	26,976

149.		18	Doubtful consumption of POL due to non maintenance/production of log books.	532,718
150.		19	Mis-appropriation of medicines due to non availability of proof of consumption	101,540
151.		20	Non forfeited earnest money due to late supply	58,173
152.		21	Unauthorized utilization of budget on local purchase of medicines	78,024
153.		22	Misclassification of expenditure	625,078
154.		23	Non deposit of hospital receipts into government treasury	159,786
155.		24	Loss due to less deduction of income tax	11,139
156.		25	Non-deposit of government share for issuance of medicolegal certificate recovery of	32,400
157.		26	Non deduction/verification of GST paid	82,469
158.		27	Un-authorized payment of previous years liabilities	137,735
159.		28	Misappropriation of govt. Receipt	18,085
160.		29	Loss of govt. Due to misappropriation of POL	33,922
161.		30	Unauthorized retention of public money into account of DDO	380,332
162.		32	Withdrawal of POL in excess of authorized mpg	34,500
163.		33	Overpayment due to irregular award of higher scale (b-2) to ward servants. Recovery	82,666
164.		34	Expenditure against zero budget allotment	761,130
165.		35	Irregular expenditure on repair of machinery and equipments	69,200
166.	MS THQ Hospital Chowk Azam	1	Misappropriation of medicines valuing	199,950
167.		2	Payment of HSRA in excess of admissible rate	112,000
168.		6	Purchase of medicine at higher rates than adjacent district	254,388
169.		8	Non forfeited earnest money due to late supply	89,349
170.		9	Doubtful issuance of medicines due to non availability of proof of consumption	25,708
171.		10	Misclassification of expenditure	121,000
172.		11	Un-authorize drawal of non practice allowance	48,000
173.		12	Recovery of un authorized payment of conveyance allowance and mess allowance during leave on full pay	118,898
174.		13	Withdrawal of POL in excess of authorized	361,900

			MPG		
175.		14	Non accountal of stores	94,710	
176.		15	Un-authorized drawal of govt. Money without receipt of stores	255,900	
177.		16	Non deposit of hospital receipts into government treasury	100,870	
178.		17	Loss on account of house rent allowance	38,202	
179.		18	Loss due to unjustified purchase of bed sheets without requirement valuing	73,600	
180.		19	Non deduction/verification of GST paid	34,871	
181.		20	Unauthorized payment of previous years liabilities	149,593	
182.	MS THQ Hospital Karor	1	Excess deduction of income tax on supply of medicine	110,000	
183.		2	Loss to Government due to non deduction of discount rate on local purchases	33,872	
184.		5	Award of Contract for Purchase of Medicines on Rates Higher than The Adjacent Districts	113,118	
185.		6	Non vacation of hospital residence from unauthorized occupants and loss of house rent	113,400	
186.		7	Loss to Government due to unjustified payment of conveyance allowance to the employees residing in hospital colony	142,080	
187.		8	Unjustified payment of Doctor Share to MS	70,568	
188.		10	Non recovery of liquidated damages	120,081	
189.		11	Payment to medicine suppliers without DTL report	1,671,960	
190.		12	Payment made against substandard medicines	65,600	
191.		13	Unjustified payment of electricity charges	315,000	
192.		THQ Hospital Chowbara	1	Award of Contract for Purchase of Medicines on Rates Higher than The Adjacent Districts	69,948
193.			3	Non-deduction/ verification of GST paid	45,048
194.			4	Purchases Excess then requirement	694,180
195.	5		Payment to Medicine Suppliers without DTL Reports	582,180	
196.	6		Non deposit of ambulance charges	27,000	
197.	7		Unauthorized clearance of outstanding liabilities	282,204	
198.	8		Loss on account of house rent allowance	267,312	
199.	RHC Jaman Sahah		1	Purchase of medicine at higher rates than adjacent district	65,680
200.		3	Un-authorizeddd drawl of health professional	237,000	

			allowance and HSRA during training period	
201.		4	Non forfeited earnest money due to late supply	58,767
202.		5	Unjustified withdrawal of health sector reform allowance	24,441
203.		6	Receipt of medicines having shelf life not up to criteria valuing	569,230
204.		7	Un-authorized drawal of in-admissible conveyance allowance recovery	61,200
205.		8	Recovery of overpayment due to non adjustment of pay and allowance	195,868
206.		9	Overpayment due to non-adjustment of 30%SSB after regularization of services	75,524
207.		10	Misclassification of expenditure	289,690
208.		11	Un-authorize drawl of practice compensatory allowance recovery	30,000
209.		12	Recovery of un authorized payment of conveyance allowance and mess allowance during leave on full pay	63,637
210.		13	Withdrawal Of POL In Excess Of Authorized Mpg	154,800
211.		14	Unauthorized drawl of govt. money without receipt of stores	62,500
212.		15	Non deduction/verification of GST paid	28,525
213.		16	Unauthorized payment of previous years liabilities	205,560
214.		2	Unauthorized Purchase of Medicine	66,250
215.		3	Award of Contract for Purchase of Medicines on Rates Higher than Adjacent Districts	19,406
216.		5	Overpayment on account of pay and allowances	57,600
217.	RHC Fateh pur	7	Non recovery of one month salary after resignation	59,000
218.		9	Misclassification of expenditure	652,011
219.		10	Unrealistic budget estimates and lapse of funds	6.852million
220.		11	Unauthorized drawal of salaries after transfer	45,834
221.		12	Purchases Excess than Requirement	18,400
222.		13	Non Recovery Of Liquidated Damages	16,024
223.	DO (Buildings)	4	Uneconomical Expenditure without Calling Tender	1.767 Million
224.		5	Unauthorized finalization of works	1.178 Million
225.	DO (Roads)	1	Doubtful Payment on account of earth work	106,952
226.		3	Doubtful payment on account of earthwork	82,392

			and road edging	
227.		6	Overpayment to contractor due to unjustified provision of excess carriage/lead of crushed stone for triple surface treatment	34,655
228.		7	Non-Recovery of Penalty due to Delay in Completion of Works	468,602
229.		8	Non forfeiture of Earnest money due to delay in start of work	202,220
230.		9	Doubtful expenditure on Account of Repairs of Roads	99,653
231.		10	Non recovery of Professional Tax	69,000
232.		11	Non-Recovery of Lease Rent for the Approaches to Petrol Pumps	185,000
233.		12	Non- Recovery of Right of Way Charges	125,000
234.		13	Recovery of Un Authorized Payment of Conveyance Allowance during Leave	15,350
235.		14	Overpayment due to irregular award of advance/annual increments recovery	84,711
236.		15	Recovery of conveyance & house rent allowance	189,759
237.		16	Unauthorized Payment of Salaries after Expiry of Contract	338,306



**Annexure-B****Summary of Budget and Expenditure  
for the Financial Year 2012-13****(Amount in Rupees)**

	<b>Budget</b>			<b>Expenditure</b>		
	<b>Salary</b>	<b>Non salary</b>	<b>Total</b>	<b>Salary</b>	<b>Non salary</b>	<b>Total</b>
Zila Nazim	2,602,500	4,661,000	7,263,500	1,818,776	833,114	2,651,890
Agriculture	132,752,199	93,419,301	226,171,500	186,256,759	32,017,968	218,274,727
Community	44,495,000	15,553,000	66,932,500	38,867,856	12,430,260	51,298,116
DCO	13,705,000	85,428,000	99,133,000	13,020,124	20,890,503	33,910,627
Naib Nazim	3,931,000	2,076,000	6,007,000	3,650,366	1,563,703	5,214,069
EDU	3,069,269,700	459,663,122	3,528,932,822	3,000,663,623	82,686,453	3,083,350,076
F&P	21,695,000	20,457,500	42,152,500	18,128,836	4,367,598	22,496,434
Health	620,797,000	191,792,500	812,589,500	518,486,659	152,511,684	670,998,343
Municipal	2,252,000	1,942,000	4,194,000	1,973,870	914,024	2,887,894
W&S	57,997,000	101,833,500	152,946,000	54,127,948	48,306,648	102,434,596
Total Non Development	<b>3,969,496,399</b>	<b>976,825,923</b>	<b>4,946,322,322</b>	<b>3,836,994,817</b>	<b>356,521,955</b>	<b>4,193,516,772</b>
Development			833,921,000			156,651,350
G.Total			<b>5,780,243,322</b>			<b>4,350,168,122</b>

**Annexure-C**

**Summary of Appropriation Accounts by Grants and Appropriation  
for the Financial Year 2012-13**

**(Amount in Rupees)**

No. & Name of the Grant / Appropriation		Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
						(+ Excess	
						(- Saving	
3	Provincial Excise.	4,761,000	0	4,761,000	4,348,167	(-)	412,833
5	Forests.	16,477,000	765,000	17,242,000	16,848,687	(-)	393,313
7	Charges on A/c of M. V. Act.	3,176,000	386,000	3,562,000	2,117,252	(-)	1,444,748
8	Other Taxes & Duties.	2,665,000	0	2,665,000	2,435,584	(-)	229,416
10	General Administration.	125,670,000	0	125,670,000	44,406,162	(-)	81,263,838
15	Education.	3,534,474,500	24,788,322	3,559,262,822	3,108,070,724	(-)	451,192,098
16	Health Services.	776,012,900	36,576,600	812,589,500	670,998,343	(-)	141,591,157
17	Environment Protection.	4,194,000	0	4,194,000	2,887,894	(-)	1,306,106
18	Agriculture.	85,854,000	5,514,000	91,368,000	91,413,860	(+)	45,860
19	Fisheries.	1,407,000	0	1,407,000	1,164,579	(-)	242,421
20	Veterinary.	58,613,000	57,541,500	116,154,500	108,847,601	(-)	7,306,899
21	Co-operation.	13,003,000	2,664,000	15,667,000	15,225,409	(-)	441,591
22	Industries.	734,000	0	734,000	382,752	(-)	351,248
23	Miscellaneous Departments.	2,395,000	0	2,395,000	1,218,989	(-)	1,176,011
24	Civil Works.	62,711,000	0	62,711,000	36,128,560	(-)	26,582,440
25	Communications.	90,235,000	0	90,235,000	66,306,036	(-)	23,928,964
31	Miscellaneous.	23,754,500	0	23,754,500	16,855,506	(-)	6,898,994
32	Civil Defence.	11,950,000	0	11,950,000	3,860,667	(-)	8,089,333
<b>Total Non- Development</b>		<b>4,818,086,900</b>	<b>128,235,422</b>	<b>4,946,322,322</b>	<b>4,193,516,772</b>	(-)	<b>752,805,550</b>
36	Development.	833,921,000	0	833,921,000	156,651,350	(-)	677,269,650
<b>Total Development</b>		<b>833,921,000</b>	<b>0</b>	<b>833,921,000</b>	<b>156,651,350</b>	(-)	<b>677,269,650</b>
<b>Grand Total</b>		<b>5,652,007,900</b>	<b>128,235,422</b>	<b>5,780,243,322</b>	<b>4,350,168,122</b>	(-)	<b>1,430,075,200</b>

**Annexure-D**

**[Para 1.2.2.1]**

**Detail of Unauthorized acceptance of tenders**

**Table 1**

**(Rupees in million)**

Name of Work	Tender Received on	Acceptance No./ Date	Delayed Period (days)	To be Accepted By	Amount of Work
Upgradation GGPS 114/ML	17.07.12	650/13.09.12	58	Chief Engineer	1.56
Upgradation GBPS 226 TDA	17.07.12	672/17.09.12	62	Chief Engineer	1.55
Con. 03 Class room GMS 402 TDA	17.07.12	678/17.09.12	62	Chief Engineer	3.59
Con. Of Janazgah basti Manjoo wala	17.07.12	755/28.09.12	73	Chief Engineer	0.26
Con. GGPS Basti Khaira	17.07.12	773/28.09.12	73	Chief Engineer	1.56
Upgradation GBPS 86 ML	17.07.12	769/28.09.12	73	Chief Engineer	1.51
Con. 03 Class room GMS 403 TDA	17.07.12	783/28.09.12	73	Chief Engineer	3.23
Con. Of Veterinary Dispensary Basti Sargani	17.07.12	787/28.09.12	73	Chief Engineer	0.78
Con. GGPS Basti Rehai	17.07.12	864/28.09.12	73	Chief Engineer	1.18
Con. 03 Class room GMS 403 TDA	17.07.12	831/28.09.12	73	Chief Engineer	3.91
Cons. Of Library GPGC Layya	04.12.12	1910/01.02.13	59	Chief Engineer	1.20
Altr. In DAO Layya	23.01.13	2247/11.03.13	47	Chief Engineer	0.39
Renovation of DHQ Under MNCH Programme	13.04.12	3392/11.06.12	59	Chief Engineer	0.98
Renovation of THQ Karor Under MNCH Programme	13.04.12	3359/06.06.12	54	Chief Engineer	0.82
Upgradation of BHU Pahar Pur to RHC	13.04.12	3171/06.06.12	54	Chief Engineer	9.85
<b>Total</b>					<b>32.36</b>

**Table 2**

**(Rupees in million)**

Scheme	Tender date	Acceptance date	Accepting Authority	TS Amount
Special repair of metalled road from Qazi Abad Tail Indus Road Chak No. 270/TDA length 1.57 km.	8.6.2012	1.8.2012	EDO(W&S)	2.997
Const. of 2' span salb culverts on M.M road Jogi Wala Adda Chak No. 238/TDA	8.6.12	30.6.12	DO(Roads)	0.111
Special repair of metalled road from Chak No. 112/ML to Chak No. 289/TDA.	16.2.13	5.3.13	DO(Roads)	0.500
Special Repair Of Metalled Road from Layyah Garh Maharaja Road To Mian Bahadur	16.2.13	2.3.13	DO(Roads)	0.100
Special repair of Karor by pass road phase-I	16.2.13	11.3.13	EDO(W&S)	2.000
Special repair of metalled road from layyah gudara chowk road to basti shah habib.	16.2.13	2.3.13	DO(Roads)	0.200

Special repair of metalled road from Mehbob Minor to Layyah Chowk Azam Road Via Chak No. 137/TDA	16.2.13	11.3.13	DO(Roads)	1.000
Special repair of metalled road from Kot Sultan Pir Jagi Adda Ghaoon Wala Arra To Chak No. 151/TDA	16.2.13	2.3.13	DO(Roads)	0.400
Special repair of metalled road from Kot Sultan Pir Jagi road.	16.2.13	14.3.13	DO(Roads)	0.500
Special repair of metalled road from Pahar Pur To Chak No. 172/TDA.	16.2.13	14.3.13	DO(Roads)	0.500
Special repair of metalled road from Pir Jagi Langar Chowk To Chak No. 171/TDA	16.2.13	2.3.13	DO(Roads)	0.300
Special repair of metalled road from Pir Jagi Dhori Adda Road (repair of bridge on Bhagal Canal near Dera Asghar Warrich).	16.2.13	2.3.13	DO(Roads)	0.500
<b>Total</b>				<b>9.108</b>

**Grand Total Table 1 + Table 2 = 32.360 + 9.108 = 41.468**

**Annexure-E****[Para 1.2.2.6]****Detail of Loss on Account of Conveyance Allowance****(Amount in Rupees)**

<b>Place of Posting</b>	<b>Employee Name</b>	<b>Designation</b>	<b>BPS</b>	<b>Rate</b>	<b>Amount</b>
136/TDA	NASIR MEHMOOD	Medical Officer	17	5000	60,000
136/TDA	Robina Akhtar	Lady Health Visitor	12	2720	32,640
136/TDA	Mohammad Ramzan	Naib Qasid	2	1700	20,400
136/TDA	Ghulam Akbar	Sanitary worker	2	1700	20,400
136/TDA	Ijaz Ahmad	Watchman	2	1700	20,400
136/TDA	Wazeeran Bibi	Dai	1	1700	20,400
136/TDA	Arif Aziz	Dispenser	1	1700	20,400
136/TDA	Fozia Bilal	Midwife	1	1700	20,400
161-A/TDA	Muhammad Muzamil Kareem	Medical Officer	17	5000	60,000
161-A/TDA	Rabia Bashir	Lady Health Visitor	12	2720	32,640
161-A/TDA	Adila Batool	Midwife	4	1700	20,400
161-A/TDA	Ghulam Rasool	Naib Qasid	2	1700	20,400
161-A/TDA	Muhammad Mukhtia	Dispenser	1	1700	20,400
161-A/TDA	Rubina Gul	Midwife	1	1700	20,400
161-A/TDA	Muhammad Awais Khan	Sanitary Inspector	1	1700	20,400
161-A/TDA	Muhammad Aslam	Sanitary worker	1	1700	20,400
161-A/TDA	Muhammad Suleman	Watchman	1	1700	20,400
172/TDA	MAJID MANZOOR	Medical Officer	17	5000	60,000
172/TDA	Nusrat Perveen	Lady Health Visitor	12	2720	32,640
172/TDA	Muhammad Saghir	Sanitary Inspector	9	1840	22,080
172/TDA	Asma Nawaz	Midwife	4	1700	20,400
172/TDA	Nighat Jahan Begum	Dai	3	1700	20,400
172/TDA	Zubair Ahmad	Dispenser	1	1700	20,400
172/TDA	Saeed Ahmad	Naib Qasid	1	1700	20,400
172/TDA	Batil Ram	Sanitary worker	1	1700	20,400
172/TDA	Ameer Azam	Watchman	1	1700	20,400
Bait Wasawa Shumali	Mohsin shahzad Qadir	Medical Officer	17	5000	60,000
Bait Wasawa Shumali	ZAHIDA PARVEEN	Lady Health Visitor	12	2720	32,640
Bait Wasawa Shumali	KHALID MEHMOOD	Dispenser	9	1840	22,080
Bait Wasawa Shumali	ANJAUM SHAHEEN	Midwife	1	1700	20,400
Bait Wasawa Shumali	SHABANA KAUSAR	Midwife	1	1700	20,400
Bait Wasawa Shumali	Muhammad Azam	Naib Qasid	1	1700	20,400
Bait Wasawa Shumali	Muhammad Nawaz Shah	Sanitary worker	1	1700	20,400
Bait Wasawa Shumali	MOHAMMAD RAMZAN	Watchman	1	1700	20,400
Bakhary Ahmad Khan	ZAHOOR AHMED	Medical Officer	17	5000	60,000
Bakhary Ahmad Khan	Shabana Faiz	Lady Health Visitor	12	2720	32,640
Bakhary Ahmad Khan	Ghulam Qasim Khan	Dispenser	9	1840	22,080
Bakhary Ahmad Khan	Naseem Bibi	Midwife	4	1700	20,400
Bakhary Ahmad Khan	Muhammad Azam	Sanitary worker	2	1700	20,400

Bakhary Ahmad Khan	Manzoor Ahmad	Watchman	2	1700	20,400
Bakhary Ahmad Khan	Lalan Mai	Dai	1	1700	20,400
Bakhary Ahmad Khan	Muhammad Ramzan	Naib Qasid	1	1700	20,400
120/TDA	Hassan Mujtaba	Medical Officer	17	5000	60,000
120/TDA	Shameer Hussain	Dispenser	9	1840	22,080
120/TDA	Zubaida Perveen	Midwife	4	1700	20,400
120/TDA	NADIA SHAKEEL	Midwife	4	1700	20,400
120/TDA	ALLAY NAWAZ KHAN	Naib Qasid	2	1700	20,400
120/TDA	Nasir Hussain	Sanitary worker	1	1700	20,400
120/TDA	Iqbal Hussain	Watchman	1	1700	20,400
124/TDA	MUHAMMAD SHAFI MALIK	Medical Officer	17	5000	60,000
124/TDA	Naseem Akhtar	Midwife	4	1700	20,400
124/TDA	MOHAMMAD ASHRAF	Naib Qasid	2	1700	20,400
124/TDA	Muhammad Zafar Iqbal	Watchman	2	1700	20,400
124/TDA	Waziran Mai	Dai	1	1700	20,400
124/TDA	Haq Nawaz	Sanitary worker	1	1700	20,400
124/TDA	Azizullah	Technician	1	1700	20,400
151/TDA	Moazma Hur	Lady Health Visitor	12	2720	32,640
151/TDA	Naila Saeed	Midwife	4	1700	20,400
151/TDA	Sakeena Bibi	Dai	3	1700	20,400
151/TDA	Nazar Hussain	Naib Qasid	2	1700	20,400
151/TDA	Muhamamd Shafi	Watchman	2	1700	20,400
151/TDA	Abdul Majeed	Medical Officer	17	5000	60,000
151/TDA	Ibrar Ram	Sanitary worker	1	1700	20,400
157/TDA	MUNIR AHMED	Medical Officer	17	5000	60,000
157/TDA	Shazia Naseem	Lady Health Visitor	12	2720	32,640
157/TDA	Allah Rakha	Dispenser	9	1840	22,080
157/TDA	Saeeda Bilqees	Midwife	4	1700	20,400
157/TDA	Ghulam Abbas	Naib Qasid	2	1700	20,400
157/TDA	Kalu Khan	Sanitary worker	2	1700	20,400
157/TDA	Mushtaq Ahmad	Watchman	2	1700	20,400
157/TDA	Basheeran Bibi	Dai	1	1700	20,400
339/TDA	SANAM IRSHAD	WMO	17	5000	60,000
339/TDA	Shahida Mahmood	Lady Health Visitor	12	2720	32,640
339/TDA	Muhammad Afzal	Dispenser	9	1840	22,080
339/TDA	Sameena Parveen	Midwife	4	1700	20,400
339/TDA	Nusrat Perveen	Midwife	4	1700	20,400
339/TDA	Abdul Rehman	Naib Qasid	2	1700	20,400
339/TDA	Muhammad Sadique	Sanitary worker	2	1700	20,400
339/TDA	Muhammad Akram	Watchman	1	1700	20,400
Jakhar Pacca	Abdur Rashed	Medical Assistant	18	5000	60,000
Jakhar Pacca	MUHAMMAD KHALID IQBAL	Medical Officer	17	5000	60,000
Jakhar Pacca	Shazia Kouser	Lady Health Visitor	12	2720	32,640
Jakhar Pacca	Javid Hussain Shah	Dispenser	9	1840	22,080
Jakhar Pacca	Nazia Ansari	Midwife	4	1700	20,400
Jakhar Pacca	Ayesha	Midwife	4	1700	20,400
Jakhar Pacca	Sharif Hussain	Naib Qasid	2	1700	20,400
Jakhar Pacca	MANZOOR HUSSAIN	Sanitary worker	2	1700	20,400

Jakhar Pacca	Riaz Hussain	Watchman	2	1700	20,400
Ladhana	KHADIM HUSSAIN	Medical Officer	17	5000	60,000
Ladhana	SAMRIN NASIM	Lady Health Visitor	12	2720	32,640
Ladhana	Nazir Ahmad	Dispenser	9	1840	22,080
Ladhana	Samia Awaz	Midwife	4	1700	20,400
Ladhana	Nagina Amin	Midwife	4	1700	20,400
Ladhana	Khadim Hussain	Naib Qasid	2	1700	20,400
Ladhana	Allah Bukhsh	Sanitary worker	1	1700	20,400
Ladhana	Abdul Sittar	Watchman	1	1700	20,400
Lohanch Nasheb	Atiq ur Rehman	Medical Officer	17	5000	60,000
Lohanch Nasheb	Shafqat Nasreen	Lady Health Visitor	12	2720	32,640
Lohanch Nasheb	Rukhsana Begum	Midwife	4	1700	20,400
Lohanch Nasheb	Fozia Perveen	Midwife	4	1700	20,400
Lohanch Nasheb	Zafar Hussain	Naib Qasid	1	1700	20,400
Lohanch Nasheb	Muhammad Ismail	Sanitary worker	1	1700	20,400
Lohanch Nasheb	Abdul Rasheed	Watchman	1	1700	20,400
Pahar Pur	Muhammad Nasir Roohani	Medical Officer	17	5000	60,000
Pahar Pur	Sumaira Murad	Lady Health Visitor	12	2720	32,640
Pahar Pur	Muhammad Zeigham Abbas	Dispenser	9	1840	22,080
Pahar Pur	Fouzia Bibi	Midwife	4	1700	20,400
Pahar Pur	Gullafshan	Midwife	4	1700	20,400
Pahar Pur	Abdul Hakeem	Naib Qasid	3	1700	20,400
Pahar Pur	Ghulam Farid	Sanitary worker	1	1700	20,400
Pahar Pur	Khuda Bakhsh	Watchman	1	1700	20,400
Sami Pur Bhagal	SAMINA JABEEN	WMO	17	5000	60,000
Sami Pur Bhagal	Farhat Shouq	Lady Health Visitor	12	2720	32,640
Sami Pur Bhagal	Mudassar Ijaz	Technician	12	2720	32,640
Sami Pur Bhagal	Muhammad Arshad Alvi	Dispenser	9	1840	22,080
Sami Pur Bhagal	Violet Bashir	Midwife	5	1840	22,080
Sami Pur Bhagal	Seemab Qasim	Midwife	4	1700	20,400
Sami Pur Bhagal	Mulazim Hussain	Watchman	4	1700	20,400
Sami Pur Bhagal	Muhammad Bux	Naib Qasid	1	1700	20,400
Sami Pur Bhagal	Tariq Mahmood	Sanitary worker	1	1700	20,400
Basti Shado Khan	SAJJAD HUSSAIN	Medical Officer	17	5000	60,000
Basti Shado Khan	Mussarat	Lady Health Visitor	12	2720	32,640
Basti Shado Khan	Shabnam Iqbal	Midwife	5	1840	22,080
Basti Shado Khan	Rubian Kiran	Midwife	4	1700	20,400
Basti Shado Khan	Mohammad Aslam	Naib Qasid	1	1700	20,400
Basti Shado Khan	Rahim Bakhsh	Sanitary worker	1	1700	20,400
Basti Shado Khan	Ghulam Abbas	Watchman	1	1700	20,400
Sumra Nasheb	SYED MUBASHER ALI NAQVI	Medical Officer	17	5000	60,000
Sumra Nasheb	Zahida Khanam	Lady Health Visitor	12	2720	32,640
Sumra Nasheb	Zahida Perveen	Midwife	4	1700	20,400
Sumra Nasheb	Ameer Muhammad	Sanitary worker	2	1700	20,400
Sumra Nasheb	Shumaila Ashraf	Midwife	1	1700	20,400
Sumra Nasheb	Manzoor Hussain	Naib Qasid	1	1700	20,400
Sumra Nasheb	Allah Dad	Watchman	1	1700	20,400
218/TDA	MUHAMMAD ASHRAF	Medical Officer	17	5000	60,000

218/TDA	Sania Sikandar	Midwife	4	1700	20,400
218/TDA	Khuda Bakhsh	Naib Qasid	2	1700	20,400
218/TDA	Samsoon Sharif	Sanitary worker	1	1700	20,400
218/TDA	Qamar Shahzad	Watchman	1	1700	20,400
75-A/TDA	Khatija Sattar	WMO	17	5000	60,000
75-A/TDA	Nargis Chanan	Lady Health Visitor	12	2720	32,640
75-A/TDA	Muhammad Akbar	Dispenser	9	1840	22,080
75-A/TDA	Sobia Saddique	Midwife	4	1700	20,400
75-A/TDA	Ruby	Midwife	4	1700	20,400
75-A/TDA	Muhammad Khan	Watchman	2	1700	20,400
75-A/TDA	Asghar Boota	Sanitary worker	1	1700	20,400
110/TDA	Amjad Abbas	Medical Officer	17	5000	60,000
110/TDA	Nusrat Nazeer	Lady Health Visitor	12	2720	32,640
110/TDA	Sarfraz Ali Qureshi	Dispenser	9	1840	22,080
110/TDA	Salma Wazir	Midwife	4	1700	20,400
110/TDA	Mohammad Ramzan	Sanitary worker	2	1700	20,400
110/TDA	Sakina Bibi	Midwife	1	1700	20,400
110/TDA	Mohammad Riaz	Naib Qasid	1	1700	20,400
110/TDA	Ghulam Rasool	Watchman	1	1700	20,400
242-B/TDA	Wizra Sultana	Lady Health Visitor	12	2720	32,640
242-B/TDA	Ahsan Qamar	Dispenser	6	1840	22,080
242-B/TDA	Summera Aslam	Midwife	4	1700	20,400
242-B/TDA	Sabahat Yasmeen	Midwife	4	1700	20,400
242-B/TDA	Muhammad Ramzan	Naib Qasid	2	1700	20,400
242-B/TDA	Muhammad Asghar	Watchman	2	1700	20,400
242-B/TDA	Shamal Sher	Sanitary worker	1	1700	20,400
306/TDA	Saeeda Housar	Lady Health Visitor	12	2720	32,640
306/TDA	Sabeen Basit	Midwife	4	1700	20,400
306/TDA	Mazher Shafiq	Dispenser	1	1700	20,400
306/TDA	Raheela Sumreen	Midwife	1	1700	20,400
306/TDA	Muhammad Shafiq	Naib Qasid	1	1700	20,400
306/TDA	Ghulam Abbas	Watchman	1	1700	20,400
90-A/TDA	Tasneem Kousar	Lady Health Visitor	12	2720	32,640
90-A/TDA	Muhammad Ramzan	Dispenser	9	1840	22,080
90-A/TDA	Zahida Nazir	Midwife	4	1700	20,400
90-A/TDA	Balqees Begum	Dai	3	1700	20,400
90-A/TDA	Abdul Ghaffar	Naib Qasid	2	1700	20,400
90-A/TDA	Bilal Hossain	Watchman	2	1700	20,400
90-A/TDA	Shehzad	Sanitary worker	1	1700	20,400
90/ML	Muhammad Faisal Aziz	Medical Officer	17	5000	60,000
90/ML	KHURSHID AHMAD	Dispenser	9	1840	22,080
90/ML	Andleeb Naz	Lady Health Visitor	9	1840	22,080
90/ML	Aftab Ahmad	Sanitary Inspector	9	1840	22,080
90/ML	Rukhsana Shaheen	Midwife	4	1700	20,400
90/ML	Naila Rashid	Midwife	4	1700	20,400
90/ML	NAZIR AHMAD	Naib Qasid	4	1700	20,400
90/ML	SHAHNWAZ	Watchman	2	1700	20,400
Din Pur	GHULAM ABBAS	Medical Officer	17	5000	60,000
Din Pur	Mohammad Ahmad Khan	Dispenser	9	1840	22,080



