



**AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**CITY DISTRICT GOVERNMENT**  
**RAWALPINDI**

**AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS & ACRONYMS

AC	Assistant Commissioner
ADLG	Assistant Director Local Government
AEO	Assistant Education Officer
B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
CCB	citizen Community Board
CCTV	Close Circle Television
CD	Community Development
CDG	City District Government
CMH	Combined Military Hospital
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DEO (EE-W)	District Education Officer (Elementary Education-Women)
DGA	Director General Audit
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarters
DTL	Drug Test Lab
EDO	Executive District Officer
FD	Finance Department
FIR	First Investigation Report
FTF	Frogh-e-Taleem Fund
F&P	Finance and Planning
HUD & PHE	Housing, Urban Development & Public Health Engineering
HPA	Health Professional Allowance
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
LCS	Local Council Service
MB	Measurement Book
MEA	Monitoring and Evaluation Assistant
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
NIDA	National Investment Daily Account
NOC	No Objection Certificate
NSB	Non salary Budget
OFWM	On Form Water Management

PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PDG	Punjab District Government
PHC	Primary Health Center
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Regulatory Authority
PST	Primary School Teacher
RDA	Rawalpindi Development Authority
RHC	Rural Health Center
S&GAD	Services & General Administration Department
SDA	Special Drawing Account
SMC	School Management Council
SMO	Senior Medical Officer
SSB	Social Security Benefit
THQ	Tehsil Headquarters
TMA	Town Municipal Administration
VIP	Very Important Persons
WASA	Water And Sewer Authority
W&S	Works and Services

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and section 8 and 12 of AGP's Ordinance 2001 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial Government shall be conducted by the Auditor General of Pakistan. Accordingly, the audit of all receipts and expenditure of the District Government Fund and Public Account of City District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the City District Government, Rawalpindi for the Financial Year 2016-17. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholder. The main body of the Audit Report includes only the systemic issues and audit observations of serious nature. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the Principal Accounting Officer (PAO) does not initiate appropriate action, the audit observations will be brought to the notice of PAC through next year audit report.

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

The observations included in this Report have been finalized after issuing three reminders for written responses of management and holding of DAC meetings, no response was received till the finalization of this report.

The Audit Report is submitted to the Governor of the 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:**

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

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

The Regional Directorate has a human resource of 14 officers and staff, total 3486 man-days and the annual budget of Rs 20.087 million for the Financial Year 2017-18. It has mandate to conduct Financial Attest, Regularity, Compliance with Authority Audit and Performance Audit of entire expenditure including programmers / projects & receipts. Accordingly, Regional Directorate of Audit Rawalpindi carried out audit of the accounts of various offices of the City District Government, Rawalpindi for the Financial Year 2016-17.

City District Government Rawalpindi conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering seven groups of offices i.e. Finance & Planning, Works & Services, Education, Health, Community Development, Municipal Services and Agriculture. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprising Local Government Fund and Public Account for which Annual Budget Statement is authorized by the Administrator in the form of budgetary grants.

Audit of City District Government Rawalpindi was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws & rules and there is no leakage in economical procurement of assets and hiring of services etc.

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

**a. Scope of Audit**

Total expenditure of the City District Government Rawalpindi for the Financial Year 2016-17 was Rs 7,943.86 million covering 622 formations. Out of this Regional Director Audit Rawalpindi audited expenditure of Rs 3792.62 million which in terms of percentage was 48% of total expenditure. Regional Director Audit Rawalpindi planned and executed audit of 50 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the City District Government Rawalpindi for the Financial Year 2016-17, were Rs 88.765 million. Regional Director Audit Rawalpindi audited receipts of Rs 19.828 million which was 22.34% of total receipts.

**b. Recoveries at the instance of audit**

Recoveries of Rs 56.052 million were pointed out, which was not in the notice of the executive before audit. However, no recovery was affected till the time of compilation of report.

**c. Audit Methodology**

The audit year 2017-18 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

**d. Audit Impact**

A number of improvements as suggested by audit, in maintenance of record and procedures have been initiated by the concerned departments, however audit impact in shape of change in rules, has been less materialized due to non-convening of regular PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

**e. Comments on Internal Controls**

Internal control mechanism of City District Government Rawalpindi was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like



withdrawal of public funds against the entitlement of employees. Negligence on the part of City District Government authorities may be captioned as one of important reasons for weak Internal Controls.

Under Section 115-A (1) of PLGO, 2001, Administrator of each District Government shall appoint an Internal Auditor but the same was not appointed in City District Government Rawalpindi.

**f. The Key Audit Findings of the Report**

- i. Non-production of Record of Rs 1,004.303 million noted in one case<sup>1</sup>.
- ii. Non-compliance of Rules of Rs 3,664.221 million noted in thirty-six cases<sup>2</sup>.
- iii. Performance related issues of Rs 331.954 million noted in two cases<sup>3</sup>.
- iv. Internal Control Weaknesses of Rs 85.236 million noted in fourteen cases<sup>4</sup>.

**g. Recommendations**

- i. The PAO needs to take appropriate action for non-production of record.
- ii. Departments need to comply with the Public Procurement Rules for rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for misappropriation, wasteful expenditure and unauthorized payment.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.

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1. Para 1.2.1.1
2. Para 1.2.2.1-1.2.2.36
3. Para 1.2.3.1-1.2.3.2
4. Para 1.2.4.1-1.2.4.14

## SUMMARY TABLE & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	13,710.836
2	Total formations under Audit Jurisdiction	622	13,710.836
3	Total Entities (PAOs) Audited	1	4,959.440
4	Total formations Audited	50	4,959.440
5	Audit & Inspection Reports	50	4,959.440
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

**Table 2: Audit observations**

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observations
1	Asset management	0
2	Financial management	3,664.221
3	Internal controls	85.236
4	Others	1,336.254
<b>Total</b>		<b>5,085.711</b>

**Table 3: Outcome Statistics**

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	32.33	2,680.491	19.828	1,079.799	3,812.448	7,271.69*
2	Amount Placed under Audit Observation/ Irregularities of Audit	2810.37	436.671	5.78	1,832.89	5,085.711	11,087.64
3	Recoveries Pointed Out at the instance of Audit	0	0	19.828	36.224	56.052	479.125
4	Recoveries Accepted/ Established at the instance	0	0	0	0	0	479.125

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
	of Audit						
5	Recoveries Realized at the instance of Audit	0	0	0	0		1.079

\*The amount in serial No 1 column of "total 2016-17" is the sum of Expenditure and Receipts audited, whereas the total expenditure audited for the year 2016-17 was Rs 3,792.62 million

**Table 4: Irregularities Pointed Out**

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	3,664.221
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	3.750
5	Recoveries, overpayments or unauthorized payments of public money	81.486
6	Non-production of record to Audit.	1,004.303
7	Others, including cases of accidents, negligence etc.	331.951
	<b>Total</b>	<b>5,085.711</b>

**Table 5: Cost Benefit**

(Rs in million)

Sr No	Description	Amount
1	Out lays Audited (Items 1 of Table 3)	3,812.448
2	Expenditure on Audit	1.67
3	Recoveries realized at the instance of Audit	0
	Cost Benefit Ratio	1:0

## CHAPTER 1

### 1.1 CITY DISTRICT GOVERNMENT, RAWALPINDI

#### 1.1.1 Introduction of Departments

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

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

Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

#### 1.1.2 Comments on Budget and Accounts.

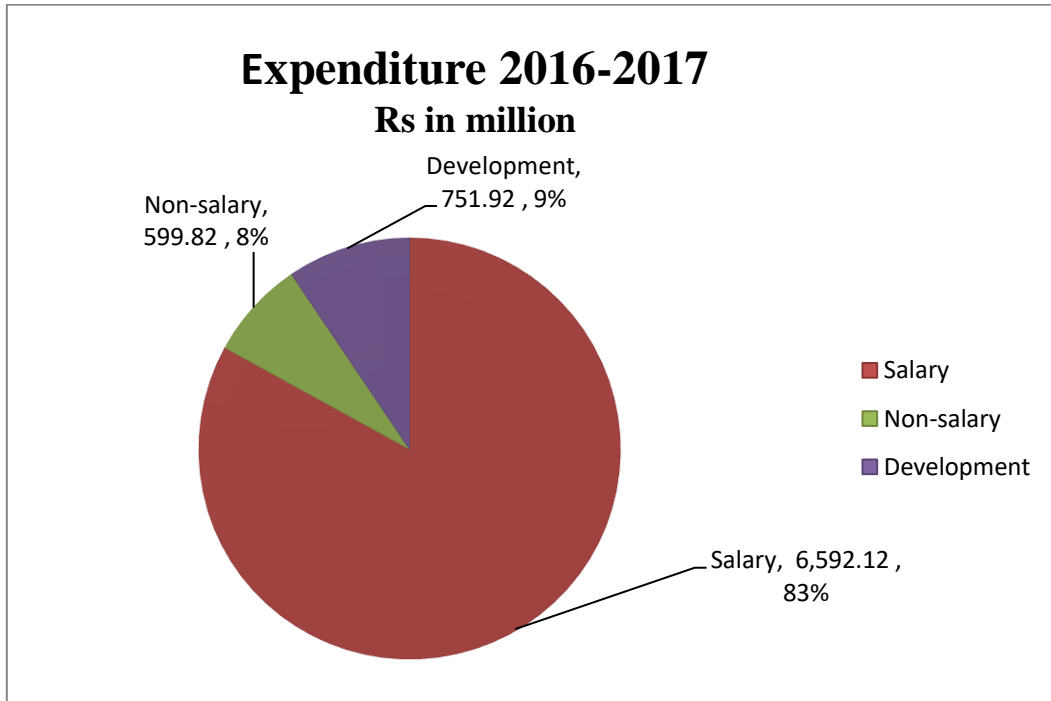
Total budget of City District Government Rawalpindi was Rs 13,710.835 million including salary component of Rs 10,328.156 million, non-salary component of Rs 1,147.572 million and development component of Rs 2,235.107 million. Expenditure against salary component was Rs 6,592.122 million, Non salary component was Rs 599.820 million and development component was Rs 751.917 million. Overall savings were Rs 5,766.976 million which was 42.061% of total budget.

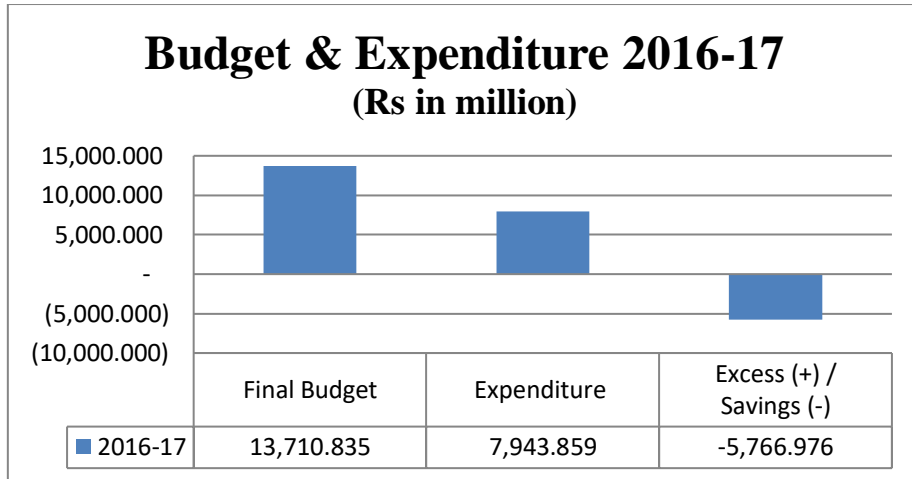
(Amount in million)

Financial year 2016-17	Budget	Expenditure	Excess (+)	% of Excess / Saving
			/ Saving (-)	
Salary	10,328.156	6,592.122	-3,736.034	36.17
Non Salary	1,147.572	599.820	-547.752	47.73
Development	2,235.107	751.917	-1483.19	66.36
<b>Total</b>	<b>13,710.835</b>	<b>7,943.859</b>	<b>-5,766.976</b>	<b>42.061</b>

As per Appropriation Account Financial Year 2016-17 of City District Government Rawalpindi the original budget was Rs 13,573.216 million, supplementary grant was Rs 137.620 million whereas no amount was surrendered/ withdrawn and the final budget was Rs 13,710.836 million. Against the final budget, total expenditure incurred by City District Government Rawalpindi during 2016-17 was Rs 7,943.859 million, as detailed in Annexure-B.

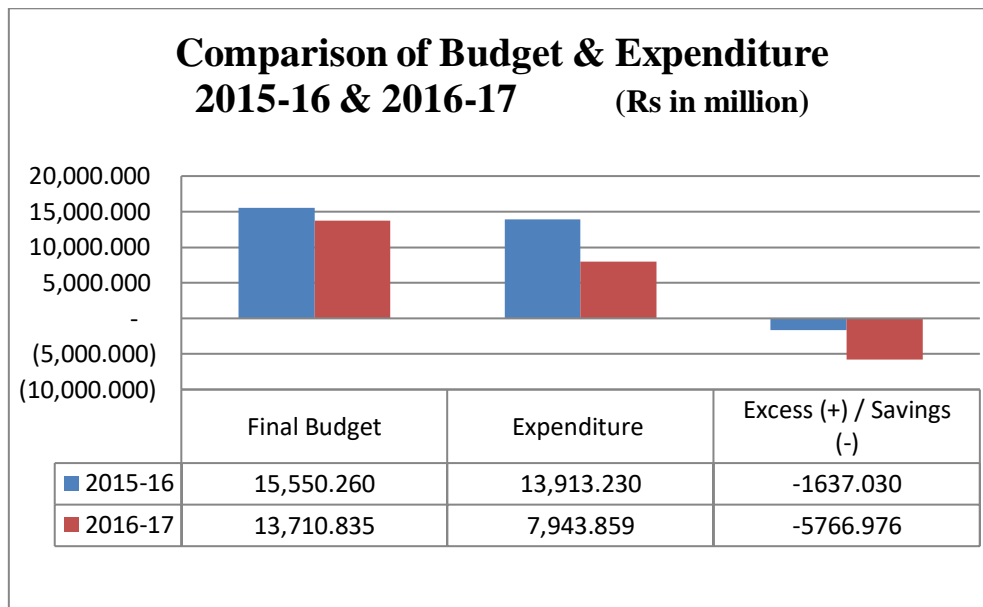
The Salary, Non Salary and Development expenditure comprised 83%, 7.55% and 9.46% of the total expenditure respectively.





Ineffective financial management resulted in savings to the tune of Rs 5,766.976 million which in term of percentage was 42.061% of the final budget.

The comparative analysis of the budget and expenditure of current and previous Financial Year is depicted as under:



There was 11.828 % and 42.90% decrease in Budget Allocated and Expenditure incurred respectively, while there was overall savings of Rs 5,766.976 million during 2016-17.

### **1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2016-17**

Audit paras reported in MFDAC of last year audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annexure-A.

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

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

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

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2002-03	44	Not convened
2	2003-04	22	Not convened
3	2004-05	18	Not convened
4	*Special Audit Report	116	Not convened
5	2009-10	32	Not convened
6	2010-11	17	Not convened
7	2011-12	21	Not convened
8	2012-13	17	Not convened
9	2013-14	11	Not convened
10	2014-15	26	Not convened
11	2015-16	20	Not convened
12	2016-17	37	Not convened

\* It is special audit report for the period 01/07/2005 to 31/03/2008 and also the title of the audit report reflects Financial Year instead of the audit year which was 2008-09

## **1.2      AUDIT PARAS**



## **1.2.1 Non-production of Record**

### **1.2.1.1 Non-production of record – Rs 1,004.303 million**

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section 115 (5) & (6) of PLGO 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Various formations of City District Government Rawalpindi did not produce auditable record of Rs 1,004.303 million. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified. Detail is given at Annexure-C.

Audit holds that due to defective financial discipline, relevant record was not produced to audit by the auditee in violation of constitutional provisions.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for non-production of record besides ensuring submission of record.

## **1.2.2 Irregularity & Non-compliance**

### **1.2.2.1 Non-submission of vouched accounts of tied grants – Rs 2,293.444 million**

According to section 14(3) of Auditor-General's (Functions, Powers & Terms and Conditions of Service) Ordinance 2001, any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency & Discipline Rules. Further, according to section 115(6) of PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Scrutiny of record of EDO (F&P) Rawalpindi for the period 01.07.2016 to 31.12.2016, it was observed that the EDO had transferred amount of Rs 2,293.444 million as tied grants to different offices during the period but vouched accounts in respect of the amount released had not been obtained from the concerned offices resulted in non submission of vouched account as detailed below:

(Rs in million)

<b>Sr. No</b>	<b>Period</b>	<b>Nature of Project</b>	<b>Name of Grant</b>	<b>Amount</b>
1	01.07.2016 to 31.12.2016	Development	Tied Grants	2,235.107
2	-do-	Non Development	Tied Grants	58.337
<b>Total</b>				<b>2,293.444</b>

Audit holds that due to weak internal controls, vouched accounts were not obtained from various offices in violation of rules / instructions.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that fixing of responsibility against persons at fault for non submission vouched accounts.

AIR Para-02

### **1.2.2.2 Non-conducting of post completion evaluation of development projects – Rs 453.543 million**

According to rule 46 of the PDG and TMA (Budget) Rules 2003, post completion evaluation of each development project shall be undertaken jointly by the planning officer in collaboration with concerned head of office and a report submitted to the council.

Scrutiny of record of EDO (F&P) Rawalpindi for the period 01.07.2016 to 31.12.2016, it was observed this office did not conduct the post completion evaluation of development schemes valuing Rs 453.543 million completed in the said period in violation of rule above.

(Rs in million)

Sr. No.	Sector of development schemes	Amount
1.	Building Sector expenditure upto 31.12.2016	249.717
2.	Roads Sector expenditure upto 31.12.2016	203.826
	<b>Total</b>	<b>453.543</b>

Audit is of the view that due to weak internal controls and poor financial management did not conduct the post completion evaluation of development schemes in violation of instructions.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter be inquired at appropriate level for violation of above rule besides fixing responsibility.

AIR Para-03

### 1.2.2.3 Un-authorized transfer of funds to higher or other level of government – Rs 276.578 million

According to Section 109 (3) of the PLGO, 2001 (as amended), no Local Government shall transfer monies to a higher level of government except by way of repayment of debts contracted before the coming into force of the ordinance or for carrying out deposit works.

Certification Audit of the various cost centers (as tabulated below) under DCO Rawalpindi revealed that an expenditure of Rs 276.578 million was booked for Development (A012) during 2016-17 for other than District Govt., entities. This expenditure was treated as irregular because these Offices had their own system of development works. Further WASA and ADLG were provincial bodies and DCO Rawalpindi was not liable for their development expenditure as detailed below:-

Cost Centre	Entity for Development	Amount (Rs)
RS7020	TMA Kaller Syedan	89,995,083
RS6964	TMA Gujar Khan	770,000
RS6969	TMA Gujar Khan	13,443,452
RI7008	WASA Rawalpindi	63,334,258
RS7015	TMA Pothohar Town	85,822,871
RS6965	TMA Rawal Town & ADLG	23,212,351
	<b>Total</b>	<b>276,578,015</b>

Audit is of the view that due to weak financial management, funds were transferred to other Government level in violation of instructions.

Matter was reported to PAO in October, 2017. It was replied that funds were transferred after codel formalities and pre audit checks. Reply was not tenable as documentary evidence was not shown to audit.

Audit recommends regularization besides fixing responsibility.

**1.2.2.4 Unauthorized budget allocation for pay & allowances – Rs 244.052 million**

According to Rule 2.33 of PFR Volume-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.

Scrutiny of record of EDO (F&P) Rawalpindi for the period 01.07.2016 to 31.12.2016, it was observed the department paid Rs 244.052 million (as Rs 1,157.734 - Rs 913.682 million) of Health Department as per Budget Book Financial Years 2015-16 & 2016-17 under the head pay & allowance during above said period. The expenditure was held unauthorized due to the following grounds:

- a) The department did not provide approval of Finance Department for creation of new posts as required from time to time as required by various DDOs after the establishment of District Government Rawalpindi;
- b) Notifications issued by the Finance Department for abolition / retrenchment, transfer of posts inside (outside) the District Government Rawalpindi fall under the purview of various DDOs / Executives; was not on record.
- c) Department did not receive monthly sanctioned / working strength duly signed / forwarded from the concerned DDO / Executive to maintain check & balance on the number of posts of every cadre under his / her purview;
- d) Budget were prepared and got approved embracing budget allocation of pay & allowances without maintaining the backup file of posts

Audit is of the view that due to weak internal controls and poor financial management above short comings is found on record.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter be inquired at appropriate level for violation of rule besides fixing responsibility.

AIR Para-04

**1.2.2.5 Unauthorized release of supplementary grants – Rs 96.661 million**

According to Government of the Punjab, Finance Department letter No.FD.SO(Goods)44-4/2011 dated 28<sup>th</sup> August 2015, the requests for supplementary grants exceeding Rs 3.00 million shall require approval of the Chief Minister.

Scrutiny of record of EDO (F&P) Rawalpindi for the Period 01.07.2016 to 31.12.2016, it was observed that funds of Rs 96.661 million were released to different departments as a supplementary grant but approval of Chief Minister for supplementary grant was not obtained as required vide above referred letter.

(Rs in million)

Date of Release	Cost Centre	Grant	Cost Centre Description	Amount
23.09.16	RI6721	16	DO Health	4.272
02.12.16	RI6038	20	District Live stock Officer	9.408
15.12.16	RI6755	24	DO Building	5.700
16.12.16	Misc DDO's	15	EDO Education	58.337
28.12.16	RI6721	16	DO Health	8.000
28.12.16	Misc DDO's	15	EDO Education	10.944
				<b>96.661</b>

Audit is of the view that due to weak internal controls and poor financial management unauthorized release of supplementary grant was given to departments in violation of Finance Department instructions.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter be inquired at appropriate level for violation of rule and for regularization besides fixing responsibility.

AIR Para-06

**1.2.2.6 Irregular block allocation of funds – Rs 70.574 million**

As per Rule 9(1) of Financial Delegation of Power, 2006, No re-appropriation will be made from One Grant to another. Further according to Rule 9 (8), Re-appropriation will not be made out from Lump Sum provision.

Scrutiny of record of EDO (F&P) Rawalpindi for the Period 01.07.2016 to 31.12.2016, it was observed an amount of Rs 70.574 million was appropriated as block allocation in violation of above instructions.

(Rs in million)

Name of Office	Object / Code	Funds Released
District Coordination Officer	A03940 Unforeseen Expenditure	69.074
District Coordination Officer	A06470 Others Transfer Grants	01.500
	<b>Total</b>	<b>70.574</b>

Audit is of the view that due to weak internal controls and poor financial management Block Allocation of funds created in violation of instructions.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter be inquired at appropriate level for violation of rule and for regularization besides fixing responsibility.

AIR Para-07

**1.2.2.7 Irregular expenditure beyond financial competency of school council – Rs 32.170 million**

As mentioned para 4.9.1 of School Council Policy 2007 revised in 2017, according to Finance Department notification No.IT(FD)3-13/2002 dated 7<sup>th</sup> January 2004 and 29<sup>th</sup> January 2005, School council is authorized to incur maximum amount of Rs 400,000 during a Financial Year (From July to June)

During audit of schools working under control of various Deputy DEOs of District Rawalpindi, it was noticed that, schools incurred expenditure of Rs 32.170 million from NSB fund with the approval of School Council beyond the financial competency of School Council i.e Rs 400,000 during one Financial Year as detailed at Annexure-D.

Due to weak financial management, beyond competency expenditure was incurred with the approval of school council.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of Expenditure from Finance Department.

**1.2.2.8 Inadmissible expenditure on unforeseen expenditure - Rs 24.913 million**

According to Rule 58(5) of PDG & TMA (Budget) Rules 2003, no lump sum provision shall be made in the budget the detail of which cannot be explained, justified and classified. Further Rule 12 of General Financial Rule, the expenditure may be incurred on the purchase for which the budget allocation is made.

DCO Rawalpindi had incurred amounting to Rs 24.913 million during Financial Year 2016-17 under the head of unforeseen expenditure (A03940) but the details of expenditure were not explained and classified in the budget statement. List of expenditures fall under the head unforeseen was not provided. This resulted in unjustified expenditure over all against the allocated head.

Audit holds that due to defective financial discipline and weak financial controls, inadmissible expenditure was incurred.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter be inquired at appropriate level for violation of rule and for regularization besides fixing responsibility.

AIR Para # 25

**1.2.2.9 Less allocation of funds for citizen community boards – Rs 20.283 million**

According to sub section 5 (a) & (b) of Section 109 of PLGO 2001, Twenty-five percent of the development budget shall be set apart for utilization in community development scheme. The development budget shall be prioritized in accordance with the bottom up planning system & funds allocated to for CCBs is required to be expended on development projects with public participation. Further, as per section 109(5)(a) of the PLGO 2001, not less than twenty-five percent of the development budget shall be set apart for utilization in accordance with the provisions of section 119.

Scrutiny of record of EDO (F&P) Rawalpindi for the Period 01.07.2016 to 31.12.2016, it was observed that the department did not allocate funds for the CCB schemes against the budget of Rs 278.949 million in violation of above

rules. This resulted in less allocation of budget of Rs 20.283 million as detailed below:

(Rs in million)

Financial Year	Development Budget	CCB Share Required	CCB Share Actual	Less Allocation
2016-17	278.949	69.737	49.454	20.283

Audit holds that due to defective financial discipline and weak financial controls, CCB Funds were not allocated.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter be inquired at appropriate level for violation of rule besides fixing responsibility.

#### **1.2.2.10 Splitting of job orders to avoid tendering - Rs 18.74 million**

According to Rule 59(b) of Punjab Procurement Rules 2014, petty purchases through quotation a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedures; the procuring agency shall, however, ensure that such procurement is in conformity with the principles of procurement. Further, according to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA website. According to Para 2.4 & 4.5 of B&R Code, no development work shall be executed without TS Estimate and administrative approval and all civil works needs to be recorded in Measurement Book.

Scrutiny of record of various offices of City District Government Rawalpindi for the period 01.07.2016 to 31.12.2016, it was observed that DDOs incurred amounting to Rs 18.74 million on different head of accounts by splitting the indents in violation of above rules . Neither quotation was found on record nor advertised in print media. This resulted in irregular and un-economical



expenditure as open competition was discouraged. It leads to chances of misappropriation / embezzlement. Punjab Procurement Rules for more than one lac were not followed for same nature of expenditure. The estimate was neither prepared nor got approved from the competent authority. The annual plan was also neither prepared nor got approved from competent authority. Detail is given at Annexure-E.

Audit holds that splitting of indents to avoid quotations for non-compliance of rule was due to defective financial discipline and weak internal controls. This resulted in irregular expenditure of Rs 18.74 million out of Government exchequer.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing of responsibility against the officers / officials at fault.

#### **1.2.2.11 Irregular allotment of funds for contingent paid staff – Rs 17.548 million**

As per preface of Schedule of Wage Rates, 2007 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

- a) The posts shall be advertised properly in leading newspapers
- b) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 the Recruitment Policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004

Scrutiny of record of EDO (F&P) Rawalpindi for the period 01.07.2016 to 31.12.2016, it was observed that the EDO (F&P) had allocated an amount of Rs 17.548 million for contingent paid staff without having NOC of Finance Department for their recruitment as detailed given at Annexure-F.

Audit holds that due to defective financial discipline and weak financial controls, Contingent Paid staff was appointed without approval of Finance Department.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires that matter may be regularized.

#### **1.2.2.12 Irregular payment on petrol oil lubricants - Rs 16.327 million**

As per Services and General Administration Department instructions letter dated 22.02.1999, specified limits of fuel were prescribed for different grades of officials. To vouch safe these limits and ensure authenticity of payment, pre-audit sections of Accountant General /District Accounts Office were deemed to have the list of vehicles of their respective cost centers

During Certification Audit, it was noticed that no list of vehicles was maintained at any section of DAO, Rawalpindi. Following shortcomings were noticed which held the expenditure irregular.

1. In the absence of list of vehicles, the concerned sections may explain their pre-audit procedure regarding the admissibility of fuel claims.
2. List of vehicle for all cost centers where budget is being spent must be obtained.
3. Once there list have been obtained, their copies may be sent to the man office so that on subsequent visit the audit team may ascertain recovery for excess drawl.

Thus, the payment of Rs 16.327 million on account of POL was not treated regular as detailed in Annexure-G.

Audit holds that due to weak financial controls, list of vehicles was not maintained.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires that compliance should be made against the Instructions of S & GAD Department

#### **1.2.2.13 Non-transparent expenditure due to non-availability of documents of purchase of medicines – Rs 15.13 million**

According to-Rule 4 of PPRA 2014 the procuring Agency while making procurement shall ensure that purchases are made in fair & transparent manner to bring value for money with efficient & economic manner.

MS THQ Hospital Murree incurred expenditure of Rs 15,130,000 on purchase of medicines through rate contract. The procurement documents

including evaluation reports, tender documents were not available on record. Further, MS THQ Hospital Murree did not have the list of demand of medicines and actual approval of medicines from secretary health. In the absence of essential procurement documents resulted in irregular expenditure.

Audit is of the view that all the record may be obtained from Secretary Health and copy of processing files of tender for audit verification.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires that necessary record be obtained and shown to audit

AIR Para # 09

#### **1.2.2.14 Unjustified expenditures on rectification of damages of rawalpindi development authority- Rs 14.043 million**

According to rule 2.10(a) of PFR Volume-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.

The Government of Punjab HUD & PHE Department had released funds through supplementary grant during the current Financial Year 2016-17 to RDA Rawalpindi amounting to Rs 14,043,000 to rectification of damages of Rawalpindi Development Authority scope of work to Metro Bus station done by the Mob on chelum of Mumtaz Qadri.

The DCO Rawalpindi made payment to RDA Rawalpindi through cheque No.415459 dated 26.09.2016 amounting to Rs 1,4043,000 without observing the following codal formalities.

1. The inquiry / facts finding report regarding evaluation of damages submitted by RDA Rawalpindi was not provided.
2. The payment was made without certifying the vouched accounts. The vouched accounts, List of damages, FIR, CCTV Footages of damages and codal formalities were not shown to Audit..
3. The internal evaluation report of Secretary HUD & PHE Department and copy of processing files of secretary HUD & PHE regarding valid, accuracy and authenticity of claim not shown to Audit.

Audit is of the view that due to weak financial controls, unjustified expenditure was incurred.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires that necessary record be obtained and shown to audit

AIR Para-07

### **1.2.2.15 Likely misappropriation of on account of procurement of surveillance services - Rs 11.450 million**

Under Punjab Procurement Rules 2014 rule 37, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

Rule 55, the bidder with the lowest evaluated bid, if not in conflict with any other law, shall be awarded the procurement contract within the original or extended bid validity period.

The DCO Rawalpindi invites sealed bid of surveillance services for monitoring of Moharam-ul-Haram procession and Eid Milad Un Nabi (SAWW) from the national and international firms having technical and financial capability on 16.09.2016.

The DCO Rawalpindi had shortlisted two firms i.e M/S Teck Hub and M/S The Protechtors after evaluating technically and financially. The Teck Hub was shortlisted as lowest for provision of surveillances services for monitoring of Moharam-ul-Haram procession and Eid Milad Nabi(SAWW).The comparative statement and payment detail to short listed firm is as under.

(Amount in Rs)

Description	Qty	M/S TECK HUB		M/S THE PRETECHTORS		Payment to the shortlisted firm i.e. TECK HUB		
		Unit Price	Total Price	Unit Price	Total Price	Qty	Unit Price	Total Price
IP Camera 3 mega Pixel	400	26,000	10,400,000	26,000	10,400,000	400	26,000	10,400,000
Walk through gate	25	10,000	250,000	90,000	2,250,000	15	70,000	1,050,000
<b>Total</b>								<b>11,450,000</b>

It was observed that two firms were shortlisted and offered the same rates on item IP Camera 3 mega Pixel at a unit price Rs 26,000. The purchase committee had approved the Teck Hub for both the items on the grounds that item No.2 i.e. walk through gates of Teck Hub is lower than the rates quoted by

the M/S Pretechtors The award of contract to the M/S Teck Hub is unjustified on the following grounds.

- i. Both the firms has offered same rates on item No.1 i.e IP Camera 3 mega Pixel which is evident from the comparative statement approved by the DCO. The contract should be divided at the ratio of Fifty percent to supply IP Camera 3 mega pixel as both the firms were technically and financially qualified by the purchase committee.
- ii. The Procuring committee did not issue report indicating justification and reasons for selection and rejections of firms which was a violation of PPRA Rules 2014.
- iii. M/S Teck Hub was shortlisted on the grounds that its one item rates i.e. Walk through was massively lesser than M/S The Pretechtors which was ambiguous in terms of technical evaluation that how rates of other firm could be very low. Further M/S Teck Hub has supplied 15 No. of Walk through gates instead of 25 which is a violation of agreement
- iv. It shows that undue favour was given to the M/S Teck Hub that first he quoted very lower rate for awarding the tender then he was paid higher after awarding the contract.
- v. DCO Rawalpindi made payment to the Teck Hub above the approved rates of Walk through gates resulted in overpayment of Rs 900.000.

Audit holds that un due favour was given to M/S Teck Hub for awarding contract and violation of PPRA Rule to weak managerial control and defective financial discipline.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of Competent Authority besides recovery.

AIR Para-03 & 04

**1.2.2.16 Irregular retention of pension contribution of local council service officers/ officials in district pension account – Rs 6.92 million**

According to Punjab Local Government Board, Lahore letter No.LCS(ACCTT-MISC)-2(6)/2002 Dated 4<sup>th</sup> January,2010 that the payment of

pension contribution in respect of LCS Officers/Officials (Particularly Medical Officers) working in the city District/District Governments may please be remitted at the rate of 40% of their Basic pay through Crossed Cheque / Bank Draft in the name of Secretary Punjab Local Government Board Lahore. Further, According to Rule 2.32 (a) of PFR Volume-I, it is essential that the records of payments and transactions in general must be clear, explicit and self contained.

Scrutiny of record of District Officer Health-III Rawalpindi for the period 01.07.2016 to 31.12.2016, it was observed that this office deposits the pension contribution of LCS Officers/ Officials amounting to Rs 6.92 million to EDO(F&P) in NIDA-III District Pension Account for remitting / transfer of 40% share of their pay and allowances in lieu of pension contribution to Secretary Punjab Local Government Board Lahore as per notification but EDO (F&P) has been retained the said amount in NIDA-III District Pension Account without any justification in violation of above letter / instructions from 2002 to onward. No efforts have been made from this office for transfer of pension contribution share. This resulted in irregular retention of funds for Rs 6.92 million as per attach below.

<b>Sr.#</b>	<b>Name Of Employee</b>	<b>Period</b>	<b>Amount (Rs)</b>
1	Dr. Anser Ishaq	8/2005 to 30.06.2014	1,242,426
2	Dr. Asadur Rehman	8/2005 to 30.06.2014	1,067,928
3	Dr. Ahmed Masood	8/2005 to 30.06.2014	209,682
4	Dr. Shahjehan Rana	8/2005 to 30.06.2014	573,930
5	Dr Tehseenul Haq	8/2005 to 30.06.2014	831,114
6	Dr. Rifaqat Ali	8/2005 to 30.06.2014	889,422
7	Dr. Syed Wajahat Hussain	8/2005 to 30.06.2014	881,858
8	Dr. Shehzad Tahir	8/2005 to 30.06.2014	761,764
9	Dr. Tariq Mahmood	8/2005 to 30.06.2014	457,604
	<b>Total</b>		<b>6,915,728</b>

Audit is of the view that due to weak administrative and defective internal controls funds are lying in NIDA-III account. No efforts have been made from this office for transfer of pension contribution funds.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter to be inquired at appropriate level for non transfer of pension contribution funds and action taken against the quarter concern.

AIR Para # 01

**1.2.2.17 Non-allocation of 2% sports fund from development fund  
Rs 5.579 million**

According to Government of the Punjab, Local Government & Community Development Department letter No.SO.FP(LG)1-59/2010(P) dated 09.05.2012, 2% of the budget was required to be allocated for sports activities. Further, as per Government of the Punjab, Local Government & Community Development Department letter No.SO.FP(LG)1-59/2010(P) dated 18.06.2012, 2% of the budget was required to be allocated for Youth activities.

Scrutiny of record of EDO (F&P) Rawalpindi for the period 01.07.2016 to 31.12.2016, it was observed that the department did not allocate sports fund @ 2% of the development budget in violation of government instruction. This resulted in non allocation of sports fund Rs 5.579 million. The detail is as under:

(Rs in million)

Financial Year	Development Budget	Sports Fund to be allocated	Actual Allocation	Less Allocation
2016-17	278.949	5.579	0	5.579

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires matter may be justified and got regularized for violation of rule.

**1.2.2.18 Irregular expenditure without concurrence of assistant education officer – Rs 5.367 million**

According to para 3.4(1) of Booklet of guide lines for NSB (Non-salary Budget) issued by PMIU Education Department, Government of the Punjab, School based action plan regarding needs of schools should be prepared and sent to AEO information and approval.

In violation of the above instructions, heads of various schools working under Dy DEO (EE-W) Rawalpindi & Dy DEO (EE-M) Gujar Khan did not submit the “School Based Action Plans” to AEO for concurrences and information this resulted in irregular expenditure of Rs 5.367 million as detail given at Annexure-H.

Audit is of the view that due to weak administrative and defective internal controls, expenditure was incurred without concurrence of AEO.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter to be regularized from the Competent authority.

**1.2.2.19 Irregular expenditure on procurement by schools - Rs 4.820 million**

According to Rule 59(b) of Punjab Public Procurement Rules 2014, petty purchases through quotation a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedures; the procuring agency shall, however, ensure that such procurement is in conformity with the principles of procurement. Further, according to Rule 12(1) of Punjab Public Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA website. According to Para 2.4 & 4.5 of B&R Code, no development work shall be executed without TS Estimate and administrative approval and all civil works needs to be recorded in Measurement Book.

Scrutiny of record of Dy DEO(M-EE) Kahuta for the Financial Year 2016-17, it was observed that various heads of Government Primary and Elementary Schools had incurred expenditure of Rs 4.820 million on different head of accounts by splitting the indents in violation of above rules as detailed given at Annexure-I. Neither quotation was found on record nor advertised in print media. This resulted in irregular and un-economical expenditure cannot be ruled out as open competition was discouraged. It leads to chances of misappropriation / embezzlement. No PPRA rules for more than one lac were followed for same nature of expenditure. The estimate was neither prepared nor got approved from the competent authority. The annual plan was also neither prepared nor got approved from competent authority. The material of civil work not entered in relevant stock register. The chances of misappropriation of material could not be ruled out. Further the Measurement books were not maintained. The



completion reports of civil works were not obtained from the competent authority.

Audit holds that splitting of indents to avoid quotations for non-compliance of rule was due to defective financial discipline and weak internal controls. This resulted in irregular expenditure of Rs 4.820 million out of Government exchequer.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization besides fixing of responsibility against the officers / officials at fault.

AIR Para-01

#### **1.2.2.20 Doubtful payment of pension Contribution – Rs 4.442 million**

According to clause 68 (3) of the Punjab local Government Accounts Manual 2003, reconciliation of expenditure has to be made with the Accounts Office on monthly basis.

DO (Fire Fighting) Rawalpindi had transferred the share of pension contribution to District Government Fund Account NIDA-III as per detail below

<b>G/L Acc Description</b>	<b>Amount (Rs)</b>	<b>Date of Chq deposit</b>	<b>Document No</b>
Payment of Pension Contribution of Ex-Local Fund	4,442,100	28.12.2016	1905640849

The payment was unjustified due to the following:

1. No reconciliation of the persons and amount paid was made with the DO Accounts on monthly basis.
2. The confirmation about the drawl of pension by the concerned persons bank account holders was not got verified from the bank.

Audit is of the view that due to weak internal controls expenditure was not reconciled resulting in doubtful payments.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires that action may be taken against the concerned besides early reconciliation with the Local Governments Accounts office and Bank authorities.

### 1.2.2.21 Irregular & unauthorized expenditure on purchase of medicines - Rs 2.98 million

According to rule 8 of Punjab Procurement Rules 2014, a procuring agency shall, within one month from the commencement of a Financial Year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Further, according to rule 9 read with rule 12(1) of PPR 2014, “procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA’S from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without splitting or regrouping of the procurement so planned”.

During scrutiny of record of following Health institutions of City District Government Rawalpindi, it was observed that the medicines (Bulk Purchase) amounting to Rs 2.98 million had been purchased from the firms whom rate contract were awarded by the health department Govt. of Punjab.

Name of Office	Financial Year	AIR Para No	Description	Amount (Rs)	Total (Rs)
RHC Mandra	2015-16	2, 3, 6	Purchase of medicines	1,410,288	1,580,878
	2016-17		...do...	170,590	
RHC Phagwari	2015-16	1, 2, 4	Purchase of medicines	1,105,000	1,400,302
	2016-17		...do...	295,302	
			<b>Total</b>		<b>2,981,180</b>

Audit had noted the following irregularities which made expenditure irregular.

- 1 Neither any advertisement for procurements by Procuring agency SMO RHC was made nor any record regarding Tender proceedings was produced.
- 2 Record of earnest money was not produced regarding the supply orders
- 3 Record of stamp duty was not produced against the supply orders issued Non production of record showed that stamp duty was not deducted by the department.

- 4 Performance Security was neither obtained from the suppliers nor record was produced to Audit as directed by Health Department Govt., of the Punjab vide Notification No.SO(P-1)1-1/2016-17 dated 16.10.2016, at the 2<sup>nd</sup> Paragraph. Non production of record revealed that performance security was not obtained from firms/suppliers
- 5 Procurement as per rate contract of Health Department Govt., of the Punjab was unauthorized, unlawful and in violation of PPRA Rules 2014 where in rate contract did fall under any specified methods of procurement.
- 6 14 medicines had been declared essential by the MEAs and their presence in RHCs of the District Rawalpindi was mandatory. Audit noted following observations in the award of rate contract.
  - i. The rate contracts of all the essential medicines had not been awarded to any firm.
  - ii. The rate contract had not been properly executed by the Govt., well in time.
  - iii. In the rate contract, the selected firms were not bound to deliver the medicines to end user without charging extra transportation cost.
- 7 Payments were made to suppliers without obtaining of DTL reports. As no DTL Report regarding Bulk Purchase was available in the local office
- 8 Medicines were issued to various units in RHC But stock register was not signed by the controlling officer. Hence whole the expenditure is held unlawful.

The above irregularity occurred due to weak financial controls the above action of the management resulted in risk of health and deprived patients from quality medicines.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends regularization from competent authority besides fixing of responsibility of the person at fault.

#### **1.2.2.22 Un-authorized payment of pay & allowances due to appointment during ban period – Rs 2.876 million**

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over

charges, frauds and misappropriations. No appointment can be made during the period of ban imposed by the government.

Following officials of Dy DEO (M-EE) Murree had un-authorizedly drawn pay and allowances since they had been appointed during ban period as detailed below:

(Amount in Rs)

Name of Official	Designation	Date of Appointment	Monthly pay	Overpayment
Mahmood Akbar	PST	13.02.1997	31,526	945,780
Tahir Anis	PST	11.06.1995	35,295	1,058,850
Nazir Ahmad	PST	01.01.1996	29,043	871,290
			<b>Total</b>	<b>2,875,920</b>

Audit holds that due to weak internal controls overpayment on account of pay and allowances has not been recovered which resulted in loss to the government.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires that action may be taken against the concerned besides recovery.

AIR Para-03

#### **1.2.2.23 Irregular expenditure on establishment sub-office in murree - Rs 2.610 million**

According to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each Local Government shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure and that there must be an appropriation of funds for the purpose besides sanction of an authority competent to sanction expenditure. According to rule 2.10 (a) (i) of PFR Volume-I. Same vigilance should be exercised while incurring the expenditure from government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money as required.

During scrutiny of record of DO Soil Conversation Rawalpindi for the Financial Years 2015-17, it was observed that an office in Murree was taken on rent @ Rs 12,500/pm and paid salaries amounting to Rs 2.160 million to three officials without any justification. The approval from competent authority for establishment of sub office at Tehsil Muree was not shown to Audit. It was also observed that only tehsil Murree was selected for establishment as sub-office and

ignored to establish sub-offices in other remaining Tehsils i.e. Kahuta, Kotli Sattian and Gujar Khan under jurisdiction of DO Soil Conversation Rawalpindi. Irregular payments were paid due to violation of the rules.

