



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

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer

P&D	Planning and Development
PFR	Punjab Financial Rules
PDSSP	Punjab Development Social Services Program
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PEEDA	Punjab Employees Efficiency, Discipline & Accountability Act
PHSRP	Punjab Health Sector Reforms Program
PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PMDGP	Punjab Millennium Development Goals Program
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Rules Authority
PVMS	Product Vocabulary of Medical Store
PW	Public Works
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
SWM	Solid Waste Management
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association
ZAC	Zila Accounts Committee

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial government shall be conducted by the Auditor General of Pakistan. Accordingly, the Audit of all Receipts and Expenditures of the District Government Fund and Public Account of 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, Narowal for the financial year 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)

Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (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, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

2. The Regional Directorate has a human resource of 17 officers and staff, total 4757 man-days and the annual budget of Rs14.093 million for the Financial Year 2011-2012. It has mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of District Government, Narowal for the Financial Year 2011-2012.

3. The District Government, Narowal 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. Agriculture, Community Development, Education, Finance & Planning, Health, Municipal Services and Works & Services. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprising Local Government Fund and Public Account for which Annual Budget Statement is authorized by the Nazim / Council / Administrator in the form of budgetary grants.

4. Audit of District Government, Narowal 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 Receipts

Total expenditure of the District Government Narowal for the Financial Year 2011-2012, was Rs3717.042 million covering one PAO and 227 formations. Out of this, RDA Gujranwala audited expenditure of Rs2074.711million, which in terms of percentage, was 56% of the total expenditure. Regional Director Audit planned and executed Audit of twenty one (21) formations i.e. 100% achievement against the planned Audit activities.

Total receipts of the District Government Narowal for the Financial Year 2011-2012, were Rs34.081million. RDA Gujranwala audited receipts of Rs16.081million which was 47% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs18.150 million was pointed out, which was not in the notice of the executive before Audit. An amount of Rs2.032 million was recovered and verified during the year 2012-13, till the time of compilation of report.

d) The key Audit findings of the report

- i. Non-production of record of Rs27.482 million was noted in one case.¹
- ii. Irregularity and non-compliance of Rs1.512 million was noted in one case.²
- iii. Weakness of Internal controls was noted in 05 cases involving an amount of Rs18.150 million.³
- iv. Analysis of budget and expenditure of District Government Narowal for the financial year 2011-12 revealed the original budget was Rs3,640.709 million, supplementary grant was Rs365.337 million whereas Rs179.219 million were surrendered / withdrawn and the final budget was Rs3,826.826 million. Non-development expenditure of Rs3,467.226 million was incurred against the original allocation of Rs3,361.758 million and Development Expenditure of Rs249.814 million was incurred against the original budget allocation of Rs278.950 million resulting in saving of Rs105.468 million and Rs29.136 million respectively. Total expenditure of Rs3,717.041 million was incurred against the final budget of Rs3,826.826 million, resulting in overall savings of Rs109.785 million which in terms of percentage was 03%.

Audit paras for the audit year 2012-13 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

e) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.

- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.5

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	3,826.919
2	Total formations under Audit Jurisdiction	227	3,826.919
3	Total Entities (PAOs) Audited	01	2,074.711
4	Total formations Audited	21	2,074.711
5	Audit & Inspection Reports	21	2,074.711
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

Table 2: Audit Observations Classified by Categories

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	
2	Financial management	18.150	1.2.3.1 to 1.2.3.5
3	Internal controls	0	
4	Others	28.994	1.2.1.1
TOTAL		47.144	-

Table 3: Outcome Statistics

Rs in Million

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays audited	-	184.625	16.081	1,890.086	2,090.792*	599.955
2	Amount placed under audit observation / Irregularities of audit	-	11.773	0	35.371	47.144	39.651
3	Recoveries pointed out at the	-	11.773	0	6.377	18.150	4.931

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
	instance of audit						
4	Recoveries accepted / established at the instance of audit	-	11.773	0	6.377	18.150	4.931
5	Recoveries realized at the instance of audit	-	1.306	0.442	0.284	2.032	0.774

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 2,074.711million.