Din Pur	Muhammad Afzal	Naib Qasid	1	1700	20,400
Garay Wala	Saira	WMO	17	5000	60,000
Garay Wala	Nabila Yasmin	Lady Health Visitor	12	2720	32,640
Garay Wala	Munir Abbas	Dispenser	9	1840	22,080
Garay Wala	Hina Saleem	Midwife	4	1700	20,400
Garay Wala	Saima Kiran	Midwife	4	1700	20,400
Garay Wala	Ghulam Yasin	Watchman	3	1700	20,400
Garay Wala	Mohammad Ahsan	Naib Qasid	1	1700	20,400
Garay Wala	Arshad Ameen	Sanitary worker	1	1700	20,400
Jharkil	AZHAR ALI HYDER	Medical Officer	17	5000	60,000
Jharkil	Parveen Akhter	Lady Health Visitor	14	2720	32,640
Jharkil	Sadia Batool	Midwife	4	1700	20,400
Jharkil	Muhammad Shafi	Naib Qasid	2	1700	20,400
Jharkil	Anwary Begum	Ward Servant/Cleaner	1	1700	20,400
Jharkil	Ghulam Muhammad	Watchman	1	1700	20,400
Jhoke Jaskani	MUHAMMAD ASLAM	Medical Officer	17	5000	60,000
Jhoke Jaskani	Mussrat Begum	Lady Health Visitor	12	2720	32,640
Jhoke Jaskani	Amjid Rashid Khan	Sanitary Inspector	9	1840	22,080
Jhoke Jaskani	Zarina Bibi	Midwife	4	1700	20,400
Jhoke Jaskani	Raqia Bano	Midwife	4	1700	20,400
Jhoke Jaskani	Mohammad Ibrahim	Naib Qasid	2	1700	20,400
Jhoke Jaskani	Fida Hussain	Sanitary worker	2	1700	20,400
Jhoke Jaskani	Muhammad Sarlain Khan	Watchman	2	1700	20,400
Kutani Wala	Raseeda Bibi	Lady Health Visitor	12	2720	32,640
Kutani Wala	Faria Iram	Midwife	4	1700	20,400
Kutani Wala	Samina Kousar	Midwife	4	1700	20,400
Kutani Wala	Khadim Hussain	Watchman	2	1700	20,400
Kutani Wala	Riaz Hussain	Sanitary worker	1	1700	20,400
Laskani Wala	Shabana Majeed	Lady Health Visitor	12	2720	32,640
Laskani Wala	Ijaz Hussain	Dispenser	9	1840	22,080
Laskani Wala	RUKHSANA KAUSAR	Midwife	4	1700	20,400
Laskani Wala	Shabnam Shaheen	Midwife	1	1700	20,400
Laskani Wala	Saeed Ahmad	Naib Qasid	1	1700	20,400
Laskani Wala	Mohammad Irfan Rana	Sanitary Inspector	1	1700	20,400
Laskani Wala	Fida Hussain	Sanitary worker	1	1700	20,400
Laskani Wala	Nazar Hussain	Watchman	1	1700	20,400
Merhan Wali	Shabnam Huma	Lady Health Visitor	12	2720	32,640
Merhan Wali	Shahida Parveen	Midwife	4	1700	20,400
Merhan Wali	Mehwish Latif	Midwife	4	1700	20,400
Merhan Wali	Syed Tahir Hussain Bukhari	Naib Qasid	1	1700	20,400
Merhan Wali	Ghazi Muhammad	Watchman	1	1700	20,400
Sahu Wala	LUBNA BATOOL	Medical Officer	17	5000	60,000
Sahu Wala	Farzana Saddique	Midwife	4	1700	20,400
Sahu Wala	Nasreen Akhtar	Midwife	4	1700	20,400
Sahu Wala	Abdul Ghaffar Khan	Sanitary worker	2	1700	20,400
Sahu Wala	Anser Mehndi	Watchman	2	1700	20,400
Sahu Wala	Ghulam Mustafa	Naib Qasid	1	1700	20,400
Shah Pur	Nazim Hussain Khan	Medical Assistant	17	5000	60,000
Shah Pur	NAYYAR ABBAS	Medical Officer	17	5000	60,000

Shah Pur	Nargis Shah Bano	Lady Health Visitor	12	2720	32,640
Shah Pur	Mohammad Sami Ullah	Dispenser	9	1840	22,080
Shah Pur	Saira Bashir	Midwife	4	1700	20,400
Shah Pur	Nasreen Kousar	Midwife	4	1700	20,400
Shah Pur	Qaisar Abbas	Naib Qasid	2	1700	20,400
Shah Pur	Kaleem Ullah	Naib Qasid	1	1700	20,400
Shah Pur	Muhammad Shafi	Sanitary worker	1	1700	20,400
Wara Sehran	AMIR HASSAN	Medical Officer	17	5000	60,000
Wara Sehran	Mukhtar Bibi	Lady Health Visitor	12	2720	32,640
Wara Sehran	Farzana Shaheen	Midwife	4	1700	20,400
Wara Sehran	Mushtaq Ahmed	Chowkidar	1	1700	20,400
Wara Sehran	Ameeran mai	Dai	1	1700	20,400
Wara Sehran	MANZOOR HUSSAIN	Naib Qasid	1	1700	20,400
325/TDA	Javid Akbar	Medical Officer	17	5000	60,000
325/TDA	Naheed Zulfqar	Lady Health Visitor	12	2720	32,640
325/TDA	Saif Ullah	Dispenser	9	1840	22,080
325/TDA	Nazia Kishwar	Midwife	4	1700	20,400
325/TDA	Misbah Yasmin	Midwife	4	1700	20,400
325/TDA	Muhammad Saleem	Naib Qasid	2	1700	20,400
325/TDA	Irshad Tames	Sanitary worker	1	1700	20,400
366/TDA	MUHAMMAD TALHA	Medical Officer	17	5000	60,000
366/TDA	Azra Perveen	Lady Health Visitor	12	2720	32,640
366/TDA	Malik Noor Muhammad	Dispenser	6	1840	22,080
366/TDA	Musarat Perveen	Dai	4	1700	20,400
366/TDA	Omera Sarwar	Midwife	4	1700	20,400
366/TDA	Abdul Hameed	Naib Qasid	1	1700	20,400
366/TDA	Nasreen	Sanitary worker	1	1700	20,400
Khairy Wala	Naseem Akhtar	Lady Health Visitor	12	2720	32,640
Khairy Wala	Aamir Saleem	Dispenser	9	1840	22,080
Khairy Wala	Nadia Sagheer	Midwife	4	1700	20,400
Khairy Wala	Rubab Fatima	Midwife	4	1700	20,400
Khairy Wala	Fakhar Abbas Anjum	Naib Qasid	2	1700	20,400
Khairy Wala	Muhammad Akram	Sanitary worker	2	1700	20,400
Khairy Wala	Ghulam Rasool	Watchman	2	1700	20,400
Nawan Kot	Shamshad Ali	Dispenser	9	1840	22,080
Nawan Kot	IQRA MALIK	Midwife	4	1700	20,400
Nawan Kot	Khatoon Bibi	Dai	3	1700	20,400
Nawan Kot	Ghulam Abbas	Watchman	2	1700	20,400
Sher Garh	Bushra Perveen	Lady Health Visitor	12	2720	32,640
Sher Garh	Ghulam Asghar	Dispenser	9	1840	22,080
Sher Garh	Ghulam Abbas	Sanitary Inspector	9	1840	22,080
Sher Garh	Sidra Nazir	Midwife	4	1700	20,400
Sher Garh	Shakila Perveen	Midwife	4	1700	20,400
Sher Garh	Ghulam Shabbir	Naib Qasid	4	1700	20,400
Sher Garh	Bisharat Maseh	Sanitary worker	1	1700	20,400
Sher Garh	Tanveer Hussain	Watchman	1	1700	20,400
300/TDA	MUHAMMAD IRFAN	Medical Officer	17	5000	60,000
300/TDA	ASIF ALI	Health Technician	12	2720	32,640
300/TDA	Bushra Parveen	Lady Health Visitor	12	2720	32,640
300/TDA	Ali Hussain	Dispenser	9	1840	22,080

300/TDA	Ishtiaq Babar	Sanitary Inspector	9	1840	22,080
300/TDA	Ludveena Younas	Midwife	4	1700	20,400
300/TDA	Rukhsana Kousar	Midwife	4	1700	20,400
300/TDA	Zulqarnain Hayder	Naib Qasid	2	1700	20,400
300/TDA	IlaMehmood	Sanitary worker	1	1700	20,400
300/TDA	Bashir Ahmad	Watchman	1	1700	20,400
<b>Total</b>					<b>8,391,639</b>

**Annexure-F**  
**[Para 1.2.2.7]**

**Detail of Unauthorized Payment in Cash**

S#	G/L Acc Description	Document No	Payment Date	Amount Rs
1	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1902728813	29.09.2010	42,688
2	Transport	1902728816	01.10.2010	12,428
3	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1902762678	27.10.2010	30,857
4	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1902777416	27.10.2010	12,712
5	Travelling allowance	1902943496	08.02.2011	13,000
6	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1902969876	24.02.2011	36,567
7	Transport	1903049763	16.04.2011	24,500
8	Rent for office building	1903051985	16.04.2011	49,000
9	Rent for office building	1903095909	10.05.2011	21,000
10	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1903122060	10.05.2011	56,942
11	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1903231204	18.06.2011	120,150
12	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1903263883	20.06.2011	50,673
13	Rent for office building	1903330252	27.06.2011	14,000
14	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1903547129	13.09.2011	30,468
15	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1903563687	19.10.2011	28,305
16	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1903563689	19.10.2011	35,005
17	Rent for office building	1903801233	09.02.2012	42,000
18	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1903792635	07.03.2012	35,459
19	Travelling allowance	1903828589	09.03.2012	15,000
20	Rent for office building	1903873721	30.03.2012	21,000
21	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt)	1903931624	10.05.2012	53,800
22	Rent for office building	1903986907	21.06.2012	21,000
23	Transport	1903845464	09.03.2012	12,340
24	Transport	1903944209	10.05.2012	12,735
25	Advertising		30.04.13	10,000
26	Transport		30.04.13	30,000
27	Transport		30.09.12	12,480

28	POL		30.10.12	50,700
29	POL		25.02.13	98,197
30	POL		30.04.13	51,103
31	POL		30.06.13	49,962
<b>Total</b>				<b>1,094,071</b>

**DO (Forest)**

**AIR Para 5**

(Amount in Rupees)

Drawl Date	Supplier	Amount	Paid to
26.6.2013	POL	309,480	Rs60,992 to Saeed Ahmed Range Forest Officer, Rs248,488 to Iqbal Hussain driver
13.08.2012	Others	196,100	Received by RFO
16.08.2012	Others	307,403	-do-
06.11.2012	Others	223,929	-do-
	<b>Total</b>	<b>1,036,912</b>	

**DO (Cooperatives)**

**AIR Para 3**

(Amount in Rupees)

Sr. No	Head of account	Payment date	Paid to	Amount
1	POL	25.05.2011	Mohammad Ashraf	18,800
2	Pay and Allowances	28.05.2011	Falak Sher N/Q	31,891
3	TA	10.06.2011	Malik Ejaz Ahmed DO	15,380
6	POL	25.11.2011	-do-	20,060
7	Pay and Allowances	14.01.2012	Sharifan Bibi	93,563
8	TA/DA	28.01.2012	Abdul Hameed	13,896
12	POL	30.06.2012	Piracha Petrol pump & Al-Haq	12,307
13	Transfer TA	11.09.2012	M.Asam Assistant	20,432
14	POL	17.10.2012	Gulzar Ahmed	27,450
15	Repair of transport	25.10.2012	Sh:Imran Tyrs works	12,600
16	Encashment in lieu of LPR	08.11.2012	Zawar Hussain	98,321
17	TA/DA and POL	11.01.2013	M.Asam (Assistant)	61,450
20	Rent of ARO Choubara	14.03.2013	Not mentioned	21,000
22	Repair of transport	27.06.2013	Khan Denters	10,000
21	POL	30.06.2013	Gulzar Ahmed	15,654
<b>Total</b>				<b>472,804</b>

**Dy. DO (Agri. Ext.) Karor**  
**AIR Para 5**

<b>DOD</b>	<b>HOA</b>	<b>Paid to</b>	<b>Description</b>	<b>Amount</b>
05.06.2013	Transport	Insaf Tyres	Tyres LY 1875	41,800
19.05.2011	Transport	Bukhshi Welding Works	repair, painting, denting	36,500
27.06.2011	Transport	Tayyab Mustafa Autos	2 Hub desk	32,700
-do-	Transport	Wattan Autos	Wiring piping etc	19,070
09.02.2012	Transport	Wattan Autos	Switch Board etc	19,500
-do-	-do-	Tariq poshish	Poshish	15,000
-do-	-do-	Shakoor autos	Wall head, clutch plate, shock set	16,020
15.05.2012	Transport	Punjab Autos	Pump, gear box, nozzle	74,900
23.5.2012	Transport	Mazhar autos layyah	Tyre seed grader	9,000
25.05.2012	Transport	Aziz Tyres Layyah	Tyre seed grader	6,000
30.06.2012	Transport	Choudhary alluminium	Bumper front paidan	19,850
<b>Total</b>				<b>290,340</b>

**DO (Sports)**  
**AIR Para 7**

<b>Token No.</b>	<b>Date</b>	<b>Amount</b>	<b>Description</b>
089187	13.12.2011	349,400	Inter Divisional Tournaments
15148	23.02.2012	317240	-do-
18311	12.02.13	50800	Participation in rehearsal at Lahore.
15785	01.03.12	178,800	Inter Divisional tournaments
007716	22.10.12	202,500	Punjab Youth Festival
6094	10.10.12	412,800	Punjab Festival tournament at D.G.Khan
20934	11.03.13	35,200	Sports material purchased from Bahu-ud-Din Zakerya Sports Multan
018580	15.02.13	55,800	Sports material purchased from Multan Sports
18997	18.02.13	24,000	-do-
18998	18.08.13	30,000	Sports material purchased from Pakistan Sports
007714	22.10.12	50,000	Sports material purchased from Bahu-ud-Din Zakerya Sports Multan
5303	01.10.12	50,000	Sports material purchased from Multan Sports
7715	22.10.12	100,000	Sports material purchased from Bahu-ud-Din Zakerya Sports Multan & Multan Sports
21254	02.05.12	100,000	-do-
5301	01.10.12	46,300	Sports material purchased from Dawn sports Multan
<b>Total</b>		<b>2,002,840</b>	

**THQ Hospital Kot Sultan**  
**AIR Para 31**

<b>Date</b>	<b>Amount</b>
13-09-12	216,176
20-09-12	300,000
25-10-12	136,860
17-12-12	99,840
02-04-13	113,779
28-05-13	143,750
04-07-13	500,000
06-08-13	260,000
<b>Total</b>	<b>1,770,405</b>

**Annexure-G**

**[Para 1.2.2.11]**

**Detail of Recovery of House Rent**

**(Rupees in million)**

Place of Posting	Name	Designation	BPS	Rate	Amount
136/TDA	Muhammad Ashraf	Health Technician	12	1306	15,672
136/TDA	Robina Akhtar	LHV	12	1306	15,672
136/TDA	Mohammad Ramzan	Naib Qasid	2	910	10,920
136/TDA	Ghulam Akbar	Sanitary worker	2	910	10,920
136/TDA	Ijaz Ahmad	Watchman	2	910	10,920
136/TDA	Wazeeran Bibi	Dai	1	891	10,692
136/TDA	Fozia Bilal	Midwife	1	891	10,692
136/TDA	Mohammad Hameed	Sanitary Inspector	1	891	10,692
161-A/TDA	M. Muzamil Kareem	Medical Officer	17	2955	35,460
161-A/TDA	Rabia Bashir	LHV	12	1306	15,672
161-A/TDA	Adila Batool	Midwife	4	972	11,664
161-A/TDA	Muhammad Mukhtia	Dispenser	1	891	10,692
161-A/TDA	Rubina Gul	Midwife	1	891	10,692
161-A/TDA	Muhammad Awais Khan	Sanitary Inspector	1	891	10,692
161-A/TDA	Muhammad Aslam	Sanitary worker	1	891	10,692
161-A/TDA	Muhammad Suleman	Watchman	1	891	10,692
172/TDA	MAJID MANZOOR	Medical Officer	17	2955	35,460
172/TDA	Muhammad Bakhsh	Health Technician	12	1306	15,672
172/TDA	Nusrat Perveen	LHV	12	1306	15,672
172/TDA	Muhammad Saghir	Sanitary Inspector	9	1146	13,752
172/TDA	Asma Nawaz	Midwife	4	972	11,664
172/TDA	Nighat Jahan Begum	Dai	3	942	11,304
172/TDA	Zubair Ahmad	Dispenser	1	891	10,692
172/TDA	Saeed Ahmad	Naib Qasid	1	891	10,692
172/TDA	Batil Ram	Sanitary worker	1	891	10,692
172/TDA	Ameer Azam	Watchman	1	891	10,692
BHU Bait Wasawa Shumali	Mohsin shahzad Qadir	Medical Officer	17	2955	35,460
Bait Wasawa Shumali	SHAHID IQBAL	Health Technician	12	1306	15,672
Bait Wasawa Shumali	ZAHIDA PARVEEN	LHV	12	1306	15,672
Bait Wasawa Shumali	KHALID MEHMOOD	Dispenser	9	1146	13,752
Bait Wasawa Shumali	M. ASIM NADEEM	Sanitary Inspector	9	1146	13,752
Bait Wasawa Shumali	ANJAUM SHAHEEN	Midwife	1	891	10,692
Bait Wasawa Shumali	SHABANA KAUSAR	Midwife	1	891	10,692
Bait Wasawa Shumali	Muhammad Azam	Naib Qasid	1	891	10,692
Bait Wasawa Shumali	Muhammad Nawaz Shah	Sanitary worker	1	891	10,692
Bait Wasawa Shumali	MOHAMMAD RAMZAN	Watchman	1	891	10,692
Bakhary Ahmad Khan	ZAHOOR AHMED	Medical Officer	17	2955	35,460
Bakhary Ahmad Khan	Shabana Faiz	LHV	12	1306	15,672
Bakhary Ahmad Khan	Ghulam Qasim Khan	Dispenser	9	1146	13,752
Bakhary Ahmad Khan	Muhammad Sanaullah	Sanitary Inspector	9	1146	13,752
Bakhary Ahmad Khan	Naseem Bibi	Midwife	4	972	11,664
Bakhary Ahmad Khan	Muhammad Azam	Sanitary worker	2	910	10,920
Bakhary Ahmad Khan	Manzoor Ahmad	Watchman	2	910	10,920
Bakhary Ahmad Khan	Lalan Mai	Dai	1	891	10,692
Bakhary Ahmad Khan	Riaz Ahmad	Health Technician	1	891	10,692
Bakhary Ahmad Khan	Muhammad Ramzan	Naib Qasid	1	891	10,692
120/TDA	Hassan Mujtaba	Medical Officer	17	2955	35,460



120/TDA	BUSHRA HANIF	Health Technician	12	1306	15,672
120/TDA	Shameer Hussain	Dispenser	9	1146	13,752
120/TDA	Zubaida Perveen	Midwife	4	972	11,664
120/TDA	NADIA SHAKEEL	Midwife	4	972	11,664
120/TDA	ALLAY NAWAZ KHAN	Naib Qasid	2	910	10,920
120/TDA	IMAM ALI	Sanitary Inspector	1	891	10,692
120/TDA	Nasir Hussain	Sanitary worker	1	891	10,692
120/TDA	Iqbal Hussain	Watchman	1	891	10,692
124/TDA	M. SHAFI MALIK	Medical Officer	17	2955	35,460
124/TDA	RUKHSANA JABEEN	Technician	12	1306	15,672
124/TDA	Naseem Akhtar	Midwife	4	972	11,664
124/TDA	MOHAMMAD ASHRAF	Naib Qasid	2	910	10,920
124/TDA	Muhammad Zafar Iqbal	Watchman	2	910	10,920
124/TDA	Waziran Mai	Dai	1	891	10,692
124/TDA	Haq Nawaz	Sanitary worker	1	891	10,692
124/TDA	Azizullah	Technician	1	891	10,692
151/TDA	Nasreen Akhter	Health Technician	12	1306	15,672
151/TDA	Manzoor Hussain	Health Technician	12	1306	15,672
151/TDA	Moazma Hur	LHV	12	1306	15,672
151/TDA	Naila Saeed	Midwife	4	972	11,664
151/TDA	Sakeena Bibi	Dai	3	942	11,304
151/TDA	Nazar Hussain	Naib Qasid	2	910	10,920
151/TDA	Muhamamd Shafi	Watchman	2	910	10,920
151/TDA	Rizwanullah	Junior Technician	1	891	10,692
151/TDA	Abdul Majeed	Medical Officer	17	2955	35,460
151/TDA	Ibrar Ram	Sanitary worker	1	891	10,692
157/TDA	Nazir Ahmad	Senior Technician	16	1818	21,816
157/TDA	Shazia Naseem	LHV	12	1306	15,672
157/TDA	Muhammad Arif	Sanitary Inspector	9	1146	13,752
157/TDA	Saeeda Bilqees	Midwife	4	972	11,664
157/TDA	Ghulam Abbas	Naib Qasid	2	910	10,920
157/TDA	Kalu Khan	Sanitary worker	2	910	10,920
157/TDA	Mushtaq Ahmad	Watchman	2	910	10,920
339/TDA	SANAM IRSHAD	WMO	17	2955	35,460
339/TDA	Muhammad Ilyas	Chief Technician	16	1818	21,816
339/TDA	Shahida Mahmood	LHV	12	1306	15,672
339/TDA	Muhammad Afzal	Dispenser	9	1146	13,752
339/TDA	Sameena Parveen	Midwife	4	972	11,664
339/TDA	Nusrat Perveen	Midwife	4	972	11,664
339/TDA	Abdul Rehman	Naib Qasid	2	910	10,920
339/TDA	Muhammad Sadique	Sanitary worker	2	910	10,920
339/TDA	Shah Muhammad	Sanitary Inspector	1	891	10,692
339/TDA	Muhammad Akram	Watchman	1	891	10,692
Jakhar Pacca	Abdur Rashed	Medical Assistant	18	3873	46,476
Jakhar Pacca	Shazia Kouser	LHV	12	1306	15,672
Jakhar Pacca	Javid Hussain Shah	Dispenser	9	1146	13,752
Jakhar Pacca	Israr Hussain	Sanitary Inspector	9	1146	13,752
Jakhar Pacca	Nazia Ansari	Midwife	4	972	11,664
Jakhar Pacca	Ayesha	Midwife	4	972	11,664
Jakhar Pacca	MANZOOR HUSSAIN	Sanitary worker	2	910	10,920
Jakhar Pacca	Riaz Hussain	Watchman	2	910	10,920
Ladhana	KHADIM HUSSAIN	Medical Officer	17	2955	35,460
Ladhana	Shahida Kousar	Chief Technician	16	1818	21,816
Ladhana	Noor Muhammad Tabbasum	Health Technician	16	1818	21,816
Ladhana	SAMRIN NASIM	LHV	12	1306	15,672

Ladhana	Nazir Ahmad	Dispenser	9	1146	13,752
Ladhana	Ghulam Rasool	Sanitary Inspector	9	1146	13,752
Ladhana	Samia Awas	Midwife	4	972	11,664
Ladhana	Nagina Amin	Midwife	4	972	11,664
Ladhana	Khadim Hussain	Naib Qasid	2	910	10,920
Ladhana	Allah Bukhsh	Sanitary worker	1	891	10,692
Ladhana	Abdul Sittar	Watchman	1	891	10,692
Lohanch Nasheb	Atiq ur Rehman	Medical Officer	17	2955	35,460
Lohanch Nasheb	Abdul Ghaffar	Head Technician	12	1306	15,672
Lohanch Nasheb	Adeel Hussain Khan	Sanitary Inspector	9	1146	13,752
Lohanch Nasheb	Kamran Majeed	Senior Technician	9	1146	13,752
Lohanch Nasheb	Rukhsana Begum	Midwife	4	972	11,664
Lohanch Nasheb	Fozia Perveen	Midwife	4	972	11,664
Lohanch Nasheb	Muhammad Ismail	Sanitary worker	1	891	10,692
Lohanch Nasheb	Abdul Rasheed	Watchman	1	891	10,692
Pahar Pur	MUHAMMAD NASIR ROOHANI	Medical Officer	17	2955	35,460
Pahar Pur	Azhar Karim	Health Technician	16	1818	21,816
Pahar Pur	Sumaira Murad	LHV	12	1306	15,672
Pahar Pur	Muhammad Zeigham Abbas	Dispenser	9	1146	13,752
Pahar Pur	Muhammad Mujjaba Mahmood	Sanitary Inspector	9	1146	13,752
Pahar Pur	Fouzia Bibi	Midwife	4	972	11,664
Pahar Pur	Gullafshan	Midwife	4	972	11,664
Pahar Pur	Abdul Hakeem	Naib Qasid	3	942	11,304
Pahar Pur	Ghulam Farid	Sanitary worker	1	891	10,692
Pahar Pur	Khuda Bakhsh	Watchman	1	891	10,692
Sami Pur Bhagal	SAMINA JABEEN	WMO	17	2955	35,460
Sami Pur Bhagal	Farhat Shouq	LHV	12	1306	15,672
Sami Pur Bhagal	Mudassar Ijaz	Technician	12	1306	15,672
Sami Pur Bhagal	Farman Ali	Sanitary Inspector	9	1146	13,752
Sami Pur Bhagal	Violet Bashir	Midwife	5	1002	12,024
Sami Pur Bhagal	Seemab Qasim	Midwife	4	972	11,664
Sami Pur Bhagal	Muhammad Bux	Naib Qasid	1	891	10,692
Sami Pur Bhagal	Tariq Mahmood	Sanitary worker	1	891	10,692
Basti Shado Khan	SAJJAD HUSSAIN	Medical Officer	17	2955	35,460
Basti Shado Khan	Muhammad Yaqoob Khan	Health Technician	12	1306	15,672
Basti Shado Khan	Mussarat	LHV	12	1306	15,672
Basti Shado Khan	Jalil Hussain	Sanitary Inspector	9	1146	13,752
Basti Shado Khan	Rubian Kiran	Midwife	4	972	11,664
Basti Shado Khan	Rahim Bakhsh	Sanitary worker	1	891	10,692
Basti Shado Khan	Ghulam Abbas	Watchman	1	891	10,692
Sumra Nasheb	SYED MUBASHER ALI NAQVI	Medical Officer	17	2955	35,460
Sumra Nasheb	Muhammad Khalid	Chief Technician	16	1818	21,816
Sumra Nasheb	Zahida Perveen	Midwife	4	972	11,664
Sumra Nasheb	Ameer Muhammad	Sanitary worker	2	910	10,920
Sumra Nasheb	Shumaila Ashraf	Midwife	1	891	10,692
Sumra Nasheb	Munir Hussain	Sanitary Inspector	1	891	10,692
218/TDA	MUHAMMAD ASHRAF	Medical Officer	17	2955	35,460
218/TDA	Nasir Razaq	Health Technician	12	1306	15,672
218/TDA	Muhammad Irfan Javed	Sanitary Inspector	9	1146	13,752
218/TDA	Sania Sikandar	Midwife	4	972	11,664
218/TDA	Samsoon Sharif	Sanitary worker	1	891	10,692
218/TDA	Qamar Shahzad	Watchman	1	891	10,692

