



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

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 |
| DDC | District Development Committee |
| 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 |
| MPA | Member Punjab Assembly |
| MS | Medical Superintendent |
| NAM | New Accounting Model |
| NOC | No Objection Certificate |
| OFWM | On Farm Water Management |
| PAO | Principal Accounting Officer |
| PFR | Punjab Financial Rules |
| PLGO | Punjab Local Government Ordinance |
| POL | Petroleum Oil and Lubricants |
| PTC | Primary Teaching Certificate |
| 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 Government s 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, Muzaffargarh 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 2013-14. 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, Muzaffargarh, 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 Muzaffargarh is administratively divided into Four Tehsils namely Muzaffargarh, Kot Addu, Alipur and Jatoi.

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 194 formations in the District Government.

c. Audit of Expenditure and Receipts

Total non-development budget of the District Government, Muzaffargarh for the financial year 2012-2013, was Rs6,839.281 million against which total expenditure of Rs5,683.585 million was incurred showing savings of Rs1,155.696 million. Similarly, total development budget for the financial year was Rs699.671 million out of which expenditure of Rs559.194 million was incurred showing savings of Rs140.477 million.

Audit of non-development expenditure amounting to Rs1,875.583million was conducted which was 33% of the total expenditure whereas audit of

development expenditure of Rs190.126 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, Muzaffargarh, for the financial year 2012-2013, were Rs14.539 million. RDA Dera Ghazi Khan audited receipts of Rs9.160 million which was 63% of total receipts.

d. Recoveries at the Instance of Audit

Recovery of Rs50.913 million was pointed out by Audit which was not in the notice of the management before audit. An amount of Rs5.533 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 misappropriation –Rs1.283 million¹.
- ii. There was one case pertaining to nonproduction of record –Rs63.797 million².
- iii. There were seventeen cases of irregular expenditure / payments and violation of rules / financial propriety amounting to Rs240.551million.³
- iv. There were thirteen cases of non recovery of overpayment - Rs50.913 million.⁴
- v. There was one case of weak internal control - Rs5.488 million.⁵
- vi. 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:

(Amount in Rupees)

| Grant No. | Name of Grant | Original Grant | Supplementary Grant | Final Grant | Actual Expenditure | Variation (+) Excess (-) Saving |
|-----------|----------------------------|----------------|---------------------|---------------|--------------------|---------------------------------|
| MH21C08 | Other Taxes & Duties. | 3,768,000 | 0 | 3,768,000 | 3,374,806 | -393,194 |
| MH21C10 | General Administration. | 89,606,000 | 0 | 89,606,000 | 68,440,659 | -21,165,341 |
| MH21C15 | Education. | 4,068,467,000 | 0 | 4,068,467,000 | 3,956,048,501 | -112,418,499 |
| MH21C16 | Health Services. | 1,135,110,000 | 111,052,000 | 1,246,162,000 | 1,091,858,143 | -154,303,857 |
| MH21C17 | Public Health. | 2,999,000 | 0 | 2,999,000 | 2,842,775 | -156,225 |
| MH21C18 | Agriculture. | 141,119,000 | 0 | 141,119,000 | 138,027,453 | -3,091,547 |
| MH21C19 | Fisheries. | 3,317,000 | 0 | 3,317,000 | 3,274,983 | -42,017 |
| MH21C23 | Miscellaneous Departments. | 4,434,000 | 0 | 4,434,000 | 3,946,584 | -487,416 |
| MH21C24 | Civil Works. | 101,865,000 | 0 | 101,865,000 | 89,763,050 | -12,101,950 |
| MH21C31 | Miscellaneous. | 25,677,000 | 0 | 25,677,000 | 23,058,254 | -2,618,746 |

¹1.2.1.1

²1.2.2.1

³1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.11, 1.2.3.13, , 1.2.3.15, 1.2.3.16, 1.2.3.19, 1.2.3.22, 1.2.3.25, 1.2.3.26, 1.2.3.30

⁴1.2.3.7, 1.2.3.10, 1.2.3.12, 1.2.3.14, 1.2.3.17, 1.2.3.18, 1.2.3.20, 1.2.3.21, 1.2.3.23, 1.2.3.24, 1.2.3.27, 1.2.3.28, 1.2.3.29

⁵1.2.4.1

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 | 7,538.951 |
| 2. | Total formations in audit jurisdiction | 194 | 7,538.951 |
| 3. | Total Entities (PAOs) Audited | 01 | 7,538.951 |
| 4. | Total formations Audited | 30 | 4,273.495 |
| 5. | Audit & Inspection Report | 30 | 4,273.495 |
| 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 | 50.913 |
| 3. | Internal controls | 311.119 |
| 4. | Others | 0 |
| Total | | 362.032 |

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

| Sr. No. | Description | Expenditure on Acquiring Physical Assets | Salary | Non-Salary | Civil Works | Receipts | Total | Total Last Year |
|----------------|--|---|---------------|-------------------|--------------------|-----------------|--------------|------------------------|
| 1. | Outlays Audited | | 5,105.988 | 577.597 | 559.194 | 14.539 | 6,257.318* | 5,576.08 |
| 2. | Amount Placed under Audit Observation/ Irregularities by Audit | - | 45.046 | 228.191 | 86.727 | 2.068 | 362.032 | 186.162 |
| 3. | Recovery Pointed out at the instance of Audit | - | 35.156 | 4.524 | 9.165 | 2.068 | 50.913 | 28.629 |
| 4. | Recovery Accepted / Established at the instance of Audit | - | 35.156 | 4.524 | 9.165 | 2.068 | 50.913 | - |
| 5. | Recovery realized at the instance of Audit | - | 2.149 | 1.418 | 0.513 | 1.453 | 5.533 | - |

* The amount mentioned against Sr. No. 1 in column of "Total" is the sum of expenditure and receipt whereas the total expenditure was Rs 6,242.779 million.

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

| Sr. No. | Description | Amount Placed under Audit Observation |
|----------------|--|--|
| 1. | Violation of rules and regulations and violation of principle of propriety and probity in public operations. | 240.551 |
| 2. | Reported cases of fraud, embezzlement, thefts and misuse of public resources | 1.283 |
| 3. | Accounting errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements. | 0 |
| 4. | Quantification of weaknesses of internal control systems | 5.488 |
| 5. | Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies | 50.913 |
| 6. | Nonproduction of record | 63.797 |
| 7. | Others, including cases of accidents, negligence, non accountal of store etc. | 0 |
| Total | | 362.032 |

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

CHAPTER 1

1.1 District Government Muzaffargarh

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.

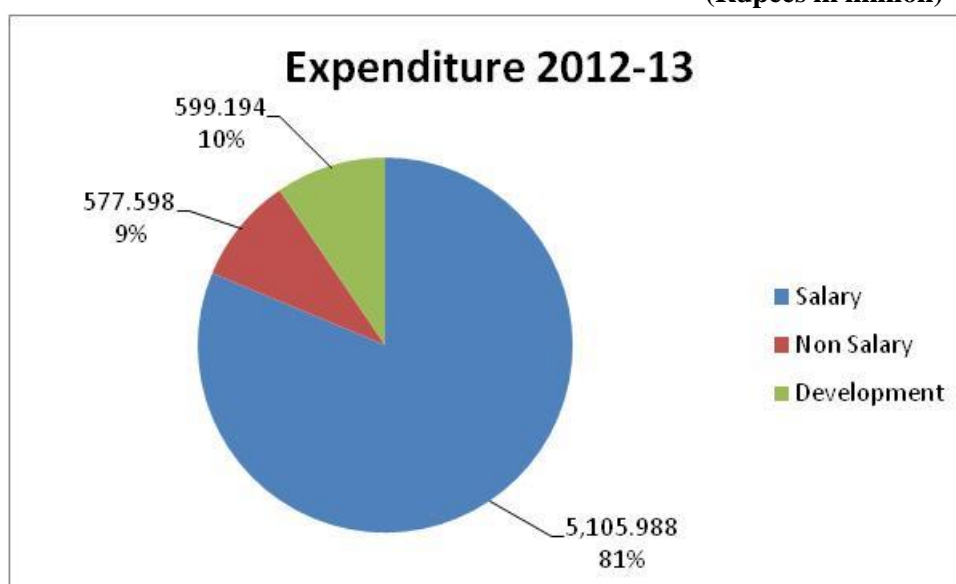
1.1.2 Comments on Budget and Accounts (Variance Analysis)

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

(Rupees in million)

| 2012-13 | Budget | Expenditure | Excess (+) / Saving (-) | % (Saving) |
|--------------|------------------|------------------|----------------------------|---------------|
| Salary | 6,027.482 | 5,105.988 | -921.494 | 15.288 |
| Non-salary | 811.799 | 577.598 | -234.201 | 28.850 |
| Development | 699.671 | 599.194 | -100.477 | 14.361 |
| Total | 7,538.952 | 6,282.780 | -1,256.172 | |

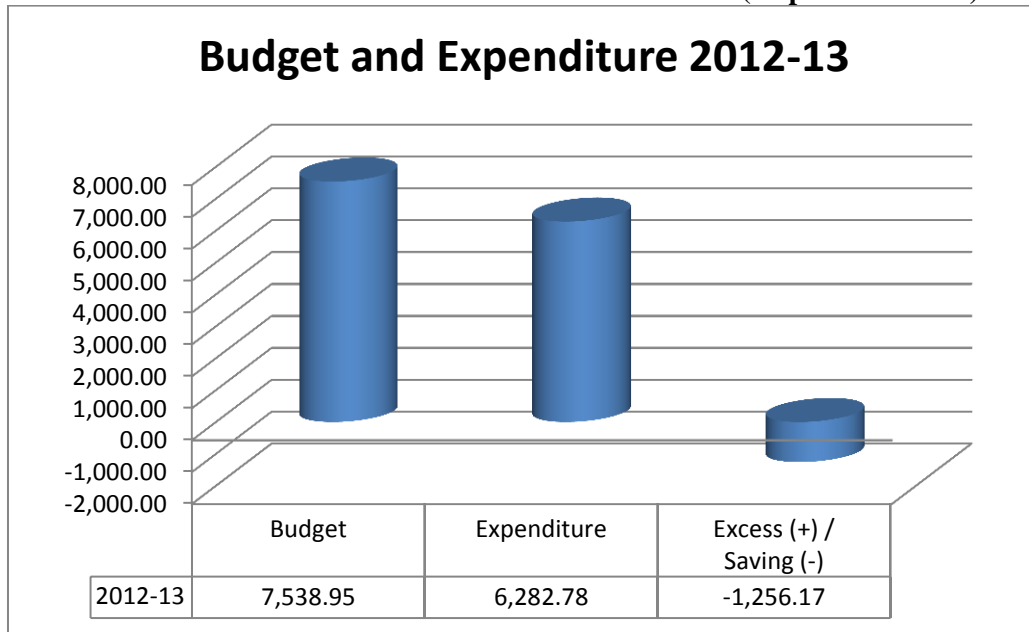
(Rupees in million)



Detail is given in Annexure-B

As per the Appropriation Account 2012-13 of the District Government, Muzaffargarh, total original budget (Development and Non-Development) was Rs6,680.671 million, supplementary grant of Rs111.109 million was provided and the final budget was Rs7,538.951 million. Against the final budget, total expenditure of Rs6,242.779 million was incurred by the District Government during 2012-13. Annexure-C

(Rupees in million)

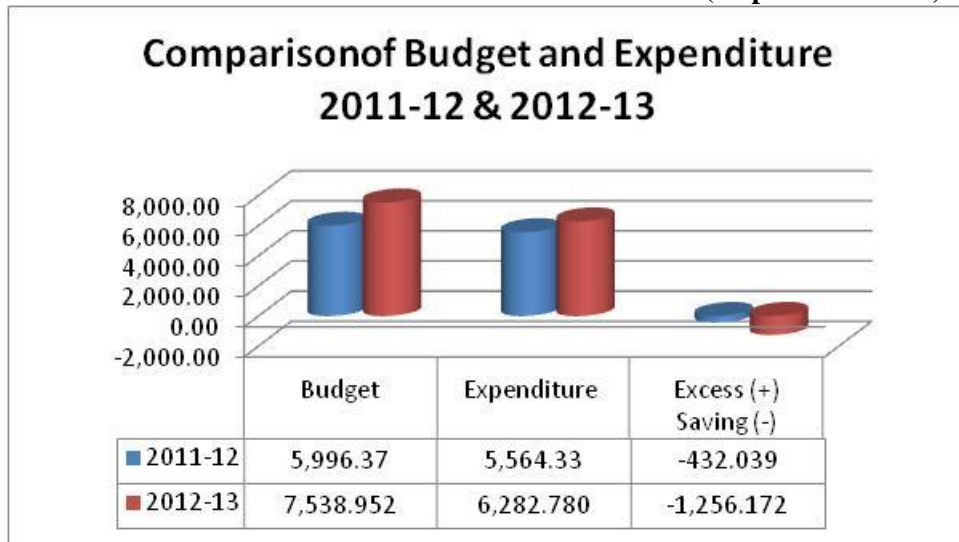


Due to ineffective financial management in release of budget by EDO (F&P), major portion of saving occurred as detailed below:

- (i) An amount of Rs140.477 million(20%) 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 Rs115.912 million (62%).

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

(Rupees in million)



There was 25% increase in Budget Allocated and Expenditure while there were overall savings of Rs1,256.172 million during 2012-13.

1.1.3 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13

Audit paras reported in Annex-1 of last year audit report have not been attended in accordance with the direction of DAC. These para are reported in Chapter 1.2.5 in this report.

1.1.4 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

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|----------------|---|---------------------|-------------------------------|
| 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 |
| 8 | 2012-13 | 19 | Not convened |

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

1.2 Audit Paras

1.2.1 Misappropriation

1.2.1.1 Misappropriation of Medicines and X-ray Films- Rs1.283 Million

According to rule 15.4 of PFR Vol-I, all materials received should be examined, counted, measured and weighed as the case may be when delivery is taken and the same should be kept in charge of a responsible Government servant.” Further, Rule 15.5 states that “When materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered”.

The following DDOs of Health Department purchased medicines and X-ray films amounting to Rs1.283 million. Comparing the stock register with bills of medicines revealed that medicines were neither entered in stock register nor issuance was on record. Further at the end of the year, balance of medicines was not transferred or less transferred in the next year medicines stock register. It depicts that bills were drawn out of Government Treasury just to draw the Government money. **(Annexure-D)**

(Amount in Rupees)

| Sr. No. | DDOs | Description | Period | Amount |
|--------------|--------------------------|-------------|---------|------------------|
| 1. | MS THQ Hospital Kot Addu | Medicines | 2012-13 | 199,938 |
| 2. | SMO RHC Gujrat | X-Ray films | 2011-13 | 407,378 |
| 3. | SMO RHC Rang Pur | Medicines | 2011-13 | 676,144 |
| Total | | | | 1,283,460 |

Audit was of the view that due to ineffective internal controls on the part of the department, store items of Rs1.283 million were misappropriated.

Due to misappropriation, loss was sustained by the Public Exchequer.

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, MS THQ Hospital Kot Addu and SMO RHC Gujrat replied that the stock could not be verified at the time of audit. However, now the record is available which may be verified. The reply was not justified as the record was prepared just for settlement of audit para. Committee directed the EDO (Health) to enquire the matter and submit the report within a month. SMO RHC Rangpur did not submit the reply of para. No progress was intimated till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned, besides recovery of misappropriated amount from responsible under intimation to Audit.

[AIR Paras:1,1,3]

1.2.2 Non Production of Record

1.2.2.1 Non Production of Record – Rs 63.797 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”.

Various DDOs under the control of EDO (Health), EDO (Education), EDO (Works & Services) and EDO (Agriculture) did not produce record of expenditure of Rs 63.797 million incurred under different objects / codes of classification, in violation of the above rules. The detail is given as below:

(Rupees in million)

| Sr. No. | DDOs | Nature of Record | Amount |
|--------------|------------------------|---|---------------|
| 1. | SMO RHC Qasba Gujrat | Pay and allowances, cost of other, purchases etc. | 12.484 |
| 2. | SMO RHC Qasba Gujrat | Pay & Allowances and Operating Expenditure | 4.354 |
| 3. | SMO RHC Rang Pur | Local Purchase of Medicines | 1.299 |
| 4. | Dy. DEO (EE-M) Ali Pur | Purchases of furniture | 1.361 |
| 5. | EDO (Education) | Bill, Vouchers, Actual Payee receipt etc | 41.610 |
| 6. | DO (Road) | Advertisement, Publicity, POL | 1.010 |
| 7. | DO (livestock) | Consumption of medicine | 1.679 |
| Total | | | 63.797 |

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

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, all the DDOs except EDO (Education), who did not attend the meeting and SMO RHC Rangpur who did not submit the reply of this para, replied that record was available for verification. However, the record as desired in the audit para was not produced. Committee

directed the DDOs to produce all the relevant record within a period of one month. No progress was intimated till finalization of this report.

Audit recommends that the desired record be produced for verification and necessary action be initiated against the person(s) at fault, under intimation to Audit

[AIR Paras: 17,24,2,9,19,18,2]

1.2.3 Non Compliance of Rules

1.2.3.1 Unauthorized Payment in Cash – Rs63.607 Million

According to Finance Department letter No. NO. FD (FR) V-6/75 (P) dated 17.9.2008, all the payment exceeding Rs100,000 should be made through crossed cheque. Further 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 following DDOs of various departments made payments to suppliers and employees for Rs63.607 million in cash during 2012-13 instead of crossed cheque or direct credit to their accounts which resulted unauthorized payment. **(Annexure-E)**

(Amount in Rupees)

| Sr. No. | DDOs | Description | No. of Bills | Amount |
|----------------|----------------------|---------------------------|---------------------|-------------------|
| 1. | MS DHQ Hospital | Payment to supplier | 67 | 29,046,171 |
| 2. | Dy. DEO (EE-M) Jatoi | Pay and payment to supply | 07 | 1,153,482 |
| 3. | DO (OFWM) | Payment of W.U.A | 28 | 32,467,590 |
| 4. | DO (Agri. Ext.) | Payment of salaries | 06 | 939,564 |
| Total | | | | 63,606,807 |

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

Audit was of the view that the procedure of payment was unauthorized which resulted in doubtful expenditure.

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, MS DHQ Hospital replied that all the payment were made through cheque, Dy.DEO(EE-M) Jatoi and DO(Agri. Ext) replied that the payments were made on account of arrears of pays to the employees and DO(OFWM) replied that the payments were made by water users associations. The reply of MS was not tenable as no proof for payment through crossed cheque was provided. Further in all cases whether it is arrears or to water users association, the payment must be made through crossed cheque. DAC directed the DDOs to get the matter regularized from the competent authority. No progress was intimated till finalization of this report.

Audit recommends fixing of responsibility on the officers concerned for non-observance of the rule, besides regularization of the expenditure from the competent authority, under intimation to Audit.

[AIR Paras:25,7,3,3]

1.2.3.2 Unauthorized Execution of Major Repair Works without Administrative Approval - Rs34.955 Million

According to rule 2.5 of B&R Code, before technical sanction is accorded an “Administrative approval” should be obtained for every work (excluding repairs and petty work) initiated by, or connected with the requirements of, and Administrative Department. Further rule 2.2 of ibid classify the original work as new construction, addition and alteration of existing work and repair indicates as primary operation undertaken to maintain in proper condition.

District Officer (Roads) incurred heavy expenditure on re-construction, rehabilitation and special repair of metalled road. The TS was granted by the DO(Roads) and expenditure was incurred by himself, without administrative approval by the District Development Committee. Further the expenditure was unauthorizedly incurred out of Grant No.25, meant for annual repair of roads, machinery and equipment. The detail is given in **Annexure F**.

Due to weak management controls, expenditure was incurred without obtaining administrative approval of the competent authority and from proper budgetary grant.

Audit was of the view that due to poor financial management, the expenditure was incurred without proper authority and from proper budget grant.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO was directed to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this report.

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

[AIR Para: 16]

1.2.3.3 Incurrence of Expenditure without Advertisement – Rs 28.938 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 website.

The following offices of Health Departments purchased various items valuing Rs28.938 million during 2012-13, without advertisement. The proposed procurement was neither advertised in advance on the PPRA's website nor in two national newspapers. The officers incurred the expenditure on quotations basis by splitting the bills to avoid sanction of the competent authority, as detailed below:

(Rupees in million)

| Sr. No. | Name of Office | Article | No. of Bills | Amount |
|--------------|------------------------------|--------------------------------------|--------------|---------------|
| 1. | DO (Health) | Homeo and Tibbi Medicines | 14 | 1.045 |
| 2. | MS DHQ Hospital | Electric coil, flit oil, phenyl etc. | 35 | 2.668 |
| 3. | MS DHQ Hospital | X-Ray Films and Bedding & Clothing | 72 | 5.941 |
| 4. | THQ Hospital Kot Addu | Medicine | 14 | 1.533 |
| 5. | THQ Hospital Kot Addu | X-ray films | 19 | 1.335 |
| 6. | THQ Hospital Jatoi | X-ray films, General Store items | 16 | 1.361 |
| 7. | SMO RHC Chowk Sarwar Shaheed | Cost of others | 12 | 0.655 |
| 8. | MS THQ Hospital Ali Pur | X-ray films | 21 | 1.936 |
| 9. | SMO RHC Qasba Gujrat | General store items | 32 | 1.723 |
| 10. | SMO RHC Qasba Gujrat | S-ray films | 22 | 1.392 |
| 11. | SMO RHC Baseera | Medicines | 66 | 2.156 |
| 12. | SMO RHC Baseera | X-ray film | 19 | 1.481 |
| 13. | SMO RHC Shehar Sultan | Bedding, Clothing and X -ray film | 39 | 2.457 |
| 14. | SMO RHC Rohilan Wali | Bedding and Clothing | 2 | 0.118 |
| 15. | SMO RHC Rang Pur | X -ray films, cost of others | 22 | 1.976 |
| 16. | SMO RHC Sinawan | Medicine, X-ray Films | 27 | 1.161 |
| Total | | | | 28.938 |

Due to weak financial controls, expenditure was incurred without considering the tender 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 September, 2013. In the DAC meeting held in December 2013, DDOs replied that the bills were less than the limit of Rs100,000. The reply was not tenable as to keep the bills within the limit of quotation, expenditure was deliberately split up. DDOs were directed to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this report.

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

[AIR Paras: 5, 20, 4, 8, 1, 1, 11, 12, 16, 4, 8, 9, 4, 1, 6]

1.2.3.4 Unauthorized Acceptance of Single Bid – Rs21.211 Million

According to Finance Department, Government of Punjab Notification 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.

Executive District Officer (Health) accepted and finalized single bids for procurement of medicines valuing Rs21.211 million during 2012-13. Neither was the approval for acceptance of single bid obtained from the higher authority, nor was the procurement re-advertised, which made the procurement unauthorized. **(Annexure-G)**

Due to poor financial management, Rate Contract was finalized without competition.

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

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that the bids were accepted by the competent authority, hence it cannot be objected. The reply was not tenable as the approval from the higher authority had not been sought.

The DDO was directed to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for non observance of Government instructions resulting in uneconomical procurement. Further, PPRA rules have not been followed as Rate Contract has been discontinued under the said rules.

[AIR Para: 6]

1.2.3.5 Unauthorized Purchase of Medicines due to Repeat Order – Rs17.688 Million

According to Public Procurement Regulatory Authority Rule 42 (iv), repeat order up to 15% of the first order may be issued and in case the quantity to be purchased is more than 15% of previous quantity, fresh tendering needs to be issued.

The following DDOs of Health Department purchased medicines during 2012-13 from the same supplier who had already supplied medicines in huge quantity. The amount of repeat order was more than 15% which showed that purchases were made from suppliers of own choice, giving undue favour which resulted in unauthorized purchase of medicines valuing Rs17.688 million on the basis of repeat order. **(Annexure-H)**

(Amount in Rupees)

| Sr. No. | DDOs | Amount |
|----------------|--------------------------|-------------------|
| 1. | EDO (Health) | 16,119,100 |
| 2. | DO (Health) | 560,540 |
| 3. | MS THQ Hospital Jatoi | 180,000 |
| 4. | MS THQ Hospital Kot Addu | 828,100 |
| Total | | 17,687,740 |

Due to weak internal controls, medicines were purchased through repeat orders just to oblige the favourite suppliers.

Audit was of the view that due to ineffective internal controls on the part of the department, medicines were purchased unauthorizedly from the same supplier through repeat orders.

The aforementioned repeat orders resulted in violation of the rule and led to unauthorized purchase of medicines.

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, DDOs were directed to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this report.

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

[AIR Paras: 2, 6, 10, 3]

1.2.3.6 Irregular Expenditure on POL without Maintenance of Logbooks – Rs14.257 Million

According to para 20 of West Pakistan Staff Vehicles (Use & Maintenance) Rules 1969, Log Book, History Sheet and Petrol Account Register shall be maintained for each Government owned vehicle.

The following DDOs of various departments incurred an expenditure of Rs14.257 million on POL during 2012-13, without maintenance of logbooks of vehicles and generators. The detail is given as below:

(Amount in Rupees)

| Sr. No. | DDOs | Description | No. of Vehicle / Generator | Amount |
|----------------|------------------------------|-----------------------|-----------------------------------|-------------------|
| 1. | DO (Health) | Logbooks of vehicles | - | 1,007,637 |
| 2. | MS DHQ Hospital | Logbooks of generator | 1 | 11,497,996 |
| 3. | SMO RHC Chowk Sarwar Shaheed | Logbook of ambulance | 1 | 978,712 |
| 4. | DO (Road) | Logbook of vehicles | 3 | 772,746 |
| Total | | | | 14,257,091 |

Due to weak financial controls and inefficient management, proper record of consumption of POL was not maintained.

Audit was of the view that authentication of the expenditure could not be verified without maintenance of the pointed out record of POL consumption.

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, DDOs replied that the log books were available in the office which could be verified. The reply was not tenable as the log books were not produced. DDOs were directed to provide the log books for verification of consumption of POL. No progress was intimated till finalization of this report.

Audit recommends fixing of responsibility on the person at fault, besides maintenance and provision of log books.

[AIR Paras: 13, 32, 5, 17]

1.2.3.7 Unauthorized Payment of Salaries to Work Charged Employees-Rs14.236 Million

According to Para 1.107 of B&R Code, Works establishment is employed upon to 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 Finance Department, Government of the Punjab letter No. FD (FR) II-2/89(P) dated 21st March 2009, conditions to be observed while sanctioning employment of work charged establishment

- (a) Provision exists in the sanctioned estimates:
- (b) The power is exercised only when the order to commence the work has been received.

District Officer (Buildings) made payment of Rs14.236 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 detail of payment is as below:

| (Amount in million) | |
|--|---------------|
| No. ROF/2012-13/562/F&P dated 15.08.2012 | 11.500 |
| No. ROF/2012-13 685 (P)/F&B dated 08.12.2012 | 2.736 |
| Total | 14.236 |

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

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

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that employees had been appointed for maintenance of Government buildings. The reply was not tenable as for the maintenance, separate strength was required to be sanctioned by the Finance Department. Work Charged employees could not be appointed for the purpose. DDO was directed to get the matter regularized from the competent authority. No progress was intimated till finalization of this report.

Audit recommends holding of enquiry into the matter of making payment to work charged employees, besides regularization from the competent forum.

[AIR Para 11]

1.2.3.8 Unjustified Payment for Bitumen - Rs13.672 Million

According to clause 6 of the acceptance issued by the DO(Roads),Muzaffargarh, "bitumen (80-100) grade will be arranged by the contractor from National Refinery Karachi, and documentary proof is to be provided to the District Officer Roads for release of payment against the work done"

District Officer (Roads) paid an amount of Rs 13.672 million to the contractors on account of purchase of bitumen to be used in the below mentioned schemes, without having proof of purchase of bitumen from National Refinery Karachi and having the lab test that the TST was up to the standard. So the payment without proof of quality was unjustified as detailed below:

(Amount in Rupees)

| Sr. No. | Scheme | TST sft | Bitumen (MT) | Rate | Amount |
|---------|---|---------|--------------|-------|-----------|
| 1. | Rehabilitation of M/R from Shah Jamal to Ahmed Mohana | 88900 | 27.041 | 92450 | 2,499,940 |
| 2. | Const. of M/R from Shah Jamal Road to Basti Gihal Pur | 20000 | 6.083 | 92450 | 562373 |
| 3. | Rehabilitation of M/R Langar Sarai Road to Basti Patti | 27600 | 8.395 | 92450 | 775332 |
| 4. | Special repair for M/R from Taliry By Pass (DST 53 lbs) | 8700 | 2.093 | 92450 | 193534 |

| | | | | | |
|--------------|--|--------|--------|-------|-------------------|
| 5. | Special repair for M/R from Taliry By Pass (TST 67 lbs) | 17298 | 5.262 | 92450 | 486471 |
| 6. | Const. of M/R from MM Road to Boys College Chowk Sarwar Shaheed | 62669 | 19.062 | 92450 | 1762343 |
| 7. | Const. of Metaled Road from Basti Lohar Wala to Bypass Taunsa Barrage Road | 66219 | 20.142 | 92450 | 1862174 |
| 8. | W/I of M/R From Shah Garh to Preetm chowk (TST 79 lbs) | 148750 | 53.351 | 93920 | 5025669 |
| 9. | Special Repair of M/R from T.P Link Cannal to Altaf Wala(P-II) | 17974 | 5.459 | 92450 | 504695 |
| Total | | | | | 13,672,531 |

Audit was of the view that due to ineffective internal controls on the part of the department, the bitumen was purchased from some supplier who may not be Government approved and the bitumen was not up to the standard.