Table 4: Irregularities Pointed Out

Rs in Million		
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	1.512
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of Audit opinions on the financial statements	0
4	Quantification of weaknesses of internal controls systems	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	18.150
6	Non-production of record	27.482
7	Others, including cases of accidents, negligence etc.	0
TOTAL		47.144

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

CHAPTER-1

1.1 District Government, Narowal

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 (PLGO 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 offices, branches and sections of each district office. Following is the list of Departments which manage the activities of District Government.

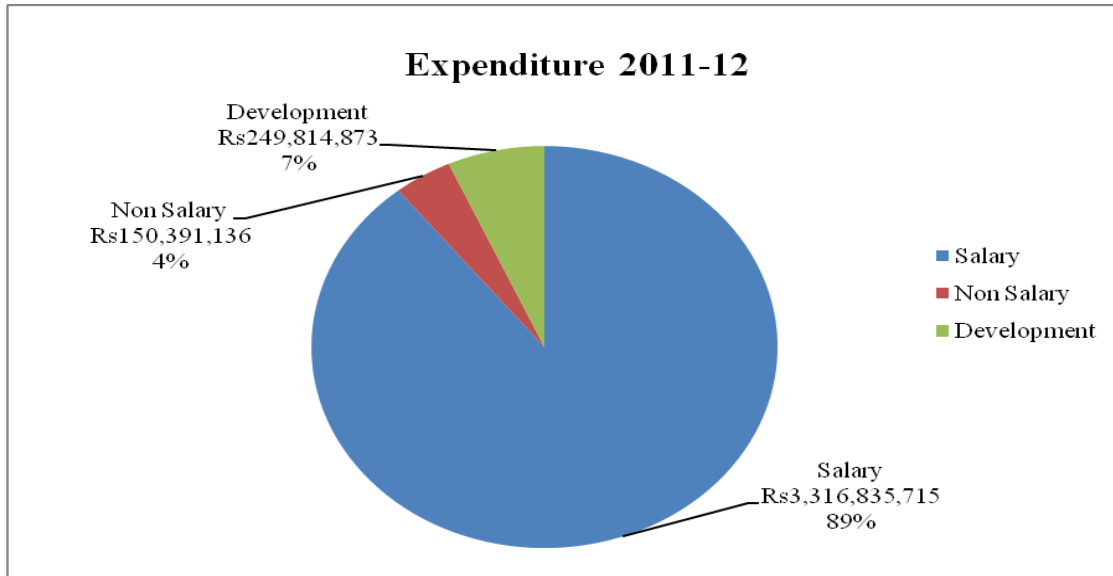
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works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

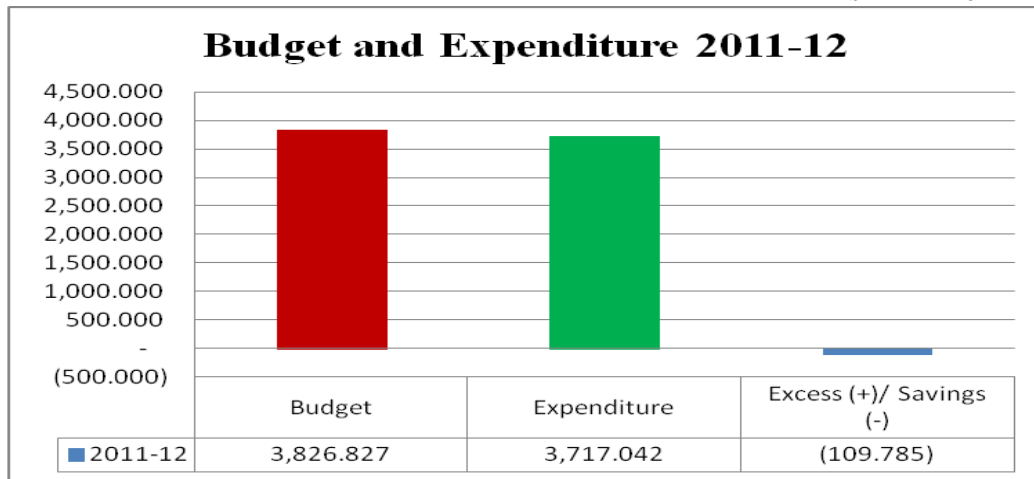
F.Y: 2011-12	Budget (Rs)	Expenditure (Rs)	(+) Excess (-) Saving (Rs)	%age of Savings
Salary	3,335,854,644	3,316,835,715	-19,018,929	01
Non Salary	292,679,586	150,391,136	-142,288,450	49
Development	377,512,211	249,814,873	-127,697,338	34
TOTAL	4,006,046,441	3,717,041,724	-289,004,717	07
Total of Surrender	-179,219,890	0	179,219,890	100
Net Total	3,826,826,551	3,717,041,724	-109,784,827	07

