



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	I
PREFACE.....	II
EXECUTIVE SUMMARY	III
SUMMARY TABLE & CHARTS.....	VII
Table 1: Audit Work Statistics.....	vii
Table 2: Audit observations.....	vii
Table3: Outcome Statistics	viii
Table4: Irregularities Pointed Out.....	ix
CHAPTER 1.....	1
1.1 District Government, Chakwal	1
1.1.1 Introduction of Departments	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	1
1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives	3
1.2 AUDIT PARAS	4
1.2.1 Non-production of Record	5
1.2.2 Irregularity and Non-compliance of Rules.....	7
ANNEXURES.....	14

ABBREVIATIONS & ACRONYMS

AIR	Audit Inspection Report
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Public Procurement Rules Authority
RHC	Rural Health Center
SMO	Senior Medical Officer
THQ	Tehsil Headquarters
ZAC	Zila Accounts Committee

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of the Provincial Government. Accordingly, the audit of all receipts and expenditure of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Chakwal for the financial years 2011-12 and 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, 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 15 officers and staff, total 4,185 man-days and the annual budget of Rs17.400 million for the financial year 2012-2013. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes/projects & receipts. Accordingly, Regional Directorate of Audit Rawalpindi carried out audit of the accounts of various offices of the District Government, Chakwal for the financial years 2011-2012 and 2012-13.

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

2. Audit of District Government, Chakwal was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

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

Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed laws, rules and regulations.

a) Audit Methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

b) Audit of Expenditure and Receipt

Total expenditure of the District Government Chakwal for the financial year 2012-2013 was Rs4,329.725 million covering 272 formations. Out of this RDA Rawalpindi audited expenditure of Rs767.766million which in terms of percentage was 17% of total expenditure. Regional Director Audit, planned and executed audit

of 32 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Chakwal for the financial year 2012-2013, were Rs44.261 million. RDA Rawalpindi audited receipts of Rs17.50 million which was 40% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs63.186 million was pointed out, which was not in the notice of the executive before audit.

d) Key Audit Findings of the Report

- i. Non-production of Record of Rs63.772 million noted in one case¹
- ii. Non Compliance of Rules of Rs7.384 million noted in four cases².
- iii. Recoveries of Rs 63.186 million noted in four cases³.
- iv. Analysis of budget and expenditure of District Government Chakwal for the financial year 2012-13 revealed that the original budget was Rs4,318.423 million, supplementary grant was Rs653.577 million whereas Rs619.883 million were surrendered/ withdrawn and the final budget was Rs4,352.116 million. Non-development expenditure of Rs4,139.923 million was incurred against original allocation of Rs4,713.937 million and Development Expenditure of Rs189.802 million was incurred against the original budget allocation of Rs258.063 million resulting in savings of Rs574.015 million and Rs68.261 million respectively. Total expenditure of Rs4,329.725 million was incurred against the final budget of Rs4,352.116 million, resulting in overall savings of Rs22.392 million which in terms of percentage was 1%.

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

e) Recommendations

- i.** Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii.** Departments need to comply with the Public Procurement Rules for and rational purchases of goods and services.
- iii.** Inquiries need to be held to fix responsibility for wasteful expenditure and unauthorized payment.
- iv.** The PAO needs to make efforts for expediting the realization of various Government receipts.
- v.** PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi.** The PAO needs to take appropriate action for non-production of record.
- vii.** The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.3, 1.2.2.6, 1.2.2.7, 1.2.2.8

³ Para 1.2.2.1, 1.2.2.2, 1.2.2.4, 1.2.2.5

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in Million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	4,352.116
2	Total formations under Audit Jurisdiction	272	4,352.116
3	Total Entities (PAOs) Audited	1	2065.243
4	Total formations Audited	32	2065.243
5	Audit & Inspection Reports	32	2065.243
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

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

Table 2: Audit observations

(Rs in Million)

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	
2	Financial management	63.186	1.2.2.1, 1.2.2.2, 1.2.2.4, 1.2.2.5
3	Internal controls	71.156	1.2.1.1,1.2.2.3,1.2.2.6,1.2.2.7,1.2.2.8
	Others	0	
TOTAL		134.342	

Table3: Outcome Statistics

(Rs in Million)

Sr. No.	Description	Expenditure on Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	0	293.76	17.50	1753.973	2065.243	1877.53
2	Amount Placed under Audit Observation/ Irregularities of Audit	0	1.855	0	132.487	134.342	580.49
3	Recoveries Pointed Out at the instance of Audit	0	1.855	0	61.331	63.186	40.074
4	Recoveries Accepted/ Established at the instance of Audit	0	1.855	0	61.331	63.186	4.692
5	Recoveries Realized at the instance of Audit	0	0	0	0	0	0.8420

* The amount mentioned against serial No 1 in column “total current year” is the sum of expenditure and receipts, whereas the total expenditure audited for the current year was Rs767.766 million

Table4: Irregularities Pointed Out**(Rs in Million)**

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	7.384
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	0
5	Recoveries, overpayments or unauthorized payments of public money.	63.186
6	Non-production of record to Audit.	63.772
7	Others, including cases of accidents, negligence etc.	0
	Total	134.342

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

CHAPTER 1

1.1 District Government, Chakwal

1.1.1 Introduction of Departments

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

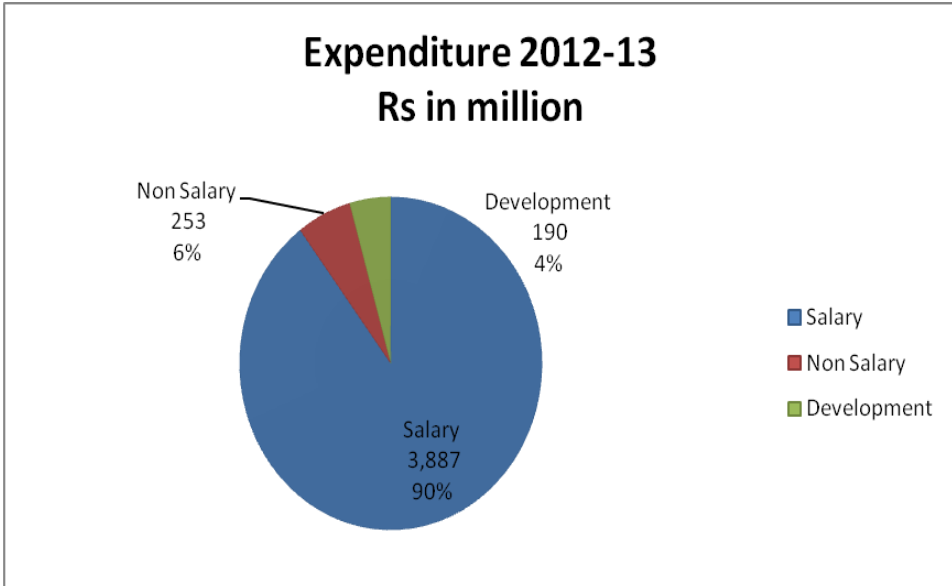
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works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