Due to purchase of bitumen from other refinery, loss was sustained by the Public Exchequer.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that qualified staff was continuously supervising the work. The reply was not tenable as the proof of quality was not on record. DDO was directed to provide the proof for usage of standard/approved bitumen. No progress was intimated till finalization of this report.

Audit recommends fixing of responsibility on the officer/ official concerned involved in payment to contractors without having proof of its purchase as required by rule and the agreement.

[AIR Para: 11]

1.2.3.9 Non Deduction of G.P Fund, Benevolent Fund and Group Insurance from Salaries – Rs12.524 Million

According to Rule 4.17 of Punjab Treasury and Sub-Treasury 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 made by stoppages from pay and consequent short drawings from the Treasury.

The following DDOs of Education Department did not make necessary deductions on account of G.P Fund, Benevolent Fund and Group Insurance from the pay of the employees which resulted in loss of Rs12.524 million.
(Annexure-I)

(Rupees in million)

| Sr. No. | DDOs | No. of employees | Amount |
|----------------|-----------------------------|-------------------------|---------------|
| 1. | Dy. DEO (EE-W) Kot Addu | 104 | 3.206 |
| 2. | Dy. DEO (EE-M) Muzaffargarh | 61 | 2.391 |
| 3. | Dy. DEO (EE-M) Ali Pur | 24 | 0.583 |
| 4. | Dy. DEO (EE-W) Muzaffargarh | 25 | 1.221 |
| 5. | Dy. DEO (EE-M) Kot Addu | 117 | 4.301 |
| 6. | Dy. DEO (EE-W) Ali Pur | 41 | 0.822 |
| Total | | | 12.524 |

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

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

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, DDOs replied that the recovery was being effected through payroll. DDOs were directed to ensure the recovery without further delay. No progress was intimated till finalization of this report.

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

[AIR Paras: 4, 11, 15, 9, 10, 11]

1.2.3.10 Recovery of Inadmissible Allowances – Rs7.088 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 the Conveyance Allowance.

DDOs of Health Department allowed conveyance allowance, house rent allowance and Health sector Reform Allowance to the employees, who were

either residing in hospital colony or on leave and without entitlement respectively, which resulted in loss of Rs7.088 million. **(Annexure-J)**

Due to weak financial controls, unauthorized conveyance allowance and house rent allowance 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 September, 2013. In the DAC meeting held in December 2013, DDOs replied that recovery had been started through payroll. DDOs were directed to ensure the recovery of the amounts from the employees under their controls at the earliest. No progress was intimated till finalization of this report.

Audit recommends that the overpaid amount on account of conveyance allowance and house rent allowance should be recovered, besides discontinuation of the pointed out allowances from the salary of the next month, under intimation to Audit.

[AIR Paras: 3,10,11,6,11,3,3,8,12,2,3,7,6,3,7,5,7,8,14,5]

1.2.3.11 Unauthorized Change of Site of Work -Rs7.670 Million

According to Rule 2.7 of B&R Code, the procedure of the revision of administrative approval will also apply to modifications of the proposals originally approved.

District Officer (Roads) changed the site of scheme “Construction of M/R from Basti Lohar Wala to Bypass Taunsa Barrage Length = 2 Kms, which was proposed to be executed out of the Annual Development Programme and the same was recommended by the DDC and administrative approval for Rs92.75 million was granted vide DCO Letter No.F&P/DO(P)3-16/1138 dated 26.05.2012. However, on the intervention of MPA of PP 251, DO (Roads) changed the site of the scheme, with the excuse that the road was to pass from Pakistan Railways land and Pakistan Railway did not grant NOC. The NOC was just on excuse as there was no documentation with the PR seeking the NOC. From the linear plan, it was known that the road was actually diverted without any sound justification. Populace of Basti Lohar wala could not fetch the benefit

despite spending of Rs7.670 million up to June 2013. Incurrence of expenditure against construction of road on the site other than proposed and approved by the DDC and DCO was un-authorized

Audit was of the view that due to ineffective internal controls on the part of the department, site of the scheme was changed from its actual approval.

Due to change of site of scheme, the population of Basti Lohar Wala could not fetch benefit, despite an expenditure of Rs7.670 million.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that the site was changed due to non issuance of NOC from the Pakistan Railway. The reply was not justified as no correspondence seeking the NOC was on record. Further, the matter was not approved from the DDC/Authority. DDO was directed to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this report.

Audit recommends fixing of responsibility on the person involved in change of site of work, resultantly depriving the population for which the scheme was proposed by the DDC.

[AIR Para: 12]

1.2.3.12 Loss due to Abnormal Delays in Completion of Projects and Non Imposition of Penalty-Rs5.894 Million

According to clauses 37 and 39 of the Contract Agreement of C&W Department, the contractor shall pay as compensation an amount up to 10 % of the estimated cost of work if the work is not completed within stipulated period of time. Moreover, Government of the Punjab, C&W Departments letter dated 20.04.2009 stipulates that a copy of the extension order shall be endorsed to the Superintending Engineer, Chief Engineer and Special Secretary C&W, for their information and record.

The following DDOs working under the administrative control of EDO (Works & Services) Muzaffargarh, allotted development projects to the different contractors. The contractors did not work with the desired pace and abnormally delayed completion of projects, in violation of terms of agreements. The District

Officers did not take appropriate action to improve the pace of work. The contractors were also granted undue favour and penalty Rs5.984 @ 10% of contract price was not imposed to the concerned contractors despite the fact that in most of the cases, they were neither granted time extension nor were their requests for the same on record; and in remaining cases the time extensions were granted on unjustified reasons. Moreover, copies of time extensions granted were not endorsed (communicated) to the Special Secretary (C&W) in violation of above rules.(Annexure-K)

(Rupees in million)

| Sr. No. | DDOs | No. of scheme | Amount |
|--------------|----------------|---------------|--------------|
| 1 | DO (Buildings) | 03 | 3.244 |
| 2 | DO (Buildings) | 39 | 0.599 |
| 3 | DO (Roads) | 04 | 2.051 |
| Total | | | 5.894 |

The loss occurred due to ineffective financial and managerial controls, negligence of the management and undue favour to the contractors.

Due to weak internal controls and negligence of the management, completion of the development projects was abnormally delayed and the Government Treasury sustained loss of Rs5.984 million, due to non imposition of penalty.

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, DDOs replied that the cases for approval of time extension were in process. The reply was not tenable as it was required to be applied before one month of completion. DDOs were directed to recover the necessary penalty and ensure its deposit into Government Treasury. No progress was intimated till finalization of this report.

Audit recommends fixing of responsibility on the officer concerned, besides recovery of penalty from the contractors who did not complete the work in time.

[AIR Paras: 8, 13, 5]

1.2.3.13 Unauthorized Appointments of PTC Teachers without Prescribed Academic Qualification – Rs5.500 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 a recognized Institution.

Six (6) PTC teachers working under the control of the following Dy. DEOs were appointed on the basis of Matric and PTC, despite the fact that required qualification for that post was F.A and PTC. Recruitment of persons who did not meet the prescribed qualification and expenditure of Rs5.500 million on their salary was unauthorized.

(Rupees in million)

| Sr. No. | DDOs | No of employees | Period | Amount |
|----------------|-------------------------|------------------------|---------------|---------------|
| 1 | Dy. DEO (EE-W) Kot Addu | 02 | 13/02/97 to | 1.730 |
| 2 | Dy. DEO (EE-W) Jatoi | 04 | 30/06/13 | 3.770 |
| Total | | | | 5.500 |

The above irregularities occurred due to non compliance of relevant rules and ineffective internal controls.

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, the DDOs replied that the case had been taken up with higher management. DDOs were directed to get the matter regularized from the competent authority. No progress was intimated till finalization of this report.

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

[AIR Para 8,7]

1.2.3.14 Unauthorized Payment of Allowances – Rs4.270 Million

According to Condition (J,K,L) of S&GAD Department's Notification No. DS (O&M)5-3/2004 contract (MF) dated 14th October, 2009, upon regularization of services, the salary shall be adjusted in accordance with the pay / scale (s) plus usual allowances prescribed for the post (s) against which they have been appointed. Further As per clarification issued by the Government of

Punjab Finance Department vide letter No.FD-PC-43/2010 dated 21.06.2011, Special Additional Allowance - 1999, Special Relief Allowance - 2003, ad hoc Relief – 2004 and Dearness Allowance - 2006 are not admissible upon regularization of contract employees whose services were regularized on 14.10.2009 or 19.10.2009.

The following DDOs of Education Department paid unauthorized allowances to teachers whose services were regularized w.e.f. 19.10.2009. As per policy of regularization, they were not entitled to the allowances after regularization. However, neither their pay was re-fixed nor were inadmissible allowances excluded from the monthly salary, which resulted in excess payment of Rs4.270 million. **(Annexure-L)**

(Rupees in million)

| Sr. No. | DDOs | No. of employees | Description | Period | Amount |
|--------------|-------------------------|------------------|--|--------------------------|--------------|
| 1. | Dy. DEO (EE-M) Ali Pur | 23 | 50% adhoc allowance 2010, 15% 2011, 20% adhoc relief 2012 and 10% adhoc relief 2013 | 01.12.2009 to 31.07.2013 | 1.360 |
| | | 61 | Special relief allowance 2003, adhoc relief allowance 2004, dearness allow: 2006 and SSB | 19.10.09 to 30.06.11 | 1.165 |
| 2. | Dy. DEO (EE-M) Kot Addu | 105 | 15% adhoc allow:2010, 15% 2011, 20% 2012 | 01.07.2012 to 30.06.2013 | 1.745 |
| Total | | | | | 4.270 |

Due to weak internal controls and negligence of the controlling authorities, inadmissible allowances were granted to teachers after regularization.

Inadmissible allowances resulted in excess payment to teachers which caused loss to Public Exchequer.

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, DDOs replied that recovery had been started. DAC directed the DDOs to ensure the recovery within a month. No progress was intimated till finalization of this report.

Audit recommends recovery of the overpaid amount from the teachers concerned, besides exclusion of inadmissible allowances from their monthly salaries of the coming month.

[AIR Paras: 1, 3, 3]

1.2.3.15 Award of Contract for Purchase of Medicine to Unregistered Manufacturer – Rs4.192 Million

According to rule 29 of PPRA Rule 2009, Procuring agencies shall formulate an appropriate evaluation criterion listing all the relevant information against which a bid is to be evaluated. Further according to advertisement in the newspaper, the registered manufacturers were allowed to appear in bidding process.

District Officer (Livestock) awarded contract for supply of veterinary medicines during March 2013 and made payments of Rs4.192 million to those bidders whose license had expired since long. (**Annexure-M**)

Due to weak managerial controls, Rate Contract was finalized with the suppliers whose license had expired since long.

Audit was of the view that medicines were purchased from unauthentic suppliers and quality of medicines was questionable.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDOs replied that at the time of procurement, the renewal of license was in process. The reply was not justified as up to December 2012, the renewal was not produced. DDO was directed to get the matter regularized from the competent authority. No progress was intimated till finalization of this report.

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

[AIR Para: 6]

1.2.3.16 Unauthorized Enhancement / Modification in Scope of Work Rs3.992 Million

According to rule 2.7 of B&R Code, the procedure of the revision of administrative approval will also apply to modifications of the proposals

originally approved, if likely to necessitate the eventual submission of a revised estimate, to material deviations from the original proposals even though the cost of the same may possibly be covered by savings on other items.

District Officer (Roads) enhanced / modified the scope of development schemes for Rs3.992 million during 2012-13 without getting it approved from the competent authority, which resulted in unauthorized execution of work. The detail is as below:

(Rupees in million)

| Sr# | Scheme | Admn. Approval | Original TS | Revised TS | Amount spent on modified scope | Remarks |
|--------------|--|----------------|-------------|--------------|--------------------------------|--|
| 1 | Const. of M/R from Chowk Serwar Shaheed-Rangpur Road to Chak No. 570/TDA | 38.82 | 38.99 | 42.59 | 3.600 | Road was increased for 440 rft |
| 2 | Const. of M/R from Muslim Chajra Road to Basti Abdul Majeed Banbhan | 21.50 | 21.56 | 21.50 | 0.392 | Reduced the construction of new road by 300 rft and amount spent on repair of another part of road by 500rft which was not provided in AA. |
| Total | | | | 64.09 | 3.992 | |

Due to weak internal controls, development schemes were enhanced / modified without approval of the competent authority.

Audit was of the view that the scope of development schemes was enhanced / modified without approval, which resulted in unauthorized execution of work.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that the modification was made keeping in view the requirement of the scheme. The reply was not justified as approval of DDC was required before modification of estimate. DDO was directed to get the matter regularized from the competent authority. No progress was intimated till the finalization of this report.

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

[AIR Para: 1]

1.2.3.17 Recovery of Unauthorized Withdrawal of Health Sector Reform Allowance/ Conveyance Allowance – Rs3.672 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.

The following eighty-nine (89) officers and staff of Health Department drew Health Sector Reform Allowance, Practice Compensatory Allowance and Conveyance Allowance, amounting to Rs3.672 million during 2012-13, while working at other than actual place of posting, having private practice or were 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)

| Sr. No. | DDOs | Description | Nos. of doctors/ Employee | Amount |
|----------------|------------------------------|-------------------------------|--------------------------------------|---------------|
| 1. | DO (Health) | PCA | 9 | 250,000 |
| | DO (Health) | HSRA | 20 | 140,795 |
| 2. | MS DHQ Hospital | HSRA | 4 | 101,817 |
| | | PCA | 2 | 97,570 |
| 3. | MS DHQ Hospital | Conveyance Allowance and HSRA | 24 | 259,478 |
| 4. | MS THQ Hospital Ali Pur | PCA | 4 | 1,695,000 |
| 5. | MS THQ Hospital Kot Addu | HSRA | 7 | 1,260,00 |
| 6. | MS THQ Hospital Kot Addu | PCA | 1 | 30,000 |
| 7. | SMO RHC Chowk Sarwar Shaheed | PCA | 1 | 60,000 |
| 8. | SMO RHC Chowk Sarwar Shaheed | HSRA | 8 | 352,916 |
| 9. | SMO RHC Baseera | PCA | 2 | 180,000 |

| | | | | |
|--------------|-----------------|------|-----------|------------------|
| 10. | SMO RHC Baseera | HSRA | 3 | 127,848 |
| 11. | SMO RHC Gujrat | PCA | 4 | 375,000 |
| Total | | | 89 | 3,671,684 |

The loss occurred due to ineffective financial controls of the management.

Unauthorized withdrawal of allowances resulted in loss of Rs3.671 million to the government.

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, DDOs replied that recovery had been started. DAC directed the DDOs to ensure the recovery within a month. No progress was intimated till finalization of this report.

Audit recommends recovering the amount and depositing into treasury, besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Paras: 4, 7, 15, 8, 13, 2, 11, 6, 11, 3, 8]

1.2.3.18 Recovery of Unauthorized Payment of Conveyance Allowance during Leave on Full Pay / Vacation – Rs3.548 Million

According to Finance Department, Government of the Punjab letter No. FD-PC.38-8/77 dated 05.07-.1977, issued by the, no Conveyance Allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle. Furthermore, rule 1.15 of the Punjab Traveling Allowance Rules 1976 stipulates that, Conveyance Allowance is not admissible during the period of leave of any kind or vacations. According to Government of the Punjab Education Department (School Wing) letter No. SO (S-III) 1-2-16/2007 dated 24.09.2007, no mobility allowance is admissible during the period of leave.

The following DDOs of Education Department allowed conveyance allowance to the teachers who were on leave with full pay (LFP) / winter vacation during 2012-13, which resulted in overpayment of Rs3.548 million. The detail is given below:

(Amount in Rupees)

| Sr. No. | DDOs | Description | No. of employees | Amount |
|--------------|-----------------------------|-------------------|------------------|------------------|
| 1. | Dy. DEO (EE-W) Kot Addu | Winter Vacation | 343 | 127,191 |
| 2. | Dy. DEO (EE-W) Jatoi | Leave on full pay | 64 | 194,258 |
| 3. | | Winter Vacation | 458 | 272,274 |
| 4. | Dy. DEO (EE-W) Muzaffargarh | Winter Vacation | 1163 | 503,044 |
| 5. | Dy. DEO (EE-M) Jatoi | Winter Vacation | 50 | 90,175 |
| 6. | | Winter Vacation | 492 | 360,830 |
| 7. | Dy. DEO (EE-M) Ali Pur | Full Pay | 94 | 75,617 |
| 8. | | Winter Vacation | 403 | 447,646 |
| 9. | Dy. DEO (EE-M) Muzaffargarh | Full Pay | 78 | 63,594 |
| 10. | | Winter Vacation | 1056 | 604,738 |
| 11. | Dy. DEO (EE-M) Kot Addu | Full pay | 58 | 115,065 |
| 12. | | Winter Vacation | 1158 | 694,049 |
| Total | | | 5417 | 3,548,481 |

Ineffective financial controls and negligence of the management resulted in unauthorized payment of conveyance allowance and loss of Rs3.548 million to Government

The matter was reported to the DCO and DDOs concerned in September, 2013. In the DAC meeting held in December 2013, DDOs replied that recovery had been started. DAC directed the DDOs to ensure the overpaid amount within a month. No progress was intimated till finalization of this report.

Audit recommends that overpaid amount on account of conveyance allowance during leave should be recovered and deposited into Government Treasury.

[AIR Paras: 5, 3, 9, 2, 1, 6, 2, 8, 1, 6, 2, 7]

1.2.3.19 Unauthorized Procurement of Medicine other than Prescribed Specification - Rs3.206 Million

According to rule 30(1) of Punjab Procurement Rules 2009, "All bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding documents.

Executive District Officer (Health) advertised tenders for the purchase of item Syp. Pseudoephedrine 30ml during the financial year 2012-2013 but the tender was awarded to Bloom Pharama for purchase of Syp. Pseudoephedrine 15ml by violating the specification and rate quoted in the advertisement. The

tenders were neither recalled for changing the specification nor were advertised on PPRA's web site and in two national newspapers, which resulted in unauthorized and uneconomical purchases.

Due to weak internal controls and financial discipline, EDO (Health) purchased medicine of specification other than advertised.

Audits held that the purchase of medicine without retendering resulted in uneconomical purchases and sustain a loss to Government.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that no bid for Syp. Pseudoephedrine 30ml was received, therefore bid for Syp. Pseudoephedrine 15ml was accepted. DAC directed the DDO to get the matter regularized from the competent authority. No progress was intimated till the finalization of this report.

Audit recommends fixing of responsibility on the officer concerned for procurement of medicine without observing the Procurement Rules 2009, besides regularization of expenditure.

[AIR Para 7]

1.2.3.20 Non Recovery of Loss of Trees-Rs2.680 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 make any effort to recover the amount of Rs.2.740 million during 2012-13 which was outstanding against the forest officials as penalty for damages of trees, as mentioned in Form No. 11 of the Forest Department. The detail is below.

(Amount in Rupees)

| Sr. No. | Name of employee | Designation | Amount |
|--------------|------------------|---------------|------------------|
| 1 | Saeed Ullah | Forest Guard | 113,619 |
| 2 | Iftikhar Ahmed | | 188,399 |
| 3 | Baqir Hussain | | 2,307,010 |
| 4 | Ghulam Farid | | 46,575 |
| 5 | Habib Ullah | Block Officer | 24,275 |
| Total | | | 2,679,878 |

Due to negligence on the part of management, a huge amount was outstanding against the officials.

Audit held that due to negligence of the management, recovery of Government revenue was outstanding, which resulted in loss to Government.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that recovery was in process. DDO was directed to recover the amount at the earliest. No progress was intimated till finalization of this report.

Audit recommends that the matter should be inquired into and disciplinary action be taken against the person responsible for the loss, besides recovery without further delay.

[AIR Para: 5]

1.2.3.21 Loss Due to Non Recovery of Overpaid Amount – Rs2.641 Million

According to Rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, “the collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.”

The following DDOs of Education Department made overpayment on account of pay and allowances to various employees. The overpayment of Rs 2.641 million has already been pointed out by the DAO in some case, and in some cases by the audit during 2012-13; however same has not been recovered up to December 2013. The detail is as below:

(Amount in Rupees)

| Sr. No. | DDOs | Description of recovery | No. of employees | Amount |
|--------------|-----------------------------|---|------------------|------------------|
| 1. | Dy. DEO (EE-M) Kot Addu | Recovery of Over payment of Annual Increment | 105 | 478,800 |
| 2. | Dy. DEO (EE-W) Alipur | Non recovery of overpayments pointed out by the DAO | 38 | 588,200 |
| 3. | Dy. DEO (EE-W) Alipur | Recovery of inadmissible allowances | 39 | 806,188 |
| 4. | Dy. DEO (EE-M) Alipur | Non recovery of over payment pointed out by DAO | 17 | 262,950 |
| 5. | Dy. DEO (EE-M) Muzaffargarh | Non recovery of overpayments pointed out by the DAO | 19 | 346,690 |
| 6. | Dy. DEO (EE-W) Muzaffargarh | Non recovery of overpayments pointed out by the DAO | 9 | 158,300 |
| Total | | | 227 | 2,641,128 |

The loss occurred due to ineffective financial controls and laxity of the management.

The matter was reported to the DCO and DDOs concerned in September, 2013. DDOs replied that recovery had been started; however no proof of recovery was provided. The DAC in its meeting held in December 2013, directed to recover the amount within a month. No progress was intimated till finalization of this Report.

Audit recommends that the amount be recovered within a month and deposited into Government Treasury, under intimation to Audit.

[AIR Paras:5,7,9,14,4,6]

1.2.3.22 Unauthorized Utilization of Budget on Local Purchase of Medicines -Rs2.491 Million

According to Govt. of Punjab Finance Department Notification No. FD(FR) 11-2/89 dated 01-11-2001, Officers in District Government are authorized to distribute the budget allocation for medicines in the following ratio:

- i- 10% reserved for natural calamities / emergency to be purchased in bulk
- ii- 15% day to day purchase for normal medicines
- iii- 75% bulk purchase for normal medicines.

The concerned District Governments shall make the rate contract in the light of instructions of the Punjab Government for procurement of all standardized medicines / pharmaceuticals.

Senior Medical Officer, RHC Baseera purchased medicines from local market valuing Rs2,491 during 2010-13 over and above the reserved budget allocation, which resulted in unauthorized utilization of the budget. The detail is given below:

(Amount in Rupees)

| Year | Description | Total Budget | Reserved Budget | Expenditure | Excess |
|--------------|--------------------|---------------------|------------------------|--------------------|------------------|
| 2010-11 | 10% Emergency | 2970000 | 297000 | 935375 | 638,375 |
| | 15% day to Day | | 445500 | 822303 | 376,803 |
| 2011-12 | 10% Emergency | 3500000 | 350000 | 1152899 | 802,899 |
| | 15% day to Day | | 525000 | 1198301 | 673,301 |
| Total | | | | | 2,491,378 |

Due to weak financial controls, unauthorized expenditure was incurred over and above the prescribed limit which was specified by the Government of Punjab Finance Department.

Audit is of the view that non observance of the restriction of utilization of budget caused unauthorized expenditure.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that medicine were purchased keeping view the need of the institution. The reply was not justified as Government instructions were not followed. DAC directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed for defective utilization of budget against the standard instructions, besides regularization of expenditure from the competent authority.

[AIR Para 12]

1.2.3.23 Overpayment Due to Excess Rate than Market Rate Schedule - Rs2.166 Million

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) made overpayment of Rs2.166 million during 2012-13 to contractors, by allowing excess / higher rate than the MRS issued by the Finance Department for the concerned quarter. (**Annexure-N**)

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.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, the DDO replied that all the work was done as per TSE. The reply was not relevant as the rates were questioned in the observation. DDO was directed to get the matter regularized from the competent authority. No progress was intimated till finalization of this report.

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

[AIR Para: 4]

1.2.3.24 Loss to Government due to Non Registration of Private Schools – Rs2.068 Million

According to Government of the Punjab Education Department Directorate of Public Instruction (SE) letter No-S.O(A.I)7-21/01 dated 24.08.1998, rates of registration fee for privately managed institutions and annual inspection fee of these institutions are:

1. For High Schools / Higher Secondary Schools @ Rs 7,000 and inspection fee Rs 1,000 per annum
2. Elementary School / Primary School @ Rs 5,000 and inspection fee Rs500 per annum.

Executive District Officer (Education) did not take any action to register the 276 un-registered schools during 2012-13, as the matter had been surveyed by the said office. Non registration of schools resulted in provision of education not up to the standard quality and financial loss of Rs2.068 million for registration and annual inspection fees.

Due to weak internal controls, no significant steps were taken by the Education Department to increase the revenue.

Audit was of the view that the Education Department did not perform the core functions in an efficient manner to maintain education standard through inspection, besides recovery of revenue, which resulted in loss to Government.

The matter was reported to the DCO and DDO concerned in September, 2013. The DAC meeting was held in December 2013. EDO (Education) neither submitted any reply nor attended the meeting.

Audit recommends fixing of responsibility on the officer concerned, for negligence to bring the private schools into mainstream of education, besides recovery of the registration fee.

[AIR Para: 1]

1.2.3.25 Unauthorized Expenditure without Technically Sanctioned Estimate -Rs2.004 Million

According to PC-1 of National Programme for Improvement of Water Courses (NPIW), the field staff will conduct the engineering survey of the command area and prepare design and cost estimate. The competent authority will accord the technical sanction of the water course.

District Officer (On Farm Water Management) incurred an expenditure of Rs2.004 million during 2012-13 on water courses without approval of TSE, in violation of the above rule. The detail is as below:

(Amount in Rupees)

| Sr. No | W/C No. | Field Team | Amount | Description |
|---------------|----------------|-------------------|------------------|--------------------|
| 1 | 10507/L | Muzaffargarh | 1434048 | FCR |
| 2 | 440/L | Kot Addu | 570361 | FCR |
| Total | | | 2,004,409 | |

Due to weak internal controls, expenditure was incurred without approval of TSE.

Audit held that without approval from the competent authority, the expenditure was unauthorized and Government sustained a loss.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that the water courses were constructed on the bases of TSE. The reply was not justified as at the time of verification, the approved estimates were not prepared. DDO was directed to get the matter regularized from the competent authority. No progress was intimated till finalization of this report.

Audit recommends fixing of responsibility on the person concerned, besides regularization of expenditure incurred in excess of TS.

[AIR Para: 2]

1.2.3.26 Underage Appointment and Irregular Withdrawal of Salary - Rs1.899 Million

According to clarification made by the Service General Administration and Information Department vide letter No. SOR.I(SGA&ID)-9-1/73(A) dated 01-10-1973, the person below 18 years is a minor and is not accountable for his acts. Hence the relaxation of age limit below 18 year is not considerable in any way.

Deputy District Education Officer (EE-W) Kot Addu allowed payment of Rs1.899 million on account of pay and allowances. Scrutiny of service books of the teachers revealed that below mentioned teacher was appointed without considering the minimum age limit fixed by Government. Due to this, the appointment stood irregular and drawal of salaries were unauthorized.

(Amount in Rupees)

| Name | Designation | Date of Birth | Date Of Appointment | Age at the time of appointment | Period | Amount |
|--------------|------------------------|---------------|---------------------|--------------------------------|--------------------------|------------------|
| Zaib u Nisa | Primary School Teacher | 01.01.59 | 04.03.75 | 16 year 2 month 3 days | 05.03.1975 to 30.06.2013 | 1,899,023 |
| Total | | | | | | 1,899,023 |

Due to weak internal controls, appointment of underage teacher was irregular and withdrawal of salaries was unauthorized.