Amount in Rupees



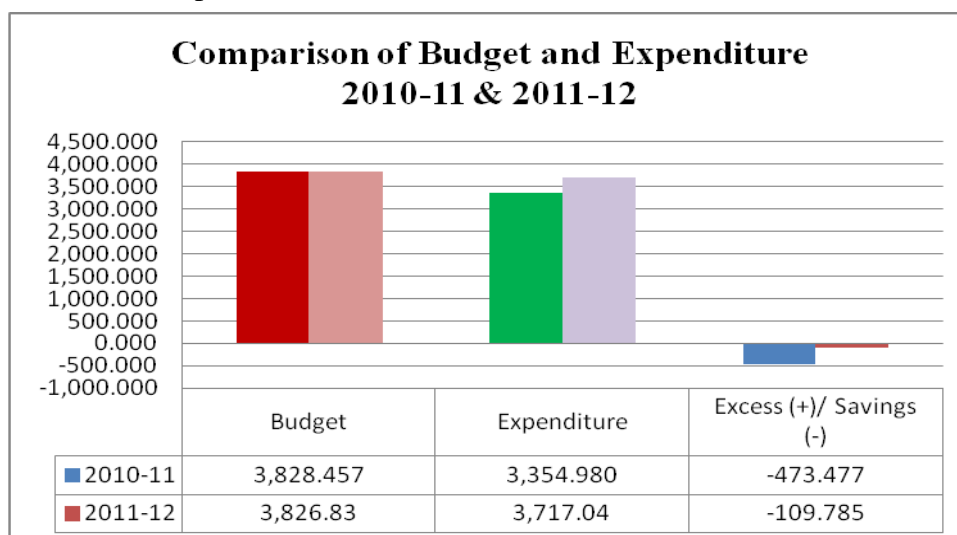
As per the Appropriation Account 2011-12 of District Government, Narowal the original budget was Rs3,640.709 million, supplementary grant was Rs186.117 million and the final budget was Rs3,826.826 million. Against the final budget total expenditure incurred by the District Government during 2011-12 was Rs3,717.042 million as detailed at Annex-B.

Rs in million



Savings to the tune of Rs109.785 million was shown which in term of percentage was 3% of the final budget.

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



There was 0.05% decrease in Budget Allocation and 10.79% increase in Expenditure respectively as compared to previous Financial 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

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	26	Not convened
2	2003-04	19	Not convened
3	2004-05	15	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	93	Not convened
5	2009-10	25	Not convened
6	2010-11	26	Not convened
7	2011-12	15	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 2008-2009.

1.2 AUDIT PARAS

1.2.1 Non-production of record

1.2.1.1 Non-production of Record - Rs27.482 million

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 any request for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 14(1)(b) 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.

The Heads of certain offices incurred an expenditure of Rs27.482 million during the financial year 2011-12 but vouched accounts of the expenditure were not produced for audit scrutiny as detailed at Annex-C. In the absence of vouched account, authenticity, validity, accuracy and genuiness expenditure Rs27.482 million could not be verified.

Audit holds that relevant record was not produced which was the violation of constitutional provisions and was deliberate on the part of the auditee and also due to defective financial discipline and weak internal controls.

In the absence of vouched account, authenticity, validity, accuracy and genuiness expenditure Rs27.482 million could not be verified.

Management replied that the record will be produced in next audit.

The matter was reported to the DCO in October, 2012. DAC in its meeting held in November 2012 directed the departments to investigate matter and provide record for audit scrutiny. MS DHQ Hospital, SMO RHC Lesser Kalan did not attend the meeting. No compliance was shown till finalization of this report.

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

[AIR Para No.02, 01, 01,07,01,03,11,6 and 04]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Unauthorized Expenditure of Hiring of Tentage - Rs1.512 million

According to Sr. No. 2(b)(xix)(i) of the Punjab Delegation of Financial Powers Rules 2010, the DCO being administrative department is competent to sanction expenditure upto Rs0.100 million in each case on hiring charges of furniture and tentage.