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

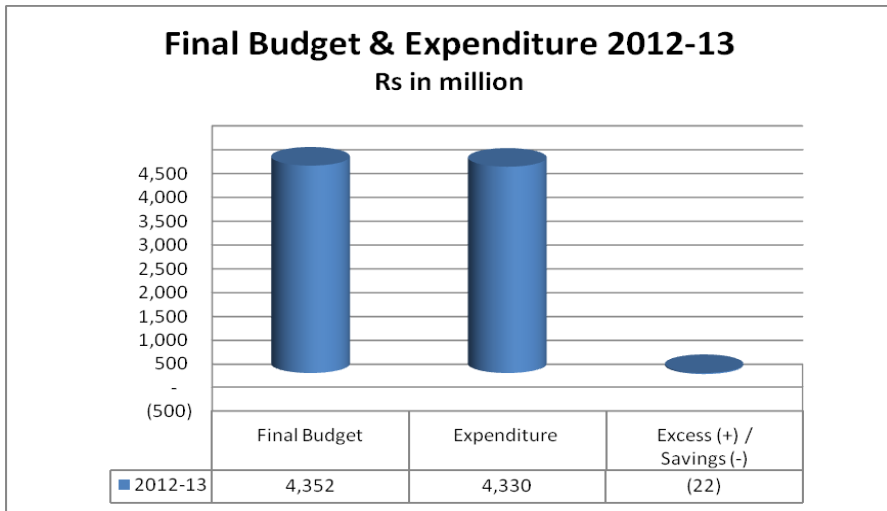
1.1.2 Comments on Budget and Accounts (Variance Analysis)

2012-13	Budget	Expenditure	Excess (+) / Saving (-)(Rs)	% saving
Salary	3,668,662,309	3,887,099,948	218,437,639	6
Non Salary	425,391,550	252,822,784	-172,568,766	41
Development	258,062,617	189,802,109	-68,260,508	26
Total	4,352,116,476	4,329,724,841	-22,391,635	

Total expenditure incurred by the District Government Chakwal during 2012-13 was Rs4,329.725 million. The Salary, Non-Salary and Development Expenditure comprised 90%, 06% and 04% of the total expenditure, respectively.

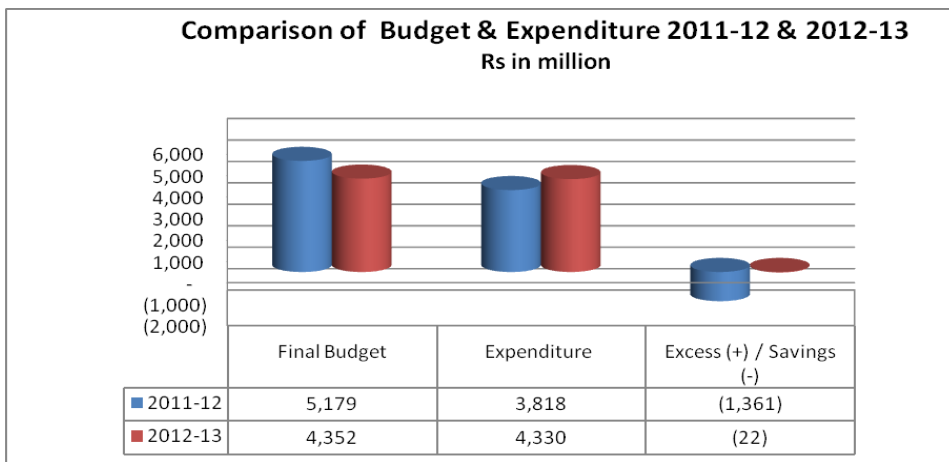


As per the Appropriation Account 2012-13 of District Government Chakwal the original budget was Rs4,318.423 million, supplementary grant was Rs653.577 million whereas Rs619.883 million were surrendered/ withdrawn and the final budget was Rs4352.116 million. Against the final budget, total expenditure incurred by District Government during 2012-13 was Rs4,329.725 million, as detailed at Annex-B



The overall saving of Rs22 million was 1% of the final budget.

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



There was 16% decrease and 13% increase in Budget Allocation & Expenditure incurred respectively for the year 2012-13 as compared to the previous year.

1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab.

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	7	Not convened
2	2003-04	8	Not convened
3	2004-05	13	Not convened
4	*01/07/2005 to 31/03/2008 Special Audit Report	122	Not convened
5	2009-10	13	Not convened
6	2010-11	22	Not convened
7	2011-12	30	Not convened
8	2012-13	10	Not convened

* It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the financial year instead of the audit year which was 2008-09.

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record –Rs63.772million

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.

Heads of offices of District Government Chakwal did not produce record amounting to Rs63.772 million for audit verification pertaining to the financial year 2012-13. In the absence of record, authenticity, validity and accuracy could not be verified as detailed below:

Sr. No	Year	Name of Department	Record	Rs in million
1	2012-13	DO (Cooperatives)	Loan advanced for Rabi Crop	10.000
2	2012-13	DO (Health)	Vouched Account of Management Operation of PRSP	53.772
			Total	63.772

Audit holds that the relevant record of Rs63.772 million was not produced as the same was not maintained which might lead to misappropriation and misuse of public money.

The observations were discussed with the departmental representatives. It was replied that the record will be produced at the time of next audit. DAC in its meeting held on 18.01.2014 directed to produce the record to Audit. No record was produced till finalization of this report.

Audit recommends fixing responsibility for the negligence beside production of record, under intimation to Audit.

[AIR Para No.2&2]

1.2.2 Irregularity and Non-compliance of Rules

1.2.2.1 Non Recovery of Outstanding Loans –Rs51.000 million

According to Rule 76(1) of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

The Government of Punjab advanced an amount of Rs604.800 million under the revolving credit scheme loan through Punjab Provincial Cooperative bank but only Rs553.800 million were recovered. This resulted in non recovery of Rs51.000 million as detailed below:

Rs in million				
Name of Tehsil	Nature of Loan	Amount of Advance	Recovery Affected	Recovery Outstanding
Chakwal	Purchase of Land	53.400	46.670	6.730
Talagang	Purchase of Land	14.000	5.000	9.000
Chakwal	Purchase of Tractors	165.110	138.180	26.930
Talagang	Purchase of Tractors	372.290	363.950	8.340
		604.8	553.8	51.000

Audit holds that due to mismanagement and negligence concrete efforts were not made to recover the outstanding loan.

The matter was reported to Departmental Representative in December 2013. In DAC meeting held on 18.01.2014, no tenable reply was furnished. DAC directed to keep the matter pending till detailed verification. No progress was reported till finalization of this report.

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

[AIR Para No.7&12]

1.2.2.2 Overpayment by undue award of LC grade in excess of sanctioned posts – Rs8.56 million

As per notification of Government of the Punjab, Education Department No. SO(F.Aid)1-61/89 dated 11.06.89, SNE for only Nine (09) posts of Learning coordinator” (LC) for tehsil Talagang female wing was sanctioned.

Fifteen (15) PTC teachers working under Dy DEO(W-EE), Talagang were granted promotion as LC up to 21.03.2007 by DEO(W-EE)

Chakwal, whereas SNE for only nine posts was sanctioned in above referred notification. Hence, following PTC staff was given undue promotion in excess of the sanctioned posts resulting in over payment of Rs8.560 million as detailed in **Annex-C**.

Audit holds that due to weak internal controls, proper checks were not imposed for promotions of officials.

The matter was reported to the DCO / PAO in October 2013. It was replied by EDO (Education) in DAC meeting held on 18.01.2014 that SNEs will be provided in next meeting. DAC directed to keep para pending till verification of SNEs. No compliance was reported till the finalization of this report.

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

[AIR Para No.3,10]

1.2.2.3 Purchase of X-Ray unit without posting of Radiographer-Rs3.500 million

According to Rule 3 of PLG (Property) Rules, 2003 The Local Government shall take steps to ensure that the property vested in Local Government is managed and maintained in the best public interest.

One (1) X-Ray machine (Toshiba) costing Rs3.5 million was provided to RHC Munday by EDO (Health) costing Rs3.500 million but post of Radio Grapher was lying vacant since long and facility of X-Ray was not provided to local community during 2011-12. This resulted in depriving the community from health facility and depreciation of machinery.