75-A/TDA	Khatija Sattar	WMO	17	2955	35,460
75-A/TDA	Muhammad Ajmal Abid	Chief Technician	16	1818	21,816
75-A/TDA	Muhammad Akbar	Dispenser	9	1146	13,752
75-A/TDA	Sobia Saddique	Midwife	4	972	11,664
75-A/TDA	Ruby	Midwife	4	972	11,664
75-A/TDA	Muhammad Khan	Watchman	2	910	10,920
75-A/TDA	Asghar Boota	Sanitary worker	1	891	10,692
110/TDA	Mohammad Aslam	Health Technician	12	1306	15,672
110/TDA	Sarfraz Ali Qureshi	Dispenser	9	1146	13,752
110/TDA	Khurshid Ahmad	Sanitary Inspector	9	1146	13,752
110/TDA	Abdul Jabbar	Sanitary Inspector	9	1146	13,752
110/TDA	Salma Wazir	Midwife	4	972	11,664
110/TDA	Mohammad Ramzan	Sanitary worker	2	910	10,920
110/TDA	Sakina Bibi	Midwife	1	891	10,692
110/TDA	Mohammad Riaz	Naib Qasid	1	891	10,692
110/TDA	Ghulam Rasool	Watchman	1	891	10,692
242-B/TDA	Amir Javed	Head Technician	12	1306	15,672
242-B/TDA	Wizra Sultana	LHV	12	1306	15,672
242-B/TDA	Liaqat Ali	Sanitary Inspector	9	1146	13,752
242-B/TDA	Ahsan Qamar	Dispenser	6	1029	12,348
242-B/TDA	Summera Aslam	Midwife	4	972	11,664
242-B/TDA	Sabahat Yasmeen	Midwife	4	972	11,664
242-B/TDA	Muhammad Ramzan	Naib Qasid	2	910	10,920
242-B/TDA	Muhammad Asghar	Watchman	2	910	10,920
242-B/TDA	Shamal Sher	Sanitary worker	1	891	10,692
306/TDA	Saeeda Housar	LHV	12	1306	15,672
306/TDA	Sabeen Basit	Midwife	4	972	11,664
306/TDA	Mazher Shafiq	Dispenser	1	891	10,692
306/TDA	Raheela Sumreen	Midwife	1	891	10,692
306/TDA	Muhammad Shafiq	Naib Qasid	1	891	10,692
306/TDA	Sajjad Ahmad Sajid	Sanitary Inspector	1	891	10,692
306/TDA	Ghulam Abbas	Watchman	1	891	10,692
90-A/TDA	Liaqat Ali	Health Technician	16	1818	21,816
90-A/TDA	Muhammad Ramzan	Dispenser	9	1146	13,752
90-A/TDA	Zahida Nazir	Midwife	4	972	11,664
90-A/TDA	Bilal Hossain	Watchman	2	910	10,920
90-A/TDA	Shehzad	Sanitary worker	1	891	10,692
90/ML	Muhammad Faisal Aziz	Medical Officer	17	2955	35,460
90/ML	KHURSHID AHMAD	Dispenser	9	1146	13,752
90/ML	Andleeb Naz	LHV	9	1146	13,752
90/ML	Aftab Ahmad	Sanitary Inspector	9	1146	13,752
90/ML	Rukhsana Shaheen	Midwife	4	972	11,664
90/ML	Naila Rashid	Midwife	4	972	11,664
90/ML	NAZIR AHMAD	Naib Qasid	4	972	11,664
90/ML	SHAHNWAZ	Watchman	2	910	10,920
Din Pur	GHULAM ABBAS	Medical Officer	17	2955	35,460
Din Pur	Mohammad Ahmad Khan	Dispenser	9	1146	13,752
Din Pur	Abdul Rehman	Sanitary Inspector	9	1146	13,752
Garay Wala	Saira	WMO	17	2955	35,460
Garay Wala	Nabila Yasmin	LHV	12	1306	15,672
Garay Wala	Qamar Riaz	Sanitary Inspector	9	1146	13,752
Garay Wala	Hina Saleem	Midwife	4	972	11,664
Garay Wala	Saima Kiran	Midwife	4	972	11,664
Garay Wala	Ghulam Yasin	Watchman	3	942	11,304
Garay Wala	Arshad Ameen	Sanitary worker	1	891	10,692

Jharkil	AZHAR ALI HYDER	Medical Officer	17	2955	35,460
Jharkil	Parveen Akhter	LHV	14	1476	17,712
Jharkil	Abid Abbas	Sanitary Inspector	9	1146	13,752
Jharkil	Sadia Batool	Midwife	4	972	11,664
Jharkil	Muhammad Shafi	Naib Qasid	2	910	10,920
Jharkil	Anwary Begum	Ward Servant/Cleaner	1	891	10,692
Jharkil	Ghulam Muhammad	Watchman	1	891	10,692
Jhoke Jaskani	MUHAMMAD ASLAM	Medical Officer	17	2955	35,460
Jhoke Jaskani	Zahid Iqbal	Senior Technician	14	1476	17,712
Jhoke Jaskani	Mussrat Begum	LHV	12	1306	15,672
Jhoke Jaskani	Amjid Rashid Khan	Sanitary Inspector	9	1146	13,752
Jhoke Jaskani	Zarina Bibi	Midwife	4	972	11,664
Jhoke Jaskani	Raqia Bano	Midwife	4	972	11,664
Jhoke Jaskani	Fida Hussain	Sanitary worker	2	910	10,920
Jhoke Jaskani	Muhammad Sarlain Khan	Watchman	2	910	10,920
Kutani Wala	Raseeda Bibi	LHV	12	1306	15,672
Kutani Wala	Shakeel Ahmed	Junior Technician	9	1146	13,752
Kutani Wala	Muhammad Anees	Sanitary Inspector	9	1146	13,752
Kutani Wala	Faria Iram	Midwife	4	972	11,664
Kutani Wala	Samina Kousar	Midwife	4	972	11,664
Kutani Wala	Khadim Hussain	Watchman	2	910	10,920
Kutani Wala	Riaz Hussain	Sanitary worker	1	891	10,692
Laskani Wala	Shabana Majeed	LHV	12	1306	15,672
Laskani Wala	Ijaz Hussain	Dispenser	9	1146	13,752
Laskani Wala	RUKHSANA KAUSAR	Midwife	4	972	11,664
Laskani Wala	Shabnam Shaheen	Midwife	1	891	10,692
Laskani Wala	Saeed Ahmad	Naib Qasid	1	891	10,692
Laskani Wala	Mohammad Irfan Rana	Sanitary Inspector	1	891	10,692
Laskani Wala	Fida Hussain	Sanitary worker	1	891	10,692
Laskani Wala	Nazar Hussain	Watchman	1	891	10,692
Merhan Wali	Shabnam Huma	LHV	12	1306	15,672
Merhan Wali	Mohammad Mithoo	Health Technician	11	1234	14,808
Merhan Wali	Muhammad Hashim	Junior Technician	9	1146	13,752
Merhan Wali	Mehwish Latif	Midwife	4	972	11,664
Merhan Wali	Syed Tahir Hussain Bukhari	Naib Qasid	1	891	10,692
Merhan Wali	Ghazi Muhammad	Watchman	1	891	10,692
Sahu Wala	LUBNA BATOOL	Medical Officer	17	2955	35,460
Sahu Wala	Muhammad Khalid Khan	Chief Technician	16	1818	21,816
Sahu Wala	Mazher Hussain	Junior Technician	9	1146	13,752
Sahu Wala	Khalid Iqbal	Sanitary Inspector	9	1146	13,752
Sahu Wala	Farzana Saddique	Midwife	4	972	11,664
Sahu Wala	Nasreen Akhtar	Midwife	4	972	11,664
Sahu Wala	Abdul Ghaffar Khan	Sanitary worker	2	910	10,920
Sahu Wala	Anser Mehndi	Watchman	2	910	10,920
Sahu Wala	Ghulam Mustafa	Naib Qasid	1	891	10,692
Shah Pur	Nazim Hussain Khan	Medical Assistant	17	2955	35,460
Shah Pur	NAYYAR ABBAS	Medical Officer	17	2955	35,460
Shah Pur	Nargis Shah Bano	LHV	12	1306	15,672
Shah Pur	Mohammad Sami Ullah	Dispenser	9	1146	13,752
Shah Pur	Qaiser Abbas	Sanitary Inspector	9	1146	13,752
Shah Pur	Saira Bashir	Midwife	4	972	11,664
Shah Pur	Nasreen Kousar	Midwife	4	972	11,664
Shah Pur	Qaiser Abbas	Naib Qasid	2	910	10,920
Shah Pur	Kaleem Ullah	Naib Qasid	1	891	10,692

Shah Pur	Muhammad Shafi	Sanitary worker	1	891	10,692
Wara Sehran	AMIR HASSAN	Medical Officer	17	2955	35,460
Wara Sehran	Mukhtar Bibi	LHV	12	1306	15,672
Wara Sehran	Zulfiqar Ali	Junior Technician	9	1146	13,752
Wara Sehran	Muhamamd Aslam	Sanitary Inspector	9	1146	13,752
Wara Sehran	Farzana Shaheen	Midwife	4	972	11,664
Wara Sehran	Mushtaq Ahmed	Chowkidar	1	891	10,692
Wara Sehran	Ameeran mai	Dai	1	891	10,692
Wara Sehran	MANZOOR HUSSAIN	Naib Qasid	1	891	10,692
325/TDA	Javid Akbar	Medical Officer	17	2955	35,460
325/TDA	Sajida Perveen	Health Technician	12	1306	15,672
325/TDA	Saif Ullah	Dispenser	9	1146	13,752
325/TDA	Atif Nawaz	Sanitary Inspector	9	1146	13,752
325/TDA	Nazia Kishwar	Midwife	4	972	11,664
325/TDA	Misbah Yasmin	Midwife	4	972	11,664
325/TDA	Irshad Tames	Sanitary worker	1	891	10,692
366/TDA	MUHAMMAD TALHA	Medical Officer	17	2955	35,460
366/TDA	Salah Arshad Munir	Health Technician	16	1818	21,816
366/TDA	Azra Perveen	LHV	12	1306	15,672
366/TDA	Muhammad Akram	Sanitary Inspector	9	1146	13,752
366/TDA	Malik Noor Muhammad	Dispenser	6	1029	12,348
366/TDA	Omera Sarwar	Midwife	4	972	11,664
366/TDA	Abdul Hameed	Naib Qasid	1	891	10,692
366/TDA	Nasreen	Sanitary worker	1	891	10,692
Khairy Wala	Muhammad Ramzan	Chief Technician	16	1818	21,816
Khairy Wala	Naseem Akhtar	LHV	12	1306	15,672
Khairy Wala	Aamir Saleem	Dispenser	9	1146	13,752
Khairy Wala	Aman Ullah	Sanitary Inspector	9	1146	13,752
Khairy Wala	Nadia Sagheer	Midwife	4	972	11,664
Khairy Wala	Rubab Fatima	Midwife	4	972	11,664
Khairy Wala	Muhammad Akram	Sanitary worker	2	910	10,920
Khairy Wala	Ghulam Rasool	Watchman	2	910	10,920
Nawan Kot	Shamshad Ali	Dispenser	9	1146	13,752
Nawan Kot	Umar Farooq	Sanitary Inspector	9	1146	13,752
Nawan Kot	IQRA MALIK	Midwife	4	972	11,664
Nawan Kot	Ghulam Abbas	Watchman	2	910	10,920
Sher Garh	Allah Yar	Health Technician	12	1306	15,672
Sher Garh	Ghulam Asghar	Dispenser	9	1146	13,752
Sher Garh	Ghulam Abbas	Sanitary Inspector	9	1146	13,752
Sher Garh	Sidra Nazir	Midwife	4	972	11,664
Sher Garh	Shakila Perveen	Midwife	4	972	11,664
Sher Garh	Bisharat Maseh	Sanitary worker	1	891	10,692
Sher Garh	Tanveer Hussain	Watchman	1	891	10,692
300/TDA	MUHAMMAD IRFAN	Medical Officer	17	2955	35,460
300/TDA	ASIF ALI	Health Technician	12	1306	15,672
300/TDA	Bushra Parveen	LHV	12	1306	15,672
300/TDA	Ali Hussain	Dispenser	9	1146	13,752
300/TDA	Ishtiaq Babar	Sanitary Inspector	9	1146	13,752
300/TDA	Ludveena Younas	Midwife	4	972	11,664
300/TDA	Rukhsana Kousar	Midwife	4	972	11,664
300/TDA	Zulqarnain Hayder	Naib Qasid	2	910	10,920
300/TDA	IlasMehmood	Sanitary worker	1	891	10,692
<b>Total</b>					<b>5,068,775</b>

**Annexure-H****[Para 1.2.2.12]****Detail of Overpayment on account of qualification allowance to ESE  
and S.E.S.E after regularization**

<b>P.No.</b>	<b>Name</b>	<b>Designation</b>	<b>Amount</b>
30580134	KHALID HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
30586798	MUHAMMAD YAQOOB KHAN	PRIMARY SCHOOL TEACHER	7,800
30588245	MUHAMMAD JAMIL	E.S.T TEACHER	7,800
30594273	FAHEEM UD DIN	E.S.T TEACHER	7,800
30594328	MUHAMMAD ASLAM	PRIMARY SCHOOL TEACHER	7,800
30594405	GHULAM SHABIR	PRIMARY SCHOOL TEACHER	7,800
30594899	GHULAM FARID	PRIMARY SCHOOL TEACHER	7,800
30595270	KHADIM HUSSAIN	PRIMARY SCHOOL TEACHER	2,400
30595423	IRSHAD AHMAD	PRIMARY SCHOOL TEACHER	7,800
30595521	RASHID ABBAS	PRIMARY SCHOOL TEACHER	7,800
30595992	MUHAMMAD HASHIM	PRIMARY SCHOOL TEACHER	7,800
30596127	NASEER AHMAD SHAH	ORIENTAL TEACHER	7,800
30596326	NAZAR HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
30596365	MUHAMMAD IQBAL	E.S.T TEACHER	7,800
30596562	MUHAMMAD KHALID	PRIMARY SCHOOL TEACHER	7,800
30597385	SAID ULLAH	PRIMARY SCHOOL TEACHER	7,800
30597654	MUHAMMAD HAROON	PRIMARY SCHOOL TEACHER	2,400
30597657	MUHAMMAD AKRAM	PRIMARY SCHOOL TEACHER	7,800
30597659	SAEED AHMAD TABASSUM	PRIMARY SCHOOL TEACHER	7,800
30597661	SAFDAR HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
30597665	BASHIR HUSSAIN	E.S.T TEACHER	7,800
30597691	MUHAMMAD AKBAR	E.S.T TEACHER	7,800
30597705	NOOR MUHAMMAD	PRIMARY SCHOOL TEACHER	7,800
30597781	ISHFAQ AHMAD	PRIMARY SCHOOL TEACHER	7,800
30597813	ABDUL MAJEED	E.S.T TEACHER	7,800
30597822	SALEEM ABBAS	E.S.T TEACHER	7,800
30598156	GHULAM MUSTAFA	PRIMARY SCHOOL TEACHER	7,800
30598178	JAMSHID AKHTAR	PRIMARY SCHOOL TEACHER	7,800
30598183	MUHAMMAD FAROOQ AHMAD	PRIMARY SCHOOL TEACHER	7,800
30598191	ADNAN MASOOD	PRIMARY SCHOOL TEACHER	7,800
30598685	SAJID MAHMOOD ALVI	PRIMARY SCHOOL TEACHER	7,800
30598697	MUHAMMAD ASHRAF	E.S.T TEACHER	7,800
30598736	MUHAMMAD IMRAN	PRIMARY SCHOOL TEACHER	7,800
30598839	MUHAMMAD NASIM TARIQ.	E.S.T TEACHER	7,800
30598846	MUHAMMAD JAVAID	E.S.T TEACHER	7,800
30599355	ZAFAR IQBAL	E.S.T TEACHER	3,000
30599406	HAFIZ NASRULLAH	E.S.T TEACHER	7,800
30599424	SHAHID ABBAS NASIR	E.S.T TEACHER	7,800
30599436	IRSHAD MEHMOOD	E.S.T TEACHER	7,800
30599643	MAZHAR IQBAL	ELEMENTARY SCHOOL TEACHER	7,800

30600054	HAMID ALI	ENGLISH TEACHER	7,800
30601042	MASOOD MEHDI	P.T.C.TEACHER	7,800
30601234	MUHAMMAD AMJAD	PRIMARY SCHOOL TEACHER	7,800
30601242	JAVED IQBAL	E.S.T TEACHER	7,800
30602085	HASHIM ALI	PRIMARY SCHOOL TEACHER	1,800
30603094	MUHAMMAD IRSHAD ULLAH	E.S.T TEACHER	7,800
30603101	MUHAMMAD ZAFAR IQBAL	E.S.T TEACHER	7,800
30603111	KHALID ANWAR	PRIMARY SCHOOL TEACHER	7,800
30662707	MUHAMMAD ARSHAD IQBAL	PRIMARY SCHOOL TEACHER	7,800
30662973	MIAN SAJID MEHMOOD	PRIMARY SCHOOL TEACHER	7,800
30694121	GHULAM MUSTAFA	ELEMENTARY SCHOOL TEACHER	7,800
30772435	ASMATT ULLAH	PRIMARY SCHOOL TEACHER	7,800
30772441	MUHAMMAD YOUSAF	PRIMARY SCHOOL TEACHER	7,800
30772994	MAQBOOL HUSSAIN	E.S.T TEACHER	7,800
30773086	MUHAMMAD NAWAZ	PRIMARY SCHOOL TEACHER	7,200
30773220	SAIF ULLAH	PRIMARY SCHOOL TEACHER	7,800
30773229	GHULAM MURTAZA	E.S.E	7,800
30773250	ZAFAR IQBAL KHARAL	E.S.T TEACHER	7,800
30773255	ABDUL MAJEED	PRIMARY SCHOOL TEACHER	7,800
30773266	MUJAHID HUSSAIN	E.S.E	7,800
30773317	MUHAMMAD YOUSUF	PRIMARY SCHOOL TEACHER	7,800
30774073	TALIB HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
30774180	MUHAMMAD KHALID HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
30774183	MUHAMMAD IBRAHIM	PRIMARY SCHOOL TEACHER	7,800
30774354	RAB NAWAZ	PRIMARY SCHOOL TEACHER	7,800
30774397	ASHIQ HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
30774405	JAVED IQBAL KHAN	E.S.T TEACHER	7,800
30774413	ALLAH DITTA	PRIMARY SCHOOL TEACHER	7,800
30774420	MUHAMMAD YOUNAS SHAHID	E.S.T TEACHER	7,800
30774938	ABID HUSSIAN	PRIMARY SCHOOL TEACHER	7,800
30775168	ALTAF HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
30775425	MUHAMMAD AFZAL	P.T.C.TEACHER	7,800
30775437	MUHAMMAD MANSOOR	PRIMARY SCHOOL TEACHER	7,800
30775442	GHULAM ABBAS	PRIMARY SCHOOL TEACHER	7,800
30776207	MUSHTAQ AHMAD	E.S.T TEACHER	7,800
30776825	NABILA ANJUM	PRIMARY SCHOOL TEACHER	7,800
30776904	ZAFAR IQBAL	E.S.T TEACHER	7,800
30776911	MUHAMMAD ALI BHUTTA	PRIMARY SCHOOL TEACHER	7,800
30776998	MUKHTIAR HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
30777223	NADEEM SHAHZAD	PRIMARY SCHOOL TEACHER	7,800
30777244	MUHAMMAD AJMAL	PRIMARY SCHOOL TEACHER	7,800
30797480	SHAFQAT IMRAN	PRIMARY SCHOOL TEACHER	7,800
30811783	MUHAMMAD ARIF	PRIMARY SCHOOL TEACHER	7,800
30814782	MUHAMMAD ASHRAF	PRIMARY SCHOOL TEACHER	7,800
30832633	MUNEER AHMAD	PRIMARY SCHOOL TEACHER	7,800
30843573	MUHAMMAD AMEER NAWAZ	E.S.E	7,800
30863480	MUHAMMAD AFZAL	PRIMARY SCHOOL TEACHER	7,800
30863966	MUHAMMAD JAMIL	PRIMARY SCHOOL TEACHER	7,800
30864232	IJAZ AHMAD	PRIMARY SCHOOL TEACHER	7,800

30873929	JAVED IQBAL	E.S.T TEACHER	7,800
30880247	MUHAMMED SALEEM	PRIMARY SCHOOL TEACHER	7,800
30910112	SHAFIQ AHMAD	E.S.T TEACHER	7,800
30913543	GHULAM FARID	PRIMARY SCHOOL TEACHER	7,800
30914259	MUHAMMAD SAJID SOHAIL	PRIMARY SCHOOL TEACHER	7,800
30936109	ABDUL HAMEED	E.S.E	7,800
30958694	WAJID ALI	ARABIC TEACHER	7,800
31104626	ZAFAR IQBAL	PRIMARY SCHOOL TEACHER	7,800
31281825	MUHAMMAD RIZWAN AZIZ	PRIMARY SCHOOL TEACHER	7,800
31282919	SHAFQAT HAYAT	PRIMARY SCHOOL TEACHER	7,800
31320991	BABUR SUHAIL KHAN	PRIMARY SCHOOL TEACHER	7,800
31321491	MUSHRAF NASEEM	PRIMARY SCHOOL TEACHER	7,800
31323249	MUHAMMAD ABU BAKER	S.E.S.E	1,800
31326629	SAMEE ULLAH	PRIMARY SCHOOL TEACHER	7,800
31327207	MUHAMMAD MEHBOOB ALAM	PRIMARY SCHOOL TEACHER	7,800
31327728	MUHAMMAD AMJAD	PRIMARY SCHOOL TEACHER	7,800
31327950	TASWAR HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
31328529	GHULAM FAREED	ORIENTAL TEACHER	7,800
31328660	ABDUL SATTAR	PRIMARY SCHOOL TEACHER	7,800
31328815	MUHAMMAD SHARIF	PRIMARY SCHOOL TEACHER	7,800
31328824	GHULAM SHABBIR	ORIENTAL TEACHER	7,800
31328886	MAJEED AHMAD	PRIMARY SCHOOL TEACHER	7,800
31329034	KARIM BAKHSH	PRIMARY SCHOOL TEACHER	7,800
31329065	MUHAMMAD HASHAM	PRIMARY SCHOOL TEACHER	7,800
31329111	SOHAIL ABBAS	PRIMARY SCHOOL TEACHER	7,800
31329415	MUHAMMAD NUMAN ISHTIAQ	PRIMARY SCHOOL TEACHER	7,800
31329563	MUHAMMAD ARIF	PRIMARY SCHOOL TEACHER	7,800
31331224	MUHAMMAD AZHAR	PRIMARY SCHOOL TEACHER	7,800
31331236	MUHAMMAD ARIF	PRIMARY SCHOOL TEACHER	7,800
31332758	MUHAMMAD HANIF	PRIMARY SCHOOL TEACHER	7,800
31332768	ABDUL KHALIQ	ORIENTAL TEACHER	7,800
31349556	GHULAM ABBAS	PRIMARY SCHOOL TEACHER	7,800
31349659	MUHAMMAD AKRAM	PRIMARY SCHOOL TEACHER	7,800
31349680	IKRAM UR REHMAN SAFDAR	E.S.T TEACHER	7,800
31349688	MUKHTIAR AHMAD	PRIMARY SCHOOL TEACHER	7,800
31349726	NAVEED AKHTAR	PRIMARY SCHOOL TEACHER	7,800
31355641	MUHAMMAD MUMTAZ	PRIMARY SCHOOL TEACHER	7,800
31356099	AKHTAR ABBAS	PRIMARY SCHOOL TEACHER	7,800
31359861	MUHAMMAD BILAL	PRIMARY SCHOOL TEACHER	4,200
31364882	MUHAMMAD JAMEEL	PRIMARY SCHOOL TEACHER	7,800
31365315	ZAHID HUSSAIN	PRIMARY SCHOOL TEACHER	1,800
31365457	GHULAM YASIN MAZHARY	PRIMARY SCHOOL TEACHER	7,800
31366137	MUHAMMAD AMJAD	PRIMARY SCHOOL TEACHER	7,800
31371918	SABIR HUSSAIN	PRIMARY SCHOOL TEACHER	3,000
31382287	ALAM SHAR BODLA	E.S.E	7,800
31382841	MUHAMMAD MUJTABA	PRIMARY SCHOOL TEACHER	7,800
31386208	SHAH ALAM	PRIMARY SCHOOL TEACHER	7,800
31386214	MUHAMMAD AMIN	PRIMARY SCHOOL TEACHER	7,800
31386279	ALLAH DITTA	ORIENTAL TEACHER	7,800
31386376	MUHAMMAD AJMAL	PRIMARY SCHOOL TEACHER	7,800



31386383	MUHAMMAD SHABAZ	PRIMARY SCHOOL TEACHER	2,400
31387065	MUHAMMAD SAEED FREED	PRIMARY SCHOOL TEACHER	7,800
31390675	SAEED AHMAD	E.S.E	7,800
31391240	MUHAMMAD TUFAIL	E.S.E	7,800
31391368	IJAZ HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
31420179	KHALID MAHMOOD	ARABIC TEACHER	7,800
31420663	AMIR NAWAZ	PRIMARY SCHOOL TEACHER	7,800
31420700	FAISAL MASOOD ANSARI	E.S.E	7,800
31420832	MUKHTAR HUSSAIN	E.S.E	7,800
31423137	IRSHAD AHMAD	PRIMARY SCHOOL TEACHER	7,800
31423657	FARZANA KOUSAR	PRIMARY SCHOOL TEACHER	7,800
31424085	MUHAMMAD HASHIM	PRIMARY SCHOOL TEACHER	7,800
31425953	JAMEELA BATOOL	PRIMARY SCHOOL TEACHER	7,800
31427420	NAZEER AHMAD	PRIMARY SCHOOL TEACHER	7,800
31429279	GHULAM ABBAS	PRIMARY SCHOOL TEACHER	7,800
31431764	GHULAM YASIN	PRIMARY SCHOOL TEACHER	7,800
31431887	RIAZ AHMAD	PRIMARY SCHOOL TEACHER	7,800
31432646	IRSHAD HUSSAIN	PRIMARY SCHOOL TEACHER	7,800
31438211	MUHAMMAD RASIHID	PRIMARY SCHOOL TEACHER	7,800
31442811	MUHAMMAD SALEEM	PRIMARY SCHOOL TEACHER	7,800
<b>Total</b>			<b>1,192,200</b>

## Annexure-I

[Para 1.2.2.14]

Dy. DEO (EE-W) Karor  
AIR Para 11

<b>Name of Employ: Shameem Akhter (PST) GGMS 75/TDA</b>			
<b>Date of Appointment 13-02-1997</b>			
<b>Period</b>	<b>Drawn P/M</b>	<b>Months</b>	<b>Amount</b>
01-02-1997 to 30-11-1997	1480	10	14800
01-12-1997 to 30-11-1998	1561	12	18732
01-12-1998 to 30-11-1999	1642	12	19704
01-12-1999 to 30-11-2000	1723	12	20676
01-12-2000 to 30-11-2001	1804	12	21648
01-12-2001 to 30-11-2002	2820	12	33840
01-12-2002 to 30-11-2003	2940	12	35280
01-12-2003 to 30-11-2004	3060	12	36720
01-12-2004 to 30-06-2005	3180	7	22260
01-07-2005 to 30-11-2005	3675	5	18375
01-12-2005 to 30-11-2006	3815	12	45780
01-12-2006 to 30-06-2007	3955	7	27685
01-07-2007 to 30-11-2007	4540	5	22700
01-12-2007 to 30-06-2008	4700	7	32900
01-07-2008 to 30-11-2008	5810	5	29050
01-12-2008 to 30-06-2009	6000	7	42000
01-07-2009 to 30-11-2009	6120	5	30600
01-12-2009 to 30-11-2010	6350	12	76200
01-12-2010 to 30-06-2011	6580	7	46060
01-07-2011 to 30-11-2011	10760	5	53800
01-12-2011 to 30-11-2012	11140	12	133680
01-12-2012 to 30-06-2013	11520	12	138240
<b>Sub Total</b>			<b>920730</b>
<b>Name of Employ: Rukhsana Mushtaq (PST) GGMS 253/TDA</b>			
<b>Date of Appointment 22-02-1997</b>			
<b>Period</b>	<b>Drawn P/M</b>	<b>Months</b>	<b>Amount</b>
01-02-1997 to 30-11-1997	1480	10	14800
01-12-1997 to 30-11-1998	1561	12	18732
01-12-1998 to 30-11-1999	1642	12	19704
01-12-1999 to 30-11-2000	1723	12	20676
01-12-2000 to 30-11-2001	1804	12	21648
01-12-2001 to 30-11-2002	2820	12	33840
01-12-2002 to 30-11-2003	2940	12	35280
01-12-2003 to 30-11-2004	3060	12	36720
01-12-2004 to 30-06-2005	3180	7	22260
01-07-2005 to 30-11-2005	3675	5	18375
01-12-2005 to 30-11-2006	3815	12	45780
01-12-2006 to 30-06-2007	3955	7	27685
01-07-2007 to 30-11-2007	4540	5	22700
01-12-2007 to 30-06-2008	4700	7	32900
01-07-2008 to 30-11-2008	5810	5	29050
01-12-2008 to 30-06-2009	6000	7	42000
01-07-2009 to 30-11-2009	6120	5	30600
01-12-2009 to 30-11-2010	6350	12	76200
01-12-2010 to 30-06-2011	6580	7	46060

01-07-2011 to 30-11-2011	10760	5	53800
01-12-2011 to 30-11-2012	11140	12	133680
01-12-2012 to 30-06-2013	11520	12	138240
<b>Sub Total</b>			<b>920730</b>
<b>Grand Total</b>			<b>2762190</b>