(Amount in Rs)

Name	Rent Period	Rate	Months	Amount recoverable
Ashiq Hussain, owner	2014 to 2017	@ 12,500/pm	12,500*36	450,000
Salaries paid to officials	2014 to 2017	@ 60,000/pm	60,000*36	2,160,000
<b>Total</b>				<b>2,610,000</b>

Audit is of the view the loss was sustained due to poor internal control.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that look into the matter for proper justification.

AIR Para-05

#### **1.2.2.24 Unjustified payment on account of grant-in-aid – Rs 2.50 million**

According to rule 2.32(a), “it is not sufficient that a Government servant accounts should be corrected to his own satisfaction. He has to satisfy not only himself but also the Accountant General that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an amount is correct in all respects”.

Chief Minister accorded approval of Rs 2.50 million as one time ex-gratia grant in aid through supplementary grant during current Financial Year 2016-17 to Mr. Abid Hussain S/o Hassan sadpara House Kusmara Gond near Abdullah hospital Skardu Gilgit baltistan.

The amount paid to Mr. Abid hussain through cross cheque No.415667 dated 19.11.2016 amounting to Rs 2,500,000 as financial assistance for the medical treatment of his father who is under treatment as in door patient in CMH Rawalpindi.

The DCO Rawalpindi had paid to the son of patient on cross cheque as the patient was under indoor treatment in the CMH Rawalpindi. The DCO office was required to get the revised sanction from Chief Minister Office for issuance of cheque to the CMH Authorities instead of applicant for justification of expenditure.

Audit hold that vouched accounts be provided to audit for justification of grant released to applicant. In the absence of vouched accounts, admittance and discharge report the actual expense cannot be verified.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that look into the matter for proper justification.

(AIR Para # 9)

#### **1.2.2.25 Unjustified expenditure on visits – Rs 2.29 million**

According to Rule 2.8 of PFR Volume-I, Advances are granted to Government servants who may have to make payments, before they can place themselves in funds by drawing bills. They are subject to the following rules:“Heads of Departments and Commissioners of Divisions can, unless a competent authority otherwise directs, sanction the grant of permanent advances made out of the permanent advance may be recovered out of the amounts drawn from the treasury on such travelling allowance bills.”

The DCO Rawalpindi had incurred expenditure amount of Rs 632,327 during visit of president of Senegal on 05-06 September 2016 and Rs 1,657,500 on hiring of CCTV cameras during the bye election PP-7 Rawalpindi on 29.09.2016.The above expenditures are unjustified on the following grounds.

- i. No stock entry was shown to audit regarding purchase of banners, flags and streamers.
- ii. The approval /instructions from Chief Secretary Government of Punjab and instructions regarding installation of CCTV camera on bye election and visit of president Senegal was not shown to audit.
- iii. The quotations from supplier shown to audit were without any date and not on sealed envelope. The purchase committee did not signed on the quotations after opening the quotations and rejection was not communicated to rejected firms. Selected firms as lowest are not in order.
- iv. The visit of president Senegal to Islamabad is not under the administrative control of DCO Rawalpindi.
- v. The amount expended was not reimbursed.

Audit holds that expenditure was made was without observing codal formalities.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit desired that matter got regularized.

AIR Para-05

**1.2.2.26 Unjustified expenditure on prime minister visit at kahuta – Rs 2.265 million**

According Finance department letter No. FD(FR) VI-9/2000(P) Government of Punjab dated 15<sup>th</sup> July, 2008 instruction para 3(xiv) maximum expenditure incurred on visit will not be more than Rs 1.00 million. Further, according to Sr. No.2(b)(xix) of Punjab Delegation of Financial Powers Rules 2006, “Category-I is competent to sanction expenditure up to Rs 75,000 per annum in each case under the head “Hire charges of Tentage & Furniture etc.”.

The DCO Rawalpindi incurred expenditure of Rs 2.265 million on Prime Minister visit at Kahuta out of unforeseen head. The expenditures was unjustified on the following grounds.

- i. The DCO was not competent to incur expenditure more than one million which resulted violation of Finance department instruction.
- ii. The quotations from supplier shown to Audit were without any date and not on sealed envelope. The purchase committee did not signed on the quotations after opening the quotations and rejection was not communicated to rejected firms. Fancy Tent service Rawalpindi was selected as lowest rates which were not in order.
- iii. The copy of letter containing instructions from Chief Minister Office Government of Punjab address to DCO regarding arrangement of Prime Minister Office was not shown to Audit.

Audit is of the view that violation of Finance department instruction regarding visits of VIP and non observance of transparent procedure for calling tender the expenditures are due to defective financial discipline.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that the expenditure may be got regularized.

AIR Para-01

**1.2.2.27 Unlawful payment of pay and allowances to retired officials – Rs 2.167 million**

According to the Government of the Punjab S&GAD (Regulation Wing) Letter No.SOR-I(S&GAD)1-74/2006 dated 20.12.2006, “Heads of the Offices should therefore, have the dates of birth of the employees ascertained and lists of dates of superannuation also prepared so that their pension cases are initiated one year before superannuation”.

Scrutiny of record of various DDOs of Health Department Rawalpindi revealed that different officials had drawn an amount of Rs 2.167 million after the date of superannuation in violation of above instructions, DDOs did not prepare and intimate their pension cases to authorities concerned before one of year superannuation. Detail of recoverable amount is given at Annexure-J

Audit was of the view that due to poor financial mismanagement, payment of salary after retirement was made.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends immediate recovery besides fixing responsibility against the person(s) at fault.

AIR Para-08

**1.2.2.28 Irregular purchase of weapons – Rs 2.14 million**

According to the Rule 2.32 (a) of PFR Volume-I, it is essential that the records of payments and transactions in general must be clear, explicit and self contained. According to Section 153 of Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross the amount of tax due on account of supplies and services rendered. Further, according to Para 2 of letter No.660(1)/2007 dated 30<sup>th</sup> June, 2007 a withholding agent shall deduct an amount equal to one-fifth of the total sales tax shown in the sales tax invoice issued by the supplier and make payment of the balance amount to him.



Various Government Elementary and Primary schools had received grant of Rs 170,000 each from the Government for purchase of weapons out of which Rs 2,145,500 @ Rs 153,250 per school was paid for purchase of gun and ammunition to Wah Industries Limited as detailed at Annexure-K.

Following irregularities were observed:

1. Purchase order, Purchase invoice, delivery challan were not on record.
2. Income Tax / Sales Tax were not shown deducted nor exemption certificate received in this regard.
3. Stock entry in the durable stock register was not shown to audit.
4. Copy of crossed cheque along with acknowledgement receipt was not on record.

Audit is of the view that due to weak internal controls, purchases were made without completing codal formalities in violation of government rules.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit require that action may be taken against the concerned besides regularization.

AIR Para-10

#### **1.2.2.29 Unjustified expenditures on black day and woman wheel campaign – Rs 2.05 million**

Rule 12(1) & (2) of Punjab Procurement Rules, 2014 states that Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. In case of procurements over rupees two million, these procurement opportunities may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

The DCO Rawalpindi had incurred an amount of Rs 1.676 million for celebrating Black Day and Rs 377,442 on Woman Wheels Campaign. The DCO

Rawalpindi shortlisted M/S Classic Ad after inviting quotations from local market. The expenditures incurred are unjustified due to following grounds.

- i. The above expenditures were met out of unforeseen and violated Punjab Procurement Rules. The above expenditures were not emergency nature.
- ii. No stock entry of streamers and other items was shown to Audit.
- iii. The Government of Punjab instructions regarding celebration of Black Day and Women wheel chair campaign was not shown to Audit.
- iv. One of member i.e. EDO (W&S) of Purchase committee did not vet the comparative statement.
- v. The quotations from supplier shown to Audit were without any date and not on sealed envelope. The purchase committee did not signed on the quotations after opening the quotations and rejection was not communicated to reject firms. Selected firms as lowest are not in order.
- vi. Minutes and agenda for celebration the day was not maintained and circulated.
- vii. It was not clear that quotations was called with or without taxes and neither any firms mentioned the rates in the quotation

The audit is of the view that violation of PPRA rules and non observance of transparent and fair procedure for calling tender the expenditures are due to weak internal control and poor financial management.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter may be investigated besides fixing responsibility against the person(s) at fault.

AIR Para-02

#### **1.2.2.30 Delay in purchase of medicines - Rs 1.687 million**

According to Rules 8 of PPRA Rule 2014 “A procuring agency shall, within one month from the commencement of a Financial Year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

During audit of DO (Live Stock) Rawalpindi for the period 7/2016 to 12/2016, it was observed that rate contract for purchase of medicines for the Financial Year 2016-17 was not finalized till December, 2016. Budget provided for purchase of medicines remained un-utilized as detailed below.

Cost Center	Objective Code	Description	Total Release	Expenditure upto 12/2016	Balance (Rs)
RI-6033	A03927	Purchase of Medicine	320,000	0	320,000
RI-6033	A03927	Purchase of Medicine	330,000	0	330,000
RI-6035	A03927	Purchase of Medicine	483,000	0	483,000
RI-6036	A03927	Purchase of Medicine	100,000	0	100,000
RI-6038	A03927	Purchase of Medicine	425,000	0	425,000
		<b>Total</b>	<b>1,658,000</b>	<b>0</b>	<b>1,658,000</b>

Due to poor managerial controls, rate contract for purchase of medicines could not be finalized till December 2016.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that responsibility may be fixed for non purchase of medicines.

AIR Para-07

#### **1.2.2.31 Improper handling of field staff caused unjustified overpayment - Rs 1.630 million**

According to rule 2.10(a) of PFR Volume-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.

Audit of accounts of DO (Fire Fighting) Rawalpindi revealed that Human Resources of DO (Fire Fighting) were not properly managed. No duty rosters were made to manage the 24/07 duties of field staff. This resulted in payment of Rs 1.630 million on account of overtime allowance due to improper handling of Fire Fighting staff during Financial Year 2016-17

Due to poor managerial controls, Human Resources of DO (Fire Fighting) were not properly managed.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

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

### 1.2.2.32 Irregular expenditure on purchases- Rs 1.612 million

Expenditure should not be split up so (Rule 9 (i) and Rule 12 of Punjab Procurement Rules 2014, the Procurement over Rs 100,000 and up to the limit of Rs 2.0 million shall be advertised on the PPRA's website as well as in one leading newspaper.

During audit of DCO Rawalpindi for the Financial Year 2016-17, it was noticed that a sum of Rs 1.612 million (detail given at Annexure-L) were incurred/ split up on the different articles under classified head of account without inviting tenders to ensure the lowest market rates in violation the rule *ibid*.

Audit holds that incurrence of public money vigilantly cannot be ensured without observing the prescribed procedure.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit desired that the matter be regularized from the competent Authority.

AIR Para-12

### 1.2.2.33 Un-authorized award of contract - Rs 1.35 million

According to Rule 55 of PPRA 2014, the bidder with the lowest evaluated bid, if not in conflict with any other law, shall be awarded the procurement contract within the original or extended bid validity period.

The DO (Sports) Rawalpindi had awarded a contract to M/S PIER for Rs 1,352,943. Three companies namely Pak Traders, Mughal Enterprises and PIER had participated in the bid process. M/S PAK Traders and Mughal enterprises has Quoted rates including all the taxes whereas M/S PIER has quoted the rates after inclusion of Sales Tax. The purchase committee evaluated the rates after inclusion of GST which is not in order and undue favour was given to M/S PIER. The detail is as under.

(Amount in Rs)

Description	Pak Traders	M/S Mughal Entp	M/E PIER
Taxes in the Quotations	Including all the taxes i.e. Sales tax and income tax	Including all the taxes i.e. Sales tax and income tax	Only Including Sales tax
Item No.1	280,800	286,650	271,421

Description	Pak Traders	M/S Mughal Entp	M/E PIER
<b>Taxes in the Quotations</b>	<b>Including all the taxes i.e. Sales tax and income tax</b>	<b>Including all the taxes i.e. Sales tax and income tax</b>	<b>Only Including Sales tax</b>
	12,636	12,899	-
Less income tax @ 4.5%	12,636	12,899	Excluding income tax
<b>Actual quotation including GST</b>	268,164	273,751	271,421
Item No.2 Arrows	93,600	95,940	89,780
Less income tax @ 4.5%	4,212	4,317	Excluding income tax
<b>Actual quotation including GST</b>	89,388	91,622	89,780
<b>Lowest</b>	Pak Traders had quoted lower rates instead of PIER		

Audit was of the view that M/S PAK Trader should be selected as lowest instead of PIER. Due defective managerial control purchase committee had given undue favour to the PIER with wrong calculation.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter may be investigated besides fixing responsibility.

AIR Para-01

#### 1.2.2.34 Overpayment on Overtime Allowance –Rs 1.325 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

DO (Fire Fighting) Rawalpindi had paid Overtime Allowance in excess of one day basic pay as defined vide Notification No.SO(D&E-i) 10-16/99 dated 25.10.1999 and LG&CD Dept letter No.SO-IV(LG)7-5/2001 dated 21.06.2001, requires that the staff working on Sundays / Gazzetted holidays will be compensated with Overtime Allowance equal to one day basic pay of the current scales.

Description	Amount (Rs)
Total Basic Pay	9,546,850
Basic pay of non-field staff	411,750
Basic pay of field staff	9,135,100
Required one day of BP	304,503
Paid	1,629,811

Description	Amount (Rs)
Overpayment	1,325,308

Audit is of the view that due to weak internal controls overpayment was made on account pay and allowances resulting in loss to the government.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires that action be taken against the concerned besides recovery.

AIR Para-04

#### 1.2.2.35 Irregular payment of leave encashment – Rs 1.13 million

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

During audit of DO (Fire Brigade) Rawalpindi for the period July 2016 to December 2016, it was observed that an amount of Rs 1.132 million was paid on account of leave encashment to the following officials.

Date	Name	Amount (Rs)
7.11.2016	Said Muhammad, Fireman	238,558
10.11.2016	M. Saleem Khan, Fireman	211,296
7.11.2016	M Altaf, Fireman	216,901
08.12.2016	Mazhar Iqbal, Asstt Fire Officer	465,784
		<b>1,132,539</b>

The expenditure was irregular and not justified due to the following reasons:

- i. Approved budget allocation under leave salary was not available.
- ii. The payment was not shown to be made through crossed cheque to the actual beneficiary.
- iii. Leave account has not been prepared to ensure that no long leave was allowed in the last year.
- iv. Relevant notification from the FD was not on record.

Audit is of the view that due to weak internal controls payments were made without completion of codal formalities.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires that action be taken against the concerned besides regularization.

### 1.2.2.36 **Doubtful Expenditure on petrol oil and lubricants charges and repair of vehicle –Rs 1.025 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.

During audit of RHC Phagwari for the Financial Years 2015-17 it was observed that amount of Rs 1,024,648 was incurred on account of POL charges and repair of Ambulance. Audit observed the following irregularities:

1. Log book & POL consumption account was not maintained properly.
2. Monthly summaries were not prepared at the end of month and DDO did not verify the total expenditure to know the average consumption of POL for authenticity.
3. Repair work of the said vehicle was carried out History sheet was not maintained.

<b>Financial Year</b>	<b>Repair of Vehicle (Rs)</b>	<b>POL (Rs)</b>	<b>Total (Rs)</b>
2015-16	155,808	470,857	626,665
2016-17	109,100	288,883	397,983
		<b>Total</b>	<b>1,024,648</b>

Audit is of the view that due to weak internal controls payments were made without completion of codal formalities.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that disciplinary action may be taken against the person(s) at fault besides compliance.

### 1.2.3 Performance

#### 1.2.3.1 Non-utilization of funds within the year – Rs 153.519 million

According to Para 42(1 to 3) of PDG & TMA (Budget) Rules, 2003 development projects shall be completed within the Financial Year.

Scrutiny of record of EDO (F&P) Rawalpindi for the Period 01.07.2016 to 31.12.2016, revealed that the funds of Rs 153.519 million was released in SDA for the Financial Year 2016-17 which remained unspent resulted in non-utilization / blockage of government resources as detail below:

(Rs in million)

Grant No./ Object code	Date	Description	Funds Released
2809	26.09.16	Provision of funds for flood/Rain affected roads	144.210
2620	26.09.16	Improvement of Sood Gangal Road to Kalri UC Lodhra	4.601
2630	26.09.16	W/I of Jorian Chakri Road	4.094
A09404	22.08.16	Medical and Laboratory Equipment	0.319
A09413	22.08.16	Purchase of Furniture & Fixture	0.040
A09701	22.08.16	Purchase of Bedding	0.255
		<b>Total</b>	<b>153.519</b>

Audit is of the view that due to poor financial management, SDA funds were not utilized within a Financial Year in violation of instructions.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that matter may be inquired at appropriate level for violation of above rule besides fixing responsibility.

AIR Para-05

#### 1.2.3.2 Non-utilization of development funds - Rs 178.435 million

According to Rule 64(ii) of the PDG & TMA Budget Rules 2003, the resources of the Govt. should be utilized efficiently & effectively.

Scrutiny of record of various DDOs of City District Government Rawalpindi revealed that a sum of Rs 179.558 million was allocated for under development grant for the Financial Year 2016-17 which should be utilized for the purpose. But the record revealed that the funds Rs 178.435 million were remain unutilized in violation of the above criteria as detailed at Annexure-M



Audit is of the view that due to poor financial management, development funds were not utilized for the purposes provided in violation of instructions.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit desires justification besides fixing responsibility of person(s) at fault.

## **1.2.4 Weak Internal Controls**

### **1.2.4.1 Overpayment on pay & allowances of newly appointed staff – Rs 17.83 million**

As per Sr. No 5 of the terms and conditions of the Contract Appointment, SSB in lieu of pension @ 30% of the minimum of the respective scale admissible to contract employees only, as they have regularized by Government of the Punjab, School Education Department's Letters No.SO(SE-III)2-16/2007(P-V) dated 07.08.2015 & dated 07.12.2015 Contract appointment Policy 2011 amended 05.06.2012 and regularization was treated as new appointment.

Contract appointed teaching staff working under various offices of District Government Rawalpindi was given regular appointment by the authority under the regularization policy of services. Scrutiny of the record revealed that they were allowed to draw SSB and their pay was not also got fixed at the initial of their respective scale, after the date of regularization. This resulted in over payment amounting to Rs 17,825,755 as detailed at Annexure-N

Audit is of the view that due to weak financial discipline, SSB @ 30% of basic pay was not stopped and pay was not got fixed accordingly.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility of person(s) at fault.

### **1.2.4.2 Non-recovery of receipt of canteen and chattar park – Rs 14.332 million**

According to rule 112 of the PDG & TMA (Budget) Rules, 2003, it shall be the duty of the collecting officer that all income due is claimed, realized and credited to the local fund of the local government. Further according to Rule 76 of PDG and TMA (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, 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 the proper receipt head

The DCO Taxation branch had not recovered the following receipt amounting to Rs 14.332 million from defaulter for the Financial Year 2016-17.

Sr. No.	Name of Contract	Amount (Rs)
1	District Council Canteen	435,000
2	Chatter Park	13,897,371
<b>Total</b>		<b>14,332,371</b>

Further, complete file regarding auction of canteen, cash book and collection of receipts duly verified from treasury and detail of court case in respect of Chatter Park including expenditure incurred on account of lawyer's fee and latest status of case was not shown to Audit.

Audit is of the view that non deposit of receipt was due to poor financial discipline and weak internal controls. Non recovery of Rs 14.332 million caused loss to government.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing responsibility of person(s) at fault.

AIR Para-15

#### **1.2.4.3 Overpayment on account of Pay and Different Allowances - Rs 12.976 million**

According to Rule 2.31(a) of PFR Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations. Further, Pay and Allowances will not be admissible during the Extra Ordinary Leave period (without pay leave)

Scrutiny of record of various offices of City District Government Rawalpindi, revealed that management made payment on account of pay and different allowances unauthorizedly to staff /officers which resulted in overpayment of Rs 12.976 million as per detailed given at Annexure-O.

Audit is the view that due to non-compliance of rules and weak financial management made over payment on account of pay and allowances to staff.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of overpayment besides fixing responsibility of person(s) at fault.

#### **1.2.4.4 Non-recovery of conveyance allowance, house rent allowance and 5% house rent – Rs 9.069 million**

According to the Finance Department Government of the Punjab letter No.FD.SR.1.9-4/86 (PR) dated 15.10.2011, “The officers/ officials residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance. According to Government of the Punjab Finance Department letter No.FD(M-I)1-15/82-P-I dated 22.01.2000. In case of designated residence, the officer / official for which residence is meant, cannot draw House Rent Allowance and will have to pay 5% house rent even if he does not avail the facility and residence remains vacant during the period.

During audit of following offices of District Government Rawalpindi for the Financial Year 2016-17, it was noticed that staff was provided Government residences but in violation of above, deduction on account of 5% house rent, conveyance allowance and house rent allowance amounting to Rs 9.069 million was not made (Complete detail is given at Annexure-P).

<b>Sr No</b>	<b>Name of office</b>	<b>AIR Para No.</b>	<b>Amount (Rs)</b>
1	DO Fire Fighting ,	12	51,444
2	THQ Hospital Gujar Khan	3	60,822
3	THQ Hospital Kotli Sattian	3	1,359,940
4	Rural Health Centre Lehtrar	1	2,483,394
5	RHC Mandra	8	280,051
6	RHC Mandra	9	329,860
7	RHC Bagga Sheikhan	1	4,503,489
	<b>Total</b>		<b>9,069,000</b>

Audit is of the view that due to weak internal controls, house rent allowance, 5% house rent and conveyance allowance was not deducted from officials allotted residences in the premises of the office.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault besides recovery.

#### **1.2.4.5 Non-refund of pension contribution - Rs 8.940 million**

According to 14(3) of Punjab Local Governments District Service (Tehsil/Town Municipal Administration Cadre) Rules, 2005, The Board with the approval of Department shall recover pension contribution of the members of the erstwhile Local Council Service from the Tehsil/Town Municipal

Administrations and other institution under which they have served, and transfer the same to the parent department.

Scrutiny of record of DO (Livestock) Rawalpindi revealed that DO live stock had drawn sum of Rs 8,940 million during Financial Years 2015-16 and 2016-17 on account of pension contribution of employees of zila council working in the office DO(live stock) Rawalpindi and transferred to DO(Accounts) Rawalpindi in NIDA-III (National Investment Daily Account) as detailed below:

Sr. No	Date of Payment	Description	Amount (Rs)
1	09.02.2016	Pension Contribution 01.07.2015 to 30.11.2015	2,707,710
2	11.06.2016	Pension Contribution 01.12.2015 to 31.03.2016	2115,844
3	27.06.2016	Pension Contribution 01.04.2016 to 30.06.2016	2,151,844
4		Pension Contribution 01.07.2016 to 30.06.2016	1,965,012
<b>Total</b>			<b>8,940,410</b>

During audit it was found that the staff of zila council working in the office of DO(live stock) Rawalpindi had been absorbed in lives stock department in January 2017 after closing of District Governments in Punjab. But the pension contribution transferred to DO(Accounts) has not been refunded / received back.

Audit is of the view that due to poor financial control, pension contribution transferred to DO(Accounts) had not been received back.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends investigation besides fixing responsibility against the person(s) at fault.

#### **1.2.4.6 Overpayment of conveyance allowance summer / winter vacations – Rs 4.853 million**

According to Treasury Rule 7, Conveyance allowance is not inadmissible during leave period. Further, half pay is allowed during Leave on Half Pay period..

Scrutiny of record various offices of District Rawalpindi, it was observed that staff/ employees were drawing Conveyance Allowance during summer / winter vacations in violation of rules. This resulted in overpayment of Rs 4.853 million as per mentioned below. (Complete detail is given at Annexure-Q)

Name of Office	AIR Para No	Description	Amount (Rs)
Govt. Institute for visually impaired children Rawalpindi	7	Conveyance Allowance during winter Vacation	117,124

Name of Office	AIR Para No	Description	Amount (Rs)
DO	8	Conveyance Allowance during summer Vocation	402,458
GBHSS Phiperial Rawalpindi	1	CA Summer / Winter Vacations	213,261
Dy DEO(EE-W) Kahuta	3	CA during Summer vacations	1,916,018
DO	5	CA during Winter vacations	958,009
Dy DEO(EE-M) Kahuta	6	CA paid during Summer Vacations	1,246,150
	<b>Total</b>		<b>4,853,020</b>

Audit is of the view that due to weak financial discipline, Conveyance Allowance was not deducted from pay and allowances.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends immediate recovery from concerned besides fixing responsibility against the person at fault.

#### **1.2.4.7 Non-maintenance of measurement book in execution of development schemes -Rs 3.750 million**

As per para 4.7 of B&R Code Every measurement must be recorded in the measurement book at the time it is taken and nowhere else. The practice of entering measurement in notebook and elsewhere and copying them into measurement is strictly prohibited.

During audit of accounts of DO (OFWM) Rawalpindi, it was noticed that DO (OFWM) Rawalpindi paid Rs 3.750 million on execution of 14 numbers water courses scheme during 2016-17. But scrutiny of documents/work files it revealed that the measurement was not recorded in measurement book in against of above mentioned criteria. Non-maintenance of MB was not only the volition of rules but without scrutiny of measurement, expenditure could not verify as an authentication.

Audit is of the view that due to internal controls failures and financial mismanagement, MBs were not maintained for development Schemes.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends appropriate action may be taken besides fixing responsibility of person(s) at fault.

AIR Para-03

#### 1.2.4.8 Loss due to less realization of revenue - Rs 3.06 million

According to Rule 13 (i & ii) read with 16 of the PDG & TMA Budget Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates, he shall take into consideration the actual receipts of the first eight months and head of office shall finalize and consolidate the figures.

During audit of DCO Rawalpindi it was observed that the Tax branch collected shops license Fee amounting to Rs 0.362 million against the annual demand of Rs 3.42 million. This resulted in loss of Rs 3.06 million to the public exchequer due to less realization of licence fee.

(Amount in Rs)

Sr #	Name of Town	Target	Receipts	Difference
1	Rawal Town	850,000	250,500	599,500
2	Pothohar Town	947,500	111,000	836,500
3	Gujar Khan	775,000	0	775,000
4	Kahuta	229,000	0	229,000
5	Kalar Syedan	227,000	0	227,000
6	Kotli Sattian	53,000	0	53,000
7	Taxila	233,000	0	233,000
8	Murree	107,000	0	107,000
<b>Total</b>		<b>3,421,500</b>	<b>361,500</b>	<b>3,060,000</b>

Audit holds that less recovery of government receipt was due to defective financial management and weak internal control.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that look into the matter besides fixing responsibility against the concerned and amount may be recovered.

AIR Para-18

#### 1.2.4.9 Un-authorized Payment of Health Sector Reform Allowance, Recovery Thereof – Rs 2.47 million

As per Government of the Punjab Health Department letter No.DO(P&E-1)19-113/2004 dated 26.08.2010, Health Sector Reform Allowance has been approved for the doctors posted in DHQ/THQ of less attractive district. This allowance shall be paid only Anesthetists and to other doctors of BPS-19 & 20 on the condition that they will do hospital based practice after duty hours.

During audit of different Health institutions of District Government Rawalpindi it was noticed that different doctors were paid Health Sector Reform Allowance (HSRA) during July, 2016 to Dec, 2016 who did not perform Hospital based practice after duty hours, which resulted in un-authorized payment of HSRA amounting to Rs 2,468,391 as detailed at Annexure-R.

Audit is of the view that due to weak internal controls and defective financial discipline, un-authorized HSRA was paid to doctors who were not doing hospital based practice.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires that action be taken against the concerned after fixing responsibility.

**1.2.4.10 Overpayment on account of health sector reform allowance, conveyance allowance, mess and dress allowance during leave – Rs 2.180 million**

According to Treasury Rule 7, Conveyance allowance is not inadmissible during leave period. Further, half pay is allowed during Leave on Half Pay period. Further, Pay and Allowances will not be admissible during the Extra Ordinary Leave period (without pay leave). Moreover, the officers/ officials on long leave will not be entitled to draw the Health Sector Reform Allowance during leave period according to Government of the Punjab, Health Department letter No.PO(D-III)9-8/2008 date 22<sup>nd</sup> November, 2008.

During audit of the various offices of District Rawalpindi, it was observed that different officers / officials were drawing CA, HSRA, Dress and Mess Allowance during leave period in violation of rules. This resulted in overpayment of Rs 2,180,439 as per detailed Annexure-S.

Audit is of the view that overpayment was due to defective financial discipline and weak internal controls.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends immediate recovery of above stated allowance from concerns besides fixing of responsibility.



**1.2.4.11 Unauthorized drawl of adhoc relief allowance 2010 (50%) - Rs 1.91 million**

According to Finance Department Government of the Punjab NoFD.PC-2-2/2010 dated 15.07.2010 and further clarified vide No.FD.PC40-04/2012 dated 17.04.2012, Adhoc Relief Allowance 2010 is not admissible with Health Sector Reform Allowance (HSRA) and Health Professional Allowance (HPA) w.e.f 2012.

Audit of different offices of Health Department City District Government Rawalpindi revealed that during the period July, 2016 to Dec, 2016, an amount of Rs 1,914,375 was paid on account of Adhoc Relief Allowance 2010 (50%) to the doctors which were not admissible to them in the light of clarification mentioned above. This resulted in unauthorized payment of Adhoc Relief Allowance 2010 as detailed at Annexure-T.

Audit is of the view that due to internal control failures and financial mismanagement, Adhoc Relief Allowance 2010 amounting to Rs 1,914,375 was not recovered from the doctors.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault besides recovery.

**1.2.4.12 Un-authorized drawl of conveyance allowance during leave - Rs 1.43 million**

According to Rule 7-A of Punjab Sub Treasury Rules, the conveyance allowance is not admissible during leave period.

During audit of various offices of District Rawalpindi it was observed that amount of Rs 1,433,495 had been paid to Staff / officials on account of Conveyance Allowance during leave period as detailed at Annexure-U:

Audit holds that due to weak internal controls overpayment conveyance allowance had not been recovered which resulted in loss to the government.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit requires that appropriate action may be taken against the concerned besides recovery.

#### 1.2.4.13 Non-deduction of income tax – Rs 1.199 million

As per Income Tax abstract, 153 Payments for goods, services and contracts.(1) Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or (a) For the sale of goods; (b) for the rendering of or providing of services; (1)The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (1) of section 153 shall be (2) The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (1) of section 153 shall be in any other case, 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer” (2) The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (1) of section 153 shall be (b)in any other case, 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer.

Scrutiny of record of following offices of District Rawalpindi for Financial Year 2016-17, it was observed that the offices incurred expenditure of Rs 30.326 million on purchases of different items and civil works and made payment of leave encashment but Income Tax amounting to Rs 2.290 million was not deducted at the prescribed rates as detailed below.

(Rs in million)

Name of Office	AIR Para No	Description	Rate of Tax	Amount	Income Tax
Dy DEO Female Elementary Kahuta	7	Civil work by various schools under NSB	10%	10.641	1.064
		Misc Purchases by various schools under NSB	4.50%	3.010	0.135
Dy DEO Male Elementary Kahuta	7	Civil work by various schools under NSB	10%	4.592	0.459
		Misc labour payment by various schools under NSB	6.50%	4.375	0.284
Dy. DEO(M-EE) Kalar Syedan	5	Leave encashment	4.5%	2.832	0.127
Dy DEO (W-EE), Gujar Khan	3	Leave encashment	4.5%	4.876	0.219
		<b>Total</b>		<b>30.326</b>	<b>2.290</b>

Audit is view that due to weak supervisory and financial controls Income Tax was not deducted.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of stated amount at the earliest.

**1.2.4.14 Non-verification of Deposit of General Sales Tax-  
Rs 1.237 million**

According to Central Board of Revenue letter No.4(47)STB/98 (Volume-I) dated 04.08.2001, all Government Departments and organizations are required to purchase taxable goods only from registered persons against prescribed sales tax invoices and forwarded an intimation to the concerned sales Tax collectorate for the purpose of Audit / verification of deposit of tax.

During audit of DCO Rawalpindi for the Financial Year 2016-17, it was observed that DCO had incurred expenditure of Rs 8.561 million on the purchases of different items as detailed at Annexure-V and amount was paid to the suppliers but the detail of relevant sales tax invoices for Rs 1.237 million were not forwarded to Sales Tax Directorate for necessary verification of deposit.

Audit is of the view that department was put at loss to that extent due to weak internal controls.

The matter was reported to PAO in August, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that look into the matter and fixing responsibility upon the concerned besides recovery.

AIR Para-19

## **Annexures**

## Annexure-A

### Part-I

**Current Audit year 2017-18**

### Memorandum for Departmental Accounts Committee (MFDAC)

(Rs in million)

Sr No	Name of office	Title of Para	Para No.	Nature of Irregularity	Amount
1	DCO Rawalpindi	Irregular payment on purchase of SIM	6	Irregularity & Non-compliance	0.300
2		Irregular expenditure on a/c of SDA	8		0.400
3		Irregular payment on account of SDA	10		0.171
4	Unjustified Payment to Work Charged Staff	11	0.372		
5		Irregular expenditure	13	DO	0.230
6		Un-authentic Government Receipt	14	DO	-
7		Irregular expenditure on account	16	DO	0.200
8		Irregular expenditure on repair	17	DO	0.107
9		Irregular expenditure amounting to	20	DO	0.050
10		Non-accounted of purchases registers	21	DO	0.430
11		Non-verification of Receipts record	22	DO	0.345
12		Irregular drawl of Adhoc Relief Allowa	23	DO	0.013
13		Doubtful expenditure on hotel rent	24	DO	0.025
14		Non-utilization of Development Budget	26	DO	-
15		Non-surrendering of Savings	28	DO	1.716
16	DO (Livestock)	Expenditure Incurred above Budget	3	DO	1.096
17	Rawalpindi	Irregular expenditure on POL charges	4	DO	0.170
18		Irregular Drawl from Treasury	6	DO	1.740
19		Non-verification of payment of GST	3	Weak Interal Contro;	0.014
20	DO (Soil Conversation)	Non-Deduction of Income Tax	4		0.023
21		Non Deduction of Allowances	7	DO	0.028
22		Non Deduction of Hill Allowance	8	DO	0.030
23		Expenditure in excess of budget	1	Irregularity & Non-compliance	0.953
24	DO Social Welfare	Irregular retention of funds	2		0.286
25		Non-verification of payment of GST	3		0.033
26		Unjustified expenditure	4		0.037
27		Unauthorized use of Govt vehicles	5	DO	0.998
28		Unjustified Payment to Work Charged		DO	0.121
29		Unjustified expenditure oof Sui Gas	11	DO	0.480
30		Unjustified expenditure of POL	12	DO	0.046
31		Irregular payment of bills in cash	14	DO	0.190
32		Overpayment to PIER amount to	2	DO	0.012
33	DO (Sports)	Irregular consumption of POL	3	DO	0.085
34		Irregular expenditure on repair of Tpt	4	DO	0.012
35		Non-verification of payment of GST	5	DO	0.212
36		Irregular expenditure of	11	DO	0.135
37	DO (S E)	Irregular Expenditure due to Misclassification	13	DO	0.083
38		Irregular Expenditure due to Misclassification	5	DO	0.267
39		Unjustified Purchase at Exorbitant rates	12	DO	0.557
40	EDO (F&P)	Irregular Expenditure due to Misclassification	16	DO	0.193

Sr No	Name of office	Title of Para	Para No.	Nature of Irregularity	Amount
41		Un authorized expenditure on Telephone Charges	17	DO	0.072
42		Irregular payment	19	DO	0.032
43		Likely misappropriation of POL/ Non transparent repairs of machinery and vehicles	2	DO	0.454
44		Unauthorized Expenditure Due to Splitting likely misappropriation	3	DO	0.324
45		Doubtful payment of electricity / telephone bills	4	DO	0.140
46		Non-verification of GST	5	DO	0.059
47		Non Surrender of Anticipated Savings	1	DO	5.384
48	DO (OFWM)	Allocated Budget Excess Expenditure	2	DO	2.275
49	Rawalpindi	Non-utilization of Development Funds	4	DO	0.074
50		Non deposit of GST	5	DO	0.315
51		Irregular Payment of Pay and Allowances From Head A01270-Others	6	DO	0.449
52		Un justified drawl	7	DO	0.915
53		Non implementation of Punjab Fire Prevention and Fire Safety Act, 2004	2	DO	-
54	DO Fire Fighting	Irregular Expenditure on purchase of Fire Fighting Material	3	DO	0.224
55		Unjustified payment of gas charges	6	DO	0.022
56		Non reconciliation of Expenditure	8	DO	-
57		Irregular expenditure from irrelevant heads	9	DO	0.173
58		Non accountal of store items	10	DO	0.169
59		Non verification of sales tax paid	11	DO	0.026
60		Doubtful expenditure of	1	DO	11.520
61	Govt. High School Mohra	Non-surrendering of Savings	2	DO	1.155
62	Syedon	Expenditure in Excess of Budget	3	DO	2.420
63		Non accountal of stock & stores	1	DO	0.292
64	Dy DEO (EE-W) Rawalpindi	Doubtful provision of uniforms etc to the poor students	2	DO	0.079
65		Fraudulent billing of	6	DO	0.230
66		Irregular expenditure from NSB A/c	8	DO	0.118
67		Non-reconciliation of Expenditure of A/c-IV	10	DO	277.265
68	Dy DEO (EE-W) Rawalpindi	Non accountal of stock & stores	1	DO	0.305
69	Dy DEO (EE-M) Gujar Khan	Non maintenance of stock registers for	4	DO	0.544
70		Irregular expenditure without approval of School Council	5	DO	0.100
71		Unjustified and irregular payment of Construction work	6	DO	0.266
72		Doubtful provision of uniforms etc to the poor students	1	DO	0.098
73	Dy DEO (EE-M) Rawalpindi	Undue retention of SMC fund	3	DO	0.031
74		Over drawn from NSB Account	4	DO	0.019
75		Misappropriation of NSB Funds	5	DO	0.095
76		Excess over approved budget allocation	1	DO	7.258

Sr No	Name of office	Title of Para	Para No.	Nature of Irregularity	Amount
77	Dy DEO M-EE, Murree	Blockage of Government Funds due to Non surrender of Savings	2	DO	5.330
78		Non accounting of stores items	5	DO	0.558
79		Irregular payment of leave encashment	6	DO	0.485
80		Un justified payment of pay and allow	7	DO	0.346
81		Non deposit of sales tax and income tax	9	DO	0.047
82		Doubtful payments	10	DO	0.120
83		Non deposit of sales tax and income tax	11	DO	0.141
84		Irregular payment of rent and non-deduction of income tax-	12	DO	0.300
85		Non deposit of sales tax and income tax	13	DO	0.167
86	Dy DEO (EE-M)Taxila	Non accounting of stores items	4	DO	0.375
87		Overstaffing in violation of govt policy	5	DO	0.720
88		Excess over approved budget allocation	6	DO	5.800
89		Irregular payment of leave encashment	7	DO	0.507
90		Non reconciliation of expenditure / receipt and non conducting of physical verification of stores	8	DO	-
91		Un justified allocation of funds	11	DO	-
92		Irregular expenditure on repairs	12	DO	0.092
93		Doubtful expenditure due non provision of approved budget	13	DO	108.500
94		Excess over approved budget allocation	2	DO	10.388
95	Dy DEO W-EE, Murree	Blockage of Government Funds due to Non surrender of Savings	3	DO	1.910
96		Non deposit of sales tax and income tax	6	DO	0.058
97		Non accounting of stores items	7	DO	0.145
98		Irregular payment of leave encashment	8	DO	0.407
99		Non reconciliation of expenditure	9	DO	-
100		Irregular payment of Rent	11	DO	0.300
101		Non-surrendering of Savings	1	DO	31.298
102		Non reconciliation of expenditure / receipt and non conducting of physical verification of stores	5	DO	-
103		Non-implementing Rationalization Policy	6	DO	-
104		Un authorized payment of arrears	3	DO	0.182
105		Improper maintenance of cash book	5	DO	-
106		Non deduction of income and sales tax	6	DO	0.025
107		Overpayment due to un justified special increments	2	DO	-
108	HM GBHS Gulzar-e-Qaid	Excess Expenditure incurred over and above budget allocation	4	DO	0.301
109		Improper maintenance of Stock Register	6	DO	-
110		Non reconciliation of expenditure	7	DO	-
111		Non conducting of physical verification	8	DO	-
112		Non intimation of sales tax department	9	DO	0.055
113		Non monitoring and reporting of Non salary budget	1	DO	0.113
114	Dy DEO (W-EE) Kotli	Irregular expenditures on pay of private teacher	2	DO	0.083
115	sattian	Non-accounted of purchases in asset	3	DO	0.502

Sr No	Name of office	Title of Para	Para No.	Nature of Irregularity	Amount
		registers of			
116		Irregular retention of (Salary & Non-salary).	4	DO	1.408
117		Irregular expenditure on account of repair of Transport	4	DO	0.169
118		Irregular drawl of Adhoc Relief Allowa	6	DO	0.116
119		Non Stoppage of irrelevant allowances	7	DO	0.013
120		Non implementation of re-allocation policy	1	DO	-
121	Dy DEO (M) kotli sattian	Non monitoring and reporting of Non salary budget	2	DO	0.161
122		Payment on lap tops of	3	DO	0.080
123	Dy DEO (EE-W) Kotly Sattian	Advance Payment on Erection of Swings	4	DO	0.053
124	Dy DEO (M) Kotly Sattian	Non-verification of payment of GST	5	DO	0.073
125		Irregular drawl of Adhoc Relief Allowances	7	DO	0.029
126		Non-accounted of purchases in registers	8	DO	0.836
127		Expenditure in excess of budget	1	DO	2.608
128		Irregular retention of budget	2	DO	2.895
129		Irregular Drawl of Pay Due To Shifting of Headquarter	3	DO	1.390
130	Govt. Institute for visually impaired children Rawalpindi	Irregular drawl of Adhoc Relief Allowances	5	DO	0.046
131		Irregular expenditure amounting to	10	DO	0.256
132		Unjustified Payment to Work Charged Staff	11	DO	0.494
133		Non reconciliation of expenditure	12	DO	40.565
134		Non-verification of payment of GST	14	DO	0.050
135		Non Production of Vouched Record	6	DO	0.272
136		Irregular expenditure	11	DO	0.135
137	DO (S E) Rawalpindi	Irregular Expenditure due to Misclassification	13	DO	0.083
138		Overpayment of Other Allowance	2	DO	6.798
139	Dy DEO (EE-F) Kahuta	Non Deduction of 1/5 <sup>th</sup> GST	6	DO	0.439
140		Over payment	9	DO	0.107
141		Overpayment of Other Allowance	3	DO	2.151
142	Dy DEO (EE-M) Kahuta	Non Deduction of 1/5 <sup>th</sup> GST	8	DO	0.168
143		Over payment of	9	DO	0.113
144		Non Deduction of GST amounting	10	DO	0.081
145		Over payment of Charge Allowance	11	DO	0.079
146		Irregular Payment From A01270-Other	3	DO	0.394
147	EDO Education	Un-authorized expenditure /Non deposit of General sales	4	DO	0.094
148		Loss due to Non Renewal of Private Schools	5	DO	0.096
149		Doubtful drawl on account of TA/DA	6	DO	0.282
150		Non-surrendering of the anticipated savings	7	DO	3.879
151		Blockage of government funds due to	8	DO	306.710