Audit holds that due to weak internal controls, proper checks were not imposed for promotions of officials.

The matter was reported to the DCO / PAO in October 2013. It was replied by EDO (Health) in DAC meeting held on 18.01.2014 that Radiographer was not posted due to Ban on fresh recruitments. Reply was not accepted by the DAC and directed to keep the matter pending till compliance. No compliance was reported till the finalization of this report.

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

[AIR Para No.2]

1.2.2.4 Non deduction of conveyance allowance- Rs 1.770 million

According to Government of the Punjab Finance Department letter No.FD.SR.I.9-4/86 (PR)(P) dated:15th October,2011 the officers/officials residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance.

Twenty Four (24) Officials residing within premises of workplaces of DHQ Hospital Chakwal and RHC Buchal Kalan, drew an amount of Rs1.770 million on account of Conveyance Allowance in violation of above criteria as detailed in **Annex- D**.

Audit holds that due to mismanagement and weak internal controls, public exchequer sustained a loss of Rs1.770 million.

The matter was reported to the DCO / PAO in October 2013. It was replied by EDO Health in DAC meeting held on 18.01.2014 that residential colonies were not situated within work premises. DAC directed to probe the matter regarding the location of residential colonies. No compliance was reported till the finalization of this report.

Audit recommends immediate recovery of the amount under intimation to Audit.

[AIR Para No.1& 3&10]

1.2.2.5 Non Credit of Lapse Securities to Government Revenue Rs1.855 million

As per instruction contained in article 399 CPWA code, Para 54 DFR and Para 12.7 of PFR laid down that all lapse confiscated and unclaimed deposits lying more than 3 complete years may be credited to government revenue.

During the audit of DO (Road),Chakwal for the period 2012-13, it was observed that an amount of Rs1.855 million on account of contractors security deducted during the period August1988 till September2009 item No.25/25 to 167/182 was still not -credited into Govt. account after a period of 22 years. Non crediting of unclaimed deposits and lapsable securities into Govt .account after passage of long time is managerial negligence resulting in blockage of Govt. revenue Rs1.855million.

Audit holds that due to mismanagement and weak internal controls, lapse securities of contractors were not credited into treasury.

The matter was reported to the DCO / PAO in October, 2013. It was replied that lapse securities would be credited into treasury. DAC in its meeting held on 18.01.2014 directed to keep the matter pending till compliance No compliance was reported till the finalization of this report.

Audit recommends deposit of lapse securities into treasury besides fixing the responsibility against the person(s) for delay.

[AIR Para No. 11]

1.2.2.6 Un-authorized purchase of LP medicine beyond the prescribed limits of 15% Rs1.53 million

According to Finance Department letter No FD(FR)11-2/89 dated 01.11.2011, 15 % budget allocation for medicine is for day to day purchase through Local Purchase.

MS DHQ hospital utilized an amount of Rs 4,342,895 on the day to day purchase of medicine. Whereas the budget share @ 15% was 2,808,000 hence, excess expenditure of Rs1,534,895 incurred on purchase of local purchase of medicine was irregular as detailed below:

Amount in Rs

Period	Total budget	15%	Amount spent	Excess
2012-13	18,720,000	2,808,000	4,342,895	1,534,895

Audit holds that due to mismanagement and weak internal controls, excess expenditure on account of Local Purchase was made.

The matter was reported to the DCO / PAO in October, 2013. It was replied that in addition of 15 % provision through LP, 10% budget reserved for Natural Calamities was utilized through LP. Reply was not acceptable because 10 % budget for Natural Calamities was to be utilized through bulk purchase instead of LP. DAC in its meeting held on 18.01.2014 directed to regularize the amount. No compliance was reported till the finalization of this report.

Audit recommends to regularise the matter under intimation to audit.

[AIR Para No. 5]

1.2.2.7 Un-justified payment on account of of Mines Labour Welfare Hospital-Rs1.325 million

MOU was signed by the District Government Chakwal and Mineral Development Government of the Punjab to run the THQ Hospital Choa Saiden Shah and Mines & Mineral Labour Welfare Hospital mutually till 31.10.2007.

MS THQ Hospital Choa Saiden Shah paid an amount of Rs1.325 million on account of Telephone & Utility Charges of Mineral Labour welfare Hospital during 2012-13 despite the expiry of MOU. This resulted in an unjustified payment without cover of MOU as detailed below:

S.No	Description	Amount (Rs)
1	Electricity Charges	641,638
2	Sui Gass	585,800
3	Telephone charges	97,685
Total		1,325,123

Audit holds that due to mismanagement and weak internal controls, unjustified payment was made after expiry of MOU.

The matter was reported to the DCO / PAO in October, 2013. No tenable reply was furnished by the Department. DAC in its meeting held on 18.01.2014 directed to keep the matter pending till renewal of MOU. No compliance was reported till the finalization of this report.

Audit recommends to fix the responsibility against the person(s) at fault under the intimation to Audit.

[AIR Para No. 4]

1.2.2.8 Un-justified payment on account of increments–Rs1.024 million

As per para 5(i)(ii) & (iii) of Government of the Punjab, Finance Department vide Notification No. FD-PR-21-25/11 dated 06.09.2011, against the qualification higher grade awarded advance increments not allowed and recovery for such increments stands waived off up to 06.09.2011. Government of the Punjab, Education Department vide notification No S.O.iii-I-20/95 dated 01-02-1997 enhanced the qualification for appointment of the PTC teacher from Matric-PTC to F.A-PTC.

Eleven (11) EST and SV teachers working under Dy DEO (W-EE), Talagang were given the benefit of advance increments and later

on higher grade. Fifty six (56) officials working under Dy.DEOs (W-EE) &(M-EE), Talagang were granted special increments in violation of criteria and three (3)PTC teachers working under Dy DEO (W-EE) Talagang were appointed on the basis of the qualification of F.A. which was the basic qualification for their appointment as per above criteria. This resulted in excess payment of Rs1,023,877 as detailed in **Annex-E**:

Audit holds that due to weak internal controls, proper checks were not imposed for scrutinizing the hiring procedures of officials.

The matter was reported to the DCO / PAO in October 2013. It was replied by EDO (Education) in DAC meeting held on 18.01.2014 that clarification will be obtained from the Government of the Punjab. DAC directed to keep para pending till clarification from Government of the Punjab. No compliance was reported till the finalization of this report.

Audit recommends regularization of the amount under intimation to Audit.