**Dy. DEO (EE-W) Karor**  
**AIR Para 10**

**(Amount in Rupees)**

<b>Name of Employ:</b> Yasmeen Akhter (OT) GGMS 115 ML			
<b>Period</b>	<b>Drawn P/M</b>	<b>Months</b>	<b>Amount</b>
01-12-1999 to 30-11-2000	1702	12	20424
01-12-2000 to 30-11-2001	1799	12	21588
01-12-2001 to 30-11-2002	2845	12	34140
01-12-2002 to 30-11-2003	2990	12	35880
01-12-2003 to 30-11-2004	3135	12	37620
01-12-2004 to 30-06-2005	3280	7	22960
01-07-2005 to 30-11-2005	3760	5	18800
01-12-2005 to 30-11-2006	3925	12	47100
01-12-2006 to 30-06-2007	4090	7	28630
01-07-2007 to 30-11-2007	4705	5	23525
01-12-2007 to 30-06-2008	5085	7	35595
01-07-2008 to 30-11-2008	6120	5	30600
01-12-2008 to 30-06-2009	6350	7	44450
01-07-2009 to 30-11-2009	6440	5	32200
01-12-2009 to 30-11-2010	6820	12	81840
01-12-2010 to 30-06-2011	6820	7	47740
01-07-2011 to 30-11-2011	11050	5	55250
01-12-2011 to 30-11-2012	11660	12	139920
01-12-2012 to 30-06-2013	12270	12	147240
<b>Total</b>			<b>905502</b>

**Annexure-J**

**Para 1.2.2.16**

**Detail of Recovery of Inadmissible Allowances**

**DCO**

**AIR Para 1**

Sr. No.	Code No.	Description	Amount drawn P.M	Period	Amount
1	A01210	Conveyance Allowance 2010	5000	2012-13	60000
2	A01550	Special Allowance	1614	-do-	19368
3	A01883	Ad hock Relief Allowance (EG 9)	6455	-do-	77460
4	A02118	Ad hoc Relief Allowance (2012)	4000	-do-	48000
<b>Total</b>					<b>204,828</b>

**EDO (Health)**

**AIR Para 3**

Months	House Rent Allowance	Conveyance Allowance	Total	Total Recovery
4	5,904	5,000	10,904	43,616

**DO (Health)**

**AIR Para 3**

S.No	Name	Designation	BPS	Period	Date w.e.f.	Posting Station	Rate of CA	Rate of HSRA	Amount CA	Amount of HSRA
1	Misbah Yasmeen	Midwife	4	45	01.06.2012	325/TDA	1700	972	2,550	1,458
2	Farman Ali	Sanitary Inspector	9	20	11.06.2012	Sami Pur Bhagal	1840	1099	1,227	733
3	Ghazi Muhammad	Chowkidar	2	30	10.06.2012	Marhanwali	1700	891	1,700	891
4	Fouzia Khan	LHV	12	30	28.06.2012	Marhanwali	2720	2400	2,720	2,400
5	Azra Perveen	LHV	12	40	28.07.2012	366/TDA	2720	5250	3,627	7,000
6	Saeeda Kousar	LHV	12	44	27.07.2012	306/TDA	2720	4200	3,989	6,160
7	Sumaira Murad	LHV	12	30	01.09.2012	Pahar Pur	2720	2400	2,720	2,400
8	Nazia Kishwar	Midwife	4	30	20.09.2012	325/TDA	1700	972	1,700	972
9	Muhammad Akram	Sanitary Inspector	9	45	11.10.2012	366/TDA	1840	910	2,760	1,365
10	Sami Ullah Qurashi	Dispensor	9	45	17.10.2012	Shahpur	1840	1146	2,760	1,719
11	Muhammad Rafique	Ward Servant	2	30	10.10.2012	GRD 377/TDA	1700	742	1,700	742
12	Muhammad Asim	Sanitary Inspector	9	14	13.11.2012	Beat Waswa Shumali	1840	1400	859	653
13	Muhammad Ramzan	Naib Qasid	2	30	10.11.2012	136/TDA	1700	3000	700	3,000
14	Mehwish Latif	Midwife	4	90	20.11.2012	Marhanwali	1700	972	5,100	2,916
15	Nussrat Perveen	Midwife	4	30	02.11.2012	339/TDA	1700	972	1,700	972
16	Zaffar Hussain	Naib Qasid	2	45	11.12.2012	Lonch Nasheeb	1700	742	2,550	1,113
17	Nussrat Perveen	Midwife	4	30	07.01.2013	339/TDA	1700	972	1,700	972
18	Atique ur Rahman	Dispensor	9	30	07.01.2013	Sumra Nasheeb	1840	--	1,840	972
19	Seemab Qasim	Midwife	4	90	01.01.2013	Bhagal	1700	972	5,100	2,916
20	Allah Rakha	Dispensor	9	21	31.12.2012	157/TDA	1840	5400	1,288	3,780
21	Nasreen Akhtar	Midwife	4	15	21.01.2013	Sahoo Wala	1700	1146	850	573

22	Rashida Perveen	LHV	12	14	28.01.2013	Kutani Wala	2720	1146	1,269	535
23	Rubina Akhtar	LHV	12	7	07.02.2013	36/TDA	2720	1146	635	267
24	Naeem Akhtar	CDC Supervisor	9	45	08.02.2013	U/C Kot Sultan	1840	1400	2,760	2,100
25	Sabahat Yasmeed	Midwife	4	90	20.02.2013	242/TDA	1700	1905	5,100	5,715
26	Nagina Ameen	Midwife	4	15	01.03.2013	GRD Shahnawaz	1700	972	850	486
27	Afifa Maryam	Nutrition Supervisor	16	89	01.03.2013	Kutani Wala	5000	2955	14,833	8,767
28	Majid Manzoor	Medical Officer	17	20	28.03.2013	172/TDA	5000	12000	3,333	8,000
29	Shah Muhammad	Sanitary Inspector	12	30	16.04.2013	339/TDA	2720	2202	2,720	2,202
30	Abdul Waheed	CDC Supervisor	9	14	10.04.2013	Shahpur	1840	1400	859	653
31	Riaz Hussain	Medical Officer	17	42	15.10.2013	Bhakhri Ahmed Khan	5000	12000	7,000	16,800
32	Qaisar Iqbal	Sanitary Inspector	12	30	16.04.2013	Shahpur	2720	1099	2,720	1,099
33	Atif Nawaz	-do-	12	60	22.04.2013	325/TDA	2720	1099	5,440	2,198
34	Aisha Imam	Midwife	4	90	02.05.2013	Jhakar Pakka	1700	972	5,100	2,916
35	Shabana Majeed	LHV	12	45	10.06.2013	Laskani Wala	2720	2250	4,080	3,375
36	Samina Perveen	Midwife 4	4	90	12.06.2013	339/TDA	1700	972	5,100	2,916
37	Sana Ullah	Sanitary Inspector	9	60	10.06.2013	Bhakhari Ahmed Khan	1840	1400	3,680	2,800
38	Niaz Ahmed	Health Technician	12	14	18.06.2013	157/TDA	2720	2400	1,269	1,120
39	Khalid Mehmood	Dispensor	9	30	10.06.2013	Beat Wasya	1840	3456	1,840	3,456
40	Nighat Jahan	Dai	4	21	29.06.2013	172/TDA	1700	942	1,190	659
<b>Sub- Total</b>									<b>118,918</b>	<b>109,771</b>
<b>G. Total</b>										<b>228,689</b>

**RHC Fatehpur  
AIR Para 1**

Name of Staff	Rate per month	Period	Amount
Dr. Muammad Azam MO	2480,5000	1.7.2011 to 31.5.2013	84,760
Dr. Ishtaq Ahmed Dental Surgon	2480	1.7.2011 to 15.5.2012	27,280
Dr. Muhammad Altaf Dental surgon	5000	1.2.2013 to 30.6.2013	30,000
Muhammad Yousaf Radio Grapher	1150,1840	1.7.2011 to 30.6.2013	35,880
Muhammad Ishfaq Dispencer	1150,1840	-d0-	35,880
Muhammad Ramzan Dispencer	1150,1840	-d0-	35,880
Fouzia Kalsoom Charge Nurse	2480,5000	-d0-	89,760
Shukat Ali Lab assistant	1150,1840	-d0-	35,880
Kousar Aslam Charge Nurse	2480,5000	1.7.11 to 30.9.2012	44760
Rukhsana Kousar FWS	1700	1.10.12 to 30.6.13	15,300
<b>Total</b>			<b>435,380</b>

**RHC Mihran  
AIR Para 2**

<b>Name</b>	<b>Period</b>	<b>C.A. (11-12)</b>	<b>C.A. (12-13)</b>	<b>Total Recovery</b>
Dr.Abdul Rashid (SMO-BPS 18)	01.07.11 to 30.06.13	2,480	5,000	89,760
Saima Nadeem (LHV-BPS 09)	01.07.11 to 30.06.13	1,150	1,840	35,880
Bashir Ahmed (NQ-BPS 02)	01.07.11 to 30.06.13	850	1,700	30,600
M.Asam (Chowkidar-BPS 02)	01.07.11 to 30.06.13	850	1,700	30,600
<b>Total</b>				<b>186,840</b>

**RHC Mihran  
AIR Para 3**

<b>Name</b>	<b>Period</b>	<b>H.R.A.</b>
Falak Sher (Sweeper-BPS 01)	01.02.12 to 30.06.13	15,147
Arif Ali (Dispencer- BPS 09)	01.07.10 to 30.06.13	37,044
<b>Total</b>		<b>52,191</b>

**DO (Livestock)  
AIR Para 1**

<b>Name</b>	<b>Designation</b>	<b>BS</b>	<b>Rate</b>	<b>Period</b>	<b>Amount</b>
Mr. Nizam ud Din	Dy. DO (Livestock)	18	5000	2012-13	60,000
Shumaila Noureen	Jr. Clerk	7	1840	-do-	22080
Mr. Rehmat	Supdt.	16	5000	-do-	60,000
<b>Total</b>					<b>142,080</b>

**Dy.DO (Agri.) Chowbara  
AIR Para 1**

S#	P#	Name of Employee	Desig	BPS	Allowance	2010-11	2011-12	2012-13	Total Recovery
1	30965302	Safdar Abbas Malik	AO	17	HRA	35,460	35,460	35,460	106,380
2	30965302	Safdar Abbas Malik	AO	17	CA	-	29,760	60,000	89,760
<b>Total</b>									<b>196,140</b>

**MS DHQ Hospital  
AIR Para 6**

Name	Designation	Remarks	Period	CA Rate	Amount
Tasnim Kouser	C. Nurse	Resident of hospital Colony	1.7.12 to 30.6.13	5000	60000
Robina Shahin	Do	do	do	5000	60000
Shazia Pervin	do	do	do	5000	60000
Farkhanda Batool	do	do	do	5000	60000
Khalda Pervin	do	do	do	5000	60000
Dr Batool Bano	WMO	do	do	5000	60000
M Yasir Arfat	OTA	do	do	1700	20400
Hasina Bibi	S/W	do	do	1700	20400
Abid Hussain	Dispensor	do	do	1840	22080
G Qasim	D Sawaz	do	do	1840	22080
M. Kamran	W/S	do	do	1700	20400
				<b>Total</b>	<b>465,360</b>

**SMO RHC Chowk Azam**  
**AIR Para 7**

<b>P No</b>	<b>Name</b>	<b>Designation</b>	<b>Period</b>	<b>Amount</b>
30624064	M. Naeem	Peon	1.7.11 to 31.8.12	11,900
30624293	Dost Muhammad	J/Technician	do	16,100
30771602	Tahira Yasmeen	M. Officer	1.7.11 to 30.6.13	89,760
30771615	Rabia Kanwal	C/Nurse	1.7.11 to 30.12.12	59,760
30771625	Shaista Jabeen	C/Nurse	do	89,760
30771636	Khalida Parveen	C/Nurse	1.7.11 to 31.8.12	34,720
30771640	Nazia Shaheen	C/Nurse	do	34,720
30771664	Aziz Shah	J/Technician	do	16,100
30771751	Hameeda Begum	W/Servant	do	11,900
30771759	Saeed Ullah	N/Qasid	do	11,900
30771794	Naseem Yasmeen	C/Technician	1.1.13 to 30.6.13	30,000
30771833	Ghulam Fareed	Sweeper	1.7.11 to 31.8.12	11,900
30771875	Nazeeran Mai	Sweeperess	1.7.11 to 30.6.13	30600
30771898	M. Yousaf	M/Officer	do	89,760
30771909	M. Akram	S/Patrol	1.7.11 to 31.8.12	11900
30771924	Abdul Razaq	J/Technician	do	16,100
<b>Total</b>				<b>566,880</b>



**Annexure-K****Para 1.2.2.18****Detail of Recovery of Unauthorized Payment of Conveyance Allowance  
during LFP/ Vacation****Dy.DEO (EE-M) Karor****AIR Para 3**

<b>Sr.No.</b>	<b>Name</b>	<b>Period</b>	<b>Days</b>	<b>Amount</b>
1	Imdad Hussain PST	24.9.12 to 17.11.12	55Days	3,373
2	Nazar Abass PST	28.9.12 to 20.10.12	23days	1,411
3	Shukat ali pst	15.9.12 to 14.10.12	30 days	1,840
4	Tabusssum Gul ESE	15.10.12 to 12.1.12	3month	5,520
5	Muhammad Saleem N/Q	3.10.12 to 1.11.12	30 days	1,840
6	Abdul qadir PSt	16.10.12 to 5.12.12	50 Days	3,067
7	Fida Hussain PST	18.10.12 to 30.11.12	44days	2,699
8	Aisha Afzal SESE	5.11.12 to 18.12.12	44days	3,989
9	Aftab Ahmed	16.11.12 to 15.12.12	30 days	1,840
10	Aslam Shahzad PST	1.11.12 to 15.11.12	15 days	920
11	Muhammad Ishaq PST	5.12.12 to 25.12.12	21 days	1,288
12	Ghulam Abass c-iv	10.1.13 to 9.2.13	31 days	1,700
13	Muhammad Aneess ESE	4.2.13 to 3.3.13	30 days	1,840
14	Abida Muneer ESE	28.1.13 to 27.4.13	3 month	5,520
15	mushtaq Ahmed PST	1.1.13 to 31.3.13	3month	5,520
16	Ghulam Qasim PST	6.2.13 to 6.4.13	2 month	3,680
17	Ahsan Raza N/Q	6.3.13 to 6.4.13	30days	1,700
18	Muhammad Ramzan N/Q	18.3.13 to 18.5.13	62 days	3,400
19	Rabnawaz PST	20.3.13 to 28.4.13	40 days	2,453
20	Rasheed Ahmed PST	6.3.12 to 7.4.12	33 days	1,840
21	Muhammad Arshad PST	26.3.12 to 30.4.12	36 days	1,840
22	Ahmed Yar PET	1.4.12 to 30.4.12	30 days	1,840
23	Muhammad Suleman ET	2.5.12 to 31.5.12	30 days	1,840
24	farheen Asghar	1.9.12 to 29.11.12	90 days	5,520
25	Nusrat Nazeer PST	4.9.12 to 4.12.12	90 days	5,520
26	Muhammad Sharif EST	24.8.12 to 22.9.12	30 days	2,720
27	Muhammad Suleman ET	29.8.12 to 27.10.12	60 days	3,680
28	Sadia Toseef PST	28.9.12 to 26.12.12	90 days	5,520
<b>Total</b>				<b>83,920</b>

**RHC Fateh Pur  
AIR Para 4**

Name	Nature of leave	Period	Convey Allowance	HSRA	Total
Rukhsana Kousar FWS	Maternity Leave	1.6.12 to 30.8.12	12480	-	12480
Shabana Kousar C.N	Maternity Leave	20.7.2011 to 19.10.2011	7440	-	7440
Shabana Kousar C.N	Maternity Leave	1.10.12 to 31.12.12	15000	-	15000
Shugfta Naseer C.N	Maternity Leave	30.11.12 to 20.12.12	5000	-	5000
Fozia kalsoom C.N	one month medical	13.2.13 to 12.3.13	-	1818	1818
Yasir Irfan N.Q	one month medical	2.2.13 to 2.3.13	1700	-	1700
Samina Naz LHV	Maternity Leave	1.4.13 to 30.6.13	15000	-	15000
Muhammad Naseem zahid Dispencer	Medical leave	5.7.11 to 19.12.11	5750	14670	20420
Muhammad Javeed Muneer Vaccinator	Medical leave	15.8.11 to 14.9.11	1150	1162	2312
<b>Total</b>					<b>81,170</b>

**Dy. DEO (EE-M) Chowbara  
AIR Para 9**

Name of Employee	Period of Leave	Days	Scale	Total
Ghulam Sabir-PST	08.03.13 to 16.04.13	40	14	3,627
Iktam-ul Haq-PST	09.01.13 to 31.01.13	23	14	2,085
M.Asalam-PST	17.11.12 to 24.11.12	8	12	725
Zahoor Iqbal-PST	17.01.13 to 02.02.13	17	12	1,541
Iftikhar Ahmed-PST	22.04.13 to 03.05.13	12	12	1,088
Nasreen Akhtar-PST	24.09.12 to 22.12.12	90	9	5,520
Hashim Ali-PST	11.02.13 to 12.03.13	30	9	1,840
Abdul Hakim-PST	24.01.13 to 03.03.13	39	9	2,392
Rukhsana Kausar-PST	11.03.13 to 22.03.13	12	9	736
Samina Manzoor-PST	13.03.13 to 25.03.13	13	9	797
Tabasum Rashid-PST	13.03.13 to 25.03.13	13	9	797
M.Latif-PST	03.04.13 to 10.04.13	8	9	491
M.Akhtar Shaheen-PST	17.04.13 to 30.04.13	14	9	859
Samina Shaheen-PST	26.06.13 to 23.09.13	90	9	5,520
M.Arshad-C-IV	08.04.13 to 13.04.13	6	1	340
Zafar Hussain-C-IV	22.04.13 to 06.05.13	15	1	850
<b>Total</b>				<b>29,209</b>

**Dy. DEO (EE-M) Chowbara**  
**AIR Para 10**

<b>Post</b>	<b>Scale</b>	<b>No. of Post</b>	<b>Rate</b>	<b>Amount</b>
SST	16	9	5,000	12,000
SSE	16	1	5,000	1,333
ESE	16	1	5,000	1,333
EST(SC.)	14	4	2,720	2,901
SESE(M)	14	10	2,720	7,253
SESE(SC)	14	11	2,720	7,979
EST(G.)	14	18	2,720	13,056
EST(V)	14	2	2,720	1,451
EST(AT)	14	4	2,720	2,901
EST(OT)	14	3	2,720	2,176
EST(Ph.)	14	7	2,720	5,077
EST(ET)	14	7	2,720	5,077
PST	9	338	1,840	165,845
<b>Total</b>				<b>228,384</b>

**Dy. DEO (EE-W) Chowbara****AIR Para 1**

S#	Name of Employee/Desig	Posting Place	BPS	Period	Days	CA Rate	CA Due	CA Deducted	Recovery
1	Rukhsana Bashir PST	GGPS 319/TDA	9	28.08.13 to 26.11.13	90	1,840	5,520	3,450	2,070
2	Farzana Kousar PST	GGPS Darbar inyat	9	15.09.12 to 29.09.12	15	1,840	920	575	345
3	Yasmin Saleh PST	GGMS 342/TDA	9	06.12.12 to 20.12.12	15	1,840	920	550	370
4	Tahira Tanveer PST	GGCMS 316	9	05.06.13 to 12.10.13	130	1,840	5,130	550	4,580
5	Khatija Malik PST	GGPS 324/TDA	9	03.11.12 to 31.01.13	90	1,840	5,520	-	5,520
6	Lubna Kousar PST	GGMS 373/TDA	9	01.01.13 to 31.03.13	90	1,840	5,520	-	5,520
7	Nighat Shabana PST	GGHS 377/TDA	9	07.01.13 to 16.01.13	10	1,840	613	370	243
8	Tahira Bibi PST	GGPS 369/TDA	9	15.08.13 to 12.11.13	90	1,840	5,520	-	5,520
9	Farzana Kousar PST	GGPS Darbar inyat	9	01.02.13 to 01.05.13	90	1,840	5,520	-	5,520
10	Azra Perveen PST	GGCMS 366/TDA	9	29.03.13 to 13.04.13	16	1,840	981	-	981
11	Sumara Qamar PST	GGPS 343/TDA	9	28.03.12 to 12.04.12	16	1,840	981	-	981
12	Nasreen Akhtar PST	GGPS 323/TDA	9	28.01.13 to 11.02.13	15	1,840	920	-	920
13	Humara Firdos PST	GGMS 441/TDA	9	11.09.12 to 09.12.12	90	1,840	5,520	-	5,520
14	Yasmin Iqbal PST	GGMS 413/TDA	9	17.09.12 to 29.09.12	15	1,840	920	-	920
15	Farzana Kousar ESE	GGMS 330/TDA	9	01.10.12 to 10.10.12	10	1,840	613	-	613
16	Mah Jabeen ESE	GGPS 343/TDA	9	04.10.12 to 25.10.12	22	1,840	1,349	-	1,349
17	Sumara Kanwal ESE	GGPS 409/TDA	9	10.12.12 to 09.03.13	90	1,840	5,520	-	5,520
18	Zubda Batool Naqvi ESE	GGPS 368/TDA	9	10.12.12 to 22.12.12	13	1,840	797	-	797
19	Naheed Asifa PST	GGMS 373/TDA	9	05.11.12 to 13.11.12	15	1,840	920	-	920
20	Naheed Asifa PST	GGMS 373/TDA	9	13.03.13 to 10.06.13	90	1,840	5,520	-	5,520
21	Samina Kousar PST	GGMS 373/TDA	9	05.11.12 to 27.11.12	23	1,840	1,411	-	1,411
22	Jawaria Ambreen.ESE	GGPS 439/TDA	9	22.01.13 to 21.04.13	90	1,840	5,520	-	5,520
23	Samina Kousar PST	GGMS 373/TDA	9	10.01.13 to 08.02.13	27	1,840	1,656	-	1,656
24	Samina Kousar PST	GGMS 373/TDA	9	04.03.13 to 01.06.13	90	1,840	5,520	-	5,520
25	Shahida Perveen PST	GGHS Choubara.	9	24.01.13 to 08.02.13	16	1,840	981	-	981
26	Iram Hafeez. PST	GGPS 439/TDA	9	11.02.13 to 11.05.13	90	1,840	5,520	-	5,520

27	Musarat Fatima ESE	GGMS 325/TDA	9	01.03.13 to 29.05.13	90	1,840	5,520	-	5,520
28	Nadia Ahmad.ESE	GGCMS 372/TDA	9	01.03.13 to 29.05.13	90	1,840	5,520	-	5,520
29	Muneera Ghafoor ESE	GGPS Bilal Wala	9	28.03.13 to 08.04.13	12	1,840	736	-	736
30	Rasheedan Bibi PST	GGMS 342/TDA	9	06.04.13 to 12.04.13	7	1,840	429	-	429
31	Sundas Khalid ESE	GGPS 318/TDA	9	22.02.13 to 22.03.13	29	1,840	1,779	-	1,779
32	Wazir Begum PST	GGMS 315/TDA	10	01.01.13 to 10.01.13	10	1,840	613	-	613
33	Tahira Tanveer. PST	GGCMS 316/TDA	11	15.08.13 to 12.10.13	59	2,720	5,349	5,130	219
34	Ume Kalsoom PST	GGCMS 366/TDA	12	01.01.13 to 21.01.13	21	2,720	1,904	-	1,904
35	Ume Kalsoom PST	GGCMS 366/TDA	12	22.01.13 to 11.02.13	21	2,720	1,904	-	1,904
36	Nasim Akhter PST	GGPS Jam Manzoor	12	15.08.13 to 12.11.13	90	2,720	8,160	-	8,160
37	Munawar Sultan PST	GGCMS 366/TDA	14	24.09.12 to 06.10.12	13	2,720	1,179	-	1,179
38	Nasra Perveen PST	GGMS 325/TDA	14	02.01.13 to 31.01.13	30	2,720	2,720	2,600	120
39	Rashida Mamoona EST	GGMS 344/TDA	14	16.11.12 to 23.02.13	90	2,720	8,160	-	8,160
40	Nargas Nazeer EST	GGMS 344/TDA	14	15.10.12 to 13.01.13	90	2,720	8,160	-	8,160
41	Uzma Shokat SESE	GGMS 342/TDA	14	01.12.12 to 28.02.13	90	2,720	8,160	-	8,160
42	Tasneem Kousar EST	GGMS 378/TDA	14	26.11.12 to 01.12.12	6	2,720	544	-	544
43	Razia Perveen EST	GGMS 484/TDA	14	11.02.13 to 11.05.13	90	2,720	8,160	-	8,160
44	Sajida Khatoon EST	GGMS 411/TDA	14	16.01.13 to 09.02.13	25	2,720	2,267	-	2,267
45	Sadia Tariq SESE	GGMS 364/TDA	14	01.02.13 to 01.05.13	90	2,720	8,160	-	8,160
46	Tasleem Raof SESE	GGMS 402/TDA	14	28.01.13 to 06.02.13	7	2,720	635	-	635
47	Tasleem Raof SESE	GGMS 402/TDA	14	06.02.13 to 26.02.13	21	2,720	1,904	-	1,904
48	Mehnaz Akhtar EST	GGMS 325/TDA	14	15.04.13 to 09.05.13	25	2,720	2,267	-	2,267
49	Farzana Yasmeen.AT	GGMS 373/TDA	14	16.04.13 to 30.04.13	15	2,720	1,360	-	1,360
50	Muhammad Rashid CIV	GGPS 351/TDA	2	08.09.12 to 22.09.12	15	1,700	850	425	425
51	Zubair Ahmad N.Q	O/O DY.DEO	2	01.04.13 to 11.05.13	41	1,700	2,323	-	2,323
52	Muhammad Rafique.NQ	GGMS 325/TDA	2	01.07.13 to 15.08.13	46	1,700	2,607	-	2,607
53	Rahmat Ali N.Q	GGMS 325/TDA	2	22.04.13 to 22.05.13	31	1,700	1,757	-	1,757
54	Muhammad Rafique.C.IV	GGMS 325/TDA	2	21.09.12 to 20.12.12	91	1,700	5,157	-	5,157
55	Muhammad Azam	GGPS	2	06.11.12 to	25	1,700	1,417	-	1,417

	CIV	405/TDA		30.11.12					
56	Haq Nawaz C.IV	GGPS 369/TDA	2	06.11.12 to 03.12.12	28	1,700	1,587	-	1,587
57	Haq Nawaz C.IV	GGPS 369/TDA	2	04.12.12 to 03.01.13	28	1,700	1,587	-	1,587
58	Haq Nawaz C.IV	GGPS 369/TDA	2	01.02.13 to 28.02.13	28	1,700	1,587	-	1,587
59	Sumaira Amin Bulavi	GGCMS 482/TDA	1	14.01.13 to 23.01.13	10	1,700	567	300	267
60	Shakeela Bibi Bulavi	GGMS 369A/TDA	1	01.09.13 to 10.09.13	10	1,700	567	-	567
61	Muhammad Irfan C.IV	GGMS 373/TDA	1	23.02.13 to 23.03.13	30	1,700	1,700	-	1,700
<b>Total</b>									<b>173,177</b>

**Dy. DEO (EE-W) Chowbara  
AIR Para 5**

Designation	BPS	No. of Teachers	CA Monthly Rate	C.A Paid
PST/ESE	9 to 10	71	1,840	34,837
SESE/EST	11 to 15	200	2,720	145,067
SST	16 to 18	20	5,000	26,667
<b>Total</b>		<b>290</b>		<b>206,571</b>

**Dy. DEO (EE-W) Karor  
AIR Para 5**

Personal No.	Name	Designation	BPS	Rate	Amount
30023098	SHAZIA PARVEEN	SECONDARY SCHOOL TEACHER	16	5,000	1290
30104004	KALSOOM FATIMA	PRIMARY SCHOOL TEACHER	9	1,840	475
30145230	RUKHSANA MUSHTAQ	S.S.E (ARTS)	16	5,000	1290
30486582	ZUBAIDA BIBI	PRIMARY SCHOOL TEACHER	9	1,840	475
30496738	SHAHIDA SIDDIQUE	E.S.E	9	1,840	475
30531029	SAMIA BEGUM	P.T.C.TEACHER	9	1,840	475
30565567	LUBNA SHEREEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30565650	NARGIS NASEEM	E.S.E	9	1,840	475
30583693	FARZANA KOUSAR	SECONDARY SCHOOL TEACHER	17	5,000	1290
30585721	SAIRA YASMEEN	P.E.T.	15	2,720	702
30598819	KHURSHID AKHTER	P.T.C.TEACHER	12	2,720	702
30598875	TALAT FARDOS	E.S.T TEACHER	14	2,720	702
30598911	ASIA NAEEM	ORIENTAL TEACHER	15	2,720	702
30598939	SAMINA YASMIN	S-GRADE P.E.T.	15	2,720	702
30598958	HUMAIRA GUL	PRIMARY SCHOOL TEACHER	9	1,840	475
30599438	NAHEED AKHTAR	E.S.T TEACHER	15	2,720	702
30599984	SAFIA GHAFOOR	S.S.T	16	5,000	1290
30600011	ZAHIDA PARVEEN	P.T.C.TEACHER	12	2,720	702