Sr No	Name of office	Title of Para	Para No.	Nature of Irregularity	Amount
		non surrender of savings-			
152		Suspected payment of	9	DO	0.085
153		Misclassification of expenditure	10	DO	9.165
154		Non reconciliation of expenditure	13	DO	46.626
155	Dy DEO M-EE, Kallar	Irregular Payment of Pay And Allowances From Head A01270-Others	3	DO	1.043
156	Sayyedon	Overpayment due to special increment	4	DO	0.156
157		Un authorized drawl of charge allowa	6	DO	0.128
158		Irregular Payment Head A01270-Others	3	DO	1.827
159	Dy DEO (EE-W)Kallar	Non utilization of funds	4	DO	67.097
160	Syedan	Excess expenditure than budget allocation	5	DO	0.266
161		Non reconciliation of expenditure	1	DO	233.393
162	Dy DEO (W-EE), Gujar	Un authorized drawl of charge allowa	4	DO	0.813
163	Khan	Un authorized payment of stopped allowances and non recovery of	5	DO	0.150
164		Doubtful payment without acknowledgment	1	DO	0.174
165	EDO (Health) Rawalpindi	Unjustified Expenditure on Denting Painting of vehicle	2	DO	0.068
166		Doubtful Sanction of Financial Assistance	3	DO	1.300
167		Unjustified payment of Health Risk Allowance	6	DO	0.056
168		Non-surrendering of Savings	1	DO	5.989
169	RHC Qazian,	Irregular expenditure on repair of vehicles –	2	DO	0.053
170		Irregular Payment of Pay & Allowance	1	DO	0.804
171		Un-authorized Expenditure in Excess of Budget	2	DO	2.890
172	THQ Hospital Gujar Khan	Non-reconciliation of Expenditure incurred under District A/c-IV	4	DO	87.908
173		Doubtful expenditure on of sui gas Charges	5	DO	0.264
174		Non-auction of unserviceable store articles	6	DO	-
175		Irregular Payment of Pay & Allowance	1	DO	0.804
176		Un-authorized Expenditure in Excess of Budget Allocation	2	DO	2.890
177		Non-reconciliation of Expenditure incurred under District Account-IV	4	DO	87.908
178		Doubtful expenditure on of sui gas Charges	5	DO	0.264
179		Non-auction of unserviceable store articles	6	DO	-
180		Irregular payment of leave encashment & Four months pay	2	DO	0.292
181	RHC Chauntra	Un authorized shifting of head quarter	4	DO	0.240
182		Irregular Expenditure on LP Medicines Without Rate Contract	5	DO	0.167
183		Non accountal of store items	6	DO	0.117
184	RHC Chauntra	Over payment of Health Sector Reform	2	DO	0.252

Sr No	Name of office	Title of Para	Para No.	Nature of Irregularity	Amount
		Allowanc			
185	RHC Doltala	Non reconciliation of Expenditure	3	DO	9.743
186		Un authorized shifting of head quarter	4	DO	0.554
187		Loss due to non deposit of govt dues	5	DO	0.038
188		Blockage of resources and loss to public due to non purchase of medicine	6	DO	0.298
189		Un authorized expenditure without sanction and approved budget-	2	DO	2.220
190	THQ Hospital Kahuta	Loss to Government Due to Non-regularization of Contract Employees	4	DO	0.260
191		Overpayment of Pay & Allowances	6	DO	0.061
192		Non transparent auction and non deposit of fee/ tax	8	DO	-
193		Irregular drawl of Adhoc Relief Allow	1	DO	0.092
194	DO (Health-II)	Non deduction of NPA of	3	DO	0.048
195		Improper maintenance of cashbook	4	DO	-
196		Non provision of budget	5	DO	11.757
197		Non-Deduction of Income Tax	2	DO	0.034
198		Irregular Drawl of Pay Due To Shifting of Headquarter	2	DO	9.665
199	RHC Khayban-	Non surrendering of Saving of	3	DO	12.337
200	e-Sir Syed	Non Deduction of GP Fund	4	DO	0.474
201		Non verification of challan	5	DO	0.244
202		Irregular payment of bills in cash	6	DO	0.221
203		Irregular receipt of Lab Share	7	DO	0.145
204		Irregular drawl on account of Risk Allow	8	DO	0.476
205		Non Deduction of Health Sector Reform Allowance	9	DO	0.123
206		Irregular drawl of Adhoc Relief Allowances	10	DO	0.029
207		Irregular Drawl of Pay Due To Shifting of Headquarter	1	DO	2.425
208	THQ Hospital	Non Deduction of GP Fund	3	DO	0.138
209	Murree	Non Deduction of Hill Allowance	4	DO	0.044
210		Irregular drawl of Risk Allowances	5	DO	0.243
211		Irregular drawl of Adhoc Relief Allow	6	DO	0.052
212		Overpayment on account of pay and Allow	7	DO	0.138
213		Irregular payment on account of doctors shares in X-Ray and Lab charges	8	DO	0.205
214		Over payment of	3	DO	1.465
215	DO Health-III	Non-recovery of Government Receipts	6	DO	0.026
216		Unauthorized delay in pension cases	7	DO	-
217		irregular payment on a/c of A01270	4	DO	0.728
218	RHC Bagga Sheikhan	Expenditure beyond Competency	8	DO	0.094
219	RHC Lehtrar	Recovery of	10	DO	0.036
220		Unauthorized payment of salary due to absent from duty	11	DO	-
221		Irregular Expenditure due to Misclassification	7	DO	0.098

<b>Sr No</b>	<b>Name of office</b>	<b>Title of Para</b>	<b>Para No.</b>	<b>Nature of Irregularity</b>	<b>Amount</b>
222	THQ Hospital Kotli Sattian	Non-surrendering of the anticipated savings	1	DO	251.889
223	DO (Health) Rawalpindi	Abnormal Flow of Expenditure in December 2016	2	DO	5.557
224		Irregular Payment Head A01270-Others	3	DO	36.191
225		Non deduction of Income Tax	4	DO	0.268
226		Unauthorized Expenditure Due to Splitting likely misappropriation	5	DO	2.002
227		Likely mis-appropriation of gst worthdue to non verification of GST	6	DO	0.551
228		Non Recovery of Purchee fees	7	DO	0.035
229		Overpayment of Pay and Allowances	9	DO	0.054
230	RHC Lehtrar	Non- Surrendering of Savings	4	DO	9.885
231	RHC Mandra	Non reconciliation of Receipts	5	DO	0.655
232		Doubt full expenditure of POL and repair of vehicle	7	DO	0.346
233		Non- Surrendering of Savings	3	DO	9.922
234	RHC Phagwari	Un authorized payment of stopped allowances and non recovery of	6	DO	1.447

**Part-II**

**Previous Audit Year 2016-17**  
**Memorandum for Departmental Accounts Committee (MFDAC)**

(Rs in million)

Sr. No	Name of Formation	Description	Nature of Para	Amount
1	EDO F &P	Purchase of Stationary Items at Exorbitant Rates and Electric Items without Specifications	Irregularity & non compliance	0.092
2	Do	Un authorized expenditure on Telephone Charges	do	0.044
3	Do	Irregular expenditure on account of fuel Consumption and repair of vehicle	do	0.111
4	Secretary DRTA	Irregular Expenditure on account of Printing of Stationary	do	0.043
5	Do	Irregular expenditure on Repair of Transport	do	0.068
6	Do	Misappropriation on account of Uniform	Internal Control weakness	0.01
7	DO	Schedule of payment not obtained	Irregularity and non compliance	8.413
8	DO Spl Edu	Unjustified Payments	Internal Control	0.06
9	Do	Un authorized Expenditure	Irregularity and non compliance	0.036
10	DO Sports	Non-return of Uniform	do	0.104
11	DO (Fire Brigade)	Exorbitant Expenditure on Repair of Vehicles due to Non-availing the Municipal Auto Workshop	Internal Control weakness	0.478
12	EDO Health	Irregular Expenditure on Repair of Vehicle -	Irregularity and non compliance	0.254
13	DO H 1	Misuse of Govt. Vehicles	Internal Control weakness	0
14	Do	Recovery thereof Due to Shortage of Medicine -	Recovery	0.015
15	DHO II	Non functioning of upgraded Municipal Medical Centers	Internal Control weakness	0
16	RHC Lehtrar	Un authentic Payment of Electricity Bills-	do	0.187
17	DO	Use of ambulance without written request from patients, irregular expenditure on POL -	do	0.082

Sr. No	Name of Formation	Description	Nature of Para	Amount
18	EDP F&P	Un-authorized Revised Allocation of Funds against NIL Budget	do	0.414
19	Do	Irregular Payment of Bonus (Honorarium)	Irregularity and non compliance	0.078
20	DO Sport	Non-functional of District Sports Committee	Internal Control weakness	0
21	EDO EDU	Irregular payment	Irregularity and non compliance	12.5
22	Dy DO M Gujar Khan	Non-rationalization of staff and irregular drawl of pay	Internal Control weakness	7.9
23	DO Fire Brtgde	Non implementation of Punjab Fire Prevention and Fire Safety Act, 2004	do	0
24	RHC Latrar	Loss due to non availability of Residential Facilities to the Health Centre Staff	do	4.257
25	Do	Irregular payment of pay and allowances	Irregularity and non compliance	0.217
26	DHQ kalar sydan	Irregular Payment of Pay & Allowance	do	0.341
27	THQ Kahota	Loss to Government Due to Non-regularization of Contract Employees	Internal Control weakness	0.0591
28	THQ Kottli Sattain	Loss to Government due to Non-regularization of Contract Employees	do	0.929
29	DHO II	Unauthorized Deposit of District., Government Revenue into Provincial account	Irregularity and non compliance	0.355
30	THQ Kotli	Non verification of Receipts	DO	0
31	DO OFWM	Non-utilization of Development Funds	do	0.427
32	Excise & Taxation officer	Un authorized Payment of Rent of Building Without Assessment by the ETO	do	0.149
33	DO	Schedule of payment no obtained	do	69.129
34	DY DO male Khlar Saudan	Improper Maintenance of Record	Internal Control weakness	0
35	DY DO W Kahota	Un authorized Payment of Building Rent	Irregularity and non compliance	0.163
36	Do	Irregular Expenditure by Schools	do	0
37	Dy DO (M) RWP	Doubtful Payment –	do	0.247
38	Do	Irregular Expenditure on Development Works	do	0.27
39	EDO Education	Non-achievement of Targets of Literacy	Internal	0

Sr. No	Name of Formation	Description	Nature of Para	Amount
		Program	Control weakness	
40	DY DO W REWP	Wasteful Expenditure due to Non-achievement of Objectives	do	0
41	DO	Doubtful Drawl of	do	0.05
42	DY DO W kalar sadiyan	Unlawful Sale of School`s Furniture	Irregularity and non compliance	0.023
43	Dy Do M Kotli ssttia	Non Implementations on Penalties due to Below Standard Result	Internal Control weakness	0
44	Dy DO W Gujar khan	Wasteful Expenditure due to Non achievement of Objectives	do	0
45	DY DO W khalrar sadiyan	Non-implementing rationalization policy	do	0
46	Dy DO W Texila	Non-implementing Rationalization Policy	do	0
47	RHC Khayban e sir syed	Irregular Local Purchase of Medicines without Rate Contract	Irregularity and non compliance	0.332
48	Secretary DRTA	Loss to Government on account of Gas Charges	do	0.077
49	Do	Loss to Government on account of Electricity Charges	do	0.136
50	EDO Agri	Illegal Occupation on Agriculture Farms by the Authorities of Pir Mehar Ali Shah University	do	0
51	DO	Schedule of payment not obtained	do	4.655
52	Do	Illegal Occupation on the Properties of Agriculture Department	do	0
53	Do	Irregular Demolishing the Agriculture Properties	do	0
54	DO Live tock	Irregular Receiving and Issuance of Medicines Received from Provincial Govt.	do	0
55	DO Live stock	Non-appointment Against Support Services Projects	do	0
56	Do	Loss Due to Theft	Internal Control weakness	0
57	DO (Roads)	Overpayment due to Allowing Excessive Rate for RCC Work	Recovery	0.125
58	Do	Non recovery for use of Local Steel	Recovery	0.256
59	do	Irregular Expenditure without Approval of the Finance Department	Irregularity and non compliance	0.508
60	Do	Overpayment Due to Non-deduction of 6% Shrinkage on Earth Work	Recovery	0.03
61	Do	Non recovery of the Registration/Renewal	Recovery	0.045

Sr. No	Name of Formation	Description	Nature of Para	Amount
		Fee from Contractors		
62	Do	Non deduction of Professional Tax from Contractors -	Recovery	0.067
63	Do	Unauthorized Payment on Account of Sign Boards -	Irregularity and non compliance	0.129
64	Do	Unverifiable Expenditure on account of Road Maintenance Materials	do	0
65	Do	Overpayment on account of Materials	Recovery	0.224
66	Do	Overpayment on account of Dismantled Material -	do	0.015
67	DO (OFWM)	Irregular payment on Incomplete Scheme in other Financial Year	Irregularity and non compliance	0.625
68	DO(Roads)	Doubtful Deposit of Earnest Money	Internal Control weakness	0.47
69	Do	Non conducting of Physical Verification of Stores	do	0
70	Do	Un authorized payment of Telephone Bills	Irregularity and non compliance	0.126
71	Do (Buildings)	Non-deposit of Rest House Charges Against Utility Bills	Recovery	0.547
72	Do	Un-authorized Payment of Substandard Execution of Tough Tiles	Irregularity and non compliance	0.24
73	Do	Irregular Procurement of Ceiling Fans without Tender and Non Recovery of Income Tax	do	0.204
74	EDO MS	Schedule of Payment not obtained	do	7.005
75	DO (Fire Fighting)	Schedule of Payment not obtained	Internal Control weakness	75.03
76	Dy DEO (WEE) Rawalpindi	Non-verification of Expenditure	do	438.05
77	Dy DEO (M-EE), Kahuta	Non-verification of Expenditure	do	227.35
78	Dy DEO (M-EE), Kallar Sayyedan	Non-verification of Expenditure	do	217.33
79	DO	Non-verification of Expenditure	do	207.72
80	Dy DEO (W-EE), Kahuta	Non-verification of Expenditure	do	320.67
81	Dy DEO (M-EE) Rawalpindi	Non-verification of Expenditure	do	725.77
82	Education	Non-verification of Expenditure	do	3.71

Sr. No	Name of Formation	Description	Nature of Para	Amount
	Officer (MC&ZC),			
83	Dy DEO W EE Kallar Syedan	Non-verification of Expenditure	do	9.49
84	RHC Doltala	Non-verification of Expenditure	do	2.5
85	RHC Lehtrar	Non-verification of Expenditure	do	28.51
86	THQ Hospital Murree	Non-verification of Expenditure	do	0.03
87	THQ Hospital Taxila	Non-verification of Receipt	do	0.26
88	DCO	Non-verification of Expenditure	do	95.54
89	DEO (Special Education)	Non-verification of Expenditure	do	8.27
90	EDO (Health)	Non-verification of Expenditure	do	140.67
91	Dy DEO (M-EE) Kahuta	Non-verification of Expenditure	do	9.04
92	DO (OFWM)	Non-verification of Expenditure	do	21.08
93	THQ Hospital Gujar Khan	Non-verification of Expenditure	do	1.17
94	DO (Livestock)	Verification of Pension Contribution	do	6.98
95	EDO (F&P)	District Receipts were unclassified & not reconciled	do	0
96	DO (Roads)	ADP and other Grants & RI 6754	Irregularity and non compliance	541.87
97	Do	Non-existence of Prudent Management of Assets and Liabilities of District Government Rawalpindi		-
98	Do	Non-allocation of Funds for Community Development Schemes		-
99	EDO(Agri)	Illegal Occupation on Agriculture Farms by the Authorities of Pir Mehar Ali Shah University		-
100	Do	Illegal Occupation on the Properties of Agriculture Department	do	-
101	Do	Irregular Demolishing the Agriculture Properties	do	-
102	DO(Live stock)	Irregular Receiving and Issuance of Medicines Received from Provincial Govt.	do	-
103	Do	Non-appointment Against Support Services Projects	Internal Control weakness	-
104	Do	Loss Due to Theft	do	-



## Annexure-B

### GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS FOR THE YEAR 2016-2017 OF CITY DISTRICT GOVERNMENT 'RAWALPINDI'

Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Savings
	Rs	Rs	Rs	Rs	Rs
Provincial Excise.	21,782,000	0	21,782,000	10,215,793	11,566,207
Forests	7,396,000	0	7,396,000	3,507,112	3,888,888
Charges on A/c of Motor Vehicles Act.	26,244,000	0	26,244,000	13,045,289	13,198,711
Other Taxes & Duties	35,469,000	0	35,469,000	18,292,348	17,176,652
General Admin	253,944,285	1,224,464	255,168,749	87,340,590	167,828,159
Education.	7,971,396,000	78,677,424	8,050,073,424	5,331,618,706	2,718,454,718
Health Services.	1,344,637,260	32,081,907	1,376,719,167	910,226,769	466,492,398
Public Health.	6,071,000	0	6,071,000	2,226,219	3,844,781
Agriculture.	204,198,000	1,313,603	205,511,603	99,957,289	105,554,314
Fisheries.	3,841,000	0	3,841,000	1,920,047	1,920,953
Veterinary.	102,539,000	9,847,935	112,386,935	54,792,251	57,594,684
Co-operative.	38,155,000	53,000	38,208,000	18,836,752	19,371,248
Industries.	3,659,000	125,000	3,784,000	2,352,680	1,431,320
Misc. Departt.	19,349,000	1,299,000	20,648,000	7,860,794	12,787,206
Civil Works.	149,496,110	6,260,000	155,756,110	83,943,766	71,812,344
Communications.	321,834,345	2,700,000	324,534,345	193,062,028	131,472,317
Miscellaneous.	806,994,000	3,538,200	810,532,200	345,380,419	465,151,781
Civil Defense.	21,104,000	500,000	21,604,000	7,363,877	14,240,123
<b>Total Non-Development</b>	<b>11,338,109,000</b>	<b>137,620,533</b>	<b>11,475,729,533</b>	<b>7,191,942,729</b>	<b>4,283,786,804</b>
Development.	2,219,825,266	0	2,219,825,266	744,772,365	1,475,052,901
Roads & Bridges.	14,285,040	0	14,285,040	7,144,930	7,140,110
Govt. Buildings.	997,000	0	997,000	0	997,000
<b>Total Development</b>	<b>2,235,107,306</b>	<b>0</b>	<b>2,235,107,306</b>	<b>751,917,295</b>	<b>1,483,190,011</b>
<b>Grand Total :</b>	<b>13,573,216,306</b>	<b>137,620,533</b>	<b>13,710,836,839</b>	<b>7,943,860,024</b>	<b>5,766,976,815</b>

## Annexure-C

### Para-1.2.1.1

#### Non-production of record

(Rs in million)

Name of Office	Period	Nature of record	AIR Para No	Amount
DO (Buildings) Rawalpindi,	7/2016 to 12/2016	Record regarding expenditure incurred from Account-IV District Government, Rawalpindi	1	302.092
DO (Soil Conversation)	2015-16	Record of Pay & Allowances	1	-
DO (Secondary Education) Rawalpindi	2014-15	POL & Repair of Transport	6	0.272
	Apr-16	Non-Salary vouchers	12	0.128
EDO (F&P) Rawalpindi	1.7.16 to 31.12.16	Scheme wise Development Record with progress report and status of completion of work.	1	-
		Detail of collection accounts maintained for District receipts/ reconciliation with concerned departments		-
DO (Roads)Rawalpindi	7/2016 to 12/2016	Record regarding expenditure incurred from Account-IV District Government, Rawalpindi	1	134.579
DO (Fire Fighting), Rawalpindi	DO	Record of Pay & Allowances	1	16.04
Dy DEO W-EE, Murree	2015-16	Record of Pay & Allowances	1	-
GBHS Chaka Begwal, Tehsil Murree	2001 to 2016	1. Payroll for the years 2001-07,2008-09 to 2010-2011, July-2012 to Dec 2016 2. All record pertaining to Government Contingency Grants including NSB for the year July 2010 to December 2016. 3. Reconciled Annual Expenditure Statements upto the months of June 2001-2016 4. Bank Statement for Funds Account / NSB Account for the years Jul-2001 to Dec-2016	1	-
Dy DEO (M) Kotly Sattian Rawalpindi	7/2016 to 12/2016	1. Payroll for the financial year 2016-17 and deduction of allowances during leave period 2. Unserviceable stock registers 3. Record pertaining to verification of degrees of the contract employees.	9	-
Govt Institute for visually impaired children Rawalpindi	2014-16	1. Payroll for the financial year 2014-15, 2015-16, 2016-17 2. Unserviceable stock registers 3. Vouchers (Cheque # 2883053 dated 22-01-16 and 2850922 dated 19-12-15). 4. Missing voucher of Rs 69295 expended on uniform and clothes for the financial year 2014-15	13	-
Dy DEO(EE-W) Kahuta	7/2016 to 12/2016	GGPS Bhagoon	4	0.065
		GMPSNorang Bakht		0.130
		GGESChangarh		0.236
		GGPS Baith		0.104
		Superannuation Encashment on LPR		2.374
Dy DEO(EE-M) Kahuta	7/2016 to 12/2016	GBPS Manjan	2	0.115
		GBPS Kainthal		0.500
		Superannuation Encashment of L.P.R. RI-6630		1.737
		Superannuation Encashment of L.P.R. RV-6601		0.557
EDO Education	7/16 to 12/16	Recorded of Pay & Allowances	1	197.74
Dy.DEO (EE-M) Kallar Sayedan	DO	Recorded of Pay & Allowances	2	46.63
Dy.DEO (EE-W) Kallar Sayedan	DO	Recorded of Pay & Allowances	2	71.308
Dy.DEO (EE-W) Gujarkhan	DO	Recorded of Pay & Allowances	2	228.498

Name of Office	Period	Nature of recorded	AIR Para No	Amount
RHC Chountra	DO	Budget Control Register & Log Books	1	-
THQ Hospital Kahuta	16.07.16	Paid to IESCO	1	0.065
	7/9/2016	Paid to Iqbal Engg		0.096
DO (Health-II) Rawalpindi	7/16 to 12/16	1 Payroll for the financial year 2016-17. 2 Reconciliation expenditure statements for the financial year 2016-17. 3 Unserviceable item register.	2	-
Dy DEO (EE-W) Rawalpindi	7/16 to 12/16	NSB record of GGES Dakala	5	0.356
		NSB record of GMPS Dawri		0.364
		NSB record of GMPS Lohdran		0.174
		NSB record of GGPS Chani Alam Shair		0.144
		NSB record of GMPS Nari Khorian		-
<b>Grand Total</b>				<b>1,004.303</b>

## Annexure-D

### Irregular Expenditure Beyond Financial Competency Of School Council

Para-1.2.2.7

Name of Office	AIR Para No	SCHOOL NAME	Amount (Rs)
Dy DEO (EE-W) Rawalpindi	3	GGES MARIR HASSAN	763,630
		GGES NEW TOWN	599,139
		GGES ZIA CHUR	439,185
		MC E/S WARIS KHAN	603,332
		GGES SIHAM NO 2	483,000
		MC GGPS ARIA MOHALLA	497,700
		GGPS CARRIAGE FECTORY	841,452
		MC GGPS DK HASSU	846,500
		GGPS MANGTAL NO 1	635,000
		GGPS NEW PAGHWARI	450,000
		MC GGPS PIR WADAHI	673,729
		GGES NUSRAT SHAKRIAL	592,000
		GGES DAR UL ISLAM	742,030
		GGES REHMAT JAN	730,667
		GGES NAVEEDA	800,828
		GGES ANWAR UL ISLAM	700,987
		GGES DK KALA KHAN	550,300
		GGES KOTHA KALAN	439,994
		GGES KALIAL	588,175
		GGES JAIL COLONY	522,300
		GGES BODIAL	422,220
		GGES MANGTAL NO 2	741,975
		GGPS LIAQAT COLONY	436,000
GGPS MORGAH	427,000		
GGPS LAKHAN	492,000		
GGES CHAHAN	692,000		
GGPS BERKET	480,000		
GHS Ranial (upgraded)	664,581		
		<b>Total</b>	<b>16,855,724</b>
Name of office	AIR Para No	School Name	Amount (Rs)
Dy DEO (EE-M) Gujar Khan	2	GES Bochial	407,188
		GPS Kot Sydan	585,008
		GPS No.2 Gujar khan	480,399
		GPS Jhanda	441,685
		GES ADHI	424,970
		GES MOHREE	527,399
		GES CHAK DAULAT	562,733
		GPS MOHRA MANDO	473,640
Name of office	AIR Para No	Name of School	Amount (Rs)
Dy DEO (EE-M) Rawalpindi	2	GPS DHAMIAL	830,100
		GES ANWAR-UL-ISLAM	533,000
		GPS CHAKRA	512,026

Name of Office	AIR Para No	SCHOOL NAME	Amount (Rs)
		GES LAKHAN	459,997
		GES BANGASH COLONY	871,942
		GPS TULSA	540,000
		GPS DHOK ZIARAT	462,432
		GPS LIAQAT MODEL	430,000
		GES CHAUNTRA	615,946
		GES RAIKA MERA	582,998
		GES CHAK BELI KHAN	405,000
		GES MANKIALA	684,000
		GES HARWAN	715,933
		GES BAGH SANGRA	458,331
		GPS CHAKLALA RAWALPNDI	584,000
		GES SHIMLA ISLAMIA RWP	582,146
		GPS DHOK MUNSHI	456,001
		GES DHOK CHOUDRIAN	428,060
		GPS JHANDA CHICHI	406,050
		GPS REHMAT ABAD	403,591
		<b>Total</b>	<b>11,411,553</b>
		<b>Grand Total</b>	<b>32,170,299</b>

## Annexure-E

### Splitting of job orders to avoid tendering

#### Para-1.2.2.10

Name of Office	Dated	HEAD	Description	Supplier	Total (Rs)	Remarks	
DO Sports Rawalpindi	2/9/2016	A03970	Purchase of Sports articles	Pak Trading Co.	45,923	Expenditure incurred by splitting up	
	2/12/2016	-do-	-do-	-do-	49959		
	5/9/2016	-do-	-do-	-do-	43992		
	6/9/2016	-do-	-do-	-do-	49959		
Para-6	24-09-2016	-do-	-do-	Mughal Enterprises	49,982		
	14-11-2016	-do-	-do-	-do-	49725		
	15-11-2016	-do-	-do-	-do-	49140		
<b>Total</b>					<b>338,680</b>		
Name of Office	Vr. No./Date	Brief Description	Name of Supplier	Amount (Rs)	Remarks		
	Jun-17	Rep of Transport	Al Hayat Traders	170,792	<ul style="list-style-type: none"> <li>• Sanction order from approval of competent authority was not attached with voucheRs</li> <li>• Government Procurement procedures was not followed.</li> <li>• Stock entry of following heads was not found on record.</li> </ul>		
	RPW4859/6-2017	Computer Hardware	Al-Hayat Traders	49,198			
	RPW241975/	DO	Al-Hayat Traders	49,832			
	RPW1978/	Printer/computer Scanner	Al-Hayat Traders	49,725			
	RPW1978/	DOt	Al-Hayat Traders	99,450			
	RPW1979/	Battery	Al-Hayat Traders	39,780			
	RPW1980/	Generator	Al-Hayat Traders	42,000			
	RPW1981/	Bracket Fan	Al-Hayat Traders	11,056			
	RPW 276/	Stationery	Al-Hayat Traders	49,608			
	RPW 515/	Stationery	Al-Hayat Traders	49,608			
	RPW1971/	Stationery	Al-Hayat Traders	49,140			
	RPW1972/	Stationery	Al-Hayat Traders	49,938			
	RPW1973/	Stationery	Al-Hayat Traders	8,600			
	RPW1469/	Furniture	Al-Hayat Traders	98,865			
				<b>817,592</b>			
Name of Office	Date	Description	Supplier Name	Amount (Rs)	Remarks		
EDO (F&P)	17436/13.8.16	Stationery		31,508	By splitting of expenditure. Neither quotations nor stock entries were found in record		
	1325/15.8.16	Stationery	IT Link Solutions	6,786			
	17441/16.08.16	Stationery	Mughal Entp.	21,598			
	17507/19.09.16	Stationery	Mughal Entp.	30,935			
	17551/21.10.16	Stationery	Mughal Entp.	15,210			
	17539/26.10.16	Stationery	Mughal Entp.	29,063			
	17589/23.11.16	Stationery		19,890			
	17631/29.11.16	Stationery	Mughal Entp.	22,523			
	19083/1.12.16	Stationery		48,585			
	18979/10.12.16	Stationery	Pak Trading	39,985			
	18998/19.12.16	Stationery	Pak Trading	46,800			
	Para-11	18975/19.12.16	Computer Hardware	Pak Trading			49140
		17593/9.12.16	Battery	MughalEntp.			46000
		19091/21.12.16	Water Dispenser	Pak Trading			44460
2386/16.9.16		Rep of Transport	Khan Auto Service	45060			
	19025/16.11.16	Rep of Transport	Pak Trading	35670			
		Repr of Transport	Khan Auto Services	47,500			
				<b>580,713</b>			
Name of Office	Date	Description	Supplier Name	Amount (Rs)	Remarks		
EDO (F&P)	19083/1.12.16	Stationery	Pak Trading	48,585	By splitting of expenditure. Neither		
	18979/10.12.16	Stationery	Pak Trading	39,985			

Para-13	18998/19.12.16	Stationery	Pak Trading	46,800	quotations nor stock entries were found in record	
	2356/16.12.16	Laptop	Horizon builders	97110		
	17593/9.12.16	Battery from	MughalEntp.	46000		
	19091/21.12.16	Water Dispenser	Pak Trading	44460		
	02607/16.12.16	Rep of Transport	Khan Auto Services	89750		
	02608/18.12.16	DO	Khan Auto Services	89300		
				<b>501,990</b>		
<b>Name of Office</b>	<b>Date</b>	<b>Inv. No.</b>	<b>Vendor Name</b>	<b>Amount (Rs)</b>	<b>Remarks</b>	
GBHS Chaka Begwal,	1/6/2009	151	Al-Syed Traders	199,520	neither add was published on the PPRA website nor other PP Rules 2014 were followed	
	28-03-2010	169	Al-Syed Traders	187,804		
Para - 2				<b>387,324</b>		
<b>Name of Office</b>	<b>Date</b>	<b>Inv#</b>	<b>Vendor / Item</b>	<b>Amount (Rs)</b>		
GBHS Gulzar-e-Qaid,	6/1/2016	208	Purchase of 16 chairs / Union Pak Enterprises	48,672	violation of PPRA and was split to avoid to publish indents	
	6/1/2016	209	DO	48,572		
	4/1/2016	207	3 seater Desk Bench 8Nos / Union Pak Enterprises	49,140		
Para - 3	10/1/2016	210	Guest Chairs / Union Pak Enterprises	36,855		
				<b>183,239</b>		
<b>Name of Office</b>	<b>School Name</b>	<b>Bill/ invoice #</b>	<b>Dated</b>	<b>Description</b>	<b>Amount (Rs)</b>	<b>Remarks</b>
Dy. DEO (M) Kotly Sattian	GBS Korina Kalan	404	10.10.16	Construction work	50,000	Expenditure incurred by split up without inviting tenders through Al-hayat traders
			01.09.16		50,000	
	GES Dhangran	275	05.12.16	do	50,000	
		276	01.12.16	do	27,350	
Para-6	GES Mouri	277	05.12.16	do	34,135	
		1812	10.03.17	do	50,000	
		1813	31.03.17	do	50,000	
		1814	24.07.17	do	44,400	
		306	29.08.16	do	35,000	
		307	29.08.16	do	35,000	
		308	16.09.16	do	50,000	
		309	24.10.16	do	50,000	
		310	12.11.16	do	50,000	
	<b>Total</b>				<b>575,885</b>	
<b>Name of Office</b>	<b>Invoice/bill No</b>	<b>Dated/month</b>	<b>Head of Account</b>	<b>Supplier</b>	<b>Amount (Rs)</b>	<b>Remarks</b>
Govt. Institute for visually impaired children	1667	May-15	Cost of other stores	K.T. Traders	97,134	without inviting tenders to ensure the lowest market rates
	1652	Apr-15	-do-	-do-	59,464	
	1567	Mar-15	-do-	-do-	69,300	
	1560	Feb-15	-do-	-do-	93,558	
	1559	Jan-15	-do-	-do-	51,382	
Para-9	1558	Dec-14	-do-	-do-	56,859	
	1556	Nov-14	-do-	-do-	77,677	
	1555	Oct-14	-do-	-do-	63,646	
	1554	Sep-14	-do-	-do-	69,626	
			<b>Total</b>		<b>638,646</b>	
<b>Name of Office</b>	<b>Object Code</b>	<b>Description</b>		<b>Amount (Rs)</b>	<b>Remarks</b>	
THQ Hospital Murree	A03942	Cost of others store		2,653,758	Expenditure incurred without calling tender	
	A03970	other		946,095		
Para-9	Total			<b>3,599,853</b>		
<b>Name of Office</b>	<b>Vr. No. &amp; Date</b>	<b>Description</b>	<b>Name of Supplier</b>	<b>Amount (Rs)</b>	<b>Remarks</b>	
R H C	440/07.7.16	COS	Khyber Entp	49,198	Expenditure incurred	

Lehtrar	9.7.16	Repair of Mac	Shayan Etnp.	45,000	without calling tender by splitting up	
	20.7.16	Medicines	Pak Medical Store	44,712		
	8.8.16	Medicines	Pak Medical Store	46,000		
Para-4	22.8.16	Medicines	Pak Medical Store	92,092		
	1026/15.10.16	Stationery	Malik Associate	48,555		
	1031/2.8.16	Repair of X-ray	Malik Associates	49,000		
	2.9.16	Medicines	Pak Medical Store	49,680		
	6.10.16	Medicines	Pak Medical Store	47,840		
				<b>472,077</b>		
Name of Office	Vr No. Date & Supplier	Supplier name	Name of School	Name of head of Account		Amount (Rs)
Dy DEO (EE-W)Kahuta	17416/30.7.16	Mughal Etnp.	GGES Kahutta	Material for Room	49,959	
	17419/30.7.16	Mughal Etnp.	GGES Kahutta	Material for White Wash	49,959	
	17425/1.8.16	Mughal Etnp.	GGES Kahutta	Material for Room	49,959	
	17428/3.8.16	Mughal Etnp.	GGES Kahutta	Material for Room	49,959	
	17434/12.8.16	Mughal Etnp.	GGES Kahutta	Material for Baramda	49,959	
	17443/12.8.16	Mughal Etnp.	GGES Kahutta	Material for Room	49,959	
	17448/12.8.16	Mughal Etnp.	GGES Kahutta	Material for Room	49,959	
	17595/7.9.16	Mughal Etnp.	GGES Kahutta	Bricks	40,950	
	17616/9.9.16	Mughal Etnp.	GGES Kahutta	Crush	25,740	
	18942/20.9.16	Pak Trading	GGES Kahutta	Sand	25,740	
	19121/24.9.16	Pak trading	GGES Kahutta	Cement	49,140	
	19133/20.9.16	Pak Trading	GGES Kahutta	Iron Bar	49,140	
	17652/25.1.17	Mughal Entp	GGES Kahutta	Cement	29,835	
	17672/11.2.17	Mughal Etnp.	GGES Kahutta	Sand	36,855	
	19235/14.2.17	Pak Trading	GGES Kahutta	Grill	47,000	
	19253/16.3.17	Pak Trading	GGES Kahutta	Cement	41,108	
	19881/21.7.17	Pak Trading	GGES Kahutta	Iron Window	19,890	
	19889/21.7.17	Pak Trading	GGES Kahutta	Ventilator	8,190	
	19888/21.7.17	Pak Trading	GGES Kahutta	Iron Door	18,720	
	19892/21.7.17	Pak Trading	GGES Kahutta	Material for Paint	19,305	
	19890/21.7.17	Pak Trading	GGES Kahutta	Material for White Wash	13,895	
	4638/7.3.17	Hammad Entp.	GGPS BhuraNaseeb	Construction work	50,000	
	10.2.17	Pak Trading	GGPS Dhoke Gala	Development Work	53,000	
	30.7.16	Pak Trading	GGPS Dhoke Gala	Development Work	46,645	
	27.7.16	Pak Trading	GGPS Dhoke Gala	Development Work	48,555	
	20.1.17	Pak Tr/ Mughal	GGES Barohi Bala	Development Work	95,995	
	20.7.16	Mughal Entp.	GMPS Kuloyian	Development Work	49,959	
	06.06.17	Pak Trading	GMPS Salitha	White wash	46,800	
	18538/30.7.16	Pak Trading	GGES Oriak No. 1	Development Work	49,959	
	18544/30.7.16	Pak Trading	GGES Oriak No. 1	Development Work	49,140	
	675/16.3.17	Al Hayat Tr.	GGES Oriak No. 1	Development Work	74,000	
	186073/3.8.16	Pak Trading	GMPS Asloha	Development Work	49,959	
	18727/12.8.16	Pak Tradings	GPS Daryoua	Development Work	49,959	
	18521/29.7.16	Pak Trading	GGES Khuian	Development Work	49,959	
	18529/31.7.16	Pak Trading	GGES Khuian	Development Work	47,560	
	19226/6.2.17	Pak Trading	GGES Khuian	Development Work	29,250	
	17764/6.2.17	Pak Trading	GGES Khuian	Development Work	28,958	
	19252/26.3.17	Pak Trading	GGES Katheel	Development Work	49,725	
	18708/5.8.16	Pak Trading	GGES Katheel	Desk and Bench	49,959	
	18656/30.7.16	Pak Trading	GGPS Channi Gala	Development Work	74,000	
	18676/29.7.16	Mughal entp.	GGPS Jewra	Development Work	49,959	
	18666/29.7.16	Pak Trading	GGES Baghar Sharif	Development Work	49,959	
	18699/29.7.16	Pak Trading	GGES Baghar Sharif	Development Work	49,959	
	18707/29.7.16	Pak Trading	GGES Baghar Sharif	Development Work	49,959	
	18731/29.7.16	Pak Trading	GGES Baghar Sharif	Development Work	49,959	
	17853/6.3.17	Mughal Enter.	GGES Baghar Sharif	School Items	103,828	



	18650/30.7.16	Pak Trading	GGPS Channi Gala	Development Work	49,140
	18650/30.7.16	Pak Trading	GGPS Channi Gala	Development Work	49,140
	25.3.17	Pak Trading	GGES Chanore	Development Work	191,162
	18523/2.8.16	Pak Trading	GMPS Bundia	Development Work	49,959
	18530/5.8.16	Pak Trading	GMPS Bundia	Development Work	45,045
	18576/10.8.16	Pak Trading	GMPS Soon	Barbed Wire	49,959
	18669/26.7.16	Pak Trading	GGPS Khalol	Construction work	49,959
	18678/26.7.16	Pak Trading	GGPS Khalol	Purchase of Misc Items	49,959
	18723/5.8.16	Pak Trading	GGPS Chatraana	Development Work	46,471
	18713/5.8.16	Pak Trading	GGPS Chatraana	Development Work	49,959
	18728/29.7.16	Pak Trading	GGPS Baryah	Development Work	49,959
	18736/31.7.16	Pak Trading	GGPS Baryah	White Wash	34,491
	18690/1.8.16	Pak Trading	GGPS Kangarh	White Wash	49,140
	18673/27.7.16	Pak Trading	GGPS Janhattal	Development Work	49,959
	18682/28.7.16	Pak Trading	GGPS Janhattal	Development Work	49,725
	17379/7.8.16	Mughal Entp.	GMPS Narala	Development Work	49,725
	17363/5.8.16	Mughal Entp.	GMPS Narala	Development Work	49,140
	18533/30.7.16	Pak Trading	GMPS Dhan la hri	Motor for Building	49,959
	18588/30.7.16	Pak Trading	GGPS Salambar	Construction work	33,345
	18598/31.7.16	Pak Trading	GGPS Salambar	Construction work	35,745
	18600/31.7.16	Pak Trading	GMPS Soha Kahuta	Construction Work	43,854
	18688/16.1.17	Pak Trading	GGPS Model Tapyali	Machinery Purchased	49,959
	18627/5.8.16	Pak Trading	GMPS Ghariat	Civil Work	44,141
	18617/31.7.16	Pak Trading	GMPS Ghariat	Civil Work	49,959
	17812/21.3.17	Pak Trading	GMPS Ghariat	White Was	29,000
	18654/5.8.16	Pak Trading	GGPS Bhagoon	Material Purchased	49,970
	18484/10.8.16	Pak Trading	GMPS Piniali	Furniture Purchased	41,535
	18477/11.8.16	Pak Trading	GMPS Piniali	Material for Kids room	42,471
	18672/4.8.16	Pak Trading	GGES Jhangar	Development Work	49,959
	18685/8.8.16	Pak Trading	GGES Jhangar	Development Work	49,140
	17421/9.9.16	Mughal Entp.	GGES Jhangar	Development Work	40,950
	19233/9.2.17	Pak Trading	GGES Jhangar	Material for White Wash	49,140
	19245/29.2.17	Pak Trading	GGPS Gara	Material for White wash	49,959
	18469/7.8.16	Pak Trading	GGPS Gara	Development Work	47,601
	18413/1.8.16	Pak Trading	GGPS Gara	Development Work	49,959
	18452/4.8.16	Pak Trading	GGPS Gara	Development Work	49,959
	18566/29.8.16	Pak Trading	GGPS Mohallah Rajgan	Development Work	49,959
	18642/5.8.16	Pak Trading	GGPS Sai	Barbed Wire	49,959
	18710/5.8.16	Pak Trading	GGPS Norgran	Bath Room Material	49,959
	18703/12.8.16	Pak Trading	GMPS Bamlot	Barbed Wire	49,959
	18712/13.8.16	Pak Trading	GMPS Bamlot	Material for Kid Room	49,140
	18687/28.7.16	Pak Trading	GGPS Dupri	Development Work	49,725
	17804/10.3.17	Pak Trading	GGPS Dupri	White Wash	14,850
	18691/30.7.16	Pak Trading	GGPS Dupri	White Wash	36,270
	18652/2.8.16	Pak Trading	GGPS Kalahna	Development Work	44,460
	18655/02.8.16	Pak Trading	GGPS Kalahna	Development Work	49,959
	18658/2.8.16	Pak Trading	GGPS Kalahna	Development Work	40,950
	18514/31.7.1	Pak Trading	GGES Garmala	Purchase of furniture	49,959
	18509/30.7.16	Pak Trading	GGES Garmala	Purchase of Furniture	49,140
	18487/6.8.16	Pak Trading	GGPS Dhianpur	Construction work	49,959
	19240/30.3.17	Pak Trading	GGPS Hail Jmeery	Misc Items	50,000
	18749/29.7.16	Pak Trading	GGPS Hail Jmeery	Purchase of Furniture	49,725
	18482/29.7.16	Pak Trading	GGPS Hail Jmeery	Purchase of Furniture	49,140
	18748/25.7.16	Pak Trading	GGES Thathi Syedan	Development Work	49,725
	19833/15.2.17	Pak Trading	GGES Thathi Syedan	Development Work	15,912
	19834/15.2.17	Pak Trading	GGES Thathi Syedan	Development Work	20,000
	18832/15.2.17	Pak Trading	GGES Thathi Syedan	Development Work	42,148