[AIR Para No.7]

ANNEXURES

Detail of MFDAC Para

S.No	Year	Name of Formation	Title of Para	Nature of Para	Amount of Para
1	2012-13	Zila Nazim	Non-surrendering of anticipated savings-Rs2,513 million	Non Compliance of Rule	Rs2,513 million
2	2012-13		Unjustified award of special increment to upgraded class IV staff – Rs50,080	Recovery	Rs50,080
3	2012-13	Deputy District Education Officer (W.EE), Tehsil Talagang	Un-authorized expenditure in excess of budget allocation-Rs48,823 million	Non Compliance of Rule	Rs48,823 million
4	2012-13		Irregular expenditure on pay and allowances due to below qualification appointment – Rs10.570 million	-do-	Rs10.570 million
5	2012-13		Irregular expenditure on pay and allowances due to appointment during BAN period – Rs26.509 million	-do-	Rs26.509 million
6	2012-13		Unjustified drawl of pay & allowance without performing duty Rs35.700 million	-do-	Rs35.700 million
7	2012-13		Unjustified payment due to non-rationalization of staff – Rs24.00 million	-do-	Rs24.00 million
8	2012-13		Unjustified expenditure without permission / approval of SMC – Rs771,421	-do-	Rs771,421
9	2012-13		Un-authorized award of higher grade to AT – Rs1.176 million	-do-	Rs1.176 million
10	2012-13		Non-refund of un-disbursed SMC fund Rs389,390	-do-	Rs389,390
11	2012-13		Overpayment due to unjustified grant of Integrated Allowance – Rs279,600	Recovery	Rs279,600
12	2012-13		Non-stock taking of store- Rs187,181	Non Compliance of Rule	Rs187,181
13	2012-13	City Hospital Talagang	Un-authorized expenditure in excess of budget allocation-Rs9,312 million	-do-	Rs9,312 million
14	2012-13		Unjustified creation of Liability Rs96,650	-do-	Rs96,650
15	2012-13		Irregular expenditure on pay and allowances of the detained employees – Rs240,759	-do-	Rs240,759
16	2012-13		Depriving the patients from the benefits of the facilities	-do-	
17	2012-13		Non-provision of ambulance, depriving the patients from the facility	-do-	
18	2012-13	RURAL HEALTH CENTER BUCHAL KALAN	Un-authorized expenditure in excess of budget allocation-Rs3.190 million	-do-	-Rs3.190 million
19	2012-13		Non-surrendering of anticipating savings Rs 1.085 million	-do-	Rs 1.085 million
20	2012-13		Un-authorized award of accommodation above entitlement, recovery thereof Rs126,240	-do-	Rs126,240
21	2012-13		Un-justified payment to Detained staff – Rs1.244 million	-do-	Rs1.244 million
22	2012-13		Non-deduction of HR&C/A – Rs105,797	Recovery	Rs105,797
23	2012-13		Unjustified award of special increment to upgraded class IV staff – Rs56,800	-do-	Rs56,800
24	2012-13	Medical Officer Rural Health Center, Dhudial	Un-authorized expenditure in excess of budget allocation-Rs11.653 million	Non Compliance of Rule	Rs11.653 million
25	2012-13		Non-surrendering of anticipating savings Rs3,289 million	-do-	Rs3,289 million
26	2012-13		Un-justified payment against erratic posting.- Rs1.174 million	-do-	Rs1.174 million
27	2012-13		Irregular expenditure on pay and allowances of the detained employees – Rs1.124 million	-do-	Rs1.124 million
28	2012-13		Allotment of residence above entitlement, Recovery of Rs 244,800	Recovery	Rs 244,800
29	2012-13		Unjustified award of special increment to upgraded class IV staff – Rs96,470	-do-	Rs96,470
30	2012-13		Un-justified payment of 20% Lab share Rs 92,428	-do-	Rs 92,428
31	2012-13		Unjustified creation of Liability Rs83,597	Non Compliance of	Rs83,597

S.No	Year	Name of Formation	Title of Para	Nature of Para	Amount of Para
				Rule	
32	2012-13	Govt., Deaf & Defective hearing impaired School District Chakwal	Non-surrendering of anticipating savings Rs1.504 million	-do-	Rs1.504 million
33	2012-13		Un-authorized expenditure in excess of budget allocation-Rs1.112 million	-do-	Rs1.112 million
34	2012-13		Unjustified award of special increment to upgraded class IV staff – Rs62,415	Recovery	Rs62,415
35	2012-13		Unauthorized transfer of pay and allowance, recovery of Rs54,000	-do-	Rs54,000
36	2012-13		Unjustified expenditure on electricity bill Rs38,222	Non Compliance of Rule	Rs38,222
37	2012-13	DO (SPORTS), CHAKWAL	Non-surrendering of anticipating savings Rs604,975	-do-	Rs604,975
38	2012-13		Un-authorized expenditure in excess of budget allocation-Rs479,896	-do-	Rs479,896
39	2012-13	DISTRICT OFFICER (BUILDINGS) CHAKWAL	Wasteful expenditure on incomplete schemes – Rs23.402 million	-do-	Rs23.402 million
40	2012-13		Non-surrendering of anticipating savings Rs8.941 million	-do-	Rs8,941 million
41	2012-13		Un-authorized expenditure in excess of budget allocation-Rs139,239	-do-	Rs139,239
42	2012-13	DHQ Hospital	Misappropriation of laboratory charges Rs 0.109 million	-do-	Rs 0.109 million
43	2012-13		Un-authorized purchase of LP medicine beyond the prescribed limits of 15% Rs1.53 million	-do-	Rs1.53 million
44	2012-13		Un-authorized occupation of Hospital accommodation, recovery of 297552	-do-	Rs1.53 million
45	2012-13		Non deposit of X-Ray developer fixer waste water charges –Rs 91520/-	-do-	Rs 91520
46	2012-13		Non deduction of Conveyance Allowance Rs.82332/-	Recovery	Rs.82332
47	2012-13		Non deduction of penal rent Rs.116938/- due to un-authorized occupation of government accommodation	-do-	Rs.116938
48	2012-13		Non Recovery of liquidated damages of Rs 52858/-	-do-	Rs 52858
49	2012-13		Wastage of Government property of Rs 2.0 million	Non Compliance of Rule	Rs 2.0 million
50	2012-13		Non recovery of HRA & 5% of Rs.82222/-	Recovery	Rs.82222
51	2012-13		Fictitious maintenance of MLC Record and Misappropriation of MLC fee Rs 56000/-	-do-	Rs 56000
52	2012-13		Shortage of store Article Amounting to Rs 0.100 million	-do-	Rs 0.100 million
53	2012-13		Un-authorize payment of ECG share amounting Rs 41663	-do-	Rs 41663
54	2012-13	Zilla Council Chakwal	Non –deducting of income tax Rs.1.685 million	-do-	Rs.1.685 million
55	2012-13		Irregular Expenditure OF Rs.2.787 million due to Excess then Budget Allocation	Non Compliance of Rule	Rs.2.787 million
56	2012-13		Non surrendering of saving of RS 58460/-	-do-	RS 58460
57	2012-13	-RHC DHUMAN	Irregular expenditure of –Rs8.5 million over & above the Budget allocation	-do-	Rs8.5 million
58	2012-13		Irregular shifting of Headquarter –Rs 1003020/-	-do-	Rs 1003020
59	2012-13		Wasteful expenditure on secretion Aspiration Machine	-do-	
60	2012-13	RHC PIR PHULAI	Unlawful purchase of Medicine valuing Rs:67900 (M)	-do-	Rs:67900 (M)
61	2012-13		Doubtful payment of Rs 78629/-	-do-	Rs 78629
62	2012-13		Expenditure of Rs 2.10 (M) over & above the Budget allocation	-do-	Rs 2.10
63	2012-13		Irregular expenditure of -Rs.123410	-do-	Rs.123410
64	2012-13	DO LIVE STOCK	Irregular Expenditure of RS.41.096 million due to Excess then Budget Allocation	-do-	RS.41.096
65	2012-13		UN-AUTHORIZE EXPENDITURE INCURRED ON THE PURCHASE OF VETERINARY MEDICINES AMOUNTING TO RS.373201/-	-do-	RS.373201
66	2012-13		EXPENDITURE ON ARTIFICIAL INSEMINATION SERVICES WITHOUT ANY PROPER IDENTIFICATION COSTING RS.32.37,300/-	-do-	RS.32,37,300