Audit was of the view that the appointment of underage was breach of basic rules.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that matter had been taken up with higher authorities. DDO was directed to get the matter regularized from the competent authority. No progress was intimated till finalization of this report.

Audit recommends that matter be probed and responsibility be fixed for ignoring the minimum age limit, besides regularization of service from the competent authority.

[AIR Para 2]

1.2.3.27 Non Refund of Balance Amount - Rs1.844 Million

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.

District Coordination officer established Ramazan Bazar through Administrators of Market Committees at Muzaffargarh, Kot Addu, Shahr Sultan and Alipur for provision of commodities to the general public at wholesale rates w.e.f 19.07.2012 to 17.08.2012, but public money of Rs1.844 million was kept by the concerned Market Committees and the same was not refunded into Government Account. The detail is given below:

(Amount in Rupees)

| Ch. No. | Centre | Amount transferred to Administrator | Fair Price Shop | Total | Deposited | Balance |
|--------------|---------------|-------------------------------------|-----------------|------------------|------------------|------------------|
| C593415 | Muzaffargarh | 1,950,000 | 50,000 | 2,000,000 | 1,443,306 | 556,694 |
| C593416 | Kot Addu | 1,950,000 | 50,000 | 2,000,000 | 1,483,443 | 516,557 |
| C593417 | Ali Pur | 550,000 | 30,000 | 580,000 | 0 | 580,000 |
| C593418 | Shehar Sultan | 950,000 | 40,000 | 990,000 | 798,903 | 191,097 |
| Total | | 5,400,000 | 170,000 | 5,570,000 | 3,725,652 | 1,844,348 |

Audit was of the view that due to ineffective internal controls on part of the department, an amount of Rs1.844 million was misappropriated.

Due to misappropriation, loss was sustained by the Public Exchequer.

The matter was reported to the DCO in September, 2013. In the DAC meeting held during December 2013, the DDO replied that Administrators Market Committees had been directed to deposit the amount. DAC directed to ensure deposit of the said amount within a month. No further progress has been intimated till finalization of this report.

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

[AIR Para: 12]

1.2.3.28 Loss on Account of Conveyance Allowance – Rs1.413 Million

According to instruction 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) allowed conveyance allowance of Rs1.413 million to the employees. Conveyance allowance was allowed to the vaccinators to whom motor cycles were allotted and POL was also paid from the Government account.

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 September, 2013. In the DAC meeting held in December 2013, DDO replied that motorcycles were provided to perform official duty. The reply was not justified as log books were not maintained, showing that motorcycles were used only for official duty. DDO was directed to recover the amount from the employees at the earliest. No progress was intimated till finalization of this report.

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

[AIR Para: 12]

1.2.3.29 Non Recovery of Unspent Balances from Water Users Association – Rs1.105 Million

According to the Government of Punjab Finance Department No.1/944-Agri.IFD/05-06 dated 07.04.2006, unspent balance should be taken back from the accounts of the Water User Associations to the Account-IV of District Government.

District Officer (On Farm Water Management) did not recover Rs 1.105 million during 2012-13 from Water Users Associations, transferred in excess of the amounts verified by the NESPAK in the Final Completion Report (FCR) of the respective water courses. The detail is given below:

(Amount in Rupees)

| Sr.No | W/Cs No | Tehsil | Amount released to WUA | Amount Certified by PWMC | Amount Recovered | Balance Amount |
|--------------|----------|----------|------------------------|--------------------------|------------------|------------------|
| 1 | 44200/L | Kot Addu | 757998 | 689830 | 41,336 | 24,446 |
| 2 | 4775/R | Kot Addu | 189868 | 152750 | 0 | 35,819 |
| 3 | 16000/L | Kot Addu | 430376 | 427850 | 0 | 2,438 |
| 4 | 12745/R | Kot Addu | 394590 | 362180 | 10,000 | 21,276 |
| 5 | 29400/R | Kot Addu | 461076 | 384895 | 34,000 | 39,515 |
| 6 | 11828/R | Kot Addu | 646040 | 623745 | 0 | 21,515 |
| 7 | 23700/L | Kot Addu | 434403 | 354733 | 50,000 | 26,882 |
| 8 | 36266/L | Kot Addu | 635701 | 580910 | 38,398 | 14,476 |
| 9 | 50803/R | Kot Addu | 409362 | 388845 | 0 | 19,799 |
| 10 | 52065/R | Kot Addu | 602490 | 539370 | 0 | 60,911 |
| 11 | 10365/R | Kot Addu | 829693 | 788240 | 37,520 | 2,482 |
| 12 | 12610/R | Kot Addu | 322735 | 297078 | 0 | 24,760 |
| 13 | 90/R | Kot Addu | 876623 | 827465 | 22,300 | 25,138 |
| 14 | 40405/R | M/Garh | 2358822 | 1606692 | 455,806 | 270,000 |
| 15 | 5835/L | M/Garh | 503742 | 483941 | 0 | 105,958 |
| 16 | 7238/R | M/Garh | 730116 | 592940 | 50,000 | 82,375 |
| 17 | 8517/R | M/Garh | 486870 | 422765 | 39,300 | 22,561 |
| 18 | 13924/R | M/Garh | 317565 | 256825 | 0 | 58,711 |
| 19 | 13525/L | M/Garh | 264144 | 232633 | 8,500 | 21,908 |
| 20 | 21900/R | M/Garh | 496322 | 396650 | 12,257 | 83,926 |
| 21 | 14740/L | M/Garh | 626664 | 517665 | 102,290 | 2,894 |
| 22 | 10000/TL | M/Garh | 434702 | 404026 | 0 | 29,602 |
| 23 | 12960/R | M/Garh | 290774 | 231210 | 0 | 57,479 |
| 24 | 14740/R | M/Garh | 523286 | 471955 | 25,000 | 24,535 |
| 25 | 8860/L | M/Garh | 413315 | 382895 | 3,325 | 26,030 |
| Total | | | 14437277 | 12418088 | 930,032 | 1,105,436 |

Due to weak internal management, overpaid amount was not recovered from the Water Users Association.

Audit held that the excess amount should be recovered from Water Users Association with immediate effect.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO was directed to take serious efforts for recovery of the overpaid amount to WUA. No progress was intimated till finalization of this report.

Audit recommends early recovery of the unspent balances and its deposit into Government Treasury, under intimation to Audit.

[AIR Para: 1]

1.2.3.30 Unauthorized Expenditure on Provision of Luxury Items -Rs1.033 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 towards providing facilities toward public welfare.

District Officer (Buildings) allowed the luxury item i.e. fixing of granite tile 16" x 16" against construction work of Additional Block/Conference Room in DCO House, Civil Dispensary at Chah Yadgar Wala, Special Repair to THQ Hospital Alipur and multipurpose hall in GHS Chak No.518/TDA, which resulted in unauthorized payment of Rs 1.033 million during 2012-13, in violation of the above rule.

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

Allowing of luxury items caused unauthorized execution of development work.

The matter was reported to the DCO and DDO concerned in September, 2013. In the DAC meeting held in December 2013, DDO replied that all the work was carried on as per estimated approved by the competent authority. The reply was not tenable as the prohibited items were included in the scheme and payment was made against the same. DDO was directed to get the matter regularized from the competent authority. No progress was intimated till finalization of this report.

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

[AIR Para 5]

1.2.4 Weak Internal Controls

1.2.4.1 Non Reimbursement of Outstanding Amount by Provincial Government, Incurred during General Elections 2013 - Rs5.488 Million

According to Government of the Punjab Finance Department letter No.FD(DG) 1-22/2012(P-I Dated 18.04.2013 and dated 08-05-13, Chief Minister Punjab approved that all the District Governments may incur the cost of deployment of Army/Rangers on the eve of general Elections 2013. The case for re-imbursement of expenditures incurred by the District Government in this regard may be submitted to the Finance Department through Home Department, duly supported by the vouched Accounts.

District Coordination Officer incurred an expenditure of Rs5.488 millions on the eve of General Elections 2013, during May 2013 from District Fund Account IV. No significant effort was made for reimbursement of the funds till the time of audit. The detail is below:

(Amount in Rupees)

| Drawl Date | Purpose | Amount |
|-------------------|-----------------------------------|------------------|
| 17.06.2013 | POL, Hiring of vehicles | 2,513,131 |
| 15.05.2013 | Hiring of camera's | 1,767,000 |
| 15.05.2013 | Hiring of Lamps, Emergency lights | 95,978 |
| 15.05.2013 | Hiring of Lamps, Emergency lights | 987,400 |
| 27.05.2013 | Warless sets | 124,000 |
| Total | | 5,487,509 |

Due to weak financial management, the expenditure incurred remained outstanding with Provincial Government.

The matter was reported to the DCO in September, 2013. In the DAC meeting held in December 2013, DDO replied that matter had been taken up with the Election Commission. DDO was directed to speed up the efforts for reimbursement of the amount with the Provincial Government. No progress was intimated till finalization of this report.

Audit recommends immediate reimbursement of the same from the Provincial Government.

[AIR Para: 5]

1.2.5 Paras Enlisted in Annex–1 (Non Compliant) of Printed Audit Report for the Audit Year 2012-13

1.2.5.1 Doubtful Issuance of Stores - Rs875,818

Rule 15.4 of PFR Vol-I, states “All materials received should be examined, counted, measured and weighed as the case may be when delivery is taken and the same should be kept in charge of a responsible Government servant.” Further, Rule 15.5 states, that “When materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.”

During the examination of the stock register of stores in DEO (W-EE) office Muzaffargarh, the stationery items and store items amounting to Rs875,818 were shown to have been issued from the main store to the various branches of the office. Scrutiny of the relevant record revealed the following shortcomings due to which, regularity of the expenditure couldn't be verified.

(Annexure-O)

1. The stores were issued without any indent.
2. The stores were issued without order of the competent authority.
3. The consumption stores were not shown to Audit.
4. Distribution of the stationery was not got verified by producing stock register of the recipients.
5. The stores were purchased through quotations.
6. The quotations were called from the local firms of choice, whereas the same should have been called through wide publicity to ensure reasonability of the rates.
7. Quotations were dateless and without signatures of the suppliers, likewise bills were also not signed by the suppliers.
8. Letter for Quotations were without number and date and in some cases, without signature of DEO.
9. Quotations were not in the name of DEO and these were either on photocopies of letter forms or on blank papers.
10. Payments were made in cash instead of crossed cheques.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends that the position should be justified, the matter be investigated and irregularity noted above be got condoned with the approval of higher authority, under intimation to Audit.

[AIR Para: 9]

1.2.5.2 Unauthorized Expenditure on Purchase of Stationery – Rs615,236

According to Rule 9 and 12(1) of the Punjab Procurement Rules 2009, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs.100,000 and up to Rs. 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

District Coordination Officer incurred an expenditure of Rs615,236, during 2011-12, on procurement of stationery related items. The expenditure was incurred not only without advertising the annual requirement on PPRA website, but also incurred while splitting the indents/sanctions through 43 vouchers to avoid the tendering process in violation of above rules. The irregularity occurred due to non compliance of the Punjab Procurement Rules 2009, issued by the Government of the Punjab.

Non observance of the financial discipline caused mis-procurement and undue favor to the vendors of own choice. As a result, benefits of competitive bidding could not be obtained.

The matter was reported to DCO in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends fixation of responsibility on the person at fault, besides regularization of the expenditure from the competent authority, under intimation to Audit.

[AIR Para: 4]

1.2.5.3 Non Recovery of Liquidated Damages- Rs536,015

According to Para 50 of Purchase Manual, liquidated damages @2% per month 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 the supply orders with various firms for purchase of medicine, but the suppliers could not supply the stores within stipulated delivery period. The DDOs neither recovered the detailed below liquidated damages, nor 2% performance guarantee was forfeited. Bill of the whole payment was made to contractor, which resulted in undue favor to suppliers and Govt. loss of Rs536,015.

(Amount in Rupees)

| Sr. No | DDOs | Amount |
|--------------|--------------------------|----------------|
| 1 | EDO(Health) | 53,085 |
| 2 | MS DHQ Hospital | 320,895 |
| 3 | MS THQ Hospital Kot Addu | 20,926 |
| 4 | MS THQ Hospital Kot Addu | 52,847 |
| 5 | SMO RHC Seet Pur | 66,383 |
| 6 | SMO RHC Dairah Din Panah | 21,879 |
| Total | | 536,015 |

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

Non deduction of liquidated damages resulted in loss to Government.

The matter was reported to DCO and DDOs concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends fixing of responsibility on the officers concerned besides recovery of liquidated damages and its deposit into Government Treasury.

[AIR Paras: 8,5,8,6,5,7]

1.2.5.4 Excess Payment of Price Variation - Rs480,907

As per Clause 55 of Contract Agreement, where any variation (increase or decrease), to the extent of 5% or more in the price of any of item mentioned in sub-clause (2) takes place after acceptance of the tender and before completion of

contract, the amount payable under the contract shall be adjustable to the extent of the actual variation in the cost of the item concerned.

District Officer (Roads) made excess payment of price variation of Rs480,907 by wrongly taking irrelevant month as base price, instead of the month for which tender was called. Due to this, an overpayment was made to the contractor. The detail is as below:

(Amount in Rupees)

| Scheme | Date of tender | Item | Rate at the time of tender | Rate taken as base price | Difference | Qty | Amount |
|--|----------------|---------------|--------------------------------|--------------------------|------------|----------|----------------|
| Alipur By Pass MB#2944 page 59(5 th RB Item-6) | 6.5.2011 | Bricks | 4,400 | 4,200 | Rs200%0 | 12,433 | 2,486 |
| | | | (7 th RB) Item No.9 | 4,400 | 4,200 | Rs 200%0 | 62,444 |
| (7 th RB) Item No.10 | | Base Course | 950 | 850 | Rs 100%cft | 144,889 | 144,889 |
| Item No.12 | | Crushed Stone | 1,600 | 1,500 | Rs 100%cft | 19,480 | 19,480 |
| Item No.13 | | Bricks | 4,400 | 4,200 | Rs200%0 | 9,320 | 1,864 |
| Item No.14 | | Base Course | 950 | 850 | Rs 100%cft | 44,000 | 44,000 |
| Item No.16 | | Bricks | 4,400 | 4,200 | Rs200%0 | 3,497 | 699 |
| Item No.23 | | Base Course | 950 | 850 | Rs 100%cft | 15,507 | 15,507 |
| Item No.25 | | Crushed Stone | 1,600 | 1,500 | Rs 100%cft | 10,091 | 10,091 |
| Rehabilitation of main road with in city area KotAddu MB No.2943 page 86-87 | | Bas Course | 950 | 850 | Rs 100%cft | 43,714 | 43,714 |
| | | | 950 | 850 | Rs 100%cft | 52,850 | 52,850 |
| | 950 | | 850 | Rs 100%cft | 103,767 | 103,767 | |
| | 950 | | 850 | Rs 100%cft | 29,072 | 29,072 | |
| Total | | | | | | | 480,907 |

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends that the overpayment made on account of price variation should be recovered and deposited into Government Treasury, under intimation to this office.

[AIR Para: 4]

1.2.5.5 Overpayment Due to Payment of Inadmissible Allowances -Rs416,749

According to Letter No. SO SE III-2-16-2007, dated 19.10.09, the charge allowance will be given to the teachers working as Head teachers only. Further according to rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

The following DDOs of Education Department, paid charge allowance Rs 54,800 to the teachers who were not entitled or not working as head teachers/ head masters of the primary/ Middle schools. The inadmissible payment needs recovery as detailed below.

(Amount in Rupees)

| Sr. No. | DDO | Period | Description | Amount |
|--------------|--------------------------------|---------|--------------------------------|----------------|
| 1 | Dy. DEO (EE-M) Muzaffargarh | 2011-12 | Allowance not admissible | 59,148 |
| 3 | Dy. DEO (EE-M) Muzaffargarh | | FA increments to PTC | 54,976 |
| 4 | Dy. DEO (EE-M) Muzaffargarh | | Charge Allowance | 48,000 |
| 5 | Dy. DEO(MEE) Kot Addu | | Charge Allowance | 102,000 |
| 6 | Dy. DEO(WEE) Kot Addu | | Charge Allowance | 78,000 |
| 7 | DO(Health) | | Irregular Advance Increment | 74,625 |
| Total | | | | 416,749 |

Unauthorized payment of Rs54,800 was caused due to weak internal controls and negligence of the Education authorities. It resulted in loss to the Public Exchequer to the stated extent.

The matter was reported to DCO and DDOs concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends probing the matter in detail and sanctioning the Charge Allowance to the eligible teachers only, besides recovery of the unauthorized payment without further delay, under intimation to Audit.

[AIR Para: 1,8,4,7,5,9]

1.2.5.6 Unjustified Withdrawal of Health Sector Reform Allowance - Rs361,493

According to Govt. of Punjab 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. Further as per Government of Punjab Health Department Notification No.PO(D-III) 9-8/2008 dated 22.11.2008, HSRA will only be drawn by the officers / officials who are actually working at their place of posting. The officers / officials on long leave except Maternity / Hajj leave should not be entitled to draw HSRA during leave period.

Seven officials posted at the following Health Institutions were deputed on general duty at other health centers, while at the same time they were drawing HSR allowance. Further fourteen officials were on leave and were drawing HSR allowance, which caused loss to Government to the extent of Rs361,493.

(Amount in Rupees)

| Sr. No. | DDOs | Number of officers / officials | Amount |
|----------------|--------------------------|---------------------------------------|----------------|
| 1 | DO (Health) | 20 | 348,767 |
| 2 | SMO RHC Dairah Din Panah | 1 | 12,726 |
| Total | | | 361,493 |

Audit was of the view that due to negligence of DDOs and DAO the officials continued to draw HSR Allowance despite the fact that the same was not allowed.

Due to unauthorized withdrawal of said allowance, Government had to sustain loss.

The matter was reported to DCO and DDOs concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends discontinuing the HSR allowance and recovering the same from the concerned staff, for the period during which, the said allowance was drawn.

[AIR Paras: 8, 2]

1.2.5.7 Loss to Government due to Purchase of Substandard Medicines - Rs297,500

According to Government of the Punjab Health Department letter D.O. NO. SO(P-I) H/4-21/2004-05 dated 12-03-2005, a system must be developed to ensure the supply of safe, effective & quality medicines presented in befitting manner and no compromise should be made on quality, even if it would cost more. The focus should be on the quality and safeguarding the health of the people and not merely on the cheapest drug.

District Officer (Health) incurred an expenditure amounting to Rs297,500, on purchase of 10000 I.V Cannula 22G from Elite Pharma Pvt. Ltd. during financial year 2011-12. The item was declared misbranded under the Drugs (Labeling and Packing) Rules, 1986 by Government Analyst Drug Testing Laboratory Multan Vide No-5354 dated 20-07-12. The substitute of the same has not been received, despite lapse of one month and no serious efforts have been made by the Department.

Due to weak internal controls, Government has to sustain a loss and patients were deprived of better health facilities.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends that either the substitute be obtained or the cost of medicine be recovered from the supplier, besides appropriate action on the responsible for not taking serious action, under intimation to Audit.

[AIR Para 7]

1.2.5.8 Irregular Payment of Price Variation, Recovery on Enhancement of Work- Rs285,637

According to clause 17 of District Officer Road Muzaffargarh, Acceptance Letter/Work Order No.AP-1/8430/M dated 29.2.2012, No price variation and no enhancement will be made to the contractor.

District Officer (Roads) made payment against the scheme "Construction of Metalled Road from Chak No.650 TDA to Chak No.130 TDA". Scrutiny of the Measurement Book No.6066 page 145-146 revealed that Rs44,608 was paid as price variation of Base Course and Rs 241,029 for bitumen on 10.06.2012, in the 3rd and Running Bill. Furthermore, for the adjustment of price variation, the agreement was enhanced from Rs2,171,896 to 2,261,061 vide EDO (W&S) Letter No. EDO (W&S) 2375 dated 1.6.2012, in violation of the above condition of the acceptance letter.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends that price variation paid be recovered and enhancement be got regularized, under intimation to Audit.

[AIR Para-8]

1.2.5.9 Overpayment due to Execution of Work Over and Above the Specification – Rs282,268

According to provision in the Technically Sanctioned Estimate by the EDO (W&S), a quantity of 3.06 kg/ (6.75 lbs) of steel was required to be consumed per Cft for reinforced cement concrete work.

District Officer (Buildings) made payment of Rs282,268 on account of quantity of mild steel in excess than the 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 of Rs282,268, as detailed below:

(Amount in Rupees)

| Name of Work | Agency | RCC paid CFT | Steel use (Kg) | Steel to be used (Kg) | Excess quantity (Kg) | Rate | Amount |
|---|----------------------|--------------|----------------|-----------------------|----------------------|---------|----------------|
| const. of 3 Nos. Class rooms, Hall at Govt. Boys High School Sinawan. | M/S Malik Tariq Aziz | 4778 | 17624 | 14624 | 3000 | 9408.95 | 282,268 |
| Total | | | | | | | 282,268 |

Audit was of the view that payment for the specification beyond sanctioned limit was made due to negligence.

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

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends fixing of responsibility on the officer concerned for sanctioning the payment beyond specification, besides recovery of the overpayment from the concerned contractor, under intimation to Audit.

[AIR Para: 1]

1.2.5.10 Loss to Government Due to Misappropriation of POL and Medicine- Rs241,518

As per Para 20 of West Pakistan Staff Vehicles (Use & Maintenance) Rules 1969, Log Book, History Sheet and Petrol Account Register shall be maintained for each Government owned vehicle. Further, rule 2.33 of PFR Vol-1 states that 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.

The following DDOs of Education and Health departments incurred expenditure amounting to Rs241,518 on account of purchase of POL and medicine, during 2007-08 to 2011-12. The POL and medicine were not accounted

for, in the relevant logbooks of vehicles and stock registers, which depicts that bills were drawn just to misappropriate Government money.

(Amount in Rupees)

| Sr. No. | DDOs | Period | Amount | Description |
|--------------|-----------------|---------|----------------|-------------|
| 1. | DEO (EE-W) | 2007-12 | 108,090 | POL |
| 2. | DO (Health) | 2011-12 | 52,527 | POL |
| 3. | | -do- | 62,762 | Medicine |
| 4. | MS DHQ Hospital | -do- | 18,139 | Medicine |
| Total | | | 241,518 | |

Due to weak financial controls, Government money was misappropriated.

Misappropriation of Government funds caused loss to Government.

The matter was reported to DCO and DDOs concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends fixing of responsibility on the officer/official concerned, besides recovery of misappropriated amount.

[AIR Paras: 12, 17,2,2]

1.2.5.11 Unauthorized Withdrawal of Practice Compensatory Allowance - Rs240,000

According to Sr No-18 (Practice Compensatory Allowance) of Letter No. SO. II/WMO/03 dated 23-08-2006 issued by Government of Punjab Health Department, doctors would not be permitted to open any clinic, dispensary, nursing home, private hospital, clinical diagnostic laboratory or a pharmacy drug shop.

The following doctors posted at BHUs under the administrative control of DO (Health), attend the private clinics/hospitals and also drew practice compensatory allowance @Rs2,500 per month, in violation of above quoted instructions, which resulted in loss to the Government to the extent of Rs240,000.

(Amount in Rupees)

| Name of Doctor | Clinic | Period | Amount |
|-------------------|------------------------|-------------------------|----------------|
| Hayat Ullah | Khan Clinic Kotadu | 01-07-11 to 30-06-12 | 30,000 |
| Tariq Saeed | Tahir Clinic Kotsultan | | 30,000 |
| Zafar Ullah | Zafar Clinic DDPanah | | 30,000 |
| Amjad Shahzad | Basti Allah Baksh | | 30,000 |
| M Kazim | Khan Hospital Basira | | 30,000 |
| M Aslam Minhaj | Minhaj Clinic M.garh | | 30,000 |
| M Nawaz | Mulanwali | | 30,000 |
| Mirza Sardar Beig | Taleeri | | 30,000 |
| Total | | | 240,000 |

Due to weak financial controls, practice compensatory allowance was drawn by the doctors having private clinic.

Owing to withdrawal of Practice Compensatory Allowance, Government has to sustain a loss.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends fixing of responsibility on the person concerned for allowing practice compensatory allowance, besides recovery of the above stated amount.

[AIR Para: 4]

1.2.5.12 Non Recovery of Unauthorized Payment of Salaries – Rs238,125

According to Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowance, contingent & other expenses will be held responsible for any over charges, frauds and misappropriations.

The following Deputy District Education Officers paid Rs238,125 on account of pay and allowance to the teachers who were on leave without pay. Payment of salaries during the period of leave without pay was unauthorized and recoverable.

(Amount in Rupees)

| Sr. No. | DDOs | No. of Employees | Amount |
|--------------|-----------------------------|------------------|----------------|
| 1. | Dy. DEO (EE-W) Muzaffargarh | 05 | 88,144 |
| 2. | Dy. DEO (EE-M) Kot Addu | 02 | 128,652 |
| 3 | Dy. DEO (EE-W) Kot Addu | 01 | 21,329 |
| Total | | | 238,125 |

The overpayments were caused due to weak financial and internal controls and negligence of Education authorities. It resulted in loss to the Public Exchequer.

The matter was reported to DCO and DDOs concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends fixing of responsibility on the persons concerned, besides recovery of unauthorized payment.

[AIR Paras: 1, 3, 6]

1.2.5.13 Overpayment of Price Variation due to Calculation with Inadmissible Factor- Rs 210,103

According to Govt. of Punjab Finance Department letter No. RO (Tech) FD 1-2/83-VI(P) dated 11th January, 2007 Sr. No. 10 (Existing clause-55) 0.05 factor was highway/road and 0.03 factor for buildings works.

District Officer (Buildings) Muzaffargarh made payment of Rs. 210,103 on account of price variation, which was granted on the item high speed diesel with factor of 0.07 instead of admissible factor of 0.03; due to which an overpayment of Rs210,103 was made to the contractor.

(Amount in Rupees)

| Voucher No. & Date | Name of work | Bill No. | Date of entry | Rate at the time of tender | Enhance rate | Difference | Consumed unit | Due | Drawn | Overpaid Amount (10 – 9) |
|-----------------------|---|-------------------------|---------------|----------------------------|--------------|------------|--------------------------|-------|--------|--------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 1001 dated 29.06.2012 | Provision of missing facilities in BHU Ali Wala | 1 st R. Bill | 29.10.2005 | 31.74 | 37.18 | 5.44 | (0.03x475000x7)/31.74 | 2,442 | 5,699 | 3,257 |
| | | 2 nd R. Bill | 20.05.2009 | | 57.14 | 25.4 | (0.03x415387x25.4)/31.74 | 9,972 | 23,269 | 13,297 |

| | | | | | | | | | | |
|----------------------|---|-------------------------|------------|--|-------|-------|------------------------------|--------|--------|----------------|
| | | 3 rd R. Bill | 11.06.09 | | 57.14 | 25.4 | (0.03x200,088x25.4)/31.74 | 4,803 | 11,208 | 6,404 |
| | | 4 th R. Bill | 27.04.10 | | 68.10 | 36.36 | (0.03x788,457x36.36)/31.74 | 27,096 | 63,226 | 36,129 |
| | | 5 th R. Bill | 07.11.2011 | | 73.39 | 41.65 | (0.03x709,145x41.65)/31.74 | 27,916 | 65,139 | 37,223 |
| 1002 dated 29.6.2012 | Provision of missing facilities in BHU Budh | 1 st R. Bill | 29.10.2005 | | 37.18 | 5.44 | (0.03x475000x7)/31.74 | 2,442 | 5,699 | 3,257 |
| | | 2 nd R. Bill | 27.04.09 | | 57.14 | 25.4 | (0.03x609610x25.4)/31.74 | 14,635 | 34,149 | 19,513 |
| | | 3 rd R. Bill | 12.05.2010 | | 68.10 | 36.36 | (0.03x1,105,979x36.36)/31.74 | 38,008 | 88,687 | 50,678 |
| | | 4 th R. Bill | 03.01.2011 | | 73.39 | 41.65 | (0.03x768627x41.65)/31.74 | 30,258 | 70,603 | 40,345 |
| Total | | | | | | | | | | 210,103 |

Payment of price variation with factor 0.07 caused an overpayment to the contractor.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

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

[AIR Para: 4]

1.2.5.14 Irregular Purchase of Uniforms - Rs199,700

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 Officer (Civil Defense) Muzaffargarh drew an amount of Rs199,700 during 2010-11 and 2011-12, for purchase of uniforms for civil defense Razakars. Scrutiny of the said expenditure revealed the following observations.

| (Amount in Rupees) | | | |
|--------------------|---------------|--------------|----------------|
| Sr. No | Date of drawl | Billing Date | Amount |
| 1 | 05-10-2010 | 15-11-2010 | 49,900 |
| | 16-04-2011 | 14-03-2011 | 50,000 |
| 2 | 23-02-2012 | 16-02-2012 | 77,500 |
| | 7-05-2012 | Dateless | 22,300 |
| Total | | | 199,700 |

1. Expenditure was made through collecting quotations by hand, instead of inviting tenders, in violation of PPRA rules 2009.
2. The purchase was made without any demand.
3. The stock entries of items shown purchased were not available in the relevant stock register in violation of rule 15.4(a) and 15.5 of the PFR, Vol-I
4. At the time of issuing new uniform to the recipients, old uniforms were never re-taken in stock/store for office record and for declaring condemned and then auctioned.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends probing the matter for fixing the responsibility on the officer concerned, along with recovering the misappropriated amount and also getting the expenditure regularized from the competent authority.