	18835/15.7.17	Pak Trading	GGES Thathi Syedan	Development Work	20,000
	18838/15.7.17	Pak Trading	GGES Thathi Syedan	Development Work	40,000
	18841/15.7.17	Pak Trading	GGES Thathi Syedan	Development Work	23,283
	18342/15.7.17	Pak Trading	GGES Thathi Syedan	Development Work	30,657
	18502/2.8.16	Pak Trading	GGPS Keral	Development Work	49,725
	18371/30.7.16	Pak Trading	GGPS Dolian	Development Work	43,875
	18470/31.7.16	Pak Trading	GGPS Dolian	Development Work	30,465
	19511/24.4.17	Pak Trading	GGPS Dolian	Development Work	17,339
	19508/24.4.14	Pak Trading	GGPS Dolian	Development Work	22,961
	18364/27.3.17	Mughal Entp.	GES Maira	Water tank with accessori	47,416
	18362/25.2.17	Mughal Entp.	GES Maira	DO	49,994
	18620/11.8.16	Pak Trading	GES Maira	DO	49,959
	18625/9.8.16	Mughal Entp.	GES Maira	Development Work	41,425
	18626/9.8.16	Pak Trading	GES Maira	Steel Almirah	43,290
	18630/10.8.16	Pak Trading	GGES Maira	Furniture	49,959
	18618/09.8.16	Pak Trading	GGES Maira	Electric Water Cooler	49,959
	18606/10.8.16	Pak Trading	GGES Maira	Misc items purchased	49,374
	18613/11.8.16	Pak Trading	GGES Maira	Chair for Kids room	47,245
	18744/30.7.16	Pak Trading	GGPS Mohra Plai	Construction work	48,155
	17386/2.8.16	Mughal Entp.	GGPS Bhalot	Furniture purchased	49,140
	17389/7.8.16	Mughal entp.	GGPS Bhalot	Misc Items Purchased	46,120
	18610/2.8.16	Pak Trading	GMPS Bamnial	Water Tank with Accessor	45,630
	18619/7.8.16	Pak Trading	GMPS Bamnial	White Wash	42,680
	17900/1.8.16	Mughal entp.	GGES Batala	Development Work	49,140
	17392/5.8.16	Mughal Entp.	GGES Batala	Development Work	49,140
	18631/7.8.16	Mughal Entp.	GGES Batala	Development Work	49,140
	18611/10.8.16	Mughal Entp.	GGES Batala	Development Work	49,140
	18621/10.8.16	Mughal Entp.	GGES Batala	Development Work	49,140
	19003/9.1.17	Mughal Entp.	GGES Batala	Development Work	49,959
	18997/23.12.16	Mughal Entp.	GGES Batala	Development Work	49,959
	5203/20.4.17	Hammaad Entp	GGPS Mohra Rajwal	Development Work	47,000
	5202/22.4.17	Hammaad Entp	GGPS Mohra Rajwal	Development Work	34,000
	5201/24.4.17	Hammaad Entp	GGPS Mohra Rajwal	Development Work	34,000
		Pak Trading	GGPS Ara	Development Work	64,260
		Pak Trading	GGPS Norang Bakht	Development Work	49,988
	3.3.17	Pak Trading	GMPS Bagla	Development Work	44,407
	10.2.17	Pak Trading	GGPS Dhoke Gala	Development Work	53,000
	30.7.16	Pak Trading	GGPS Dhoke Gala	Development Work	46,645
	20.7.16	Pak Trading	GMPS Kuloyian	Development Work	49,959
	29.7.16	Pak Trading	GMPS Kaultia	Development Work	40,950
	29.7.16	Pak Trading	GMPS Asloha	Development Work	49,959
	29.7.16	Pak Trading	GPS Daryoua	Development Work	49,959
	29.7.16	Pak Trading	GGES Khuian	Development Work	49,959
	29.7.16	Pak Trading	GGES Khuian	Development Work	47,560
	29.7.16	Pak Trading	GGES Katheel	Development Work	49,725
	18605/27.7.16	Pak Trading	GGES Soar	Misc items purchased	45,630
	18612/28.8.16	Pak Trading	GGES Soar	Furniture purchased	48,906
	17367/29.7.16	Mughal Entp.	GGPS Manyand	Furniture for kids room	47,619
	17332/30.7.16	Mughal Etnp.	GGPS Manyand	Furniture	49,140
	19789/8.6.17	Pak Trading	GGPS Manyand	Development Work	48,906
	18545/1.8.16	Pak Tradings	GGPS Chahat	Development Work	49,959
	18559/2.8.16	Pak Tradings	GGPS Chahat	Development Work	49,959
	18773/3.8.16	Pak Tradings	GGPS Chahat	Development Work	49,959
	18789/4.8.16	Pak Trading	GGPS Chahat	Development Work	49,959
	18613/5.8.16	Pak Trading	GGPS Chahat	Development Work	47,245
	18097/25.3.17	Mughal Entp.	GGPS Chahat	White Wash	38,838
	19603/25.3.17	Pak Trading	GGPS Chahat	Furniture	21,060

	19597/25.3.17	Pak Trading	GGPS Chahat	Furniture	15,795
	18561/29.7.16	Pak Trading	GGPS Channy	Toys for kids Room	49,959
	17807/27.7.16	Pak Trading	GMPS Ail	White Wash	44,280
	18665/10.8.16	Pak Trading	GMPS Ail	Development Work	49,959
	18644/29.7.16	Pak Trading	GMPS Janjoor	Development Work	49,959
	18640/29.7.16	Pak Trading	GMPS Janjoor	Development Work	49,725
	18634/29.7.16	Pak Trading	GMPS Janjoor	Development Work	49,970
	18624/29.7.16	Pak Trading	GMPS Janjoor	Development Work	49,140
	19440/22.3.17	Pak Trading	GMPS Janjoor	Development Work	49,959
	19442/22.3.17	Pak Trading	GMPS Janjoor	Development Work	49,942
	18513/5.8.16	Pak Trading	GGPS Kalyal	Development Work	49,140
	17998/4.4.17	Mughal Entp.	GGPS Kalyal	White wash	35,638
	18526/2.8.16	Pak Trading	GMPS Chirass	Development Work	49,959
	18522/2.8.16	Pak Trading	GMPS Narar	Development Work	49,959
	18704/29.7.16	Pak Trading	GGPS Sanj	Development Work	45,630
	18764/30.7.16	Pak Trading	GMPS Pirwala	Development Work	49,959
	18772/30.7.16	Pak Trading	GMPS Pirwala	Development Work	22,441
	18780/31.7.16	Pak Trading	GMPS Pirwala	Development Work	40,950
	17351/2.8.16	Mughal Entp.	GGPS Tangi	Development Work	44,694
	18467/5.8.16	Pak Trading	GGPS Tangi	Development Work	49,959
	17354/5.8.16	Pak Trading	GGPS Tangi	Development Work	37,253
	18480/9.8.16	Pak Trading	GGPS Tangi	Development Work	28,988
	18474/9.8.16	Pak Trading	GGPS Tangi	Development Work	48,906
	19124/7.1.17	Pak Trading	GGPS Tangi	Misc Items Purchased	46,800
	19133/7.1.17	Pak Trading	GGPS Tangi	Furniture Purchased	49,140
	18751/4.8.16	Pak Trading	GGMS Thanda Pani	Development Work	49,959
	18758/9.8.16	Pak Trading	GGMS Thanda Pani	Purchase of Furniture	47,076
	17778/3.2.17	Mughal Entp.	GGMS Thanda Pani	Development work	35,485
	17771/3.2.17	Mughal Entp.	GGMS Thanda Pani	Development work	34,515
	17381/27.7.16	Mughal Entp.	GMPS Kultia	Misc Items Purchased	47,919
	17375/27.7.16	Mughal Entp.	GMPS Kultia	Development work	50,500
	18573/2.8.16		GGPS Kanaran	Development work	49,500
	18727/12.8.16	Pak Trading	GGPS Daryoua	Development work	49,959
	18674/29.7.16	Pak Trading	GGPS Kotha	Development work	49,959
	18681/29.7.16	Pak Trading	GGPS Kotha	Development work	24,711
	19256/6.3.17	Pak Trading	GGPS Salgran	White Wash	49,959
	19260/18.3.17	Pak Trading	GGPS Salgran	White Wash	23,631
	19262/23.3.17	Pak Trading	GMPS Norang Bakht	Development work	49,988
	18669/28.7.16	Pak Trading	GGPS Khalil	Development work	49,725
	18678/28.7.16	Pak Trading	GGPS Khalil	Purchase of Furniture	49,959
	18523/02.8.16	Pak Trading	GMPS Bundia	Development work	49,959
	18530/5.8.16	Pak Trading	GMPS Bundia	Development work	45,045
	18501/26.7.16	Pak Trading	GCEMS Behoon	Development work	49,140
	18495/27.7.16	Pak Trading	GCEMS Behoon	Development work	49,140
	18489/28.7.16	Pak Trading	GCEMS Behoon	Development work	49,140
	18511/30.7.16	Pak Trading	GCEMS Behoon	Development work	49,140
	18710/5.8.16	Pak Trading	GCEMS Behoon	Development Work	49,959
	18535/2.8.16	Pak Trading	GGPS Khadiot	Development Work	44,555
	18525/30.7.16	Pak Trading	GGPS Khadiot	Development Work	49,725
	18519/29.7.16	Pak Trading	GGPS Khadiot	Development Work	49,410
	18531/1.8.16	Pak Trading	GGPS Khadiot	Development Work	45,630
	18490/10.8.16	Pak Trading	GGPS Dhalater	Development Work	49,140
	18500/11.8.16	Pak Trading	GGPS Dhalater	Development Work	49,140
	17374/1.8.16	Mughal Trading	GGPS Mohra Beru	Water tank with accessor	45,630
	17384/3.8.16	Mughal Trading	GGPS Mohra Beru	Development Work	48,962
	17364/30.7.16	Mughal Trading	GGPS Mohra Beru	Motor with Pipe	24,500
	20.4.17	Sadaat Brothers	GGPS Mansi Jhilla	Development work	52,000

	18508/3.8.16	Pak Trading	GGPS Mansi Jhilla	Furniture	47,245
	18528/5.8.16	Pak Trading	GGPS Mansi Jhilla	Furniture	42,799
	18506/4.8.16	Pak Trading	GGPS Mori Syedan	Development Work	49,140
	18505/2.8.16	Pak Trading	GGPS Chani Jhela	Water Tank with Accessor	20,000
	18488/3.8.16	Pak Trading	GGPS Sang	Water tank with Motor	49,725
	18517/8.8.16	Pak Trading	GGPS Gala Galori	Development work	36,020
	18507/4.8.16	Pak Trading	GGPS Gala Galori	Development work	28,431
	18661/1.8.16	Pak Trading	GGPS Karot	Development work	49,959
	18671/1.8.16	Pak Trading	GGPS Karot	Development work	26,371
	18705/5.8.16	Pak Trading	GGPS sundal	Development work	50,000
	19894/5.8.16	Pak Trading	GGPS sundal	Development work	41,000
	18714/29.7.16	Pak Trading	GGPS sundal	Development work	34,381
	18614/29.7.16	Pak Trading	GGPS Latori Syedan	Water Tank with Accessor	16,500
	18615/29.7.16	Pak Trading	GGPS Latori Syedan	DO	27,975
	17386/2.8.16	Mughal Entp.	GGPS Bhalot	Furniture	49,140
	19271/15.2.17	Pak Trading	GGPS Bhalot	Furniture	7,488
	17894/26.12.16	Pak Trading	GGPS Dhianpur	Development work	49,959
	18654/5.8.16	Pak Trading	GGPS Bhagoon	Kids room Material	47,970
			<b>Total</b>		<b>10,640,708</b>
		<b>Grand Total</b>			<b>18,736,707</b>

## Annexure-F

### Irregular allotment of funds for contingent paid staff

Para-1.2.2.11

(Rs in million)

Sr No.	Name of DDO	Date of Issuing of Budget	Amount
1	DO Health	23.9.16	4.272
2	DEO Special Education	27.9.16	2.520
3	THQ Hospital Muree	5.10.16	0.240
4	DEO Special Edu DDO's	16.11.16	0.130
5	EDO EDU DDO's	17.11.16	0.200
6	DEO Special Education	17.11.16	0.140
7	DO Accounts	29.11.16	0.570
8	THQ Hospital Kottli Sattian	29.11.16	0.200
9	THQ Hospital Kahuta	13.12.16	0.200
10	THQ Hospital Gujar Khan	26.12.16	0.220
11	THQ Hospital Gujar Khan	26.12.16	0.199
12	DOH	28.12.16	8.000
13	THQ Hospital Gujar Khan	28.12.16	0.157
14	DO Civil Defense	28.12.16	0.500
	<b>Total</b>		<b>17.548</b>

## Annexure-G

## Irregular payment on petrol oil lubricants

Para-1.2.2.12

G/L Acc	Posting Date	Cost center	Cost center Description	Amount (Rs)
A03807	27.09.2016	RI6005	D.O (SOIL CONSERV) RWP	15896
A03807	27.09.2016	RI6005	D.O (SOIL CONSERV) RWP	16403
A03807	15.10.2016	RI6005	D.O (SOIL CONSERV) RWP	18283
A03807	17.10.2016	RI6005	D.O (SOIL CONSERV) RWP	14906
A03807	29.11.2016	RI6005	D.O (SOIL CONSERV) RWP	17253
A03807	23.12.2016	RI6005	D.O (SOIL CONSERV) RWP	11768
A03807	07.09.2016	RI6001	D.O AGRI.(EXT) RWP	19662
A03807	15.10.2016	RI6001	D.O AGRI.(EXT) RWP	18694
A03807	15.10.2016	RI6001	D.O AGRI.(EXT) RWP	8712
A03807	07.09.2016	RI6020	D.O AGRI.(EXT) RWP	21954
A03807	09.09.2016	RI6020	D.O AGRI.(EXT) RWP	12259
A03807	15.10.2016	RI6020	D.O AGRI.(EXT) RWP	12069
A03807	09.11.2016	RI6020	D.O AGRI.(EXT) RWP	32618
A03807	10.12.2016	RI6020	D.O AGRI.(EXT) RWP	12954
A03807	07.09.2016	RI6024	D.O OFWM RWP	38377
A03807	07.09.2016	RI6024	D.O OFWM RWP	57359
A03807	15.10.2016	RI6024	D.O OFWM RWP	35961
A03807	15.10.2016	RI6024	D.O OFWM RWP	67695
A03807	27.10.2016	RI6024	D.O OFWM RWP	56929
A03807	27.10.2016	RI6024	D.O OFWM RWP	46102
A03807	27.10.2016	RI6024	D.O OFWM RWP	51772
A03807	12.11.2016	RI6024	D.O OFWM RWP	44051
A03807	12.11.2016	RI6006	DY D.S.C. GUJAR KHAN.	11936
A03807	27.09.2016	RI6027	DY D.O OGWM GUJAR KHAN	30001
A03807	29.11.2016	RI6027	DY D.O OGWM GUJAR KHAN	32306
A03807	28.12.2016	RI6027	DY D.O OGWM GUJAR KHAN	65313
A03807	13.10.2016	RI6025	DY D.O OGWM RWP	43111
A03807	13.10.2016	RI6025	DY D.O OGWM RWP	5613
A03807	04.11.2016	RI6025	DY D.O OGWM RWP	27582
A03807	12.11.2016	RI6025	DY D.O OGWM RWP	19663
A03807	28.12.2016	RI6025	DY D.O OGWM RWP	45784
A03807	08.09.2016	RI6007	DY D.O SOIL CONSE KAHUTA.	19574
A03807	01.11.2016	RI6007	DY D.O SOIL CONS KAHUTA.	32187
A03807	23.12.2016	RI6007	DY D.O SOIL CONS KAHUTA.	32212
A03807	15.10.2016	RI6023	DY D.O AGRI. EXTENSION MURREE	11924
A03807	15.10.2016	RI6023	DY D.O AGRI. EXTENSION MURREE	21334
A03807	04.11.2016	RI6023	DY D.O AGRI. EXTENSION MURREE	15364
A03807	22.11.2016	RI6023	DY D.O AGRI. EXTENSION MURREE	17246
A03807	13.12.2016	RI6023	DY D.O AGRI. EXTENSION MURREE	16727
A03807	19.10.2016	RI6003	DY. DO AGRI.(EXT) K/SATTIAN	11458
A03807	19.10.2016	RI6003	DY. DO AGRI.(EXT) K/SATTIAN	36705
A03807	15.12.2016	RI6003	DY. DO AGRI.(EXT) K/SATTIAN	13137
A03807	15.12.2016	RI6003	DY. DO AGRI.(EXT) K/SATTIAN	12160
A03807	27.12.2016	RI6870	DY.D.O.(AGRI) KALLAR SYEDA	39527
A03807	27.12.2016	RI6873	DY.D.O.(AGRI) KALLAR SYEDA	7105
A03807	27.12.2016	RI6019	DY.D.O.(AGRI)KAHUTA.	400
A03807	27.12.2016	RI6019	DY.D.O.(AGRI)KAHUTA.	2264

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A03807	27.12.2016	RI6019	DY.D.O.(AGRI)KAHUTA.	13033
A03807	24.08.2016	RI6017	DY.D.O(AGRIEXT)RWP	19658
A03807	09.09.2016	RI6017	DY.D.O(AGRIEXT)RWP	12710
A03807	15.10.2016	RI6017	DY.D.O(AGRIEXT)RWP	14115
A03807	04.11.2016	RI6017	DY.D.O(AGRIEXT)RWP	16051
A03807	13.12.2016	RI6017	DY.D.O(AGRIEXT)RWP	18696
A03807	12.11.2016	RI6018	DY D.O AGR(EXT) G.KHAN	43897
A03807	22.11.2016	RI6018	DY D.O AGR(EXT) G.KHAN	22411
A03807	26.12.2016	RI6018	DY D.O AGR(EXT) G.KHAN	26612
A03807	26.12.2016	RI6018	DY D.O AGR(EXT) G.KHAN	23884
A03807	28.12.2016	RI6018	DY D.O AGR(EXT) G.KHAN	25561
A03807	07.09.2016	RI6026	DY.D O. OFW. TAXILA	26361
A03807	17.10.2016	RI6026	DY.D O. OFW. TAXILA	28845
A03807	28.12.2016	RI6026	DY.D O. OFW. TAXILA	61639
A03807	20.10.2016	RI6040	E.D.O. AGRICULTURE. RWP	44175
A03807	29.11.2016	RI6040	E.D.O. AGRICULTURE. RWP	37820
A03807	29.11.2016	RI6040	E.D.O. AGRICULTURE. RWP	4784
A03807	15.12.2016	RI6040	E.D.O. AGRICULTURE. RWP	36844
A03807	26.12.2016	RI6040	E.D.O. AGRICULTURE. RWP	31186
A03807	26.08.2016	RI6741	EXCISE & TAXN OFCR.RWP.	27460
A03807	26.08.2016	RI6741	EXCISE & TAXN OFCR.RWP.	31430
A03807	04.11.2016	RI6741	EXCISE & TAXN OFCR.RWP.	24730
A03807	04.11.2016	RI6741	EXCISE & TAXN OFCR.RWP.	24675
A03807	24.08.2016	RI6751	SECRETARY R.T.A. RWP.	37379
A03807	13.10.2016	RI6751	SECRETARY R.T.A. RWP.	20628
A03807	19.10.2016	RI6751	SECRETARY R.T.A. RWP.	21263
A03807	17.11.2016	RI6751	SECRETARY R.T.A. RWP.	21263
A03807	14.12.2016	RI6751	SECRETARY R.T.A. RWP.	19684
A03807	30.12.2016	RI6751	SECRETARY R.T.A. RWP.	19950
A03807	08.09.2016	RI6091	DIST.CIVIL DEFENCE OFFICER	43322
A03807	20.09.2016	RI6091	DIST.CIVIL DEFENCE OFFICER.	16456
A03807	16.11.2016	RI6091	DIST.CIVIL DEFENCE OFFICER.	44639
A03807	26.11.2016	RI6091	DIST.CIVIL DEFENCE OFFICER.	-27865
A03807	06.12.2016	RI6091	DIST.CIVIL DEFENCE OFFICER.	17592
A03807	30.12.2016	RI6091	DIST.CIVIL DEFENCE OFFICER.	24853
A03807	13.10.2016	RI6755	DO BLDG.DIVN. RWP	29675
A03807	13.10.2016	RI6755	DO BLDG.DIVN. RWP	20596
A03807	20.10.2016	RI6755	DO BLDG.DIVN. RWP	28637
A03807	20.10.2016	RI6755	DO BLDG.DIVN. RWP	17118
A03807	20.10.2016	RI6755	DO BLDG.DIVN. RWP	24675
A03807	28.10.2016	RI6755	DO BLDG.DIVN. RWP	10282
A03807	14.12.2016	RI6755	DO BLDG.DIVN. RWP	43344
A03807	24.12.2016	RI6755	DO BLDG.DIVN. RWP	54516
A03807	06.10.2016	RI6752	EDO (WORKS & SERVICES) RWP	42571
A03807	11.11.2016	RI6752	EDO (WORKS & SERVICES) RWP	24317
A03807	20.09.2016	RI6754	H/WAY DVN.RWP	14563
A03807	13.10.2016	RI6754	H/WAY DVN.RWP	14756
A03807	11.11.2016	RI6754	H/WAY DVN.RWP	23333
A03807	11.11.2016	RI6754	H/WAY DVN.RWP	15178
A03807	14.12.2016	RI6754	H/WAY DVN.RWP	9601
A03807	24.12.2016	RI6754	H/WAY DVN.RWP	25961

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A03807	30.12.2016	RI6754	H/WAY DVN.RWP	15819
A03807	04.11.2016	RI7013	Dy DO OFWM KAHUTA	12832
A03807	19.10.2016	RI7041	District Coordinator IR (MNCH & Nutri	19460
A03807	19.10.2016	RI7041	DO	27609
A03807	19.10.2016	RI7041	DO	2552
A03807	19.10.2016	RI7041	DO	16043
A03807	17.12.2016	RI7041	DO	9410
A03807	23.12.2016	RI7041	DO	3869
A03807	10.12.2016	RS6926	DO Agri (Extension) Rawal	16407
A03807	28.12.2016	RS6926	DO Agri (Extension) Rawal	17289
A03807	28.12.2016	RS6926	DO Agri (Extension) Rawal	8897
A03807	20.10.2016	RI7012	DY DO OFWM Taxila	35677
A03807	10.12.2016	RI7012	DO	10063
A03807	22.09.2016	RI6280	D.E.O.(M) ELY.EDU.RWP	15228
A03807	24.10.2016	RI6280	D.E.O.(M) ELY.EDU.RWP	4289
A03807	17.11.2016	RI6280	D.E.O.(M) ELY.EDU.RWP	3869
A03807	19.10.2016	RI6279	D.E.O.(SE) RWP	8650
A03807	27.12.2016	RI6279	D.E.O.(SE) RWP	17445
A03807	10.10.2016	RI6281	DIST.EDU.OFCR.(F) RWP	58491
A03807	01.12.2016	RI6281	DIST.EDU.OFCR.(F) RWP	18358
A03807	14.12.2016	RI6281	DIST.EDU.OFCR.(F) RWP	18358
A03807	24.12.2016	RI6281	DIST.EDU.OFCR.(F) RWP	21921
A03807	02.09.2016	RI6688	DIST.EDU.OFCR.(SPL.EDU) RWP	11909
A03807	07.10.2016	RI6688	DIST.EDU.OFCR.(SPL.EDU) RWP	7545
A03807	19.10.2016	RI6688	DIST.EDU.OFCR.(SPL.EDU) RWP	10595
A03807	24.10.2016	RI6688	DIST.EDU.OFCR.(SPL.EDU) RWP	7742
A03807	24.10.2016	RI6688	DIST.EDU.OFCR.(SPL.EDU) RWP	18925
A03807	16.11.2016	RI6688	DIST.EDU.OFCR.(SPL.EDU) RWP	14650
A03807	25.11.2016	RI6688	DIST.EDU.OFCR.(SPL.EDU) RWP	2000
A03807	16.12.2016	RI6688	DIST.EDU.OFCR.(SPL.EDU) RWP	10881
A03807	20.09.2016	RI6051	DIST.SPORTS OFFICER RWP.	31570
A03807	09.11.2016	RI6051	DIST.SPORTS OFFICER RWP.	26960
A03807	29.12.2016	RI6051	DIST.SPORTS OFFICER RWP.	26891
A03807	13.10.2016	RI6285	DY.DEO(M)GUJAR KHAN.	35300
A03807	22.09.2016	RI6289	DY. DEO (MALE) KAHUTA.	28700
A03807	14.12.2016	RI6289	DY. DEO (MALE) KAHUTA.	30770
A03807	09.09.2016	RI6287	DY. DEO (W) KAHUTA.	13028
A03807	09.09.2016	RI6287	DY. DEO (W) KAHUTA.	15000
A03807	22.09.2016	RI6287	DY. DEO (W) KAHUTA.	21153
A03807	15.10.2016	RI6287	DY. DEO (W) KAHUTA.	20694
A03807	17.11.2016	RI6287	DY. DEO (W) KAHUTA.	21613
A03807	10.10.2016	RI6283	DY. DEO (W)GUJAR KHAN.	9044
A03807	19.10.2016	RI6283	DY. DEO (W)GUJAR KHAN.	10002
A03807	19.10.2016	RI6283	DY. DEO (W)GUJAR KHAN.	14847
A03807	19.11.2016	RI6283	DY. DEO (W)GUJAR KHAN.	-14847
A03807	22.09.2016	RI6290	DY. DEO (WOMEN)TAXILA.	20640
A03807	22.09.2016	RI6290	DY. DEO (WOMEN)TAXILA.	20985
A03807	19.10.2016	RI6290	DY. DEO (WOMEN)TAXILA.	16170
A03807	29.12.2016	RI6278	EDO (EDUCATION) RWP	59939
A03807	29.12.2016	RI6278	EDO (EDUCATION) RWP	53593
A03807	29.12.2016	RI6278	EDO (EDUCATION) RWP	64175



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A03807	29.12.2016	RI6278	EDO (EDUCATION) RWP	55667
A03807	29.12.2016	RI6278	EDO (EDUCATION) RWP	56461
A03807	29.12.2016	RI6278	EDO (EDUCATION) RWP	56333
A03807	07.10.2016	RI6687	H/M G.S DEAF/DEFCT HEARING RWP	34455
A03807	13.10.2016	RI6687	H/M G.S DEAF/DEFCT HEARING RWP	82639
A03807	16.12.2016	RI6687	H/M G.S DEAF/DEFCT HEARING RWP	22465
A03807	17.12.2016	RI6687	H/M G.S DEAF/DEFCT HEARING RWP	66860
A03807	12.11.2016	RI6685	H/M GGHS (BLIND) RWP	25730
A03807	12.11.2016	RI6685	H/M GGHS (BLIND) RWP	27517
A03807	24.09.2016	RI6008	Govt Special Education Centre K/ Syedan	27272
A03807	06.12.2016	RI6008	DO	64408
A03807	13.10.2016	RI6763	GOVT SPL. EDU. CENTRE. G/KHAN	46201
A03807	13.10.2016	RI6763	GOVT SPL. EDU. CENTRE. G/KHAN	55357
A03807	02.12.2016	RI6763	GOVT SPL. EDU. CENTRE. G/KHAN	67899
A03807	27.12.2016	RI6763	GOVT SPL. EDU. CENTRE. G/KHAN	72387
A03807	27.12.2016	RI6763	GOVT SPL. EDU. CENTRE. G/KHAN	57207
A03807	23.09.2016	RI6761	GOVT SPL. EDU. CENTRE. K/SATTIAN	50018
A03807	19.11.2016	RI6761	DO	56228
A03807	21.10.2016	RI6762	GOVT SPL. EDU. CENTRE. KAHUTA	43972
A03807	21.10.2016	RI6762	DO	29463
A03807	16.12.2016	RI6762	DO	42678
A03807	24.12.2016	RI6762	DO	55081
A03807	09.09.2016	RI6764	H/M GOVT SPL. EDU. CENTRE. MURREE	70534
A03807	13.10.2016	RI6764	H/M GOVT SPL. EDU. CENTRE. MURREE	45519
A03807	08.11.2016	RI6764	H/M GOVT SPL. EDU. CENTRE. MURREE	53534
A03807	16.12.2016	RI6764	H/M GOVT SPL. EDU. CENTRE. MURREE	51294
A03807	29.12.2016	RI6764	H/M GOVT SPL. EDU. CENTRE. MURREE	47379
A03807	23.09.2016	RI6765	H/M GOVT SPL. EDU. CENTRE. TAXILA	20950
A03807	12.11.2016	RI6765	H/M GOVT SPL. EDU. CENTRE. TAXILA	30593
A03807	12.11.2016	RI6765	H/M GOVT SPL. EDU. CENTRE. TAXILA	38682
A03807	16.12.2016	RI6765	H/M GOVT SPL. EDU. CENTRE. TAXILA	30593
A03807	25.10.2016	RI6849	GOVT.INST. FOR SLOW LEARNERS	18872
A03807	12.11.2016	RI6849	GOVT.INST. FOR SLOW LEARNERS	39911
A03807	21.11.2016	RI6850	GSEC FOR MR PERSON	35629
A03807	21.11.2016	RI6850	GSEC FOR M R PERSON	34225
A03807	29.11.2016	RI6850	GSEC FOR M R PERSON	46781
A03807	27.12.2016	RI6850	GSEC FOR M R PERSON	32131
A03807	23.09.2016	RI7007	GOVT. SPECIAL EDU CENTER PHC	49816
A03807	18.10.2016	RI7007	DO	50969
A03807	14.11.2016	RI7007	DO	64320
A03807	16.12.2016	RI7007	DO	65520
A03807	13.10.2016	RI6684	GOVT.QANDEEL S.S.BLINDS	31038
A03807	21.11.2016	RI6684	DO	20614
A03807	21.11.2016	RI6684	DO	22010
A03807	13.10.2016	RI6041	D O FORESTS.RWP	52129
A03807	26.10.2016	RI6041	D O FORESTS.RWP	34876
A03807	29.11.2016	RI6041	D O FORESTS.RWP	34290
A03807	30.08.2016	RI6722	DDO (IT) RWP	3551
A03807	06.10.2016	RI6722	DO	4519
A03807	22.08.2016	RI6691	DIST.OFCR ACCOUNTS RWP	40024
A03807	22.09.2016	RI6691	DO	18702

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A03807	15.10.2016	RI6691	DO	22571
A03807	15.11.2016	RI6691	DO	29832
A03807	16.12.2016	RI6691	DO	28557
A03807	23.12.2016	RI7021	District Coordination Officer Rawalpindi	151251
A03807	28.12.2016	RI7021	District Coordination Officer Rawalpindi	142050
A03807	30.08.2016	RI6087	DISTRICT COORDINATION OFFICER.	132808
A03807	30.08.2016	RI6087	DISTRICT COORDINATION OFFICER.	127417
A03807	08.09.2016	RI6087	DISTRICT COORDINATION OFFICER.	133534
A03807	14.10.2016	RI6087	DISTRICT COORDINATION OFFICER.	237931
A03807	14.10.2016	RI6087	DISTRICT COORDINATION OFFICER.	184472
A03807	14.10.2016	RI6087	DISTRICT COORDINATION OFFICER.	180574
A03807	14.10.2016	RI6087	DISTRICT COORDINATION OFFICER.	188407
A03807	01.12.2016	RI6087	DISTRICT COORDINATION OFFICER.	186858
A03807	01.12.2016	RI6087	DISTRICT COORDINATION OFFICER.	231466
A03807	13.12.2016	RI6087	DISTRICT COORDINATION OFFICER.	159139
A03807	13.12.2016	RI6087	DISTRICT COORDINATION OFFICER.	227344
A03807	16.12.2016	RI6087	DISTRICT COORDINATION OFFICER.	278684
A03807	28.12.2016	RI6087	DISTRICT COORDINATION OFFICER.	24500
A03807	19.08.2016	RI6890	DO FINANCE & BUDGET	35179
A03807	08.09.2016	RI6890	DO FINANCE & BUDGET	19045
A03807	22.09.2016	RI6890	DO FINANCE & BUDGET	2660
A03807	17.10.2016	RI6890	DO FINANCE & BUDGET	19641
A03807	10.11.2016	RI6890	DO FINANCE & BUDGET	17756
A03807	17.12.2016	RI6890	DO FINANCE & BUDGET	14410
A03807	28.12.2016	RI6890	DO FINANCE & BUDGET	17436
A03807	06.10.2016	RI6826	DO FIRE BRIGADE RWP	51687
A03807	06.10.2016	RI6826	DO FIRE BRIGADE RWP	59085
A03807	17.10.2016	RI6826	DO FIRE BRIGADE RWP	50589
A03807	05.11.2016	RI6826	DO FIRE BRIGADE RWP	18472
A03807	17.12.2016	RI6826	DO FIRE BRIGADE RWP	63910
A03807	23.12.2016	RI6826	DO FIRE BRIGADE RWP	37360
A03807	02.09.2016	RI6043	EDO (COMMUNITY DEV) RWP	18072
A03807	02.09.2016	RI6043	EDO (COMMUNITY DEV) RWP	21699
A03807	06.10.2016	RI6043	EDO (COMMUNITY DEV) RWP	26813
A03807	06.10.2016	RI6043	EDO (COMMUNITY DEV) RWP	13710
A03807	10.11.2016	RI6043	EDO (COMMUNITY DEV) RWP	21210
A03807	26.11.2016	RI6043	EDO (COMMUNITY DEV) RWP	16078
A03807	27.12.2016	RI6043	EDO (COMMUNITY DEV) RWP	11874
A03807	27.12.2016	RI6043	EDO (COMMUNITY DEV) RWP	18566
A03807	22.08.2016	RI6690	EDO FINANCE & PLANNING.RWP	23011
A03807	22.08.2016	RI6690	EDO FINANCE & PLANNING.RWP	34920
A03807	10.09.2016	RI6690	EDO FINANCE & PLANNING.RWP	36926
A03807	13.10.2016	RI6690	EDO FINANCE & PLANNING.RWP	44359
A03807	17.11.2016	RI6690	EDO FINANCE & PLANNING.RWP	43736
A03807	16.12.2016	RI6690	EDO FINANCE & PLANNING.RWP	44694
A03807	03.11.2016	RI6772	EDO MUNICIPAL SERVICES	92335
A03807	03.11.2016	RI6772	EDO MUNICIPAL SERVICES	46614
A03807	29.12.2016	RI6772	EDO MUNICIPAL SERVICES	31025
A03807	29.12.2016	RI6772	EDO MUNICIPAL SERVICES	24766
A03807	29.12.2016	RI6772	EDO MUNICIPAL SERVICES	25402
A03807	30.06.2017	RI6772	EDO MUNICIPAL SERVICES	-31025

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A03807	30.06.2017	RI6772	EDO MUNICIPAL SERVICES	-24766
A03807	30.06.2017	RI6772	EDO MUNICIPAL SERVICES	-25402
A03807	07.09.2016	RI6705	ADHO I/C DHDC RWP	1000
A03807	07.09.2016	RI6705	ADHO I/C DHDC RWP	2000
A03807	07.09.2016	RI6705	ADHO I/C DHDC RWP	2750
A03807	24.10.2016	RI6705	ADHO I/C DHDC RWP	6480
A03807	28.10.2016	RI6705	ADHO I/C DHDC RWP	2000
A03807	16.11.2016	RI6705	ADHO I/C DHDC RWP	1000
A03807	16.11.2016	RI6705	ADHO I/C DHDC RWP	3000
A03807	16.11.2016	RI6705	ADHO I/C DHDC RWP	4000
A03807	29.11.2016	RI6705	ADHO I/C DHDC RWP	2000
A03807	29.11.2016	RI6705	ADHO I/C DHDC RWP	2000
A03807	24.12.2016	RI6705	ADHO I/C DHDC RWP	2997
A03807	28.12.2016	RI6705	ADHO I/C DHDC RWP	1330
A03807	28.12.2016	RI6705	ADHO I/C DHDC RWP	1330
A03807	06.10.2016	RI7059	DY DO (HEALTH) cantt Rawalpindi	12800
A03807	06.10.2016	RI7059	DY DO (HEALTH) cantt Rawalpind	20998
A03807	29.11.2016	RI7059	DY DO (HEALTH) cantt Rawalpind	15745
A03807	19.12.2016	RI7059	DY DO (HEALTH) cantt Rawalpind	12889
A03807	28.12.2016	RI7059	DY DO (HEALTH) cantt Rawalpind	10545
A03807	06.09.2016	RI7060	DY DO (HEALTH) cantt Rawalpind	20973
A03807	24.12.2016	RI7060	DY DO (HEALTH) cantt Rawalpind	18716
A03807	24.12.2016	RI7060	DY DO (HEALTH) cantt Rawalpind	18071
A03807	24.12.2016	RI7060	DY DO (HEALTH) cantt Rawalpind	14625
A03807	30.12.2016	RI7060	DY DO (HEALTH) cantt Rawalpind	-14625
A03807	01.09.2016	RI6721	DHO RWP (PREV.MEASURES)	27116
A03807	26.10.2016	RI6721	DHO RWP (PREV.MEASURES)	144611
A03807	16.11.2016	RI6721	DHO RWP (PREV.MEASURES)	141272
A03807	14.12.2016	RI6721	DHO RWP (PREV.MEASURES)	32729
A03807	05.09.2016	RI7061	DIRECTOR DTL, RAWALPINDI	33788
A03807	05.09.2016	RI7061	DIRECTOR DTL, RAWALPINDI	8447
A03807	05.09.2016	RI7061	DIRECTOR DTL, RAWALPINDI	42238
A03807	16.11.2016	RI7061	DIRECTOR DTL, RAWALPINDI	59135
A03807	19.12.2016	RI7061	DIRECTOR DTL, RAWALPINDI	8680
A03807	19.12.2016	RI7061	DIRECTOR DTL, RAWALPINDI	8447
A03807	09.09.2016	RI6703	DIST.HEALTH OFFICER. RWP.	2956
A03807	09.09.2016	RI6703	DIST.HEALTH OFFICER. RWP.	37679
A03807	23.09.2016	RI6703	DIST.HEALTH OFFICER. RWP.	2538
A03807	27.09.2016	RI6703	DIST.HEALTH OFFICER. RWP.	106537
A03807	06.10.2016	RI6703	DIST.HEALTH OFFICER. RWP.	2551
A03807	13.10.2016	RI6703	DIST.HEALTH OFFICER. RWP.	55288
A03807	13.10.2016	RI6703	DIST.HEALTH OFFICER. RWP.	47026
A03807	13.10.2016	RI6703	DIST.HEALTH OFFICER. RWP.	220930
A03807	26.10.2016	RI6703	DIST.HEALTH OFFICER. RWP.	3272
A03807	26.10.2016	RI6703	DIST.HEALTH OFFICER. RWP.	132404
A03807	28.10.2016	RI6703	DIST.HEALTH OFFICER. RWP.	14487
A03807	22.11.2016	RI6703	DIST.HEALTH OFFICER. RWP.	145343
A03807	29.11.2016	RI6703	DIST.HEALTH OFFICER. RWP.	19578
A03807	07.12.2016	RI6703	DIST.HEALTH OFFICER. RWP.	3782
A03807	14.12.2016	RI6703	DIST.HEALTH OFFICER. RWP.	147205
A03807	16.12.2016	RI6703	DIST.HEALTH OFFICER. RWP.	3411

G/L Acc	Posting Date	Cost center	Cost center Description	Amount (Rs)
A03807	19.12.2016	RI6703	DIST.HEALTH OFFICER. RWP.	6486
A03807	30.12.2016	RI6703	DIST.HEALTH OFFICER. RWP.	22323
A03807	30.12.2016	RI6703	DIST.HEALTH OFFICER. RWP.	124224
A03807	20.09.2016	RI6694	D O (HEALTH-II)	160234
A03807	13.10.2016	RI6694	D O (HEALTH-II)	134771
A03807	17.10.2016	RI6694	D O (HEALTH-II)	92130
A03807	17.10.2016	RI6694	D O (HEALTH-II)	93144
A03807	17.10.2016	RI6694	D O (HEALTH-II)	21451
A03807	17.10.2016	RI6694	D O (HEALTH-II)	31364
A03807	29.11.2016	RI6694	D O (HEALTH-II)	6453
A03807	29.11.2016	RI6694	D O (HEALTH-II)	5486
A03807	29.11.2016	RI6694	D O (HEALTH-II) RAWALPIND	8844
A03807	29.11.2016	RI6694	D O (HEALTH-II)	64287
A03807	29.11.2016	RI6694	D O (HEALTH-II)	78508
A03807	24.12.2016	RI6694	D O (HEALTH-II)	91448
A03807	24.12.2016	RI6694	D O (HEALTH-II)	88711
A03807	24.12.2016	RI6694	D O (HEALTH-II)	6453
A03807	26.12.2016	RI6694	D O (HEALTH-II)	80180
A03807	28.12.2016	RI6694	D O (HEALTH-II)	18745
A03807	30.06.2017	RI6694	D O (HEALTH-II)	-80180
A03807	08.09.2016	RI6093	OFFICER (HEALTH-III) RAWALPIN	15484
A03807	20.09.2016	RI6093	D O (HEALTH-III)	27086
A03807	15.10.2016	RI6093	D O (HEALTH-III)	11615
A03807	15.10.2016	RI6093	D O (HEALTH-III) RAWALPIN	5471
A03807	16.11.2016	RI6093	D O (HEALTH-III)	13551
A03807	24.12.2016	RI6093	D O (HEALTH-III)	17087
A03807	28.12.2016	RI6093	D O (HEALTH-III)	15957
A03807	13.10.2016	RI6704	DISTT. T.B.C. OFFICE.RWP	9674
A03807	14.10.2016	RI6704	DISTT. T.B.C. OFFICE.RWP	11846
A03807	10.11.2016	RI6704	DISTT. T.B.C. OFFICE.RWP	8061
A03807	27.12.2016	RI6704	DISTT. T.B.C. OFFICE.RWP	15443
A03807	01.11.2016	RI7018	DY. D O Health Taxial	54575
A03807	30.12.2016	RI7017	DY. DO Health Kotli Sattian	22628
A03807	30.12.2016	RI7017	DY. DO Health Kotli Sattian	9563
A03807	30.12.2016	RI7017	DY. DO Health Kotli Sattian	11402
A03807	30.12.2016	RI7017	DY. DO Health Kotli Sattian	7356
A03807	30.12.2016	RI7017	DY. DO Health Kotli Sattian	11306
A03807	01.09.2016	RI6697	DY.D.H.O.(ESTT.) KAHUTA	23189
A03807	07.09.2016	RI6697	DY.D.H.O.(ESTT.) KAHUTA	25501
A03807	01.11.2016	RI6697	DY.D.H.O.(ESTT.) KAHUTA	23268
A03807	01.11.2016	RI6697	DY.D.H.O.(ESTT.) KAHUTA	24549
A03807	28.12.2016	RI6697	DY.D.H.O.(ESTT.) KAHUTA	61887
A03807	25.08.2016	RI6696	DY.D.H.O.GUJAR KHAN	23759
A03807	25.08.2016	RI6696	DY.D.H.O.GUJAR KHAN	8666
A03807	13.10.2016	RI6696	DY.D.H.O.GUJAR KHAN	27822
A03807	20.10.2016	RI6696	DY.D.H.O.GUJAR KHAN	27865
A03807	26.11.2016	RI6696	DY.D.H.O.GUJAR KHAN	27865
A03807	14.12.2016	RI6696	DY.D.H.O.GUJAR KHAN	27548
A03807	14.12.2016	RI6696	DY.D.H.O.GUJAR KHAN	30298
A03807	24.12.2016	RI6696	DY.D.H.O.GUJAR KHAN	17631
A03807	01.11.2016	RI6699	DY.D.H.O.RWP.	69684

G/L Acc	Posting Date	Cost center	Cost center Description	Amount (Rs)
A03807	01.11.2016	RI6699	DY.D.H.O.RWP.	69684
A03807	16.12.2016	RI6698	DY.DHO MURREE (ADHO EST.)	90011
A03807	23.08.2016	RI6695	EDO HEALTH RWP.	12084
A03807	23.08.2016	RI6695	EDO HEALTH RWP.	99714
A03807	23.08.2016	RI6695	EDO HEALTH RWP.	10547
A03807	30.08.2016	RI6695	EDO HEALTH RWP.	2766
A03807	20.09.2016	RI6695	EDO HEALTH RWP.	2839
A03807	20.09.2016	RI6695	EDO HEALTH RWP.	145497
A03807	15.10.2016	RI6695	EDO HEALTH RWP.	35927
A03807	15.10.2016	RI6695	EDO HEALTH RWP.	3058
A03807	15.10.2016	RI6695	EDO HEALTH RWP.	38865
A03807	15.10.2016	RI6695	EDO HEALTH RWP.	36038
A03807	26.10.2016	RI6695	EDO HEALTH RWP.	2912
A03807	18.11.2016	RI6695	EDO HEALTH RWP.	51016
A03807	18.11.2016	RI6695	EDO HEALTH RWP.	74393
A03807	23.12.2016	RI6695	EDO HEALTH RWP.	6794
A03807	23.12.2016	RI6695	EDO HEALTH RWP.	45817
A03807	23.12.2016	RI6695	EDO HEALTH RWP.	38290
A03807	23.12.2016	RI6695	EDO HEALTH RWP.	5096
A03807	23.12.2016	RI6695	EDO HEALTH RWP.	40933
A03807	29.11.2016	RI6714	SMO I/C RHC CHAUNTRA RWP	22908
A03807	24.12.2016	RI6714	SMO I/C RHC CHAUNTRA RWP	26350
A03807	24.12.2016	RI6714	SMO I/C RHC CHAUNTRA RWP	22660
A03807	08.09.2016	RI6716	SMO I/C RHC QAZIAN G.KN	8549
A03807	08.09.2016	RI6716	SMO I/C RHC QAZIAN G.KN	10187
A03807	15.10.2016	RI6716	SMO I/C RHC QAZIAN G.KN	13550
A03807	10.11.2016	RI6716	SMO I/C RHC QAZIAN G.KN	6480
A03807	07.12.2016	RI6716	SMO I/C RHC QAZIAN G.KN	6552
A03807	27.12.2016	RI6716	SMO I/C RHC QAZIAN G.KN	7100
A03807	06.10.2016	RI6715	SMO PHC KHYABAN S/SYD RWP	3500
A03807	06.10.2016	RI6715	SMO PHC KHYABAN S/SYD RWP	3733
A03807	17.10.2016	RI6715	SMO PHC KHYABAN S/SYD RWP	200
A03807	18.11.2016	RI6715	SMO PHC KHYABAN S/SYD RWP	2000
A03807	24.12.2016	RI6715	SMO PHC KHYABAN S/SYD RWP	3000
A03807	24.12.2016	RI6715	SMO PHC KHYABAN S/SYD RWP	2240
A03807	20.10.2016	RI6709	RHC BAGGA SHEIKHAN RWP	9979
A03807	24.12.2016	RI6709	RHC BAGGA SHEIKHAN RWP	6142
A03807	20.09.2016	RI6712	RHC DAULTALA G/KHAN	11385
A03807	20.09.2016	RI6712	RHC DAULTALA G/KHAN	10183
A03807	20.09.2016	RI6712	RHC DAULTALA G/KHAN	23781
A03807	20.09.2016	RI6712	RHC DAULTALA G/KHAN	16697
A03807	19.10.2016	RI6712	RHC DAULTALA G/KHAN	17402
A03807	09.12.2016	RI6712	RHC DAULTALA G/KHAN	29305
A03807	23.12.2016	RI6712	RHC DAULTALA G/KHAN	8704
A03807	30.12.2016	RI6712	RHC DAULTALA G/KHAN	16749
A03807	30.12.2016	RI6712	RHC DAULTALA G/KHAN	16611
A03807	30.12.2016	RI6712	RHC DAULTALA G/KHAN	11325
A03807	30.12.2016	RI6712	RHC DAULTALA G/KHAN	88250
A03807	30.12.2016	RI6712	RHC DAULTALA G/KHAN	98200
A03807	01.11.2016	RI6713	RHC LEHTRAR Kotli Sattian	32100
A03807	06.12.2016	RI6713	RHC LEHTRAR Kotli Sattian	17560