30600086	RAZIA BANO	PRIMARY SCHOOL TEACHER	9	1,840	475
30600091	NASEEMA SHAHEEN	P.T.C.TEACHER	12	2,720	702
30600106	SHAMIM AKHTER	SELECTION GRADE P T C	14	2,720	702
30600117	RUKHSANA KAUSAR	SELECTION GRADE O T	14	2,720	702
30600131	NASEEM KAUSAR	ARABIC TEACHER	N1	5,000	1290
30600134	YASMEEN ASLAM	PRIMARY SCHOOL TEACHER	9	1,840	475
30600143	RUBINA PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30600146	SHAMIM AKHTER	E.S.T TEACHER	15	2,720	702
30600168	SAMINA SHAHEEN	EST GENERAL	N1	5,000	1290
30600170	SHAMIM AKHTER	PRIMARY SCHOOL TEACHER	9	1,840	475
30600192	GHAZALA BASHIR	E.S.T TEACHER	15	2,720	702
30600205	RAZIA SULTANA	PRIMARY SCHOOL TEACHER	9	1,840	475
30600237	SURRIYA BEGUM	SELECTION GRADE P T C	14	2,720	702
30600246	NARGIS YASMIN	E.S.T TEACHER	14	2,720	702
30600263	KALSOOM AKHTAR	S.S.T. (G)	16	5,000	1290
30600293	ASIA NAZ	P.E.T.	15	2,720	702
30600310	FOIZA YASMEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30600331	NASREEN AKHTER	PRIMARY SCHOOL TEACHER	9	1,840	475
30600332	NUSRAT SULTANA	P T C	12	2,720	702
30600351	SHAHBANA BIBI	PRIMARY SCHOOL TEACHER	9	1,840	475
30600364	TAHIRA YASMIN	S.V	14	2,720	702
30600450	FARZANA KAUSAR	P T C	9	1,840	475
30600461	ARSHAD ASLAM	P.T.C.TEACHER	14	2,720	702
30600470	RUKHSANA MALIK	PRIMARY SCHOOL TEACHER	9	1,840	475
30600481	TUSNIM KOUSAR	P.T.C.TEACHER	12	2,720	702
30600489	ZAREEN HAMEED KHAN	PRIMARY SCHOOL TEACHER	9	1,840	475
30600498	ABIDA PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30600508	ABIDA TABASSUM	PRIMARY SCHOOL TEACHER	9	1,840	475
30600519	SHAZIA NAWAZ	PRIMARY SCHOOL TEACHER	9	1,840	475
30600540	SHAHIDA PARVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30600567	SHAHNAZ AKHTAR	P.T.C.TEACHER	12	2,720	702
30600573	NUSREEN LATIF	P.T.C.TEACHER	12	2,720	702
30600579	BASHIRAN BIBI	P.T.C.TEACHER	12	2,720	702
30600587	SHAHEEN SHAUKAT	PRIMARY SCHOOL TEACHER	9	1,840	475
30600595	SHAHNAZ AKHTAR	P.T.C.TEACHER	12	2,720	702
30600608	FAHMEDA KHATOON	P T C	9	1,840	475
30600621	RIZWAN FIRDOUS	P.T.C.TEACHER	9	1,840	475
30600634	TAHIRA JALAL	P.T.C.TEACHER	9	1,840	475
30600647	BALQEES AKHTAR	P.T.C.TEACHER	12	2,720	702
30600661	ASMAT AZIZ	P.T.C.TEACHER	12	2,720	702
30600669	FAKHRA ISHTIAQ	PRIMARY SCHOOL TEACHER	9	1,840	475
30600670	NIGHAT SULTANA	P T C	12	2,720	702
30600694	ASIFA NAHID	E.S.E	9	1,840	475
30600707	NUSRAT PARVEEN	P.T.C.TEACHER	9	1,840	475
30600711	SAJIDA PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30600730	RIFFAT SHAHEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30600736	GHAZALA SHAHEEN	P.T.C.TEACHER	12	2,720	702
30600748	SURIYA QUMMAR	P.T.C.TEACHER	12	2,720	702
30600755	FARZANA KAUSAR	ORIENTAL TEACHER	14	2,720	702
30600759	BANO AKHTAR	P.T.C.TEACHER	9	1,840	475

30600773	NASEEM AKHTAR	P.T.C.TEACHER	14	2,720	702
30600780	AMNA LATIF	PRIMARY SCHOOL TEACHER	9	1,840	475
30600785	SALMA BEGUM	P.T.C.TEACHER	14	2,720	702
30600793	KHALIDA PARVEEN	P.T.C.TEACHER	9	1,840	475
30600819	SHAGUFTA NASREEN	P.T.C.TEACHER	12	2,720	702
30600832	KHURSHID AKHTAR	P.T.C.TEACHER	9	1,840	475
30600840	NAVEELA TAHIRA	P.T.C.TEACHER	9	1,840	475
30600853	YASMIN TAHIR	P.T.C.TEACHER	12	2,720	702
30600864	ISHRAT PARVEEN	P.T.C.TEACHER	9	1,840	475
30600868	ISBA NAWAZ	PRIMARY SCHOOL TEACHER	9	1,840	475
30600882	ABIDA NASEEM	P.T.C.TEACHER	9	1,840	475
30600891	NASEEM AKHTAR	E.S.T TEACHER	14	2,720	702
30600899	AZRA KANWAL	PRIMARY SCHOOL TEACHER	9	1,840	475
30600900	REHANA PERVEEN	P.T.C.TEACHER	12	2,720	702
30600906	NARGIS BATOOL	PRIMARY SCHOOL TEACHER	9	1,840	475
30600913	NAUREEN MAHMOOD	PRIMARY SCHOOL TEACHER	9	1,840	475
30600926	MUMTAZ BIBI	P.T.C.TEACHER	14	2,720	702
30600951	SHAHIDA TANVEER	P.T.C.TEACHER	12	2,720	702
30600968	YASMEEN SHAREEF	P.T.C.TEACHER	9	1,840	475
30600974	SHAMSHAD AKHTAR	P.T.C.TEACHER	12	2,720	702
30600990	REHANA KOUSAR	P.T.C.TEACHER	9	1,840	475
30601000	SURRYIA BUGME	P.T.C.TEACHER	14	2,720	702
30601009	FARHAT YASMIN	P.T.C.TEACHER	12	2,720	702
30601019	ZABIDA SHAHEEN	P.T.C.TEACHER	14	2,720	702
30601046	SAJIDA PERVEEN	P.T.C.TEACHER	12	2,720	702
30601062	IMTIAZ BEGUM	P.T.C.TEACHER	9	1,840	475
30601082	RUKHSANA PARVEEN	P.T.C.TEACHER	9	1,840	475
30601119	TUFAIL BIBI	P T C	12	2,720	702
30601218	SHAMSHAD AKHTAR	P.T.C.TEACHER	12	2,720	702
30601223	SURRAYA BEGUM	P.T.C.TEACHER	12	2,720	702
30601227	TAHIRA PERVEEN	P.T.C.TEACHER	12	2,720	702
30601233	NUSRAT AKRAM	P.T.C.TEACHER	14	2,720	702
30601241	KHALIDA SAEED	P.T.C.TEACHER	12	2,720	702
30601246	RASHIDA PERVEEN	P.T.C.TEACHER	12	0	0
30601255	MUMTAZ AKHTAR	P.T.C.TEACHER	9	1,840	475
30601259	GULZAR FATIMA	P.T.C.TEACHER	9	1,840	475
30601264	YASMEEN SHOUKAT	P.T.C.TEACHER	12	2,720	702
30601743	GULZAR BANO	P.E.T.	N1	5,000	1290
30601809	RUKHSANA KAUSAR	P T C	9	1,840	475
30601816	MUSARAT JABEEN	P.T.C.TEACHER	12	2,720	702
30601819	MUSSARAT SHARWAR	P.T.C.TEACHER	9	1,840	475
30601821	PERVEEN KAUSAR	P T C	12	2,720	702
30601830	NOOR FATIMA	P.T.C.TEACHER	12	2,720	702
30601833	SABIHA PARVEEN	E.S.T TEACHER	14	2,720	702
30601837	GHULAM FATIMA	PRIMARY SCHOOL TEACHER	9	1,840	475
30601840	NASREEN SHOUKAT	P.T.C.TEACHER	12	2,720	702
30601849	KHALIDA BEGUM	P.T.C.TEACHER	12	2,720	702
30601850	KANEEZ BATOOL	SELECTION GRADE S V	16	5,000	1290
30601854	NEELAM SHAHNAZ	SELECTION GRADE O T	15	2,720	702
30601858	SABRA SULTANA	P T C	9	1,840	475



30601859	SHAFQAT SULTANA	P.T.C.TEACHER	12	2,720	702
30601860	SUMUAIIRA QUMMER	ARABIC TEACHER	15	2,720	702
30601862	SOBIA BATOOL	PRIMARY SCHOOL TEACHER	9	1,840	475
30601866	FARHAT YASMEEN	P.T.C.TEACHER	12	2,720	702
30601869	SAMIA JABEEN	P.T.C.TEACHER	12	2,720	702
30601871	NASIM AKHTAR	P.T.C.TEACHER	14	2,720	702
30601872	TAHIRA PARVEEN	E.S.T TEACHER	15	2,720	702
30601874	PARVEEN AKHTAR	P.T.C.TEACHER	12	2,720	702
30601881	RIFAT SULTANA	P.T.C.TEACHER	12	2,720	702
30601882	TANVEER AKHTAR	E.S.T TEACHER	15	2,720	702
30601883	RUQIA BANO	P T C	12	2,720	702
30601886	GULNAZ SHAREEF	P T C	12	2,720	702
30601892	RUQIA BIBI	P.T.C.TEACHER	14	2,720	702
30601894	SAFIA NAZ	P T C	14	2,720	702
30601896	RUKHSANA AZHAR	P.T.C.TEACHER	12	2,720	702
30601904	ZAHIDA NASREEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30601907	FOUZIA RAFIQUE	E.S.T TEACHER	15	2,720	702
30601908	FOUZIA ASIM	P T C	12	2,720	702
30601911	ISHRAT RUKHSANA	P.T.C.TEACHER	12	2,720	702
30601914	RAZIA BEGUM	P T C	9	1,840	475
30601924	FARZANA YASMEEN	P.T.C.TEACHER	9	1,840	475
30601925	REHANA KOUSAR	P.T.C.TEACHER	9	1,840	475
30601931	KHALIDA NASREEN	P.T.C.TEACHER	9	1,840	475
30601932	KAUSAR PERVEEN	PRIMARY SCHOOL TEACHER	14	2,720	702
30601938	FARZANA ALI	P.T.C.TEACHER	12	2,720	702
30601939	RUKHSANA KOUSAR	P.T.C.TEACHER	9	1,840	475
30601946	KANEEZ FATIMA	P.T.C.TEACHER	9	1,840	475
30601951	RUBEENA SHABBIR	P T C	12	2,720	702
30601952	TAYYABA TABASUM	P.T.C.TEACHER	14	2,720	702
30601958	KHUDIJA NASEER	E.S.T TEACHER	15	2,720	702
30601960	SAFIA SULTANA	P.T.C.TEACHER	14	2,720	702
30601966	NASREEN AKHTAR	P.T.C.TEACHER	9	1,840	475
30601968	SHAGUFTA SHAHEEN	E.S.T TEACHER	14	2,720	702
30601970	JAHAN ARA	P T C	9	1,840	475
30601972	SAJIDA PARVEEN	P.T.C.TEACHER	12	2,720	702
30601978	RIZWANA FAROOQI	P.T.C.TEACHER	12	2,720	702
30601979	AZRA BHATTI	P T C	12	2,720	702
30601982	RAZIA SULTANA	P.T.C.TEACHER	12	2,720	702
30601986	AMNA NAZ	S-GRADE A.T.	15	2,720	702
30601988	SUGHRA NOOR	E.S.T TEACHER	15	2,720	702
30601990	SHAGUFTA KOUSER	P.T.C.TEACHER	12	2,720	702
30601991	MAHTAB JABIN	PRIMARY SCHOOL TEACHER	9	1,840	475
30601995	ASIA BIBI	P.T.C.TEACHER	9	1,840	475
30601996	NUSRAT BEGUM	P.T.C.TEACHER	14	2,720	702
30602000	ZUBALA NASIR	P T C	12	2,720	702
30602001	ZAHIDA PERVEN	P.T.C.TEACHER	9	1,840	475
30602006	PARVEEN AKHTAR	P.T.C.TEACHER	12	2,720	702
30602009	KUBRA BIBI	P.T.C.TEACHER	12	2,720	702
30602010	KALSOOM AKHTER	P T C	14	2,720	702
30602013	NASEEM AKHTAR	P.T.C.TEACHER	12	2,720	702

30602016	MUSSARAT NAZIR	P T C	9	1,840	475
30602017	FARZANA TABASSUM	E.S.T TEACHER	14	2,720	702
30602019	TAHIRA YASMEEN	E.S.T TEACHER	14	2,720	702
30602021	RAZIA KOUSAR	P.T.C.TEACHER	9	1,840	475
30602023	NAJMA RANI	P.T.C.TEACHER	9	1,840	475
30602027	NAJMA KALSOOM	PRIMARY SCHOOL TEACHER	9	1,840	475
30602028	IQBAL BEGUM	P.T.C.TEACHER	9	1,840	475
30602030	FAREEDA YASMIN	P T C	9	1,840	475
30602033	SURAYYA KAUSAR	P.T.C.TEACHER	9	1,840	475
30602042	BEENA ALTAF	PRIMARY SCHOOL TEACHER	9	1,840	475
30602044	RASHIDA PARVEEN	P.T.C.TEACHER	12	2,720	702
30602045	RUKHSANA MUSHTAQ	P T C	9	1,840	475
30602053	PARVEEN AKHTAR	P.T.C.TEACHER	9	1,840	475
30602056	FARHAT BATOOL	P T C	14	2,720	702
30602062	RUBINA AKHTAR	P.T.C.TEACHER	14	2,720	702
30602063	AZRA PERVEEN	ENGLISH TEACHER	15	2,720	702
30602066	ZAKYA PERVIN	P T C	12	2,720	702
30602071	SHAHIDA PARVEEN	P.T.C.TEACHER	9	1,840	475
30602074	RIAZ KOUSAR	E.S.T TEACHER	14	2,720	702
30602080	NAHEEDA PARVEEN	S.S.T(SC)	16	5,000	1290
30602082	ZEENAT BEGUM	E.S.T TEACHER	14	2,720	702
30602089	NASREEN AKHTAR	P.T.C.TEACHER	9	1,840	475
30602094	KHALIDA KALSOOM	P T C	9	1,840	475
30602096	REHANA BIBI	P.T.C.TEACHER	12	2,720	702
30602099	MUSRAT PERVEN	P.T.C.TEACHER	12	2,720	702
30602105	SAKEENA BIBI	P.T.C.TEACHER	9	1,840	475
30602107	NASEEM AKHTER	P.T.C.TEACHER	9	1,840	475
30602111	AZRA KALSOOM	ORIENTAL TEACHER	15	2,720	702
30602112	MAHNAZ TARANNUM	P T C	12	2,720	702
30602114	FEZA REHANA	P.T.C.TEACHER	12	2,720	702
30602115	REHANA HAYAT	P.T.C.TEACHER	9	1,840	475
30602117	FIRDOUS KOUSAR	P T C	9	1,840	475
30602123	FAZELAT BEGUM	P.T.C.TEACHER	9	1,840	475
30602133	FIZA BIBI	P T C	12	2,720	702
30602137	HAMEEDA BEGUM	P.T.C.TEACHER	12	2,720	702
30602138	MAGDALINE FAQIR	P T C	12	2,720	702
30602140	AZRA PARVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30602143	TAHIRA YASMEEN	P.T.C.TEACHER	12	2,720	702
30602144	RUBINA KHATOON	PRIMARY SCHOOL TEACHER	12	2,720	702
30602145	KHALIDA RAFIQ	P T C	9	1,840	475
30602151	KALSOOM AKHTAR	P.T.C.TEACHER	12	2,720	702
30602156	RAZIA MURAD	P.T.C.TEACHER	12	2,720	702
30602158	NASEEM BEGUM	SELECTION GRADE P T C	14	2,720	702
30602160	RUQIA BIBI	P T C	12	2,720	702
30602164	NASREEN CHAMAN	P.T.C.TEACHER	12	2,720	702
30602166	SHAZIA BIBI	P T C	9	1,840	475
30602171	AMNA BIBI	SELECTION GRADE P T C	14	2,720	702
30602172	CATHEREN SHARIF	P.T.C.TEACHER	12	0	0
30602175	ASGHARY BEGUM	P T C	14	2,720	702
30602177	ALICE INAYAT	P.T.C.TEACHER	12	2,720	702

30602181	SHAIDA NASREEN	SELECTION GRADE P T C	14	2,720	702
30602185	GUL NASIM	SELECTION GRADE P T C	14	2,720	702
30602189	FARZANA KAUSAR	P T C	9	1,840	475
30602191	ZAHIDA SULTANA	PRIMARY SCHOOL TEACHER	9	1,840	475
30602198	AZRA BEGUM	P.T.C.TEACHER	12	2,720	702
30602199	NAEEM MASHOOQ	P T C	12	2,720	702
30602203	MISBAH RASHID	P.T.C.TEACHER	9	1,840	475
30602206	PARVEEN TAJ	P.T.C.TEACHER	12	2,720	702
30602208	KAUSAR PERVEEN	P.T.C.TEACHER	9	1,840	475
30602211	SHAISTA IQBAL	P.T.C.TEACHER	9	1,840	475
30602214	TOUQIR FATIMA	SELECTION GRADE P T C	14	2,720	702
30602219	JAMILA AKHTAR	P.T.C.TEACHER	12	2,720	702
30602225	ZARQA BANO	E.S.T TEACHER	14	2,720	702
30602227	NAHEED BATOOL	E.S.T TEACHER	14	2,720	702
30602230	AZRA ISMAIL	P.T.C.TEACHER	12	2,720	702
30602232	ARSHAAD GHAFOR	S.S.T. (G)	16	5,000	1290
30602238	UMME AMMARA	E.S.T TEACHER	14	2,720	702
30602243	NAJMA KAUSAR	P.T.C.TEACHER	9	1,840	475
30602248	FARZANA SHAHEEN	P.T.C.TEACHER	12	2,720	702
30602255	MUNTAHA NAHEED	S.S.T. (G)	16	5,000	1290
30602264	KHALIDA PARVEEN	P.T.C.TEACHER	12	2,720	702
30602268	SHAHZADI RAZIA SULTANA	P.T.C.TEACHER	14	2,720	702
30602270	KHALIDAH NASREEN	P.T.C.TEACHER	12	2,720	702
30602272	KANEEZ KAUSAR	PRIMARY SCHOOL TEACHER	9	1,840	475
30602275	SHAMSHAD IBRAHIM	P.T.C.TEACHER	9	1,840	475
30602276	ABIDA FERDOUS	P T C	12	2,720	702
30602283	WAZIR AKHTER	ELEMENTARY TEACHER	15	2,720	702
30602289	MUQDASS TANVEER	S-GRADE A.T.	15	2,720	702
30602295	SHAHNAZ ALLAH RAKHA	P.T.C.TEACHER	12	2,720	702
30602300	ZAHIDAH PERVEN	P T C	9	1,840	475
30602301	ANEES SULTANA	P.T.C.TEACHER	9	1,840	475
30602303	RUQIA BIBI	P.T.C.TEACHER	9	1,840	475
30602306	NABIHA SHAMIM	E.S.T TEACHER	14	2,720	702
30602311	KISHWAER SULTANA	P T C	12	2,720	702
30602319	ABIDA SULTANA	SELECTION GRADE P T C	14	2,720	702
30602322	SHAHIDA PERVEEN	SELECTION GRADE P T C	14	2,720	702
30602334	QUDISA BEGUM	S-GRADE P.E.T.	16	5,000	1290
30602338	ZAHIDA PARVEEN	P T C	12	2,720	702
30602345	SHAFQAT SULTANA	ELEMENTARY TEACHER	15	2,720	702
30602348	ROHEENA ALTAF	PRIMARY SCHOOL TEACHER	9	1,840	475
30602361	AKHTAR BANO	ENGLISH TEACHER	15	2,720	702
30602363	TALAAT NAHEED	ASST: EDU: OFF: WOMAN	16	5,000	1290
30602366	RUKHSANA LATIF	ELEMENTARY TEACHER	15	2,720	702
30602376	IAMTIAZ AKHTER	ORIENTAL TEACHER	15	2,720	702
30602378	SURIA ANWAR	E.S.T TEACHER	15	2,720	702
30602382	SHAKIRA NIGHAT	ENGLISH TEACHER	14	2,720	702
30602383	SHAHIDA NASREEN	P T C	9	1,840	475
30602386	YASMIN AKHTAR	ORIENTAL TEACHER	14	2,720	702
30602391	VENUS TUFAIL	E.S.T TEACHER	15	2,720	702
30602396	REHANA AHSAN	E.S.T TEACHER	14	2,720	702

30602422	SAMINA BATOOL	E.S.T TEACHER	14	2,720	702
30602428	RIZWANA BATOOL	E.S.T TEACHER	14	2,720	702
30602431	KOUSER YASMEEN	E.S.T TEACHER	14	2,720	702
30602436	LABIA UMBREEN	E.S.T TEACHER	14	2,720	702
30602442	PERVEEN AKHTAR	E.S.T TEACHER	14	2,720	702
30602444	SHAHNAZ AKHTAR	P.T.C.TEACHER	12	2,720	702
30602456	FARZANA BIBI	P.T.C.TEACHER	9	1,840	475
30602464	RIZWANA HAYAT	P T C	12	2,720	702
30602471	SIDDIQAH BIBI	P T C	12	2,720	702
30602481	RUBINA AKHTER	P T C	9	1,840	475
30602482	TAHIRA NASREEN	P.T.C.TEACHER	9	1,840	475
30602485	ZATOON AKHTAR	P.T.C.TEACHER	12	2,720	702
30602490	SHAHANA SAHBIR	P.T.C.TEACHER	9	1,840	475
30602494	PARVEEN AKHTAR	P.T.C.TEACHER	14	2,720	702
30602495	IRAM GUL	SELECTION GRADE P T C	9	1,840	475
30602499	SAFIA BIBI	SELECTION GRADE P T C	14	2,720	702
30602505	SAJIDA PARVEEN	P.T.C.TEACHER	12	2,720	702
30602506	FARZANA KOUSAR	P T C	9	1,840	475
30602509	SHAHNAZ NOURAIN	P.T.C.TEACHER	9	1,840	475
30602517	REHANA YASMIN	P.T.C.TEACHER	9	1,840	475
30602521	GULSHAN PERVEEN	P T C	12	2,720	702
30602523	SAGHIRAN BIBI	P.T.C.TEACHER	10	1,840	475
30602527	STARA PARVEEN	P.T.C.TEACHER	9	1,840	475
30602530	NAIKE PARVEEN	P.T.C.TEACHER	9	1,840	475
30602531	FAKHRA ASHRAF	E.S.T TEACHER	14	2,720	702
30602535	MUSSARAT SAEED	E.S.T TEACHER	14	2,720	702
30602547	JAMEELA BIBI	P.T.C.TEACHER	9	1,840	475
30602560	ASIA KANWAL	P.T.C.TEACHER	9	1,840	475
30602573	SHAHEENA MUNIR	ENGLISH TEACHER	14	2,720	702
30602575	SHAHEEN AKHTAR	P.T.C.TEACHER	12	2,720	702
30602578	PERVEEN MASHOOQ	P.T.C.TEACHER	14	2,720	702
30602601	ZAHIDA PARVEEN	P.T.C.TEACHER	9	1,840	475
30602605	KASHIFA NAZ	P.T.C.TEACHER	12	2,720	702
30602610	TAHIRA YASMIN	P.T.C.TEACHER	9	1,840	475
30602617	AMNA BIBI	P.T.C.TEACHER	12	2,720	702
30602619	SHAISTA MUMTAZ	P.T.C.TEACHER	9	1,840	475
30602620	SHAHEEN AKHTER	P T C	12	2,720	702
30602627	FAREEDA AMJAD	P T C	9	1,840	475
30602630	NASIM AKHTER	SELECTION GRADE P T C	14	2,720	702
30602633	RUKHSANA QURASHI	P T C	12	2,720	702
30602640	HALIMA KHIZAR	E.S.T TEACHER	14	2,720	702
30602650	RUKHSANA BIBI	SELECTION GRADE P T C	9	1,840	475
30602663	SBIAH KANIUM	P T C	9	1,840	475
30602676	NASEEMA BANO	P.T.C.TEACHER	14	2,720	702
30602701	ABIDA RASHEED	P.T.C.TEACHER	9	1,840	475
30602706	SHAHLA ASHRAF	P.T.C.TEACHER	9	1,840	475
30602711	GHULAM ZAHRA	P.T.C.TEACHER	9	1,840	475
30602741	SUGHRA RAFIQUE	S.S.T. (G)	16	5,000	1290
30602755	NASREEN AKHTAR	P.T.C.TEACHER	9	1,840	475
30602792	SALAMA NAHEED	PRIMARY SCHOOL TEACHER	9	1,840	475

30602796	HASINA MAI	P.T.C.TEACHER	9	1,840	475
30602801	AZIZA BEGUM	P.T.C.TEACHER	12	2,720	702
30602812	SHAHIDA PERVEEN	P.T.C.TEACHER	9	1,840	475
30602816	PARVEEN AKHTAR	P T C	12	2,720	702
30602819	UZMA FIAZ	E.S.T TEACHER	14	2,720	702
30602822	BUSHRA PERVEEN	P T C	12	2,720	702
30602832	KUBRA BIBI	S.V.TEACHER	14	2,720	702
30602837	NASREEN AKHTAR	P.T.C.TEACHER	9	1,840	475
30602843	GHULAM RUQIA	P.T.C.TEACHER	14	2,720	702
30602847	GHULAM ZAKIA	SELECTION GRADE P T C	12	2,720	702
30602852	SALMA RANI	P T C	12	2,720	702
30602858	AMNA TUQEER	SELECTION GRADE P T C	14	2,720	702
30602888	AMINA BEGUM	ELEMENTARY TEACHER	14	2,720	702
30602891	AMARA SAJID	ELEMENTARY SCHOOL TEACHER	15	2,720	702
30602902	REHANA SHAHEEN	E.S.T TEACHER	15	2,720	702
30602905	SHAMIM AKHTAR	P T C	9	1,840	475
30602907	NUSRAT PERVIEN	P T C	12	2,720	702
30602954	NASREEN AKHTAR	P T C	12	2,720	702
30602967	ZAIB UN NISA	E.S.T TEACHER	15	2,720	702
30602969	FARZANA ABRAR	E.S.T TEACHER	14	2,720	702
30602970	ASIA PERVEEN	S.S.T. (G)	16	5,000	1290
30602972	MUNAWAR SULTANA	PRIMARY SCHOOL TEACHER	9	1,840	475
30603010	FARKHANDA PERVEEN	S.S.T. (G)	16	5,000	1290
30603037	RUBINA GHULAM RASOOL	S.S.T. (G)	16	5,000	1290
30603050	KHURSHED BEGUM	E.S.T TEACHER	15	2,720	702
30603072	NASREEN AKHTAR	P.T.C.TEACHER	14	2,720	702
30603095	AALIA BATOOL	E.S.T TEACHER	14	2,720	702
30603100	RUKHSANA SHAHEEN	E.S.T TEACHER	15	2,720	702
30624166	SABRA KOUSAR	E.S.T TEACHER	15	2,720	702
30624257	RABIA NOREN	E.S.T TEACHER	14	2,720	702
30624267	RUBINA MAJEED	PRIMARY SCHOOL TEACHER	9	1,840	475
30624448	SAMEENA HUSSAIN	SECONDARY SCHOOL TEACHER	18	5,000	1290
30624487	SAJIDA BIBI	PRIMARY SCHOOL TEACHER	9	1,840	475
30624744	SHAMSHAD ZAIDI	E.S.T TEACHER	14	2,720	702
30625437	BUSHRA PERVEEN	F.A.S.V.TEACHER	15	2,720	702
30625584	NAJMA PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30626015	SAKEENA ZAHOR	PRIMARY SCHOOL TEACHER	9	1,840	475
30626925	NAVEEDA PARVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30641750	SURRAYA PERVEEN	P.T.C.TEACHER	9	1,840	475
30668946	SAMINA FIRDOUS	P.T.C.TEACHER	9	1,840	475
30771663	NAFEES ANWAR	E.S.T TEACHER	14	2,720	702
30772967	MUSARAT ARA	SELECTION GRADE P T C	14	2,720	702
30772981	SHEHNAZ AKHTER	P.T.C.TEACHER	12	2,720	702
30773032	EJAZ BEGUM	P.T.C.TEACHER	14	2,720	702
30773053	SHAMIM AKHTER	SELECTION GRADE P T C	14	2,720	702
30773070	THIRA YASMEEN	P.T.C.TEACHER	14	2,720	702
30773079	BUSHRA BIBI	SELECTION GRADE P T C	12	2,720	702
30773116	RUQIA MUREED	P.T.C.TEACHER	12	2,720	702
30773133	NAJMA BATOOL	P.T.C.TEACHER	9	1,840	475