[AIR Para: 3]

1.2.5.15 Overpayment of Price Variation - Rs181,927

According to Govt. of Punjab Finance Department letter No. RO (Tech) FD 1-2/83-VI(P) dated 11th January, 2007 price variation on item Bricks & Labour was included in Sr. No. 3 (xiii)&(x) in amended clause 55. However, existing clause 55 was without the above referred item. Furthermore, according to Sr. No. 2 “the amendment would be applicable to the new contracts only”.

District Officer (Buildings) made payment of Rs. 181,927 on account of price variation on item “Bricks” while the same item was not allowed at the time of acceptance of tender.

(Amount in Rupees)

| Voucher No. & Date | Name of work | Agency | MB NO. | Name of Item | Period of PV | Amount |
|-----------------------|---|-----------------|-----------|--------------|------------------------|----------------|
| 1001 dated 29.06.2012 | Provision of missing facilities in BHU Ali Wala | M/S Abdul Ghani | 957/3735 | Bricks | 29.10.05 to 07.11.2011 | 48,441 |
| 1002 dated 29.6.2012 | Provision of missing facilities in BHU Budh | | 1233/6351 | | 29.10.05 to 03.01.2011 | 133,486 |
| Total | | | | | | 181,927 |

Payment of price variation on inadmissible item caused overpayment to the contractor.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends recovery of the overpaid amount from the contractor, besides fixation of responsibility on the persons at fault.

[AIR Para 2]

1.2.5.16 Overpayment Due to Grant of Higher Rate of Tuff Tile - Rs132,385

According to Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowance, contingent & other expenses will be held responsible for any over charges, frauds and misappropriations.

District Officer (Buildings) made payment against the work “Rehabilitation of Fayyaz Park at District Muzaffargarh” to Malik Manzoor Hussain on account of tuff tile of 60 mm gray Rs.42.56 P. Sft, instead of admissible input rate for 1st quarter 2009 of Finance Department of Rs. 31. Due to payment of higher rate, Government sustained a loss of Rs132,385 (42.56 – 31 =12.25 x 11452).

Due to allowing higher rate, Government has to sustain loss.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

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

[AIR Para 9]

1.2.5.17 Overpayment on Account of Earth Work - Rs118,463

According to rule 2.10(a)(1) of the PFR Vol-I “ 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”.

District Officer (Roads) made payment against scheme "Construction of Metalled Road from Parri Nala Kapray Khas, Rao Atif up to Mouza Khan Wala, where existing earth was erroneously added in the technically sanctioned estimate and the same was paid. Total quantity of new earth work was 127,866 cft as per TSE. However, in the 1st Running Bill dated 19.06.2012, the payment for a quantity of 166,378cft @Rs3076%0 cft was made. So, the payment of Rs118,463 against the earth work exceeding new earth work (166378-127866=38512 cft @3076%0 cft) was unjustified and needs to be recovered.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends that overpayment should be recovered and deposited into Government Treasury, under intimation to Audit.

(AIR Para-14)

1.2.5.18 Overpayment Due to Non Adjustment of Available Earth - Rs110,140

According to the Section 402.6 and 411.9 of buildings and roads specification, the earth available at site obtained from structural excavation be deducted from the quantity of earth brought from the outside source.

District Officer (Buildings) made payment of Rs110,140 on account of earth, which was received at site during structural excavations. Out of this, 2/3 excavated quantity was not deducted/reused from the earth brought from outside lead, which resulted in overpayment of Rs110,140 to the contractor. **(Annexure-P)**

Due to non deduction of the excavated earth from the earth brought from outside, an overpayment was made to the contractor.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

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

[AIR Para 7]

1.2.5.19 Non Recovery of Lease of Petrol Pumps Approaches- Rs 65,000

According to Notification issued by the Communication & Works Department vide No.SOH-II(C&W)1-12/85 dated 01.07.1990 and SOH(C&W)7-34 dated 10.03.2001, the annual recovery of lease rent for approaches of petrol pumps should be made @ Rs5,000 per annum from each owner of petrol pump.

District Officer (Roads) Muzaffargarh, did not recover Rs65,000 on account of lease of petrol pumps approaches from thirteen (13) petrol pumps (listed below) situated at the roads under the control of DO(Roads), up to 30th June 2012, resulting in loss to Government revenue.

(Amount in Rupees)

| Sr. No. | Petrol Pump | Company | Location | Amount |
|---------|---------------------------------|---------|---|---------------|
| 1 | Al-Karam Filling Station | Shell | Permit Jatoi Road KM 7(Mauza Rao) | 5,000 |
| 2 | Rao & Ch. Brothers Pet. Service | PSO | Permit Jatoi Road KM 10&11 | 5,000 |
| 3 | Al-Madina Pet. Service | Caltex | Khairpur Sadat Road KM 11 | 5,000 |
| 4 | Sherwani Pet Service | PSO | M.Garh Sanawan at Mausza Rakh Khanpur KM 1 | 5,000 |
| 5 | Nasar Pet. Service | PSO | M.Garh Sanawan road at Mausza Umer Budh KM 11 | 5,000 |
| 6 | Mahar Pet. Service | PSO | Sanawan Mehmood Kot Road KM 5 | 5,000 |
| 7 | Wajid Pet. Service | PSO | Alipur Khairpur road at Mauza Sultanpur KM5 | 5,000 |
| 8 | Seher-e-Naw Pet. Service | PSO | Alipur Seetpur Road at seetpur KM 17 | 5,000 |
| 9 | Ahmed Pet. Service | Admore | Jatoi Jampr Road KM 1 | 5,000 |
| 10 | Liaqat Nazir Filling Station | Admore | Sahu Kallar Wali Road KM 22 | 5,000 |
| 11 | Mehboob Pet. Service | Askar | Alipur Link road KM 2 Mauza Ghalwan | 5,000 |
| 12 | Askar Oil Pet. Service | Askar | Khangerh Shah Jamal Road KM 2 | 5,000 |
| 13 | Al-Quresh CNG station | CNG | KDQ-DDP Road KM 44 in Kotaddu City | 5,000 |
| | | | Total | 65,000 |

Due to non recovery of lease of petrol pumps, Government has to sustain loss.

The matter was reported to DCO and DDO concerned in September, 2012. Neither was any reply submitted nor was the DAC meeting convened, despite written requests made vide this office letter No. RDA/DGK/CD-757 dated 30.10.2012, RDA/DGK/CD-820 dated 26.11.2012 and RDA/DGK/CD-902 dated 17.12.2012.

Audit recommends that necessary recovery be effected and deposited into Government Treasury, under intimation to Audit.

[AIR Para-12]

ANNEXURES

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

| Sr. No. | Formation | Para No. | Title of Para | Amount | Nature of Observation |
|----------------|-------------------------|-----------------|--|---------------|------------------------------|
| 1. | DCO | 6 | Loss due to Non Recovery of Income Tax | 82,200 | Recovery |
| 2. | DO (Agri. Ext.) | 5 | Misappropriation of store items | 28,500 | Misappropriation |
| 3. | DO (Forest) | 7 | Loss to Government due to Pending Offence Cases | 162,840 | Recovery |
| 4. | DO (Livestock) | 4 | Misappropriation of POL | 29667 | Recovery |
| 5. | Dy. DEO (EE-M) Kot Addu | 1 | Recovery of un authorized withdrawal of pay of BPS-07 by the Class IV Employee | 269,166 | Recovery |
| 6. | DO (Roads) | 6 | Non forfeiture of Earnest money due to delay in start of work | 311,776 | Recovery |
| 7. | | 24 | Non recovery on account of lease of petrol pumps approaches | 65,000 | Recovery |

Annexure-A

MFDAC PARAS

(Amount in Rupees / million)

| Sr. No. | Formation | Para No. | Subject | Amount |
|----------------|--------------------|-----------------|---|----------------|
| 1. | DCO | 1 | Un-authorized incurrence of expenditure on repair of Vehicles | 250,250 |
| 2. | | 3 | Unauthorized utilization of budget | 4.672 million |
| 3. | | 4 | Un-authorized incurrence of expenditure beyond competency | 399,984 |
| 4. | | 8 | Un-justified expenditure of time barred TA/DA | 86,925 |
| 5. | DO (Agri. Ext.) | 1 | Doubtful Auction of Fruit Garden and Green Fodder | 1,620,000 |
| 6. | | 2 | Irregular procurement by splitting | 294,840 |
| 7. | | 4 | Wasteful Expenditure on Vehicle Repair | 339,000 |
| 8. | | 6 | Unauthorized Expenditure due to Misclassification of Object-Heads | 314,502 |
| 9. | | 7 | Doubtful and huge expenditure of POL against Tractor | 461,800 |
| 10. | | 8 | Unauthorized Payment of POL Bill of Other Organization | 98,280 |
| 11. | | 9 | Non Deduction of Income Tax Sales proceed from Auction | 81,000 |
| 12. | DO (Forest) | 2 | Unjustified Purchase of POL without Requirement | 111,735 |
| 13. | | 3 | Doubtful/Unjustified Purchase of POL | 522,324 |
| 14. | | 4 | Irregular Expenditure on Tuff Tiles | 100,000 |
| 15. | | 6 | Unauthorized Expenditure in Another Organization | 82,505 |
| 16. | | 8 | Unauthorized Expenditure on Account of Contingent Paid Staff | 270,860 |
| 17. | DO (Livestock) | 5 | Higher Payment of rates of POL than notified by OGRA | 23,419 |
| 18. | | 7 | Doubtful expenditure on repair of vehicles | 660,303 |
| 19. | DO (OFWM) | 4 | Transfer of funds to Water Users Association without Verification | 17.407 million |
| 20. | | 5 | Incurrence of expenditure beyond competency | 120,000 |
| 21. | | 7 | Unauthorized revised Technically Sanctioned Estimates | 1,413,044 |
| 22. | | 8 | Misappropriation of POL and TA/DA | 35,232 |
| 23. | EDO (F&P) | 3 | Unauthorized budget allocation for contingent paid staff | 1,334,840 |
| 24. | | 4 | Unauthorized budget allocation for purchase | 2,683,420 |

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|-----|--------------------|-------------------------|--|---|---------|
| | | | of Machinery, Equipment and Furniture | | |
| 25. | | 5 | Unjustified incurrence of expenditure on repair of Vehicle | 418,022 | |
| 26. | | 6 | Unjustified Replacement of Batteries of Vehicles, Estimated Loss | 19,200 | |
| 27. | | 7 | Non accountal of assets and liabilities | - | |
| 28. | EDO (Education) | 2 | Purchase of stores without advertisement | 1,419 Million | |
| 29. | | 3 | Non verification of payment of GST | 170,510 | |
| 30. | | 4 | Un-justified Expenditure on Transportation charges. | 173,600 | |
| 31. | | 5 | Unauthorized expenditure on account of printing | 307,912 | |
| 32. | | 6 | Unauthorized payment of time barred arrears of pay and allowances | 72,644 | |
| 33. | | 7 | Unauthorized payment of outstanding liabilities | 223,379 | |
| 34. | | 8 | Unjustified Expenditure on Account of Photocopies | 514,792 | |
| 35. | | 9 | Un-authorized expenditure due to misuse of Government vehicles | 15,919 | |
| 36. | | 10 | Loss due to unjustified advertisement and publicity | 20,000 | |
| 37. | | 11 | Disbursement On Account of Remuneration Of Invigilation & Paper Marking Staff Not Verified | 671,429 | |
| 38. | | 12 | Misclassification of expenditure | 216,447 | |
| 39. | | 13 | Laps of Budget of Scholarships Due to Poor Performance of Education Department | 6.5 million | |
| 40. | | 14 | Recovery On Account of Unauthorized Payment of Scholarships | 136,250 | |
| 41. | | 15 | Unauthorized Transfer of Rs6.50 Million & balance shown as expenditure | 403,500 | |
| 42. | | 16 | Doubtful Payment Of Scholarships | 339,750 | |
| 43. | | 18 | Unjustified Payments of Pay & Allowance | 52394 | |
| 44. | | 20 | Unauthorized appointment of ALC teachers and payment of salaries | 2.150 million | |
| 45. | | 21 | Non maintenance of log book | 185,851 | |
| 46. | | Dy.DEO (EE-W) Alipur | 4 | Recovery of un authorized payment of Charge Allowance | 54,800 |
| 47. | | | 6 | Recovery of un authorized payment of Pay and Allowances | 58,265 |
| 48. | | | 12 | Misappropriation of SMC funds | 354,000 |
| 49. | 14 | | Doubtful Expenditure Out Of School Council Fund | 2.598 Million | |
| 50. | 15 | | Non Functional / less enrolled schools due to poor performance | - | |

| | | | | |
|-----|-----------------------------|----|---|---------------|
| 51. | | 16 | Wasteful expenditure on pay and allowances due to very poor results of 5 th class | 6.118 million |
| 52. | | 17 | Unjustified withdrawal of pay and allowances without performing duty | 109,920 |
| 53. | Dy. DEO (EE-M) Alipur | 4 | Misappropriation of public money on account of purchase of furniture and fixture | 1.519 million |
| 54. | | 5 | Misappropriation of public money out of SMC Fund | 130,000 |
| 55. | | 7 | Irregular expenditure on purchase of furniture & fixture without advertisement | 1.448 million |
| 56. | | 10 | Recovery of un authorized payment of Social Security Benefit and Charge and Special Allowance | 50230 |
| 57. | | 11 | Loss due to misappropriation and non follow up of outstanding purchased quantity of furniture | 34292 |
| 58. | | 12 | Recovery of non deduction of income tax from suppliers | 50,689 |
| 59. | | 13 | Doubtful Expenditure Out Of School Council Fund | 2.027 million |
| 60. | Dy. DEO (EE-M) Muzaffargarh | 3 | Recovery of Pay during Absent Period | 11,900 |
| 61. | | 7 | Misappropriation of SMC funds at GPS Rangpur | 26,000 |
| 62. | | 8 | Recovery of un authorized payment of Pay and Allowances – | 29,500 |
| 63. | | 9 | Unauthorized drawal from SMC funds on account of Temporary Teacher/Staff and recovery | 70,000 |
| 64. | | 12 | Doubtful Expenditure Out Of School Council Fund | 365,206 |
| 65. | | 13 | Non verification of School Council Funds | 310,000 |
| 66. | Dy. DEO (EE-W) Muzaffargarh | 1 | Unauthorized withdrawal on construction work of latrines | 390000 |
| 67. | | 5 | Irregular expenditure on purchase of stationery items | 184707 |
| 68. | | 10 | Doubtful Expenditure Out Of School Council Fund | 1.106 Million |
| 69. | Dy. DEO (EE-M) Jatoi-do- | 2 | Recovery of un authorized payment of Charge allowance | 42,000 |
| 70. | | 3 | Recovery of Pay during Absent Period Decisions of MEA Teams | 45,860 |
| 71. | | 4 | Recovery of Pay during Leave Without Pay | 29,972 |
| 72. | | 5 | Irregular Payment of salaries without verification of degrees of newly appointed Educators | 145,335 |
| 73. | | 8 | Irregular Payment due to Violation of Punjab | 347,000 |

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| | | | Procurement Rules | |
| 74. | | 9 | Non verification of General Sales Tax | 176,908 |
| 75. | | 10 | Unjustified Huge Expenditures in F.Y 2012-13 | 1,020,505 |
| 76. | | 12 | Unauthorized Purchase of Furniture | 1,436,817 |
| 77. | | 13 | Unjustified Expenditure On Account of Fair and Exhibitions | 133,900 |
| 78. | Dy. DEO (EE-W) Jatoi | 1 | Unauthorized Withdrawal of Conveyance Allowance during Summer Vacation | 150,450 |
| 79. | | 2 | Unauthorized grant of Charge allowance | 123,500 |
| 80. | | 4 | Unauthorized drawl on account of qualification allowance to Elementary School Educator | 86,400 |
| 81. | | 5 | Overpayment of Qualification allowance to Secondary School Teachers | 16,800 |
| 82. | | 6 | Unauthorized appointment Expenditure on account of Salaries to Untrained Teachers | 1,016,000 |
| 83. | | 8 | Overpayment due to unauthorize award of qualification allowance to PST and EST. | 115,200 |
| 84. | | 10 | Non deduction/ verification of GST paid | 116,169 |
| 85. | | 11 | Non Deduction of Income Tax | 25,413 |
| 86. | | Dy. DEO (EE-W) Kot Addu | 6 | Overpayment due to irregular award of qualification allowance |
| 87. | 9 | | Overpayment due to grant of annual increment without completing six month service | 157,993 |
| 88. | 10 | | Overpayment due to unauthorized award of qualification allowance to ESE and SESE | 112,800 |
| 89. | 11 | | Overpayment due to un-authorize award of higher pay scale | 121,900 |
| 90. | 13 | | Unauthorized promotion from Primary School Teacher to Oriental Teacher | 90,914 |
| 91. | Dy. DEO (EE-M) Kot Addu | 4 | Recovery of un authorized payment of Charge allowance | 102,000 |
| 92. | | 6 | Recovery of Pay during Absent Period | 20,400 |
| 93. | | 8 | Recovery of un authorized payment of Pay and Allowances | 33,840 |
| 94. | | 9 | Unjustified Award of qualification Allowance without verification of Degrees | 111,800 |
| 95. | | 11 | Unauthorized drawal out of SMC Fund and Firogh-e-Taleem Fund | 102,100 |
| 96. | | 12 | Doubtful Expenditure Out Of School Council Fund | 983,970 |
| 97. | | 13 | Wasteful expenditure on pay and allowances due to Poor results of 5th class. | 18.348 million |
| 98. | | 14 | Non functional / less enrolled schools due to | 205,827 |

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| | | | poor performance and Unjustified Expenditure of TA/DA | |
| 99. | | 15 | Non verification of School Council Funds | 400,000 |
| 100. | EDO(Health) | 4 | Award of Contract for Purchase of Medicines on Higher Rates than Adjacent Districts | 811,817 |
| 101. | | 8 | Unjustified Purchase of Medicines in excess of requirement | 14.350 million |
| 102. | DHQ Hospital | 3 | Fictitious Issuance of Bed Sheets | 382,500 |
| 103. | | 6 | Loss due to Local Purchase of Medicine for outdoor Patients | 109,722 |
| 104. | | 7 | Unauthorized incurrence of expenditure on Purchase of stationery | 579,550 |
| 105. | | 12 | Non deposit of Government share on account of MLC fee | 20,340 |
| 106. | | 14 | Unjustified Payment of Conveyance Allowance and House Rent Allowance During Deputation Period | 149,996 |
| 107. | | 16 | Unjustified expenditure on Repair of Machinery & Equipment | 382,660 |
| 108. | | 18 | Un-authorized Purchase of X-Ray films and Bedding Clothing | 5.941 million |
| 109. | | 19 | Local Purchase of X-Ray Films and Bed Sheets on Higher Rates | 385,407 |
| 110. | | 22 | Wastage of bed head and outdoor tickets | 227,815 |
| 111. | | 23 | Unjustified Payment of Conveyance Allowance to Staff Residing in Nursing Hostel of DHQ | 38,500 |
| 112. | | 24 | Loss to government due to non realization of penal rent | 115320 |
| 113. | | 26 | Unauthorized retention of Public Money into Account of DDO | 466,553 |
| 114. | | 28 | Non recovery of liquidated damages | 154,584 |
| 115. | | 29 | Unauthorized clearance of outstanding liabilities | 6.873 |
| 116. | | 30 | Un-authorized Purchase of Assets | 1.195 million |
| 117. | | 33 | Unauthorized Issuance of stores to Staff Residences | 74,373 |
| 118. | | 34 | Doubtful Issuance and consumption of X-Ray Films | 1,141,850 |
| 119. | | DO (Health) | 1 | Award of Contract for Purchase of Medicines on Higher Rates than Adjacent Districts |
| 120. | 9 | | Loss due to issuance/shifting of medicines near to expire | 87,525 |
| 121. | 10 | | Unauthorized / invalid expenditure against other formations | 299,381 |
| 122. | 11 | | Irregular payment on account of salaries of | 699,660 |

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| | | | contingent paid staff | |
| 123. | | 14 | Unauthorized clearance of outstanding liabilities | 1.024 million |
| 124. | | 17 | Non production of record of consumption of medicines | 549,545 |
| 125. | | 18 | Misclassification of expenditure | 91,085 |
| 126. | THQ Hospital Alipur | 1 | Award of Contract for Purchase of Medicines on Higher Rates than Adjacent Districts | 257,340 |
| 127. | | 6 | Loss to Govt. due to Payment of Pending Liabilities | 339,800 |
| 128. | | 7 | Recovery of un authorized payment of Conveyance allowance during Leave | 14,880 |
| 129. | | 10 | Unauthorized payment of Social Security Benefit after Regularization | 40,320 |
| 130. | THQ Hospital Jatoi | 2 | Non deposit of Ambulance Charges | 33,988 |
| 131. | | 3 | Non recovery of liquidated damages | 50,557 |
| 132. | | 4 | Misappropriation of POL | 13,061 |
| 133. | | 6 | Payment of HSRA in excess of admissible rate | 132,000 |
| 134. | | 7 | Non deduction of maintenance charges resulting in overpayment | 48,636 |
| 135. | | 8 | Payment to medicine supplier without DTL Report | 104,440 |
| 136. | | 12 | Award of Contract for Purchase of Medicines on Higher Rates than Adjacent Districts | 63,152 |
| 137. | THQ Hospital Kot Addu | 5 | Award of Contract for Purchase of Medicines on Higher Rates than Adjacent Districts from same supplier | 84,990 |
| 138. | | 7 | Award of Contract for Purchase of Medicines on Higher Rates than Adjacent Districts | 119,410 |
| 139. | | 10 | Un-authorized payment of previous years liabilities | 2.990 million |
| 140. | | 11 | Un-authorized purchase of bedding clothing without floating tenders | 298,500 |
| 141. | | 12 | Irregular expenditure on repair of machinery and equipment | 190,900 |
| 142. | | 13 | Irregular expenditure on repair of vehicles | 295,250 |
| 143. | RHC Rungpur | 4 | Loss to Govt. due to Payment of Pending Liabilities | 1.004 million |
| 144. | RHC Rungpur | 9 | Non recovery of one month salary after resignation | 20,746 |
| 145. | RHC Rungpur | 11 | Misappropriation of POL | 22,900 |
| 146. | RHC Rungpur | 12 | Loss to Government due to non deduction of discount rate on local purchase | 103,880 |
| 147. | | 16 | Loss to Government due to non realization of penal rent | 144,000 |
| 148. | | 17 | Unjustified Drawal of POL | 60,400 |

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| 149. | | 18 | Award of Contract for Purchase of Medicines on Higher Rates than Adjacent Districts | 84,300 | |
| 150. | | 19 | Non Recovery Of Liquidated Damages | 22,434 | |
| 151. | RHC Chowk Sarwar Shaheed | 2 | Award of Contract for Purchase of Medicines on Higher Rates than Adjacent Districts | 55,698 | |
| 152. | | 4 | Doubtful Issuance of Medicines Without Proof of Consumption | 130,748 | |
| 153. | | 7 | Recovery of Unauthorized Drawal of pay and Allowances during Absent Period | 74,832 | |
| 154. | | 8 | Loss to Government due to non deduction of discount rate on local purchase | 351,011 | |
| 155. | | 9 | Less Deposit of Government Receipt | 70,858 | |
| 156. | | 12 | Unauthorized Repair of vehicle | 326,308 | |
| 157. | | 13 | Non Recovery Of Liquidated Damages | 49,611 | |
| 158. | | 14 | Nondeposit of Government share on account of MLC | 32,400 | |
| 159. | | 15 | Over Payment on account of pay and allowances | 114,000 | |
| 160. | | 16 | Non-deposit of ambulance charge | 54,480 | |
| 161. | | 17 | Recovery of un authorized payment of Conveyance allowance during Leave | 9,400 | |
| 162. | | 18 | Un-authorized drawal of inadmissible allowance recovery | 10,500 | |
| 163. | | RHC Qasba Gujrat | 4 | Non Deduction of 5% Maintenance Charges | 539,527 |
| 164. | | | 5 | Withdrawal of funds without receipt of medicines | 50,000 |
| 165. | 6 | | Un-justified expenditure on Transportation charges | 106,815 | |
| 166. | 9 | | Non recovery of liquidated damages | 30,286 | |
| 167. | 10 | | Doubtful Purchase of Medicines | 223,351 | |
| 168. | 11 | | Recovery of unauthorized payment of HSRA and mess allowance | 112,581 | |
| 169. | 13 | | Doubtful expenditure on printing charges | 253,418 | |
| 170. | 14 | | Non deduction/verification of GST paid | 411,096 | |
| 171. | 15 | | Loss due to issuance/shifting of medicines near to expire | 613,000 | |
| 172. | 18 | | Unauthorized purchase of bedding clothing without floating tenders | 295,971 | |
| 173. | 19 | | Un-authorized payment of previous years liabilities | 48,019 | |
| 174. | 20 | | Irregular expenditure on repair of vehicles | 406,090 | |
| 175. | 21 | | Unauthorized payment made for supply of medicines without obtaining report of DTL | 1.368 million | |
| 176. | 23 | | Unauthorized Issuance of X-Ray Films | 43,175 | |
| 177. | 25 | | Loss to Government due to non deduction of discount rate on local purchase | 112,459 | |

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|------|--------------------|------------|---|---|---------|
| 178. | | 26 | Purchase of store items in excess of requirement | 98,020 | |
| 179. | RHC Sinawan | 1 | Non recovery of House rent | 540,288 | |
| 180. | | 2 | Non-deposit of Government share on account of MLC | 25,290 | |
| 181. | | 3 | Unauthorized payment due to non deduction of maintenance charges | 145,028 | |
| 182. | | 4 | Misuse of electricity and non recovery of residential electricity charges | 52,100 | |
| 183. | | 7 | Purchase excess than requirement | 1,326,803 | |
| 184. | | 8 | Stock found short | 106,900 | |
| 185. | | 9 | Non Deduction /verification of GST paid | 350,926 | |
| 186. | | 10 | Unjustified expenditure on repair of ambulance | 199,549 | |
| 187. | | 11 | Payment of medicine to supplier without DTL | 55,000 | |
| 188. | | 12 | Non recovery | 59,735 | |
| 189. | | 13 | Non deposit of Government money | 53,076 | |
| 190. | | 14 | Non production of Vouched Accounts | 42,376 | |
| 191. | | RHC Basira | 1 | Doubtful purchase of medicines due to non accountal in stock register | 708,070 |
| 192. | | | 2 | Unauthorized drawal of Govt. Money without receipt of stores | 45,800 |
| 193. | 5 | | Award of Contract for Purchase of Medicines on Higher Rates than Adjacent Districts | 63,550 | |
| 194. | 7 | | Loss due to issuance/shifting of medicines near expiry | 102,000 | |
| 195. | 9 | | Non-deposit of Government share for issuance of Medico Legal Certificate | 74,340 | |
| 196. | 10 | | Non deposit of hospital receipts into Government Treasury | 33,904 | |
| 197. | 13 | | Non recovery of penal rent from unauthorized occupants | 729,222 | |
| 198. | 14 | | Unauthorized payment of previous years liabilities | 1.319 million | |
| 199. | 15 | | Misclassification of expenditure | 351,705 | |
| 200. | 16 | | Un-authorized purchase of bedding clothing without floating tenders | 852,278 | |
| 201. | RHC Rohillian Wali | | 1 | Less-recovery of house rent | 107,424 |
| 202. | | 2 | Non-deposit of Government share on account of MLC fee | 59,940 | |
| 203. | | 3 | Unauthorized payment Due to non deduction of maintenance charges | 45,531 | |
| 204. | | 5 | Unauthorized clearance of outstanding liabilities | 362,959 | |
| 205. | | 6 | Non Recovery of Residential Electricity Charges | 43,000 | |