G/L Acc	Posting Date	Cost center	Cost center Description	Amount (Rs)
A03807	28.12.2016	RI6713	RHC LEHTRAR Kotli Sattian	49830
A03807	13.10.2016	RI6710	RHC MANDRA G/KHAN	12727
A03807	13.10.2016	RI6710	RHC MANDRA G/KHAN	12198
A03807	15.10.2016	RI6710	RHC MANDRA G/KHAN	1775
A03807	15.10.2016	RI6710	RHC MANDRA G/KHAN	1765
A03807	17.10.2016	RI6710	RHC MANDRA G/KHAN	15649
A03807	11.11.2016	RI6710	RHC MANDRA G/KHAN	1766
A03807	11.11.2016	RI6710	RHC MANDRA G/KHAN	11473
A03807	24.12.2016	RI6710	RHC MANDRA G/KHAN	1456
A03807	24.12.2016	RI6710	RHC MANDRA G/KHAN	8737
A03807	23.08.2016	RI6706	RHC PHAGWARI MURREE	42070
A03807	21.09.2016	RI6706	RHC PHAGWARI MURREE	29600
A03807	24.10.2016	RI6706	RHC PHAGWARI MURREE	35333
A03807	16.11.2016	RI6706	RHC PHAGWARI MURREE	42360
A03807	28.12.2016	RI6706	RHC PHAGWARI MURREE	70850
A03807	28.12.2016	RI6706	RHC PHAGWARI MURREE	68670
A03807	14.12.2016	RI6693	D.O (IPWM) Rawalpindi	25314
A03807	24.08.2016	RI6052	D.O (WOMEN DEV.) RWP	56207
A03807	13.10.2016	RI6052	D.O (WOMEN DEV.) RWP	32082
A03807	19.10.2016	RI6052	D.O (WOMEN DEV.) RWP	26262
A03807	13.11.2016	RI6052	D.O (WOMEN DEV.) RWP	28318
A03807	20.12.2016	RI6052	D.O (WOMEN DEV.) RWP	37190
A03807	29.12.2016	RI6052	D.O (WOMEN DEV.) RWP	33072
A03807	13.10.2016	RI6074	D O SOCIAL WELFARE.	88266
A03807	16.12.2016	RI6074	D O SOCIAL WELFARE	94446
A03807	09.09.2016	RI6692	DO (PLANNING) RWP	17980
A03807	09.09.2016	RI6692	DO (PLANNING) RWP	12527
A03807	13.10.2016	RI6692	DO (PLANNING) RWP	17278
A03807	01.11.2016	RI6692	DO (PLANNING) RWP	20517
A03807	15.11.2016	RI6692	DO (PLANNING) RWP	15656
A03807	24.12.2016	RI6692	DO (PLANNING) RWP	8907
A03807	26.12.2016	RI6692	DO (PLANNING) RWP	8879
A03807	13.10.2016	RI6070	Home for Destitute &Under Previleged Women.	18297
A03807	13.10.2016	RI6070	DO	17864
A03807	05.12.2016	RI6070	DO	-21325
A03807	05.12.2016	RI6070	DO	-8071
A03807	05.12.2016	RI6070	DO	8071
A03807	05.12.2016	RI6070	DO	21325
A03807	26.12.2016	RI6070	DO	21325
A03807	26.12.2016	RI6070	DO	8071
A03807	28.12.2016	RI6070	DO	17346
A03807	19.10.2016	RI6068	S.S. for lost &Kidnapped Children. Rwp	1935
A03807	05.11.2016	RI6068	DO	3869
A03807	04.11.2016	RI6069	HOME FOR OLD AND INFIRM PERSONS	1000
A03807	28.11.2016	RI6044	DISTRICT OFFICER LABOUR	19356
A03807	22.08.2016	RI6742	EXCISE & TAXATION OFFCR.RWP.	48585
A03807	19.10.2016	RI6742	EXCISE & TAXATION OFFCR.RWP.	24495
A03807	19.10.2016	RI6742	EXCISE & TAXATION OFFCR.RWP.	24950
A03807	02.11.2016	RI6742	EXCISE & TAXATION OFFCR.RWP.	24785
A03807	28.12.2016	RI6742	EXCISE & TAXATION OFFCR.RWP.	48706
A03807	30.06.2017	RI6742	EXCISE & TAXATION OFFCR.RWP.	-48706

G/L Acc	Posting Date	Cost center	Cost center Description	Amount (Rs)
A03807	22.08.2016	RI6737	DIST OFFCR EXCISE & TAXATION.RWP	49928
A03807	22.08.2016	RI6737	DO	49700
A03807	22.08.2016	RI6737	DO	49355
A03807	22.08.2016	RI6737	DO	49535
A03807	22.08.2016	RI6737	DO	49074
A03807	01.09.2016	RI6737	DO	45515
A03807	01.09.2016	RI6737	DO	49349
A03807	14.10.2016	RI6737	DO	7729
A03807	19.10.2016	RI6737	DO	45895
A03807	19.10.2016	RI6737	DO	43321
A03807	19.10.2016	RI6737	DO	40914
A03807	19.10.2016	RI6737	DO	49135
A03807	19.10.2016	RI6737	DO	32990
A03807	10.11.2016	RI6737	DO	-8737
A03807	10.11.2016	RI6737	DO	29990
A03807	10.11.2016	RI6737	DO	47416
A03807	10.11.2016	RI6737	DO	8737
A03807	20.12.2016	RI6737	DO	130513
A03807	05.09.2016	RI6756	D O. Environment	32806
A03807	05.09.2016	RI6756	D O. Environment	24509
A03807	03.11.2016	RI6756	D O. Environment	9997
A03807	03.11.2016	RI6756	D O. Environment	13093
A03807	03.11.2016	RI6756	D O. Environment	14833
A03807	03.11.2016	RI6756	D O. Environment	12900
A03807	03.11.2016	RI6756	D O. Environment	24510
A03807	03.11.2016	RI6756	D O. Environment	9675
A03807	10.09.2016	RI6035	DIST.L/STOCK OFCR.RWP-(SUPDNCE)	50449
A03807	08.12.2016	RI6035	DIST.L/STOCK OFCR.RWP-(SUPDNCE)	63424
A03807	10.09.2016	RI6034	DIST L/STOCK	64938
A03807	06.10.2016	RI6034	DO	81534
A03807	26.10.2016	RI6034	DO	45827
				<b>16,327,057</b>

**Annexure-H****Irregular expenditure without concurrence of assistant education officer****Para-1.2.2.18**

<b>Name of Office</b>	<b>AIR Para No</b>	<b>School Name</b>	<b>Amount (Rs)</b>
Dy DEO (EE-W) Rawalpindi	4	GGES DAKALA	355,500
		GGES Dadocha	254,700
		GGES HOSHIAL	376,000
		GGES KALIAL	588,175
		GGES THALLIAN	271,805
		GMPS LUNDA MAIRA	205,980
		GMPS LADIAN	318,500
		GGPS CHAKRA	379,000
		GGPS GANGAWALA	211,600
		GGES GHELLA KALAN	384,000
		GGES DHUDEMBER	234,845
		GMPS HARNIALI SYEDAN	244,330
		GGPS TATRAL	482,000
		GGPS KHILRI	230,000
		<b>Total</b>	<b>4,536,435</b>
<b>Name of office</b>	<b>AIR Para No</b>	<b>School Name</b>	<b>Amount(Rs)</b>
Dy DEO (EE-M) Gujar Khan	3	GES Manjotha	343,000
		GES Alam Abad	75,300
		GPS Qazian	222,207
		GPS KARNAB USMAN	111,500
		GPS KURI DOLAL	78,800
		<b>Total</b>	<b>830,807</b>
			<b>5,367,242</b>



**Annexure-I**

**Irregular expenditure on procurement by schools**

**Para-1.2.2.19**

<b>Vr No. Date &amp; Supplier</b>	<b>Supplier name</b>	<b>Name of School</b>	<b>Description</b>	<b>Amount (Rs)</b>
299/15.6.16	Al Hayat Tr.	GBPS Bhed	Construction work	24000
25344/17.6.16	Al Hayat Tr.		Civil Work	37800
009/8.8.16	Karsaz Engineering	GBPS Nalah	Civil Work	41477
008/8.8.16			Civil Work	29894
1617/28.2.17	Al Hayat Tr	GBPS Kahuta	Civil Work	48000
1616/12.3.17	Al Hayat Tr	GBPS Kahuta	Civil Work	49000
2219/12.7.16			Civil Work	19800
2220/15.7.16			Civil Work	58720
2221/19.7.16			Civil Work	32000
003/7.8.16	Karsaz Eng.	GGPS Kahuta – b	Civil work	48204
004/7.8.16	Karsaz Eng.		Civil work	49608
006/7.8.16	Karsaz Eng.		Civil work	40950
	Karsaz Eng.		Civil work	24400
731/	Al madina Furntiure	GGPS Kahuta – b	Furniture	83800
03/2017	Al Hayat Tr		Civil work	49000
04/2017	Al Hayat Tr		Civil work	49000
04/2017	Al Hayat Tr		Civil work	49000
1661/29.3.17	Al Hayat Tr	GPS Bhura Narose	Paint	45000
028/10.6.16	Karsaz Eng	GBPS Punjwar	Civil work	69496
012/8.8.16		GBPS Matore	Civil work	77000
07/8.8.16	Karsaz Eng	GBES Maira	Razor wire	81039
008/8.8.16		GBES Maira	Civil work	115032
18630/1.7.16	Pak Trading	GBPS Baryan Kahuta	Civil work	49959
1464/15.7.17	Al Hayat Tr	GBPS Kahuta	Civil work	47000
18630/287.16	Pak Trading	GBPS Kahuta	Civil work	49959
18669/29.7.16	Pak trading	GBPS Kahuta	Civil work	49725
18631/30.7.16	Pak Trading	GBPS Kahuta	Civil work	49140
18531/30.7.16	Pak Trading	GBPS Kahuta	Civil work	45630
18634/6.7.16	Pak Trading	GBPS Sangian	Civil work	47970
12-24.9.16		GBES Chitrana	Civil Work	80303
4.3.17		GBES Chitrana	Civil work	70990
24.2.17		GBES Bhura Hayal	Civil work	49000
31.3.17		GBES Bhura Hayal	Paint/ White Wash	49000
1671/19.6.17	Al Hayat Tr	GBES Jewra	Civil work	50000
1672/22.6.17	Al Hayat Tr	GBES Jewra	Wood and stationery	50000
1670/15.6.17	Al Hayat Tr	GBES Jewra	Civil work	60000
18471/12.7.16	Pak Trading	GBPS Karote	Furniture	49140
18567/9.8.16	Pak Trading	GBPS Karote	Razor wire	49728
18467/28.6.16	Pak Trading	GBES Jehura	Electric water cooler	49959
18605/29.7.16	Pak Trading	GBES Jehura	Computer & printer	45630
18621/8.8.16	Pak Trading	GBES Jehura	White wash	49140

Vr No. Date & Supplier	Supplier name	Name of School	Description	Amount (Rs)
01/6.3.17	Al Hayat Tr.	GBPS Thuthar	Stationery & other items	60000
017/8.8.16	Karsaf Eng	GBPS Thuthar	White wash / paint	50518
016/8.8.16	Karsaf Eng	GBPS Thuthar	Civil work	101392
015/8.8.16	Karsaf Eng	GBPS Thuthar	Civil work	93290
1609	Al Hayat Tr.	GBPS Plater	Civil work	50000
1612/2.3.17	Al Hayat Tr.	GBES Dhaletar	Civil work	50000
1613/2.4.17	Al Hayat Tr.	GBES Dhaletar	Civil work	40000
17428/7.9.16	Al Hayat Tr.	GBES Dhaletar	Boring work	49959
17443/7.9.16	Pak Trading	GBES Dhaletar	Furniture	49959
18803/7.9.16	Pak Trading	GBES Dhaletar	Furniture	39195
17445/7.9.16	Pak Trading	GBES Dhaletar	Motor pump	49959
18786/7.9.16	Pak Trading	GBES Dhaletar	White Wash / Paint	45630
1637/24.4.17	Al Hayat Tr.	GBES Chak Sainso	Civil work	49000
18543/21.6.16	Pak Trading	GBES Chak Sainso	Civil work	49959
037/23.1.17	Karsaz Eng.	GMES Bhagoon	Furniture	50310
038/1.3.17	Karsaz Eng.	GMES Bhagoon	Civil work	149690
1798/13.2.17	Al Hayat Tr.	GBPS Sambalgah	Civil work	47000
25806/16.7.16	Al Hayat Tr.	GBPS Sambalgah	Civil work	49000
25207/21.7.16	Al Hayat Tr.	GBPS Sambalgah	White Wash / Paint	49000
1794/7.3.17	Al Hayat Tr.	GBPS Sehlay Sarlay	Civil work	49000
181/15.6.16	Al Hayat Tr.	GBPS Sehlay Sarlay	Civil work	49000
182/19.6.16	Al Hayat Tr.	GBPS Sehlay Sarlay	Civil work	49000
183/22.6.16	Al Hayat Tr.	GBPS Sehlay Sarlay	Stationery	49000
296/18.6.16	Al Hayat Tr.	GBPS Sehlay Horiak	Civil work	70000
1782/	Al Hayat Tr.	DO	Civil work	35000
17346/30.7.16	Mughal Entp.	GBPS Tanlehri	Misc items	49959
25237/30.7.16	Al Hayat Tr.	GBPS Dagle	Civil work	48500
1460/26.2.17	Al Hayat Tr.	GBPS Dhoke Mughlan	Civil work	45000
18770/15.7.16	Pak Trading	GBPS Karli	Civil work	49959
1187/8.11.16	Al Hayat Traders	GBPS Samman	Misc items	66000
17373/25.7.16	Mughal Ent.	GBPS Muhtree	Misc items	49959
18584/9.8.16	Pak trading	GBPS Baswal	Civil work	49959
1188/14.12.16	Al Hayat Traders	GBPS Ghonian	Boaring Material	50000
1189/14.12.16	Al Hayat Traders	GBPS Ghonian	Boaring Material	37000
25254/25.7.16	Al Hayat Traders	GBPS Khadiot	Razor wire / Boaring Material	87000
010/7.8.16	Karsaz Eng.	GBPSMori	Civil work	64974
18545/3.6.16	Pak Trading	GBPS Sai	Material white wash	49959
1849/22.3.17	Al Hayat Tr.	GBES Sai	Civil work	49000
1853/23.5.17	Al Hayat Tr.	GBES Sai	Stationery & Walk Chalking	49000
18551/15.6.16	Pak Trading	GBES Sai	Furniture	49140
18559/22.6.16	Pak Trading	GBES Sai	Civil work	49959
18550/25.6.16	Pak trading	GBES Sai	Misc items	49140

<b>Vr No. Date &amp; Supplier</b>	<b>Supplier name</b>	<b>Name of School</b>	<b>Description</b>	<b>Amount (Rs)</b>
17601/27.6.16	Pak trading	GBES Sai	Misc items	44000
1529/15.7.17	Al Hayat Tr.	GBPS Dhanyam	Civil work	49000
1650/20.1.17	Al Hayat Tr.	GBPS Keral	Civil work	60000
1758/24.4.17	Al Hayat Tr.	GBES Aliot	Civil work	50000
1759/	Al Hayat Tr.	GBES Aliot	Civil work	45000
1664/10.1.17	Al Hayat Tr.	GBPS Band	Civil work	60000
019/8.8.16	Karsaz Eng.	GBPS Band	Civil work	78190
<b>Total</b>				<b>4,820,052</b>

## Annexure-J

## Unlawful payment of pay and allowances to retired officials

Para-1.2.2.27

Name of Office	Name of officials	P. Month	Period	Total month	Recovery
DO (Health-II)	khalida begum (Nurse Dai )	29,141	w.e.f. 1/1/2016 to 30/6/2017	18	524,538
Para-1	Razia Begum (Sanitary worker)	24,011	1/3/2017 to 6/2017	4	98,864
	abdul rasheed khan (malaria supervisor)	30,255	w.e.f. 29/11/2016 to 6/2017)	7	211,575
	Badar Zaman		Death date 4.02.2017		124,174
<b>Total</b>					<b>959,151</b>
Name of Office	Name of Employees	Designation	Date of Retirement	Period of overpayment	Amount
D O Health-III	Mr. Pervaiz Akhtar	Vaccinator	28-02-2017	01-03-2017 to 30-05-2017=32573*3= 97,719	97,719
Para-4	Mst. Sosan Vicotr	DAI	28-03-2017	01-04-2017 TO 31-07-2017=4*25512= 102,048	102,048
	Mr. Ishfaq Ahmed	Ward Cleaner	7/12/2016	07-12-2016 to 31-07-2017=25367*8= 202,936	202,936
<b>Total</b>					<b>402,703</b>
Name of Office	Name	Designation	Posting Station	Date of Retirement	Amount
DO (Health) Rawalpindi	Khalida Sabbir	Medical Tech.	BHU KOTHA KALLAN	20.12.2016	60,000
	Najma Shaheen	Dai	BHU REHMATAB AD	16.10.2016	11,269
Para-8	Muhammad Razzaq	Cwk		31.07.2016	128,119
	Parveen Akhtar	Dai	BHU PHALINA	31.08.2016	142,769
	Babar Hafeez	Vaccinator	KAHUTA CITY	01.12.2016	63,368
	Javeed Akhtar	Ward Servant	BHU BREHMA	11.05.2016	217,467
	Gul Niaz	Naib Qasid	BHU GHEL	16.07.2016	181,274
<b>Total</b>					<b>804,266</b>
<b>Grand Total</b>					<b>2,166,120</b>

## Annexure-K

### Irregular purchase of weapons

#### Para-1.2.2.28

Sr. No.	Name of school	Date	Amount (Rs)
1	GBES Ahmad Nagar	25-05-16	153,250
2	GBPS Bannin Mohalla	25-05-16	153,250
3	GBPS Dhok Mochian	25-05-16	153,250
4	GBPS Pind Kamala Banian	25-05-16	153,250
5	GBES Hussainabad	25-05-16	153,250
6	GBES Bhabra	30-06-16	153,250
7	GBPS Bhir Darghi	30-06-16	153,250
8	GBPS Karanm wal	30-06-16	153,250
9	GBPS Shahpur	30-06-16	153,250
10	GBEP Khanabad	30-06-16	153,250
11	GBES Budho	30-06-16	153,250
12	GBES Dhoke Kokara	30-06-16	153,250
13	GBPS Astana Baqria	30-06-16	153,250
14	GBES GBES Lossar Sharfoo	30-06-16	153,250
			<b>2,145,500</b>

## Annexure-L

Para-1.2.2.32

### Statement showing the detail of irregular Expenditure

Sl #	Dated	Head of Account	Supplier	Amount
1	29-12-2016	Purchase of Furniture	Khushi furniture	13,320
2	-do-	-do-	IT Links	23,401
3	-do-	-do-	-do-	30,334
4	-do-	-do-	-do-	91,001
5	-do-	-do-	-do-	84,501
6	03-12-2016	Stationery	Mughal	71,064
7	-do-	-do-		63,106
8	03-12-2016	-do-		90,914
9	29-12-2016	-do-	IT Links	71,760
10	29-12-2016	-do-	-do-	77,499
11	-do-	-do-	Pak trading	68,414
12	09/2016	Transport		73,814
13	-do-	-do-		26,910
14	05-12-2016	Advertizing & publicity	Classics	71,064
15		-do-	-do-	94,770
16		-do-	-do-	98,280
17		-do-	-do-	97,403
18		-do-	-do-	93,600
19		-do-	-do-	97,227
20	09-09-2016	-do-	-do-	91,605
21	10-09-2016	-do-	-do-	92,429
22	05-12-2016	-do-	-do-	89,129
<b>Total</b>				<b>1,611,545</b>

## Annexure-M

## Non-utilization of development funds

## Para-1.2.3.2

Name of office	AIR Para No	Detail	Budget	Expenditure	Balance
EDO Education Rawalpindi	2	Provision of IT Labs in High/Higher Secondary Schools2015-16	86.400	0.000	86.400
		Provision of IT Labs in High/Higher Secondary Schools2015-16	8.000	0.000	8.000
		Provision of revamping/Capacity Building of Schools education Deptt	6.950	0.000	6.950
		Provision of Internal merit scholarship (2015-16)	8.284	0.000	8.284
		Provision of Internal merit scholarship (2016-17)	8.284	0.000	8.284
	<b>Total</b>				<b>117.918</b>
EDO (Health)	4	Budget for purchase of medicines	47.550	0.143	<b>47.407</b>
DO	5	development grant for Wah General Hospital, Taxila	14.090	0.980	<b>13.110</b>
		<b>Grand Total</b>	<b>179.558</b>	<b>1.123</b>	<b>178.435</b>

**Annexure-N**

**Overpayment on pay & allowances of newly appointed staff**

**Para-1.2.4.1**

Name of Office	Name	School Name	Date of Appointment	Date of Regularization	Amount (Rs)
Dy D E O (EE-W) Rawalpindi	Safdart Sultana	GGPS Ali Bhadur	8/23/2012	07.08.15	71,905
	Mussarat Shaheen	GGPS Barkat.	8/23/2012	07.08.15	71,905
	Zahida Parveen	GGES Bodial	8/23/2012	07.08.15	71,905
	Mehnaz Bibi	GGPS Bangash Colony	8/23/2012	07.08.15	71,905
	Shazia Parveen	GGPS Chani Alam Sher	8/23/2012	07.08.15	71,905
Para-11	Asia Naz	GGPS Bagga Sangrial	8/23/2012	07.08.15	71,905
	Nazia Ashraf	GPS Dhok Munshi	8/23/2012	07.08.15	71,905
	Naheed Akhtar	GGES New Girls.	8/23/2012	07.08.15	71,905
	Khadija Kanwal	GGES Qasimabad	8/23/2012	07.08.15	71,905
	Saima Syed	GGES Hussain Abad	8/23/2012	07.08.15	71,905
	Beenish Saeed	GGPS Chitian Hatian	8/23/2012	07.08.15	71,905
	Shazia Tahira	GGES Rehmat Jan	8/23/2012	07.08.15	71,905
	Siddra Noreen	GGES Nusrat Shakrial	8/23/2012	07.08.15	71,905
	Nosheen Maqsood	GGES Anwar ul Islam	8/23/2012	07.08.15	71,905
	Rizwana ansari	GGES New Town	8/23/2012	07.08.15	71,905
	Ayesha Mehmood	GGES Dhok Puracha	8/23/2012	07.08.15	71,905
	Sundas Mehnaz	GGPS Morgah	8/23/2012	07.08.15	71,905
	Sumaira Jabeen	GGPS Kalam Mughal	8/23/2012	07.08.15	71,905
	Amna Zulfaqar	GGES Murree Road	8/23/2012	07.08.15	71,905
	Rabia Nawaz	GGES Nusrat Shakial	8/23/2012	07.08.15	71,905
	Sadia Tabbasum	GGPS New Phagwari	8/23/2012	07.08.15	71,905
	Tasleem Akhtar	GGES Kotha Kalan	8/23/2012	07.08.15	71,905
	Rabia Akram	GMPS Guggan	8/23/2012	07.08.15	71,905
	Kiran Akbar	GGPS Waris Khan	8/23/2012	07.08.15	71,905
	Sadaf Bibi	GGPS dhok Hassu	8/23/2012	07.08.15	71,905
	Farhat Naz	GGES Dhok Puracha	8/23/2012	07.08.15	71,905
	Danish Amjad	GGPS Bangash Colony	8/23/2012	07.08.15	71,905
	Sundas Mobeen	GGPS Chitaiian Hatian	8/23/2012	07.08.15	71,905
	Shaeela Yousaf	GGES Qasimabad	8/23/2012	07.08.15	71,905
	Syeda Binta Zahra	GGPS Ward No.28	8/23/2012	07.08.15	71,905
	Hina Farooq	GGPS Ariya Mohalla	8/23/2012	07.08.15	71,905
	Tarannum Ilyas	GGPS Dhok Hukamdad	8/23/2012	07.08.15	71,905
	Maria Amin	GGPS Dhok Hukamdad	8/23/2012	07.08.15	71,905
	Sana Farooq	GGPS Pirwadhai	8/23/2012	07.08.15	71,905
	Tayyaba Idress	GGES Ranial	8/23/2012	07.08.15	71,905
	Sadaf Bibi	GGPS Dhok Hassu	8/23/2012	07.08.15	71,905
	Ifra Nasir	GGES H-9 Isbd	8/23/2012	07.08.15	71,905
	Ismat Shaheen	GGES Jail Colony	8/23/2012	07.08.15	71,905
	Sadia Gulzar	GGPS Chaman Zar	8/23/2012	07.08.15	71,905
	Zahra Andeeb	GGPS Tatral	8/23/2012	07.08.15	71,905
	Mamoona Wasim	GGES Jamia Islamia	8/23/2012	07.08.15	71,905
	Nosheen Kanwal	GGES Karahi	8/23/2012	07.08.15	71,905
	Sadaf Rashid	GGES Shouket	8/23/2012	07.08.15	71,905
	Muniba Sharif	GGES Zia	8/23/2012	07.08.15	71,905
	Bushra Shaheen	GGPS Bangash Colony	8/23/2012	07.08.15	71,905
	Nosheen Ashraf	GGES Seham No.2	8/23/2012	07.08.15	71,905
	Nosheela Kiani	GGES Arazi Sohal	8/23/2012	07.08.15	71,905
	Asiya Raza	GGPS Mohra Tulla	8/23/2012	07.08.15	71,905
	Fatima Bibi	GGES Dhok Kala Khan	8/23/2012	07.08.15	71,905
	Qurat ul Ain Arif	GGPS Ferozi	8/23/2012	07.08.15	71,905
	Farzana Maroof	GGES Zia RWP	8/23/2012	07.08.15	71,905
	Hina Khalid	GGPS Dhok Hukamdad	8/23/2012	07.08.15	71,905



	Jawaria Masood	GGPS Sihal	8/23/2012	07.08.15	71,905
	Samina Kausar	GGPS Takray Mandal	8/23/2012	07.08.15	71,905
	Shahmeela Yousaf	GGES MC Qasimabad	8/23/2012	07.08.15	71,905
	Ayesha Ambreen	GGES Shouket	8/23/2012	07.08.15	71,905
	Sumaira Tufail	GGPS Baga Shkhan No.2	8/23/2012	07.08.15	71,905
	Sadia Parveen	GGPS Raika Maira	8/23/2012	07.08.15	71,905
		<b>Total</b>			<b>4,170,490</b>
<b>Name of Office</b>	<b>NAME OF TEACHER</b>	<b>PERIOD OF RECOVERY</b>	<b>Date of Regularization</b>	<b>Amount</b>	
Dy DEO M-EE, Murree	UBAID UR REHMAN	7-8-2015 TO 30-6-2017	07.08.15	31,973	
Para- 8	MUHAMMAD SAFEER	7-8-2015 TO 30-6-2017	07.08.15	31,973	
	KINZA NAZIR	7-8-2015 TO 30-6-2017	07.08.15	31,973	
	JAMIL UR REHMAN	7-8-2015 TO 30-6-2017	07.08.15	31,973	
	ASAD MEHMOOD	7-8-2015 TO 30-6-2017	07.08.15	31,973	
		<b>Total</b>			<b>159,865</b>
	<b>Name Of Teacer</b>	<b>Designation</b>	<b>Date Of Appointment</b>	<b>Date of Regularization</b>	<b>Amount</b>
Dy DEO M-EE, Taxila	Shabana Faizan	PST	12-Apr	7/8/2015	70,020
	Aqsa	PST	12-Apr	7/8/2015	70,020
	Faisal Shahzad	PST	12-Apr	7/8/2015	70,020
	Sumaira Gul	PST	12-Apr	7/8/2015	70,020
Para - 1	Tayyaba Sadaf	PST	12-Apr	7/8/2015	90,000
	Bushra Shaheen	PST	12-Apr	7/8/2015	70,020
	Yasmeen Bibi	PST	1/4/2006	19-10-09	152,028
	Sazia Begum	PST	1/4/2006	19-10-09	152,028
	Farha Naz	PST	1/4/2004	19-10-09	216,000
	Aneesa Khatoon	PST	1/4/2006	19-10-09	152,028
	Nazish Jahangir	PST	1/12/2009	19-10-09	36,000
	Suriya Naureen	PST	1/12/2009	10/9/2011	36,000
	Saira Jabeen	PST	1/12/2009	10/9/2011	36,000
		<b>1,220,184</b>			
<b>Name of Office</b>	<b>Name of Teacher</b>	<b>Personel No.</b>	<b>Date of Appointment</b>	<b>Date of Regular</b>	<b>ROP</b>
Dy DEO M-EE, Taxila, Rawalpindi	Aurangzaib	31466321	6/5/2010	1/3/2013	25,380
	Bukhshish Ali	31531522	4/5/2010	1/3/2013	25,380
	Hammad Raza Khan	31496924	7/2/2011	1/3/2013	16,920
Para-9	Khizar hayat	31481138	5/5/2010	1/3/2013	25,380
	Nadeem Akhtar	31448772	10/5/2010	1/3/2013	25,380
	Raja Tahir	31448838	4/5/2010	1/3/2013	25,380
	Noor Ellahi	31449028	4/5/2010	1/3/2013	25,380
	Babar Bashir	31481141	7/9/2010	1/3/2013	13,770
	Bilal Afzal	31552089	Aug-12	7/8/2015	80,149
	Waqar Hussain	31385385	1/1/2010	10/9/2011	17,858
	Abid Ali	31448910	11/5/2010	1/3/2013	25,380
	Shagufta Khurram	30499983	13-09-2006	19-10-09	147,030
	Shazia Rasheed	31007590	1/10/2002	19-10-09	271,936
	Tahira Yasmeen	30441583	17-10-2004	19-10-09	209,489
	Nooren Anjum	30976868	17-10-2006	19-10-09	147,060
	Kausar Mobeen	30546294	23-10-2004	10/9/2011	209,520
	Tasleem Kousar	30486285	13-09-2006	19-10-09	147,060
	Mushtaq Ahmad	30441579	4/9/2004	19-10-09	209,484
	Aisha Ishaq	30492578	13-9-2006	19-10-09	147,060
	Sehrish Nazir	30573794	28-08-2012	7/8/2015	60,264
	Sanam Naseer	31573777	25-08-2012	7/8/2015	61,560
	Sumaira Mushtaq	31581301	24-08-2012	7/8/2015	60,264
	Aaliya Tabassum	30441624	2002-2006	19-10-09	209,520
	Tehseen Kokab	30486278	13-09-2006	19-10-09	147,060

	Muhammad Faheem Khan	31573803	24-08-2012	7/8/2015	59,580
	Samina Aziz	31443064	25-01-2010	10/9/2011	17,051
	Tayyaba Yasmeen	30970737	18-08-2007	19-10-09	147,060
	Uzma Bibi	31573793	28-08-2012	7/8/2015	59,880
	Mansoor Irum	30492589	13-09-2006	19-10-09	147,060
	Saba Shafique	31429613	1/12/09	10/9/2011	18,396
	Gul Fareen	30486291	19-10-09	19-10-09	235,800
	Nadia Naizi	31556870	31-08-2012	7/8/2015	87,228
	Fouzia Bibi	30546296	1/2/2007	19-10-09	147,030
	Muhammad Ashfaq	30486280	1/11/2004	19-10-09	209,520
	Sumaira Zareef	31556877	2/4/2012	7/8/2015	87,221
	Asma Shah Nawaz	31432589	1/12/09	10/9/2011	57,852
	Aneqa Tabassum	31573806	Aug-12	7/8/2015	55,275
	Najma Shahen	3546303	2002-2006	19-10-09	144,649
	Ambreen Akhtar	3043756	2002-2006	19-10-09	144,649
	Amir Farooq	30471903	2002-2006	19-10-09	144,649
	Zagham Rehman	30441568	2002-2006	19-10-09	206,024
	Rabia Nazir	30441567	2002-2006	19-10-09	144,649
	Attiya Mursleen	30492564	2002-2006	19-10-09	231,489
	Zainab Begum	30166316	2002-09	10/9/2011	17,051
	Zakia Batool	31420625	2002-09	10/9/2011	17,051
	Abdul Khalil	31420886	2002-09	10/9/2011	17,051
	Tayyaba Sadiq	31429581	2002-09	10/9/2011	17,051
	Qamar un Nisa	31458670	2002-09	10/9/2011	17,051
	Qurat ul Ain	31429612	2002-09	10/9/2011	17,051
	Babar Hussain	31378160	2002-09	10/9/2011	17,051
	Sabhana Khanum	31429607	2002-09	10/9/2011	17,051
	Samina Kousar	31429604	2002-09	10/9/2011	17,051
	Samia Noreen	31420623	2002-09	10/9/2011	17051
	Muhammad Zafeer	31385311	2002-09	10/9/2011	17,051
					<b>4,849,236</b>
	<b>Name Of Teacher With School</b>		<b>Period</b>		<b>Amount</b>
Dy DEO W-EE, Murree	Sana Khurshid , GGPS Darya Gali		08-07-2015 to 30-06-2017		71,754
	Raheela Bibi GGES Tarkalam		08-07-2015 to 30-06-2017		71,754
	Sumaira Anees GGPS Dewal No 1		08-07-2015 to 30-06-2017		71,754
para-5	Lubna Khaqan GGES Manga		08-07-2015 to 30-06-2017		71,754
	Sehrish Ifukhar GGCMS Dhar Jawa		08-07-2015 to 30-06-2017		71,754
	Farheen Hafeez GMPS Ghora		08-07-2015 to 30-06-2017		71,754
	<b>Total</b>				<b>430,524</b>
<b>Name of Office</b>	<b>Name Of Teacher With School</b>		<b>PERIOD OF RECOVERY</b>	<b>Date of Regular</b>	<b>Amount (Rs)</b>
Dy DEO W-EE, Taxila	Fakhira Bibi PST GGPS Pind Kamala Banian		7-8-15 to 30-6-2017	7.08.2015	70,036
	Raheela Asghar EST, GGES Choker		7-8-15 to 30-6-2017	7.08.2015	82,811
AIR Para # 4	Shah Bibi PST, GGES Lossar Sharfoo		10-09-2011 to 30.06.2017	10.09.11	42,316
	Memoona Bibi, GGES Godho		10-09-2011 to 30.06.2017	10.09.11	42,316
	Saima Jabeen PST, GGES Brahama		14-10-09 to 30-6-2017	14.10.09	102,274
	<b>Total</b>				<b>339,753</b>
<b>Name of Office</b>	<b>Name &amp; Designation</b>		<b>Period of Recovery</b>	<b>Date of regularization</b>	<b>Amount (Rs)</b>
Govt Institute for visually impaired children Rawalpindi	Raheel Shehzad, Music Teacher		8.11.14 to 6.2017	8.11.14	60,163
	Mathew Munawar, Music Teacher		4.03.15 to 6.2017	4.03.15	31,026
Para-4	Mr. Said Rafique , Driver		3.03.15 to 6.2017	3.03.15	35,532
	<b>Total</b>				<b>126,721</b>
<b>Name of Office</b>	<b>Name of official &amp; Designation</b>		<b>Period of Recovery</b>	<b>SSB 30%</b>	<b>Amount</b>

				(Rs)	
GBHSS Phipherial	M. Umair Mehmood – SSE	1.8.2015-31.7.17=	3,000	120,000	
Para- 2	Syed Asim Zamir – SESE	1.8.15-31.10.16=13	2,400	36,000	
			<b>Total</b>	<b>156,000</b>	
Name of Office	Name & Designation	Period of Recovery	30% SSB	Amount	
Dy D E O Male Elementary Kahuta	Iram Zohra ESE	1.8.15-31.7.17=24	1,860	44,640	
	Faiza Anwar ESE	1.8.15-31.7.17=24	2,958	70,992	
	M. Ali – ESE	1.8.15-31.7.17=24	1,860	44,640	
	Tasneem Akhtar – ESE	1.8.15-30.9.16=13	2,958	38,454	
	Khamsa Parveen – ESE	1.8.15-31.12.16=17	1,860	31,620	
Para-4	Mehwish Naseem ESE	1.8.15-31.7.17=24	2,958	70,992	
	Marriam Fayyaz – ESE	1.8.15-31.12.16=17	1,860	31,620	
	M. Zafran – ESE	1.8.15-31.12.16=17	1,860	31,620	
	Umaira Bibi ESE	1.8.15-31.12.16=17	1,860	31,620	
	Ghulam Jillani – ESE	1.8.15-31.12.16=17	1,860	31,620	
	Kashif Wazeer ESE	1.8.15-31.12.16=17	1,860	31,620	
	Sohail Ahmad – ESE	1.8.15-31.12.16=17	1,860	31,620	
	M. Ishraq – SST	1.8.15-31.12.16=17	3,000	51,000	
	Kaleem Akhtar ESE	1.8.15-31.12.16=17	1,860	31,620	
	Syed Kazim Hussain ESE	1.8.15-31.12.16=17	1,860	31,620	
	Zafar Ullah – ESE	1.8.15-31.7.17=24	3,561	85,464	
	Sadia Abdul Razzaq SESE	1.8.15-31.12.16=17	2,400	40,800	
	Saadat Ghiyas SESE	1.8.15-31.12.16=17	2,400	40,800	
	Khazar Mehmood SESE	1.8.15-31.12.16=17	2,400	40,800	
	Irfan Qayyum SESE	1.8.15-31.12.16=17	2,400	40,800	
	Amber Noureen - SESE	1.8.15-31.12.16=17	2,400	40,800	
	Abdul Ghaffar- ESE	1.8.15-31.12.16=17	1,860	31,620	
	Sadia Mobeen – ESE	1.8.15-31.12.16=17	1,860	31,620	
	Shafat Hussain - ESE	1.8.15-31.12.16=17	1,860	31,620	
	Saeeda Fatima - SESE	1.8.15-31.12.16=17	2,400	40,800	
	Saima Hussain - SESE	1.8.15-31.12.16=17	2,400	40,800	
	Sumaira Firdous - ESE	1.8.15-31.12.16=17	1,860	31,620	
	Jahan Zeb Hussain Tahir ESE	1.8.15-31.12.16=17	1,860	31,620	
	Wasim Ahmad- ESE	1.8.15-31.7.17=24	1,860	44,640	
	Bilal Masood -SESE	1.8.15-31.12.16=17	2,400	40,800	
	Ammara Zahid - ESE	1.8.15-31.12.16=17	1,860	31,620	
	Ramzan Mirza ESE	1.8.15-31.12.16=17	1,860	31,620	
	Ghayyoor Khaliq - ESE	1.8.15-31.12.16=17	1,860	31,620	
	Farhat Bibi- ESE	1.8.15-31.12.16=17	1,860	31,620	
	Humaira Nawaz - ESE	1.8.15-31.12.16=17	1,860	31,620	
			<b>1,378,002</b>		
Name of Office	Name & Designation	PERIOD OF RECOVERY	Date of regularization	Amount (Rs)	
RHC Daultala Gujar Khan	Nighat Sultana (CN B-16)	1/07/2014 to 30/12/2016	1/6/2011	90,060	
Para - 1	Saira Bano (CN B-16)	1/07/2014 to 30/12/2016	1/6/2011	90,060	
	Amina Mehboob (CN B-16)	1/07/2014 to 30/12/2016	1/6/2011	82,060	
	Nadia Noreen (CN B-16)	1/07/2014 to 30/12/2016	1/6/2011	60,240	
	Saima Khurshid (CN B-16)	1/07/2014 to 30/12/2016	16/11/10	150,300	
	Samina Khurshid (CN B-16)	22/04/2015 to 30/12/2016	01.04.15	95,640	
			<b>Total</b>	<b>568,360</b>	
Name of Office	Name	Designation	Period of Recovery	SSB 30%	Amount
THQ Hospital Kahuta,	Muhammad Saeed	Driver	01-03-2013 to 31-12-2006	2484	114,264
	Hamid Bashir	Driver	01-03-2013 to 31-12-2006	2484	114,264
	Naveed Shah	N/Q	01-03-2013 to 31-12-2006	2292	105,432
Para-03	Wajid Hussain	Baildar	01-03-2013 to 31-12-2006	2292	105,432
	Qammar Hussain	Baildar	01-03-2013 to 31-12-2006	2292	105,432
	Atique Ahmed	Baildar	01-03-2013 to 31-12-2006	2292	105,432
	Naveed Hussain	W/S	01-03-2013 to 31-12-2006	2292	105,432

	M. Umair	W/S	01-03-2013 to 31-12-2006	2292	105,432
	Farhan Yousaf	W/S	01-03-2013 to 31-12-2006	2292	105,432
	Tayyab Hussain	W/C	01-03-2013 to 31-12-2006	2292	105,432
	Nasir Riaz	Dhobi	01-03-2013 to 31-12-2006	2292	105,432
	Khaliq ur Rehman	T.W.O	01-03-2013 to 31-12-2006	2412	110,952
	Rofan Masih	S/W	01-03-2013 to 31-12-2006	2292	105,432
	Rehman Masih	S/W	01-03-2013 to 31-12-2006	2292	105,432
				<b>Total</b>	<b>1,499,232</b>
<b>Name of Office</b>	<b>Name</b>	<b>Period</b>		<b>Rate</b>	<b>Amount</b>
RHC Khayban-e-Sir Syed	Muhammad Jameel, W/S		01-03-2013 to 30.06.2017	2292*42	96,264
			<b>Total</b>		<b>96,264</b>
<b>Name of Office</b>	<b>Name of official &amp; Designation</b>	<b>PERIOD OF RECOVERY</b>	<b>SSB 30%</b>	<b>Amount (Rs)</b>	
Rural Health Centre Bagga Sheikhan	Farzana Bibi – SW	1.1.16-31.7.17	1,440	27,360	
		1.1.15-31.12.15	1,440	17,280	
		1.1.14-31.12.14	1,440	17,280	
		1.3.13-31.12.13	1,440	14,400	
Para-5	M. Latif – WC	1.1.16-31.7.17	1,440	27,360	
		1.1.15-31.12.15	1,440	17,280	
		1.1.14-31.12.14	1,440	17,280	
		1.3.13-31.12.13	1,440	14,400	
	M. Ijaz SW	1.1.16-31.7.17	1,440	27,360	
		1.1.15-31.12.15	1,440	17,280	
		1.1.14-31.12.14	1,440	17,280	
		1.3.13-31.12.13	1,440	14,400	
	M. Arslan SP	1.1.16-31.7.17	1,440	27,360	
		1.1.15-31.12.15	1,440	17,280	
		1.1.14-31.12.14	1,440	17,280	
		1.3.13-31.12.13	1,440	14,400	
	Amer Shahzad – Mali	1.1.16-31.7.17	1,440	27,360	
		1.1.15-31.12.15	1,440	17,280	
		1.1.14-31.12.14	1,440	17,280	
		1.3.13-31.12.13	1,440	14,400	
	M. Adnan NQ	1.1.16-31.7.17	1,440	27,360	
		1.1.15-31.12.15	1,440	17,280	
		1.1.14-31.12.14	1,440	17,280	
		1.3.13-31.12.13	1,440	14,400	
	Imran Kayani WS	1.1.16-31.7.17	1,470	27,930	
		1.1.15-31.12.15	1,470	17,640	
		1.1.14-31.12.14	1,470	17,640	
		1.3.13-31.12.13	1,470	14,700	
	Rizwan Ali – Tube Op.	1.1.15-31.12.15	1,440	17,280	
		1.1.14-31.12.14	1,560	18,720	
		1.3.13-31.12.13	1,560	15,600	
		1.1.14-31.12.14	1,560	18,720	
	Sher Afzal – SP	1.1.14-31.12.14	1,560	18,720	
		1.3.13-31.12.13	1,560	15,600	
		<b>total</b>		<b>621,750</b>	
<b>Name of Office</b>	<b>Name of official &amp; Designation</b>	<b>PERIOD OF RECOVERY</b>	<b>30% SSB</b>	<b>Amount (Rs)</b>	
Rural Health Centre Lehrar	Nusrat Parveen-LHV	1.3.2013-30.6.2017=54	2,484	129,168	
	M. Nadeem- SP	1.3.2013-30.6.2017=54	1,440	77,760	
	Ansar Bashir – WS	1.3.2013-30.6.2017=54	1,440	77,760	
para-05	M. Waseem – Disp.	1.3.2013-30.6.2016=40	1,860	74,400	
		<b>Total</b>		<b>359,088</b>	
<b>Name of Office</b>	<b>Name of official</b>	<b>Period Of Recovery</b>	<b>SSB 30%</b>	<b>Amount (Rs)</b>	
THQ Hospital Kotli Sattian	Eram Saeed – CN	1.3.13-30.6.16=40	3000	120000	
		1.7.16-31.7.17=13	4764	61932	
	Ghulam Fatima CN	1.3.13-30.6.16=40	3000	120000	