DCO Narowal incurred expenditure Rs 1,512,500 on hiring of furniture and tentage beyond his competency during 2011-12. This resulted in unauthorized expenditure of Rs1,512,500 as detailed below.

Cheque No.	Dated	Contractor	Description	Amount (Rs in million)
1839404	08-06-12	City Restaurant	Hiring of furniture and tentage	0.536
1839124	10-01-12	-do-	Hiring of furniture and tentage	0.976
TOTAL				1.512

Audit holds that due to weak financial management and internal controls expenditure was incurred beyond the sanction power of the DCO.

This resulted in unauthorized expenditure on account of Hiring of Tentage Rs1.512 million.

Management replied that DDO is competent to sanction the expenditure upto Rs200,000 in each emergent case according to Sr. 2(b) (xxiv) of the Punjab Delegation of Financial Powers Rules,2006. Reply was not satisfactory being irrelevant.

The matter was reported to the DCO in October, 2012. DAC in its meeting held in November 2012 directed the department to get regularized the expenditure. No compliance was made till finalization of this report.

Audit stresses fixing responsibility for non-compliance of rules besides regularization of expenditure under intimation to Audit.

[AIR Para No.2]

1.2.3 Internal Controls Weakness

1.2.3.1 Non-imposition of Penalty for Delay - Rs11.773 million

According to Clause 39 read with Clause 37 of contract agreement if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the construction of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

District Officer (Building) and DCO for payments made out of SDA awarded development works to various contractors and time limit was fixed for the completion of works. The works were not completed by contractors within stipulated time. Contractors did not apply for extension in time limit to the Engineer-in-charge even after the expiry of time limit. No penalty was imposed on the contractors on account of delay. This resulted in non-recovery of Rs11.773 million @10% due to non-completion of the schemes within the stipulated period as detailed at Annex-D.

Audit holds that due to weak internal controls and negligence, amount of penalty for delay in completion was not imposed resulting in loss of Rs11.773 million to the public exchequer.

Management replied did not furnish any reply.

The matter was reported to the DCO in October, 2012. DAC in its meeting held in November 2012 directed the departments to impose penalty on defaulter contractors. No compliance was made till finalization of this report.

Audit stresses making recovery of penalty under intimation to Audit.

[AIR Para No.1 and 11]

1.2.3.2 Unjustified Payment on account of Health Sector Reform Allowance - Rs 1.981 million

According to letter No. PMU /PHSRP/G-1-06/61/760 dated the 16th March, 2007, Government of the Punjab, Health Department, the PHSRP allowance is payable only when the doctors/Paramedics and other staff perform their duties under the PHSRP at RHCs/BHUs. Any doctor/ Para-medic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs/BHUs is directed to perform the somewhere else will not be entitled to PHSRP allowance, any such allowance paid should be recovered .

Heads of certain formations of health department paid HSRP Allowance of Rs1.981 million to the officials who were posted on general duty at other stations where HSRP allowance was not admissible.

Audit holds that due to weak financial control, inadmissible allowances were paid. This resulted in overpayment to the official on account of Health Sector Reform Allowance amounting to Rs1,981,648 as detailed at Annex-E.

Management replied did not furnish any reply.

The matter was reported to the DCO in October, 2012. DAC in its meeting held in November 2012 directed to the MS THQ Shakargarh, SMO RHC Sankhtra to recover the amount and MS DHQ Hospital, District officer (Health), and SMO RHC Lesser Kalan did not attend the meeting. No compliance was made till finalization of this report.

Audit stresses making recovery of amount besides stoppage of HSRA under intimation to Audit.

[AIR Para No.5,2,6 and 7]

1.2.3.3 Exorbitant Purchase of Medicines - Rs1.641 million

According to Rule 12(1) of PPRA 2009 for procurements over one hundred thousand rupees and up to the limit of two million rupees open tender shall be called and tender be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. As per Rule 9 of PPRA Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting or regrouping of procurement so planned.

MS DHQ Hospital Narowal purchased certain medicines valuing Rs1,640,950 by splitting the expenditure just to avoid the open tendering process. The purchases were made by calling quotations at exorbitant rates as the same medicines were purchased earlier at lower rates. This resulted in exorbitant purchase of medicines of Rs1.641million.