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|------|-----------------|----------------|--|--|---------|
| 206. | | 8 | Non-Deduction/ Verification of GST Paid | 88,060 | |
| 207. | | 9 | Loss on account of house rent allowance | 80,115 | |
| 208. | | 10 | Unjustified expenditure on repair of ambulance | 153,500 | |
| 209. | | 11 | Loss on account of house rent allowance | 54,691 | |
| 210. | | 12 | Payment to Medicine Suppliers without DTL Reports | 232,340 | |
| 211. | | 13 | Unjustified consumption of POL | 971,228 | |
| 212. | | 14 | Unjustified drawal of POL due to allowing of excessive distance | 119,905 | |
| 213. | RHC Sher sultan | 1 | Recovery of overpayment of 50% Ad hoc allowance-2010 and 15% Ad hoc Allowance-2011 | 123,247 | |
| 214. | | 2 | Recovery of Unauthorized Payment of HSRA and Conveyance Allowance | 44,150 | |
| 215. | | 4 | Recovery of Overpayment of Social Security Benefit to Regular Staff | 165,438 | |
| 216. | | 5 | Recovery of unauthorized Drawal of pay and Allowances during Absent Period | 76,769 | |
| 217. | | 6 | Non-Deposit of Government Receipt | 14,831 | |
| 218. | | 7 | Purchase Of Medicine On Higher Rates and Loss to Govt. | 39,822 | |
| 219. | | 8 | Non Recovery Of Liquidated Damages | 37,000 | |
| 220. | | 10 | Loss to Government due to non deduction of discount rate on local purchase | 121,462 | |
| 221. | | 11 | Unjustified Drawl of POL | 2.362 million | |
| 222. | | 12 | Loss due to unauthorized incineration of linen items | 198,000 | |
| 223. | | DO (Buildings) | 1 | Overpayment due to charging of excess rate than the agreed/accepted rate | 654,500 |
| 224. | | | 2 | Loss due to non auction of old material. | 732,219 |
| 225. | 3 | | Overpayment Due to Excessive Use of Steel | 314,137 | |
| 226. | 6 | | Overpayment on account of use of local sand | 247,380 | |
| 227. | 7 | | Overpayment due to allowing of unjustified carriage | 49,458 | |
| 228. | 9 | | Non recovery of professional tax | 391,000 | |
| 229. | 10 | | Unjustified payment of tuff tile pavers | 1,487,055 | |
| 230. | 12 | | Overpayment due to allowing of higher rate of granite tile. | 725,636 | |
| 231. | 15 | | Rush of expenditure at the close of financial year | 49.848 million | |
| 232. | 16 | | Loss on account of house rent allowance. | 224,640 | |
| 233. | 18 | | Overpayment of due to allowing of excessive lead | 43,698 | |
| 234. | 19 | | Loss to Government due to non-adjustment of available earth. | 28,933 | |

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| 235. | | 20 | Overpayment due to charging of excess rate. | 133,959 |
| 236. | | 21 | Overpayment due to allowing of unjustified compaction. | 67,702 |
| 237. | | 23 | Unjustified expenditure on M&R work. | 46,600 |
| 238. | DO (Roads) | 2 | Overpayment to contractors due to unjustified provision of excess carriage/lead of crushed stone for triple surface treatment | 381,876 |
| 239. | | 3 | Unauthorized acceptance of tenders | 147.632 million |
| 240. | | 4 | Loss to Government for less valuing old material | 29,223 |
| 241. | | 7 | Unjustified payment on account of earthwork | 103,310 |
| 242. | | 8 | Unjustified payment against quantity provided for Road Curves for straight Road | 78,476 |
| 243. | | 9 | Unjustified payment on account of earthwork | 220,734 |
| 244. | | 13 | Overpayment due to availing the rate of Sakhi Serwar for local material | 544,827 |
| 245. | | 14 | Unauthorized Acceptance of tender beyond competency | 7.532 Million |
| 246. | | 15 | Non Recovery Of Professional Tax | 60,000 |
| 247. | | 16 | Unauthorized Execution of Major Repair Works without Administrative Approval | 34.955 million |
| 248. | | 19 | Doubtful expenditure on POL due to defective maintenance of logbook | 144,616 |
| 249. | | 20 | Misclassification Of Expenditure | 57,051 |
| 250. | | 21 | Un-Authorized Payment of Outstanding Liabilities | 96,280 |
| 251. | | 22 | Unauthorized Payment of Allowance | 29,000 |
| 252. | | 23 | Overpayment Due to Grant of unauthorized Annual Increment and Premature Increment | 72,343 |

Annexure-B

**Summary of Budget and Expenditure
for the Financial Year 2012-13**

(Amount in Rupees)

| Name of Office | Budget | | | Expenditure | | | Excess(+)/ | % |
|-----------------------------------|----------------------|--------------------|----------------------|----------------------|--------------------|----------------------|------------------------|------------|
| | Salary | Non Salary | Total | Salary | Non Salary | Total | Saving(-) | |
| Zila Nazim | 4,213,000 | 1,737,000 | 5,950,000 | 3,688,130 | 1,115,520 | 4,803,650 | (1,146,350) | -19 |
| Naib Zila Nazim | 2,250,000 | 1,114,000 | 3,364,000 | 2,052,619 | 790,156 | 2,842,775 | (521,225) | -15 |
| DCO | 28,647,000 | 107,170,000 | 135,817,000 | 18,801,682 | 26,005,919 | 44,807,601 | (91,009,399) | -67 |
| EDO (F&P) | 28,006,000 | 90,744,000 | 118,750,000 | 19,325,316 | 8,169,820 | 27,495,136 | (91,254,864) | -77 |
| EDO (W&S) | 94,412,000 | 162,099,000 | 256,511,000 | 80,123,466 | 24,666,187 | 104,789,653 | (151,721,347) | -59 |
| EDO (Education) | 4,594,665,587 | 114,901,413 | 4,709,567,000 | 3,810,464,960 | 155,636,933 | 3,966,101,893 | (743,465,107) | -16 |
| EDO (Health) | 900,549,000 | 234,561,000 | 1,135,110,000 | 783,596,339 | 308,261,804 | 1,091,858,143 | (43,251,857) | -4 |
| EDO (CD) | 82,572,000 | 38,397,000 | 120,969,000 | 71,231,083 | 38,339,152 | 109,570,235 | (11,398,765) | -9 |
| EDO (Agriculture) | 292,167,351 | 61,075,649 | 353,243,000 | 316,704,020 | 14,611,907 | 331,315,927 | (21,927,073) | -6 |
| Total Current Expenditure | 6,027,481,938 | 811,799,062 | 6,839,281,000 | 5,105,987,615 | 577,597,398 | 5,683,585,013 | (1,155,695,987) | -17 |
| Development | | | 699,670,530 | | | 559,193,956 | (140,476,574) | -20 |
| Development Expenditure | | | 699,670,530 | | | 559,193,956 | (140,476,574) | -20 |
| Grant Total of Expenditure | | 811,799,062 | 7,538,951,530 | 5,105,987,615 | 577,597,398 | 6,242,778,969 | (1,296,172,561) | -17 |

Annexure-C

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

(Amount in Rupees)

| Grant No. | Name of Grant | Original Grant | Supplementary Grant | Final Grant | Actual Expenditure | Variation (+) Excess (-) Saving |
|------------------------------|------------------------------------|----------------------|---------------------|----------------------|----------------------|---------------------------------------|
| MH21C03 | Provincial Excise. | 4,049,000 | 0 | 4,049,000 | 3,600,548 | -448,452 |
| MH21C05 | Forests. | 22,807,000 | 0 | 22,807,000 | 21,557,986 | -1,249,014 |
| MH21C07 | Charges on A/c of M. Vehicles Act. | 1,915,000 | 57,000 | 1,972,000 | 1,443,261 | -528,739 |
| MH21C08 | Other Taxes & Duties. | 3,768,000 | 0 | 3,768,000 | 3,374,806 | -393,194 |
| MH21C10 | General Administration. | 89,606,000 | 0 | 89,606,000 | 68,440,659 | -21,165,341 |
| MH21C15 | Education. | 4,068,467,000 | 0 | 4,068,467,000 | 3,956,048,501 | -112,418,499 |
| MH21C16 | Health Services. | 1,135,110,000 | 111,052,000 | 1,246,162,000 | 1,091,858,143 | -154,303,857 |
| MH21C17 | Public Health. | 2,999,000 | 0 | 2,999,000 | 2,842,775 | -156,225 |
| MH21C18 | Agriculture. | 141,119,000 | 0 | 141,119,000 | 138,027,453 | -3,091,547 |
| MH21C19 | Fisheries. | 3,317,000 | 0 | 3,317,000 | 3,274,983 | -42,017 |
| MH21C20 | Veterinary. | 175,022,000 | 0 | 175,022,000 | 168,800,424 | -6,221,576 |
| MH21C21 | Co-operation. | 26,471,000 | 0 | 26,471,000 | 25,541,141 | -929,859 |
| MH21C22 | Industries. | 1,286,000 | 0 | 1,286,000 | 1,259,278 | -26,722 |
| MH21C23 | Miscellaneous Departments. | 4,434,000 | 0 | 4,434,000 | 3,946,584 | -487,416 |
| MH21C24 | Civil Works. | 101,865,000 | 0 | 101,865,000 | 89,763,050 | -12,101,950 |
| MH21C25 | Communications. | 141,835,000 | 0 | 141,835,000 | 77,587,034 | -64,247,966 |
| MH21C31 | Miscellaneous. | 25,677,000 | 0 | 25,677,000 | 23,058,254 | -2,618,746 |
| MH21C32 | Civil Defence. | 3,612,000 | 0 | 3,612,000 | 3,505,052 | -106,948 |
| | Financial Assistance. | 0 | 0 | 0 | 0 | 0 |
| | Liabilities Tied Grants. | 27,642,000 | 0 | 27,642,000 | 0 | -27,642,000 |
| Total Non-development | | 5,981,001,000 | 111,109,000 | 6,092,110,000 | 5,683,929,932 | -408,180,068 |
| Development | | | | | | |
| MH22C36 | Development. | 346,664,030 | 0 | 346,664,030 | 268,747,887 | -77,916,143 |
| MH12C41 | Highways, Roads & Bridges. | 263,645,000 | 0 | 263,645,000 | 209,342,421 | -54,302,579 |
| MH12C42 | Government Buildings. | 89,361,500 | 0 | 89,361,500 | 81,103,648 | -8,257,852 |
| Total Development | | 699,670,530 | 0 | 699,670,530 | 559,193,956 | -140,476,574 |
| Grand Total | | 6,680,671,530 | 111,109,000 | 6,791,780,530 | 6,243,123,888 | -548,656,642 |

Annexure-D**[Para 1.2.1.1]****Detail of Misappropriation of Medicines and X-ray Film****Table 1**

| THQ Hospital Kot Addu | | | | |
|------------------------------|-------------|-------------|-----------------|----------------|
| T No | Date | Item | Supplier | Amount |
| 9598 | 9/10/2012 | H Medicines | German Homeo | 99940 |
| 28334 | 4/4/2013 | H Medicines | German Homeo | 99998 |
| | | | Total | 199,938 |

Table 2

| RHC Qasba Gujrat | | | | | | | |
|-------------------------|------------|------------------|----------------|---------------------|-----------------------------|---|--|
| Document No. | DOD | Bill Date | Amount | Supplier | Items | Remarks | |
| 1902954027 | 16.02.11 | Dateless | 49364 | Welcome Enterprises | X-Ray 12X15 | No stock entry in stock register and expense book | |
| 1902954028 | 16.02.11 | Dateless | 49364 | Welcome Enterprises | X-Ray 12X15 | | |
| 1902954029 | 16.02.11 | Dateless | 52440 | Welcome Enterprises | X-Ray 8X10 | | |
| 1902954030 | 16.02.11 | Dateless | 52688 | Welcome Enterprises | X-Ray 10X12 | | |
| 1903208557 | 10.06.11 | 6/6/11 | 24219 | Welcome Enterprises | Fixer ltr Develo per ltr | | |
| 1903208558 | 10.06.11 | Dateless | 80847 | Welcome Enterprises | X-Ray 10X12 X-Ray 12X15 | | |
| 1903223177 | 11.06.11 | 6/6/11 | 98,455 | Welcome Enterprises | X-Ray 12X15 | | |
| Total | | | 407,377 | | | | |

Table 3

| RHC Rang Pur | | | | | | |
|----------------------------|--------------------|--------------------|-------------------|-------------|----------------|--------------------------------------|
| Name of Medicines | Balance B/F | Balance C/D | Difference | Rate | Amount | Page No. transferred from ,to |
| Tab Atenolo50mg | 60 | 28 | 32 | 0.55 | 18 | 49/2011, 58/2012 |
| Tab. Paracetamol | 10000 | 0 | 10000 | 0.4 | 4,000 | 91/2011, 121/12 |
| AerolineInhailer | 10 | 0 | 10 | 250 | 2,500 | 186/2011,422/12 |
| Feeding Tube No.6 | 300 | 0 | 300 | 24 | 7,200 | 200/2011, 433/12 |
| Insulain regular | 150 | 120 | 30 | 184.4 | 5,532 | 210/2011, 245/12 |
| Inj. ASV | 37 | 0 | 37 | | 51,800 | 323/2011, 295/12 |
| Cap Strychnine | 100 | 0 | 100 | 40.60 | 4,060 | 498/2011, 483/12 |
| Tab Proxicam 1mg | 20000 | 10000 | 10000 | 0.34 | 3,400 | 46/2012, 25/13 |
| Inj. Insulin Regular | 120 | 45 | 75 | | 13,830 | 245/2012, 61/13 |
| Inj.Ringer 500ml | 30 | 0 | 30 | 51 | 1,530 | 252/2012, not transferred |
| Inj.AR.V | 136 | 0 | 136 | 424.94 | 57,792 | 281/2012 Not transferred |
| Inj. ASV | 30 | 0 | 30 | 1400 | 42,000 | 285/2012, 69/13 |
| D/syringes3cc | 50000 | 0 | 50000 | 3.69 | 184,500 | 416/2012, 113/13 |
| Catgut 2/0 | 300 | | 300 | 800 | 240,000 | 475/11 not transferred |
| Inj. Dextrose saline 500ml | 50 | | 50 | 51 | 2,550 | 267/11 not transferred |
| Inj. AR.V | 78 | | 78 | 424.94 | 33,145 | 321/11 not transferred |
| cotton roll | 126 | | 126 | 143.75 | 18,112 | 403/11 not transferred |
| Inj.5%dextrose water | 50 | | 50 | 51 | 2,550 | 267/11 not transferred |
| IV Cannula24g | 50 | | 50 | 32.49 | 1,625 | 471/11 not transferred |
| Total | | | | | 676,144 | |

Annexure – E

[Para 1.2.3.1]

Unauthorized Payment in Cash

DHQ Hospital
AIR Para 25

(Amount in Rupees)

| Date | Cheque No. | Amount | Date | Cheque No. | Amount |
|------------|------------|-----------|------------|--------------|-------------------|
| 17.12.2012 | 76230378 | 1,106,238 | 25.04.2013 | 77228569 | 375,920 |
| 06.06.2013 | 79087539 | 948,636 | 10.04.2013 | 77228571 | 363,729 |
| 27.05.2013 | 79087516 | 868,406 | 02.11.2012 | 76230329 | 360,350 |
| 27.02.2013 | 77228525 | 783,041 | 25.03.2013 | 77228509 | 357,514 |
| 20.09.2012 | 76230306 | 782,809 | 14.02.2013 | 77228514 | 353,428 |
| 30.08.2012 | 76230269 | 777,901 | 22.02.2013 | 77228519 | 351,516 |
| 29.04.2013 | 77228580 | 719,092 | 03.12.2012 | 76230327 | 338,410 |
| 03.06.2013 | 79087523 | 690,048 | 16.07.2012 | 76230208 | 337,509 |
| 15.02.2013 | 77228508 | 643,463 | 01.08.2012 | 74313256 | 333,890 |
| 03.07.2012 | 74313269 | 628,216 | 12.07.2012 | 76230209 | 328,100 |
| 19.10.2012 | 76230336 | 622,827 | 09.10.2012 | 76230318 | 322,964 |
| 27.02.2013 | 77228516 | 617,819 | 11.06.2013 | 79087537 | 322,889 |
| 16.04.2013 | 77228563 | 595,527 | 30.07.2012 | 76230221 | 322,078 |
| 16.04.2013 | 77228570 | 555,370 | 03.07.2012 | 74313296 | 319,300 |
| 30.07.2012 | 74313238 | 539,823 | 05.09.2012 | 76230276 | 309,771 |
| 10.10.2012 | 76230324 | 525,938 | 21.02.2013 | 77228522 | 303,389 |
| 25.04.2013 | 77228564 | 520,995 | 28.08.2012 | 76230267 | 302,400 |
| 08.10.2012 | 76230314 | 505,926 | 17.08.2012 | 76230268 | 291,717 |
| 18.03.2013 | 77228515 | 486,090 | 24.10.2012 | 76230356 | 288,555 |
| 22.11.2012 | 76230338 | 483,195 | 04.07.2012 | 74313270 | 287,489 |
| 16.07.2012 | 76230201 | 466,047 | 07.05.2013 | 77228595 | 281,661 |
| 01.04.2013 | 77228550 | 464,937 | 28.03.2013 | 77228517 | 272,902 |
| 28.03.2013 | 77228512 | 461,885 | 08.08.2012 | 74313257 | 260,550 |
| 22.02.2013 | 77228526 | 453,723 | 14.06.2013 | 79087546 | 257,801 |
| 14.02.2013 | 77228511 | 434,166 | 04.07.2012 | 74313274 | 256,362 |
| 24.10.2012 | 76230341 | 430,378 | 07.06.2013 | 79087513 | 251,707 |
| 19.06.2013 | 79087562 | 423,166 | 18.02.2013 | 77228505 | 249,372 |
| 14.03.2013 | 77228529 | 417,871 | 30.04.2013 | 77228588 | 240,286 |
| 10.07.2012 | 76230203 | 410,126 | 09.10.2012 | 76230320 | 237,650 |
| 09.07.2012 | 74313292 | 410,125 | 23.10.2012 | 76230358 | 211,989 |
| 16.07.2012 | 76230202 | 410,125 | 05.09.2012 | 76230282 | 211,802 |
| 04.07.2012 | 74313279 | 389,894 | 18.02.2013 | 77228503 | 205,871 |
| 19.12.2012 | 76230355 | 382,970 | 09.10.2012 | 76230317 | 201,861 |
| 22.10.2012 | 76230312 | 378,666 | | Total | 29,046,171 |

Dy. DEO (EE M) Jatoi
AIR Para 7

(Amount in Rupees)

| Sr.No | Date of Drawls | Paid to | Amount |
|--------------|----------------|--------------------------------|------------------|
| 1 | 25.9.2012 | Moeen Traders | 326,322 |
| 2 | 03.10.2012 | 09 Teachers for salary | 388,044 |
| 3 | 11.10.2012 | | 127,286 |
| 4 | 26.06.2013 | Electric and Photostat charges | 53,368 |
| 5 | 29.05.2013 | Newspaper agency | 26,000 |
| 6 | 25.04.2013 | Aziz Mai | 204,195 |
| 7 | 25.04.2013 | Photo stat | 28,267 |
| Total | | | 1,153,482 |

DO (OFWM)
AIR Para 3

| Tehsil | W/C No | Total Amount Transferred | | | |
|---------|----------|--------------------------|---------|--------------|-------------------|
| M/Garh | 12432/R | 352,575 | KotAddu | 9950/L | 650,365 |
| M/Garh | 90000/R | 620,750 | KotAddu | 48884/L | 1,691,142 |
| M/Garh | 440/L | 539,813 | KotAddu | 5830/L | 1,571,274 |
| M/Garh | 10507/L | 1,309,328 | KotAddu | 75258/R | 1,001,307 |
| M/Garh | 30418/R | 862,474 | KotAddu | 64000/R | 809,188 |
| M/Garh | 30350/R | 1,004,526 | KotAddu | 33/R | 63,479 |
| KotAddu | 40100/L | 912,943 | KotAddu | 52000/R | 1,878,709 |
| KotAddu | 11500/L | 693,418 | KotAddu | 53870/R | 1,394,966 |
| KotAddu | 72220/R | 1,820,795 | KotAddu | 7880/L | 2,222,891 |
| KotAddu | 23510/L | 985,172 | Jatoi | 42533/R | 1,074,190 |
| KotAddu | 29930/L | 1,837,675 | Jatoi | 97600/L | 884,287 |
| KotAddu | 132902/L | 1,683,753 | Jatoi | 11580/L | 606,865 |
| KotAddu | 68900/TL | 1,460,182 | Jatoi | 99000/L | 1,320,919 |
| KotAddu | 18460/R | 2,059,460 | Jatoi | 8750/R | 1,155,144 |
| | | | | Total | 32,467,590 |

DO (Agriculture Extension)
AIR Para 3

| Sr. No | Name | Designation | Paid on 5.3.2012 | Paid on 15.5.2012 | Paid on 4.6.12 | Paid on 30.6.12 | Total |
|--------------------|--------------------|--------------------|-----------------------------|------------------------------|-------------------------------|--------------------------------|----------------|
| 1 | M khursheed | Field Assistant | 91128 | 60752 | 15188 | 15188 | 182,256 |
| 2 | Liaqat Ali | -do- | 91128 | 60752 | 15188 | 15188 | 182,256 |
| 3 | M. Rashid | -do- | 91128 | 60752 | 15188 | 15188 | 182,256 |
| 4 | M. Nasir | Lab Attendant | 65466 | 43644 | 10911 | 10911 | 130,932 |
| 5 | M. Javed | -do- | 65466 | 43644 | 10911 | 10911 | 130,932 |
| 6 | Mubashir Hassan | -do- | 65987 | 43644 | 10911 | 10911 | 130,932 |
| Grand Total | | | | | | | 939,564 |

Annexure-F**[Para 1.2.3.2]****Detail of Unauthorized Execution of Major Repair Works without
Administrative Approval****(Amount in Rupees)**

| Sr. No. | Scheme | TS Value |
|----------------|--|-----------------|
| 1 | Special Repair to M/R from General Bus Stand to Dasti Wala Muzaffargarh | 0.600 |
| 2 | Special Repair to M/R from D.G.Khan Multan Road to Qureshi wala | 0.450 |
| 3 | Special Repair to M/R Taliry Bypass | 1.624 |
| 4 | Special Repair to M/R from MM Road to Faizan Chowk | 1.549 |
| 5 | Reconstruction of bridge on Nal Puran Mansoor Pull Kharora | 1.400 |
| 6 | Special Repair to M/R MM road to Rakh Khanpur | 1.390 |
| 7 | Restoration of M/R from Alipur By Pass Road | 0.811 |
| 8 | Special Repair to M/R from Kotaddu Shah Jamal Road | 0.981 |
| 9 | Special Repair to M/R from Garhi Qureshi to Mouza Kotla | 1.014 |
| 10 | Special Repair to M/R from Mehmood Kot to Lal Peer to Gujrat | 2.534 |
| 11 | Reconstruction of bridge over Nallah Ko near Basti Hans | 1.592 |
| 12 | Special Repair to M/R from Head Muhammad Wala to Bridge Wan Wali on Right Bank of TP Link Cannal | 2.991 |
| 13 | Special Repair to M/R from Kot Addu Rakh Drigh Road | 2.983 |
| 14 | Special Repair to M/R from TP Link Cannal to Altaf Wala | 1.788 |
| 15 | Special Repair to M/R from Sanawan Kot Addu Road to Sheikh Umer along Sardar Minor | 0.394 |
| 16 | Rehabilitation of M.R from Sanawan Langer Sarai Raod to Basti Patti | 2.160 |
| 17 | Special Repair to M/R B asti Hingrai to Chowk Sarwer Shaheed | 1.853 |
| 18 | Reconstruction of RCC slab on Cheeri Wali PUI Belay Wali to Lundi Pitafi | 1.133 |
| 19 | Special Repair to M/R Kotla Rahim Ali Shah from Nala Mughal to Soni Band | 2.956 |
| 20 | Reconstruction of 2 span 14' Skew Culvert on Alipur Jatoi Road | 1.945 |
| 21 | Special Repair to M/R for New Judicial Complex Alipur | 2.259 |
| 22 | Special Repair to M/R from Alipur Bypass to Basti Jatoi Wala | 0.548 |
| Total | | 34.955 |

Annexure-G**[Para 1.2.3.4]****Detail of Unauthorized Acceptance of Single Bid****(Amount in Rupees)**

| Sr. No. | Item | Firm | Receiving Date | Quantity | Rate | Amount |
|----------------|---------------------------------|-------------------------------|-----------------------|-----------------|-------------|---------------|
| 1 | Air Ways All Size | Al- Madina Surgico Multan | 16-05-2013 | 500 | 18 | 9,000 |
| 2 | AVF Fistula Needles all size | Fresenius Medical Care Lahore | 3/5/2013 | 9,000 | 23.95 | 215,550 |
| 3 | Blood Tubing Set | Fresenius Medical Care Lahore | 8/4/2013 | 3,500 | 188 | 658,000 |
| 4 | Clotrimazole Vaginal Cream | Valor Pharma Lahore | 14-05-2013 | 50,000 | 38 | 1,900,000 |
| 5 | Dialyzers Synthetic with rang | Fresenius Medical Care Lahore | 3/5/2013 | 3,500 | 698 | 2,443,000 |
| 6 | Inj. Amoxicillin 250mg | Mediceena Pharma Lahore | 3/5/2013 | 200,500 | 17 | 3,408,500 |
| 7 | Inj. Amoxycillin+Flucloxacillin | Mediceena Pharma Lahore | 3/5/2013 | 500 | 102 | 51,000 |
| 8 | Inj. Ampicillin 500mg | Mediceena Pharma Lahore | 18-04-2013 | 11,000 | 17 | 187,000 |
| 9 | Inj. Anti Tetnus Toxide 0.5ml | New Omni Traders Faisalabad | 18-04-2013 | 15,000 | 31 | 465,000 |
| 10 | Inj. Anti Venom Sera | New Omni Traders Faisalabad | 16-05-2013 | 487 | 1160 | 564,920 |
| 11 | Inj. Dexamethasone 5ml | Munawar Pharma Lahore | 10/6/2013 | 158,000 | 9 | 1,422,000 |
| 12 | Inj. Diazepam 10mg | Fynk Pharma Lahore | 21-05-2013 | 9,100 | 7.65 | 69,615 |
| 13 | Inj. Frusemid 20mg | Munawar Pharma Lahore | 16-05-2013 | 22,500 | 3 | 67,500 |
| 14 | Inj. Hydrocortisone 250mg | New Omni Traders Faisalabad | 24-04-2013 | 9,900 | 94.67 | 937,233 |
| 15 | Inj. Mehtergin 0.2mg | Novartis Pharma Karachi | 16-05-2013 | 11,700 | 5.1 | 59,670 |
| 16 | Inj. Metclopamide 5mg/2ml | Fynk Pharma Lahore | 21-05-2013 | 125,500 | 3.49 | 437,995 |
| 17 | Inj. Ringer Lactate 500ml | Frontier Dextrose Lahore | 21-05-2013 | 69,400 | 56.1 | 3,893,340 |
| 18 | Isoflurane Liquid for | Medipoint | 7/5/2013 | 42 | 1575 | 66,150 |

| | | | | | | |
|--------------|-----------------------------------|----------------------------------|------------|-----------|-------|-------------------|
| | Inhalation | Pharma Multan | | | | |
| 19 | Salnon Inhaler100/50mcg | Fin Pharma Lahore | 14-05-2013 | 1,200 | 155 | 186,000 |
| 20 | Skin Ointment Polymyxin B 10gm | Valor Pharma Lahore | 25-06-2013 | 2,000 | 40.5 | 81,000 |
| 21 | Susp. Co- Amoxil 60ml | Fin Pharma Lahore | 3/5/2013 | 19,000 | 55 | 1,045,000 |
| 22 | Syp. Cyclizine 50ml | Munawar Pharma Lahore | 30-04-2013 | 50,000 | 13 | 650,000 |
| 23 | Tab. Aspirin 75mg | Mediwise Pharma Rawalpindi | 21-05-2013 | 1,040,000 | 0.57 | 592,800 |
| 24 | Tab. Co- Amoxi | Fin Pharma Lahore | 21-05-2013 | 80,000 | 17.56 | 1,404,800 |
| 25 | Tab. Ibuprofen 600mg | Mediceena Pharma Lahore | 3/5/2013 | 70,000 | 2.75 | 192,500 |
| 26 | Tab. Metclopamide 10mg | Fynk Pharma Lahore | 21-05-2013 | 313,000 | 0.65 | 203,450 |
| Total | | | | | | 21,211,023 |