S.No	Year	Name of Formation	Title of Para	Nature of Para	Amount of Para
67	2012-13	DEO(SE) Chakwal	Loss of Rs 23980/-due purchase on higher rate	-do-	Rs 23980
68	2012-13		Expenditure of Rs 5.68 (M) over & above the Budget allocation	-do-	Rs 5.68 (M)
69	2012-13	Dy DEO (M-ee) Kalar Kahar	Irregular payment due to non adopting of rationalization policy Rs 4.96 million	-do-	Rs 4.96 million
70	2012-13		Expenditure of Rs 48.28 million over & above the Budget allocation	-do-	Rs 48.28 million
71	2012-13	Dy DEO (W-ee) Kalar Kahar	Irregular payment due to non adopting of rationalization policy Rs 6.26 million	-do-	Rs 6.26 million
72	2012-13		Expenditure of Rs 61.10 million over & above the Budget allocation	-do-	Rs 61.10 million
73	2012-13	DO ROADS CHAKWAL	Non Auction of Empty Bitumen Drums-Rs 150,000	-do-	Rs 150,000
74	2012-13		Unauthorized repair of vehicles Rs76,780	-do-	Rs76,780
75	2012-13		Wasteful expenditure due to abandonment of work Rs 4.216 million	-do-	Rs 4.216 million
76	2012-13		Inordinate delay in disposal / auction of unserviceable vehicles / machinery valuing Rs----- million	-do-	
77	2012-13		Irregular drawl of pay and allowances without performing duties Rs7.187 million	-do-	Rs7.187 million
78	2012-13		Non -Accountal of store items Rs128,001	-do-	Rs128,001
79	2012-13		Excess Expenditure than budget allocation Rs19,840 million	-do-	Rs19,840 million
80	2012-13	-DHO CHAKWAL	Irregular drawl of pay and allowances Rs1.700 million	-do-	Rs1.700 million
81	2012-13		Excess Expenditure than budget allocation Rs2.883 million	-do-	Rs2.883 million
82	2012-13	EDO HEALTH	Non utilization of funds Rs.9874786/-	-do-	Rs.9874786
83	2012-13		Non-verification of GST Rs388,322/-	-do-	Rs388,322
84	2012-13	THQ CHOA SAIDEN SHAH	Depriving the poor community due to delay in rate contract of medicines Rs1,482,592	-do-	Rs1,482,592
85	2012-13		Excess expenditure than budget allocation Rs2,345,888	-do-	Rs2,345,888
86	2012-13		Non deduction of house rent allowance Rs136,788	-do-	Rs136,788
87	2012-13		Irregular drawl of pay and allowances Rs857,424	-do-	Rs857,424
88	2012-13		Excess expenditure than budget allocation Rs1,723,535	-do-	Rs1,723,535
89	2012-13	RHC BALKSAR	Irregular drawl of pay and allowances Rs553,572	-do-	Rs553,572
90	2012-13		Non functional of X-Ray machine	-do-	
91	2012-13	PRINCIPAL NURSING SCHOOL	Non deduction of house rent for above entitled residence Rs122,400	-do-	Rs122,400
92	2012-13		Non surrendering of saving Rs851,449	-do-	Rs851,449
93	2012-13	EDO EDUCATION	Non surrendering of saving Rs205,020	-do-	Rs205,020
94	2012-13		Excess Expenditure than budget allocation Rs3.906 million	-do-	Rs3.906 million
95	2012-13		Excess Expenditure than budget allocation Rs2.362 million	-do-	Rs2.362 million
96	2012-13		Irregular expenditure Rs2.163 million	-do-	Rs2.163 million
97	2012-13	DY.DEO(MALE- EE) TALAGANG	Non-rationalization of staff and irregular drawl of pay Rs12,352,800	-do-	Rs12,352,800
98	2012-13		Un-authorized expenditure from SMC & FTF Rs5.648 million	-do-	Rs5.648 million
99	2012-13		Non deduction of Income Tax Rs 197,000	Recovery	Rs 197,000
100	2012-13		Irregular expenditure on pay and allowances due to appointment during BAN- Rs57.120 million	-do-	Rs57.120 million
101	2012-13		Unjustified Excess payment the budget Rs154.176million	-do-	Rs154.176million
102	2012-13	DY DEO Male Chakwal	Misuse of SMC of Rs:446879.00/-	-do-	Rs:446879.00
103	2012-13	DO Cooperative	Misuse of Contingent fund of Rs:276734.00/-	-do-	Rs:276734.00
104	2012-13		Non Maintenance of cash Book in Proper manner of Rs: 17.189(M)	-do-	Rs: 17.189(M)
105	2012-13		Non Verification of certificates of 04 Officer and Staff and wasteful Expenditure in millions.	-do-	

S.No	Year	Name of Formation	Title of Para	Nature of Para	Amount of Para
106	2012-13		Poor performers of Officers and Staff Members and Wasteful Expenditure Rs:17.189(M).	-do-	Rs:17.189(M).
107	2012-13	DO FOREST	Regarding Non verification of GST Rs 16,263	-do-	Rs 16,263
108	2012-13	RHC KOT QAZI	Non production of Record Rs:25710/- on account of "others" for the period 7/2012 to 6/2013.	Non Production of Record	
109	2012-13		Non production of Record Rs: 12240/- on account of "others" for the period 7/2012 to 6/2013.	-do-	Rs: 12240
110	2012-13	DY DEO WEE Chakwal	Misuse of SMC of Rs:93157.00/-	Non Compliance of Rule	Rs:93157
111	2012-13		Non- Production of record Rs:2.200(M)	Non Production of Record	Rs:2.200(M)
112	2012-13		Non Maintenance of cash Book in Proper manner of Rs: 1.445(M)	Non Compliance of Rule	Rs: 1.445(M)
113	2011-12	RHC BALKASAR	Irregular purchase of medicines without DTL Rs227,794	-do-	Rs227,794
114	2011-12		Irregular payment of pay and allowances without performing duties Rs	-do-	
115	2011-12		Non verification of receipt Rs134,528	-do-	Rs134,528
116	2011-12	RHC PIRPHULLAI	Irregular Payment of pending liabilities Rs.49,392	-do-	Rs. 49,392
117	2011-12		Non recovery of liquidated damages@2% for late supply of medicines Rs17,321	-do-	Rs17,321
118	2011-12		Irregular drawl of Health Sector Allowance Rs106,632	-do-	Rs106,632
119	2011-12	GGHS NO.1	Non Production of Record Rs374,255	-do-	Rs374,255
120	2011-12		Non verification of educational certificate of staff Rs735,996	-do-	Rs735,996
121	2011-12	EDO(AGRICULTURE)	None recovery of rent and electricity charges Rs110,400	-do-	Rs110,400
122	2011-12		Excess expenditure than budget allocation Rs76,541	-do-	Rs76,541
123	2011-12		Over Payment of One Increment – Rs39,360	Recovery	Rs39,360
124	2011-12		Irregular expenditure due to provision of out dated fard Rs.147,002	Non Compliance of Rule	Rs.147,002
125	2011-12		Non deduction of 10% overhead Charges Rs40,396	-do-	Rs40,396
126	2011-12		Irregular expenditure without TS Rs152,900	-do-	Rs152,900
127	2011-12	DO(SPORTS)	Uneconomical/ unjustified purchases– Rs171,500	-do-	Rs171,500
128	2011-12		Irregular expenditure without history sheet– Rs53,898	-do-	Rs53,898
129	2011-12	DO(SOIL CONSERVATION)	Un-authorized purchase of equipment without Administrative approval of the scheme – Rs4.660 million	-do-	Rs4.660 million
130	2011-12		Deviation of works provision in PC-I of the scheme – Rs356,769	-do-	Rs356,769
131	2011-12	GOVT.SPECIAL EDUCATION CENTRE CHOA	Non obtaining of schedule of payments / Defective maintenance of Expenditure Statement Rs5.168 million	-do-	Rs5.168 million
132	2011-12	DO (Civil Defense)	Expenditure in Excess of Budget Allocation - Rs1.367 million	-do-	Rs1.367 million
134	2011-12		Non Surrender of Anticipated Savings - Rs238,376	-do-	Rs238,376
135	2011-12	DO (Community Organization)	Expenditure in Excess of Budget Allocation - Rs1.359 million	-do-	Rs1.359 million
136	2011-12		Non Surrender of Anticipated Savings Rs3.938 million	-do-	Rs3.938 million
137	2011-12	DO (Environment)	Expenditure in Excess of Budget Allocation - Rs1.425 million	-do-	Rs1.425 million
138	2011-12	- DO (Fisheries)	Non Advertisement of Auction of Dams on PPRAs –Rs15.687 million	-do-	Rs15.687
139	2011-12		Non Verification of Auctions Receipts amounting to –Rs15.687 million	-do-	Rs15.687