Audit holds that due to weak internal controls, Government interest was not watched. The purchases made on higher rates without observing canons of financial propriety resulted in loss to the public exchequer of Rs270,760 as detailed at Annex-F.

Management replied did not furnish any reply.

The matter was reported to the DCO in October, 2012. Department did not attend the DAC meeting held in November 2012. No compliance was made till finalization of this report.

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

[AIR Para No.11 and 13]

1.2.3.4 Overpayment to Employees due to Undue Increment - Rs1.478 million

According to notification of government of Punjab No S.O.(SE-III)2-16/2007 dated 19-10-2009 all contract employees were regularized w.e.f. date of notification further according to National pay scales of government of Pakistan annual increment is paid to employees if their service period is six month or more on 30th November.

Dy. DEO (M-EE) Narowal paid annual increment on 01-12-2009, to Contract employees regularized on 19-10-2009. They were not entitled for annual increment on 01-12-2009 because as per notification pay of officials were fixed at initial stage and their duty period as regular employees was not enough to earn annual increment but these officials drew annual increment which resulted in overpayment amounting to Rs1,478,575, detail is as under;

Description	01-12-09 to 30-11-11 Basic pay	01-12-11 to 30-09-12 Basic pay	01-07-10 to 30-09-12 50% allowance on increment	Total (Rs)
Per Month	230	380	115	-
No of months	24	10	27	-
Total Amount	5520	3800	3105	12,425
No. of teachers	-	-	-	119
Overpayment (Rs12425 x 119)				1,478,575

Audit holds that due to weak internal controls and negligence, undue increment was paid. This resulted in overpayment amounting to Rs1.478 million.

Management replied that matter would be investigated and recovery would be effected.

The matter was reported to the DCO in October, 2012. DAC in its meeting held in November 2012 directed the department to calculate the actual recovery and recover from the defaulters. No compliance was made till finalization of this report.

Audit stresses making recovery of amount under intimation to Audit.

[AIR PARA No.3]

1.2.3.5 Non-deduction of Conveyance Allowance - Rs1.277 million

According to Treasury Rule 7, conveyance allowance is inadmissible during leave period. Further, according to the provisions of national pay scales conveyance allowance is admissible to meet the expenses of travelling from house to duty place, as conveyance allowance is not admissible during leave period.

Deputy District Education Officers (Male and Female) Narowal and Shakargarh did not deduct conveyance allowance from the pay and allowances of teachers during winter vacations and earned leave, as conveyance allowance was not admissible during vacation period.

Audit holds that due to weak internal controls and negligence, deduction was not made which resulted in payment of unauthorized and inadmissible allowance amounting to Rs1.277 million as detailed at Annex-G.

Management replied that the AEO concerned had been directed to ensure the recovery of overpayment and provide deposit voucher.

The matter was reported to the DCO in October, 2012. DAC in its meeting held in November 2012 directed the departments to recover amount from employees. No compliance was made till finalization of this report.

Audit stresses making recovery of amount under intimation to Audit.

[AIR Para No.5, 3, 4, 5 and 6]

ANNEXES

MFDAC Paras

Sr. No.	Name of Formations	AP No.	Description of Para	Nature of Para	Amount (Rs)
1	DCO	01	Irregular expenditure on VVIPs movement	Irregularity / Non-compliance	1,873,776
2		04	Doubtful payment through SDA on POL for National Program	Irregularity / Non-compliance	897,969
3		10	Irregular expenditure on previous year liabilities	Irregularity / Non-compliance	36,953
4	EDO (Education)	06	Irregular drawl of incentive	Internal Controls Weakness	28,000
5		07	Irregular drawl of POL allowance	Irregularity / Non-compliance	175,628
6		01	Irregular purchase of furniture	Irregularity / Non-compliance	6,475,000
7	Dy. DEO (EE-W) Narowal	04	Unauthorized and doubtful expenditure on repair of transport	Irregularity / Non-compliance	138,737
8	Dy. DEO (EE-M) Narowal	02	Unauthorized payment of pay and allowances	Internal Controls Weakness	11,890,000
9		08	Unauthorized expenditure on account of POL charges	Irregularity / Non-compliance	25,294
10	Dy. DEO (EE-W) Shakargarh	02	Irregular retention of money in bank account	Internal Controls Weakness	1,480,725
11		03	Likely misappropriation, expenditure incurred without cash book	Internal Controls Weakness	584,205
12		04	Unauthorized payment in cash	Internal Controls Weakness	474,927
13		05	Unauthorized drawl of pay and allowances	Internal Controls Weakness	340,920
14		06	Misappropriation on account of pay and allowances	Internal Controls Weakness	324,510
15	EDO (Health)	02	Undue deduction of GST	Internal Controls Weakness	393,664
16	MS DHQ Hospital	01	Irregular expenditure on previous year liabilities	Irregularity / Non-compliance	2,207,620