			1.7.16-31.7.17=13	4764	61932
	Humaira Tanveer CN		1.3.13-30.6.16=40	3000	120000
			1.7.16-31.7.17=13	4764	61932
Para-1	Sadia Mumtaz CN		1.3.13-30.6.16=40	3000	120000
			1.7.16-31.7.17=13	4764	61932
	Shahida Anjum CN		1.3.13-30.6.16=40	3000	120000
			1.7.16-31.7.17=13	4764	61932
	Yasir Javeed SP		1.3.13-30.6.16=40	1440	57600
			1.7.16-31.7.17=13	2292	29796
	Qasir Fayyaz NQ		1.3.13-30.6.16=40	1440	57600
			1.7.16-31.7.17=13	2292	29796
	Iram Iqbal NQ		1.3.13-30.6.16=40	1440	57600
			1.7.16-31.7.17=13	2292	29796
	Yasan Masood Chow.		1.3.13-30.6.16=40	1440	57600
			1.7.16-31.7.17=13	2292	29796
	Rizwan Anjum Disp		1.3.13-30.6.16=40	1440	57600
			1.7.16-31.7.17=13	2670	34710
	Farah Naz LHV		1.3.13-30.6.16=40	1860	74400
			1.7.16-31.7.17=13	2958	38454
	Anjum Kabir-SK		1.3.13-30.6.16=40	1860	74400
	Anjum Kabir-SK		1.7.16-31.7.17=13	2670	34710
	Waqar Ul Haq – 1.3.13		1.3.13-31.12.14=24	1680	40320
	<b>Total</b>				<b>1613838</b>
<b>Name of office</b>	<b>Name &amp; Designation</b>		<b>Period of Recovery</b>	<b>Months</b>	<b>Amount</b>
RHC Chautra	Kashif Ali, Sanitary Patrol		1-3-13 to 31-8-16	42	60,480
	Kashif Ali, Sanitary Patrol		1-9-16 to 31-12-16	4	22,920
	Aziz-ur-Rehman, Sanitary Patrol		1-3-13 to 31-8-16	42	60,480
	Aziz-ur-Rehman, Sanitary Patrol		1-9-16 to 31-12-16	4	22,920
	Taimoor Ahmad, Chowkidar		1-3-13 to 31-8-16	42	60,480
	Taimoor Ahmad, Chowkidar		1-9-16 to 31-12-16	4	9168
					<b>236,448</b>
	<b>Grand Total</b>				<b>17,825,755</b>

**Annexure-O**

**Overpayment on account of Pay and Different Allowances**

**Para-1.2.4.3**

Name of office	AIR Para	Description	Amount (Rs)
Dy DEO (EE-W) Rawalpindi	7	Non-recovery of advance increment of FA	301,300
DO	9	Payment of inadmissible allowances	194,400
Dy DEO M-EE, Murree	13	Over payment on account of Adhoc allowance 2011 & 2012	274,055
Dy DEO M-EE, Taxila	2	Payment of pay during leave without pay	445,860
Dy DEO WEE, Murree	10	Non-recovery of advance increment of FA	42,660
		Over payment of charge allowances	14,000
Dy DEO WEE, Murree	13	Doubtful drawl of pay & allowed	477,911
Dy DEO W-EE, Taxila	2	Over payment on account of Adhoc allowance 2013, 2014 & 2015	122,037
GBHS Gulzar-e-Qaid,	1	Non recovery of advance increments	124,934
DO (Secondary Education) Rawalpindi	9	Payment of inadmissible allowances	185,281
Dy DEO (EE-W) Kahuta	8	Over payment of Charge Allowance	130,500
RHC Chautra	3	Overpayment due to un authorized payment of pay & allowances	250,113
THQ Murree	2	Overpayment due to un authorized payment of pay & allowances	375,360
THQ Hospital Kotli Sattian	4	Unauthorized payment of salary due to absent from duty	459,699
THQ Hospital Kotli Sattian	5	Overpayment of Pay and Allowances after Resign/EOL	395,244
DEO (Secondary Education)	8	Over payment of Conveyance allowance to officers availing Govt. transport	215,000
District Accounts Office, Rawalpindi		Unjustified payment of Pay & allowance pointed out in Certification Audit	8,967,732
		<b>Total</b>	<b>12,976,086</b>

## Annexure-P

### Non-recovery of conveyance allowance, house rent allowance and 5% house rent

#### Para-1.2.4.4

Name of Office	Name	Designation	HRA	5%	Total per month	Total
DO Fire Fighting ,	Zafar Iqbal	Fire man	1544	1314	2858	17,148
	Abdul Sattar	Fire man	1544	1314	2858	17,148
	Zareen Khan	Fire man	1544	1314	2858	17,148
						<b>51,444</b>
Name of office	Name	Designation	5 % House Rent	Conveyance Allowance	Total per month	Total Recoverable for 7/16 to 12/16
THQ Hospital Gujar Khan	Dr Sadia Wahid	Gynecologist	2,075	0	2,075	12,450
	Farhat Nawaz	MO	2,333	0	2,333	13,998
	Nazia Perveen	CN	986	0	986	5,916
	Anila Akhtar	CN	986	0	986	5,916
	Saima Allah Ditta	CN	986	0	986	5,916
	Sabita Andleeb	CN	986	0	986	5,916
	Amir Shehzad	Chowkidar	0	1,785	1,785	10,710
		<b>Total</b>				<b>60,822</b>
Name of office	Name & Designation	Basic Pay	Period	CA	5% of BP*12	Amount
THQ Hospital Kotli Sattian	Dr.Sajid Latif.SMO	44000	1.6.12.31.12.12=7	0	15400	15400
	Dr. Adeem – MO	24400	1.6.12.31.12.12=7	0	8540	8540
	Shahida Anjum – CN	10000	1.6.12.31.12.12=7	0	3500	3500
	Humaira Tanvir – CN	10000	1.12.12-31.12.16=01	0	3500	3500
	Waqar – Disp	5890	1.12.12-31.12.16=01	1840*1=1840	2062	3902
	Rizwan Anjum-Dis	5890	1.12.12-31.12.16=01	1840*1=1840	2062	3902
	Imran – Chowkidar	5220	1.6.12.31.12.12=7	850*7=10200	1827	12027
	FuoZIA Iqbal – CN	10800	1.6.12.31.12.12=7	0	3780	3780
	Shazia Khalid – CN	10800	1.6.12.31.12.12=7	0	3780	3780
	Salma Alam – CN	10800	1.6.12.31.12.12=7	0	3780	3780
	DR Sana – WMO	17200	1.6.12.31.12.12=7	0	6020	6020
						<b>68131</b>
	Name & Designation	Basic Pay	Period	CA	5% of BP*12	Amount
	Dr.Sajid Latif.SMO	45500	1.1.13-31.12.13=12	0	27300	27300
	Dr. Abdul Raheem - MO	16000	DO	0	9600	9600
	Shahida Anjum – CN	10000	DO	0	6000	6000
	Dr. Ahmad MO	14800	DO	0	8880	8880
	Dr. Huma Tahir-D/S	16000	DO	0	9600	9600
	Humaira Tanvir – CN	10000	DO	0	6000	6000
	Fouzia Iqbal – CN	10800	DO	0	6480	6480
	Shazia Rehmat CN	10000	DO	0	6480	6480
	Erum Saeed – CN	10800	DO	5000*12=60000	6480	66480

				0000		
	Shazia Khalid – CN	10800	DO	0	6480	6000
	Salma Alam – CN	10800	DO	0	6480	6000
	Ghulam Fatima – CN	10000	DO	0	6000	6000
	Sadia Mumtaz – CN	10000	DO	0	6000	6000
	Waqar – Disp	5890	DO	1840*12=2 2080	3534	25614
	Rizwan Anjum-Dis	5890	DO	1840*12=2 2080	3534	25614
						<b>222048</b>
	<b>Name &amp; Designation</b>	<b>Basic Pay</b>	<b>Period</b>	<b>CA</b>	<b>5% of BP*12</b>	<b>Amount</b>
	Dr.Sajid Latif.SMO	47000	1.1.14- 31.12.14=12	0	28200	28200
	Dr. Abdul Raheem - MO	17200	1.1.14- 31.12.14=12	0	10320	10320
	Shahida Anjum – CN	10800	1.1.14- 31.12.14=12	0	6488	6488
	Dr. Ahmad MO	16000	1.1.14- 31.12.14=12	0	9600	9600
	Dr. Huma Tahir- D/S	17200	1.1.14- 31.12.14=12	0	10320	10320
	Humaira Tanvir – CN	10000	1.1.14- 31.12.14=12	0	6000	6000
	Shazia Rehmat – CN	10800	1.1.14- 31.12.14=12	0	6480	6480
	Erum Saeed – CN	10800	1.1.14- 31.12.14=12	0	6480	6480
	Ghulam Fatima – CN	10800	1.1.14- 31.12.14=12	0	6480	6480
	Sadia Mumtaz – CN	10800	1.1.14- 31.12.14=12	0	6480	6480
	Waqar – Disp	6180	1.1.14- 31.12.14=12	1932*12=2 3184	3708	26892
	Rizwan Anjum-Dis	6180	1.1.14- 31.12.14=12	1932*12=2 3184	3708	26892
						<b>150632</b>
	<b>Name &amp; Designation</b>	<b>Basic Pay</b>	<b>Period</b>	<b>CA</b>	<b>5% of BP*12</b>	<b>Amount</b>
	Dr.Sajid Latif.SMO	48500	1.1.15- 31.12.15=12	0	29100	29100
	Dr.Nisar – MO	23200	1.1.15- 31.12.15=12	0	13920	13920
	Shahida Anjum – CN	10800	1.1.15- 31.12.15=12	0	6480	6480
	Dr. Ahmad MO	17200	1.1.15- 31.12.15=12	0	10320	10320
	Dr. Huma Tahir- D/S	18400	1.1.15- 31.12.15=12	0	11040	11040
	Humaira Tanvir – CN	10800	1.1.15- 31.12.15=12	0	6480	6480
	Shazia Rehmat – CN	10800	1.1.15- 31.12.15=12	0	6480	6480
	Erum Saeed – CN	10800	1.1.15- 31.12.15=12	0	6480	6480
	Ghulam Fatima – CN	10800	1.1.15- 31.12.15=12	0	6480	6480
	Sadia Mumtaz – CN	10800	1.1.15- 31.12.15=12	0	6480	6480
	Waqar – Disp	6180	1.1.15-	1932*12=2	3708	26892



			31.12.15=12	3184		
	Rizwan Anjum-Dis	6180	1.1.15- 31.12.15=12	1932*12=2 3184	3708	26892
	Abid Hussain – Dis	7900	1.1.15- 31.12.15=12	1932*12=2 3184	4740	27924
	Farah Naz – LHV	7900	1.1.15- 31.12.15=12	1932*12=2 3184	4740	27924
	Mujeeb Rehman – OTA	7900	1.1.15- 31.12.15=12	1932*12=2 3184	4740	27924
	Zunair Khalid – D/T	7900	1.1.15- 31.12.15=12	1932*12=2 3184	4740 + HRA 1146*1375 2	41676
						<b>282492</b>
	<b>Name &amp; Designation</b>	<b>Basic Pay</b>	<b>Period</b>	<b>CA</b>	<b>5% of BP*12</b>	<b>Amount</b>
	Dr.Sajid Latif.SMO	64940	1-1-16- 31.12.16=12	0	38964	38964
	DR Saba Hashmi – Gyne	27890	1-1-16- 30.9.16=09	5000*9=45 000	12591+ HRA 3873*9=34 857	92448
	Dr. Ahmad – MO	22235	1-1-16- 31.12.16=12	0	13341	13341
	Dr. Huma Tahir- D/S	25345	1-1-16- 31.12.16=12	0	15207	15207
	Dr. Ammar – MO	20680	1-1-16- 31.12.16=12	0	12408	12408
	Dr. Afreen – WMO	20680	1-1-16- 30.9.16=09	0	9308	9308
	Shahida Anjum – CN	14980	1-1-16- 31.12.16=12	0	8988	8988
	Humaira Tanvir – CN	14980	1-1-16- 31.12.16=12	0	8988	8988
	Erum Saeed – CN	14980	1-1-16- 31.12.16=12	0	8988	8988
	Ghulam Fatima – CN	14980	1-1-16- 31.12.16=12	0	8988	8988
	Sadia Mumtaz – CN	14980	1-1-16- 31.12.16=12	0	8988	8988
	Zunair Khalid – D/Tech.	8510	1-1-16- 31.7.16=07	1932*7=13 524	2979 + HRA 1146*7=80 22	24525
	Mumtaz Hussain	8510	1-1-16- 30.04.16=04	1932*4=77 28	1702 + 1146*4=44 88	13918
	Rizwan Anjum-Dis	8360	1-1-16- 31.12.16=12	1932*12=2 3184	5016	28290
	Abid Hussain – Dis	8510	1-1-16- 31.12.16=12	1932*12=2 3184	5106	28290
	Farah Naz – LHV	8510	1-1-16- 31.12.16=12	1932*12=2 3184	5106 + 1146*12=1 3752	42042
	Mujeeb Rehman – OTA	8510	1-1-16- 31.12.16=12	1932*12=2 3184	5106 + 1146*12=1 3752	42042
						<b>405723</b>
	<b>Name &amp; Designation</b>	<b>Basic Pay</b>	<b>Period</b>	<b>CA</b>	<b>5% of BP*12</b>	<b>Amount</b>
	Dr.Ismail –MO	25440	1-1-17- 31.07.17=07	5000*7=35 000	8904	43904

	DR Saba Hashmi – Gyne	30290	1-1-17-31.07.17=07	5000*7=35000	10602 + HRA 3873*07=27111	72713
	Dr. Ahmad – MO	27745	1-1-17-31.07.17=07	0	9711	9711
	Dr. Huma Tahir-D/S	33160	1-1-17-31.07.17=07	0	11606	11606
	Dr. Zeeshan Habib - MO	31230	1-1-17-31.07.17=07	0	10931	10931
	Erum Saeed – CN	19720	1-1-17-31.07.17=07	0	6902	6902
	Ghulam Fatima	19720	1-1-17-31.07.17=07	0	6902	6902
	Rizwan Anjum-Dis	11080	1-1-17-31.07.17=07	1932*7=13524	3878	17397
	Farah Naz – LHV	11080	1-1-17-31.07.17=07	1932*7=13524	3878 + HRA 1146*07=8022	25424
	Miraj Khalid – Radiologist	11080	1-1-17-31.07.17=07	1932*7=13524	3778 + 1146*07=8022	25424
						<b>230914</b>
	<b>Grand Total 2012 to 2017</b>					<b>1359940</b>
	<b>Name &amp; Designation</b>		<b>Period</b>	<b>HRA</b>	<b>CA</b>	<b>Amount</b>
Rural Health Centre Lehtrar	Raja Sajjad Hussain-SMO		1.1.12-31.10.16=50	2955*50=147750	5000*50=250000	397950
	Dr. Shoaib- MO		1.1.2012-31.8.14=32	2955*32=94560	5000*32=160000	254560
	Dr. Qurat ul ain Butt-WMO		1.1.2012-31.8.12=8	2955*8=23640	5000*8=40000	63640
	Dr. Wajeaha Kunwal – D/S		1.3.2012-31.12.12=10	2955*10=29550	5000*10=50000	79550
	Dr. Anam Farukh – D/S		1.2.13-29.2.13=12	2955*12=35460	5000*12=60000	95460
	Dr. Mahreen Fatima – WMO		1.10.12-7.2.16=40	2955*40=118200	5000*40=200000	318200
	Dr. Mian A. Farooq-MO		1.1.14-30.6.17=33	2955*33=97515	5000*33=165000	262515
	Dr. Abida Zahoor – WMO		1.10.16-30.6.17=9	2955*9=26595	5000*9=45000	71595
	Dr. Tasleem D/S		1.6.16-30.6.17=12	2955*12=35460	5000*12=60000	95460
	Sunila Gulzar C/N		1.6.15-31.7.17=26	1818*26=47268	5000*26=130000	177268
	Naseem Bibi C/N		1.6.15-31.7.17=26	1818*26=47268	5000*26=130000	177268
	Salma Aslam- C/N		1.6.15-31.7.17=26	1818*26=47268	5000*26=130000	177268
	Nasreen Kanwal-C/N		1.6.15-31.7.17=26	1818*26=47268	5000*26=130000	177268
	Sohail Anjum – Disp		1.11.15-30.11.16=12	1146*12=13752	1932*12=23184	36936
	Majid Gill – L/A		1.11.15-30.11.16=12	1146*12=13752	1932*12=23184	36936
	Umme-Habiba LHV		11.14-30.6.17=20	1146*20=22920	1932*20=38640	61520
			<b>Total</b>			<b>2483394</b>
	<b>Name &amp; designation</b>		<b>Period</b>	<b>Basic</b>	<b>5%</b>	<b>Amount</b>

RHC Mandra	Dr khalil ullah	From 7/15to12/16	77,490	3875*18	69750	
	Nadeem Asif J/C	From 7/15to12/16	24,570	1229*18	22122	
	Gulshan Ara M/W	From 7/15to12/16	11,980	559*18	1006	
	Nusrat Naheed C/N	From 7/15to12/16	26,120	1306*18	23508	
	Nasreen Koser C/N	From 7/15to12/16	24,840	1242*18	22356	
	Faryad masih S/W	From 7/15to12/16	9,080	454*18	8172	
	Naveed Masih	From 7/15to12/16	9,080	454*18	8172	
	Arif Masih	From 7/15to12/16	9,080	454*18	8172	
	Samira Jhangir LHV	From 7/15to12/16	12,910	646*18	11619	
	Zahoor Ahmed Tahir MO	From 7/15to12/16	64,040	3202*18	57636	
	M Junaid Arshed MO	From 7/15to12/16	27,370	1369*18	24642	
	Dr Asia Rubab WMO	From 7/15to12/16	25,440	1272*18	22896	
		<b>Total</b>			<b>280051</b>	
	<b>Name</b>	<b>Designation</b>	<b>Period</b>	<b>Period</b>	<b>CA Rate</b>	<b>Amount</b>
RHC Mandra	Abdur rehman Driver	Driver	2014-15	<b>12</b>	1932	23184
			2013-14	<b>12</b>	1840	22080
			2012-13	<b>12</b>	1150	13800
	M amir	Dispenser	2014-15	<b>12</b>	1932	23184
			2013-14	<b>12</b>	1840	22080
			2012-13	<b>12</b>	1150	13800
	Samira jhangir	Lhv	2014-15	<b>12</b>	1932	23184
			2013-14	<b>12</b>	1840	22080
			2012-13	<b>12</b>	1150	13800
	Asia bushart	Lhv	2014-15	<b>12</b>	1932	23184
			2013-14	<b>10</b>	1840	18400
	Rafique masih	s/w	2014-15	<b>12</b>	1785	21420
			2013-14	<b>12</b>	1700	20400
			2012-13	<b>12</b>	850	10200
	Nadeem Asif	J/C	2014-15	<b>12</b>	1932	23184
			2013-14	<b>12</b>	1840	22080
			2012-13	<b>12</b>	1150	13800
					<b>Total</b>	<b>329,860</b>
<b>Name of Office</b>	<b>Name &amp; Designation</b>	<b>Period</b>	<b>HRA</b>	<b>CA</b>	<b>5% of BP</b>	<b>Amount</b>
	Dr. Mehwish Fayyaz – WMO	1.1.12-31.07.2012=07	2955*7=20685	5000*7=35000	5600	61285
	Dr. Saima Mukhtar – DS	1.1.12-31.10.2012=10	0	5000*10=50000	12800	62800
Rural Health Centre Bagga Sheikhan	Dr. Asif Hameed – D/S	1.10.12-31.12.12=03	2955*3=8865	5000*3=15000	3840	27705
	Hajra Maryam-CN	1.1.12-.31.12.12=12	1818*12=21816	2480*12=29760	7440	59016
	Amna Rafiq CN	1.1.12-.31.12.12=12	1818*12=21816	2480*12=29760	8880	60456
	Sadaf Malik CN	1.1.12-.31.12.12=12	1818*12=21816	2480*12=29760	7920	59496
	Syeda Zainab Batool. CN	1.1.12-.31.12.12=12	1818*12=21816	2480*12=29760	8400	59976

	Bushra Naveed CN	1.1.12- 31.12.12 =12	1818*12=21816	2480*12=2 9760	7440	59016
	Misbah Razzaq Qureshi - CN	1.1.12- 31.12.12 =12	1818*12=21816	2480*12=2 9760	7920	59496
<b>Total for the year 2012</b>						<b>509246</b>
	<b>Name &amp; Designation</b>	<b>Period</b>	<b>HRA</b>	<b>CA</b>	<b>5% BP</b>	<b>Amount</b>
	Dr. Aman Ullah Khan – SMO	1.1.13- 31.7.13= 07	0	5000*7=35 000	14000	49000
	Dr. Aslam Bhatti – SMO	01.8.13- 31.12.13= 5	0	5000*5=25 000	4000	29000
	Dr. Mubbashar Hassain-MO	1.1.13- 31.12.13= 12	0	5000*12=6 0000	14640	74460
	Dr. Asif Hameed – D/S	1.1.13- 31.12.13= 12	2955*12=35460	5000*12=6 0000	15360	110820
	Dr. Javaria Zahid Khan	1.1.13- 31.12.13= 12	2955*12=35460	5000*12=6 0000	9600	105060
	Hajra Maryam-CN	1.1.13- 31.12.13= 12	1818*12=21816	5000*12=6 0000	7440	59016
	Amna Rafiq CN	1.1.13- 31.12.13= 12	1818*12=21816	5000*12=6 0000	8880	60456
	Sadaf Malik CN	1.1.13- 31.12.13= 12	1818*12=21816	5000*12=6 0000	7920	59496
	Syeda Zainab Batool. CN	1.1.13- 31.12.13= 12	1818*12=21816	5000*12=6 0000	8400	59976
	Bushra Naveed CN	1.1.13- 31.12.13= 12	1818*12=21816	5000*12=6 0000	7440	59016
	Misbah Razzaq Qureshi - CN	1.1.13- 31.12.13= 12	1818*12=21816	5000*12=6 0000	7920	59496
<b>Total of 2013</b>						<b>725796</b>
	<b>Name &amp; Designation</b>	<b>Period</b>	<b>HRA</b>	<b>CA</b>	<b>5% BP</b>	<b>Amount to be recover ed</b>
	Dr. Aslam Bhatti – SMO	01.1.14- 31.3.14=0 3	0	5000*3=15 000	2400	17400
	Dr. Asad Ullah Malik – SMO	1.5.14- 31.12.14= 08	3873*8=30984	5000*8=40 000	16000	86984
	Dr. Mubbashar Hassain-MO	1.1.14- 31.12.14= 12	0	5000*12=6 0000	15360	75360
	Dr. Asif Hameed – D/S	1.1.14- 31.12.14= 12	2955*12=35460	5000*12=6 0000	15360	110820
	Hajra Maryam-CN	1.1.14- 31.12.14= 12	1818*12=21816	5000*12=6 0000	7920	89736

	Amna Rafiq CN	1.1.14-31.12.14=12	1818*12=21816	5000*12=60000	9360	91176	
	Sadaf Malik CN	1.1.14-31.12.14=12	1818*12=21816	5000*12=60000	8400	90216	
	Syeda Zainab Batool. CN	1.1.14-31.12.14=12	1818*12=21816	5000*12=60000	8880	90696	
	Bushra Naveed CN	1.1.14-31.12.14=12	1818*12=21816	5000*12=60000	7920	89736	
	Misbah Razzaq Qureshi - CN	1.1.14-31.12.14=12	1818*12=21816	5000*12=60000	8400	90216	
	Khizer Muetaza Disp	1.1.14-31.12.14=12	1140*12=13680	1932*12=23184	4176	41040	
			Total for the year 2014				<b>873380</b>
	<b>Name &amp; Designation</b>	<b>Period</b>	<b>HRA</b>	<b>CA</b>	<b>5% BP</b>	<b>Amount to be recovered</b>	
	Dr. Asad Ullah Malik – SMO	1.1.15-31.12.15=12	3873*12=46476	5000*12=60000	27000	132476	
	Dr. Mubbashar Hassain-SMO	1.1.15-31.12.15=12	0	5000*12=60000	16080	78080	
	Dr. Asif Hameed – D/S	1.1.15-31.12.15=12	2955*12=35460	5000*12=60000	16080	111540	
	Hajra Maryam-CN	1.1.15-31.12.15=12	1818*12=21816	5000*12=60000	8400	90212	
	Amna Rafiq CN	1.1.15-31.12.15=12	1818*12=21816	5000*12=60000	9840	91656	
	Sadaf Malik CN	1.1.15-31.12.15=12	1818*12=21816	5000*12=60000	8880	90696	
	Syeda Zainab Batool. CN	1.1.15-31.12.15=12	1818*12=21816	5000*12=60000	9240	91056	
	Bushra Naveed CN	1.1.15-31.12.15=12	1818*12=21816	5000*12=60000	8400	90212	
	Misbah Razzaq Qureshi - CN	1.1.15-31.12.15=12	1818*12=21816	5000*12=60000	8880	90696	
	Khizer Muetaza Disp	1.1.15-31.12.15=12	1140*12=13680	1932*12=23184	4404	41448	
			Total for the year 2015				<b>908072</b>
	<b>Name &amp; Designation</b>	<b>Period</b>	<b>HRA</b>	<b>CA</b>	<b>5% BP</b>	<b>Amount to be recovered</b>	
	Dr. Mubbashar Hassain-SMO	1.01.16-31.12.16=12	0	5000*12=60000	22584	84584	
	Dr. Asad Ullah	1.01.16-	3873*12=46476	5000*12=60000	31944	138420	

	Malik – SMO	31.12.16=12		0000		
	Dr. Saima Mukhtar – DS	1.08.16-31.12.16=05	2955*05=14775	5000*5=25000	30144	69919
	Dr. Asif Hameed – D/S	1.01.16-31.07.16=07	2955*07=18193	5000*12=60000	12681	90874
	Hajra Maryam-CN	1.01.16-31.12.16=12	1818*12=21816	5000*12=60000	11472	93288
	Amna Rafiq CN	1.01.16-31.12.16=12	1818*12=21816	5000*12=60000	13335	95151
	Sadaf Malik CN	1.01.16-31.12.16=12	1818*12=21816	5000*12=60000	12093	93909
	Syeda Zainab Batool. CN	1.01.16-31.12.16=12	1818*12=21816	5000*12=60000	12714	94530
	Bushra Naveed CN	1.01.16-31.12.16=12	1818*12=21816	5000*12=60000	11472	93288
	Misbah Razzaq Qureshi - CN	1.01.16-31.12.16=12	1818*12=21816	5000*12=60000	12093	93909
	Khizer Muetaza Disp	1.01.16-31.12.16=12	1140*12=13680	1932*12=23184	5997	42861
			<b>Total for the year 2016</b>			<b>990733</b>
	<b>Name &amp; Designation</b>	<b>Period</b>	<b>HRA</b>	<b>CA</b>	<b>5% BP</b>	<b>Amount to be recovered</b>
	Dr. Asad Ullah Malik – SMO	1.1.17-30.4.17=04	3873*4=15492	5000*4=20000	13578	49070
	Dr. Saima Mukhtar – DS	1.1.17-31.7.17=07	2955*7=18193	5000*7=35000	21739	74932
	Hajra Maryam-CN	1.1.17-31.7.17=07	1818*7=12726	5000*7=35000	8568	56294
	Amna Rafiq CN	1.1.17-31.7.17=07	1818*7=12726	5000*7=35000	10038	57764
	Sadaf Malik CN	1.1.17-31.7.17=07	1818*7=12726	5000*7=35000	9142	56868
	Syeda Zainab Batool. CN	1.1.17-31.7.17=07	1818*7=12726	5000*7=35000	9590	56868
	Bushra Naveed CN	1.1.17-31.7.17=07	1818*7=12726	5000*7=35000	8568	56294
	Afsheen Abid - CN	1.1.17-31.7.17=07	1818*7=12726	5000*7=35000	6006	53732
	Khizer Muetaza Disp	1.1.17-31.7.17=07	1307*7=9149	2856*7=19992	5299	34440
			<b>Total for the year 2017</b>			<b>496262</b>

			<b>Grand Total 2012 to 2017</b>			<b>4503489</b>
		<b>Total of seven paras</b>				<b>9,069,000</b>
						<b>0</b>

**Annexure-Q**

**Overpayment of conveyance allowance summer / winter vacations**

**Para-1.2.4.6**

Name of Office	Name of Post	BPS	No.of Post	period	Rate *Nos	Amount (Rs)
<b>Statement showing the detail of non recovery of conveyance allowance</b>						
Govt. Institute for visually impaired children Rawalpindi	SSET	17	8	22.12.14 to 31.12.14	5000*8	40000
	Counsellor	17	1	22.12.15 to 31.12.15	5000*1	5000
	Psychologist	17	1	22.12.16 to 31.12.16 (30 days)	5000*1	5000
	IPE	17	1		5000*1	5000
	JSET	16	3		5000*3	15000
	Senior Craft instructor	14	1	-do-	2856*1	2856
	Senior Braille Teacher	14	1	-do-	2856*1	2856
	Braille Teacher	11	1	-do-	2856*1	2856
	Reader	12	1	-do-	2856*1	2856
	PET	11	1	-do-	2856*1	2856
	Music Teacher	11	2	-do-	2856*2	5712
	BPR	11	1	-do-	2856*1	2856
	Store Keeper	6	1	-do-	1785*1	1785
	Junior clerk	11	1	-do-	2856*1	2856
	House mother	5	1	-do-	1785*1	1785
	Driver	4	2	-do-	1785*2	3570
	Chowkidar	2	1	-do-	1785*1	1785
	Cook	1	1	-do-	1785*1	1785
	Helper Cook	1	1	-do-	1785*1	1785
	Sweeper	3	1	-do-	1785*1	1785
	Lab Attendant	2	1	-do-	1785*1	1785
	Naib Qasid	1	1	-do-	1785*1	1785
	Conductor	2	1	-do-	1785*1	1785
	Mali	2	1	-do-	1785*1	1785
						<b>117124</b>
<b>Statement showing the detail of non recovery of conveyance allowance</b>						
	<b>Name of Officer / Official</b>	<b>Designation</b>	<b>Period</b>	<b>Rate per month</b>	<b>Amount</b>	
	Asif Mehmood	Brailist	June, 14 to Aug, 14	2,856	7,045	
	Razia Sultana	S.S.E.T	June, 14 to Aug, 14	5,000	12,500	
	Muhammad Azam	Braille Teacher	June, 14 to Aug, 14	2,856	7,045	
	Syed Shahid Ali	B.P.R	June, 14 to Aug, 14	1,932	4,766	
	Asmatullah Khan	Reader	June, 14 to Aug, 14	2,856	7,045	
	Tanveer Kausar	Store keeper	June, 14 to Aug, 14	1,932	4,766	
	Ghulam Farooq	J.C.I	June, 14 to Aug, 14	2,856	7,045	
	Jamshed Ali	J.C.I	June, 14 to Aug, 14	2,856	7,045	
	Najma BiBi	House mother	June, 14 to Aug, 14	1,932	4,766	
	Noor Hussain	S.S.E.T	June, 14 to Aug, 14	5,000	12,500	
	Asif Mehmood	Brailist	June, 15 to Aug, 15	2,856	7,045	
	Razia Sultana	S.S.E.T	June, 15 to Aug, 15	5,000	12,500	



	Muhammad Azam	B.T	June, 15 to Aug, 15	2,856	7,045
	Syed Shahid Ali	B.P.R	June, 15 to Aug, 15	1,932	4,766
	Ansar Baig	Cook	June, 15 to Aug, 15	1,785	4,403
	Najma BiBi	House Mother	June, 15 to Aug, 15	1,932	4,766
	Asma Iqbal	S.S.E.T	June, 15 to Aug, 15	5,000	12,500
	Haq Nawaz	Counselor	June, 15 to Aug, 15	5,000	12,500
	Uzma Bano	PET	June, 15 to Aug, 15	2,856	7,045
	Humera asghar	Psychologist	June, 15 to Aug, 15	5,000	12,500
	Mathew Munawar	M.T	June, 15 to Aug, 15	2,856	7,045
	Asif Mehmood	Brailist	June, 16 to Aug, 16	2,856	7,045
	Razia Sultana	S.S.E.T	June, 16 to Aug, 16	5,000	12,500
	Muhammad Azam	B.T	June, 16 to Aug, 16	2,856	7,045
	Syed Shahid Ali	B.P.R	June, 16 to Aug, 16	1,932	4,766
	Arshad Parveen	J.S.E.T	June, 16 to Aug, 16	2,856	7,045
	Mazloom Akhtar	J.S.E.T	June, 16 to Aug, 16	2,856	7,045
	Ansar Baig	Cook	June, 16 to Aug, 16	1,785	4,403
	Najma BiBi	Hus Mother	June, 16 to Aug, 16	1,932	4,766
	Asma Iqbal	S.S.E.T	June, 16 to Aug, 16	5,000	12,500
	Muhammad Shafique	S.S.E.T	June, 16 to Aug, 16	5,000	12,500
	Haq Nawaz	Counselor	June, 16 to Aug, 16	5,000	12,500
	Humera asghar	Psychologist	June, 16 to Aug, 16	5,000	12,500
	Mathew Munawar	M.T	June, 16 to Aug, 16	2,856	7,045
	Asif Mehmood	Brailist	June, 17 to Aug, 17	2,856	7,045
	Razia Sultana	S.S.E.T	June, 17 to Aug, 17	5,000	12,500
	Muhammad Azam	B.T	June, 17 to Aug, 17	2,856	7,045
	Syed Shahid Ali	B.P.R	June, 17 to Aug, 17	1,932	4,766
	Arshad Parveen	J.S.E.T	June, 17 to Aug, 17	2,856	7,045
	Ansar Baig	Cook	June, 17 to Aug, 17	1,785	4,403
	Najma BiBi	House Mother	June, 17 to Aug, 17	1,932	4,766
	Asma Iqbal	S.S.E.T	June, 17 to Aug, 17	5,000	12,500
	Naveed Usmani	S.S.E.T	June, 17 to Aug, 17	5,000	12,500
	Muhammad Shafique	S.S.E.T	June, 17 to Aug, 17	5,000	12,500
	Haq Nawaz	Counselor	June, 17 to Aug, 17	5,000	12,500
	Uzma Bano	PET	June, 17 to Aug, 17	2,856	7,045
	Humera asghar	Psychologist	June, 17 to Aug, 17	5,000	12,500
	Mathew Munawar	M.T	June, 17 to Aug, 17	2,856	7,045
	<b>Total</b>				<b>402,458</b>
<b>Name of Office</b>	<b>Name</b>		<b>Period</b>	<b>Rate of C.A</b>	<b>Amount for 15 days</b>
GBHSS Phipherial Rawalpindi	M. Maqsood Abbasi AT		Aug-09	450	225
	M. Zaheer Abbasi PTC		Aug-09	450	225
	Shabbir Ahmad – EST		Aug-09	450	225
	Maqsood Ahmad SV		Aug-09	450	225
	Dil Nawaz – SV		Aug-09	450	225

Qamar ul Haq-PTC	Aug-09	450	225
M. Maqsood Abbasi AT	Dec-09	450	225
M. Zaheer Abbasi PTC	Dec-09	450	225
Shabbir Ahmad – EST	Dec-09	450	225
Maqsood Ahmad SV	Dec-09	450	225
Dil Nawaz – SV	Dec-09	450	225
Ayaz Qureshi – ESE Arts	Dec-10	900	450
Qamar Ul Haq – PTC	Dec-10	900	450
M. Zaheer Abbasi PTC	Dec-10	900	450
M. Kamran – ESE	Dec-10	900	450
Ishtiaq Ahmad – ESE	Dec-10	900	450
Safeer Ahmad Abbasi – ESE	Dec-10	900	450
Asad Khan- PST	Dec-10	900	450
Shabbir Ahmad – EST	Dec-10	900	450
Maqsood Ahmad SV	Dec-10	900	450
M. Shoaib – SV	Dec-10	900	450
Abdul Baqi Malik – SESE	Dec-10	900	450
Qamar Ul Haq – PTC	Aug-11	1150	575
M. Zaheer Abbasi PTC	Aug-11	1150	575
M. Kamran – ESE	Aug-11	1150	575
Ishtiaq Ahmad – ESE	Aug-11	1150	575
Safeer Ahmad Abbasi – ESE	Aug-11	1150	575
Asad Khan- PST	Aug-11	1150	575
Shabbir Ahmad – EST	Aug-11	1700	850
M. Shoaib – SV	Aug-11	1700	850
Abdul Baqi Malik – SESE	Aug-11	1700	850
Qamar Ul Haq – PTC	Dec-11	1150	575
M. Zaheer Abbasi PTC	Dec-11	1150	575
M. Kamran – ESE	Dec-11	1150	575
Safeer Ahmad Abbasi – ESE	Dec-11	1150	575
Asad Khan – PST	Dec-11	1150	575
M. Shoaib – SV	Dec-11	1700	850
Abdul Baqi Malik – SESE	Dec-11	1700	850
M. Asim Abbasi – EST	Dec-11	1700	850
M. Shoaib – SV	Dec-11	1700	850
M. Saeed – SV	Dec-11	2480	1240
Sajid Mehmood Abbasi – SST	Dec-11	2480	1240
Umair Mehmood – SSE	Dec-11	2480	1240
M. Kamran – ESE	Aug-12	1150	575
Safeer Ahmad Abbasi – ESE	Aug-12	1150	575
Asad Khan – PST	Aug-12	1150	575
Qamar ul Haq PTC	Aug-12	1700	850
M. Zaheer Abbasi PTC	Aug-12	1700	850
Shabbir Ahmad – EST	Aug-12	1700	850
M. Maqsood Abbasi – AT	Aug-12	1700	850
M. Asim Abbasi – EST	Aug-12	1700	850
Sajid Mehmood – SST	Aug-12	2480	1240
M. Idris – SST	Aug-12	2480	1240
Umair Mehmood – SSE	Aug-12	2480	1240
M. Afzal Khan – Principal	Aug-12	2480	1240
Qamar ul Haq PTC	Dec-12	1700	850
M. Zaheer Abbasi PTC	Dec-12	1700	850
Shabbir Ahmad – EST	Dec-12	1700	850

M. Maqsood Abbasi – AT	Dec-12	1700	850
M. Asim Abbasi – EST	Dec-12	1700	850
Sajid Mehmood – SST	Dec-12	2480	1240
M. Idris – SST	Dec-12	2480	1240
Umair Mehmood – SSE	Dec-12	2480	1240
M. Afzal Khan – Principal	Dec-12	2480	1240
Rana Saood Yousaf-SS	Aug-13	5000	2500
Umair Mehmood – SSE	Aug-13	5000	2500
M. Afzal Khan – Principal	Aug-13	5000	2500
Sajid Mehmood Abbasi – SST	Aug-13	5000	2500
Arshad Mehmood – SST	Aug-13	5000	2500
M. Saeed – SV	Aug-13	5000	2500
Shabbir Ahmad-EST	Aug-13	2720	1360
Qamar ul Haq – PTC	Aug-13	2720	1360
M. Zaheer Abbasi-PTC	Aug-13	2720	1360
Safeer Ahmad AbBasi – ESE	Aug-13	1840	920
Asad Khan – PST	Aug-13	1840	920
M. Asim Abbasi – EST	Aug-13	2720	1360
Rana Saood Yousaf-SS	Dec-13	5000	2500
Umair Mehmood – SSE	Dec-13	5000	2500
Sajid Mehmood Abbasi – SST	Dec-13	5000	2500
Arshad Mehmood – SST	Dec-13	5000	2500
M. Saeed – SV	Dec-13	5000	2500
Shabbir Ahmad-EST	Dec-13	2720	1360
Qamar ul Haq – PTC	Dec-13	2720	1360
M. Zaheer Abbasi-PTC	Dec-13	2720	1360
Safeer Ahmad Abbasi – ESE	Dec-13	1840	920
Asad Khan – PST	Dec-13	1840	920
M. Asim Abbasi – EST	Dec-13	2720	1360
Safer Ahmad Abbasi – ESE	Aug-14	1932	966
Asad Khan – PST	Aug-14	1932	966
M Asim Abbasi – EST	Aug-14	2856	1428
Syed Asim Zamir SESE	Aug-14	2856	1428
Shabbir Ahmad-EST	Aug-14	2856	1428
Qamar ul Haq – PTC	Aug-14	2856	1428
M. Zaheer Abbasi-PTC	Aug-14	2856	1428
M.MaQsood Abbasi-AT	Aug-14	2720	1360
Sajid Mehmood Abbasi – SST	Aug-14	5000	2500
Arshad Mehmood – SST	Aug-14	5000	2500
Rana Saood Yousaf-SS	Aug-14	5000	2500
Umair Mehmood – SSE	Aug-14	5000	2500
Safer Ahmad Abbasi – ESE	Dec-14	1932	966
Asad Khan – PST	Dec-14	1932	966
M Asim Abbasi – EST	Dec-14	2856	1428
Syed Asim Zamir SESE	Dec-14	2856	1428
Shabbir Ahmad-EST	Dec-14	2856	1428
Qamar ul Haq – PTC	Dec-14	2856	1428
M. Zaheer Abbasi-PTC	Dec-14	2856	1428
M.MaQsood Abbasi-AT	Dec-14	2720	1360
Sajid Mehmood Abbasi – SST	Dec-14	5000	2500
Arshad Mehmood – SST	Dec-14	5000	2500
Rana Saood Yousaf-SS	Dec-14	5000	2500
Umair Mehmood – SSE	Dec-14	5000	2500