Annexure-H**[Para 1.2.3.5]****Unauthorized purchase through repeat supply order****EDO(Health)**

| Name of Medicine | Supplier | Ist Supply Order Date | Amount of Supply Order | Repeat Order Date | Amount of Repeated Supply Order | %age of Repeat Order |
|-------------------------------|-----------------------|-----------------------|------------------------|-------------------|---------------------------------|----------------------|
| Syringes 5ml | Punjab Pharmacy | 18.03.13 | 1,002,000 | 04.06.13 | 1,670,000 | 167 |
| Tab.ciproflaxacin 250 mg | Punjab Pharmacy | 18.03.13 | 840,000 | 04.06.13 | 1,680,000 | 200 |
| Surgical Gloves | Punjab Pharmacy | 18.03.13 | 2,200,000 | 04.06.13 | 2,200,000 | 100 |
| Sy. Zinc Sulphate 100 ml/20mg | Medwin | 18.03.13 | 7,000,000 | 04.06.13 | 7,350,000 | 105 |
| Cream Vagizole 2% | Valor | 18.03.13 | 1,140,000 | 04.06.13 | 1,900,000 | 167 |
| L.P Needles | Munawar Pharma | 18.03.13 | 209,400 | 04.06.13 | 314,100 | 150 |
| Polypropylene | Munawar Pharma | 18.03.13 | 1,320,000 | 04.06.13 | 720,000 | 55 |
| Tab.Zin Sulphate | SHROOQ Pharmaceutical | 18.03.13 | 285,000 | 04.06.13 | 285,000 | 100 |
| | | Total | 13,996,400 | Total | 16,119,100 | 115 |

DO(Health)

| Ch No | Date | Item | Qty | Rate | Supplier | 1st S. order | Repeat Order | % |
|---------|----------|----------------------|--------|-------|--------------|--------------|----------------|-----|
| 2205415 | 31-5-13 | Inj.Hydrocortisone | 1000 | 94.67 | Omni | 94670 | | |
| 2206574 | 24-6-13 | Inj.Hydrocortisone | 1000 | 94.67 | Omni | | 94670 | 100 |
| 2162720 | 26-4-13 | M.spirit | 100 | 370 | Munawar | 37000 | 0 | |
| 31 | 29-04-13 | M.spirit | 50 | 370 | Munawar | | 18500 | 50 |
| 2205415 | 31-5-13 | Inj.Hydrocortisone | 1000 | 94.67 | Omni | 94670 | 0 | |
| 2206574 | 24-6-13 | Inj.Hydrocortisone | 1000 | 94.67 | Omni | | 94670 | 100 |
| 38289 | 14-6-13 | Cap.ferrous sulphate | 100000 | 2.4 | Munawar | 240000 | 0 | |
| 38207 | 14-6-13 | Cap.ferrous sulphate | 100000 | 2.4 | Munawar | | 240000 | 100 |
| 38285 | 14-6-13 | Cotton Bandages | 10000 | 11.27 | Fin | 112700 | 0 | |
| 38306 | 14-6-13 | Cotton Bandages | 10000 | 11.27 | Fin | | 112700 | 100 |
| | | | | | Total | | 560,540 | |

THQ Jatoi

| Name of Medicine | Supplier | Ist Supply Order Date | Amount of Supply Order | Repeat Order Date | Amount of Repeated Supply Order | % age of Repeat Order |
|------------------------|-----------------|-----------------------|------------------------|-------------------|---------------------------------|-----------------------|
| Amoxiciline 500mg Inj. | Punjab Pharmacy | 18.03.13 | 43,500 | 04.06.13 | 145,000 | 333% |
| Gentamycine Inj. 2ml | Punjab Pharmacy | 18.03.13 | 10,500 | 04.06.13 | 35,000 | 333% |
| Total | | | | | 180,000 | 333% |

THQ Kot Addu

| T No | Date | Item | Supplier | Qty | 1st Order | Repeat Order | % |
|-------|----------|-------------------|----------|------|--------------|----------------|------|
| 39376 | 14-06-13 | Ringolact 1000ml | Frontior | 6000 | 437700 | 0 | |
| 18746 | 7/1/2013 | Ringolact 1000ml | Ramzan | 1100 | 0 | 83600 | 18% |
| 39402 | 14-06-13 | Inj Getofin 500mg | M&P | 3000 | 255000 | 0 | |
| 4562 | 31-08-12 | Inj Getofin 500mg | M&P | 3000 | 0 | 255000 | 100% |
| 4563 | do | Inj Getofin 500mg | Muslim | 4000 | 0 | 340000 | 133% |
| 39366 | 14-06-13 | IV Cannula 24G | Punjab | 7000 | 162400 | 0 | |
| 18747 | do | IV Cannula 24G | Jamal | 2300 | 0 | 149500 | 33% |
| | | | | | Total | 828,100 | |

Annexure-I**[Para 1.2.3.9]****Detail of Non deduction of G.P Fund, Benevolent Fund and Group Insurance from the Salaries**

Dy. DEO (W) Kot Addu Para 4

(Amount in Rupees)

| Name | Designation | P. No | Period | GP Fund | B. Fund | G. Insurance | Total |
|----------------|-------------|----------|--------------------|---------|---------|--------------|-------|
| Farhana Koser | SESE | 30739373 | 1.11.9 to 31.10.12 | 34265 | 7548 | 4320 | 46133 |
| Abida Sultana | Do | 30752231 | 1.11.9 to 30.6.13 | 44051 | 9484 | 5280 | 58815 |
| Shumalia Anjum | Do | 30740760 | 1.11.9 to 30.11.12 | 35637 | 7548 | 4440 | 47625 |
| Azra Pervin | do | 31386018 | 1.11.9 to 30.11.12 | 35637 | 7548 | 4440 | 47625 |
| Shazia Norin | do | 30884047 | 1.11.9 to 30.6.13 | 44051 | 9484 | 5280 | 58815 |
| Shazia Kouser | ESE | 30601992 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Gul Shamim | do | 30623708 | 1.11.9 to 31.12.12 | 17780 | 5933 | 2680 | 26393 |
| Tahira Yasmin | do | 30738809 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Rehana Sarwar | do | 30739332 | Do | 21350 | 7187 | 3080 | 31611 |
| Farzana Yasmin | do | 30739340 | Do | 21350 | 7187 | 3080 | 31611 |
| Shabana Naz | do | 30749344 | 1.11.9 to 30.9.12 | 15995 | 5725 | 2380 | 24100 |
| Rehana Kanwal | do | 30739357 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Tahira Farhat | do | 30739369 | do | 21350 | 7187 | 3080 | 31611 |
| Fakhra Pervin | ESE | 30740015 | 1.11.9 to 31.7.12 | 14805 | 3396 | 2310 | 20511 |
| Norin Akhtar | do | 30740477 | 1.11.9 to 30.11.12 | 17185 | 5725 | 2590 | 25500 |
| Nighat Yasmin | do | 30740558 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Saeda Khanam | do | 30740645 | 1.11.9 to 31.10.12 | 16590 | 5726 | 2520 | 24836 |
| Shahwana Ahmad | do | 30740657 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Shumaila | do | 30740858 | 1.11.9 to 31.10.12 | 16590 | 5726 | 2520 | 24836 |
| Halima Sadia | do | 30740404 | 1.11.9 to 31.3.13 | 21350 | 7187 | 3080 | 31611 |
| Kalsom Bibi | do | 30741362 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Yasmin Koser | do | 30741553 | 1.11.9 to 31.10.12 | 16590 | 5726 | 2520 | 24836 |
| Shabana Karim | do | 30741733 | do | 16590 | 5726 | 2520 | 24836 |
| Khalda Yasmin | do | 30741898 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Najma Pervin | do | 30741905 | do | 21350 | 7187 | 3080 | 31611 |
| Nasim Akhtar | do | 30742106 | do | 21350 | 7187 | 3080 | 31611 |
| Farah Naz | do | 30742160 | 1.11.9 to 30.11.12 | 21495 | 5725 | 2590 | 29810 |
| Durdana Irum | do | 30742172 | do | 21495 | 5725 | 2590 | 29810 |
| Saira Rohi | do | 30742171 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Shamim Akhtar | do | 30743481 | do | 22610 | 7187 | 3080 | 32877 |
| Nusrat Shahin | do | 30743470 | 1.11.9 to 31.10.12 | 16590 | 5726 | 2520 | 24836 |
| Nqsim Ara | do | 30743474 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Shamim Akhtar | do | 30743481 | do | 21350 | 7187 | 3080 | 31611 |
| Yasmin Bibi | do | 30743780 | do | 21350 | 7187 | 3080 | 31611 |
| Humera qureshi | do | 30743811 | do | 21350 | 7187 | 3080 | 31611 |
| Farhana Majid | do | 30743816 | do | 21350 | 7187 | 3080 | 31611 |
| Rabia Taslim | do | 30743823 | do | 21350 | 7187 | 3080 | 31611 |
| Tahra Zafar | do | 30743834 | do | 21350 | 7187 | 3080 | 31611 |
| Samia Batol | do | 30743877 | do | 21350 | 7187 | 3080 | 31611 |

| | | | | | | | |
|----------------|----|----------|--------------------|-------|------|------|-------|
| Shazia Pervin | do | 30747006 | do | 21350 | 7187 | 3080 | 31611 |
| Tahira Pervin | do | 30747420 | do | 21350 | 7187 | 3080 | 31611 |
| Bilqes Bibi | do | 30747502 | 1.11.9 to 30.8.12 | 15400 | 3396 | 2380 | 21176 |
| Zahida Akram | do | 30747550 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Rifat Bashir | do | 30747565 | do | 21350 | 7187 | 3080 | 31611 |
| Farhana Fakhar | do | 30747570 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Tehmina Gul | do | 30747571 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Taslim Akhtar | do | 30747581 | 1.11.9 to 30.10.12 | 16590 | 5726 | 2520 | 24836 |
| Sajda Bibi | do | 30747648 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Saima Naz | do | 30747732 | 1.11.9 to 30.10.12 | 16590 | 5726 | 2520 | 24836 |
| Zubeda Begum | do | 30747738 | 1.11.9 to 31.12.12 | 17780 | 5933 | 2680 | 26393 |
| Nusrat Pervin | do | 30747758 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Sumera Saba | do | 30747777 | do | 21350 | 7187 | 3080 | 31611 |
| Azra Bibi | do | 30747840 | 1.11.9 to 30.8.12 | 15400 | 3396 | 2380 | 21176 |
| Nasra Shahin | do | 30747842 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Sajda Pervin | do | 30748298 | do | 21350 | 7187 | 3080 | 31611 |
| Anbrin Riaz | do | 30748310 | do | 21350 | 7187 | 3080 | 31611 |
| Shazia Zafar | do | 30748324 | do | 21350 | 7187 | 3080 | 31611 |
| Amna Norin | do | 30748723 | do | 21350 | 7187 | 3080 | 31611 |
| Kaniz Farwa | do | 30752688 | 1.11.9 to 30.4.13 | 20160 | 7187 | 2940 | 30287 |
| Bushra Barin | do | 30866086 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Tayaba Irum | do | 30866106 | do | 21350 | 7187 | 3080 | 31611 |
| Wasim Sajda | do | 30866130 | do | 21350 | 7187 | 3080 | 31611 |
| Sughra Bibi | do | 30866365 | do | 21350 | 7187 | 3080 | 31611 |
| Robina Ata | do | 30866373 | do | 21350 | 7187 | 3080 | 31611 |
| Zahida Pervin | do | 30866394 | 1.11.9 to 31.7.12 | 18350 | 3396 | 2310 | 24056 |
| Kanwal Naz | do | 30866397 | 1.11.9 to 31.9.12 | 15995 | 5726 | 2450 | 24171 |
| Mubishra Hina | do | 30866512 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Saima Ghafar | do | 30866539 | do | 21350 | 7187 | 3080 | 31611 |
| Naghmana | do | 30866773 | do | 21350 | 7187 | 3080 | 31611 |
| Irum Shahzad | do | 30877819 | 1.11.9 to 31.9.12 | 15995 | 5726 | 2450 | 24171 |
| Bushra Bibi | do | 30883802 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Shahin Firdos | do | 30883899 | do | 21350 | 7187 | 3080 | 31611 |
| Shahida Sharif | do | 30883907 | do | 21350 | 7187 | 3080 | 31611 |
| Rabia | do | 30883909 | do | 21350 | 7187 | 3080 | 31611 |
| Samina Kalsom | do | 30883918 | 1.11.9 to 31.9.12 | 15995 | 5726 | 2450 | 24171 |
| Tahra Yasmin | do | 30883926 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Sadia Samrin | do | 30883928 | do | 21350 | 7187 | 3080 | 31611 |
| Shazia Hanif | do | 30883933 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Asma Bano | do | 30883939 | do | 21350 | 7187 | 3080 | 31611 |
| Kalsom Bibi | do | 30883944 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Noshaba | do | 30883949 | do | 21350 | 7187 | 3080 | 31611 |
| Asmat Safia | do | 30883959 | do | 21350 | 7187 | 3080 | 31611 |
| Amna Farooqi | do | 30883961 | do | 21350 | 7187 | 3080 | 31611 |
| Shahda Bibi | do | 30883970 | 1.11.9 to 31.7.12 | 18350 | 3396 | 2310 | 24056 |
| Shazia Sarwar | do | 30883979 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Javeria | do | 30883982 | do | 21350 | 7187 | 3080 | 31611 |
| Fozia Shahin | do | 30883990 | 1.11.9 to 31.10.12 | 16590 | 5726 | 2520 | 24836 |
| Zahda Pervin | do | 30883994 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Shahin Lubna | do | 30884001 | 1.11.9 to 31.10.12 | 16590 | 5726 | 2520 | 24836 |
| Kishwar | do | 30884005 | 1.11.9 to 30.11.12 | 17185 | 5725 | 2590 | 25500 |
| Rifat | do | 30884010 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Shazia Kiran | do | 30884016 | 1.11.9 to 30.11.12 | 17185 | 5725 | 2590 | 25500 |
| Farhana | do | 30884020 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Ume Kalsom | do | 30884036 | do | 21350 | 7187 | 3080 | 31611 |
| Saima Andlib | do | 30884060 | do | 21350 | 7187 | 3080 | 31611 |

| | | | | | | | |
|---------------|----|----------|--------------------|-------|------|--------------|------------------|
| Najma | do | 30886042 | do | 21350 | 7187 | 3080 | 31611 |
| Uzma Waqas | do | 30887110 | do | 21350 | 7187 | 3080 | 31611 |
| Robina Khalid | do | 30915890 | do | 21350 | 7187 | 3080 | 31611 |
| Taslim Akhtar | do | 30917224 | 1.11.9 to 30.11.12 | 17185 | 5725 | 2590 | 25500 |
| Samina Gul | do | 30928228 | 1.11.9 to 30.6.13 | 21350 | 7187 | 3080 | 31611 |
| Shahida | do | 30938450 | do | 21350 | 7187 | 3080 | 31611 |
| Khurshid | do | 31386021 | do | 21350 | 7187 | 3080 | 31611 |
| Ume Amara | do | 31386040 | do | 21350 | 7187 | 3080 | 31611 |
| Uzma Almas | do | 31386049 | 1.11.9 to 30.11.12 | 17185 | 5725 | 2590 | 25500 |
| | | | | | | Total | 3,205,965 |

DY. DEO (M) M.Garh AIR Para 11

| Sr# | Per# No. | Name of Employee | BPS | Period Months (Nov-09 to June-13) | G.I | B.F | GPF | Total Recovery |
|-----|----------|---------------------------|-----|--------------------------------------|------|--------|--------|----------------|
| 1 | 30741608 | Muhammad Habib Ullah Khan | 16 | 44 | 5160 | 11,312 | 75,680 | 92,152 |
| 2 | 30742266 | Shahzad Khan Sherwani | 16 | 44 | 5160 | 11,312 | 75,680 | 92,152 |
| 3 | 30911051 | Rizwan Ullah | 14 | 44 | 5160 | 9,063 | 58,996 | 73,219 |
| 4 | 30873340 | Azhar Abbas | 14 | 44 | 5160 | 9,063 | 58,996 | 73,219 |
| 5 | 30744905 | Muhammad Rizwan | 14 | 44 | 5160 | 9,063 | 58,996 | 73,219 |
| 6 | 30885209 | Imtiaz Hussain | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 7 | 30742624 | Muhammad Awais | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 8 | 36043685 | Muhammad Ashraf | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 9 | 30741394 | Muhammad Shoaib | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 10 | 30752311 | Muhammad Farooq | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 11 | 30741691 | Muhammad Mujahid Akhtar | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 12 | 30752314 | Muhammad Shahid Umair | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 13 | 30742601 | Muhammad Bilal | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 14 | 30751989 | Ijaz Ahmad | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 15 | 30752004 | Muhammad Ibrahim | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 16 | 30752033 | Muhammad Zulfiqar | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 17 | 30752045 | Wazir Ahmad | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 18 | 30752505 | Javed Ahmad | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 19 | 30945329 | Muhammad Shafiq | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 20 | 30746759 | Khalil Ahmad | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 21 | 30741918 | Ghulam Asghar | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 22 | 30885219 | Zubaida Malik | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 23 | 30747529 | Falak Sher | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 24 | 30742756 | Bilal Hassan | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 25 | 31380598 | Shafiq Akhtar | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 26 | 30741318 | Muhammad Irfan Karim | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 27 | 30741398 | Fayyaz Ahmad | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 28 | 30741458 | Manzoor Hussain | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 29 | 30747252 | Ghulam Abbas | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 30 | 30752025 | Bashir Hussain | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 31 | 30743666 | Ejaz Hussain | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 32 | 30744907 | Abdul Aziz | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 33 | 30740472 | Muhammad Saqib Raza | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 34 | 31430833 | Rehana Akhtar | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 35 | 30746165 | Masood Sajid | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |

| | | | | | | | | |
|-------|----------|-----------------------|---|----|------|-------|--------|-----------|
| 36 | 30741620 | Ejaz Hussain | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 37 | 30742553 | Jamshed Ayaz | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 38 | 31422929 | Muhammad Shahid Iqbal | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 39 | 30740279 | Manzoor Ahmad | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 40 | 30739953 | salma Bukhari | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 41 | 30917288 | Ghulam Murtaza | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 42 | 30747514 | Muhammad Sharif | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 43 | 30742504 | Muhammad Ghulam Ullah | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 44 | 30747247 | Muhammad Uzair | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 45 | 30752494 | Ghulam Abbas | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 46 | 31431262 | Muhammad Tayyab | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 47 | 30918268 | Attique ur Rahman | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 48 | 30744883 | Muhammad Bilal | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 49 | 30882453 | Anjum Hafeez | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 50 | 30881742 | Amjad Shahzad | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 51 | 30747243 | Ubaid Ullah | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 52 | 30743286 | Muhammad Tayyab | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 53 | 30915473 | Muhammad Afzal | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 54 | 31431935 | Muhammad Mazhar | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 55 | 30742134 | Ghulam Muhammad | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 56 | 30917259 | Muhammad Asif | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 57 | 30742929 | Muhammad Tariq | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 58 | 30736210 | Aurganzaib Khan | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 59 | 30739881 | Mithoo Khan | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 60 | 30742361 | Nadeem Akhtar | 9 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| 61 | 30958846 | Muhammad Saleem Ullah | 2 | 44 | 3010 | 6,880 | 25,585 | 35,475 |
| Total | | | | | | | | 2,390,572 |

Dy. DEO (M) Ali Pur Para 15

| Name | Personal# | Design. | Pay | GPF | BF | GIF | Total | Junly11 To July 13 | Junly12 To July 13 |
|-------------------|-----------|---------|-------|------|-----|-----|-------|--------------------|-----------------------------|
| ANJUM HUSSAIN | 30730998 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 23975 | 10 Years 10 Months 005 Days |
| MUHAMMAD RAUF | 30732637 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 23120 | 06 Years 08 Months 015 Days |
| SAIF ULLAH | 30732704 | SESE/14 | 14100 | 1372 | 423 | 110 | 1,905 | 47625 | 09 Years 09 Months 018 Days |
| ZULFIQAR ALI | 30733059 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 23120 | 06 Years 08 Months 015 Days |
| MUHAMMAD SOHANROO | 30734897 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 23975 | 09 Years 08 Months 013 Days |
| ZULFIQAR ALI | 30735133 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 24260 | 10 Years 10 Months 005 Days |
| NAZIR AHMAD | 30735322 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 23120 | 06 Years 08 Months 015 Days |

| | | | | | | | | | |
|-----------------------|--------------|---------|-------|------|-----|-----|-------|----------------|-----------------------------|
| MUHAMMAD SAFDAR | 30735557 | ESE/9 | 9830 | 595 | 295 | 64 | 954 | 23,848 | 06 Years 08 Months 016 Days |
| HASHIM ALI | 30735671 | ESE/9 | 9620 | 595 | 289 | 64 | 948 | 23,690 | 08 Years 07 Months 001 Days |
| MUHAMMAD SHAFIQ | 30741888 | PTC/9 | 10000 | 595 | 300 | 64 | 959 | 23,975 | 09 Years 08 Months 013 Days |
| MUHAMMAD JAVAID | 30745048 | ESE/9 | 10389 | 595 | 312 | 64 | 971 | 24,267 | 10 Years 10 Months 005 Days |
| NIAZ AHMAD | 30745084 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 23,975 | 09 Years 08 Months 013 Days |
| ISHFAQ HUSSAIN | 30745127 | SESE/14 | 10440 | 1372 | 313 | 110 | 1,795 | 44880 | 09 Years 08 Months 018 Days |
| RIAZ HUSSAIN | 30746769 | ESE/9 | 9620 | 595 | 289 | 64 | 948 | 23690 | 08 Years 09 Months 008 Days |
| MUKHTAR HUSSAIN | 30746802 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 23975 | 09 Years 08 Months 013 Days |
| ABDUL QUYYAM | 30746926 | ESE/9 | 9620 | 595 | 289 | 64 | 948 | 23690 | 08 Years 09 Months 014 Days |
| MUHAMMAD TAHIR | 30746933 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 23975 | 09 Years 08 Months 011 Days |
| SHAJER HUSSAIN | 30752733 | ESE/9 | 9620 | 595 | 289 | 64 | 948 | 23690 | 08 Years 09 Months 013 Days |
| RAJAB HUSSAIN | 30752782 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 23975 | 10 Years 10 Months 005 Days |
| MOHAMMAD JAMIL | 30856883 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 23120 | 06 Years 05 Months 005 Days |
| WAJID NAWAZ | 30914865 | N/Q/2 | 6090 | 373 | 183 | 41 | 597 | 14,918 | 06 Years 09 Months 019 Days |
| IFTIKHAR AHMED GHALIB | 30945250 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 23975 | 09 Years 08 Months 001 Days |
| MUHAMMAD AKRAM | 30949318 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 23975 | 09 Years 08 Months 016 Days |
| | Total | | | | | | | 582,812 | |

Dy. DEO (W) M.Garh AIR Para 9

| S# | Name | Personal No. | Design. | pay | GPF | BF | GIF | Total | July 11 to July 13 | Service |
|----|----------------|--------------|---------|-------|-----|-----|-----|-------|--------------------|------------------|
| 1 | Khalida Shafi | 30913626 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 21,275 | 6 Year 8 Month |
| 2 | Sumeera Bashir | 30885217 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 21,275 | 6 Year 8 Month |
| 3 | Muhammad Arif | 30944885 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month |

| | | | | | | | | | | |
|----|-----------------|----------|---------|-------|------|-----|-----|-------|--------|------------------------|
| 4 | Muhammad Bilal | 30984198 | C.IV/2 | 5410 | 373 | 162 | 41 | 576 | 13,248 | 4 Year 11 Month |
| 5 | Rubina Sadiq | 30911100 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month |
| 6 | Gulnaz Mulazim | 30911102 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month |
| 7 | Hamid Mehmood | 30740818 | ESE/9 | 9620 | 595 | 289 | 64 | 948 | 21,804 | 8 Year 9 Month |
| 8 | Saima Noreen | 30736539 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month |
| 9 | Muhammad Bilal | 30744883 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 22,057 | 9 Year 8 Month |
| 10 | Ubaid Ullah | 30747243 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 22,057 | 10 Year 10 Month |
| 11 | Ghulam Muhammad | 30742134 | ESE/9 | 9830 | 595 | 295 | 64 | 954 | 21,942 | 10 Year 10 Month |
| 12 | Samar Abbas | 30751214 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month |
| 13 | Muhammad Farooq | 30752311 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 9 Month 5 Day |
| 14 | Fouzia Kubra | 30739310 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month |
| 15 | Ghulam Abbas | 30747252 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 22,057 | 9 Year 8 Month 11 day |
| 16 | Sania Malik | 30922935 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 21,275 | 6 Year 8 Month 17day |
| 17 | Saima Rani | 30912418 | SESE/14 | 13490 | 1372 | 405 | 110 | 1,887 | 43,401 | 8 Year 9 Month 12 day |
| 18 | Ghulam Abbas | 30912430 | C.IV/2 | 6260 | 373 | 188 | 41 | 602 | 13,846 | 6 Year 9 Month 21 day |
| 19 | Sajida Parveen | 30911070 | ESE/9 | 7340 | 595 | 220 | 64 | 879 | 20,217 | 6 Year 4 Month 3 day |
| 20 | Afshan Noreen | 30937215 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 9 Month 5 Day |
| 21 | Naseem Akhtar | 30887168 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10Month 5 day |
| 22 | Sadaf Mushtaq | 30739285 | ESE/9 | 9620 | 595 | 289 | 64 | 948 | 21,804 | 8 Year 9 Month 13 day |
| 23 | Dilshad | 30937141 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 22,057 | 9 Year 10 Month 8 day |
| 24 | Kaniz Rubab | 30913617 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |
| 25 | Tahira Naseem | 30880405 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 22,057 | 9 Year 8 Month 8 day |
| 26 | Surriya Naseem | 30740110 | ESE/9 | 9620 | 595 | 289 | 64 | 948 | 21,804 | 8 Year 9 Month 18 day |

| | | | | | | | | | | |
|----|--------------------------|----------|---------------|-------|------|-----|-----|-------|--------|------------------------|
| 27 | Shehla Gul | 30913607 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |
| 28 | Zubaira Jabeen | 30875130 | ESE/9 | 10000 | 595 | 300 | 64 | 959 | 22,057 | 9 Year 3 Month 18 day |
| 29 | Farah Ambreen | 30739845 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 21,275 | 6 Year 8 Month 17day |
| 30 | Muhammad Mansoor Shahdaz | 30937213 | C.IV/2 | 6260 | 373 | 188 | 41 | 602 | 13,846 | 6 Year 9 Month 21 day |
| 31 | Muhammad Irfan Malik | 30747447 | C.IV/2 | 6260 | 373 | 188 | 64 | 625 | 14,375 | 6 Year 9 Month 16 day |
| 32 | Shabana Kalsoom | 30912524 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |
| 33 | Amara Iqbal | 30739722 | ESE/9 | 9620 | 595 | 289 | 64 | 948 | 21,804 | 8 Year 9 Month 12 day |
| 34 | Naseem Akhtar | 30883277 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 21,275 | 6 Year 8 Month 15 day |
| 35 | Munaza Rubab | 30736784 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 21,275 | 6 Year 8 Month 16 day |
| 36 | Imrana Parveen | 30887114 | ESE/9 | 9620 | 595 | 289 | 64 | 948 | 21,804 | 8 Year 9 Month 19 day |
| 37 | Sumeera Khanam | 30913598 | ESE/9 | 9620 | 595 | 289 | 64 | 948 | 21,804 | 8 Year 9 Month 12 day |
| 38 | Saif Ullah Malik | 30742067 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |
| 39 | Masooda Qadir | 30739298 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |
| 40 | Rabia Ameer | 30739288 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |
| 41 | Shahna Parveen | 30739289 | PTC/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |
| 42 | Shabana Noreen | 30746981 | SSE (Arts)/16 | 18800 | 1760 | 564 | 165 | 2,489 | 57,247 | 10 Year 10 Month 5 day |
| 43 | Rashida Bukhari | 30887353 | SESE/14 | 14710 | 1372 | 441 | 110 | 1,923 | 44,229 | 10 Year 10 Month 5 day |
| 44 | Tahira Shameem | 30910395 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |
| 45 | Abdul Ghafar | 30747005 | C.IV/2 | 6090 | 373 | 183 | 41 | 597 | 13,731 | 6 Year 9 Month 15 day |
| 46 | Kubra Bibi | 30962501 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 21,275 | 6 Year 8 Month 17day |
| 47 | Khuram Abbas | 30882469 | ESE/9 | 8860 | 595 | 266 | 64 | 925 | 21,275 | 6 Year 8 Month 9 day |
| 48 | Muhammad Yousaf | 30741162 | PTC/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |
| 49 | Abdul Majeed Nadeem | 30747132 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |

| | | | | | | | | | | |
|--------------|---------------|----------|---------|-------|------|-----|-----|-------|------------------|------------------------|
| 50 | Shahdia Hai | 30887186 | ESE/9 | 10380 | 595 | 311 | 64 | 970 | 22,310 | 10 Year 10 Month 5 day |
| 51 | Ambreen Khan | 30739638 | ESE/14 | 12270 | 1372 | 368 | 110 | 1,850 | 42,550 | 8 Year 9 Month 12 day |
| 52 | Rehana Akhtar | 30735733 | SESE/14 | 13490 | 1372 | 405 | 110 | 1,887 | 43,401 | 9 Year 9 Month 12 day |
| Total | | | | | | | | | 1,221,599 | |