Sr. No.	Name of Formations	AP No.	Description of Para	Nature of Para	Amount (Rs)	
17		10	Irregular purchase due to non deposit of call deposit	Internal Controls Weakness	128,290	
18		17	Amount paid without actual payees receipts	Irregularity / Non-compliance	50,820	
19		16	Doubtful consumption of medicines	Internal Controls Weakness	55,000	
20		04	Doubtful / Mishandling of Physical Store / items valuing	Internal Controls Weakness	546,500	
21		15	Doubtful issuance of medicine in Emergency ward	Internal Controls Weakness	60,000	
22		07	Non-deduction of Income Tax	Internal Controls Weakness	107,959	
23		12	Difference in mileage of Ambulances recovery of POL	Internal Controls Weakness	124,500	
24		08	Shortage of Store Items	Unsound Asset Management	160,600	
25		09	Less Deposit of Government Receipt	Internal Controls Weakness	147,380	
26		07	Un authorized payment on pay and allowances due to shifting of Head Quarter of Govt. servant	Internal Controls Weakness	173,640	
27		D.O. Health	01	Purchase of medicine without DTL Reports	Irregularity / Non-compliance	3,052,244
28			02	Irregular payment of previous year Liability	Irregularity / Non-compliance	7,605,000
29			04	Purchase of stationery and others without calling quotations	Irregularity / Non-compliance	198,023
30			Irregular Expenditure Without Tender	Irregularity / Non-compliance	143,550	
31	06		Non-recovery of House Rent Allowance	Internal Controls Weakness	567,360	
32	03		Non-deduction of Income Tax	Internal Controls Weakness	25,200	
33	08		Irregular purchase of Medicine due to non collection of call deposit	Internal Controls Weakness	152,612	
34	MS THQ Shakargarh	01	Irregular expenditure without DTL reports	Irregularity & Non-compliance	1,917,000	

Sr. No.	Name of Formations	AP No.	Description of Para	Nature of Para	Amount (Rs)
35		03	Non-deduction of house rent allowance and maintenance charges @ 5% -	Internal Controls Weakness	149,004
36		04	Doubtful expenditure on the repair of transformer	Irregularity & Non-compliance	104,179
37	SMO RHC Baddomalhi	02	Non deduction of income tax	Internal Controls Weakness	3,500
38	SMO RHC Zafarwal	04	Purchase of X-Ray films without budget for	Irregularity & Non-compliance	74,600
39		03	Non-deduction of Income Tax	Internal Controls Weakness	6,111
40	General Nursing School	03	Irregular drawl of pay and allowances	Internal Controls Weakness	170,028
41		01	Un-authorized Drawl of House Rent Allowance	Internal Controls Weakness	62,244
42		02	Un-authorized Drawl of House Rent Allowance	Internal Controls Weakness	62,244
43	DO (Sports)	01	Non-deduction of Income Tax	Internal Controls Weakness	44,954
44	SMO RHC lesser Kalan	01	Un authorized payment on pay and allowances due to shifting of Head Quarter of Govt. servant	Internal Controls Weakness	926,640
45		03	Irregular expenditure on previous year liabilities	Irregularity & Non-compliance	187,032
46		05	Irregular payment without DTL	Irregularity & Non-compliance	142,100
47		02	Recovery of illegal occupation in BPS-17 residence	Recovery	187,200
48		07	Recovery of penal rent	Recovery	67,104
49	DO (B & F)	04	Non recovery of GST	Internal Controls Weakness	11,671
50		05	Irregular Expenditure Without Tender	Irregularity & Non-compliance	115,000
51	DO (OFWM)	06	Non recovery of sales tax at source	Internal Controls Weakness	24,739
52	DO (Roads)	09	Non-auction of empty drums of bitumen-Recovery	Unsound Management Asset	34,000
53		05	Non Recovery of Professional Tax	Internal Controls	189,000