S.No	Year	Name of Formation	Title of Para	Nature of Para	Amount of Para
140	2011-12		Expenditure in Excess of Budget Allocation - Rs1.231 million	-do-	Rs1.231 million

Annex B

Grand Summary of Appropriation account F-Y 2012-13

Grant No	Title of Grant/Appropriation	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation		% of saving
						(+) Excess	(-) Saving	
3	Provincial Excise.	4,030,700	415,600	4,446,300	3,047,277	(-)	1,399,023	31.46
5	Forest.	7,488,000	781,944	8,269,944	8,105,751	(-)	164,193	1.99
7	Charges on A/c of M/V Act.	2,779,000	0	2,779,000	2,161,042	(-)	617,958	22.24
8	Other Taxes & Duties.	2,405,000	0	2,405,000	1,983,029	(-)	421,971	17.55
10	General Admin	207,729,100	528,176,248	735,905,348	77,268,016	(-)	658,637,332	89.50
15	Education.	2,975,989,800	29,216,389	3,005,206,189	3,166,627,397	(+)	161,421,208	5.37
16	Health Services.	583,187,700	23,904,827	607,092,527	576,561,542	(-)	30,530,985	5.03
18	Agriculture.	76,227,200	1,640,094	77,867,294	75,994,705	(-)	1,872,589	2.40
19	Fisheries.	1,163,000	26,000	1,189,000	1,067,611	(-)	121,389	10.21
20	Veterinary.	78,857,370	1,829,480	80,686,850	82,310,500	(+)	1,623,650	2.01
21	Co-operation.	18,953,000	0	18,953,000	17,189,881	(-)	1,763,119	9.30
22	Industries.	1,582,500	0	1,582,500	1,303,907	(-)	278,593	17.60
23	Mis Departments.	2,598,000	0	2,598,000	2,155,992	(-)	442,008	17.01
24	Civil Works.	46,186,900	4,648,507	50,835,407	40,239,667	(-)	10,595,740	20.84
25	Communications.	91,101,500	1,092,000	92,193,500	67,698,402	(-)	24,495,098	26.57
31	Miscellaneous.	16,903,600	220,000	17,123,600	13,515,237	(-)	3,608,363	21.07
32	Civil Defence.	3,957,500	846,400	4,803,900	2,692,776	(-)	2,111,124	43.95
		4,121,139,870	592,797,489	4,713,937,359	4,139,922,732	(-)	574,014,627	
36	Development.	151,046,704	60,779,700	211,826,404	147,736,182	(-)	64,090,222	30.26
41	Roads & Bridges.	4,451,000	0	4,451,000	4,332,257	(-)	118,743	2.67
42	Government Buildings.	41,785,213	0	41,785,213	37,733,670	(-)	4,051,543	9.70
	Grant Total	197,282,917	60,779,700	258,062,617	189,802,109	(-)	68,260,508	
		4,318,422,787	653,577,189	4,971,999,976	4,329,724,841	(-)	642,275,135	
		0	0	-619,883,500	0		0	0
	Net Total	4,318,422,787	653,577,189	4,352,116,476	4,329,724,841	(-)	22,391,635	0.51

Annex C

Para 1.2.2.2

S. No	Name	From	To	Months	Draw	Amount
1	Ghulam Jannat	12.06.93	30.11.93	9	1,705	15,345
		01.12.93	31.05.94	6	1,791	10,746
		1.06.1994	30.11.94	6	2,537	15,222
		1.12.1994	30.11.95	12	2,653	31,836
		1.12.1995	30.11.96	12	2,769	33,228
		1.12.1996	30.11.97	12	2,855	34,260
		1.12.1997	30.11.98	12	3,001	36,012
		1.12.1998	30.11.99	12	3,117	37,404
		1.12.1999	30.11.00	12	3,233	38,796
		1.12.2000	30.11.01	12	3,349	40,188
		1.12.2001	30.11.02	12	5,215	62,580
		1.12.2002	30.11.03	12	5,390	64,680
		1-12-2003.	30.11.04	12	5,565	66,780
		1.12.2004	30.06.05	12	5,740	68,880
		1.7.2005	30.11.05	12	6,580	78,960
		01.12.05	30.11.06	12	6,780	81,360
		1.12.2006	30.06.07	7	6,980	48,860
		1.7.2007	31.08.07	2	8,030	16,060
		01.09.07	30.11.07	3	8,050	24,150
		1.12.2007	30.06.08	7	7,790	54,530
1.7.2008	30.11.08	5	9,315	46,575		
1.12.2008	30.11.09	12	9,625	115,500		
01.12.09	30.11.10	12	10,520	126,240		
01.12.10	30.06.11	7	11,000	77,000		
01.07.11	30.11.11	5	17,760	88,800		
01.12.11	30.11.12	12	18,370	220,440		
01.12.12	31.10.13	11	18,980	208,780		
2	Ghulam Fatima	23.08.93	30.11.93	2	1,705	3,410
		01.12.93	31.05.94	6	1,705	10,230
		1.06.1994	30.11.94	6	2,305	13,830
		1.12.1994	30.11.95	12	2,421	29,052
		1.12.1995	30.11.96	12	2,537	30,444
		1.12.1996	30.11.97	12	2,653	31,836
		1.12.1997	30.11.98	12	2,769	33,228
		1.12.1998	30.11.99	12	2,885	34,620
		1.12.1999	30.11.00	12	3,001	36,012
		1.12.2000	30.11.01	12	3,117	37,404
		1.12.2001	30.11.02	12	4,865	58,380
		1.12.2002	30.11.03	12	5,040	60,480
		1-12-2003.	30.11.04	12	5,215	62,580
		1.12.2004	30.06.05	12	5,390	64,680
		1.7.2005	30.11.05	12	6,180	74,160
		01.12.05	30.11.06	12	6,380	76,560
		1.12.2006	30.06.07	7	6,580	46,060
		1.7.2007	31.08.07	2	7,570	15,140
		01.09.07	30.11.07	3	7,790	23,370