DY DEO (M) Kot Addu Para No.10

| S# | Per # | Name of Teacher | Desig. | BPS | Period Months (Nov-09 to June-13) | G.I | B.F | GPF | Total Recovery |
|----|----------|----------------------|--------|-----|-----------------------------------|-------|-------|--------|----------------|
| 1 | 31378302 | Muhammad Amin Shahid | SESE | 14 | 44 | 5,160 | 9,063 | 58,996 | 73,219 |
| 2 | 30738746 | Muhammad Tariq | ESE | 14 | 44 | 5,160 | 9,063 | 58,996 | 73,219 |
| 3 | 31378297 | Akbar Ali | AT | 14 | 44 | 5,160 | 9,063 | 58,996 | 73,219 |
| 4 | 31378260 | Abdul Basit | AT | 14 | 44 | 5,160 | 9,063 | 58,996 | 73,219 |
| 5 | 31384673 | Abdul Ghaffar | SESE | 14 | 44 | 5,160 | 9,063 | 58,996 | 73,219 |
| 6 | 30752722 | Tariq Mehmood | SESE | 14 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 7 | 30739261 | Muhammad Sabir | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 8 | 30740085 | Umar Farooq | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 9 | 30740063 | Javed Ahmad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 10 | 30741369 | Muhammad Zulqarnain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 11 | 30738178 | Shakil-ur-Rehman | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 12 | 30747506 | Zafar Iqbal Qureshi | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 13 | 30743657 | Azhar Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 14 | 30739257 | Nazir Ahmad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 15 | 30738831 | S. Sajid Ali Bukhari | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 16 | 30741417 | Irshad Ahmad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 17 | 30737685 | Farzana Begum | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 18 | 30737656 | Muhammad Tariq | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 19 | 30737957 | Wajid ali | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 20 | 31378262 | Nadia Majeed | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 21 | 31378298 | Hussain Sajjad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 22 | 30739265 | Mushtaq Ahmad | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 23 | 30739420 | Ahsan Ullah Khan | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 24 | 30752667 | Muhammad Sadiq | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 25 | 30752672 | Mushtaq Ahmad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 26 | 31378269 | Atta Ur Rehman | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 27 | 30739199 | Muhammad Zafarullah | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 28 | 30747003 | Rukhsana Faiz | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 29 | 30738830 | Muhammad Ramzan | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 30 | 30739395 | Nazir Ahmad | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 31 | 30752691 | Akhter Abbas | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 32 | 30738869 | Muhammad Abdullah | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 33 | 30738900 | Abdul Ghafoor | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 34 | 31424409 | Niaz Muhammad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 35 | 30737450 | Saif Ullah | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 36 | 31422514 | Shaista Zaib | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 37 | 30752712 | Muhammad Jameel | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 38 | 31378273 | Azra Batool | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 39 | 30737495 | Muhammad Ramzan | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 40 | 30737725 | Muhammad Akram | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |

| | | | | | | | | | |
|----|----------|------------------------|-----|---|----|-------|-------|--------|--------|
| 41 | 31383098 | Tariq Aziz | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 42 | 31378247 | Muhammad Ashraf | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 43 | 37385471 | Inayat Ullah | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 44 | 31256935 | Shahzad Raza Khan | PST | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 45 | 31384665 | Saeed Ahmad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 46 | 30740284 | Muhammad Zafarullah | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 47 | 30738823 | Muhammad Farooq Hayder | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 48 | 30738842 | Munawar Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 49 | 30738805 | Muhammad Saleem Ashraf | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 50 | 30576319 | Mukhtar Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 51 | 30738903 | Muhammad Tahir | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 52 | 30743694 | Muhammat Zia-ul-Rehman | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 53 | 30752726 | Riaz Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 54 | 30738885 | Riaz Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 55 | 30739247 | Sher Muhammad Usmani | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 56 | 30739248 | Azmat Ullah | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 57 | 30741222 | Muhammad Ashraf | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 58 | 30741188 | Mukhtar Ahmad Bhuta | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 59 | 30738853 | Muhammad Ishtaq | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 60 | 30739170 | Zafar Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 61 | 30741642 | Muhammad Ashraf | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 62 | 30737809 | Atta Ur Rehman | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 63 | 30737735 | Abdul Razzaq | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 64 | 30739171 | Syed Sajjad Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 65 | 30737341 | Muhammad Rizwan | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 66 | 30738164 | Farhat Parveen | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 67 | 30739809 | Muhammad Tariq Saleem | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 68 | 30739899 | Aamir Shahzad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 69 | 30737823 | Nadeem Hayder | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 70 | 30727157 | Safdar Abbas | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 71 | 30737871 | Saeed Ahmad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 72 | 31378255 | Shameela Naureen | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 73 | 30738736 | Saleem Akhter | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 74 | 30739415 | Mujahid Ismail | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 75 | 30737911 | Abid Mehmood | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 76 | 30737888 | Manzoor Qadir | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 77 | 31425071 | Riffat Yasmeen | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 78 | 30737214 | Shafeeq Ahmad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 79 | 31380453 | Muhammad Ismail | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 80 | 30744328 | Asad Abbas | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 81 | 30739215 | Muhammad Rauf | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 82 | 30747644 | Nasrullah | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 83 | 30739957 | Nadeem Anwar | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 84 | 31383198 | Shahid Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 85 | 30739238 | Ghulam Mustefa | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 86 | 30790157 | Showkat Ali | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 87 | 30741360 | Muhammad Amir Aslam | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 88 | 31431989 | Muhammad Akram | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 89 | 30752683 | Naeem Akhter | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 90 | 30748129 | Muhammad Yameen | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 91 | 30738724 | Allah Ditta | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 92 | 31384679 | Rukhsana Kauser | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 93 | 30738743 | Abid Suhail | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 94 | 30737950 | Refaat Ali | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 95 | 30752687 | Imam Bakhsh | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 96 | 31431208 | Muhammad Abdullah | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |

| | | | | | | | | | |
|-------|----------|-----------------------|------|---|----|-------|-------|--------|-----------|
| 97 | 30742019 | Ghulam Akbar | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 98 | 30737357 | Muhammad Abid | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 99 | 30748105 | Muhammad Ashiq Nadeem | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 100 | 30738760 | Muhammad Abid Bhati | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 101 | 30738080 | Ameer Muhammad | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 102 | 30739933 | Sajjad Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 103 | 30740338 | Muhammad Younas | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 104 | 30738008 | Abdul Majeed | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 105 | 30739946 | Saeed Masih | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 106 | 30739762 | Muhammad Hanif | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 107 | 30739799 | Fayyaz Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 108 | 30739847 | Muhammad Imtiaz | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 109 | 30748122 | Liaqat Ali | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 110 | 30739868 | Muhammad Kausar | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 111 | 30792301 | Arshad Ali | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 112 | 30740313 | Muhammad Hanif | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 113 | 30623985 | Arshad Iqbal | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 114 | 30739779 | Abdul Hakeem | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 115 | 30787202 | Altaf Hussain | ESE | 9 | 44 | 3,010 | 6,880 | 25,585 | 35,475 |
| 116 | 30883799 | Javed Iqbal | C-IV | 2 | 44 | 1,500 | 3,000 | 12,000 | 16,500 |
| 117 | 30883751 | Parkash Youhana | C-IV | 2 | 44 | 1,500 | 3,000 | 12,000 | 16,500 |
| Total | | | | | | | | | 4,301,345 |

Dy.DEO (W) Alipur Para No.11

| Sr# | Name of Employee | BPS | Date of Re-fixation | G.I | B.F | GPF | Total Recovery |
|-----|--|-----|---------------------|-------|-------|--------|----------------|
| 1 | Farzana Yasmeen D/O Ghulam Nabi | 9 | 28-2-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 2 | Rukhasana Iqbal D/O Iqbal Ahmad | 9 | 30-11-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 3 | Farkhanda Yasmeen D/O Shabeer Ahmad | 9 | 28-2-2013 | 1,505 | 3,440 | 12,793 | 17,738 |
| 4 | Nishat Sultana D/O Ghulam Nabi | 9 | 31-8-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 5 | Sajida Faqeer Muhammad D/O Faqeer Muhammad | 9 | 31-10-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 6 | Shameem Akhter D/O Muhammad Khursheed | 9 | 30-4-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 7 | Ferzana Shaheen D/O Rooh Ullah | 9 | 30-4-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 8 | Asia Rehman D/O Abdul Rehman | 9 | 30-4-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 9 | Bushara Iqbal D/O Ellahi Bakhsh | 9 | 31-3-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 10 | Asma Nazish D/O Abdul Sattar | 9 | 28-2-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 11 | Shamshad Perveen D/O Kareem Bakhsh | 9 | 31-10-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 12 | Kalsoom Akhter D/O Allah Wasaya | 9 | 28-2-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 13 | Faheem Zahara D/O Imdad Hussain | 9 | 31-3-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 14 | Sameena Perveen D/O Abdul Qadir | 9 | 28-2-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 15 | Shabana Rasool D/O Rasool Bakhsh | 9 | 30-4-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 16 | Saima Bader D/O Bader-u-Din | 9 | 28-2-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 17 | Shazia Mushtaq D/O Mushtaq Ahmad | 9 | 31-10-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 18 | Najma Rasheed D/O Rasheed Ahmad | 9 | 28-2-2013 | 1,505 | 3,440 | 12,793 | 17,738 |
| 19 | Shahnaz Perveen D/O Ghulam Serwer | 9 | 31-3-2012 | 1,505 | 3,440 | 12,793 | 17,738 |

| | | | | | | | |
|--------------|---|----|------------|-------|-------|--------|----------------|
| 20 | Sameena Irum D/O Muhammad Ramzan | 9 | 31-3-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 21 | Uzma Naz D/O Farooq Ahmad | 9 | 31-3-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 22 | Reehana Kousar D/O Abdul Ghaffar | 9 | 31-10-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 23 | Saima Naz D/O Maqbool Ahmad | 9 | 30-4-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 24 | Farzana Aslam D/O Muhammad Aslam | 9 | 31-10-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 25 | Samreen Zahara D/O Mazhar Hussain | 9 | 30-4-2013 | 1,505 | 3,440 | 12,793 | 17,738 |
| 26 | Nasreen Akhter D/O Irshad Hussain | 9 | 31-1-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 27 | Shakeela Malik D/O Abdul Khaliq | 9 | 30-11-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 28 | Kaneez Zahara D/O Imdad Hussain | 9 | 31-3-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 29 | Saiqa Noureen D/O Altaf Hussain Leghari | 9 | 30-4-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 30 | Najma Saeed D/O Hafiz Saeed Ahmad | 9 | 28-2-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 31 | Shaheen Kousar D/O Muhammad Akram | 9 | 31-3-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 32 | Rukhasana Khaleel D/O Khaleel Ahmad | 9 | 31-10-2011 | 1,505 | 3,440 | 12,793 | 17,738 |
| 33 | Rubina Naz D/O Ghulam Muhammad | 9 | 31-1-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 34 | Sajjida Sultana D/O Abdul Jabbar | 9 | 28-02-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 35 | Shaheen Akhter D/O Ghulam Haider | 9 | 31-3-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 36 | Shameem Akhter D/O Muhammad Nawaz | 9 | 30-4-2012 | 1,505 | 3,440 | 12,793 | 17,738 |
| 37 | Jameela Munwar | 14 | 30-11-2012 | 2,580 | 4,532 | 29,498 | 36,610 |
| 38 | Shehla Gull | 14 | 31-8-2012 | 2,580 | 4,532 | 29,498 | 36,610 |
| 39 | Asma Naz | 14 | 30-4-2012 | 2,580 | 4,532 | 29,498 | 36,610 |
| 40 | Rukhasana Parveen | 14 | 31-12-2012 | 2,580 | 4,532 | 29,498 | 36,610 |
| 41 | Farah Kousar | 14 | 31-8-2013 | 2,580 | 4,532 | 29,498 | 36,610 |
| Total | | | | | | | 821,598 |

Annexure-J**[Para 1.2.3.10]****Detail of Recovery of Inadmissible Allowances****(Amount in Rupees)**

| Sr. No. | DDOs | Allowance | AIR Para | Number of employees | Amount |
|----------------|------------------------------|-------------------------------|-----------------|----------------------------|------------------|
| 1. | EDO (Health) | CA | 3 | 1 | 65,832 |
| 2. | MS DHQ Hospital | Conveyance Allowance | 10 | 74 | 1,769,000 |
| 3. | -do- | House Rent Allowance | 11 | 4 | 46,664 |
| 4. | THQ Hospital Kot Addu | Conveyance Allowance | 6 | 13 | 468,240 |
| 5. | MS THQ Hospital Jatoi | Conveyance Allowance | 11 | 7 | 190,800 |
| 6. | SMO RHC Chowk Sarwar Shaheed | Conveyance Allowance | 3 | 18 | 601,380 |
| 7. | MS THQ Hospital Ali Pur | -do- | 3 | 19 | 849,720 |
| 8. | MS THQ Hospital Ali Pur | HSRA | 8 | 1 | 96,000 |
| 9. | -do- | HSRA and conveyance allowance | 12 | 1 | 324,720 |
| 10. | SMO RHC Qasba Gujrat | Conveyance Allowance | 2 | 13 | 318,840 |
| 11. | -do- | House Rent Allowance | 3 | 1 | 52,752 |
| 12. | -do- | HSRA | 7 | 4 | 264,720 |
| 13. | SMO RHC Baseera | Conveyance Allowance | 6 | 7 | 228,480 |
| 14. | SMO RHC Shehar Sultan | -do- | 3 | 9 | 406,240 |
| 15. | SMO RHC Rohilan Wali | -do- | 7 | 5 | 52,450 |
| 16. | SMO RHC Rang Pur | -do- | 5 | 20 | 860,620 |
| 17. | -do- | HSRA | 7 | 10 | 220,428 |
| 18. | -do- | House Rent Allowance | 8 | 7 | 115,700 |
| 19. | -do- | CA/HR | 14 | 8 | 48,396 |
| 20. | SMO RHC Sinawan | CA | 5 | 12 | 107,040 |
| Total | | | | | 7,088,022 |

Annexure-K

[Para 1.2.3.12]

Detail of Non Recovery of Penalty due to Delay in Completion of Work

(Amount in Rupees)

DO (Road) Para No. 5

| Scheme | Work Order # date | Stipulated date of completion | Work Completed on | TS Value | Penalty @10% |
|--|--------------------------|----------------------------------|--------------------------------|-----------|------------------|
| Rehab. Of M/R from Langar Sarai Road to Basti Patti | AP-1/9264 dated 3.11.12 | 2 months | 12.6.2013 | 2,163,000 | 216,300 |
| Const. of M/R from Muslim Chajra Road to Basti Abdul Majeed Banbhan | AP-1/9045 dated 12.06.12 | 3 months | Work in Progress as on 21.8.13 | 2150000 | 215,000 |
| Const. of M/R from MM Road to Boys Degree College Chowk Sarwar Shaheed | AP-1/9190 dated 22.10.12 | 8 months | Work in Progress as on 21.8.13 | 7,347,000 | 734,700 |
| Construction of M/R from Basti Lohar Wala to Bypass | 9149 /14.6.2012 | 14.12.2012 (6 Month) | 20.6.13 | 8,845,000 | 884,500 |
| | | Total | | | 2,050,500 |

DO(Building) Para No. 8

| Name of Work | Name of Contractor | MB No. | Date of Start , completion & Date of last entry | Time allowed | Time Lapsed | Agreement Amount | Penalty @10% |
|--|---------------------------|--------------------------|---|--------------|-------------|------------------|------------------|
| Const. of Additional block/conference room in DCO office at Muzaffargarh | Muhammad Mehmood Abdullah | 1389/cb dated 13.06.2012 | Start on 20.06.2012 , completion on 12.02.2913 & Last entry 20.06.2013 | 8 months | 6 months | 12,659,000 | 1,265,900 |
| Rehabilitation/ renovation of ladies club at Muzaffargarh | Mr. Nazir Ahmad Bhatti | 142/1092 | Start on 18.12.20102, completion on 18.05.2013 & Last entry Still in progress | 6 months | 3 months | 7,532,036 | 753,203 |
| Const. of office buildings of settlement branch and EDO (F&P) branch staff office near EDO (F&P) office in M. Garh | Muhammad Sharif Khan | 48/748 | Start on 13.06.20102, completion on 13.12.2012 & Last entry Still in progress | 8 months | 9 months | 12,250,443 | 1,225,044 |
| Total | | | | | | | 3,244,147 |

DO(Building) Para No. 13

| Vr. No. | Date | Date of Bill | Contractor | Name of Work | Amount | 10% Penalty |
|----------------|-------------|---------------------|-----------------------|--|---------------|--------------------|
| 07 | 01.06.2013 | 20.03.2012 | Rana Israr Ali | M&R to Khawja Fareed Colony | 175,560 | 17,556 |
| 14 | 11.06.2013 | 11.08.2012 | Asim Ali qureshi | R&M to EDO (Agriculture) office M. Garh | 300000 | 30,000 |
| 15 | -do- | 13.08.2012 | -do- | R&M to EDO (Agriculture) resid. M. Garh | 198,690 | 19,869 |
| 16 | -do- | 12.08.2012 | -do- | R&M to DO (Agriculture) ext. office | 300,000 | 30,000 |
| 17 | -do- | -do- | Qureshi Const. | R&M to Dy. DO (Buildings) office M. Garh | 400,000 | 40,000 |
| 24 | -do- | -do- | Ch. Abdul Ghani | R&M to EDO (F&P) office at M. Garh | 253,223 | 25,322 |
| 25 | -do- | 25.02.2013 | Shahid Iqbal Bhatti | R&M to EDO (W&S) complex M. Garh | 292,785 | 29,279 |
| 26 | -do- | 20.02.2013 | -do- | -do- | 177,358 | 17,736 |
| 27 | -do- | 02.03.2013 | Mr. Raheem Bux | R&M to Govt. middle school Raqba Noor Khan | 956,212 | 95,621 |
| 147 | 25.06.13 | 27.06.12 | Muhammad Saleem Khan | Special repair to THQ Hospital at Kot Adu | 699970 | 69,997 |
| 166 | 28.06.2013 | 04.09.12 | Syed Haji Javid Kazmi | M&R to DHO officer M. Garh | 82,526 | 8,253 |
| 167 | -do- | -do- | -do- | -do- | 98693 | 9,869 |
| 168 | -do- | -do- | -do- | -do- | 99504 | 9,950 |
| 169 | -do- | -do- | -do- | -do- | 96859 | 9,686 |
| 172 | -do- | 12.08.12 | Muhammad Jamil | M&R to DO (Buildings) officer M. Garh | 93027 | 9,303 |
| 173 | -do- | -do- | -do- | -do- | 92048 | 9,205 |
| 174 | -do- | 06.08.2012 | Muhammad Shakir | M&R to Govt. Boys Degree College Ali Pur | 199,502 | 19,950 |
| 178 | -do- | 20.08.2012 | -do- | M&R to OPD block in DHQ Hospital M. Garh | 93005 | 9,301 |
| 179 | -do- | -do- | -do- | -do- | 98820 | 9,882 |
| 180 | -do- | -do- | -do- | -do- | 98900 | 9,890 |
| 181 | -do- | -do- | -do- | -do- | 98820 | 9,882 |
| 182 | -do- | -do- | -do- | -do- | 98820 | 9,882 |
| 183 | -do- | -do- | -do- | -do- | 98820 | 9,882 |
| 184 | -do- | -do- | -do- | -do- | 98942 | 9,894 |
| 185 | -do- | -do- | -do- | -do- | 98942 | 9,894 |
| 186 | -do- | 18.03.2012 | Muhammad Aslam | M&R to DHQ hospital M. Garh (toilet block) | 49402 | 4,940 |
| 187 | -do- | -do- | -do- | -do- | 49347 | 4,935 |
| 188 | -do- | -do- | -do- | -do- | 48939 | 4,894 |
| 189 | -do- | 17.03.2012 | -do- | -do- | 49999 | 5,000 |
| 190 | -do- | 18.03.2012 | -do- | -do- | 49999 | 5,000 |

| | | | | | | |
|--------------|------|------|------|------|------------------|----------------|
| 191 | -do- | -do- | -do- | -do- | 49,954 | 4,995 |
| 192 | -do- | -do- | -do- | -do- | 49782 | 4,978 |
| 193 | -do- | -do- | -do- | -do- | 49999 | 5,000 |
| 194 | -do- | -do- | -do- | -do- | 49924 | 4,992 |
| 195 | -do- | -do- | -do- | -do- | 48624 | 4,862 |
| 196 | -do- | -do- | -do- | -do- | 49,244 | 4,924 |
| 197 | -do- | -do- | -do- | -do- | 49272 | 4,927 |
| 198 | -do- | -do- | -do- | -do- | 47125 | 4,713 |
| 199 | -do- | -do- | -do- | -do- | 47735 | 4,774 |
| Total | | | | | 5,990,371 | 599,037 |

Annexure-L

[Para 1.2.3.14]

Detail of Unauthorized Payment of Allowances

Dy. DEO (MEE) Alipur

| Sr# | Name | Personal No. | Designation | Recovery Rs. |
|-----|-------------------|------------------|-----------------|------------------|
| 1 | MUHAMMAD ASIF | PERS #: 30741914 | DESIGN. ESE/9 | 35374 |
| 2 | KHALIL AHMAD | PERS #: 30746805 | DESIGN. ESE/9 | 55161 |
| 3 | MUHAMMED JAMAIL | PERS #: 30856883 | DESIGN. ESE/9 | 35374 |
| 4 | MUHAMMED TAHIR | PERS #: 30746933 | DESIGN. ESE/9 | 65067 |
| 5 | ZULFIQAR ALI | PERS #: 30735133 | DESIGN. ESE/9 | 74948 |
| 6 | HASHIM ALI | PERS #: 30735671 | DESIGN. ESE/9 | 55161 |
| 7 | MUHAMMED AKRAM | PERS #: 30949318 | DESIGN. ESE/9 | 65067 |
| 8 | ZULFIQAR ALI | PERS #: 30733059 | DESIGN. ESE/9 | 35374 |
| 9 | MUHAMMAD SOHANROO | PERS #: 30734897 | DESIGN. ESE/9 | 65067 |
| 10 | SHAJER HUSSAIN | PERS #: 30752733 | DESIGN. ESE/9 | 55161 |
| 11 | M. ASADULLAH | PERS #: 30856374 | DESIGN. ESE/9 | 65067 |
| 12 | RAJAB HUSSAIN | PERS #: 30752782 | DESIGN. ESE/9 | 65067 |
| 13 | IAZ AHMAD | PERS #: 30745084 | DESIGN. ESE/9 | 65067 |
| 14 | IFTIKHAR AHMED | PERS #: 30945250 | DESIGN. ESE/9 | 65067 |
| 15 | MUHAMMAD RAUF | PERS #: 30732637 | DESIGN. ESE/9 | 35374 |
| 16 | MUHAMMAD SHAFIQ | PERS #: 30741888 | DESIGN. ESE/9 | 65067 |
| 17 | ANJUM HUSSAIN | PERS #: 30730998 | DESIGN. ESE/9 | 65067 |
| 19 | MUKHTAR HUSSAIN | PERS #: 30746802 | DESIGN. ESE/9 | 65067 |
| 19 | RIAZ HUSSAIN | PERS #: 30746769 | DESIGN. ESE/9 | 55161 |
| 20 | ABDUL QUYYAM | PERS #: 30746926 | DESIGN. ESE/9 | 55161 |
| 21 | MUHAMMAD JAVAID | PERS #: 30745048 | DESIGN. ESE/9 | 74948 |
| 22 | MUHAMMAD WAQEE | PERS #: 30745089 | DESIGN. ESE/9 | 35374 |
| 23 | SAIFULLAH | PERS #: 30732704 | DESIGN. SESE/14 | 107362 |
| | TOTAL | | | 1,360,603 |

| Name | Personal No. | Desig | Per Month15% ARA | Per month15% SRA | Per month15% DA | Per month30% SSB | Total | Amount | Period |
|---------------------|--------------|-------|------------------|------------------|-----------------|------------------|-------|--------|-------------------------|
| SHAHID HUSSAIN | 30741994 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | 19.10.2009 to 30.6.2011 |
| MUHAMMAD IRSHAD | 30736040 | ESE | 537 | 537 | 700 | - | 1774 | 36,225 | -do- |
| MUHAMMAD AYAZ MALIK | 30734780 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| MUHAMMAD SHAHZAD | 30745129 | SESE | - | - | 415 | - | 415 | 8,474 | -do- |
| ABDUL MAJID | 30744956 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |

| | | | | | | | | | |
|------------------------------|----------|------|-----|-----|-----|------|------|--------|------|
| NAZIR AHMAD | 30735322 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| BASHIR AHMED | 30744952 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| MUHAMMAD AFTAB KAREEM | 30734970 | ESE | - | 361 | 465 | - | 826 | 16,867 | -do- |
| ZAFAR HUSSAIN | 30741844 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| MUHAMMAD SHOAIB FAROOQ | 30732218 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| SHOUKET ALI | 30734768 | ESE | 405 | 405 | 514 | - | 1324 | 27,036 | -do- |
| MUHAMMAD SAJID | 30744947 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| ZULFIQAR ALI | 30735133 | ESE | 405 | 405 | 514 | - | 1324 | 27,036 | -do- |
| MUHAMMAD ZULFIQAR | 30733043 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| SAJJAD HUSSAIN | 30865124 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| MUHAMMAD RIAZ | 30442248 | ESE | 362 | 465 | 383 | 1146 | 2356 | 48,110 | -do- |
| AURANG ZAIB ALI | 30731043 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| ABDUL REHMAN | 30752803 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| KHALID LATIF | 30865106 | ESE | 383 | 383 | - | - | 766 | 15,642 | -do- |
| MUHAMMAD IMRAN | 30727300 | SESE | 537 | 537 | 700 | - | 1774 | 36,225 | -do- |
| MUHAMMAD EJAZ | 30855979 | ESE | 405 | 405 | - | - | 810 | 16,540 | -do- |
| MUHAMMAD RASHID | 30745198 | SESE | - | 361 | 465 | - | 826 | 16,867 | -do- |
| MUHAMMAD SHAHZAD | 30745129 | SESE | - | - | 415 | - | 415 | 8,474 | -do- |
| MUHAMMAD AMIN | 30745213 | ESE | - | 361 | 465 | - | 826 | 16,867 | -do- |
| DILSHAD AHMAD | 30856885 | ESE | - | 361 | 465 | - | 826 | 16,867 | -do- |
| MUHAMMAD ASIF | 30741914 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| KHALIL AHMAD | 30746805 | ESE | - | 361 | 465 | - | 826 | 16,867 | -do- |
| MUHAMMAD SHAFIQ | 30741888 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| MOHAMMAD JAMIL | 30856883 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| MUHAMMAD TAHIR | 30746933 | ESE | 383 | 383 | 489 | - | 1255 | 25,627 | -do- |
| MUHAMMAD AYAZ | 30732653 | ESE | - | 361 | 465 | - | 826 | 16,867 | -do- |
| MUHAMMAD KHALID MUNIR | 30747007 | ESE | - | 361 | 465 | - | 826 | 16,867 | -do- |
| MUHAMMAD NAZIM | 30732477 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| GHULAM SHBEER | 30735216 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| IFTIKHAR AHMED GHALIB | 30945250 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |

| | | | | | | | | | |
|-------------------------|----------|------|-----|-----|------|---|------|------------------|------|
| NIAZ AHMAD | 30745084 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| MUHAMMAD ASADULLAH | 30856374 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| RAJAB HUSSAIN | 30752782 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| ANJUM HUSSAIN | 30730998 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| MOHAMMAD ASIF MANZOOR | 30856413 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| MUHAMMAD UMMER FAROOQ | 30734952 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| MUHAMMAD SOHANROO | 30734897 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| MUHAMMAD SHAHBAZ HAIDER | 30745116 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| ZULFIQAR ALI | 30733059 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| MUHAMMAD AKRAM | 30949318 | ESE | 383 | 383 | 416 | - | 1182 | 24,136 | -do- |
| ZAFFAR IQBAL | 30731017 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| MUHAMMAD IDREES | 30884343 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| NAJMUL HASSAN | 30735432 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| MUHAMMAD TUFIL | 30865112 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| PERVAIZ HUSSAIN | 30734711 | ESE | 383 | 383 | 490 | - | 1256 | 25,648 | -do- |
| SHAJER HUSSAIN | 30752733 | ESE | | 361 | 465 | - | 826 | 16,867 | -do- |
| AMJAD ALI | 30745106 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| MUHAMMAD ISMAIL | 30856022 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| ABDUL GHAFUOR | 30746979 | ESE | 383 | 383 | 465 | - | 1231 | 25,137 | -do- |
| MUHAMMAD WAQEE | 30745089 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| ABDUL RAUF | 30732986 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| RIAZ HUSSAIN | 30746769 | ESE | | 361 | 465 | - | 826 | 16,867 | -do- |
| NAZIR AHMAD | 30735322 | ESE | - | - | 415 | - | 415 | 8,474 | -do- |
| SAIFULLAH | 30732704 | SESE | 501 | 501 | 658 | - | 1660 | 33,897 | -do- |
| MUHAMMAD SAFDAR | 30735557 | ESE | - | - | 984 | - | 984 | 20,093 | -do- |
| ISHAFIQ HUSSAIN | 3074127 | SESE | 383 | 383 | 1136 | - | 1902 | 38,839 | -do- |
| Total | | | | | | | | 1,165,964 | |