	M. Zaheer Abbasi-PTC	Aug-15	2856	1428		
	Sajid Mehmood Abbasi – SST	Aug-15	5000	2500		
	M. Asim Abbasi – EST	Aug-15	2856	1428		
	M Maqsood Abbasi – AT	Aug-15	2856	1428		
	M. Saqib Abbasi. SSE	Aug-15	5000	2500		
	Yasir Mehmood SSE	Aug-15	5000	2500		
	Rana Saood Yousaf - SS	Aug-15	5000	2500		
	M. Umair Mehmood – SSE	Aug-15	5000	2500		
	Syed Asim Zamir SESE	Aug-15	2856	1428		
	Qamar ul Haq – PTC	Aug-15	2856	1428		
	Arshad Mehmood – SST	Aug-15	5000	2500		
	Shabbir Ahmad – EST	Aug-15	2856	1428		
	M. Zaheer Abbasi-PTC	Dec-15	5000	2500		
	Sajid Mehmood Abbasi – SST	Dec-15	2856	1428		
	M. Asim Abbasi – EST	Dec-15	2856	1428		
	M Maqsood Abbasi – AT	Dec-15	5000	2500		
	M. Saqib Abbasi. SSE	Dec-15	5000	2500		
	Yasir Mehmood SSE	Dec-15	5000	2500		
	Rana Saood Yousaf - SS	Dec-15	5000	2500		
	M. Umair Mehmood – SSE	Dec-15	2856	1428		
	Syed Asim Zamir SESE	Dec-15	2856	1428		
	Qamar ul Haq – PTC	Dec-15	2856	1428		
	Arshad Mehmood – SST	Aug-16	5000	2500		
	M Maqsood Abbasi – AT	Aug-16	2856	1428		
	M. Saqib Abbasi. SSE	Aug-16	5000	2500		
	Yasir Mehmood SSE	Aug-16	5000	2500		
	Rana Saood Yousaf – SS	Aug-16	5000	2500		
	M. Umar Khalid – SSE	Aug-16	5000	2500		
	M. Umair Mahmood-SSE	Aug-16	5000	2500		
	Syed Asim Zamir SESE	Aug-16	2856	1428		
	Qamar ul Haq – PTC	Aug-16	2856	1428		
	Asad Khan – PST	Aug-16	2856	1428		
	Farid Ahmad – EST	Aug-16	2856	1428		
	Anwar Abbasi – SESE	Aug-16	2856	1428		
	M. Asim Abbasi -EST	Aug-16	2856	1428		
	M Maqsood Abbasi – AT	Dec-16	2856	1428		
	M. Saqib Abbasi. SSE	Dec-16	5000	2500		
	Yasir Mehmood SSE	Dec-16	5000	2500		
	M. Umar Khalid – SSE	Dec-16	5000	2500		
	M. Umair Mahmood-SSE	Dec-16	5000	2500		
	Qamar ul Haq – PTC	Dec-16	2856	1428		
	Asad Khan – PST	Dec-16	2856	1428		
	Farid Ahmad – EST	Dec-16	2856	1428		
	Anwar Abbasi – SESE	Dec-16	2856	1428		
	M. Asim Abbasi -EST	Aug-16	2856	1428		
				<b>213261</b>		
	<b>Name of Teacher</b>	<b>Convey Allowance during Summer vocation</b>				
		<b>16-Aug</b>	<b>15-Aug</b>	<b>14-Aug</b>	<b>13-Aug</b>	<b>12-Aug</b>
Deputy District Education Officer Female Elementary Kahuta	Noshaba Ambreen	1,932	1,932	1,932	1,932	-
	Ambreen Shahzadi	1,932	1,932	-	-	-
	Sajida Bibi	1,932	1,932	-	-	-
	Iqra Nisar	2,856	2,856	-	-	-

	Farhat Yasmeen	1,932	-	-	-	-
	Nasra Bibi	2,856	-	-	-	-
	Ishrat Jabeen	2,856	2,856	2,856	2,856	2,856
	S. Shazia Daud	2,856	2,856	2,856	2,856	2,856
	Rehana Bibi	2,856	2,856	2,856	2,856	2,856
	Iram Shazadi	2,856	2,856	2,856	2,856	2,856
	Azra Parveen	2,856	2,856	2,856	2,856	2,856
	Tahira Sultana	2,856	2,856	2,856	2,856	2,856
	Qurat ul Ain	1,932	-	-	-	-
	Shahnaz Begum	2,856	2,856	2,856	2,856	2,856
	Asia Bibi	1,932	-	-	-	-
	Safia Fardoos	2,856	2,856	2,856	2,856	2,856
	Naseem Akhtar	1,932	1,932	1,932	1,932	1,932
	Malika Khatoon	2,856	2,856	2,856	2,856	2,856
	Ishrat Rani	1,932	1,932	1,932	1,932	1,932
	Saima Habib	1,932	1,932	1,932	1,932	1,932
	Nabeela Kausar	2,856	2,856	2,856	-	-
	Nazia Bano	1,932	1,932	1,932	1,932	1,932
	Kaniz Fatima	2,856	2,856	2,856	2,856	2,856
	Rizwana Bibi	1,932	-	-	-	-
	Farana Rashid	1,932	1,932	1,932	1,932	1,932
	Samia Hamid	1,932	1,932	1,932	1,932	1,932
	Bushra Kalsoom	1,932	-	-	-	-
	Rozeena Perveen	1,932	-	-	-	-
	Sadia Khalil	1,932	1,932	-	-	-
	Sumaira Khan	1,932	-	-	-	-
	Nusrat Azim	2,856	2,856	2,856	2,856	2,856
	Ambreen Batool	2,856	-	-	-	-
	Rashida Shaheen	2,856	2,856	2,856	2,856	2,856
	Aisha Bibi	1,932	1,932	1,932	1,932	1,932
	Nayyer Sultana	1,932	1,932	1,932	1,932	1,932
	Nazia Nazar	1,932	1,932	1,932	1,932	1,932
	Nighat Noreen	2,856	2,856	2,856	2,856	2,856
	Rizwana Rafique	2,856	2,856	2,856	2,856	2,856
	Samina Arif	2,856	2,856	2,856	2,856	2,856
	Afrazaib Bibi	2,856	2,856	2,856	2,856	2,856
	Imtaiz Fatima	2,856	2,856	2,856	2,856	2,856
	Gulnaz Kousar	1,932	1,932	1,932	1,932	1,932
	Sidra Qudoos	2,856	2,856	2,856	2,856	2,856
	Sadia Khatoon	2,856	2,856	2,856	2,856	-
	Nighat Parveen	1,932	1,932	1,932	1,932	1,932
	Hifza Rani	1,932	-	-	-	-
	Abida Parveen	1,932	1,932	1,932	1,932	1,932
	Tahira Bibi	2,856	2,856	2,856	2,856	2,856
	Maneeb Akhtar	2,856	2,856	2,856	2,856	2,856
	Samara Khalid	2,856	2,856	-	-	-
	Abida Bibi	2,856	2,856	2,856	2,856	2,856
	Ayiaz Zahra	2,856	2,856	2,856	2,856	2,856
	Nida Zafar	1,932	-	-	-	-
	Aksa Zainab	1,932	-	-	-	-
	Huma Fiaz	1,932	-	-	-	-
	Sofia Kanwal	1,932	1,932	-	-	-
	Rehana Bibi	2,856	2,856	2,856	2,856	2,856

	Zahida Parveen	2,856	2,856	2,856	2,856	2,856
	Ghzala Tabbsum	1,932	1,932	1,932	1,932	-
	Imtaiz Akhtar	2,856	2,856	2,856	2,856	2,856
	Fazeela Naz	1,932	1,932	1,932	-	-
	Tanveer Ghazala	1,932	1,932	1,932	1,932	1,932
	Sonia Zafar	1,932	1,932	-	-	-
	Sadaf Mushtaq	1,932	-	-	-	-
	Sonia Batool	2,856	2,856	-	-	-
	Saba Khalid	1,932	-	-	-	-
	Mehar UN Nisa	1,932	-	-	-	-
	Tasleem Kousar	1,932	1,932	-	-	-
	Ayesha Siddiqi	1,932	-	-	-	-
	Riffat Naz	1,932	-	-	-	-
	Falq Naz	2,856	2,856	2,856	2,856	2,856
	Aneka Perveen	1,932	-	-	-	-
	Yasmin Akhtar	1,932	1,932	1,932	1,932	1,932
	Sajida Batool	1,932	1,932	1,932	1,932	1,932
	Ambreen Rasul	1,932	1,932	1,932	1,932	1,932
	Anam Farid	1,932	-	-	-	-
	Aisa Bibi	1,932	1,932	1,932	1,932	1,932
	Tanveer Zehora	1,932	1,932	1,932	1,150	1,840
	Sana Khalil	2,856	2,856	2,856	2,856	2,856
	Nazish Rafique	2,856	2,856	2,856	2,856	2,856
	Tahlat Shaheen	1,932	1,932	1,932	1,932	1,932
	Robina Shaheen	1,932	1,932	1,932	-	-
	Robina Khanum	2,856	2,856	2,856	2,856	2,856
	Saeeda Sultana	2,856	2,856	2,856	2,856	2,856
	Shazia Sharif	1,932	1,932	1,932	1,150	1,840
	Fakharunnisa	2,856	2,856	2,856	2,856	2,856
	Nusrat Nisar	1,932	1,932	1,932	1,932	1,932
	Nuzhat Parveen	1,932	1,932	1,932	1,932	1,932
	Naseem Akhtar	1,932	1,932	1,932	1,932	1,932
	Haleema Sadia	1,932	-	-	-	-
	Fahmeeda Aslam	2,856	-	-	-	-
	Rashda Perveen	1,932	1,932	1,932	1,932	-
	Nasim Azim	1,932	1,932	1,932	1,932	1,932
	Noshiba Said Akbar	1,932	1,932	1,932	1,932	1,932
	Sundas Ali	1,932	-	-	-	-
	Yasmin Khter	2,856	2,856	2,856	2,856	2,856
	Anam Rafi	1,932	-	-	-	-
	Noreen Akhtar	1,932	1,932	1,932	1,932	1,932
	Noshiba Noreen	1,932	1,932	1,932	1,932	1,932
	Fateh Begum	2,856	2,856	2,856	2,856	2,856
	Musrat Shaheen	1,932	1,932	1,932	1,932	1,932
	Zahida Mehmod	2,856	2,856	2,856	2,856	2,856
	Sandeela Shehzadi	1,932	1,932	1,932	1,932	-
	Rizwana Shaheen	2,856	-	-	-	-
	Beenish Iqbal	1,932	-	-	-	-
	Anjum Zaheer	1,932	-	-	-	-
	Rwaba Tariq	1,932	-	-	-	-
	Ayesha Zain	1,932	-	-	-	-

	Ghzala Musarrat	1,932	-	-	-	-
	Asma Aslam	1,932	-	-	-	-
	Farzana Kauser	1,932	1,932	1,932	1,932	1,932
	Zainab Bibi	1,932	1,932	1,932	1,932	-
	Rubina Bibi	1,932	1,932	1,932	1,932	1,932
	Sonia Safdar	1,932	-	-	-	-
	Waqar un Nisa	1,932	1,932	-	-	-
	Samina Balqees	1,932	1,932	1,932	1,932	1,932
	Yasmeen Akhter	2,856	2,856	2,856	2,856	-
	Madiha Sadaf	1,932	-	-	-	-
	Kousar Jabeen	2,856	2,856	-	-	-
	Gulshion Ara	2,856	2,856	2,856	2,856	-
	Uzma Rubab	1,932	1,932	-	-	-
	Wajiha Javed	1,932	1,932	1,932	1,932	1,000
	Azra Batool	2,856	2,856	2,856	2,856	-
	Sabiha Khanum	1,932	-	-	-	-
	Nuzhat Batool	1,932	1,932	-	-	-
	Naz Perveen	2,856	2,856	-	-	-
	Shaheen Akhtar	1,932	1,932	1,932	1,932	-
	Seemab Akbar	1,932	1,932	1,932	1,932	-
	Tasleem Kkhtar	2,856	2,856	2,856	2,856	2,856
	Farkhanda Sultana	2,856	2,856	2,856	2,856	2,856
	Khalida Perveen	1,932	1,932	1,932	1,932	1,932
	Zohra Katoon	2,856	2,856	2,856	2,856	2,856
	Sanam Younas	1,932	1,932	-	-	-
	Abida Bibi	2,856	2,856	2,856	2,856	2,856
	Sanum Younas	1,932	1,932	-	-	-
	Kausar Perveen	5,000	5,000	5,000	5,000	5,000
	Tabassam Bano	2,856	2,856	2,856	2,856	2,856
	Beenish Maskin	2,856	2,856	2,856	2,856	-
	Robina Kausar	5,000	5,000	5,000	5,000	5,000
	Samina Parveen	2,856	2,856	2,856	2,856	-
	Naeela Nawaz	2,856	2,856	2,856	2,856	2,856
	Mehnaz Sabir	2,856	2,856	2,856	2,856	-
	Shahista Nasreen	2,856	2,856	2,856	2,856	2,856
	Sameeha Najeeb	2,856	2,856	2,856	2,856	-
	Hifza Nawaz	1,932	1,932	1,932	1,932	1,932
	Tahira Parveen	2,856	2,856	2,856	2,856	2,856
	Iffat Shaheen	1,932	1,932	1,932	1,932	1,932
	Sadia Shaheen	1,932	1,932	1,932	1,932	-
	Tamina Asghar	1,932	1,932	-	-	-
	Mahpara Afzal	1,932	-	-	-	-
	Shagufta Shaheen	2,856	2,856	2,856	2,856	2,856
	Riffat Sultana	2,856	2,856	2,856	2,856	2,856
	Fatima Ishtiaq	1,932	1,932	1,932	1,932	1,932
	Nusrat Fardaus	2,856	2,856	2,856	2,856	2,856
	Rubina Shaheen	2,856	2,856	2,856	2,856	2,856
	Bibi Shahida	2,856	2,856	2,856	2,856	2,856
	Shamshad Begum	2,856	2,856	2,856	2,856	2,856
	Rukhsana Shaheen	2,856	2,856	2,856	2,856	-

	Bushra Bibi	1,932	-	-	-	-
	Iram shahzadi	1,932	-	-	-	-
	Uzma	1,932	1,932	1,932	1,932	-
	Nagina Bibi	1,932	1,932	-	-	-
	Kausar Rehman	1,932	1,932	1,932	1,932	1,932
	Saira Jehangir	1,932	1,932	-	-	-
	Sajida Bibi	1,932	1,932	1,840	1,840	1,150
	Farhat Yasmeen	1,932	1,932	1,932	1,932	1,932
	Nasra Bibi	2,856	2,856	2,856	2,856	-
	Zaiba Hameed	1,932	1,932	-	-	-
	Zahida Khanum	2,856	2,856	2,856	2,856	2,856
	Rafiza Bibi	2,856	2,856	2,856	2,856	2,856
	Shazia Bibi	2,856	2,856	2,856	2,856	2,856
	Shakeela Faiz	-	1,932	-	-	-
	Shakila Faiz	-	1,932	-	-	-
	Maryam					
	Tassarwar	-	1,932	1,932	-	-
	Saima Bibi	1,932	1,932	1,932	1,932	-
	Hina Sajid	1,932	-	-	-	-
	Anis Tabusam	2,856	2,856	2,856	2,856	2,856
	Shahnaz Begum	2,856	2,856	2,856	2,856	2,856
	Ghazala Parveen	1,932	1,932	1,932	1,932	-
	Tasneem Arshad	1,932	1,932	-	-	-
	Aziza Sultana	2,856	2,856	2,856	2,856	2,856
	Fouzilla Karamat	1,932	1,932	1,932	1,932	1,932
	Farhat Bibi	-	1,932	-	-	-
	Shahida Parveen	2,856	2,856	2,856	2,856	2,856
	Nabila Fazal	1,932	1,932	1,932	1,932	-
	Farhat Yasmeen	1,932	1,932	1,932	1,932	1,932
	Rizwana Bibi	1,932	1,932	1,932	1,932	1,932
	Imtiaz Azad	1,932	1,932	1,932	1,932	1,932
	Alia Javed	1,932	-	-	-	-
	Zara Shukat	1,932	1,932	1,932	-	-
	Rukhsana Nahid	2,856	2,856	2,856	2,856	2,856
	Samina Talat	1,932	1,932	1,932	1,932	1,932
	Shazia Naureen	1,932	1,932	1,932	1,932	1,932
	Amber Naz	1,932	-	-	-	-
	Bushra Bibi	1,932	1,932	1,932	1,932	1,932
	Naila Altaf	1,932	1,932	1,932	1,932	1,932
	Rehana Kausar	1,932	1,932	1,932	1,932	1,840
	Mudasar Zahara	2,856	2,856	2,856	2,856	2,856
	Tahira Ashraf	2,856	2,856	2,856	2,856	2,856
	Rizwana					
	Tabasum	1,932	1,932	1,932	1,932	-
	Ghazala Rani	2,856	2,856	2,856	2,856	-
	Iram shahzadi	2,856	2,856	-	-	-
	Shahla Noreen	1,932	1,932	-	-	-
	Adeela Bibi	2,856	-	-	-	-
	Bilqees Akhtar	1,932	1,932	1,932	1,932	1,932
	Miswa Begum	1,932	1,932	1,932	1,932	1,932
	Farhat Naz	2,856	2,856	2,856	2,856	2,856
	Saleem Akhtar	2,856	2,856	2,856	2,856	2,856
	Tabsum					
	Noureen	1,932	1,932	1,932	1,932	1,932



	Farhana Zafar	2,856	2,856	2,856	2,856	-
	Nasima Akhtar	2,856	2,856	2,856	2,856	2,856
	Iram shahzadi	1,932	1,932	-	-	-
	Noshaba Akbar	1,932	1,932	1,932	1,932	1,932
	Robina Shaheen	1,932	1,932	1,932	1,932	1,932
	Saadia Bibi	1,932	1,932	1,932	1,932	-
	Adeela Hameed	1,932	-	-	-	-
	Sahira Latif	1,932	-	-	-	-
	Gulshreen	2,856	2,856	2,856	2,856	2,856
		499,048	419,080	361,280	349,132	287,478
	Grant Total					1,916,018
	<b>Convey Allowance during winter vocation (Half)</b>					<b>958,009</b>
	<b>Name of Teacher</b>	<b>15 days Aug-16</b>	<b>15 days Aug-15</b>	<b>15 days Aug-14</b>	<b>15 days Aug-13</b>	<b>15 days Aug-12</b>
Deputy District Education Officer Male Elementary Kahuta	M. Raftaz	2500	2500	2500	2500	2500
	Muzammal Hussain	1428	1428	1428	1428	1428
	Muhammad Bashir	1428	1428	1428	1428	1428
	Sajid Mehmood	1428	1428	1428	1428	1428
	Muhammad Shabbir	1428	1428	1428	1428	1428
	Zafar Iqbal	1428	1428	1428	1428	1428
	Kashif Pervez	1428	1428	1428	1428	1428
	Abdul Qadeer	1428	1428	1428	1428	1428
	Zafar Iqbal	1428	1428	1428	1428	1428
	Muhammad Abbas	1428	1428	1428	1428	1428
	Bilal Maqsood	1428	1428	1428	1428	1428
	Nasiha Bibi	1428	1428	1428	1428	1428
	Misbha Mushtaq	1428	1428	1428	1428	1428
	Shahid Akhter	1428	1428	1428	1428	1428
	Qaiser Mehmood	1428	1428	1428	1428	1428
	Zubda Zar	1428	1428	1428	1428	1428
	Humayoun Zafar	1428	1428	1428	1428	1428
	Shumaila Noureen	1428	1428	1428	1428	1428
	Sadaf Sultana	1428	1428	1428	1428	1428
	Bashir Ahmed	1428	1428	1428	1428	1428
Muhammad Masood	1428	1428	1428	1428	1428	
M.Gulfraz	1428	1428	1428	1428	1428	
Muhammad Ramzan	1428	1428	1428	1428	1428	
Saiqa Bano	1428	1428	1428	1428	1428	
Tahir Mehmood	1428	1428	1428	1428	1428	
Muhammad Zahid	1428	1428	1428	1428	1428	
Humaira Yamin	1428	1428	1428	1428	1428	
Amrat Abbas	1428	1428	1428	1428	1428	
Khaliq Ahmed	1428	1428	1428	1428	1428	
Zahoor Ahmed	1428	1428	1428	1428	1428	
Mahmood Ali	1428	1428	1428	1428	1428	

	M Shahzad	1428	1428	1428	1428	1428
	Farrukh Qadir Anjum	1428	1428	1428	1428	1428
	Rashida Perveen	1428	1428	1428	1428	1428
	Farkhanda Akhter	1428	1428	1428	1428	1428
	Mazhar Iqbal	1428	1428	1428	1428	1428
	M Shah Nawaz	1428	1428	1428	1428	1428
	Zonish Khursheed	1428	1428	1428	1428	1428
	Asad Mehmmod	1428	1428	1428	1428	1428
	Mushtaq Ahmed	1428	1428	1428	1428	1428
	Zakir Hussain	1428	1428	1428	1428	1428
	Abid Hussain	1428	1428	1428	1428	1428
	Amber Noureen	1428	1428	1428	1428	1428
	Nabila Fiaz	1428	1428	1428	1428	1428
	Aisha Riaz	1428	1428	1428	1428	1428
	Abdul Latif	1428	1428	1428	1428	1428
	Ghalib Hussain	1428	1428	1428	1428	1428
	Mukhtar Ahmed	1428	1428	1428	1428	1428
	Irfan Qayyum	1428	1428	1428	1428	1428
	Khizar Mehmood	1428	1428	1428	1428	1428
	Saida Abdul Razzaq	1428	1428	1428	1428	1428
	Saadat Ghiyas	1428	1428	1428	1428	1428
	Nimra Nawaz	1428	1428	1428	1428	1428
	Mehmood Ali S.	1428	1428	1428	1428	1428
	Sultan Mehmood	1428	1428	1428	1428	1428
	Robina Naz	1428	1428	1428	1428	1428
	Abid Iqbal	1428	1428	1428	1428	1428
	Hafeez un Nisa	1428	1428	1428	1428	1428
	Saima H Abbasi	1428	1428	1428	1428	1428
	Saeeda Fatima	1428	1428	1428	1428	1428
	Tahir Mehmood	1428	1428	1428	1428	1428
	Kalsoom Akhter	1428	1428	1428	1428	1428
	Tahir Mehmood	1428	1428	1428	1428	1428
	Gulam Rasool	1428	1428	1428	1428	1428
	Zafar Mehmood	1428	1428	1428	1428	1428
	Muhammad Anwar	1428	1428	1428	1428	1428
	Azhar Iqbal	1428	1428	1428	1428	1428
	Farhat Nazir	1428	1428	1428	1428	1428
	Najeeb Akhter	1428	1428	1428	1428	1428
	Shafiq ur Rehman	1428	1428	1428	1428	1428
	Asgar Ali	1428	1428	1428	1428	1428
	Taj Alam	1428	1428	1428	1428	1428
	Akhter Nawaz	1428	1428	1428	1428	1428
	Arshad Mehmood	1428	1428	1428	1428	1428
	Muhammad ZafarIqbal	1428	1428	1428	1428	1428
	Muhammad	1428	1428	1428	1428	1428

	Farooq					
	Mehrab Akhter	1428	1428	1428	1428	1428
	Nayyer Sultana	1428	1428	1428	1428	1428
	Zulfiqar Ali	1428	1428	1428	1428	1428
	Tahir Mehmood	1428	1428	1428	1428	1428
	Muhammad Jamil	1428	1428	1428	1428	1428
	Muhammad Ishaq	1428	1428	1428	1428	1428
	Muhammad Latif	1428	1428	1428	1428	1428
	Zaheer Iqbal	1428	1428	1428	1428	1428
	Tariq Mehmood	1428	1428	1428	1428	1428
	Abdul Jabbar	1428	1428	1428	1428	1428
	Sadaqat Ali	1428	1428	1428	1428	1428
	Shahzad Akhter	1428	1428	1428	1428	1428
	Abida Parveen	1428	1428	1428	1428	1428
	Abida Sultana	1428	1428	1428	1428	1428
	Qulzam Zaheera	1428	1428	1428	1428	1428
	Muhammad Yaqoob	1428	1428	1428	1428	1428
	Wasif Hussain	1428	1428	1428	1428	1428
	Tasneem Akhter	1428	1428	1428	1428	1428
	Sohail Ahmed	966	966	966	966	966
	Khayam Yaqoob	966	966	966	966	966
	Ammara Zahid	966	966	966	966	966
	Taimour Kiyani	966	966	966	966	966
	Muhammad Javed	966	966	966	966	966
	Muteen Ara	966	966	966	966	966
	Nayla Nazir	966	966	966	966	966
	Kaleem Akhtar	966	966	966	966	966
	Sana Jehangir	966	966	966	966	966
	Uzma Shaheen	966	966	966	966	966
	Tariq Rasheed	966	966	966	966	966
	Qamar Zaman	966	966	966	966	966
	Mazhar Hussain	966	966	966	966	966
	Imran Nazir	966	966	966	966	966
	Hira Zafar	966	966	966	966	966
	Sabiha Ayaz	966	966	966	966	966
	Javeed Iqbal	966	966	966	966	966
	Ghulam Gillani	966	966	966	966	966
	Sidra Gul	966	966	966	966	966
	Mehjabeen Azram	966	966	966	966	966
	Zaheer Ahmed	966	966	966	966	966
	Abdul Rehman	966	966	966	966	966
	Naila Riaz	966	966	966	966	966
	Bushra Perveen	966	966	966	966	966
	Humaira Nawaz	966	966	966	966	966
	Ulfat Rehman	966	966	966	966	966
	Zulfiqar Ahmed	966	966	966	966	966
	Muhammad Zafran Shakir	966	966	966	966	966

	Sajjad Ahmed	966	966	966	966	966
	Kiran Hafeez	966	966	966	966	966
	Maryam Fayyaz	966	966	966	966	966
	Shafiq ur Rehman	966	966	966	966	966
	Yasir Mehmood	966	966	966	966	966
	Mateen Iftikhar	966	966	966	966	966
	M.Rohail Ibrahim	966	966	966	966	966
	Ahsan Naseem	966	966	966	966	966
	Sofia Saeed	966	966	966	966	966
	Umbreen Gul	966	966	966	966	966
	Muhammad Ishtiaq	966	966	966	966	966
	Muhammad Fayyaz	966	966	966	966	966
	Junaid Quddus	966	966	966	966	966
	Umaira Bibi	966	966	966	966	966
	Nasira Bibi	966	966	966	966	966
	Huma Noureen	966	966	966	966	966
	Qurat ul Ain	966	966	966	966	966
	Muhammad Ayaz	966	966	966	966	966
	Sajid Mehmood	966	966	966	966	966
	Haris Bin Munawar	966	966	966	966	966
	Ghayyoor Khaliq	966	966	966	966	966
	Nazia Aftab	966	966	966	966	966
	Aysha Akhter	966	966	966	966	966
	Jehanzib Hussain Tahir	966	966	966	966	966
	Sumaira Fardoos	966	966	966	966	966
	Azhar Rehman	966	966	966	966	966
	Manazar Hussain	966	966	966	966	966
	Shahzad Azeem	966	966	966	966	966
	Muhammad Imran	966	966	966	966	966
	Fatima Zahoor	966	966	966	966	966
	Abdul Ghaffar	966	966	966	966	966
	Rozina Perveen	966	966	966	966	966
	Afshan Kanwal	966	966	966	966	966
	Muhammad Adnan	966	966	966	966	966
	Sakhawat Hussain	966	966	966	966	966
	Imran Hanif	966	966	966	966	966
	Nasir Hussain	966	966	966	966	966
	Maryam Mushtaq	966	966	966	966	966
	Muhammad Gulfraz	966	966	966	966	966
	Nadia Naseem	966	966	966	966	966
	Shahzia Bibi	966	966	966	966	966
	Kousar Naheed	966	966	966	966	966

	Kousar Yasmin	966	966	966	966	966
	Zakia Latif	966	966	966	966	966
	Huma Pervaiz	966	966	966	966	966
	Shahreen Akhter	966	966	966	966	966
	Nadia Baber	966	966	966	966	966
	Ruskhsanda	966	966	966	966	966
	Iram Zohra	966	966	966	966	966
	Zaheer Ahmed	966	966	966	966	966
	Ishtiaq Ahmed	966	966	966	966	966
	Naseem Akhter	966	966	966	966	966
	Muhammad Ali	966	966	966	966	966
	Adnan Hasan	966	966	966	966	966
	Arusa Jamil	966	966	966	966	966
	Sadia Mobeen	966	966	966	966	966
	Abul Rauf	966	966	966	966	966
	Zafreen Akhter	966	966	966	966	966
	M. Umer Farooq	966	966	966	966	966
	Imdad Hussain	1428	1428	1428	1428	1428
	Nisar Ahmed	1428	1428	1428	1428	1428
	Abdul Rab	1428	1428	1428	1428	1428
	Mehwish Naseem	966	966	966	966	966
	Nasima bibi	1428	1428	1428	1428	1428
	Muhammad Asif	966	966	966	966	966
	WASIM Ahmed	966	966	966	966	966
	Farrukh Rehaman	966	966	966	966	966
	M.Mansoor Sadiq	2500	2500	2500	2500	2500
	Muhammad Zahir	1428	1428	1428	1428	1428
	Naureen Shamala	1428	1428	1428	1428	1428
	Syed Kazim Hussain	966	966	966	966	966
	Farhat bibi	966	966	966	966	966
	Aftab Ahmed	966	966	966	966	966
	Marriam Faiz	966	966	966	966	966
	Hina Fatima	966	966	966	966	966
	Gulfraz Ahmed	966	966	966	966	966
	Rukhsanada	966	966	966	966	966
	Faiza Anwar	966	966	966	966	966
	Sadia Naseem	966	966	966	966	966
	Niyyar Sultanah	1428	1428	1428	1428	1428
	Khamsa Parveen	966	966	966	966	966
	Sobia Javeed	966	966	966	966	966
	Samina Kanwal	966	966	966	966	966
	Tasnim Akhtar	966	966	966	966	966
	Ghulam Rasul	966	966	966	966	966
	<b>Total</b>	249230	249230	249230	249230	249230
	<b>Grand total</b>					<b>1246150</b>
	<b>Commutated total</b>					<b>4,853,020</b>

**Annexure-R**

**Un-authorized Payment of Health Sector Reform Allowance**

**Para-1.2.4.9**

Name of Office	Name of the official	Design	Amount	Remarks		
THQ Hospital Kahuta	Dr. Ataullah	Anesthetist	138,000	did not perform Hospital based practice after duty hour		
	Dr. Bilal Ahmad	Pediatrician	90,000			
	Dr. Zahoor Ali Khan	Pediatrician	90,000			
	Dr Fozia Malik	Gyne	90,000			
	Dr Nimrah Siddiq	Gyne	90,000			
			<b>498,000</b>			
Name of Office	Name & Designation	Place of Posting	Period	HSRA	Amount	Remarks
Rural Health Centre Lehtrar	Salma Akbar – C/N	BBH Rawalpindi	7.10.15-7.11.15=1	2100	2,100	Staff drawing salary from RHC but performing their duties elsewhere
	Iftkhar Ahmad – L/A	Holy family Rwp	27.10.15-12.12.15=45	2394*1.5=	3,591	
	Anila Sultana=C/O	DHO Office Rwp	1.4.17-31.7.17=120	2100*4	8,400	
	Abida Zahoor – WMO	RHC Khayabane Sir Syed	1.4.17-31.7.17=120	12000*4	48,000	
	Tariq Mehmood-S/C	CEO Office Rawalpindi	1.2.2017-31.7.2017	2100*5	10,500	
	Tahmina Ambreen-D/T	THQ Hospital Kahuta	2.9.15-31.10.16=14	2100*14	29,400	
					<b>101991</b>	
Name of Office	Name & Designation	Period	Rate of HSRA Admissible	HSRA Paid	Difference	Amount to be recovered
Rural Health Centre Lehtrar	Dr. Qurat ulain Butt-WMO BS-17	1.4.2012-31.8.12=5	10,000	12,000	2000*05	10,000
	Dr. Wajeeha Kunwal – D/S BS-17	1.4.2012-31.12.12=09	10,000	12,000	2000*09	18,000
	Dr. Anam Farukh – D/S BS-17	1.4.13-29.2.13=10	10,000	12,000	2000*10	20,000
	Dr. Mahreen Fatima – WMO BS-17	1.10.12-7.2.16=40	10,000	12,000	2000*40	80,000
	Dr. Tasleem D/S	1.6.16-30.6.17=12	10,000	12,000	2000*12	24,000
	Mian Ahmad Farooq-MO	1.7.16-331.7.16=13	8,000	12,000	4000*13	52,000
						<b>204,000</b>
Name of Office	Name	Desig	HSRA/P.M	Amount	Remarks	
RHC Mandra	DR Khalil Ullah	SMO	12000*24	288,000	Did not perform Hospital based	

<b>Name of Office</b>	<b>Name of the official</b>	<b>Design</b>	<b>Amount</b>	<b>Remarks</b>	
	DR Asia Rubab	WMO	19388*24	465,312	practice after duty hour
	Dr Junaid Arshad	MO	12000*24	288,000	
	Zahoor Ahmed Tahir	MO	12000*24	288,000	
	DR Nazia Azeem	Dental Surgeon	12000*24	288,000	
	Dr Shamim Akhtar	Homeo Dr	1692*24	47,088	
	<b>Total</b>			<b>1,664,400</b>	
	<b>Grand Total</b>				<b>2,468,391</b>

## Annexure-S

### Overpayment on account of health sector reform allowance, conveyance allowance, mess and dress allowance during leave

#### Para-1.2.4.10

Name of office	Name	Period	C.A	HSRA	Dress Allowance	Mess Allowance	Amount
Rural Health Centre Bagga Sheikhan	Mumtaz Begum M/W	5.8.15-4.11.15=90	1785*3=5355	972*3=2916	0	0	8,271
		13.1.15-19.1.15=7	5000*7/30=1167	2100*7/30=490	3100*7/30=723	8000*7/30=1867	4,247
		28.1.15-27.4.15=90	5000*3=15000	2100*3=6300	3100*3=9300	8000*3=24000	54,600
		14.7.14-12.8.14=31	5000	2100	3100	8000	18,200
	Khizer Murtaza – Disp.	13.4.15-18.4.15=06	2856*6/30=571	1818*6/30=364	0	0	935
		1.1.15-31.12.15	2856*15/30=1428	1818*15/30=909	0	0	2,337
	Sadaf Malik – CN	25.8.12-02.09.12=09	5000*9/30=1500	2100*9/30=630	3100*9/30=930	8000*9/30=2400	5,460
		19.10.12-12.01.13=84	5000*3=15000	2100*3=6300	3100*3=9300	8000*3=24000	54,600
		21.12.15-19.3.16=90	5000*3=15000	2100*3=6300	3100*3=9300	8000*3=24000	54,600
		23.7.15-27.7.15=05	5000*5/30=834	2100*5/30=350	3100*5/30=517	8000*5/30=1334	3,035
	Irfan Abbasi H/Disp.	10.10.12-22.10.12=13	1840*13/30=798	1189*13/30=515	0	0	1,313
	Amna Rafiq CN	1.2.13-31.5.13=90	5000*3=15000	2100*3=6300	3100*3=9300	8000*3=24000	54,600
		15.4.14-25.4.14=10	5000*10/30=1667	2100*10/30=700	3100*10/30=1033	8000*10/30=2667	6,027
		28.6.14-11.7.14=14	5000*14/30=2333	2100*14/30=980	3100*14/30=1447	8000*14/30=3734	8,494
		17.10.14-7.02.15=110	5000*110/30=18333	2100*110/30=7700	3100*110/30=11367	8000*110/30=29334	66,734
		1.4.17-08.7.16=98	5000*98/30=16333	2100*98/30=6850	3100*98/30=10127	8000*98/30=26134	59,444
	Dr. Javeria Khan- WMO	27.5.13-6.6.16=	5000*10/30=1667	12000*10/30=4000	0	0	5,667



		10					
	Farah Naz – LHV	23.5.13-10.9.13=109	0	1307*105/30=4749	0	0	4,749
		21.4.14-30.4.14=10	0	1307*10/30=436	0	0	436
		16.6.17-30.6.17=15	0	1307*15/30=654	0	0	654
	Shahid Mehmood – Homeo Doctor	13.6.13-11.9.13=89	2720*3=8160	4842*3=14526	0	0	22,656
	M. Kamran – Chowkidar	19.10.13-31.10.13=13	1700*13/30=737	972*13/30=421	0	0	1,158
	Hajra Maryam-CN	23.5.14-27.5.14=5	5000*5/30=833	2100*5/30=350	3100*5/30=207	8000*5/30=1334	2,724
		26.7.14-29.10.14=96	5000*96/30=16000	2100*96/30=6720	3100*96/30=9920	8000*96/30=25600	55,240
		28.6.13-25.7.13=28	5000	2100	3100	8000	18,200
		23.5.14-28.5.14=05	5000*5/30=834	2100*5/30=350	3100*5/30=517	8000*5/30=1334	3,035
	Imran Kayani – WS	1.10.14-28.10.14=28	1700	1060	0	0	2,760
	M. Irfan- WM	7.5.14-17.5.14=11	0	1600*11/30=587	0	0	587
		16.11.15-1.2.16=78	0	1600*78/30=4160	0	0	4,160
	M. Arslan –SP	9.10.14-8.11.14=30	1700	1377	0	0	3,077
	Shahzad Akram-H.Doctor	23.12.14-3.1.15=10	5000*10/30=1667	1818*10/30=606	0	0	2,273
	Bushra Naveed- CN	01.01.15-31.01.15=31	5000	2100	3100	8000	18,200
	Asma Irftan-LHV	20.01.15-19.02.15=30	2856	1307	0	0	4,163
		15.10.15-14.1.16=90	2856*3=8568	1307*3=3921	0	0	12,489
							-
	Dr. Adnan Asad –MO	25.7.16-10.08.16=17	5000*17/30=2834	12000*17/30=6800	0	0	9,634

	Syeda Zainab Batool-CN	17.8.16-5.10.16=50	5000*50/30=8334	2100*50/30=3500	3100*50/30=5167	8000*50/30=13334	30,335
		1.7.17-18.9.17=80	5000*80/30=13334	2100*80/30=5600	3100*80/30=8267	8000*80/30=21334	48,535
	M. Latif – Water Carrier	20.9.16-8.10.16=20	1785*20/30=1190	1440*20/30=960	0	0	2,150
	Afsheen Malik-CN	1.12.16-29.2.17=90	5000*3=15000	2100*3=6300	3100*3=9300	8000*3=24000	54,600
	Dr. Tahira Kalsoom WMO	15.2.16-14.5.16=90	5000*3=15000	12000*3=36000	0	0	51,000
	Dr. Faiza Paracha WMO-17	1.1.16-30.1.16=30	5000	12000	0	0	17,000
							778,379
<b>Name of Office</b>	<b>Name</b>	<b>Period</b>	<b>C.A</b>	<b>HSRA</b>	<b>Dress Allowance</b>	<b>Mess Allowance</b>	<b>Amount</b>
Rural Health Centre Lehtrar	Mahreen Fatima- WMO	15.12.14-15.5.14=180	5000*6=30000	12000*6=72000	0	0	102,000
	Mahreen Fatima- WMO	1.6.14-29.8.14=88	5000*3=15000	12000*3=36000	0	0	51,000
	Sajjad Hussain Raja-SMO	16.9.15-4.12.15=55	5000*2=10000	12000*2=24000	0	0	34,000
	Anam Farrukh-D/S	01.3.16-31.5.16=90	5000*3=15000	12000*3=36000	0	0	51,000
	Anam Farrukh-D/S	04.07.14 to 11.10.14=98	5000*98/30=16333	12000*3=36000	0	0	52,333
	Tasneem ul Huda-WMO	16.6.16-24.9.16=100	5000*100/30=16667	12000*100/30=40000	0	0	116,167
		5.11.16-19.11.16=14	5000*1/2=2500	12000*1/2=6000			
		22.12.16-20.3.17=90	5000*3=15000	12000*3=36000			
	Salma Aslam-C/N	18.3.16-18.6.16=90	5000*3=15000	2100*3=6300	3100*3=9300	8000*3=24000	54,600
	Salma Aslam-C/N	25.2.16-24.5.16=90	5000*3=15000	2100*3=6300	3100*3=9300	8000*3=24000	54,600
	Salma Aslam-C/N	16.2.15-29.2.15=14	5000*1/2=2500	2100*1/2=1050	3100*1/2=1550	8000*1/2=4000	9,100
	Sonila Gulraiz-C/N	22.5.17-21.6.17=31	5000*1=5000	2100*1=2100	3100	8000	18,200
	Sonila Gulraiz-	7.10.15-	5000*1=5000	2100*1=2100	3100	8000	18,200

	C/N	09.11.15=31	00	00			0
	Nagina Maryam C/N	1.11.14-31.01.15=90	5000*3=15000	2100*3=6300	3100*3=9300	8000*3=24000	54,600
	Nagina Maryam C/N	22.4.13-22.7.13=90	5000*3=15000	2100*3=6300	3100*3=9300	8000*3=24000	54,600
	Nagina Maryam C/N	28.7.15-11.8.15=15	5000*1/2=2500	2100*1/2=1050	3100*1/2=1550	8000*1/2=4000	9,100
	Noreen Kunwal-C/N	1.12.15-31.12.15=31	5000*1=5000	2100*1=2100	3100	8000	18,200
	Abida Zahoor-WMO	20.2.17-11.3.17=20	5000/31*20=3226	12000*20/31=7742	0	0	10,968
	Umme-Habiba -LHV	21.02.13-5.4.2013=45	2720*1.5=4080	1146*1.5=1719	0	0	5,799
	Tahmina Ambreen-D/T	3.9.14-13.3.14=10	2856*10/31=921	2100*10/31=677	0	0	1,598
	Tahmina Ambreen-D/T	11.3.15-8.6.15=90	2856*3=8568	2100*3=6300	0	0	14,868
	Tahmina Ambreen-D/T	31.3.11-19.4.11=20	1150*20/30=767	1215*20/30=810	0	0	1,577
	Naseem Bibi (C/N)	01.04.16 to 30.06.16=90	5,000*3=15000	2100*3=6300	3100*3=9300	8000*1/2=4000	54,600
							<b>787,110</b>
<b>Name of Office</b>	<b>Name</b>	<b>Period</b>	<b>C.A</b>	<b>HSRA</b>	<b>Dress Allowance</b>	<b>Mess Allowance</b>	<b>Total Amount</b>
THQ Hospital Kotli Sattian	Zeeshan – Habib-MO1.4.15	27.7.16-9.9.16=45	5000*45=7500	5000*45=7500	0	0	15,000
	Dr. Ahmad Hameed MO 2.7.14	3.12.16-24.12.16=22	5000*22/31=3549	5000*22/31=3549	0	0	8,098
	Malik Asad Nazeer- D/S	20.2.17-11.3.17=20	5000*20/29=3448	5000*20/29=3448	0	0	6,898
	Zain Ul abdin JC	26.4.17-10.5.17=15	0	0	0	0	-
	Dr. Huma Tahir Minhas, D/S	20.2.14-20.5.14=90	5000*3=15000	6000*3=18000	0	0	31,000
	Dr. Huma Tahir Minhas, D/S	29.11.16-26.2.17=90	5000*3=15000	6000*3=18000	0	0	31,000
	Dr. Aneera Anwar MO	1.7.17-15.7.17=15	5000*15/31=2500	5000*15/31=2500			5,000

	Dr. Imran Janjua	6.3.17-13.4.17=39	5000*39/30=6500	5000*39/30=6500	0	0	13,000
	Dr. Shahid Saleem SMO	29.8.16-12.10.16=45	5000*45=7500	7000*45=10500	0	0	18,000
	Dr.M. Ammar Alam MO	1.10.16-1.11.16=32	5000*32/30=3834	5000*32/30=3834	0	0	7,668
	Dr. Saba Hashmi – BS18-Gynecologist	1.3.16-9.4.16=40	5000*40/30=6667	15000*40/30=20000			26,667
	Dr. Abdul Rahim – MO B-17	22.6.15-21.7.15=30	5000*39/30=6500	5000*39/30=6500	0	0	13,000
	Imrana Khizer M/W	13.6.16-10.9.16=90	1785*3=5355	0	0	0	5,355
	Farah Naz-LHV 09	29.3.17-17.4.17=20	1932*20/30=1288	0	0	0	1,288
	M. Gul Bahar – N/Q	1.8.16-20.8.16=20	1785*20/30=1190	0	0	0	1,190
	M. Gul Bahar – N/Q	1.2.17-1.4.17=60	1785*2=3570	0	0	0	3,570
	M. Gul Bahar – N/Q	20.1.09-20.4.09=120	450*3=1350	0	0	0	1,350
	Yasan Masood - Chowkidar	26.5.16-09.6.16=15	1785*15/30=893	0	0	0	893
	Imran Hussain - Chowkidar	7.10.15-21.10.15=15	1785*15/30=893	0	0	0	893
	Ghulam Fatima – CN	25.10.14-22.1.15=90	5000*3=15000	2100*3=6300	3100*3=9300	8000*3=24000	54,600
	Adeem Pervaiz-MO	20.3.12-8.4.12=20	5000*20/30=3333	5000*20/30=3333	0	0	6,666
	Dr. Sajid Latif-SMO	9.4.12-27.4.12=22	5000*22/30=3667	15000*22/30=11000			14,667
	Sana Sehrish – WMO	14.4.12-31.5.12=45	5000*45=7500	7000*45=10500	0	0	18,000
	Dr. Ahmad Hameed – MO	4.4.13-27.4.13=24	5000*24/30=4000	5000*24/30=4000	0	0	8,000
	Dr. Ahmad Hameed – MO	1.12.16-22.12.16=22	5000*22/31=3549	5000*22/31=3549	0	0	7,098
	Huma Tahir – D/S	4.4.13-13.4.13=10	5000*10/30=1667	7000*10/30=2333	0	0	4,000
	Huma Tahir – D/S	1.12.16-29.2.17=90	5000*3=15000	7000*3=21000	0	0	36,000