30773159	SHHIDA PEVEEN	SELECTION GRADE P T C	12	2,720	702
30773171	RAZIA SULTANA	SELECTION GRADE P T C	14	2,720	702
30773179	SHAMS TAOQEER	P.T.C.TEACHER	12	2,720	702
30773213	MUSARAT PARVEEN	SELECTION GRADE P T C	14	2,720	702
30773238	NASEEM MASHOOQ	E.S.T TEACHER	14	2,720	702
30773275	KAOSAR PERVEEN	P T C	9	1,840	475
30773291	FARHAT MATLOOB	ENGLISH TEACHER	14	2,720	702
30773298	KHURSHED BEGUM	P.T.C.TEACHER	9	1,840	475
30773306	SAMINA NAZ	P.T.C.TEACHER	9	1,840	475
30773319	AQLEEMA SHAHEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30773324	NASEEM AKHTER	PRIMARY SCHOOL TEACHER	9	1,840	475
30773327	SHEHLA NAZLE	PRIMARY SCHOOL TEACHER	9	1,840	475
30773330	TAHIRA YASMEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30773333	SUMREEN MASHOOQ	PRIMARY SCHOOL TEACHER	9	1,840	475
30773443	MUSARAT BIBI	P.T.C.TEACHER	9	1,840	475
30773447	ZUBAIDA BEGUM	ENGLISH TEACHER	14	2,720	702
30773448	ZARNIGAR ASMAT	P.T.C.TEACHER	14	2,720	702
30773449	PERVEEN AKHTAR	SELECTION GRADE P T C	14	2,720	702
30773451	SAIRA MUMTAZ	PRIMARY SCHOOL TEACHER	9	1,840	475
30773454	BUSHRA BIBI	P.T.C.TEACHER	14	2,720	702
30773457	MUMTAZ KASOUR	P.T.C.TEACHER	12	2,720	702
30773460	ZEENAT BIBI	P.T.C.TEACHER	14	2,720	702
30773461	SHAMIM AKHTER	P T C	12	2,720	702
30773462	PERVEEN SAJIDA	P T C	9	1,840	475
30773465	GHULAM KULSOOM	P.T.C.TEACHER	14	2,720	702
30773467	SHAGUFTA SHAHEEN	P.T.C.TEACHER	14	2,720	702
30773470	RUKHSANA PERVEEN	P.T.C.TEACHER	12	2,720	702
30773472	SHAHIDA PARVEEN	P.T.C.TEACHER	14	2,720	702
30773474	SAJIDA PARVEEN	SELECTION GRADE P T C	12	2,720	702
30773476	KHURSHID AKHTAR	P.T.C.TEACHER	9	1,840	475
30773477	SHEHNAZ BANO	P.T.C.TEACHER	12	2,720	702
30773479	SAEEDA KOUSAR	P.T.C.TEACHER	12	2,720	702
30773483	RUKHSANA YASMEEN	P.T.C.TEACHER	9	1,840	475
30773486	NAEEME AKHTAR	P T C	12	2,720	702
30773495	TAHIRA JABEEN	P T C	9	1,840	475
30773521	FIZA BIBI	SELECTION GRADE P T C	14	2,720	702
30773532	ZAIBA HANIF	P T C	9	1,840	475
30773550	SHAHREEN AKHTER	P.T.C.TEACHER	9	1,840	475
30773578	RIZWANA RABNAWAZ	P T C	9	1,840	475
30773594	KAOSAR PARVEEN	P T C	9	1,840	475
30773600	MUSSRAT AQLEEM	S.S.T	16	5,000	1290
30773606	NASREEN AKHTAR	PRIMARY SCHOOL TEACHER	9	1,840	475
30773615	PARVEEN BEGUM	SELECTION GRADE P T C	14	2,720	702
30773638	RAHEELA KANWAL	P.T.C.TEACHER	9	1,840	475
30773664	ANEELA ASGHAR	PRIMARY SCHOOL TEACHER	9	1,840	475
30773673	RUBAB KHATOON	PRIMARY SCHOOL TEACHER	9	1,840	475
30773689	SHAMIM AKHTER	S.S.T. (G)	16	5,000	1290
30773695	AZIZ BEGUM	P T C	9	1,840	475
30773711	SHAHIDA JABEEN	P.T.C.TEACHER	9	1,840	475
30773714	SHAMSHAD BEGUM	P T C	9	1,840	475

30773719	TEHMEENA NAZ	P T C	9	1,840	475
30773729	RUQIA RAMZAN	PRIMARY SCHOOL TEACHER	9	1,840	475
30773739	TAHIRA YASMEEN	S.V.TEACHER	15	2,720	702
30773760	SAYEDA SHAGUFTA BANO	P T C	9	1,840	475
30773771	SALMA YASMEEN	SELECTION GRADE P T C	10	1,840	475
30773772	KAUSAR PERVEEN	E.S.T TEACHER	14	2,720	702
30773776	SAIRA MUSTAFA	PRIMARY SCHOOL TEACHER	9	1,840	475
30773783	SURRYA KAOSAR	PRIMARY SCHOOL TEACHER	14	2,720	702
30773816	SALBIA ZENAB	S.S.T. (G)	16	5,000	1290
30773833	SHAKEELA BATOOL	P T C	9	1,840	475
30773836	NASREEN AKHTAR	PRIMARY SCHOOL TEACHER	9	1,840	475
30773842	UMAL BANEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30773845	AQEELA BATOOL	P T C	9	1,840	475
30773850	SHNAZ SADDIQUE	PRIMARY SCHOOL TEACHER	9	1,840	475
30773869	FARZANA SHAHEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30773905	SURRAYA GEGUM	P.T.C.TEACHER	9	1,840	475
30773914	ABIDA PARVEEN	P.T.C.TEACHER	9	1,840	475
30773924	FUOZIA NAWAZ	P T C	12	2,720	702
30773960	SAJIDA BATOOL	P T C	9	1,840	475
30773981	SHAHIDA TABSUM	P.T.C.TEACHER	12	2,720	702
30773991	MUSARAT RANI	P.T.C.TEACHER	9	1,840	475
30774157	IFAT IQBAL	E.S.T TEACHER	14	2,720	702
30774265	GHAZALA NAHEED	E.S.T TEACHER	15	2,720	702
30774365	ARIFA MUNIR	ENGLISH TEACHER	14	2,720	702
30774402	SAJDA RANA	E.S.T TEACHER	14	2,720	702
30774417	MUMTAZ SAEED	S.S.T. (G)	18	5,000	1290
30774423	SUMARA MANZUR	S.S.T. (G)	16	5,000	1290
30774562	SHAHNAZ BIBI	S.S.T. (G)	16	5,000	1290
30774589	AISHA SALEEM	S.S.T. (G)	17	5,000	1290
30774621	KHALIDA MUMTAZ	E.S.T TEACHER	14	2,720	702
30774637	SUGHRA BIBI	E.S.T TEACHER	14	2,720	702
30774681	HUMAIRA YASMEEN	S.S.T. (G)	16	5,000	1290
30774781	SAFIA BEGUM	P.T.C.TEACHER	12	2,720	702
30774834	NASREEN AKHTER	P.T.C.TEACHER	12	2,720	702
30774851	AWEES KAOSAR	P.T.C.TEACHER	12	2,720	702
30774867	MUNZA SIBTAN	P.T.C.TEACHER	9	1,840	475
30774887	KASOOM BIBI	P.T.C.TEACHER	9	1,840	475
30775113	KAHANA AKBAR	PRIMARY SCHOOL TEACHER	9	1,840	475
30775120	ZARINA BIBI	E.S.T TEACHER	14	2,720	702
30775128	FAHMEEDA PERVEEN	E.S.T TEACHER	14	2,720	702
30775130	SANJEEDA BEGUM	ARABIC TEACHER	15	2,720	702
30775134	SHAHIDA PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30775139	TAYYABA KHATOON	P.T.C.TEACHER	12	2,720	702
30775140	shahzana shaheen	PRIMARY SCHOOL TEACHER	9	1,840	475
30775141	FARZANA KAUSAR	E.S.T TEACHER	15	2,720	702
30775145	AQEELA BEGUM	P T C	12	2,720	702
30775187	SAMEENA KOUSAR	PRIMARY SCHOOL TEACHER	9	1,840	475
30775197	NUSRAT ASLAM	E.S.T TEACHER	14	2,720	702
30775202	SAIRA PERVEEN	S.S.T(SC)	16	5,000	1290
30775203	SALMA ANWAR	P.T.C.TEACHER	9	1,840	475

30775210	IQRA YASMIN	PRIMARY SCHOOL TEACHER	9	1,840	475
30775217	NASEM AKHTER	SELECTION GRADE P T C	11	2,720	702
30775218	ROBINA ANJUM	E.S.T TEACHER	14	2,720	702
30775223	MUSSARAT PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30775225	SAJIDA IQBAL	S-GRADE P.E.T.	15	2,720	702
30775229	SAHMIM AKHTER	PRIMARY SCHOOL TEACHER	9	1,840	475
30775237	RABIA YASMIN	PRIMARY SCHOOL TEACHER	9	1,840	475
30775243	FARAZANA KIRAN	PRIMARY SCHOOL TEACHER	9	1,840	475
30775270	TAHIRA ALTAF	P T C	9	1,840	475
30775283	RAHEELA KAUSER	PRIMARY SCHOOL TEACHER	9	1,840	475
30775291	RAQIA BANO	PRIMARY SCHOOL TEACHER	9	1,840	475
30775297	RAFIA SULTANA	E.S.E	9	1,840	475
30775298	SHAMIM AKHTER	P T C	9	1,840	475
30775309	RIZWANA SHAHEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30775323	TANWEER AKHTER	E.S.E	9	1,840	475
30775335	SADAF NAZIR	ARABIC TEACHER	14	2,720	702
30775357	SHAHEEN SHABBIR	EST GENERAL	15	2,720	702
30775374	SHEHLA NAZ	PRIMARY SCHOOL TEACHER	9	1,840	475
30775384	LUBNA ALTAF	PRIMARY SCHOOL TEACHER	9	1,840	475
30775974	NAHID KHANAM	P.T.C.TEACHER	9	1,840	475
30775977	MUSSARAT NAZIR	S.S.T. (G)	17	5,000	1290
30776016	RUKHSANA PERVEEN	E.S.T TEACHER	14	2,720	702
30776061	SAMINA ISHAQ	E.S.T TEACHER	15	2,720	702
30776090	TASNEEM AKHTAR	P.T.C.TEACHER	9	1,840	475
30776097	NASREEN AKHTER	SELECTION GRADE P T C	14	2,720	702
30776107	SAFIA BIBI	SELECTION GRADE P T C	14	2,720	702
30776152	ISHRART BIBI	P.T.C.TEACHER	12	2,720	702
30776157	KOUSAR NASREN	P.T.C.TEACHER	9	1,840	475
30776172	TUSNIM KOUSAR	SELECTION GRADE P T C	14	2,720	702
30776185	SHUMSHAD BANO	E.S.T TEACHER	15	2,720	702
30776693	SHAMAS NISA	P T C	12	2,720	702
30776748	KAUSAR BELQEES	E.S.T TEACHER	14	2,720	702
30776779	FARZANA SHAHEEN	P.T.C.TEACHER	12	2,720	702
30776952	SHAHIDA RANI	SELECTION GRADE P T C	14	2,720	702
30776959	PERVEEN AKHTAR	P.T.C.TEACHER	12	2,720	702
30776986	SAJIDA PERVEEN	P.T.C.TEACHER	12	2,720	702
30777009	RIFAT IQBAL	E.S.T TEACHER	14	2,720	702
30777025	SHAZIA MANZOOR	EST GENERAL	15	2,720	702
30777044	KHURSHID BEGUM	P.T.C.TEACHER	14	2,720	702
30777054	HIFIZA BEGUM	P.T.C.TEACHER	12	2,720	702
30777065	FARHAT BEGUM	PRIMARY SCHOOL TEACHER	14	2,720	702
30777115	ZARENA BIBI	P.T.C.TEACHER	14	2,720	702
30777135	RUQIA BANO	P.T.C.TEACHER	9	1,840	475
30777142	RAZIA BIBI	P T C	9	1,840	475
30777152	NUSRAT PERVEEN	P T C	12	2,720	702
30777167	GULSHAN ZOHRA	P T C	14	2,720	702
30777187	SAMINA BIBI	P T C	12	2,720	702
30777193	RIZWANA ALTAF	P T C	12	2,720	702
30804965	FARAH KAUSAR	E.S.T TEACHER	14	2,720	702
30806611	SAFIA	S.S.T. (G)	16	5,000	1290



30814775	ATTIYA SHAMIM	P.T.C.TEACHER	9	1,840	475
30843547	KOULSOOM MEHNAZ	P.T.C.TEACHER	12	2,720	702
30847388	ABDIA PARVEEN	P.T.C.TEACHER	9	1,840	475
30855792	SARWAR PARVEEN	SELECTION GRADE P T C	14	2,720	702
30855805	SHABNAM KHURSHEED	ENGLISH TEACHER	15	2,720	702
30855963	SHAMSHAD AKHTAR	P.T.C.TEACHER	9	1,840	475
30856152	SABIHA KAUSER	E.S.T TEACHER	15	2,720	702
30856153	SHAISTA GHAZALA	E.S.T TEACHER	14	2,720	702
30856159	KALSOOM AKHTAR	P.T.C.TEACHER	10	1,840	475
30856162	MUNAZA PERVEEN	P.T.C.TEACHER	14	2,720	702
30856400	SAMINA SHABIR	P.T.C.TEACHER	9	1,840	475
30856736	SHUGUFTA BEGUM	E.S.E	9	1,840	475
30856815	BALQEES AKHTER	P.T.C.TEACHER	12	2,720	702
30857378	KAZ BANO	P.T.C.TEACHER	9	1,840	475
30858116	RUQIA BATOOL	PRIMARY SCHOOL TEACHER	9	1,840	475
30858452	AMINA BIBI	P.T.C.TEACHER	9	1,840	475
30858494	MUKHTIAR BIBI	PRIMARY SCHOOL TEACHER	12	2,720	702
30858520	RUKHSANA BANO	P.T.C.TEACHER	12	2,720	702
30859191	BILQEES AKHTER	P.T.C.TEACHER	14	2,720	702
30859201	QAMER JABEEN	P.T.C.TEACHER	12	2,720	702
30859211	NASREEN FATIMA	E.S.T TEACHER	14	2,720	702
30859234	MUSARAT DURANI	P.T.C.TEACHER	14	2,720	702
30859301	RAZIA PERVEEN	P.E.T.	14	2,720	702
30859346	IMTIAZ BIBI	P.T.C.TEACHER	9	1,840	475
30859348	KAUSAR PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30859352	TAHIRA KALSOOM	P.T.C.TEACHER	12	2,720	702
30859356	RAKHSHANDA KAUSAR	PRIMARY SCHOOL TEACHER	9	1,840	475
30864032	MISBAH FAIZ	PRIMARY SCHOOL TEACHER	9	1,840	475
30864036	IRAM FAIZ	PRIMARY SCHOOL TEACHER	9	1,840	475
30864249	NASEEM AKHTAR	E.S.T TEACHER	14	2,720	702
30871768	NASEEM AKHTAR	PRIMARY SCHOOL TEACHER	9	1,840	475
30879034	PARVEEN AKHTER	P.T.C.TEACHER	14	2,720	702
30879107	FOZIA YASMIN	PRIMARY SCHOOL TEACHER	9	1,840	475
30884971	MUSRRAT BATOOL	P.T.C.TEACHER	12	2,720	702
30884982	KALSOOM AKHTAR	P.T.C.TEACHER	9	1,840	475
30913320	SHAKEELA TABASAM	PRIMARY SCHOOL TEACHER	9	1,840	475
30913334	NASREEN BASHIR	P.T.C.TEACHER	12	2,720	702
30913351	SUGRAH PERVEEN	P.T.C.TEACHER	9	1,840	475
30913408	ASIMA NASREEN	P.T.C.TEACHER	12	2,720	702
30913600	FOZIA CHOUHAN	PRIMARY SCHOOL TEACHER	9	1,840	475
30914801	AKHTER PERVEEN	P.T.C.TEACHER	9	1,840	475
30915198	RAEES AKHTER	E.S.T TEACHER	14	2,720	702
30915212	RIFFAT PERVEEN	SELECTION GRADE P T C	14	2,720	702
30915218	HAJRA FARAKH TAHIRA	P.T.C.TEACHER	9	1,840	475
30915224	RABIA BASRI	P.T.C.TEACHER	12	2,720	702
30915227	ATIA FIRDOS	E.S.T TEACHER	16	5,000	1290
30915230	AZRA PERVEEN	P.T.C.TEACHER	12	2,720	702
30915233	ABIDA KHANAM	ARABIC TEACHER	15	2,720	702
30915237	RAZIA KHANAM	P.T.C.TEACHER	12	2,720	702
30915242	FARMEED AKHTER	P.T.C.TEACHER	12	2,720	702

30915249	SHEERIN GUL	PRIMARY SCHOOL TEACHER	9	1,840	475
30916039	SALMA KUSER	PRIMARY SCHOOL TEACHER	9	1,840	475
30916148	NAZIMA JABEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30923368	FARZAN KUSAR	PRIMARY SCHOOL TEACHER	9	1,840	475
30924570	KALSOOM AKHTER	P.T.C.TEACHER	12	2,720	702
30924582	NAZIA SHAHEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
30924589	NIGHAT AFREEN	P.T.C.TEACHER	12	2,720	702
30924599	MUKHTIARAN BIBI	PRIMARY SCHOOL TEACHER	9	1,840	475
30924611	NASIRA SHAZADI	ENGLISH TEACHER	15	2,720	702
30926922	SAIMA ALAM	E.S.T TEACHER	14	2,720	702
30930408	MARY ROSE	SECONDARY SCHOOL TEACHER	16	5,000	1290
30956788	ASIA KHALID	P.T.C.TEACHER	9	1,840	475
30956843	SHEHLAH HAMEED	P.T.C.TEACHER	9	1,840	475
30968427	NAZIA PERVEEN	E.S.T TEACHER	14	2,720	702
31221793	BE-NAZIR KHALID	S.S.T(SC)	16	5,000	1290
31282441	NAJAM UN NISSA	S.S.T. (G)	16	5,000	1290
31297609	GHULAM RUQIA	ARABIC TEACHER	14	2,720	702
31317569	UZMA MALIK	E.S.T TEACHER	14	2,720	702
31319229	SAIMA SAEED	S.S.T. (G)	16	5,000	1290
31320475	ROZEENA ASHRAF	PRIMARY SCHOOL TEACHER	9	1,840	475
31321070	SHABANA SHAHEEN	S.S.T. (G)	16	5,000	1290
31321703	RAKSHINDA NOUREEN	E.S.E	9	1,840	475
31323106	FARZANA INAYAT	PRIMARY SCHOOL TEACHER	9	1,840	475
31323118	TAHIRA BIBI	ARABIC TEACHER	14	2,720	702
31323122	SHAISTA IRUM	ARABIC TEACHER	14	2,720	702
31324488	HUMMA NAZER	E.S.T TEACHER	14	2,720	702
31326831	MAHER KHATOON	PRIMARY SCHOOL TEACHER	9	1,840	475
31326837	ATIA PERVEEN	P.E.T.	14	2,720	702
31326843	NAHEED AKHTAR	ARABIC TEACHER	14	2,720	702
31326848	SHAZIA YOUNIS	P.E.T.	14	2,720	702
31326857	AQSA IMDAD	PRIMARY SCHOOL TEACHER	9	1,840	475
31328511	GULAM KUBRA	ARABIC TEACHER	14	2,720	702
31328544	MISBAH SHAHEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
31328568	SUMAIRA PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
31328575	ZAIB UN NISSA	P.E.T.	14	2,720	702
31328585	ITRAT ZAHRA	P.E.T.	14	2,720	702
31328605	SHEHLA BASHIR	PRIMARY SCHOOL TEACHER	9	1,840	475
31329070	SAIDA NOREEN	P.E.T.	14	2,720	702
31329406	BUSHRA MUSHTAQ	E.S.E	9	1,840	475
31332317	NAZISH HINA	PRIMARY SCHOOL TEACHER	9	1,840	475
31332326	TAHIRA TABBASAM	E.S.T TEACHER	14	2,720	702
31354608	IRAM SHAHZAD	PRIMARY SCHOOL TEACHER	9	1,840	475
31354683	HASEENA ALI MUHAMMAD	E.S.T TEACHER	14	2,720	702
31377977	SAHIRA BATOOL	E.S.T TEACHER	14	2,720	702
31378050	HUMAIRA BIBI	E.S.T TEACHER	14	2,720	702
31378138	LUBNA KALSOOM	PRIMARY SCHOOL TEACHER	9	1,840	475
31378200	FERZANA HAIDER	PRIMARY SCHOOL TEACHER	9	1,840	475
31380698	NASEEM AKHTAR	ARABIC TEACHER	14	2,720	702
31380700	MUDASRA TAYYAB	PRIMARY SCHOOL TEACHER	9	1,840	475
31380701	NOSHEEN NAWAZ	PRIMARY SCHOOL TEACHER	9	1,840	475

31381805	GHULAM SAKEENA	PRIMARY SCHOOL TEACHER	9	1,840	475
31381814	BUSHRA PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
31381819	KALSOOM AKHTAR	PRIMARY SCHOOL TEACHER	9	1,840	475
31381837	ABIDA PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
31382471	FARRUKH SIDDIQUE	PRIMARY SCHOOL TEACHER	9	1,840	475
31385863	SAAEEDA JABBEEN	E.S.E	9	1,840	475
31386203	IMRANA YASMIN	E.S.T TEACHER	14	2,720	702
31386290	JAMEELA TABUSSAM	PRIMARY SCHOOL TEACHER	9	1,840	475
31386310	SHAGUFTA NAZ	E.S.T TEACHER	14	2,720	702
31386678	ITRAT TAHIRA	PRIMARY SCHOOL TEACHER	9	1,840	475
31420146	RASHIDA YASMIN	PRIMARY SCHOOL TEACHER	9	1,840	475
31420161	NOREEN AKHTAR	E.S.T TEACHER	14	2,720	702
31420172	SAMEENA KHAN	PRIMARY SCHOOL TEACHER	9	1,840	475
31420175	RABIA GHAFAR	E.S.E	9	1,840	475
31423930	FAIZA SIDDIQUE	PRIMARY SCHOOL TEACHER	9	1,840	475
31426752	TAHIRA PERVEEN	P T C	9	1,840	475
31427051	SHAHIDA PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
31427063	SHANZAH PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
31428404	RUKHSAN KOUSER	PRIMARY SCHOOL TEACHER	9	1,840	475
31431497	MUSARAT NAWAZ	E.S.T TEACHER	14	2,720	702
31432547	RAZIA SULTANA	E.S.T TEACHER	14	2,720	702
31436279	SAJIDA PERVEEN	PRIMARY SCHOOL TEACHER	9	1,840	475
31437006	AASMA BATOOL	PRIMARY SCHOOL TEACHER	9	1,840	475
31438157	SUMAIRA YASIN	PRIMARY SCHOOL TEACHER	9	1,840	475
31441751	SAJIDA BATOOL	E.S.T TEACHER	14	2,720	702
31441779	SAMIA BIBI	PRIMARY SCHOOL TEACHER	9	1,840	475
31444312	RUQIA BIBI	PRIMARY SCHOOL TEACHER	9	1,840	475
31444335	ABIDA ANDLEEB	PRIMARY SCHOOL TEACHER	9	1,840	475
31444341	SAMINA IJAZ	E.S.T TEACHER	14	2,720	702
31444916	FATIMA SHAMIM	PRIMARY SCHOOL TEACHER	9	1,840	475
31467777	YASMEEN AKHTAR	P.T.C.TEACHER	9	1,840	475
31472287	NOREEN TABASSUM	PRIMARY SCHOOL TEACHER	9	1,840	475
31480845	KALSOOM SHABBIR	S.S.E (SCIENCE)	16	5,000	1290
31480864	PONAM HADIQA	S.S.E (SCIENCE)	16	5,000	1290
31481184	NAZISH HUMA	S.E.S.E	14	2,720	702
31503323	IRAM ZAHRA	S.E.S.E	14	2,720	702
31554455	RABIA MUMTAZ	S.E.S.E	14	2,720	702
31563287	SAJIDA HUSSAIN	S.E.S.E	14	2,720	702
31563894	RABIA BANO	S.E.S.E	14	2,720	702
31563932	RIFAT PERVEEN	S.E.S.E	14	2,720	702
31563983	SHAHANA JABBEEN	E.S.E	9	1,840	475
31566979	AMMARA SIDDIQUE	S.E.S.E	14	2,720	702
31566986	MADEEHA SIDDIQUE	S.E.S.E	14	2,720	702
31569321	SIDRA KANWAL	E.S.E	9	1,840	475
31571385	FARZANA NAIMAT	E.S.E	9	1,840	475
31571415	SUMAIRA ABDUL KAREEM	E.S.E	9	1,840	475
31571423	VIZRA ANWAR	S.E.S.E	14	2,720	702
31571433	FARHANA JABBEEN	E.S.E	9	1,840	475
31571438	ASIA BIBI	S.E.S.E	14	2,720	702
31573164	ABIDA NOREEN	S.E.S.E	14	2,720	702

31573166	UME SALMA	S.E.S.E	14	2,720	702
31573168	UZMA IFTIKHAR	E.S.E	9	1,840	475
31573170	ASIFA IQBAL	E.S.E	9	1,840	475
31574872	HAFIZA NAZIA NAIKAN	E.S.E	9	1,840	475
31574883	NOSHEEN AKHTAR	E.S.E	9	1,840	475
31574889	SUMAIRA TABUSSAM	E.S.E	9	1,840	475
31574897	RAZIA PERVEEN	E.S.E	9	1,840	475
31576067	QURAT-UL AIN	S.E.S.E	14	2,720	702
31576072	ABIDA SHAHID	S.E.S.E	14	0	0
31576165	NEELAM NAWAZ	S.E.S.E	14	2,720	702
31577134	SUMARA AKRAM	E.S.E	9	1,840	475
31578758	ZAIB-UN NISA	E.S.E	9	1,840	475
31579087	MISBAH TASNEEM	E.S.E	9	1,840	475
31579119	RABIA KIRAN	S.E.S.E	14	2,720	702
31579130	SAJIDA PERVEEN	S.E.S.E	14	2,720	702
31580384	RASHIDA PERVEEN	S.E.S.E	14	2,720	702
31580406	HUMAIRA NAWAZ	S.E.S.E	14	2,720	702
31580568	FARZANA KAUSER	E.S.E	9	1,840	475
31580804	RASHIDA HAMEED	E.S.E	14	2,720	702
31580805	SHAISTA IRAM	E.S.E	9	1,840	475
31580807	IKRAM SHAHID	E.S.E	9	1,840	475
31580900	NAFEESA LIAQAT	S.E.S.E	14	2,720	702
31586215	GULSHAN KAZMI	E.S.E	9	1,840	475
31591208	SAIMA BASHIR	S.E.S.E	14	2,720	702
31591227	MISBAH GHAFAR	E.S.E	9	1,840	475
31591231	SADAF FATIMA	S.E.S.E	14	2,720	702
31591237	RIZWANA GUL	S.E.S.E	14	2,720	702
31591242	NOSHABA MARYAM	S.E.S.E	14	2,720	702
31591247	SANA NAWAZ	E.S.E	9	1,840	475
31591252	MEHNAZ AKHTAR	E.S.E	9	1,840	475
31599078	SADIA YOUSAF	E.S.E	9	1,840	475
31599113	SAIMA JAVED	S.E.S.E	14	2,720	702
31599117	SHAISTA IQBAL	S.E.S.E	14	2,720	702
31599124	TAHMINA MUSHTAQ	S.E.S.E	14	2,720	702
31599412	TAHIRA AMJAD	S.E.S.E	14	2,720	702
31599413	FARZANA SAMI	E.S.E	9	1,840	475
31599415	SUMAIRA AMJAD	S.E.S.E	14	2,720	702
31599416	FOZIA ANWAR	S.E.S.E	14	2,720	702
31599419	SOBIA SAHER	E.S.E	9	1,840	475
31599423	TASLEEM SIDDIQUE	E.S.E	9	1,840	475
31599424	ASMA KHADIM	S.E.S.E	14	2,720	702
31599428	GULSHAN MUMTAZ	E.S.E	9	1,840	475
31599432	SUMAIRA NAZ	S.E.S.E	14	2,720	702
31599433	SADIA JAVED	S.E.S.E	14	2,720	702
31601752	RIDA AHMAD	S.E.S.E	14	2,720	702
<b>Total</b>				<b>1,752,880</b>	<b>452356</b>