S. No	Name	From	To	Months	Draw	Amount
		1.12.2007	30.06.08	7	8,310	58,170
		1.7.2008	30.11.08	5	9,935	49,675
		1.12.2008	30.11.09	12	10,245	122,940
		01.12.09	30.11.10	12	10,620	127,440
		01.12.10	30.06.11	7	11,000	77,000
		01.07.11	30.11.11	5	17,760	88,800
		01.12.11	30.11.12	12	18,370	220,440
		01.12.12	31.10.13	11	18,980	208,780
3	Nuzhat Aara	15.06.97	30.11.97	5.50	1,705	9,378
		1.12.1997	30.11.98	12	1,791	21,492
		1.12.1998	30.11.99	12	2,537	30,444
		1.12.1999	30.11.00	12	2,653	31,836
		1.12.2000	30.11.01	12	2,769	33,228
		1.12.2001	30.11.02	12	2,855	34,260
		1.12.2002	30.11.03	12	3,001	36,012
		1-12-2003.	30.11.04	12	3,117	37,404
		1.12.2004	30.06.05	12	3,233	38,796
		1.7.2005	30.11.05	12	3,349	40,188
		01.12.05	30.11.06	12	5,215	62,580
		1.12.2006	30.06.07	7	5,390	64,680
		1.7.2007	31.08.07	2	5,565	66,780
		01.09.07	30.11.07	3	5,740	68,880
		1.12.2007	30.06.08	7	6,580	78,960
		1.7.2008	30.11.08	5	6,780	81,360
		1.12.2008	30.11.09	12	6,980	48,860
		01.12.09	30.11.10	12	8,030	16,060
		01.12.10	30.06.11	7	8,050	24,150
		01.07.11	30.11.11	5	7,790	54,530
		01.12.11	30.11.12	12	9,315	46,575
		01.12.12	31.10.13	11	10,840	130,080
5	Shahnaz Akhter	12.01.01	30.11.01	11	6,615	72,765
		1.12.2001	30.11.02	12	6,790	81,480
		1.12.2002	30.11.03	12	6,965	83,580
		1-12-2003.	30.11.04	12	7,140	85,680
		1.12.2004	30.06.05	12	7,315	87,780
		1.7.2005	30.11.05	12	8,380	100,560
		01.12.05	30.11.06	12	8,580	102,960
		1.12.2006	30.06.07	7	8,780	61,460
		1.7.2007	31.08.07	2	10,100	20,200
		01.09.07	31.08.07	3	10,130	30,390
		1.12.2007	30.11.07	7	10,390	72,730
		1.7.2008	30.06.08	5	12,415	62,075
		1.12.2008	30.11.09	12	12,725	152,700
		01.12.09	30.11.10	12	12,900	154,800
		01.12.10	30.06.11	7	13,280	92,960
		01.07.11	30.11.11	5	21,420	107,100
		01.12.11	30.11.12	12	22,030	264,360
		01.12.12	31.10.13	11	22,640	249,040
6	Shamim Arfan	19.12.03	30.11.04	12	5,040	60,480
		1.12.2004	30.06.05	12	5,215	62,580

S. No	Name	From	To	Months	Draw	Amount	
		1.7.2005	30.11.05	12	5,980	71,760	
		01.12.05	30.11.06	12	6,180	74,160	
		1.12.2006	30.06.07	7	6,380	44,660	
		1.7.2007	31.08.07	2	7,340	14,680	
		01.09.07	31.08.07	3	753	2,259	
		1.12.2007	30.11.07	7	7,790	54,530	
		1.7.2008	30.06.08	5	9,315	46,575	
		1.12.2008	30.11.09	12	9,625	115,500	
		01.12.09	30.11.10	12	10,240	122,880	
		01.12.10	30.06.11	7	10,620	74,340	
		01.07.11	30.11.11	5	17,150	85,750	
		01.12.11	30.11.12	12	17,760	213,120	
		01.12.12	31.10.13	11	18,370	202,070	
7	Naheed Akhter	21.03.07	30.06.07	3	6,180	18,540	
		1.7.2007	31.08.07	2	7,110	14,220	
		01.09.07	31.08.07	3	7,270	21,810	
		1.12.2007	30.11.07	7	7,530	52,710	
		1.7.2008	30.06.08	5	9,005	45,025	
		1.12.2008	30.11.09	12	9,315	111,780	
		01.12.09	30.11.10	12	9,860	118,320	
		01.12.10	30.06.11	7	10,240	71,680	
		01.07.11	30.11.11	5	16,540	82,700	
		01.12.11	30.11.12	12	17,150	205,800	
		01.12.12	31.10.13	11	17,760	195,360	
		Total					8,560,375

Annex D**Para 1.2.2.4**

S.No	Formation	Name	Designation	Period	Amount(Rs)
1	DHQ Hospital	Dr Iqrar hussain	Surgeon	07/11 to 6/2013	89760
2	-do-	Dr Razaqat	ENT	07/11 to 6/2013	89760
3	-do-	Dr Ishtiaq	MO	07/11 to 6/2013	89760
4	-do-	Dr Abida	Gynecologist	07/11 to 6/2013	89760
5	-do-	Dr Asma	APWMO	07/11 to 6/2013	89760
6	-do-	Dr Javed	Mo	07/11 to 6/2013	89760
7	-do-	Fehmida nawaz	C/Nurse	07/11 to 6/2013	89760
8	-do-	Shanaz gill	C/Nurse	07/11 to 6/2013	89760
9	-do-	Talat	C/Nurse	07/11 to 6/2013	89760
10	-do-	Nasrin habib	C/Nurse	07/11 to 6/2013	89760
11	-do-	Sajida touqeer	C/Nurse	07/11 to 6/2013	89760
12	-do-	Shamim gul	C/Nurse	07/11 to 6/2013	89760
13	-do-	Rehana	C/Nurse	07/11 to 6/2013	89760
14	-do-	Shahida riaz	C/Nurse	07/11 to 6/2013	89760
15	-do-	Rasheeda	C/Nurse	07/11 to 6/2013	89760

16	-do-	Malik saeed	Head Clrrk	07/11 to 6/2013	53040
17	-do-	Raja tasawar	Dispenser	07/11 to 6/2013	35880
18	-do-	M Ajmal	X-Ray Asstt	07/11 to 6/2013	35880
19	-do-	G.H. shabir	X-Ray Tech	07/11 to 6/2013	35880
20	RHC Bochal Kalan	Dr. Mumtaz Hussain	SMO	01.07.12- 31.07.13	65,000
21	-do-	Dr. Amjad Mushtaq	MO	01.07.12- 31.07.13	65,000
22	-do-	Dr. Jasleem Akhtar	WMO	01.07.12- 31.07.13	65,000
23	-do-	Dr. Shehzada Saqib	Dental Surgeon	01.07.12- 31.07.13	65,000
24	-do-	Mr. Amjad Hussain	Lab attendant	10.10.12- 30.11.12	3,189
				Total	1,770,269