	Dr. Sajid Latif-SMO	18.4.13-5.5.13=18	5000*18/30=3000	15000*18/30=9000	0	0	12,000
	Abu Obaida – MO	2.9.13-30.9.13	5000*29/30=5000	5000*29/30=5000	0	0	10,000
	Abu Obaida – MO	25.2.14-25.3.14=31	5000*1=5000	5000*1=5000	0	0	10,000
	Dr. Kunwal Riaz – wmo	4.12.13-10.12.13=7	5000*7/30=1167	7000*7/30=1633	0	0	2,800
	Dr. Kunwal Riaz – wmo	14.11.14-30.11.14=17	5000*17/30=2834	7000*17/30=3967	0	0	6,801
	Dr. Abdul Raheem – MO	21.6.15-31.7.15=40	5000*40/30=6667	5000*40/30=6667	0	0	13,334
			<b>Total</b>				<b>393,836</b>
<b>Name of Office</b>	<b>Name</b>	<b>Period</b>	<b>Days</b>	<b>C.A /PM</b>	<b>HSRA /PM</b>	<b>Total/ PM</b>	<b>Amount</b>
DHO 1 Rawalpindi	Sabiha Pervaiz FSP	27.09.2016 to 25.12.2016	90	1,785	-	1,785	5,355
Para -10	Mst. Shehla Bibi Midwife	05.01.2017 to 04.04.2017	90	1,932	1,002	2,934	8,802
	Irfana Bibi	13.12.2016 to 12.03.2017	90	1,932	1,002	2,934	8,802
	Mukhtar Hussain Midwife	02.01.2017 to 01.04.2017	89	1,785	910	2,695	8,085
	Robia Bibi MW	20.09.2016 to 19.12.2016	90	1,932	1,002	2,934	8,802
	Asiya Bibi FSP	12.01.2017 to 12.04.2017	90	1,785	-	1,785	5,355
	Halima sadia FSR	20.09.2016 to 18.12.2016	90	1,785	-	1,785	5,355
	Gulnaz Ramiz FSP	05.09.2016 to 03.12.2016	90	1,785	-	1,785	5,355
	Rizwana Saleem FSP	09.08.2016 to 05.09.2016	30	1,785	-	1,785	5,355
	<b>Total</b>						<b>61,266</b>
<b>Name of Office</b>	<b>Name</b>	<b>Period</b>	<b>Days</b>	<b>C.A /PM</b>	<b>Mess Allowance</b>	<b>Dress Allowance</b>	<b>Total Reco</b>

							<b>very</b>
RHC Mandra	Nasreen Akhtar (C/N)	Three months	90	5,000	8,000	3,100	48,300
para 10	Nabila Akhtar (C/N)	Three months	90	5,000	8,000	3,100	53,300
	Gulshan (M/W)	Three months	90	1,932	-	-	5,796
			<b>Total</b>				<b>107,396</b>
<b>Name of Office</b>	<b>Name</b>	<b>Period</b>	<b>C.A</b>	<b>HSRA</b>	<b>Dress Allowance</b>	<b>Mess Allowance</b>	<b>Total Amount</b>
RHC Phagwari	Shabnum Bano C/N	one month	5,000	1,818	3,100	8,000	17,918
Para 7	Dr yousaf Kamal	1 month 11days	7,500	18,000	-	-	25,500
	Abida Mumtaz M/W	2 months 11days	3,864	2,292	-	-	6,156
	Shaukat Ali w/s	one month	946	1,932	-	-	2,878
	<b>Total</b>						<b>52,452</b>
		<b>Grand Total</b>					<b>2,180,439</b>

## Annexure-T

## Unauthorized drawl of adhoc relief allowance 2010 (50%)

## Para-1.2.4.11

Name of Office	Name & Designation	Period	50% Adhoc Allowance 2010	Amount
Rural Health Centre Bagga Sheikhan	Dr. Aman Ullah SMO	1.1.12-24.7.13=19	13065*19	248,235
	Dr. Asad Ullah Malik – SMO	1.5.14-31.12.15=19	9365*19	177,935
	Dr. Mubbashar Hassain-MO	1.1.12-31.12.15=60	6405*60	384,300
Para 2	Dr. Mehwish Fayyaz WMO	1.1.12-31.07.12=07	4925*07	34,475
	Dr. Saima Mukhtar – DS	1.1.12-31.10.12=10	4925*10	49,250
	Dr. Asif Hameed – D/S	1.10.12-31.12.15=39	6405*39	249,795
	Dr.Jaweria Zahid WMO	1.1.13-31.12.13=12	4925*12	59,100
				<b>1,203,090</b>
Name of office	Name of Employees	Designation & BPS	Adhoc 2010	Amount
D O H-III Rawalpindi	Asad ur Rehman MO BS-17	1.4.12-30.11.15=43	12325*43	529975
	Shezad tahir MO BPS-17	1.4.12-30.11.15=43	10475*43	450425
	Syed Wajahat Hussain MO	1.4.12-30.11.15=43	11215*43	482245
	Rafqat Ali MO BPS-17	1.4.12-30.11.15=43	11215*43	482245
	Teshin ul Haq Qureshi MO	1.4.12-30.11.15=43	10475*43	450425
	Tariq Mehmood MO BPS-17	1.4.12-30.11.15=43	11585*43	498155
				<b>2893470</b>
Name of office	Name & Designation	Period	50% Adhoc Allowance 2010	Amount
RHC Lehtrar	Raja Sajjad Hussain-SMO	1.4.12-31.10.16=47	14360	674,920
	Dr. Shoaib- MO	1.4.2012-31.8.14=29	11215	325,235
	Dr. Qurat u lain Butt-WMO	1.4.2012-31.8.12=5	4925	24,625
	Dr. Wajeeha Kunwal – D/S	1.4.12-31.12.12=09	4925	44,325
	Dr. Anam Farukh – D/S	1.4.13-29.2.13=10	4925	49,250
	Dr. Mahreen Fatima – WMO	1.10.12-7.2.16=40	4925	197,000
	Dr. Tasleem D/S	1.6.16-30.6.17=12	4925	59,100
				<b>1,374,455</b>
Name of office	Name & Designation	Period	50% Adhoc Allowance 2010	Amount
THQ Hospital Kotli Sattian	Dr.Sajid Latif.SMO	1.4.12.31.12.15=45	12325*45	554,625
	Dr. Adeem – MO	1.6.12.31.12.12=7	9365*07	65,555
	DR Sana – WMO	1.6.12.31.12.12=7	6405*07	44,835
	Dr. Abdul Raheem – MO	1.1.13-31.12.14=24	4925*24	118,200
	Dr. Ahmad MO	1.1.13-31.12.15=36	4925*36	177,300
	Dr. Huma Tahir-D/S	1.1.13-31.12.15=36	6405*36	230,580
	Dr. Hafiza Tehseen -WMO	1.1.13-31.12.15=36	4925*36	177,300
	Dr. Amjad Parvez Qazi-MO	1.4.12.31.12.12=10	12325*10	123,250
	Dr. Suliman – MO	1.4.12.31.12.13=22	6405*22	140,910
	Dr.Asad Nazir – MO	1.4.12.31.12.13=22	6405*22	140,910
	Abouabida Saeed – MO	1.4.12.31.12.13=22	6405*22	140,910
	<b>TOTAL</b>			<b>1,914,375</b>

**Annexure-U**

**Un-authorized drawl of conveyance allowance during leave**

**Para-1.2.4.12**

Name of Office	Name	Designation	Recovery of	Period		Amount (Rs)	
District Officer (Live stock)	Syed Massawar Shah	Veterinary Assistant	C A	5.11.16	to	1 month	1,932
			FTA	4.12.16		45 x 1	45
	Mr Nasir Mehmood	Veterinary Assistant	C A	1.7.16	to	3 months	5,797
			FTA	30.09.16		45 x 3	135
			<b>Total</b>				<b>7,909</b>
Name of Office	Name	Designation	Period of Leave		Rate	Amount (Rs)	
DO Social Welfare Rawalpindi	Shafqat Ali	Assistant	01-02-16 to 01-03-16		@5000	5000	
	Muhammad Ishaq	Senior Clerk	15-05-16 to 14-07-2016		@2856	2856	
			<b>Total</b>			<b>7858</b>	
Name of Office	Name of the official	School name	Desig.	Period	Pay/ CA	Recovery	
Dy DEO M-EE, Murree	M. Fiaz	GPS Perh	PST	6 to 30 June 2016	2856	2,380	
	Bushra Khatoon	GPS Kharon Mohra	PST	29.4.16 to 8.10.16	1932	966	
	Muhammad Irshad	GPS Baroha	PST	26.10.15	to	2856	2,856
				24.11.15		1932	5,796
	Anila Mehtab	GPS Pitchwal	PST	15.5.15 to 4.8.15	1932	5,796	
	Ishrat Naz	GPS Kaiya	PST	6.6.15 to 3.9.15	1932	5,796	
	Salma Naveed	GES Dhar Java	PST	8.4.15 to 1.7.15	1932	5,796	
	Rabia Amin	GPS Pithli	PST	15.4.16	to	1932	5,796
				28.4.16		1932	5,796
	Rabia Amin	GPS Pithli	PST	03.09.14 to 02.12.14	1932	5,796	
	Ghazala Hafeez	GES Dewol	PST	4.8.16 to 1.11.16	1932	5,796	
	Shahid Hussain	GPS Basol	PST	17.11.14 to 20.12.14	2856	3,237	
	Nadia Mukhtar	GPS Malot Dhondan	PST	20.10.15	to	1932	5,796
				20.1.16		1932	5,796
	Fouzia Bibi	GPS Malot Dhondan	PST	16.9.15 to 14.12.15	1932	5,796	
	Samia Bibi	GPS Osia	PST	7.9.15 to 5.12.15	1932	5,796	
	Farhana Kausar	GPS Talot	EST	1.11.15	to	2856	3,713
				9.12.15		1932	1,932
	Shumaila Jabeen	GPS Tandoi	H.T	20.08.14 to 18.09.14	1932	1,932	
	Shahida Bibi	GPS Bohar Gran	PST	12.6.14	to	1932	1,932
				10.09.14		2856	2,856
	M. Naveed	GPS Bann	PST	2.8.16 to 31.08.16	2856	2,856	
	Benish Imtiaz	GPS Kamalabad	PST	14.3.16	to	1932	5,796
				13.6.16		1932	5,796
	Syeda Ghulam Fiza	GPS Kuliar Khatan	PST	1.9.16 to 28.11.16	1932	5,796	
	Waseem Kausar	GPS Jandat	ESE	2.3.15 to 2.6.15	1932	5,796	
	Nuzhat Kamal	GPS Dhala	SESE	1.4.15	to	2856	8,568
				30.06.15		1932	1,030
	Zia ul Qamar	GPS Dhala	PST	17.4.15 to 2.5.15	1932	1,030	
	Waseem Ahmad	GPS Dhala	NQ	11.5.15 to	850	340	



				23.5.15		
	Hajra Gul	GPS Dhala	EST	27.5.15 to 9.6.15	2856	1,238
	Hafeez Ahmad	GPS Dhala	PST	18.6.15 to 10.7.15	2856	2,190
	Danish Ikhlas	GPS Dhala	SSE	15.10.15 to 19.12.15	5000	10,833
	Shaista Jabeen	GPS Dhala	SESE	19.12.15 to 7.10.15	2856	8,568
	Hajra Gul	GPS Dhala	EST	22.8.16 to 28.8.16	2856	666
	M. Shafiq Abbasi	GPS Bergran	PST	21.3.16 to 14.05.16	2856	5,236
	M. Kamran	GPS Dhak	PST	13.6.15 to 23.6.15	1932	644
	M. Dilshad	GPS Patriyata	NQ	5.5.15 to 21.5.15	850	482
	Tahir Anis	GPS Patriyata	EST	15.5.15 to 13.6.15	2856	2,856
	Nazia Bibi	GPS Patriyata	PST	18.05.16	1932	5,796
	GPS Bhanatti	Najma Bibi	PST	April 2016.Med leave	1932	1,288
	GPS Lower Topa	Sanam Nosheen	PST	1.10.15 to 31.12.15	1932	5,796
	GPS Sarkundal	M. Anees	PST	28.11.15 to 19.12.15	1932	1,417
						<b>146,371</b>
<b>Name of Office</b>	<b>Name</b>	<b>Designation</b>	<b>Name of School</b>	<b>Leave Period</b>	<b>Days</b>	<b>Amount (Rs)</b>
Dy. DEO (W-EE) Taxila,	Shumaila Akram	ESE	GGPS Massian	07.08.2016 to 21.09.2016	45 days	2,898
	Azra Abdul Malik	PST	GGPS Massian	14.08.2016 to 27.09.2016	45days	4,284
	Sobia Afzal	ESE	GMPS Slar Gah	15.08.2016 to 12.11.2016	90 days	5,796
	Tasleem	ESE	Saray-e-Kala	05.09.2016 to 19.09.2016	14days	901
	Qurat-ul-Ain	ESE	Ghazi Kohli	15.08.2016 to 18.11.2016	Mat. Leave.	5,796
		<b>Total</b>				<b>19,675</b>
<b>Name of Office</b>	<b>Name of the official</b>	<b>Designation</b>	<b>Period</b>	<b>CA</b>	<b>Days</b>	<b>Amount (Rs)</b>
GBHS Chaka Begwal, Tehsil Murree,	Abdul Masjoor	Head Master	11-05-09 to 28-05-09	5000	18	3000
	Muhammad Israr	C-IV	4-9-08 to 07-10-08	850	33	935
	Mansoor Ahmad	C-IV	6-4-13 to 31-5-13	850	55	1,558
		<b>Total</b>				<b>5,493</b>
	<b>Name of the official</b>	<b>Pay</b>	<b>Period</b>		<b>Days</b>	<b>Amount (Rs)</b>
	Shaukat Ali PST	31183	24.11.13 to 10.02.14		71	73,800
	Haseeb Jamal SSE	40000	1.1.16 to 03.03.16		62	82,667
			<b>Total</b>			<b>156,466</b>
			<b>Grand Total</b>			<b>161,959</b>
<b>Name of Office</b>	<b>Name</b>	<b>Designation</b>	<b>Days</b>	<b>Period</b>	<b>Monthly CA</b>	<b>Amount</b>
GBHS Gulzar-e-Qaid, District Rawalpindi	Naveed Ahmad	DM	75	01.06.15 to 14.08.15	2856	7140
	Javed Iqbal	Junior Clerk	34	24-11-14 to 27-12-14	2856	3,237

	Javed Iqbal	Junior Clerk	35	13-11-15 to 18-12-15	2856	3,332
	Ghulam Hussain	Chowkidar	93	01-08-15 to 01-11-15	1785	5,534
	Nasreen Fatima	EST	19	13-12-16 to 31-12-16	2856	1,809
	Javed Iqbal	Junior Clerk	47	1-11-16 to 17-12-16	2856	4,474
	Madam Shazia Naz	EST (V)	17	14-11-16 to 30-11-16	2856	1,618
	Liaquat Ali	NQ	6	24-10-16 to 29-10-16	2856	571
	Liaquat Ali	NQ	6	25-7-16 to 30-07-16	1785	357
	Ghulam Hussain	Chowkidar	44	02-02-16 to 17-03-16	1785	2,618
	Madam Shazia Naz	EST(V)	20	25-01-16 to 13-02-16	2856	1,904
			<b>Total</b>			<b>32,594</b>
<b>Name of Office</b>	<b>Name</b>	<b>Designation</b>	<b>Period of leave</b>		<b>Rate</b>	<b>Amount</b>
Govt. Institute for visually impaired children Rawalpindi	Naveed Manzoor	S.S.E.T	Nov, 2014 to Apr, 2015		5,000	30,000
	Pervaiz Akhtar	S.S.E.T	March, 2016		5,000	5,000
	Humera Asghar	Psychologist	Apr, 2017 to May, 2017		5,000	10,000
			March, 16 to May, 216		5,000	15,000
	Uzma Bano	P.E.T	Apr, 2016		2,856	2,856
			Feb, 2017 to March, 2017		2,856	5,712
	Farman Masih	Sweeper	05.06.14 to 05.08.14		1,785	5,355
	Usman Nazir	Naib Qasid	04.01.16 to 16.01.16		1,785	774
			16.02.15 to 01.04.15		1,785	2,678
			26.04.17 to 15.05.17		1,785	1,190
			15.09.14 to 04.10.14		1,785	1,190
	Abdus Sami	Chowkidar	17.10.14 to 31.10.14		1,785	893
	Farman Masih	Sweeper	20.12.14 to 19.03.15		1,785	5,355
	Muhammad Yar	Attendant (LVC)	15.01.15 to 10.02.15		1,785	1,487
	Qari Sohrab	Mali	12.05.15 to 10.06.15		1,785	1,785
			16.02.16 to 16.03.16		1,785	1,785
			<b>Total</b>			<b>91,060</b>
<b>Name of Office</b>	<b>Name</b>	<b>Design</b>	<b>Period</b>	<b>Rate</b>	<b>Amount</b>	
Dy DEO MEE kallar Syedan	Muhammad Fayyaz	Mali	9/9/15 to 8/9/16	1785	21420	
	Tanveer Hussain	PST	1 year	2856	34272	
	Muhammad Ashfaq	PST	1 year	1932	23184	
	Tallat khatoon	PST	1 year	2856	34272	
			<b>Total:</b>		<b>113,148</b>	
<b>Name of Office</b>	<b>Name of the official</b>	<b>Designation</b>	<b>Leave with pay</b>		<b>Amount (Rs)</b>	
THQ Hospital Kahuta	Dr Shagufta Mubeen	WMO	1.08.16 to 31.8.16		5,000	
	Nuzhat Parveen	Head Nurse	17.10.16 to 30.11.16		7,333	
	Dr Shazia Nasren	Do	30 days w.e.f 17.12.16		5,000	
	Dr Shazia Nasreen	Do	22.4.16 to 12.05.17		3,500	
	Manzar Hussain	Lab Tech	10 to 24 July 2016		966	
			<b>Total</b>		<b>21,799</b>	
<b>Name of Office</b>	<b>Name of Employees</b>	<b>Date of LPR</b>	<b>Period of overpayment</b>		<b>Amount (Rs)</b>	
District Officer Health-III Rawalpindi	Pervaiz Akhtar Vaccinator	01.02.16 to 28.02.17	01-02-2016 to 28-02-2017=1932*12=23,184		23184	
	Mst. Sosan Victor Dai	28.03.1 to 28.03.17	01-04-2017 TO 31-07-2017=12*1785=21420		21420	
	Mr.Ishfaq Ahmed Ward Cleaner	7/12/2016	07-12-2015 to 07-12-2016=1785*12=21420		21420	

	Mr.Wadi Hussain Chowkidar	01.01.17 to 31.12.17	01-01-2017 to 31-12-2017=12*1785=21420		21420
<b>Total</b>					<b>87,444</b>
<b>Name of Office</b>	<b>Name of Employee</b>	<b>Designation</b>	<b>Period of Leave</b>	<b>Days</b>	<b>Amount (Rs)</b>
DOH, Rawalpindi	Tanvir Anwer	Midwife (B-04)	17.08.2016 to 24.11.2016.	90	5,355
	Afshan Durani	Jr Technician	01.10.2015 to 29.12.2015	90	5,796
	Mehmoona Jibrani	Technician	05.05.2016 to 02.08.2016	90	8,568
	Irfana Kousar	Jr Technician	15.12.2015 to 14.03.2016	90	5,796
<b>TOTAL</b>					<b>25,515</b>
<b>Name of Office</b>	<b>Name Of Teacher</b>	<b>Name Of School</b>	<b>Period Of leave</b>	<b>Days</b>	<b>Amount (Rs)</b>
Dy DEO W-EE, Murree	Farheen Hafeez PST	GMPS Ghora	03-08-2015 to 17-08-2015	15	10,226
	Sana Khurshid PST	GGPS Darya Gali	26-10-2015 to 09-11-2015	15	10,531
	Huma Iftikhar ESE	GMPS Sohn	03-11-2015 to 14-11-2015	12	7,695
	Mehreen Bibi ESE	GMPS Geathal	01-08-2016 to 13-08-2016	13	7,967
	Shazia Shafique ESE	GGES Sain	16-08-2016 to 29-08-2016	14	15,151
	Raheela Bibi	GGES Tarklam Chattar	29-9-2015 to 28-12-2015	91	67,340
<b>Total</b>					<b>118,910</b>
<b>Name of Office</b>	<b>Name Of Teacher</b>	<b>Name Of School</b>	<b>Period Of leave</b>	<b>Days</b>	<b>Amount (Rs)</b>
Dy DEO W-EE, Murree	Sajida Jalil PST	GGES Tarkalam	10.05.2016 to 21.05.2016 (12 Days)		1,142
	Abriq Perveen PST	GGES Tarkalam	10.05.2016 to 21.05.2016 (12 Days)		1,142
	Sughra Rauf PST	GGPS Parhana	24.10.2016 to 7.11.2016 (15 Days)		966
	Shazia Bibi EST	GGES NandKot	05.12.2016 to 10.12.2016 (06 Days)		572
	Safina Bibi PST	GGES Danna Awain	05.12.2016 to 19.12.2016 (15 Days)		966
	Saima Saleem PST	GMPS Ghohi	15.08.2015 to 14.11.2015 (90 Days )		5,796
	Abriq Perveen PST	GGES Upper Phagwari	03.09.2016 to 02.10.2016 (30 Days)		2,856
	Qaisra Shaheen PST	GGES Numbal W-2	01.19.2016 to 10.09.2016 (10 days)		644
	Farhat Kousar PST	GGPS Dewal 1	07.09.2016 to 20.09.2016 (14 Days)		1,333
	Rashda Abbasi PST	GGPS Khujut	30.08.2016 to 29.09.2016 ( 28 Days)		2,666
	Naila Perveen PST	GGES Manga	28.11.2016 to 06.12.2016 ( 9 days)		580
	Asima Bibi PST	GMPS Khani Tak	02.08.2016 to 01.11.2016 ( 90 Days)		5,796
	Razia Sultana PST	GGPS Ausia	13.10.2016 to 11.11.2016 ( 30 Days)		2,856
	Perveen Akhtar PST	GGPS Dewal 2	01.07.2016 to 15.07.2016 ( 15 Days)		1,428
	Nuzhat Bibi PST	GGMPS Hokera	29.06.2016 to 12.08.2016 (45 Days)		2,898
	Kousar Perveen EST	GGES Nandkot	16.08.2015 to 15.11.2015 (90 days )		8,568
	Shazia Bibi EST	GGES Nandkot	16.08.2015 to 15.11.2015 (90 days )		8,568
	Umaira Habib PST	GGES Taloot	08.11.2016 to 05.11.2016 (90 days )		5,796
	Mehreen Kamal	GGMPS	16.03.2016 to 15.06.2016 (90 days)		5,796

	ESE	Numbal Behramal			
	Anila Mansoor EST	GGES Mohra Bara Hoter	02.03.2016 to 17.04.2016 (47 Days )		4,475
	Ghazala Firdous EST	GGES Mohra Bara Hoter	01.08.2016 to 15.08.2016 ( 15 Days )		1,428
	Iffat Naz Fatima EST	GGES Bhanatti	05.01.2016 to 19.1.2016 ( 15 Days )		1,428
	Lubna Khakan PST	GGPS Malot	20.09.2015 to 18.12.2015 ( 90 Days)		5,796
	Qaisra Shaheen PST	GGES Numbal W-2	01.07.2015 to 30.09.2015 (90Days)		5,796
	Qaisra Shaheen PST	do	16.11.2015 to 30.11.2015 (15 Days)		966
	Huma Iftikhar ESE	GGMPS Sohn	15.08.2016 to 14.11.2016 ( 90 Days)		5,796
	Farzana Bibi EST	GGES Tarkalam	10.05.2016 to 21.05.2016 (12 Days)		1,143
	Uzma Shabir PST	GGMPS Ban Kotal	15.10.2015 to 05.11.2015 (21 Days)		1,353
	Faiza Aurangzeb PST	GGMPS Numbal	08.03.2016 to 06.06.2016 (90 Days)		5,796
	Waheeda Bibi PST	GGPS Aliot	30.04.2016 to 02.05.2016 (3 days)		194
	M Sabeer C-IV	GGPS Bagla	17.05.16 to 15.07.16 (60 Days)		3,570
	Iram Gulzar PST	GMPS Ora Tapa Kher.1	02.09.16 to 01.12.2016 (90 Days)		5,796
	Naisra M.Ali PST	GGES Bhnatti	10.08.15 to 9.11.15 (90 Days)		5,796
	Iffaz Naz EST	do	15.8.15 to 13.11.15 (90 Days)		8,568
	Raina Aqil PST	GGPS Sehr Gran	9.3.16 to 8.4.16 (30 Days)		2,856
	Nagina Javed PST	GGPS Saniou	12.10.15 to 11.1.16 (90 days)		5,796
	Sana Khursheed PST	GGPS Darya Gali	15.06.2016 to 14.09.2016 ( 90 Days)		5,796
	Huma Iftikhar PST	GGMPS Sounh	15.08.16 to 14.10.2016 (60 Days)		3,864
	Sobia imtiaz PST	GGPS Mahwala	18.10.16 to 17.12.2016 ( 60 Days)		3,864
	Humaira Yasmin PST	GGPS Dhanna Awain	19.4.16 to 2.5.16 (15 Days)		966
	Asma Bibi PST	do	1.5.16 to 14.5.16 (14 Days)		902
	Hina Abbasi SST	do	05.06.2016 to 27.06.2016 (23 Days)		3,834
	Asma Bibi PST	do	24.10.16 to 30.10.16 (7 Days)		451
	<b>Total</b>				<b>146,599</b>
<b>Name of Office</b>	<b>Name</b>	<b>School 'Name</b>	<b>Period Of Leave</b>	<b>Days</b>	<b>Amount</b>
Dy DEO M-EE, Taxila	Surayya Sultan	E/S Godher	8-8-14 to 5-11-14	90	8,568
	Nazir Hussain PST	E/S Babra	13-08-13 to 3-1-14	142	12,459
	Aram Shahzadi	P/S	10-10-14 to 18-10-14	9	829
	Sabir Jamil	E/S Anwarabad	1-9-14 to 9-9-14	14	857
	Sabir Jamil	E/S Anwarabad	7-12-15 to 19-12-15	14	645
	Shahnaz Kausar	P/S Jamilalah	26-8-14 to 11-9-14	17	1,095
	Asmat Bibi	P/S Wajan	18-8-14 to 15-12-14	136	8,372
	Asmat Bibi	P/S Wajan	27-4-15 to 1-5-15	15	966
	Gul Nar Naqvi	E/S Gango Badro	28-8-14 to 27-9-14	31	2,856
	Robina Gulzar PST	P/S Gatian	29-12-14 to 21-1-15	24	2,211
	Alia Tabassum PST	P/S Talammar	10-12-14 to 10-1-15 & 12-5-16 to 23-05-16	44	7,541
	Yasmin Surayya	P/S Gatian	4-9-14 to 18-10-14	45	4,284
	Ghazala Shabnam	E/S Anwarabad	19-11-14 to 7-1-15	50	4,760

	Nagis Naureen	E/S Babra	29-5-14 to 13-6-14	15	1,428
	Zahid Baig PST		29-5-14 to 21-6-14	24	2,285
	Fouzia Bibi EST	E/S Godhu	14-5-14 to 6-6-14	24	2,285
	Attia Mrusaleen		1-9-14 to 9-9-14	19	1,750
	Zainab Begum PST	P/S Shahwali	3-12-14 to 3-3-15	90	6,698
	Zainab Begum PST	P/S Shahwali	1-9-14 to 9-9-14	14	902
	Nabila Bibi C-IV	E/S Hussainabad	6-1-15 to 5-4-15	90	5,355
	Naqas Ahmad	E/S Gongo Badr	18-8-14 to 31-10-14	75	4,319
	Khurram Shahzad	E/S Kisor Sharif	10-11-14 to 16-12-14	27	1,555
	Sajda Rasool	E/S Ahmad Nagar	25-8-14 to 22-11-14	90	5,796
	Shakila Bibi	P/S Saddo	24-9-14 to 23-12-14	90	5,796
	Mansoor Iram	P/S Taleemul Quran	18-11-14 to 29-11-14	12	773
	Shami Irfana	P/S Taleemul Quran	17-11-14 to 22-11-14	6	386
	Shami Irfana	P/S Taleemul Quran	11-5-15 to 4-6-15	25	1,996
	Halula Ashraf	P/S Aslama	20-11-14 to 25-11-14	6	386
	Halula Ashraf	P/S Aslama	23-2-15 to 23-5-15	90	5,796
	Iftikhar Ahmad	E/S Gohdu	18-9-14 to 28-9-14	11	1,047
	Balool Afzal	P/S Toula	27-3-15 to 10-4-15	15	1,428
	Balool Afzal	P/S Toula	13-10-14 to 18-10-14	6	571
	Balool Afzal	P/S Toula	11-4-15 to 25-4-15	15	1,428
	Balool Afzal	P/S Toula	9-9-15 to 12-9-15	4	381
	Bushra Jabeen	P/S Farogia	19-10-14 to 14-10-14	6	386
	Asadullah	P/S Sakoo	13-10-14 to 18-10-14	6	553
	Ansar Bibi	P/S Chakor	1-10-14 to 15-12-14	76	4,737
	Asma Shahbaz	E/S Hussainabad	19-8-14 to 19-11-14	90	8,568
	Azam Khan	E/S Gohdu	18-08-14 to 4-10-14	48	4,422
	Shaheena Begum	P/S Poor	14-2-15 to 8-3-15	23	1,587
	Robina Batool	P/S Bama	16-3-15 to 18-4-15	34	2,190
	Tariq Mahmood	P/S Basira	28-3-15 to 22-4-15	25	1,674
	Rukhsana Shaham	P/S Tanila	11-5-15 to 4-6-15	25	1,674
	Robina Gulzar PST	P/S Gatia	29-12-14 to 21-1-15	24	2,211
	Robina Batool	P/Sbomi	16-3-15 to 18-4-15	34	2,190
	Nosheen Bibi	P/S Jamil	2-2-15 to 2-5-15	90	5,796
	Riffat Samina	E/S Bodhu	2-3-15 to 30-5-15	90	8,568
	Tasleem Akhtar		30-1-15 to 3-2-15	5	345
	Rana Parveen	P/S Bani	24-3-15 to 27-5-15	40	3,808
	Rana Parveen	P/S Bani	8-1-16 to 7-2-16	30	2,856
	Jahangir Ashraf	E/S Kokara	30-3-15 to 22-4-15	24	2,285
	Saira Jahan	P/S Dhoke Durab	17-3-15 to 27-4-15	11	966
	Najma Shaheen	P/S Bani	16-3-15 to 29-4-15	45	2,898
	Bushra Qadeer	E/S Gango Badro	1-4-15 to 30-6-15	90	5,796
	Quratul Ain	P/S Mohra Madro	27-4-15 to 9-5-15	90	837
	Asma Shahnawaz	E/S UET	16-3-15 to 18-4-15	12	461
	Asma Shahnawaz	E/S UET	16-9-15 to 14-12-15	90	8,568
	Zakia Batool	P/S Mohra Madro	3-5-15 to 31-7-15	90	8,568
	Abdul Rehman	P/S Khanabad	5-3-16 to 3-4-16	30	1,785
	Inayat Ul Haq	E/S Malikabad	5-3-16 to 22-3-16	18	1,122
	Zakia Hussain	P/S Lab Thatho	18-1-16 to 11-2-16	25	2,303

	Rehana Ayala	P/S Kamala Banian	22-12-15 to 15-1-16	25	2,303
	Rehana Ayala	P/S Kamala Banian	27-4-16 to 10-5-16	15	1,428
	Gulam Raza	P/S Jalala	1-1-16 to 14-2-16	45	3,105
	Parveen Akhter	P/S Khanabad	15-12-15 to 30-12-15	15	966
	Alia Khanum	E/S Hussainabad	13-12-15 to 27-12-15	15	966
	Asifa Noureen	P/S Kamala Banian	2-12-15 to 23-12-15	22	1,371
	Riffat Parveen	E/S Hussainabad	13-12-15 to 27-12-15	15	1,428
	Riffat Parveen	do	4-2-15 to 28-2-15	25	2,244
	Mubarak Ali Shahid	E/S Lossar Sharfoo	15-9-15 to 29-10-15	45	7,500
	Nawazish Ali	E/S Godho	1-9-15 to 15-10-15	45	7,500
	Sadia Riaz	P/S Samoo	19-6-15 to 3-7-15	15	966
	Tehsin Kokab	P/S Gattia	15-2-16 to 29-2-16	15	966
	Tehsin Kokab	P/S Gattia	14-7-15 to 15-10-15	90	5,796
	Amna Khatoon	P/S Samoo	1-10-16 to 30-12-16	90	5,796
	Khalda Parveen	P/S Jamilabad	20-1-16 to 26-1-16	7	436
	Sadia Aziz	P/S Karamwal	1-2-16 to 30-4-16	90	5,796
	Ayesha Ishaq	E/S UET	9-11-15 to 14-11-15	6	386
	Shakeela Begum	P/S Malikabad	4-11-15 to 11-11-15	8	515
	Nosheen Bibi	P/S Jamilabad	14-12-15 to 19-12-15	6	386
	Tayba Rashid	E/S Hussainabad	10-9-15 to 10-10-15	30	2,576
	Tayba Rashid	do	18-10-15 to 27-11-15	10	859
	Awais Khurshid	E/S Choker	5-10-15 to 9-10-15	5	833
	Anila Javid	P/S Dhok Awan	1-10-15 to 10-10-15	10	623
	Dania Nawaz	P/S Gattia	26-10-15 to 23-1-16	90	5,796
	Bushra Jabeen	P/S Farooqia	4-3-15 to 1-6-15	90	5,796
	Mushtaq Ahmad	P/S Dhok Aksar Khan	2-3-15 to 31-2-15	30	2,856
	Muhammad Ajaib	P/S Jamilabad	9-11-15 to 25-11-15	17	1,095
	Zamir Ahmad	E/S Gango Bahadur	3-11-16 to 9-11-16	7	417
	Zamir Ahmad	do	18-2-15 to 25-2-15	7	466
	Arsa Shaheen	P/S Dhoke Aksar	19-10-15 to 16-1-16	90	5,796
	Khuram Shahzad	E/S Lossar Sharfoo	26-10-15 to 4-11-15	10	595
	Hammad Raza	DYDEO M Taxila	3-10-15 to 13-10-15	11	655
	Nazish Jangir	P/S Khanabad	12-10-15 to 16-10-15	5	312
	Shazia Rashid	P/S Khanabad	29-9-15 to 10-10-15	13	837
	Shakeela Shaheen	P/S Taxila	29-9-15 to 7-10-15	9	580
	Sumira Gul	E/S Anwarabad	29-9-15 to 3-10-15	5	312
	Nazmin Bibi	P/S Gattia	7-12-15 to 5-3-16	90	5,796
	Riffat Samina	E/S Budho	2-3-15 to 30-5-15	90	5,796
	Talat Naz	E/S Ahmad Nagar	1-8-15 to 28-10-15	90	5,796
	Maqsood Masih	E/S Bhabra	29-4-16 to 7-5-16	9	557
	Asad Mehmood	E/S Lossar Sharfoo	18-4-16 to 30-4-16	13	1,238
	Ansar Bibi	do	18-4-16 to 21-4-16	4	258
	Akhter Naqvi	E/S Gangoo Bahadur	9-5-16 to 28-5-16	20	1,904
	Shabana Shaheen	do	16-5-16 to 30-5-16	15	1,428
	Tariq Masood	P/S Baseera	28-3-14 to 22-4-15	26	1,674
	Ghazala Shabnam	E/S Anwarabad	14-11-16 to 13-12-16	30	2,856

	Farah Naz	do	21-11-16 to 12-12-16	22	1,288
	Shabana Faizan	P/S Gattia	1-2-16 to 30-4-16	90	5,796
	Dania Nawaz	P/S Gattia	22-11-16 to 28-11-16	7	451
	Rubina Gulzar	P/S Gattia	5-12-16 to 19-12-16	15	1,428
	Shakeela Begum	E/S UET	13-2-15 to 10-3-15	25	1,610
	Asma Shahnawaz	E/S UET	24-3-15 to 28-3-15	5	571
	Asia Noreen	E/S UET	13-4-15 to 18-4-15	6	571
	Sadia Parveen	E/S UET	13-4-15 to 14-9-15	15	1,428
	Asma Shahnawaz	E/S UET	14-9-15 to 14-12-15	90	8,568
	Shakeela Begum	E/S UET	28-3-16 to 21-4-16	25	4,167
	Asma Shabir	E/S UET	2-5-16 to 16-5-16	15	1,428
	Asia Noreen	E/S UET	28-8-16 to 11-9-16	15	1,428
	Razia Sultana	E/S UET	18-10-16 to 1-11-16	15	966
	Ayesha Ishaq	E/S UET	1-10-16 to 15-10-16	15	966
	Asma Shahnawaz	E/S UET	14-11-16 to 19-11-16	6	571
	Rehana Ayala	P/S Lab Thatho	1-1-16 to 15-1-16	15	1,428
	Maria Nawaz	do	1-1-16 to 15-1-16	20	1,288
	Ambreen Akhtar	P/S Dk awan	2-9-14 to 1-12-14	90	5,796
	Habiba Ashraf	P/S Astana Baquria	20-2-15 to 23-15-15	90	5,796
	Habiba Ashraf	Do	2-5-16 to 28-5-16	27	173
	Muhammad Saleem Sadi	do	10-12-16 to 20-12-16	11	655
	Rehana Islam	E/S Lossar Sharfoo	10-11-14 to 27-11-14	18	1,714
	Khuram Shahzad	Do	10-11-14 to 9-12-14	30	1,932
	Ansar Bibi	Do	17-11-15 to 20-11-15	45	2,898
	Rehana Islam	Do	11-4-16 to 16-4-16	6	571
	Muhammad Sharaz	P/S Bajar	24-8-15 to 5-9-15	13	950
	Muhammad Sharaz	P/S Bajar	18-5-15 to 31-5-15	14	966
	Gulnaz Naqvi	E/S Gangoo Bahadur	28-8-14 to 26-9-14	90	5,796
	Akhter Naqvi	Do	7-5-16 to 23-5-16	17	1,490
	Rashida Riaz	Do	22-8-16 to 21-11-16	90	8,568
	Mushtaq Ahmad	P/S Dhok Aksar Khan	2-3-15 to 31-3-15	30	1,932
	Irsa Shaheen	Do	19-10-15 to 15-1-16	90	5,796
	Amjad Mehmood	do	1-12-16 to 15-12-16	15	966
	Shamim Akhtar	P/S Ghazi Kholi	10-2-15 to 10-5-15	90	5,796
	Ayesha Adnan	Do	15-8-16 to 20-8-16	6	386
	Muhammad Touqeer	do	29-10-16 to 9-11-16	10	773
	Nelfor Imtaz	E/S Hussainabad	26-9-16 to 25-12-16	90	8,568
	Bushra Bibi	P/S Dk Mochian	16-8-16 to 14-11-16	90	5,796
	nayyar sultana	P/S Pind nosheri	28-9-16 to 8-10-16	18	1,159
	Jahan Begum	P/S Shahpur	21-11-16 to 10-12-16	20	1,288
	Hira Babar	P/S Mohra Madro	1-11-16 to 1-2-16	90	5,796
	Sadia Riaz	P/S Samoo	16-8-16 to 13-11-16	90	5,796
	Zainab Khatoon	P/S Taleemul Quran	31-10-16 to 5-11-16	6	1,224
	Nazish Jhangir	P/S Khanabad	17-11-16 to 1-12-16	15	966
	Nazish Jhangir	P/S Khanabad	17-10-16 to 29-10-16	13	836
	Ayesha Ishaq	E/S UET	17-10-16 to 29-10-16	13	1,238
	Saeeda Begum	P/S Barhama	17-11-16 to 26-11-16	10	644
	Shazia Akhtar	P/S Taleemul	27-10-16 to 5-11-16	10	1,288

		Quran			
	Shazia Akhtar	P/S Taleemul Quran	6-10-16 to 15-10-16	10	
	Shagufta khurram	P/S Gattia	22-9-16 to 2-10-16	11	708
	Sakeena Khanum	P/S Jamilabad	3-11-16 to 9-11-16	7	451
	Uzma bibi	E/S Hussainabad	20-10-16 to 3-11-16	15	966
	Malka Yasmin	E/S Hussainabad	14-11-16 to 3-12-16	20	1,904
	Muhammad Shafqat	E/S Gangoo Bahadur	14-11-16 to 13-12-16	30	2,856
	Sumira Mushtaq	E/S Anwarabad	17-10-16 to 22-11-16	6	386
	Asma Shahbaz	E/S Hussainabad	10-11-16 to 8-2-16	90	8,568
	Liaqat Zaman	DY DEO MEE Taxila	31-10-16 to 29-11-16	30	2,856
	Marya Bibi	P/S Bhabra	8-10-16 to 20-10-16	13	837
	Raja Tahir	P/S Shah wali Shah	28-9-16 to 4-40-16	7	417
	Samira Mehmood	E/S Ahmad Nagar	3-3-16 to 31-5-16	90	5,796
	Sumaira Mushtaq	E/S Anwarabad	19-9-16 to 3-10-16	15	966
	Gul Naz Naqvi	E/S Gangoo Bahadur	29-2-16 to 9-9-16	10	952
	Shagufta khurram	P/S Gattia	18-2-17 to 4-3-15	15	966
			<b>Total</b>		<b>452,654</b>
			<b>Grand Total</b>		<b>1,433,495</b>



**Annexure-V****Para-1.2.4.14****Statement showing the detail of non verification of GST**

<b>Sr #</b>	<b>Dated</b>	<b>Head of Account</b>	<b>Supplier</b>	<b>Amount</b>	<b>GST</b>
1	20-10-2016	Purchase of Furniture	Mughal ent.	8,993	1,528
2	29-12-2016	-do-	Khushi furniture	13,320	2,264
3	-do-	-do-	IT Links	23,401	3,978
4	-do-	-do-	-do-	30,334	5,157
5	-do-	-do-	-do-	91,001	15,470
6	-do-	-do-	-do-	84,501	14,365
7	19.12.2016	Purchase of machinery	Pak trading	48,751	8,288
8	29-12-2016	-do-	IT Links	28,167	4,788
9	-do-	-do-	-do-	21,559	3,665
10	03-12-2016	Stationery	Mughal	71,064	12,081
11	-do-	-do-		63,106	10,728
12	03-12-2016	-do-		90,914	15,455
13	29-12-2016	-do-	IT Links	71,760	12,199
14	-do-	-do-	Pak trading	68,414	11,630
15	09/2016	Transport		73,814	
16	-do-	-do-		26,910	3,910
17	-do-	Purchase of tyres	IT Links	38,610	6,563
18	10-09-2016	Uniform	-do-	41,231	7,009
19	19-12-2016	-do-	-do-	38,178	6,490
20	05-12-2016	Advertizing & publicity	Classics	71,064	12,081
21		-do-	-do-	94,770	13,770
22		-do-	-do-	98,280	14,280
23		-do-	-do-	97,403	14,153
24		-do-	-do-	93,600	13,600
25		-do-	-do-	97,227	7,200
26	09-09-2016	-do-	-do-	91,605	15,572
27	10-09-2016	-do-	-do-	92,429	15,712
28	05-12-2016	-do-	-do-	89,129	15,151
29	11/2016	Unforeseen expenditure	-do-	377,442	10,968
30	04-10-2016	-do-	-do-	82,000	2,383
31	23-11-2016	-do-	-do-	297,000	50,490
32	13-10-2016	-do-	-do-	79,617	13,534
33	-do-	-do-	-do-	89,812	15,268
34	19-11-2016	-do-	Teck pak	122,650	20,850
35	-do-	-do-	-do-	5,083,500	864,195
36	05-11-2016	-do-	classics	585,498	99,534
37	13-10-2016	-do-	alpha	83,610	14,213
<b>Total</b>				<b>8,560,664</b>	<b>1,236,926</b>