**Dy. DEO (EE-M) Layyah**  
**AIR Para 8**

PERSONAL NO.	NAME	DESIGNATION	SCALE	PLACE OF POSTING	PERIOD OF LEAVE	Days	AMOUNT
31425953	JAMILA BATOOL	PST	9	GPS MUSTAFA KHAN WALA	24-08-12 TO 08-09-12, 13-09-12 TO 11-11-12	76	4661
30774189	ZAHIDA PERVEEN	PST	12	GGPS 128/TDA	29-08-12 TO 12-09-12, 15-09-12 TO 29-09-12, 06-11-12 TO 22-12-12	76	6891
30597827	GHULAM HAIDER	PST	14	GPS QANDHARI WALA	03-09-12 TO 02-10-12, 08-10-12 TO 07-11-12	60	5440
30597881	SIBGHAT ULLAH	C-IV	2	GMS BASTI KHIRANI	07-09-12 TO 26-09-12	20	1133
30598798	WAQAR HUSSAIN SHAH	PST	12	GPS PATTAN CHAPRI	10-09-12 TO 09-10-12	30	2720
30601755	MUHAMMAD SHARIF SHAHID	PST	12	GPS 483-B/TDA	11-09-12 TO 15-09-12	5	453
30597811	GHULAM JAFER	PST	12	GMS KHALIL ABAD	13-09-12 TO 12-10-12	30	2720
30600027	SHAHBAZ AFZAL	PST	9	GPS 147/TDA	18-09-12 TO 02-10-12	15	920
30599036	RIAZ HUSSAIN	PST	9	GMS 283/TDA	22-09-12 TO 21-10-12	30	1840
30775519	MUKHTIAR AHMAD KHAN	PST	14	GMS 283/TDA	26-09-12 TO 14-11-12	50	4533
30600194	MUNIR AHMAD TARIQ	PST	12	GPS MOHANAY WALA	26-09-12 TO 10-10-12	15	1360
30598974	MUMTAZ HUSSAIN KHAN	PST	9	GPS LODHRA	29-09-12 TO 17-09-13	13	797
30598759	ASHIQ MEHDI	PST	12	GPS ASGHAR ABAD	03-10-12 TO 17-10-12, 18-10-12 TO 17-11-12	45	4080
30775508	SADIQ MUHAMMAD	PST	12	GPS 427/TDA	07-10-12 TO 25-11-12	50	4533
30603168	BASHIR HUSSAIN	PST	12	GMS KOTLA QAZI	10-10-12 TO 24-10-12	15	1316
30866788	MUHAMMAD HANIF	PST	9	GMS 144/TDA	15-10-12 TO 20-	6	356

30600148	MUHAMMAD GHAS UD DIN	PST	14	GPS BASTI MOLVIAN	10-12 20-10-12 TO 30- 11-12	42	3808	
30598431	MUHAMMAD NADEEM	C-IV	2	GMS EJAZ WALA	30-10-12 TO 13- 11-12	15	850	
30598883	MANZOOR HUSSAIN	N-Q	2	GMS 132/TDA	31-10-12 TO 16- 11-12	17	963	
30598735	FAQEER MUHAMMAD	PST	9	GPS 133/TDA	05-11-12 TO 17- 11-12	13	797	
30777233	MUHAMMAD KAMRAN	C-IV	2	GMS MAHI WALA	05-11-12 TO 04- 12-12	30	1700	
30777253	NAZIA ASHRAF	PST	9	GMS 152/TDA	06-11-12 TO 17- 11-12	12	736	
<b>Total</b>								<b>52607</b>

**Dy. DEO (EE-W) Layyah  
AIR Para 1**

(Amount in Rupees)

S#	Name	Desig	School	BPS	Dates	Days	CA Deposited	CA Due	Recovery
1	Suria Saleem	PST	GGPS Eid Gaha	14	1.3.12 to 30.3.12	30	1,700	2,720	1,020
2	Bushra Nawaz	PST	GGPS Koray Wala	14	12.9.12 to 11.10.12	30	1,700	2,720	1,020
3	Shahnaz Jabeen	PST	GGPS Zahid Nagar	14	17.9.12 to 1.10.12	15	850	1,360	510
4	Rehana Kousar	PST	GGMS thind Klan	14	5.11.12 to 19.11.12	15	850	1,360	510
5	Wazeeran Bibi	PST	GGPS Khar Sharqi	14	17.10.12 to 26.10.12	10	548	907	359
6	Hassan Nazma Naqvi	PST	GGMS Bibi Jee Wala	14	15.10.12 to 30.11.12	47	2,632	4,261	1,629
7	Shahida Perveen	PST	GGMS 138/TDA	14	5.11.2012 to 19.11.12	15	850	1,360	510
8	Hassan Nazma Naqvi	PST	GGMS BBG Wala	12	3.9.2012 to 2.10.2012	30	1,700	2,720	1,020
9	Rehana Yasmeen	PST	GGPS Jasil Nashaib	12	15.4.2013 to 29.4.2013	15	-	1,360	1,360
10	Azra Jabeen	PST	GGMS 347/T10	12	1.10.2012 to 31.10.2012	31	1,150	2,811	1,661
11	Azra Jabeen	PST	GGMS Ward No 10	12	27.8.2012 to 26.9.2012	31	1,150	2,811	1,661
12	Shaihda Perveen	PST	GGPS Haider Abad	12	24.8.12 to 29.9.12	37	1,700	3,355	1,655
13	Nahid Khan	PST	GGCMS Basti Joia	12	10.9.12 to 29.9.12	20	767	1,813	1,046
14	Shaheen Akhtar	PST	GGPS 125/T Aray	12	10.9.12 to 29.9.12	20	1,135	1,813	678
15	Zahida Perveen	PST	GGPS 317/TDA	12	17.9.12 to 26.9.12	10	566	907	341
16	Salma Inayat	PST	GGPS 122/T Sultan W	12	27.11.12 to 20.12.12	24	1,316	2,176	860
17	Khalida Perveen	PST	GGPS 137/T New	12	8.10.12 to 17.10.12	10	383	907	524
18	Suria Batool	PST	GGPS Qaim Far	12	8.10.12 to 22.10.12	15	575	1,360	785
19	Najma Shaeen	PST	GGPS Amir Wala	12	17.9.12 to 1.10.12	15	850	1,360	510
20	Amina Bibi	PST	GGMS 431/TDA	12	8.10.12 to 26.10.12	19	705	1,723	1,018
21	Perveen Kousar	PST	GGPS Bait angra	12	17.10.12 to 15.11.12	30	-	2,720	2,720
22	Moeen Khadija	PST	GGPS 134/TDA	12	19.10.12 to 17.11.12	30	1,700	2,720	1,020
23	Shaheen Kousar	PST	GGPS Basti nakian	12	12.11.2012 to 21.11.12	10	566	907	341
24	Azra Jabeen	PST	GGMS Ward No 10	12	5.11.12 to 19.11.12	15	575	1,360	785

25	Razia Sultana	PST	GGPS Bhadar Wala	12	1.10.12 to 15.10.12	15	823	1,360	537
26	Barjees Ashraf	PST	GGMS 139/TDA New	10	1.11.12 to 10.11.12	10	383	613	230
27	Tbbasum Shaheen	PST	GGPS Maher Abd	9	18-04-2013 TO 2-05-2013	15	-	920	920
28	Naheed Kosar	PST	GGPS 281/TDA	9	25-03-2013 TO 6-03-2013	13	356	797	441
29	Munaza Sagheer	PST	GGPS Sheran Wala	9	1-3-2013 to 25-3-2013	25	-	1,533	1,533
30	Shumalia Yasmeen	PST	GGPS Basti Tarori	9	1-4-2013 to 10-4-2013	10	-	613	613
31	Asmat Seyam	PST	GGPS 139/T Saeed A	9	20.2.2013 to 29.6.2013	130	-	7,973	7,973
32	Sorash	PST	GGPS 151/TDA	9	23.8.12 to 20.11.12	90	3,450	5,520	2,070
33	Rubina Badar	PST	GGPS Head Toba	9	7-9-12 to 21-9-12	15	575	920	345
34	Amna Bibi	PST	GGMS 431/TDA	9	5.9.12 to 14.9.12	10	383	613	230
35	Haleema Sadia	PST	GGPS Sarishta n	9	21.8.12 to 18.11.12	90	3,373	5,520	2,147
36	Saima Yameen	PST	GGPS Sumra N Ido	9	18.8.12 to 14.11.12	90	3,357	5,520	2,163
37	Zareena Kousar	PST	GGMS Ward No 10	9	27.8.12 to 16.9.12	20	1,133	1,227	94
38	Sadiqa Batool	PST	GGPS 145/T Yo	9	20.8.12 to 18.11.12	90	3,450	5,520	2,070
39	Akhtar Shaheen	PST	GGPS Abul Has	9	23.8.12 to 6.10.12	45	1,725	2,760	1,035
40	Ishrat Perveen	PST	GGMS 120/T Old	9	22.7.12 to 20.10.12	90	-	5,520	5,520
41	Tahira Naz	PST	GGPS Oukhar Wand	9	2.8.12 to 30.10.12	90	-	5,520	5,520
42	Shazia Bhadar	PST	GGMS Chandrain	9	15.8.12 to 28.9.12	45	-	2,760	2,760
43	Sumira Yasmeen	PST	GGPS Bangla N	9	11.9.12 to 1.10.12	21	805	1,288	483
44	Khalida Perveen	PST	GGMS 357A/TDA	9	1.10.12 to 20.10.12	20	1,096	1,227	131
45	Mumtaz Akhtar	PST	GGPS 287/TDA	9	6.11.12 to 13.11.12	8	453	491	38
46	Shumila Arshad	PST	GGMS 457/TDA	9	1.1.2013 to 31.3.2013	90	3,450	5,520	2,070
47	Amra Naseem	PST	GGPS Sangrani	9	19.10.12 to 2.11.12	15	575	920	345
48	Sadia Ahmad	PST	GGPS 124/T Shar	9	2.1.13 to 31.1.2013	30	1,113	1,840	727
49	Sadia Ahmad	PST	GGPS 124/T Shar	9	5.11.12 to 19.11.12	15	575	920	345
50	Iqbal Qadir	PST	GGPS Lohar Wala	9	28.8.12 to 11.10.12	45	1,725	2,760	1,035
51	Balqees Bibi	PST	GGCMS Gut Thal	9	2.10.12 to 16.10.12	15	575	920	345
52	Sharifan Bibi	PST	GGPS 120/T Da	9	20.9.12 to 4.10.12	15	-	920	920
53	Sakina Bibi	PSt	GGMS 425/TDA	9	8.11.12 to 22.11.12	15	850	920	70
54	Shakila akhtar	PST	GGMS 353/TDA	9	30.10.12 to 8.11.12	10	375	613	238
55	Najma Sultana	PST	GGPS 149C/TDA	9	11.10.12 to 25.10.12	15	575	920	345
56	Nasir Ali	CIV	GGPS Head Toba	2	21.2.2013 to 12.3.2013	20	-	1,133	1,133
57	M. Asghar	CIV	GGCMS C 165	2	1-04-2013- To 15-05-2013	45	-	2,550	2,550
58	Riaz Ahmad	CIV	GGPS Sumra Na	2	15-05.13 TO 13.06.13	30	-	1,700	1,700
59	Khalid Muhammad	CIV	GGMS Kharal Azeem	2	2.4.2013 to 15.4.2013	14	535	793	258
60	Muhammad Saleem	CIV	GGPS 357B/TDA	2	11.3.2013 to 9.4.2013	30	-	1,700	1,700
61	Altaf Hussain	CIV	GGMS 160/T Jawali	2	1.3.2013 to 29.5.2013	90	-	5,100	5,100
62	Ghulam Abbas	CIV	GGPS Noshira Nashaib	2	11.3.2013 to 9.4.2013	30	-	1,700	1,700
63	Sultan Ahmad	CIV	GGMs Thain Klan	2	1.9.2012 to 30.9.2012	30	850	1,700	850
64	Muhammad Afzal	CIV	GGMS 357A/TDA	2	24.8.2012 to 22.9.2012	30	850	1,700	850
65	Abdul Rasheed	CIV	GGMS 160B/TDA	2	12.10.12 to 11.11.12	30	850	1,700	850
66	Abdul Aziz	CIV	GGPS 151/TDA	2	16.11.2013 to 30.11.2013	15	425	850	425
67	Muhammad Akram	NQ	GGMS 353/TDA	2	24.9.12 to 23.10.12	30	850	1,700	850
68	Abdul Ghafoor	CIV	GGPS 151/TDA D	2	6.11.2013 to 20.11.2013	15	560	850	290
69	Saeeda Begum	CIV	GGMS Paki Mirani	2	28.9.12 to 18.10.12	21	595	1,190	595
70	Ghulam Shabir	CIV	GGMS Pitan Wala	2	10.9.12 to 9.10.12	30	850	1,700	850

71	Muhammad Ishtiaq	CIV	GGMS 138/TDA	2	11.9.12 to 25.9.12	15	425	850	425
72	Muhammad Ali	CIV	GGPS 125/T Grid S	2	3.9.12 to 30.9.12	28	793	1,587	794
73	Mumtaz Mai	Bulavi	GGMS 153/TDA	2	2.10.12 to 31.10.12	30	850	1,700	850
74	Ghulam Ali	CIV	GGMS Kotla Qazi	2	17.11.12 to 1.12.12	15	425	850	425
75	Ghulam Qasim	CIV	GGMS 138/TDA	2	17.12.12 to 23.12.12	7	192	397	205
76	Muhammad Nawaz	CIV	GGMS 339/TDA	2	07.1.2013 to 31.1.2013	25	646	1,417	771
77	Muhammad Nawaz	CIV	GGMS 339/TDA	2	6.11.12 to 30.11.12	25	725	1,417	692
78	Hajra Mai	Bulavi	GGCMS Gut Thal	2	26.11.12 to 25.12.12	30	850	1,700	850
79	Muhammad Tufil	CIV	GGPS 166/TDA	2	12.11.12 to 21.12.2012	40	1,134	2,267	1,133
80	Muhammad Arshad	CIV	GGMS Haibat Wala	2	10.11.12 to 24.12.12	45	1,275	2,550	1,275
81	Nasir Ali	CIV	GGPS Head Toba	2	11.9.12 to 10.10.12	30	850	1,700	850
82	Ghulam Mustafa	CIV	GGPS 143/TDA	2	2.9.12 to 2.10.12	30	850	1,700	850
83	Muzfar Ali	CIV	GGPS 280/TDA	2	2.10.12 to 24.11.12	54	1,530	3,060	1,530
84	Qadir Bukhsh	CIV	GGPS 332/TDA	2	6.3.12 to 4.4.12	30	850	1,700	850
85	Mahboob Ahmad	CIV	GGPS Abul Hassan W	2	1.1.13 to 31.3.13	91	2,550	5,157	2,607
86	Muhammad Bukhsh	CIV	GGMS thind Klan	2	13.10.12 to 25.10.12	13	356	737	381
87	Allah Wasaya	CIV	GGMS 149A/TDA	2	9.10.12 to 7.11.12	30	850	1,700	850
88	Abdul Ghafoor	CIV	GGPS Kalay wala	2	12.11.12 to 11.12.12	30	-	1,700	1,700
89	Allah Dita	CIV	GGPS Basti Kot	2	1.11.12 to 15.11.12	15	425	850	425
90	Muhammad Imran	CIV	GGMS 155/TDA	2	1.11.12 to 30.11.12	30	850	1,700	850
91	Abdul Ghafoor	CIV	GGPS 151/TDA D s	2	28.9.12 to 8.10.12	30	850	1,700	850
<b>Total</b>									<b>105,698</b>

**Dy. DEO (EE-W) Layyah**  
**AIR Para 6**

Designation	BPS	No. of Teachers	CA Monthly Rate	C.A Paid
PST/ESE	9 to 10	420	1,840	199,432
SESE/EST	11 to 15	342	2,720	240,062
SST	16 to 18	53	5,000	68,387
<b>TOTAL</b>		<b>815</b>		<b>507,881</b>



**Annexure-L**

**[Para 1.2.2.20]**

**Detail of Non deduction of G.P Fund, Benevolent Fund and Group Insurance from the Salaries**

**Table 1**

**(Amount in Rupees)**

Personnel No.	Name	GPF			Group Insurance			Benevolent Fund			Total Amount
		Rate	Month	Amount	Rate	Month	Amount	Rate	Month	Amount	
30595718	Muhammad Jhangir ESE	595	12	7140	64	12	768	312	12	3744	11,652
30596229	Muhammad Nadeem ESE	595	12	7140	64	12	768	300	12	3600	11,508
30596250	Muhammad Tahir ESE	595	12	7140	64	12	768	289	12	3468	11,376
30598405	Allah Ditta ESE	595	12	7140	64	12	768	312	12	3744	11,652
30598630	Shahid Abbas ESE	595	12	7140	64	12	768	312	12	3744	11,652
30811841	Muhammad Sami Ullah PST	595	12	7140	64	12	768	220	12	2640	10,548
30857789	Abdul Sattar ESE	595	12	7140	64	12	768	267	12	3204	11,112
30857800	Muhammad Malik	595	12	7140	64	12	768	220	12	2640	10,548
30857861	Muhammad Afzal ESE	595	12	7140	64	12	768	220	12	2640	10,548
31420799	Samar Abbas ESE	595	12	7140	64	12	768	220	12	2640	10,548
31423611	Muhammad Tariq Sajid PST	595	12	7140	64	12	768	220	12	2640	10,548
31427037	Samina Kanwal PST	595	12	7140	64	12	768	220	12	2640	10,548
31430548	Sajjad Hussain PST	595	12	7140	64	12	768	220	12	2640	10,548
31442228	Aamer Hayat PST	595	12	7140	64	12	768	220	12	2640	10,548
31443818	Rehana Kousar PST	595	12	7140	64	12	768	220	12	2640	10,548
31443854	Muhammad Yamin maqsood PST	595	12	7140	64	12	768	220	12	2640	10,548

31453233	Muhammad Arif Abbasi PST	595	12	7140	64	12	768	220	12	2640	10,548
31453235	Asgar Ali PST	595	12	7140	64	12	768	220	12	2640	10,548
30913601	Muhammad Tahir Sharif Class-iv	212	12	2544	41	12	492	157	12	1884	4,920
31438993	Ghulam Murtaza Class-iv	212	12	2544	41	12	492	157	12	1884	4,920
30773151	hamid Ullah Class-iv	212	12	2544	41	12	492	157	12	1884	4,920
30816799	Alam Dar Hussain Class-iv	212	12	2544	41	12	492	157	12	1884	4,920
30857017	Mushtaq Ahmed N.Q	212	12	2544	41	12	492	157	12	1884	4,920
<b>Total</b>											<b>220,128</b>

**Table 2**

(Amount in Rupees)

S#	Pers#	Name of Employee	Desig/ BPS	G.I	BF	GPF	Total Recovery
1	31280533	QAISAR WASIM	EST/14	3,500	9,000	35,000	47,500
2	30360175	RIAZ HUSSAIN	ESE/9	2,100	5,000	22,000	29,100
3	30877070	ABDUL GHAFAR	ESE/9	2,100	5,000	22,000	29,100
4	30783713	SADIA BATOOL	ESE/9	2,100	5,000	22,000	29,100
5	31015218	SAJJAD HUSSAIN	ESE/9	2,100	5,000	22,000	29,100
6	31320912	UMME HABIBA	ESE/9	2,100	5,000	22,000	29,100
7	31353328	MAHER AHMAD BUX	ESE/9	2,100	5,000	22,000	29,100
8	31317495	IJAZ HUSSAIN	CIV/01	1,300	4,500	13,000	18,800
<b>Total</b>							<b>240,900</b>

**Table 3**

S#	Pers.no.	Personnel Number	BPS	Period Months (Nov-09 to June-13)	G.I	B.F	GPF	Total Recovery
1	31329100	Sadaf Gulzar	14	44	5,160	9,063	58,996	73,219
2	31322729	SOBIA AMBREEN	9	44	3,010	6,880	25,585	35,475
3	31270005	ASMA ISHFAQ	9	44	3,010	6,880	25,585	35,475
4	31177114	SHABANA KOUSER	9	44	3,010	6,880	25,585	35,475
5	30814935	SHAHEEN BIBI	9	44	3,010	6,880	25,585	35,475
6	31280544	SULTAN ZAFER	9	44	3,010	6,880	25,585	35,475
7	31257243	FIDA HUSSAIN	9	44	3,010	6,880	25,585	35,475
8	30602271	SHAGUFTA IQBAL	9	44	3,010	6,880	25,585	35,475
9	31322938	UZMA NASIR	9	44	3,010	6,880	25,585	35,475

10	31280416	MUHAMMAD AKMAL	1	44	1,505	3,440	12,793	17,738
11	31188010	MOUHAMMAD RAMZAN	1	44	1,505	3,440	12,793	17,738
12	31256962	MUHAMMAD ASGHAR	1	44	1,505	3,440	12,793	17,738
13	31315327	IRSHAD HUSSAIN	1	44	1,505	3,440	12,793	17,738
14	31002551	Tariq Aziz	1	44	1,505	3,440	12,793	17,738
<b>Total</b>								<b>445,707</b>

**Table 4**

**(Amount in Rupees)**

S#	Per #	Name	Desig	BPS	Period Months (Nov-09 to June-13)	G.I	B.F	GPF	Total Recovery
1	30858128	Naveed Iqbal	CIV	2	44	1,600	3,800	14,000	19,400
2	31322201	Muhammad Ashraf	CIV	1	44	1,505	3,440	12,793	17,738
3	30774282	Shaista Perveen	PET	14	44	5,160	9,063	58,996	73,219
4	31382665	Irshad Hussain	CIV	1	24	1,000	2,500	8,000	11,500
5	31317481	M. Irfan	CIV	1	24	1,000	2,500	8,000	11,500
6	31321491	Musharaf Naseem	ESE	9	24	1,800	4,100	17,000	22,900
7	31323000	Maliha Hafeez	ESE	9	24	1,800	4,100	17,000	22,900
8	31421867	Afshan Jabeen	ESE	9	24	1,800	4,100	17,000	22,900
9	31438986	Farzana Yasmeen	AT	14	24	3,500	4,600	22,000	30,100
10	31438994	Munawar Sultan	SESE	14	24	3,500	4,600	22,000	30,100
11	31323001	Shagufta Bibi	SESE	14	24	3,500	4,600	22,000	30,100
12	31323103	Asia Bashir	PET	15	24	3,500	4,600	22,000	30,100
<b>Total</b>									<b>322,457</b>

**Table 5**

**(Amount in Rupees)**

Name	Designation +BS	P. No	Period	GP Fund	B. Fund	G. Insurance	Total
Farhan Ullah	OT 9	30776892	1.11.9 to 30.6.13	21580	7100	3080	31,760
Sajida Bibi	C. Nurse 16	30776765	1.11.9 to 30.6.13	63240	11559	7920	82,719
G Shabir	LA 9	30903635	1.11.9 to 30.6.13	21580	7100	3080	31,760

Rizwana Karim	LHV 12	30777427	1.11.9 to 30.6.13	42240	8108	5280	55,628
Nadim Akhtar	S/P 2	30624515	1.11.9 to 30.6.13	13552	5503	1980	21,035
Riaz Husain	Mali 1	30624611	1.11.9 to 30.6.13	7688	5374	1980	15,042
G Mustafa	Anes Ass 9	31187771	1.11.9 to 30.6.13	21580	7100	3080	31,760
M sanaullah	Chokidar 1	31128019	1.11.9 to 30.6.13	7688	5374	1980	15,042
Hina Mushtaq	M Wife 4	31297447	1.11.9 to 30.6.13	15792	5897	1980	23,669
M Musa	Dispenser 9	31237012	1.11.9 to 30.6.13	21580	7100	3080	31,760
M Iqbal Navid	J/Clerk 7	30978182	1.11.9 to 30.6.13	19120	6584	3080	28,784
Saifullah	S/P 1	30934137	1.11.9 to 30.6.13	7688	5374	1980	15,042
Sumera Bibi	M/Wife 4	31046354	1.11.9 to 30.6.13	15792	5897	1980	23,669
Bushra Noshin	Do	31046329	1.11.9 to 30.6.13	15792	5897	1980	23,669
Maqsood Ahmad	Disp 9	31109685	1.11.9 to 30.6.13	21580	7100	3080	31,760
M Azam	H/Dispenser 6	31046393	1.11.9 to 30.6.13	18052	6353	3080	27,485
<b>Total</b>							<b>490,584</b>

**Grand Total Table 1 + Table 2 + Table 3 + Table 4 + Table 5**

**Rs220,128 + Rs240,900 + Rs445,707 + Rs322,457 + Rs490,584 = Rs1,719,776**

**Detail of Unauthorized payments due to Splitting of Schemes and  
without tendering process**

(Amount in Rupees)

Name of Building	Expenditure Incurred
M/R to D.O. (B) Office at Layyah.	225,646
S/R to B/Wall o/o DO (B) Layyah.	146,950
M&R to B/Wall o/o DO (B) Layyah.	98,000
S/R to D.O (B) Office at Layyah.	29,405
S/R to D.O (B) Office at Layyah.	49,000
<b>Sub Total</b>	<b>549,001</b>
M/R D.E.O. Office	49,915
M/R D.E.O. Office	50,000
M/R D.E.O. Office	50,000
M/R D.E.O. Office	30,000
M/R D.E.O. Office	48,910
M/R D.E.O. Office	50,000
M/R D.E.O. Office	49,910
M/R D.E.O. Office	49,582
<b>Sub Total</b>	<b>378,317</b>
D.O (B) Residence Layyah.	29,760
D.O. (B) residence Layyah.	58,149
<b>Sub Total</b>	<b>87,909</b>
H.No. E-10 in G.O.R Colony	29,777
H.No. E-10 in G.O.R Colony	29,981
H.No. E-10 in G.O.R Colony	29,632
H.No. E-10 in G.O.R Colony	29,498
H.No. E-10 in G.O.R Colony	29,325
H.No. E-10 in G.O.R Colony	59,209
H.No. E-10 in G.O.R Colony	21,688
<b>Sub Total</b>	<b>229,110</b>
Qtr. No. J-4 in PWD Colony Layyah.	29,400
Qtr. No. J-4 in PWD Colony Layyah.	29,400
<b>Sub Total</b>	<b>58,800</b>
S/R to residence of DAO Layyah.	29,834
S/R to Residence D.A.O Layyah	29,543

M/R to Residence D.A. O Layyah.	29,316
<b>Sub Total</b>	<b>88,693</b>
S/R to DCO residence Layyah.	20,507
A/R to DCO residence Layyah.	29,622
<b>Sub Total</b>	<b>50,129</b>
E-2,GOR	30,000
E-2,GOR	30,000
<b>Sub Total</b>	<b>60,000</b>
M/R J-9, PWD Colony	29,400
M/R J-9, PWD Colony	29,400
<b>Sub Total</b>	<b>58,800</b>
Residence 14, GOR	29,952
Residence 14, GOR	30,000
<b>Sub Total</b>	<b>59,952</b>
Sr.quarter 02,PWD Colony	30,000
Sr.quarter 02,PWD Colony	30,000
<b>Sub Total</b>	<b>60,000</b>
<b>Grand Total</b>	<b>1,680,711</b>

**Annexure-N****[Para 1.2.2.26]****Detail of Unjustified Purchase of Equipments****(Amount in Rupees)**

<b>Head</b>	<b>Document No.</b>	<b>Drawl Date</b>	<b>Item</b>	<b>Supplier</b>	<b>Amount</b>	<b>Amount of Sales Tax</b>
A09404	5100161017	27.07.2012	Mobile X-Ray Machine	Radiant Medical	2,500,000	344,828
A09404	5100160017	27.07.2012	Anesthesia machine	Tri-Tech international	1,248,000	172,138
A09404	5100161018	27.07.2012	Blood Gas Analyzer	Thankful	1,155,000	159,310
A09404	5100161016	27.07.2012	Operation table, Medicine trolley	Noorani Surgical	807,650	111,400
A09404	5100160016	27.07.2012	Vital Sign Monitor	Care	590,000	81,379
A09404	1903391061	26.07.2012	Shadowless operating light	Hospitech enterprises	450,000	62,069
A09404	1903391060	26.07.2012	Owen, BP Apratus	Hospitech enterprises	418,280	57,694
A09404	1903422070	26.07.2012	Surgical Diathermy	Tri-Tech international	400,000	55,172
A09404	1903401187	10.08.2012	Operation table, Medicine trolley	Hospitech enterprises	343,300	47,352
A09404	1903384068	26.07.2012	Pulse Oximeter, Cardiac Crash Cart	Medi Urge	295,000	40,690
A09404	1903391056	26.07.2012	Humalyzer Primus	Popular International	240,000	33,103
A09404	1903382091	26.07.2012	Instrument cupboard	Conqueror	191,600	26,428
A09404	1903382090	26.07.2012	Microscope binocular	Conqueror	98,000	13,517
A09404	1903391058	26.07.2012	Fetal Heart Detector	Radiant Medical	77,000	10,621
A09404	1903382086	26.07.2012	B.P.Apratus	G.Med	65,000	8,966
A09404	1903422069	26.07.2012	Misc. Items	Thankful	29,340	4,047

A09408	1903382088	26.07.2012	Furniture	Ehsan Farid	237,700	32,786
A09408	1903384069	26.07.2012	Hospital Bed iron	Thankful	202,000	27,862
A09408	1903382094	26.07.2012	hospital bed fowler	Thankful	153,850	21,221
A09408	1903428050	27.07.2012	Steel Almirah	Ehsan farid	138,000	19,034
A09408	1903392055	26.07.2012	Furniture	Ehsan Farid	126,980	17,514
A09408	1903392056	26.07.2012	Hospital bed fowler	Thankful	94,700	13,062
<b>Total</b>					<b>9,861,400</b>	<b>1,360,193</b>