Annex E

Para 1.2.2.8

Formation	Name	Period	Months	Rate	No. of increments	Amount (Rs)
Dy DEO (W-EE), Talagang	Mst. Razia Sultana EST, BS-15	07.09.2011 to 30.09.11	0.80	700	2	1,120
-do-		01.10.2011 to 31.08.13	29	700	2	40,600
-do-	Mst. Nusrat	07.09.2011 to 30.09.11	0.80	610	2	976
-do-	Shaheen, SV, BS-14	01.10.2011 to 31.08.13	29	610	2	35,380
-do-	Mst. Tasleem	07.09.2011 to 30.09.11	0.80	610	6	2,928
-do-	Kausar, SV, Bs-14	01.10.2011 to 31.08.13	29	610	6	106,140
-do-	Syeda Qudsia	07.09.2011 to 30.09.11	0.80	610	2	976
-do-	Batool Bukhari, EST, BS-14	01.10.2011 to 31.08.13	29	610	2	35,380
-do-	Mst. Farkhanda	07.09.2011 to 30.09.11	0.80	610	1	488
-do-	Tabsum, EST, BS-14	01.10.2011 to 31.08.13	29	610	1	17,690
-do-	Mst. Bilquis	07.09.2011 to 30.09.11	0.80	610	3	1,464
-do-	Khanum, SV, BS-14	01.10.2011 to 31.08.13	29	610	3	53,070
-do-	Mst. Farzana	07.09.2011 to 30.09.11	0.80	610	3	1,464
-do-	Nawaz, SV, BS-14	01.10.2011 to 31.08.13	29	610	3	53,070
-do-	Mst Janat Fatima,	07.09.2011 to 30.09.11	0.80	610	1	488
-do-	EST, BS-14	01.10.2011 to 31.08.13	29	610	1	17,690
-do-	Mst. Naveed	07.09.2011 to 30.09.11	0.80	610	1	488
-do-	Kausar, EST, BS-14	01.10.2011 to 31.08.13	29	610	1	17,690
-do-	Mst. Ukhat Abbas,	07.09.2011 to 30.09.11	0.80	610	1	488
-do-	EST, Bs=14	01.10.2011 to 31.08.13	29	610	1	17,690
-do-	Mst. Kalsoom	07.09.2011 to 30.09.11	0.80	700	3	1,680
-do-	Akhtar, EST, BS-15	01.10.2011 to 31.08.13	29	700	3	60,900
Total						467,860

Formation	NAME	DESIG	Period	Months	Rate	Amount(Rs)
Dy.DEO (W-EE), Talagang	Nisar Haider	S.G	01.07.12 to 31.10.14	16	170	2,720
-do-	Abdul Razzaq	C-IV	01.07.12 to 31.10.15	16	170	2,720
-do-	Tariq Mehmood	C-IV	01.07.12 to 31.10.16	16	170	2,720
-do-	Muhammad Aijaz	C-IV	01.07.12 to 31.10.18	16	170	2,720
-do-	Muhammad Yousuf	C-IV	01.07.12 to 31.10.19	16	170	2,720
-do-	Abdul Rehman	N.Q	01.07.12 to 31.10.20	16	170	2,720
-do-	Arif Hussain	Chowkidar	01.07.12 to 31.10.21	16	170	2,720
-do-	Muhammad Naveed	C-IV	01.07.12 to 31.10.22	16	170	2,720
-do-	Shahid Zman	N.Q	01.07.12 to 31.10.23	16	170	2,720
-do-	Muhammad Hshim	Chowkidar	01.07.12 to 31.10.24	16	170	2,720
-do-	Gulzar Begum	Balavi	01.07.12 to	16	170	2,720

Formation	NAME	DESIG	Period	Months	Rate	Amount(Rs)
			31.10.25			
-do-	Irfan Haider	C-IV	01.07.12 to 31.10.26	16	170	2,720
-do-	Muhammad Akram	N.Q	01.07.12 to 31.10.27	16	170	2,720
-do-	Muhammad Samiullah	SG	01.07.12 to 31.10.28	16	170	2,720
-do-	Zameer Hussain	N.Q	01.07.12 to 31.10.29	16	170	2,720
-do-	Muhammad Aslam	N.Q	01.07.12 to 31.10.30	16	170	2,720
-do-	Muhammad Iqbal	C-IV	01.07.12 to 31.10.31	16	170	2,720
-do-	Muhammad Aslam	C-IV	01.07.12 to 31.10.32	16	170	2,720
-do-	Ghulam Bi	Bulavi	01.07.12 to 31.10.33	16	170	2,720
-do-	Khalas Khan	N.Q	01.07.12 to 31.10.34	16	170	2,720
-do-	Allah Bakhsh	N.Q	01.07.12 to 31.10.35	16	170	2,720
-do-	Amir Khan	Chowkidar	01.07.12 to 31.10.36	16	170	2,720
-do-	Muhammad Hussain	C-IV	01.07.12 to 31.10.37	16	170	2,720
-do-	Ghulama Abbas	Chowkidar	01.07.12 to 31.10.38	16	170	2,720
-do-	Muhammad Aijaz	C-IV	01.07.12 to 31.10.39	16	170	2,720
-do-	Ameer Begum	C:IV	01.07.12 to 31.10.42	16	170	2,720
-do-	Muhammad Ramzan	N.Q	01.07.12 to 31.10.43	16	170	2,720
-do-	Sada Rang	C:IV	01.07.12 to 31.10.45	16	170	2,720
-do-	Ghulam Mustafa	Chowkidar	01.07.12 to 31.10.46	16	170	2,720
-do-	Mian Ramzan	C:IV	01.07.12 to 31.10.47	16	170	2,720
-do-	Zafar Iqbal	C:IV	01.07.12 to 31.10.48	16	170	2,720
-do-	Muhammad Rafique	Chowkidar	01.07.12 to 31.10.49	16	170	2,720
-do-	Javed Iqbal	C:IV	01.07.12 to 31.10.51	16	170	2,720
-do-	Muhammad Qasim	C:IV	01.07.12 to 31.10.52	16	170	2,720
-do-	Muhammad Israr	C:IV	01.07.12 to 31.10.54	16	170	2,720
-do-	Bakht Bano	C:IV	01.07.12 to 31.10.55	16	170	2,720
-do-	Amir Muhammad Khan.	C:IV	01.07.12 to 31.10.56	16	170	2,720
-do-	Amir Khan	C:IV	01.07.12 to 31.10.57	16	170	2,720
-do-	Sultan Muhammad	C:IV	01.07.12 to 31.10.58	16	170	2,720

Formation	NAME	DESIG	Period	Months	Rate	Amount(Rs)
-do-	Jahan Khan	C-IV	01.07.12 to 31.10.60	16	170	2,720
-do-	Zeenat Khatoon	Bulavi	01.07.12 to 31.10.62	16	170	2,720
-do-	Aalam Khan	C-IV	01.07.12 to 31.10.63	16	170	2,720
-do-	Bashir Ahmed	Chowkidar	01.07.12 to 31.10.65	16	170	2,720
-do-	Sat Bharai	C-IV	01.07.12 to 31.10.66	16	170	2,720
Dy.DEO(M-EE), Talagang	Muhammad Fayyaz	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Zeenat Nisar	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Asif ali	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Ismat Sultana	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Lal Khan	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Khan Mahi	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Muhammad Farooq	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Lal Khan	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to	19	460	8,740

Formation	NAME	DESIG	Period	Months	Rate	Amount(Rs)
			30-06-2013			
-do-	Ghulam Mehboob Khan	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Mehboob Khan	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Hayat Muhammad	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Kaneez Batool Zahra	PST	01-12-2007 to 31-12-07	12	230	2,760
-do-			01-12-2008 to 31-12-2010	36	275	9,900
-do-			01-12-2011 to 30-06-2013	19	460	8,740
-do-	Muhammad Ishaq	PST	01-12-2007 to 31-12-07	12	230	2,760
			01-12-2008 to 31-12-2010	36	275	9,900
			01-12-2011 to 30-06-2013	19	460	8,740
					Total	397,880

Name of Teacher	Desig	Name of School	DOA	Period	Rate	Amount	Total (Rs)
Tallat Perveen	PST	GGPS Dk:Mujtaba	13.02.97	13.02.97-30.11.01	162	1,539	4,617
Kalsoom Akhter	PST	GGPS Ban Ellahi	13.02.97	01.12.01-30.06.05	240	10,320	30,960
Saba Anjum	PST	GGPS No.1 Tamman	13.02.97	01.07.05-30.06.07	280	6,720	20,160
				01.07.07-30.06.08	320	3,840	11,520
				01.07.08-30.06.11	380	13,680	41,040
				01.07.11 - 31.08.13	640	16,640	49,920
						Total	158,217
						G.Total	1,023,877