Dy. DEO (MEE) Kot Addu

| S# | Appointed | NAME OF TEACHER | Pay Drawn | Pay Due w.e.f 19.10.2009 | Diff. | Period | 50% - 2010 | 15% - 2011 | 20% - 2012 | Total Recovery |
|----|-----------|---------------------|-----------|--------------------------|-------|------------------|------------|------------|------------|----------------|
| 1 | 2002 | ABID MEHMOOD | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 2 | 2002 | ABDUL GHAFOOR | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 3 | 2002 | MUHAMMAD ARSHAD | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 4 | 2002 | AKHTAR ABBAS | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 5 | 2002 | ATTA MUHAMMAD | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 6 | 2002 | MUHAMMAD AFZAL | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 7 | 2002 | MUHAMMAD RAFIQ | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 8 | 2002 | MUHAMMAD ISHFAQ | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 9 | 2002 | ZULFAQAR ALI | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 10 | 2002 | MUHAMMAD ASLAM | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 11 | 2002 | MANZOOR QADIR | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 12 | 2002 | MUHAMMAD HANIF | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 13 | 2002 | NAEEM AKHTAR | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 14 | 2002 | WASEEM AKHTAR | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 15 | 2002 | MUHAMMAD ARIF | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 16 | 2002 | SHAHID HUSSAIN | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 17 | 2002 | MUHAMMAD ASHRAF | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 18 | 2002 | MUHAMMAD IJAZ NIAZI | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 19 | 2002 | ZAFAR IQBAL | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 20 | 2002 | GHULAM SHABBIR | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 21 | 2002 | SOHAIL AHMAD | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 22 | 2002 | MUHAMMAD ASHRAF | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 23 | 2002 | ZAHID MEHMOOD | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 24 | 2002 | MUHAMMAD | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |

| | | ASHRAF | | | | | | | | |
|----|------|---------------------|-------|-------|-------|------------------|--------|-------|-------|--------|
| 25 | 2002 | MUNAWAR HUSSAIN | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 26 | 2002 | NAWAZISH MOLA AZHER | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 27 | 2002 | MUHAMMAD BILAL | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 28 | 2002 | EHSAN ULLAH | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 29 | 2002 | SH. GHULAM FARID | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 30 | 2002 | MUHAMMAD RAUF | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 31 | 2002 | SHAKEEL UR REHMAN | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 32 | 2002 | MUSHTAQ AHMAD | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 33 | 2002 | M. IMRAN SAEED | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 34 | 2002 | MUJAHID ISMAIL | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 35 | 2002 | IRSHAD AHMAD | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 36 | 2002 | M ABDULLAH | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 37 | 2002 | QAISER AMIN | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 38 | 2002 | AKHTAR ABBAS | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 39 | 2002 | SAJJAD HUSSAIN | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 40 | 2002 | ABDUL GHAFUOR | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 41 | 2002 | M AMIR ASLAM | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 42 | 2002 | SAIF ULLAH | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 43 | 2002 | M. UMER FAROOQ | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 44 | 2002 | GHULAM AKBAR | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 45 | 2002 | ALLAH DITTA | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 46 | 2002 | GHULAM ABBAS | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 47 | 2002 | GHULAM ABBAS | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 48 | 2002 | MUHAMMAD QASIM | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 49 | 2002 | ABDUL REHMAN | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 50 | 2002 | ZIA UR REHMAN | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 51 | 2002 | ADNAN YASEEN | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 52 | 2002 | MUKHTIAR HUSSAIN | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |

| | | | | | | | | | | |
|----|------|----------------------|-------|-------|-------|------------------|--------|-------|-------|--------|
| 53 | 2002 | ABID SOHAIL | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 54 | 2002 | GHULAM RASOOL | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 55 | 2002 | SALEEM AKHTAR | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 56 | 2002 | HABIB ULLAH | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 57 | 2002 | MUHAMMAD YAMEEN | 5,660 | 3,820 | 1,840 | 7/2012 TO 6/2013 | 11,040 | 3,312 | 4,416 | 18,768 |
| 58 | 2003 | ALLAH BAKHSH | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 59 | 2003 | ABDUL RAZAQ | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 60 | 2003 | ABDUL SAMAD | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 61 | 2003 | MUMTAZ HUSSAIN | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 62 | 2003 | SOHAIL AHMAD | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 63 | 2003 | FAROOQ AZAM | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 64 | 2003 | MUHAMMAD RAMZAN | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 65 | 2003 | FAYYAZ HUSSAIN | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 66 | 2003 | MUHAMMAD IQBAL | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 67 | 2003 | MUHAMMAD ASIF | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 68 | 2003 | SHAMIM BIBI | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 69 | 2003 | SHAMSHAD HUSSAIN | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 70 | 2003 | SAJID HUSSAIN | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 71 | 2003 | M. JAVEED IQBAL | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 72 | 2003 | MUHAMMAD JAMEEL | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 73 | 2003 | MATI ULLAH | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 74 | 2003 | ABDUL RAZZAQ | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 75 | 2003 | MUHAMMAD TAHIR | 5,430 | 3,820 | 1,610 | 7/2012 TO 6/2013 | 9,660 | 2,898 | 3,864 | 16,422 |
| 76 | 2004 | MUKHTIAR AHMAD | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 77 | 2004 | M. NASRULLAH | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 78 | 2004 | SAHIB DAD KHAN | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 79 | 2004 | ABDUL RASHED | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 80 | 2004 | ABID HUSSAIN SHAHEEN | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 81 | 2004 | MUHAMMAD | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |

| | | SAJID | | | | | | | | |
|--------------|------|------------------|-------|-------|-------|------------------|-------|-------|-------|------------------|
| 82 | 2004 | SAJID HUSSAIN | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 83 | 2004 | MUHAMMAD SHAFI | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 84 | 2004 | MUHAMMAD IQBAL | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 85 | 2004 | MUHAMMAD IJAZ | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 86 | 2004 | HASNAIN RAZA | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 87 | 2004 | AMIR SHEHZAD | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 88 | 2004 | SAEED MASIH | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 89 | 2004 | KHALID ZUBAIR | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 90 | 2004 | JAVEED AHMAD | 5,200 | 3,820 | 1,380 | 7/2012 TO 6/2013 | 8,280 | 2,484 | 3,312 | 14,076 |
| 91 | 2006 | MUHAMMAD FAISAL | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 92 | 2006 | LIAQAT ALI | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 93 | 2006 | FARZANA BEGUM | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 94 | 2006 | GHULAM AKBAR | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 95 | 2006 | AZMAT ULLAH | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 96 | 2006 | MUSHTAQ AHMAD | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 97 | 2006 | ALI NAWAZ | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 98 | 2006 | MUHAMMAD ASIF | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 99 | 2006 | MUHAMMAD IRFAN | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 100 | 2006 | TAHIR HUSSAIN | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 101 | 2006 | FARHAT PERVEEN | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 102 | 2006 | MUHAMMAD AKBAR | 4,970 | 3,820 | 1,150 | 7/2012 TO 6/2013 | 6,900 | 2,070 | 2,760 | 11,730 |
| 103 | 2007 | EJAZ AHMAD KHAN | 4,740 | 3,820 | 920 | 7/2012 TO 6/2013 | 5,520 | 1,656 | 2,208 | 9,384 |
| 104 | 2007 | ALTAF SAEED KHAN | 4,740 | 3,820 | 920 | 7/2012 TO 6/2013 | 5,520 | 1,656 | 2,208 | 9,384 |
| 105 | 2007 | MUHAMMAD AKRAM | 4,740 | 3,820 | 920 | 7/2012 TO 6/2013 | 5,520 | 1,656 | 2,208 | 9,384 |
| Total | | | | | | | | | | 1,745,424 |

Annexure-M

[Para 1.2.3.15]

**Detail of Award of contract for Purchase of Medicine to Unregistered
Manufacturer**

(Amount in Rupees)

| Manufacturer / Supplier | License Expired on | Medicine Purchases | Quantity | Rate | Amount |
|--------------------------------|---------------------------|-------------------------------------|-----------------|-------------|---------------|
| Selmore Pharmaceuticals | 16.11.2012 | Inj. Fluorfenicol 300mg/ml 50ml | 1500 | 322 | 483000 |
| | | Cloental Inj. 125mg/ml | 300 | 895 | 268500 |
| | | Inj. Imidocarb 120mg/ml 100ml | 500 | 1339 | 669500 |
| | | Inj. Nitroxynil 340mg/ml 50ml | 1200 | 346 | 415200 |
| Mallard | 29.08.2012 | Fenbendazole 100mg/ml 1litr | 400 | 999 | 399600 |
| Symen | 19.10.2002 | levamisole 15mg/ml liter pack | 1000 | 195 | 195000 |
| | | Trichlobendazole 50mg/ml litter | 1379 | 990 | 1365210 |
| | | Magnesium sulphate 10kg bag | 300 | 349 | 104700 |
| | | potassium per magnate 300gm | 300 | 394 | 118200 |
| | | Tr. Iodine 450ml | 200 | 347 | 69400 |
| | | Turpentine Oile 1 litt | 200 | 490 | 98000 |
| | | phenyle 1 litt | 118 | 49 | 5782 |
| | | | | | 4192092 |

Annexure-N

[Para 1.2.3.23]

Detail of Overpayment Due To Excess Rate than the Market Rate Schedule

(Amount in Rupees)

| Scheme | Contractor | Name of Items | MB No. | MRS chapter & Sr. No. | Rate applied | MRS Rate | Difference | Quantity | Amount |
|---------------------------------------|------------------------|--|-------------------|--|---------------------|-----------------|-------------------|-----------------|---------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Const. of ladies club in Muzaffargarh | Mr. Nazir Ahmad Bhatti | Providing and fitting all types of glazed aluminum windows of anodised bronze colour partly fixed and partly sliding using delux sections of M/s Al-Cop or Pakistan Cables having frame size of 100 x 20 mm (4"x3/4") and leaf frame sections of 50 x 20 mm (2"x3/4"), all of 1.6mm thickness including 5 mm thick imported tinted glass with rubber gasket using approved standard latches, hardware etc., as approved by the Engineer in-charge. | 142/1092 P-137-38 | Chap-25 Itme-52 (1 st qtr 12) | 500 P. Sft | 301.65 P. Sft | 198.35 P. Sft | 384 | 76,166 |
| | | Aluminum door | -do- | Chap-25 Itme-51 | 700 P. Sft | 394.85 P. Sft | 305.15 P. Sft | 136 Sft | 41,500 |
| | | Providing and fixing M.S. sheet hollow pressed frame of doors, windows, C. windows, etc. (chowkat only) of 20 SWG welded with M.S. flat 6"x 1 1/4" x 1/8" (150 mmx30mmx3mm) M.S. holdfast 9"x1"x1/8" (225 mmx25mmx3mm) welded/ screwed 4" (100 mm) long iron hinges, including filling | | Chap-12 Itme-15 | 600 P. Sft | 115.30 P. Sft | 484.70 P. Sft | 374 Sft | 181278 |

| | | | | | | | | | |
|---|---------------------------|--|------------------------------------|--|---------------|--------------------------|---------------|---------|---------|
| | | chowkat with cement sand mortar 1:8 and embedding holdfast in cement concrete 1:2:4, complete in all respects: a) single rebate | | | | | | | |
| Const. of Additional block/conference room in DCO office at Muzaffargarh | Muhammad Mehmood Abdullah | Providing and fixing M.S. flat ½"x1/8" (13mm x 3mm) grill including ¾" x 1/8" (20 mmx3 mm) M.S. flat frame, in windows of approved design, including painting three coats, complete in all respects. | 173/1623 P-166 item 43 | Chap-12 Item-54 | 175 P. Sft | 155.50 P. Sft | 19.50 P. Sft | 612 Sft | 11934 |
| | | Preparing surface and painting with emulsion paint:- b) 2nd and each subsequent coat | 116/1066 P-126 | Chap-13 Item-31 | 35 P. Sft | 400% Cft or Rs. 4 P. Sft | 31 P. Sft | 9056 | 280736 |
| | | Providing and fitting all types of glazed aluminum windows of anodised bronze colour partly fixed and partly sliding using delux sections of M/s Al-Cop or Pakistan Cables having frame size of 100 x 20 mm (4"x¾") and leaf frame sections of 50 x 20 mm (2"x¾"), all of 1.6mm thickness including 5 mm thick imported tinted glass with rubber gasket using approved standard latches, hardware etc., as approved by the Engineer in-charge. | 116/1066 P-92 to 95 record entries | Chap-25 Itme-52 (1 st qtr 12) | 700 P. Sft | 301.65 P. Sft | 398.35 P. Sft | 662 Sft | 263,708 |
| Aluminum door | Chap-25 Itme-51 | 750 P. Sft | | 394.85 P. Sft | 355.15 P. Sft | 312.25 Sft | 110,896 | | |
| Const. of establishment of midwifery school cum hostel in the school of Nursing in DHQ Hospital | M/S Ch. Muhammad Saleem | Providing and fitting all types of glazed aluminum windows of anodised bronze colour partly fixed and partly sliding using delux | MB-203/3405 P-53 to 56 | Chap-25 Itme-52 (2 nd qtr 12) | 500 P. Sft | 364.65 P. Sft | 135.35 P. Sft | 987 Sft | 133,590 |

| | | | | | | | | | |
|--|----------------------|--|--|--|---------------|---------------|---------------|-----------|------------------|
| Muzaffargarh | | sections of M/s Al-Cop or Pakistan Cables having frame size of 100 x 20 mm (4"x3/4") and leaf frame sections of 50 x 20 mm (2"x3/4"), all of 1.6mm thickness including 5 mm thick imported tinted glass with rubber gasket using approved standard latches, hardware etc., as approved by the Engineer in-charge. | | | | | | | |
| Const. of office buildings of settlement branch and EDO (F&P) branch staff office near EDO (F&P) office in M. Garh | Muhammad Sharif Khan | Providing and fixing M.S. flat 1/2"x1/8" (13mm x 3mm) grill including 3/4" x 1/8" (20 mmx3 mm) M.S. flat frame, in windows of approved design, including painting three coats, complete in all respects. | 48/748 p-125 item-26 | Chap-12 Item-54 | 176.45 P. Sft | 155.50 P. Sft | 20.95 Sft | 1526 Sft | 31970 |
| | | Providing and fitting all types of glazed aluminum windows of anodised bronze colour partly fixed and partly sliding using delux sections of M/s Al-Cop or Pakistan Cables having frame size of 100 x 20 mm (4"x3/4") and leaf frame sections of 50 x 20 mm (2"x3/4"), all of 1.6mm thickness including 5 mm thick imported tinted glass with rubber gasket using approved standard latches, hardware etc., as approved by the Engineer in-charge. | 200/1650 p-46 item-1,2 (Record entry)&48/748 p-130 item-41,42 (for Rate) | Chap-25 Itme-52 (1 st qtr 12) | 700 P. Sft | 301.65 P. Sft | 398.35 P. Sft | 1512 Sft | 602,305 |
| | | Aluminum door | | Chap-25 Itme-51 | 750 P. Sft | 394.85 P. Sft | 355.15 P. Sft | 51 P. Sft | 18112 |
| | | | | Total | | | | | 1,752,205 |

| | | | | | | | | | |
|--|-----------------------|---|---------------------------------------|---|---------------|--|---------------|----------|------------------|
| M&R to DEO (Female) Office M. Garh | Zameer Hussain | Providing and fitting all types of glazed aluminum windows of anodised bronze colour partly fixed and partly sliding using delux sections of M/s Al-Cop or Pakistan Cables having frame size of 100 x 20 mm (4"x3/4") | Vr.-141 dated 27.06.13 | Chap-25 Itme-52 (2 nd bi-annual-12) | 576 P. Sft | 364.65 P. Sft | 211.35 P. Sft | 78 Sft | 16,485 |
| M&R to DHO officer M. Garh | Syed Haji Javid Kazmi | Providing and applying weather shield paint of approved quality on external surface of building including preparation of surface, application of primer complete in all respect: | Vr.-167 dt. 28.06.13 | Chap-13 item-32A (b) (2 nd bi-annual-12) | 1586% Sft | 530% Sft | 1056% Sft | 3984 Sft | 42,071 |
| | | | Vr.-169 dt. 28.06.13 | -do- | 1586% Sft | 530% Sft | 1056% Sft | 6106 Sft | 64,479 |
| M&R to office of the Assistant Commissioner M. Garh | Muhammad Jamil | PVC sheathed 4 core non armoured cable 19/0.052" 660/1100 volts | Vr.-171 dated 28.06.13 | Input rate page-38 Item No. 24.076 | 732.9 P. Rft | 1282 P. Meter or 1282/3.3= 388.48 per Rft | 344.42 P. Rft | 75 Rft | 25,831 |
| M&R to DO (Buildings) office M. Garh | -do- | PVC insulated single core copper conductor cable 7/0.29" 250/440 Volts (2.5 mm) <i>Note: Rate of 7/0.06" was not available but in same specification rate of 7/0.29" was available.</i> | Vr.-173 dated 28.06.13 | Input rate page-33 Item No. 24.033 | 70.55 P. Rft | 28 P. Meter or 38/3.3= 8.48 per Rft | 62.065 P. Rft | 1388 Rft | 86,146 |
| M&R to OPD block in DHQ Hospital M. Garh | -do- | PVC sheathed 4 core armoured cable 19/0.064"(6mm2) 660/1100 volts | Vr.-178,180, 184,185, dated 28.06.13 | Input rate page-38 Item No. 24.078 | 732.9 P. Sft | 1919 P. Meter or 1919/3.3= 581.51 per Rft | 151.38 | 467 Sft | 70,695 |
| | | PVC sheathed 4 core armoured cable 19/0.083"(6mm2) 660/1100 volts | Vr.-179, 181, 182, 183 dated 28.06.13 | Input rate page-38 Item No. 24.080 | 1372.5 P. Sft | 3665 P. Meter or 3665/3.3= 1110.60 per Rft | 261.80 | 288 Sft | 75,398 |
| M&R to residence in Zila Councila colony occupied by Civil Judge M. Garh | Muhammad Mehboob | Providing and applying weather shield paint Note: -weather shield paint was made on old surface | 204 dt. 28.06.13 | Chap-13 item-32A (b) (1 st bi-annual-12) | 1586% Sft | 353.10% Sft | 1232.9% Sft | 2663 Sft | 32,832 |
| Total | | | | | | | | | 2,166,132 |

Annexure-O**[Para 1.2.5.1]****Doubtful Issuance of Stores****(Amount in Rupees)**

| T No | Date | Item | Paid to | Amount |
|-------------|-------------|----------------------------|----------------|---------------|
| 24436 | 16-03-11 | Gamley Choona Fertilizer | Moeen | 10000 |
| 4523 | 30-09-10 | 55 No Talley 6 Calculators | do | 20680 |
| 24162 | 15-03-12 | 20 Gamley | do | 12800 |
| 9769 | do | Calculators | Amin | 2496 |
| 9969 | do | Table glass | Amin | 2496 |
| 7350 | 11/4/2007 | Calculators | Amin | 2467 |
| 7179 | do | 1 Calculator | Amin | 2467 |
| 2076 | 22-03-07 | Table glass | Amin | 2346 |
| 9454 | do | Table glass | Amin | 2484 |
| 7141 | do | Calculators | Amin | 2493 |
| 9539 | 15-02-07 | Table glass | Amin | 2000 |
| 913 | 24-01-08 | Calculators | Amin | 4848 |
| 19 | 1/9/2008 | Steplers | Amin | 6404 |
| 20 | 1/9/2008 | Calculators | Amin | 9285 |
| 17322 | 19-12-09 | Calculators | Moeen | 24998 |
| 711 | 19-05-08 | General Store Items | Safdar | 10000 |
| 37 | 24-01-08 | General Store Items | Naeem | 12013 |
| 9613 | 22-10-07 | General Store Items | Safdar | 6460 |
| 604 | 8/6/2009 | General Store Items | -do- | 19358 |
| 40755 | 15-06-10 | General Store Items | moeen | 9650 |
| 17319 | 19-12-09 | General Store Items | -do- | 22941 |
| 30895 | 17-05-11 | General Store Items | Rehman | 6840 |
| 24444 | 16-03-11 | General Store Items | moeen | 10336 |
| 24772 | 19-03-11 | General Store Items | moeen | 17032 |
| 24436 | 16-03-11 | General Store Items | -do- | 10000 |
| 13237 | 14-12-10 | General Store Items | moeen | 23982 |
| 4523 | 30-09-10 | General Store Items | -do- | 20680 |
| 31035 | 22-05-12 | General Store Items | Rehman | 2900 |
| 33580 | 5/6/2012 | General Store Items | moeen | 19917 |
| 35014 | 9/6/2012 | General Store Items | -do- | 9995 |
| 19803 | 9/2/2012 | General Store Items | moeen | 10771 |
| 17696 | 19-01-12 | Diner Set | -do- | 10730 |
| 12343 | 29-11-11 | General Store Items | moeen | 12360 |
| 6724 | 10/10/2011 | General Store Items | moeen | 15617 |
| 3692 | 13-10-06 | General Store Items | Amin | 4818 |
| 8483 | do | General Store Items | -do- | 2412 |
| 8603 | do | General Store Items | -do- | 4816 |
| 1189 | 19-01-06 | General Store Items | -do- | 2412 |

| | | | | |
|--------------|-----------|---------------------|-------|----------------|
| 4536 | 17-11-06 | General Store Items | -do- | 4800 |
| 9449 | do | General Store Items | -do- | 4818 |
| 5019 | 7/12/2006 | General Store Items | -do- | 4811 |
| 8029 | do | General Store Items | -do- | 4806 |
| 8248 | 28-12-06 | General Store Items | -do- | 2360 |
| 7208 | do | General Store Items | -do- | 2272 |
| 4328 | 16-01-07 | General Store Items | -do- | 4822 |
| 9205 | do | General Store Items | -do- | 2369 |
| 9272 | do | General Store Items | -do- | 2405 |
| 7300 | 17-02-07 | General Store Items | -do- | 4841 |
| 8124 | 24-03-07 | General Store Items | -do- | 9650 |
| 8349 | 12/4/2007 | General Store Items | -do- | 4811 |
| 9378 | 23-05-07 | General Store Items | -do- | 4980 |
| 7111 | 31-05-07 | General Store Items | -do- | 9948 |
| 9978 | do | General Store Items | -do- | 9948 |
| 712 | 19-05-08 | General Store Items | -do- | 9436 |
| 7108 | 24-01-08 | General Store Items | -do- | 19941 |
| 8473 | 22-10-07 | General Store Items | -do- | 9913 |
| 303 | 12/5/2009 | General Store Items | -do- | 10000 |
| 605 | 8/6/2009 | General Store Items | -do- | 25000 |
| 47 | 3/12/2009 | General Store Items | -do- | 9988 |
| 592 | 28-10-08 | General Store Items | -do- | 29998 |
| 1685 | 16-06-09 | Computer | -do- | 49996 |
| 37994 | 3/6/2010 | Stationery | Moeen | 29987 |
| 17332 | 19-12-10 | Stationery | do | 49996 |
| 31886 | 24-05-11 | -do- | -do- | 16561 |
| 24441 | 16-03-11 | -do- | -do- | 11021 |
| 24447 | 16-03-11 | -do- | -do- | 16263 |
| 24442 | do | -do- | -do- | 7792 |
| 24443 | do | -do- | -do- | 14918 |
| 13231 | 14-12-10 | -do- | -do- | 9992 |
| 13232 | do | -do- | -do- | 9998 |
| 4527 | 30-09-10 | -do- | -do- | 27156 |
| 24777 | 19-03-11 | Gas Chulha | -do- | 9243 |
| 13234 | 14-12-10 | Gas Heaters | Moeen | 7792 |
| 14015 | 15-12-11 | Parda Cloth | Moeen | 13966 |
| 14017 | do | Sofa set | Moeen | 18792 |
| 4332 | 20-09-11 | Table Glass | Moeen | 16124 |
| Total | | | | 875,818 |

Annexure-P

[Para 1.2.5.18]

Overpayment due to Non Adjustment of Available Earth

| Vr. No. | Name of Work | Name of Contractor | Quantity of earth received (Cft) | 2/3 earth | Quantity of earth used | Difference | Rate (%Cft) | Amount |
|-----------------------------|---|----------------------------|----------------------------------|-----------|------------------------|------------|-------------|---------------|
| 2213 & Date | Const. of 02 No. class room at GHS Chanjan, The. Ali Pur | Mr. Mulazim Hussain Hhatti | 3654 | 2436 | 1378 | 1058 | 3184 | 3368 |
| 14 dated 08.02.2012 | Provision of missing facilities in GBHS Ali Pur | Mr. Muhammad Jamil | 7428 | 4952 | 2653 | 2299 | 3580 | 8030 |
| 15 dated 08.02.2012 | Civil veterinary hospital Kot Adu | Muhammad saleem Khan | 4841 | 3227 | 963 | 2264 | 3380 | 7652 |
| MB-1620/919 P-109 | Const.of modern casualty block in D.H.Q hospital M. Garh | M/S Asian const. Co. | 30478 | 20319 | 18029 | 2290 | 3529.45 | 8081 |
| Vr. No. 03 dated 05.09.2011 | Up-gradation of boys high school Sinawan to higher secondary level | Haji Faiz Bux | 26732 | 17821 | 13705 | 4116 | 4905 | 20190 |
| Vr-05 dated 10.09.2011 | Up-gradation of middle school at Miou wala to high level Tehsil Kot Adu | M/S Dist Builders | 12422 | 8281 | 3110 | 5171 | 3380 | 17477 |
| 26 dated 30.09.2011 | Provision of missing facilities in GBHS Ali PUr | Muhammad Jamil | 7428 | 4952 | 2653 | 2299 | 3580 | 8230 |
| 08 dated 22.10.2011 | Const. of GBPS Bodla Sidila M. Garh | Muhammad Sharif | 7510 | 5006 | 2078 | 2928 | 4005 | 11726 |
| 09 dated 22.10.2011 | Const. upgradation of GGES at Maharh | M/s Wajid Nawaz Khan | 9773 | 6515 | 4008 | 2507 | 4000 | 10028 |
| 15 dated 02.11.2011 | Upgradation of middle school Jahan Khan to high level Kot adu | Malik Mulazim Hussain | 8207 | 5471 | 3085 | 2386 | 3380 | 8060 |
| 30 dated 04.11.2011 | GGPS Makr wala basti Kikri wala Kot Adu | Mirza Abdi Rasheed | 6310 | 4206 | 1837 | 2370 | 3080 | 7298 |
| Total | | | | | | | | 110140 |