**Annexure-O****[Para 1.2.3.1]****Loss to Government due to Non Recovery of License Fee**

(Amount in Rupees)

Sr. No	Pharmacy/M. Store	Owned by	Period	License Fee	Renewal Fee	Amount
1.	102 TDA	Dr.DILAWAR HUSSAIN MBBS	20.11.08	3000	2000x2	7000
2.	116 B/TDA	Dr.MUHAMMAD SHAHID MBBS	20.11.08	3000	2000x2	7000
3.	125 B TDA	Dr. AMEER MUHAMMAD SUMRA MBBS	20.11.08	3000	2000x2	7000
4.	148 C/ TDA	Dr. ABDUL MAJEED MBBS	20.11.08	3000	2000x2	7000
5.	307 TDA	Dr. MUHAMMAD ARSHAD MBBS	20.11.08	3000	2000x2	7000
6.	353 TDA	Dr. GHULAM BHEEG MBBS	20.11.08	3000	2000x2	7000
7.	AFTAB CLINIC	Dr. AFTAB AHMED LIQUE MBBS	20.11.08	3000	2000x2	7000
8.	AL HUSSAIN HOSPITAL	RAHEELA IQBAL MBBS	20.11.08	3000	2000x2	7000
9.	AL MEHMOOD MEDICAL COMPLEX	Dr. SAJAD AHMED KHARAL MCPS	20.11.08	3000	2000x2	7000
10.	AL MUAID SURGICAL HOSPITAL	Dr. JAVED IQBAL BHUTTA MBBS	20.11.08	3000	2000x2	7000
11.	AL MUSTAFA CLINIC	Dr. GHULAM MUSTAFA SH. MBBS	20.11.08	3000	2000x2	7000
12.	AL NOOR MEDICOSE	Dr. M. ARIF MBBS	20.11.08	3000	2000x2	7000
13.	AL NOOR MEDICOSE	Dr. TASAWER BHATTI MBBS	20.11.08	3000	2000x2	7000
14.	AL SHAFI POLI CLINIC	Dr. MUHAMMAD ISHTIAQ MBBS	20.11.08	3000	2000x2	7000
15.	AL SHIFA CHILDREN CLINIC	Dr. SANA ULLAH BHATTI MBBS	20.11.08	3000	2000x2	7000
16.	AL SHIFA CLINIC	Dr. MAHBOOB HUSSAIN MBBS	20.11.08	3000	2000x2	7000
17.	AL SHIFA SURGICAL	Dr. ABDUL SATTAR FCPS	20.11.08	3000	2000x2	7000
18.	ALI CLINIC	Dr. MUHAMMAD IQBAL KHALID MBBS	20.11.08	3000	2000x2	7000
19.	ALI CLINIC	Dr. RAZIA IQBAL MBBS	20.11.08	3000	2000x2	7000
20.	ALI CLINIC	Dr. MIAN G ABBAS MBBS	20.11.08	3000	2000x2	7000
21.	ANYAT MIMORIAL HSOPITAL	Dr. HAMID NAWAZ Dr. MBBS	20.11.08	3000	2000x2	7000
22.	ASIA MEMORIAL SURGICAL	Dr. JAVEED IQBAL MBBS	20.11.08	3000	2000x2	7000
23.	AZAM MEDICAL CARE CENTRE	Dr. MUHAMMAD ASLAM MBBS	20.11.08	3000	2000x2	7000

24.	AZAM MEDICAL CARE CENTRE	Dr. ANDALEEB AZAM MBBS	20.11.08	3000	2000x2	7000
25.	AZAM MEDICAL CARE CENTRE	Dr. MUHAMMAD AZAM BHAGRI MBBS	20.11.08	3000	2000x2	7000
26.	ZAM MEDICAL CARE CENTRE	Dr. MUHAMMAD AZAM WARICH MBBS	20.11.08	3000	2000x2	7000
27.	BHATTI HOSPITAL	Dr. MUHAMMAD RAMZAN BHATTI MBBS	20.11.08	3000	2000x2	7000
28.	BODLA CLINIC	Dr. ALLAM GEER BODLA MBBS	20.11.08	3000	2000x2	7000
29.	BODLA CLINIC	Dr. JAHANGEER BODLA MBBS	20.11.08	3000	2000x2	7000
30.	BODLA CLINIC	Dr. MUHAMMAD JAHANGEER BODLA MBBS	20.11.08	3000	2000x2	7000
31.	CHAK NO 99 TDA	Dr. MUNIR AHMAD AWAN MBBS	20.11.08	3000	2000x2	7000
32.	CHILDREN CLINIC	Dr. MUHAMMAD ARSHAD MBBS	20.11.08	3000	2000x2	7000
33.	CHILDREN CLINIC	Dr. ZULFIQAR ALI MBBS	20.11.08	3000	2000x2	7000
34.	CHOHAN CLINIC	Dr. ZAFAR ALAM CHOHAN MBBS	20.11.08	3000	2000x2	7000
35.	DHORI ADA	QUMAR HUSSAIN MBBS	20.11.08	3000	2000x2	7000
36.	DOCTOR CLINIC	Dr. M. ZAFAR IQBAL MULGANI FCPS	20.11.08	3000	2000x2	7000
37.	DOCTOR COLONY	Dr. M. TAHIR IFTIKHAR CHAUDRY MBBS	20.11.08	3000	2000x2	7000
38.	DOLO NASHAIB	Dr. KHADIM HUSSAIN MBBS	20.11.08	3000	2000x2	7000
39.	FEROZ HOSPITAL	Dr. FEEROZ SHAH FEEROZ MBBS	20.11.08	3000	2000x2	7000
40.	GARWAN HOSPITAL	Dr. ABDUL MAJEED MBBS	20.11.08	3000	2000x2	7000
41.	GHALOO MOOR	Dr. M. MALIK GUDARA FCP	20.11.08	3000	2000x2	7000
42.	HUSSAIN CLINIC	Dr. MUHAMMAD HUSSAIN MBBS	20.11.08	3000	2000x2	7000
43.	IQBAL HOSPITAL	Dr. M. IQBAL BHATTI MBBS	20.11.08	3000	2000x2	7000
44.	ISHFAQ CLINIC	MUHAMMAD ISHFAQ FCPS	20.11.08	3000	2000x2	7000
45.	JAVEED CLINIC	Dr. JAVEED MASOOD MBBS	20.11.08	3000	2000x2	7000
46.	ILANI SURGICAL HOSPITAL	Dr. MUHAMMAD JAL UL DIN MBBS	20.11.08	3000	2000x2	7000
47.	JOONE HOSPITAL	Dr. FAQEER HUSSAIN SHAH MBBS	20.11.08	3000	2000x2	7000
48.	KAROR	Dr. HABIBI ULLAH ENT SPESHLIST	20.11.08	3000	2000x2	7000
49.	KAROR	Dr. SURIA HABIB MBBS	20.11.08	3000	2000x2	7000
50.	KATANI WALA	Dr. MUHAMMAD ARIF CH MBBS	20.11.08	3000	2000x2	7000

51.	KHAWAJA FAREED CLINIC	JAVED IQBAL KANJAL MBBS	20.11.08	3000	2000x2	7000
52.	KOSAR CLINIC	Dr. M. USMAN KHAN MBBS	20.11.08	3000	2000x2	7000
53.	LADHANA	Dr. GULZAR SARATI FCPS	20.11.08	3000	2000x2	7000
54.	LAYYAH SPECIALIST SURGICAL CENTER	Dr. ASIF IMRAN FCPS	20.11.08	3000	2000x2	7000
55.	LAYYAH SPECIALIST SURGICAL CENTER	Dr. GULZAR SERATI FCPS	20.11.08	3000	2000x2	7000
56.	LODHRAN HOSPITAL	Dr. MANZOOR LODHRAN MBBS	20.11.08	3000	2000x2	7000
57.	MAHNOOR HOSPITAL	Dr. G. ABBAS MALIK MBBS	20.11.08	3000	2000x2	7000
58.	MANAHIL CLINIC	Dr. IQRAM UL HAQ MBBS	20.11.08	3000	2000x2	7000
59.	MANATRY	Dr. KOKAB JAVEED MBBS	20.11.08	3000	2000x2	7000
60.	MANATRY COMPLEX	Dr. SAHAZA SATAR MBBS	20.11.08	3000	2000x2	7000
61.	MANZOOR CHILDREN COMPLES	Dr. MUHAMMAD KAHLID NAEEM MBBS	20.11.08	3000	2000x2	7000
62.	MATELA MOOR	DR KHALID MAHMOOD MBBS	20.11.08	3000	2000x2	7000
63.	MIAN RANJA/MIAN RANJA	Dr. MUHAMMAD AFZAL KHAN MBBS	20.11.08	3000	2000x2	7000
64.	MUALLA CLINIC	Dr. MUZAFFAR HUSSAIN AWAN MBBS	20.11.08	3000	2000x2	7000
65.	MUALLA CLINIC	Dr. YASMEEN MUZAFFAR MBBS	20.11.08	3000	2000x2	7000
66.	MURYYAM CHILDREN HOSPITAL	Dr. MUHAMMAD SALEEM SHEIKH FCPS	20.11.08	3000	2000x2	7000
67.	MUZAMIL CLINIC	MUHAMMAD MUZAMMIL MBBS	20.11.08	3000	2000x2	7000
68.	NASIR CLINIC	Dr. NASIR HUSSAIN MBBS	20.11.08	3000	2000x2	7000
69.	NATIONAL HOSPITAL	Dr. SHAHID MASOOD ALVI MBBS	20.11.08	3000	2000x2	7000
70.	NASIR CLINIC	Dr. NASIR HUSSAIN MBBS	20.11.08	3000	2000x2	7000
71.	NATIONAL HOSPITAL	Dr. SHAHID MASOOD ALVI MBBS	20.11.08	3000	2000x2	7000
72.	OZAIR HOSPITAL	Dr. RIAZ HUSSAIN MBBS	20.11.08	3000	2000x2	7000
73.	PAHAR PUR	Dr. MUHAMMAD HUSSAIN MBBS	20.11.08	3000	2000x2	7000
74.	PAHAR PUR	Dr. MUHAMMAD NASIR ROHANI MBBS	20.11.08	3000	2000x2	7000
75.	QADIR ALI HOSPITAL	Dr. M. YAHYA FCPS	20.11.08	3000	2000x2	7000
76.	RAJAN SHAH	Dr. PERVEEZ ANWAR MBBS	20.11.08	3000	2000x2	7000
77.	RANAN CLINIC	Dr. AMIR HUSSAIN RANAN MBBS	20.11.08	3000	2000x2	7000
78.	REHMAN CENTER	Dr. NAEEM SADDIQ	20.11.08	3000	2000x2	7000

		MBBS				
79.	REHMANIA MEDICAL CENTER	Dr. SUFQAT BUZDAR MBBS	20.11.08	3000	2000x2	7000
80.	SAIMA SURGICAL CENTER	Dr. MUNIR HUSSAIN MCPS	20.11.08	3000	2000x2	7000
81.	SAMTA CLINIC	Dr. ABDUL RASHEED SAMTIA MBBS	20.11.08	3000	2000x2	7000
82.	SAQLAIN POLI CLINIC	Dr. RAHEELA SADIQ MBBS	20.11.08	3000	2000x2	7000
83.	SARGANI CLINIC	Dr. SURIA JABEEN MBBS	20.11.08	3000	2000x2	7000
84.	SARGEEL SURGICAL CENTER	Dr. ANSAR MEHBOOB FCPS	20.11.08	3000	2000x2	7000
85.	SATTAR SURGICAL	Dr. ABDUL RASHID BHATTI FCPS	20.11.08	3000	2000x2	7000
86.	SHAHBAZ CLINIC	Dr. MUHAMMAD ASLAM MBBS	20.11.08	3000	2000x2	7000
87.	SHAKEEL CLINIC	SHAKEEL AHMED MBBS	20.11.08	3000	2000x2	7000
88.	SHOUA CLINIC	Dr. MUHAMMAD ASHRAF SHOUA MBBS	20.11.08	3000	2000x2	7000
89.	SUMRA HOSPITAL	Dr. AMEER MUHAMMAD SUMRA MBBS	20.11.08	3000	2000x2	7000
90.	SURIA HOSPITAL	Dr. SURIA HABIB MBBS	20.11.08	3000	2000x2	7000
91.	T.B CLINIC SHAIR	Dr. SHAIR MUHAMMAD KHAN MBBS	20.11.08	3000	2000x2	7000
92.	WARD NO 5 KAROR	Dr. MUHBOOB HUSSAIN MBBS	20.11.08	3000	2000x2	7000
93.	WARD NO 5 KAROR	Dr. SURIA JABEEN KHAN MBBS	20.11.08	3000	2000x2	7000
94.	WARD NO 7	Dr. JAL UL DIN MBBS	20.11.08	3000	2000x2	7000
95.	WARD NO 7	Dr. MUHAMMAD HUSSAIN KHAN MBBS	20.11.08	3000	2000x2	7000
96.	WARD NO 8	Dr. ALAMGIR PERVEEZ BODLA MBBS	20.11.08	3000	2000x2	7000
97.	YOUSAF ABAD	Dr. SAIMA BATOOL MBBS	20.11.08	3000	2000x2	7000
98.	ZAFAR CLINIC	Dr. ZAFAR AHASAN MBBS	20.11.08	3000	2000x2	7000
99.	ZEENAT SURGICAL CLINIC	Dr. M. RAMZAN SUMRA FCPS	20.11.08	3000	2000x2	7000
100.	TAQDEES CHILDREN CLINIC	Dr. ZAFAR AHSAN MBBS	20.11.08	3000	2000x2	7000
101.	TARIQ HOSPITAL	Dr. AMIN TARIQ MBBS	20.11.08	3000	2000x2	7000
102.	103 ML	ZULFIQAR DISPENSER	20.11.08	2000	1000x2	4000
103.	109 TDA	ELAHI BAKHSH DISPENSER	20.11.08	2000	1000x2	4000
104.	110 TDA	MUHAMMAD RAFIQ SHAHID DISPENSER	20.11.08	2000	1000x2	4000

105.	110 TDA	RIAZ HUSSAIN DISPENSER	20.11.08	2000	1000x2	4000
106.	101 ML	ABDUL HAMEED DISPENSER	20.11.08	2000	1000x2	4000
107.	111 ML	AZHAR DISPENSER	20.11.08	2000	1000x2	4000
108.	111 ML	MUHAMMAD NADEEM DISPENSER	20.11.08	2000	1000x2	4000
109.	112 ML	AMIR JAVEED DISPENSER	20.11.08	2000	1000x2	4000
110.	113 TDA	ABDUL GAFFAR DISPENSER	20.11.08	2000	1000x2	4000
111.	116 B/TDA	MAHMOOD DISPENSER	20.11.08	2000	1000x2	4000
112.	125 B TDA	MUHAMMAD AFZAL DISPENSER	20.11.08	2000	1000x2	4000
113.	125 B TDA	MUHAMMAD TAHIR DISPENSER	20.11.08	2000	1000x2	4000
114.	245 TDA	MUMTAZ HUSSAIN DISPENSER	20.11.08	2000	1000x2	4000
115.	247 TDA	MUHAMMAD SHAZAD DISPENSER	20.11.08	2000	1000x2	4000
116.	251 TDA	JAVEED GULZAR DISPENSER	20.11.08	2000	1000x2	4000
117.	279 TDA	SHER MUHAMMAD DISPENSER	20.11.08	2000	1000x2	4000
118.	133 TDA	BASHIR AHMED DISPENSER	20.11.08	2000	1000x2	4000
119.	133 TDA	MUHAMMAD IQBAL DISPENSER	20.11.08	2000	1000x2	4000
120.	133 TDA	NASEER AHMED DISPENSER	20.11.08	2000	1000x2	4000
121.	133 TDA	PERVEEN AKHTER DISPENSER	20.11.08	2000	1000x2	4000
122.	149 B TDA	GHULAM RASOOL DISPENSER	20.11.08	2000	1000x2	4000
123.	304 TDA	ZAHID IQBAL MAIL NURS	20.11.08	2000	1000x2	4000
124.	396 TDA	MUHAMMAD IQBAL DISPENSER	20.11.08	2000	1000x2	4000
125.	401 TDA	MUHAMMAD TARIQ JAT DISPENSER	20.11.08	2000	1000x2	4000
126.	425 TDA	MULAZIM HUSSAIN DISPENSER	20.11.08	2000	1000x2	4000
127.	426 B/ TDA	IJAZ HUSSAIN DISPENSER	20.11.08	2000	1000x2	4000
128.	82 ML	SHABBIR HUSSAIN DISPENSER	20.11.08	2000	1000x2	4000
129.	99 ML	RANA NAZEER AHMAD DISPENSER	20.11.08	2000	1000x2	4000
130.	AL HUSSAIN HOSPITAL	Dr. MUHAMMAD IQBAL DASTI MBBS	20.11.08	3000	2000x2	7000
131.	AL JUNAID HOSPITAL	FATEH MUHAMMAD DMLS	20.11.08	3000	2000x2	7000
132.	AL NAZAR SHIFA KHANA	RANA SHAFQAT ALI DISPENSER	20.11.08	2000	1000x2	4000
133.	BASTI KHAIR SHAH	ZAHID IQBAL H T	20.11.08	2000	1000x2	4000
134.	DHORI ADA	MUNZoor AHMED	20.11.08	2000	1000x2	4000

		DISPENSER				
135.	IMPALIZ COLONY	MUHAMMAD ASHRAF DISPENSER	20.11.08	2000	1000x2	4000
136.	KAZMI CHOWK	ELAHI BAKHSH NA DISPENSER	20.11.08	2000	1000x2	4000
137.	KHAN WALA	MUHAMMAD HUSSAIN DISPENSOR	20.11.08	2000	1000x2	4000
138.	KHOKHAR ABAD	SERAJ AHMED DISPENSER	20.11.08	2000	1000x2	4000
139.	NEAR HOSPITAL CALONY	SUGRA SHAMEEN LHV	20.11.08	2000	1000x2	4000
140.	NEAR HOSPITAL CALONY	SURIA JABEEN LHV	20.11.08	2000	1000x2	4000
141.	NEAR HOSPITAL CALONY	SUGRA SHAMEEN LHV	20.11.08	2000	1000x2	4000
142.	NEAR HOSPITAL CALONY	SURIA JABEEN LHV	20.11.08	2000	1000x2	4000
143.	<b>Vizra clinic</b>	Vizra LHV	20.11.08	2000	1000X2	4000
144.	PAHAR PUR/PAHAR PUR	MUHAMMAD SHAHID DISPENSER	20.11.08	2000	1000x2	4000
145.	PEER JAGGI ADDA	KHADIM HUSSAIN DISPENSER	20.11.08	2000	1000x2	4000
146.	PEER JAGGI ADDA	MUHAMMAD AKHTER PANWAR DISPENSER	20.11.08	2000	1000x2	4000
147.	PEER JAGGI ADDA	RIAZ HUSSAIN DISPENSER	20.11.08	2000	1000x2	4000
148.	QASI WALA	NAZEER AHMED HEALTH TECHNITION	20.11.08	2000	1000x2	4000
149.	QASI WALA	JAVED IQBAL DISPENSER	20.11.08	2000	1000x2	4000
150.	SADAT NAGAR	ALLAH RAKHA DISPENSER	20.11.08	2000	1000x2	4000
151.	SHAH PUR	ALLAH DITTA DISPENSER	20.11.08	2000	1000x2	4000
152.	SHEESH WALA	GHULAM ABBAS DISPENSER	20.11.08	2000	1000x2	4000
153.	SHEESH WALA	IFTIKHAR AHMAD H T	20.11.08	2000	1000x2	4000
154.	TIBA DASTIAN	SAFDAR HUSSAIN SHAIKH DISPENSER	20.11.08	2000	1000x2	4000
155.	WARD NO 02	MUHAMMAD SARFARAZ DISPENSER	20.11.08	2000	1000x2	4000
<b>Total</b>						<b>929000</b>

**Annexure-P****[Para 1.2.3.3]****Detail of Overpayment due to Non Applying of Below  
Accepted Rates on Price Variation**

(Amount in Rupees)

<b>Name of work</b>	<b>Name of contractor</b>	<b>MB/Voucher No.</b>	<b>Amount of price variation</b>	<b>% below</b>	<b>Amount</b>
Const. of 5 class rooms in G.G.H.S 279/TDA	M/S Muhammad Aslam Suhrani	1452/2982	845,545	7.75%	65530
Const./up-gradation of middle school to high level in GBMS at chandran Teh. Layyah	M/S Aziz Khan	168 dated 22.06.12	137268	7.40%	10157
Establishment of M.A block in Govt. college for boys at Fateh Pur	M/S Muhammad Husnain Mustafa	169 dated 25.06.12	399151	6.55%	26144
Const. of 4 Nos. class room with varanda at GBHS Bahawal Bhund wala	Mr. Shan Builders	172 dated 25.06.2012	454253	8.86%	40246
Const. of 2 Nos. class rooms at GGPSChak No. 427/TDA	M/S Altaf Kakoo	175 dated 25.06.2012	209601	8.75%	18340
Const. of 2 Nos. class rooms in GPS Chak No. 151-A/TDA (wahgay wala)	M/S Abdul Basit Qureshi	01 dated 01.11.2011	25623	5.35%	1370
Establishment of para medial school at Layyah	-do-	06 dated 02.11.2011	1181898	4.60%	54367
Up-gradation of BHU Jaman Shah to RHC level	M/S Seed ur Rehman	07 dated 02.11.2011	385998	7.27%	28062
Const. of 2 Nos.	M/Sk	10-A dated	193192	6.67%	12886

class rooms in GBPS at basti Sithar Dear Iqbal wender	Muhammad Ayub Khan	03.11.2011			
Re-construction of of 2 Nos. C/rooms dismantling of old buildings in GGPS at M-C No-3 layyah	-do-	158/5282	66735	4.99%	3330
Const./up-gradation of middle school to high level in GGHS at Wadhay wali Tehsil Karor	M/S Nazir Ahmad	35 dated 03.11.2011	209745	4.999	10485
Establishment of para medical school at Layyah	M/S Abdul Basit Qureshi	45 dated 23.11.2011	1273461	4.60%	58579
Const. of buildings for higher portion 4 Nos. class rooms in GBHS Khokhar wala	Mr. Abdul Basit Qureshi	79 dated 17.04.2012	410372	6.15%	25238
<b>Total</b>					<b>354734</b>



**Annexure-Q**

**[Para 1.2.3.5]**

**Detail of Overpayment due to Unauthorized  
Grant of Annual Increment**

(Amount in Rupees)

Name	Designation / School	Rate	Period	Month	Amount
Abida Perveen	PST P/S 402	190	01-12-2007 to 30-06-2008	7	1,330
		230	01-07-2008 to 30-06-2011	36	8,280
		380	01-07-2011 to 30-06-2012	12	4,560
		<b>Total</b>			
Sabira Bibi	EST P/S 342/TDA	315	01-12-2007 to 30-06-2008	7	2,205
		380	01-07-2008 to 30-06-2011	36	13,680
		610	01-07-2011 to 30-06-2012	12	7,320
		<b>Total</b>			
Zahida Bagum	PST P/S 240/TDA	190	01-12-2007 to 30-06-2008	7	1,330
		230	01-07-2008 to 30-11-2009	17	3,910
		310	01-12-2009 to 30-06-2011	19	5,890
		500	01-07-2011 to 30-06-2012	12	6,000
<b>Total</b>				<b>17,130</b>	
Shahida Batol	M/S EST 126/TDA	315	01-12-2007 to 30-06-2008	7	2,205
		380	01-07-2008 to 30-06-2011	36	13,680
		610	01-07-2011 to 30-06-2012	12	7,320
<b>Total</b>				<b>23,205</b>	
Balqis Akhtar	P/S PST 377/TDA	230	01-12-2007 to 30-06-2008	7	1,610
		275	01-07-2008 to 30-11-2009	17	4,675
		380	01-12-2009 to 30-06-2011	19	7,220
		610	01-07-2011 to 30-06-2012	12	7,320
<b>Total</b>				<b>20,825</b>	
Nazia Sultan	EST M/S 413/TDA	315	01-12-2007 to 30-06-2008	7	2,205
		380	01-07-2008 to 30-06-2011	17	6,460
		380	01-12-2009 to 30-06-2011	19	7,220
		610	01-07-2011 to 30-06-2012	12	7,320

		<b>Total</b>			<b>23,205</b>
Noureen Kousir	M/S 342/TDA	315	01-12-2007 to 30-06-2008	7	2,205
		380	01-07-2008 to 30-06-2011	36	13,680
		610	01-07-2011 to 30-06-2012	12	7,320
		<b>Total</b>			<b>23,205</b>
Farzana Kousir	PST P/S 298/TDA	230	01-12-2007 to 30-06-2008	7	1,610
		275	01-07-2008 to 30-11-2009	17	4,675
		380	01-12-2009 to 30-06-2011	19	7,220
		610	01-07-2011 to 30-06-2012	12	7,320
		<b>Total</b>			<b>20,825</b>
Razia Nazir	PST P/S 330/TDA	190	01-12-2007 to 30-06-2008	7	1,330
		230	01-07-2008 to 30-11-2009	17	3,910
		380	01-12-2009 to 30-06-2011	19	7,220
		610	01-07-2011 to 30-06-2012	12	7,320
		<b>Total</b>			<b>19,780</b>
Yasmin Salih	EST GPS/206/TDA	190	01-12-2007 to 30-06-2008	7	1,330
		230	01-07-2008 to 30-11-2009	17	3,910
		380	01-12-2009 to 30-06-2011	19	7,220
		610	01-07-2011 to 30-06-2012	12	7,320
		<b>Total</b>			<b>19,780</b>
Nazia Riaz	PST CMS 367-A /TDA	190	01-12-2007 to 30-06-2008	7	1,330
		230	01-07-2008 to 30-06-2011	36	8,280
		610	01-07-2011 to 30-06-2012	12	7,320
		<b>Total</b>			<b>16,930</b>
Yasmin	PST P/S 440/TDA	230	01-12-2007 to 30-06-2008	7	1,610
		275	01-07-2008 to 30-11-2009	17	4,675
		380	01-12-2009 to 30-06-2011	19	7,220
		610	01-07-2011 to 30-06-2012	12	7,320
		<b>Total</b>			<b>20,825</b>
Bushra Bagam	PST CMS 316/TDA	230	01-12-2007 to 30-06-2008	7	1,610
		275	01-07-2008 to 30-11-2009	17	4,675
		380	01-12-2009 to 30-06-2011	19	7,220
		610	01-07-2011 to 30-06-2012	12	7,320
		<b>Total</b>			<b>20,825</b>
<b>Grand Total</b>					<b>263,910</b>

**Annexure-R****[Para 1.2.3.8]****Detail of Non Recovery On Account Of Lease Rent For Approaches to Petrol Pumps**

(Amount in Rupees )

<b>Name of Petrol Pump</b>	<b>Amount due up to June 10</b>
Khadim Petroleum Nawan Kot	5,000
M/S Arian filling station Chak 98/ML	5,000
Qadir Petroleum Service Chak 170	5,000
Imran Filling station Chak 272/TDA	5,000
Hameed Petroleum service Chak 488	5,000
Khalid Filling station 165/TDA	5,000
Amir petroleum service	5,000
Tahir Suleman Petroleum, Sugar Mill Layyah	5,000
Ismail Petroleum service, Kalma chowk Layyah	5,000
Al-Hamid Filling Station by pass Layyah	5,000
Zafar & Co. filling station, Fawara Chowk Layyah	5,000
Indus Petroleum Service, Chowk Azam road Layyah	5,000
Al-Haq Petroleum Service, Katchery road Layyah	5,000
Paracha Petroleum Service, chaubara road Layyah	5,000
Waraich Petroleum Service, Chowk Azam	5,000
Noor Zada Petroleum Service	5,000
Green way Petroleum Service, Chowk Azam	5,000
Ibrahim Petroleum Service, MM road Chowk Azam	5,000
Inayat Petroleum Service, Dhori road Chowk	5,000
Chaudhary Petroleum Service, Jhang road Chok azam	5,000
Zohaib Petroleum Service, Jhang road Choubara	5,000
Sarwar Petroleum Service, Choubara	5,000
Masood Bros. Petroleum Service, Choubara	5,000
Namal Lawa Filling Station, Fatehpur	5,000
Awan Petroleum Service, Fatehpur	5,000
Punjab Sarhad Petroleum Service, Fatehpur	5,000
Fatehpur Petroleum Service, Fatehpur	5,000
People Petroleum Service, Fatehpur	5,000
Yaseen Petroleum Service, Fatehpur	5,000
Khan Filling station, Karor	5,000
Uzair Filling Station, 90 more Karor	5,000
Paracha Filling Station, Karor City	5,000
Laraib Petroleum Service, Layyah road Karor	5,000
Luqman Petroleum Service, Layyah	5,000
Thal Agri. Mal, Layyah	5,000
Evergreen Petroleum Service, Jaman shah Layyah	5,000
Riaz Petroleum Service , Layyah	5,000
<b>Total</b>	<b>185,000</b>