Sr. No.	Name of Formations	AP No.	Description of Para	Nature of Para	Amount (Rs)
				Weakness	
54		06	Recovery on account of Rent of Petrol Pump Approaches	Internal Controls Weakness	95,000
55	DO (Livestock)	03	Loss to Public Exchequer due to Non-realizing of Commercialization Fee	Internal Controls Weakness	200000
56	DO (Buildings)	05	Overpayment due to Excess Execution of Work	Internal Controls Weakness	526,040
57		07	Overpayment due to Excess Execution of Work	Internal Controls Weakness	218,567
58		10	Overpayment due to Excess Execution of Work	Internal Controls Weakness	174,264
59		03	Non-credit of Lapsed Deposits to Government Revenue - Rs484,691	Internal Controls Weakness	484,691

**Summary of Appropriation Accounts by Grants
District Government, Narowal
For the financial year 2011-2012**

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+) Excess (-) Saving (Rs)	%age of Savings
03	Provincial Excise.	3,112,000	0	3,112,000	2,486,101	-625,899	20
05	Forest.	3,627,200	0	3,627,200	2,651,119	-976,081	27
07	Charges on A/c of M.V. Act.	810,000	95,780	905,780	905,607	-173	0
08	Other Taxes & Duties.	1,744,000	0	1,744,000	1,659,320	-84,680	05
10	General Administration.	71,200,110	0	71,200,110	42,790,980	-28,409,130	40
15	Education.	2,515,617,286	258,137,444	2,773,754,730	2,775,079,507	1,324,777	0
16	Health.	513,178,640	0	513,178,640	412,086,218	-101,092,422	20
17	Public Health.	2,800,000	0	2,800,000	2,440,121	-359,879	13
18	Agriculture.	73,153,720	4,282,690	77,436,410	77,438,123	1,713	0
19	Fisheries.	1,722,000	0	1,722,000	1,537,540	-184,460	11
20	Veterinary.	58,725,680	3,987,290	62,712,970	61,679,774	-1,033,196	02
21	Co-operative.	14,139,700	272,720	14,412,420	14,411,330	-1,090	0
22	Industries.	1,943,100	0	1,943,100	1,196,673	-746,427	38
23	Misc. Departments.	2,282,200	0	2,282,200	1,589,073	-693,127	30
24	Civil Works.	22,785,040	0	22,785,040	21,942,092	-842,948	04
25	Communications.	56,481,630	0	56,481,630	31,495,462	-24,986,168	44
31	Miscellaneous.	14,415,000	0	14,415,000	12,183,233	-2,231,767	15
32	Civil Defence.	4,021,000	0	4,021,000	3,654,578	-366,422	09
	Total Non-Development:	3,361,758,306	266,775,924	3,628,534,230	3,467,226,851	-161,307,379	04
36	Development.	276,710,939	85,753,272	362,464,211	238,373,095	-124,091,116	34
41	Roads & Bridges	0	12,808,000	12,808,000	9,973,519	-2,834,481	22
42	Govt. Building	2,240,000	0	2,240,000	1,468,259	-771,741	34
	Total Development:	278,950,939	98,561,272	377,512,211	249,814,873	-127,697,338	34
	Grand Total	3,640,709,245	365,337,196	4,006,046,441	3,717,041,724	-289,004,717	07
	Net Total of Surrender	0	-179,219,890	-179,219,890	0	179,219,890	100
	Net Total	3,640,709,245	186,117,306	3,826,826,551	3,717,041,724	-109,784,827	03

(Source: Appropriation Accounts for the financial year 2011-2012)

Annex-C
Para 1.2.2.1

Name of Formations	Detail of Expenditure	Amount (Rs in million)	AIR Para #
MS DHQ Hospital	Payments made to suppliers for purchase of X-rays, MSD Medicines and electricity bills but vouched account was not produced	1.509	02
Dy. DEO (M-EE) Narowal	Non production of SMC record of elementary and primary schools	4.732	01
Dy. DEO (W-EE) Narowal	Non production of SMC record of elementary and primary schools	10.457	01
Dy. DEO (W-EE) Narowal	Non production of log books, tour program, movement register	0.414	07
Dy. DEO (M-EE) Shakargarh	Non production of SMC record of elementary and primary schools	7.200	01
Dy. DEO (M-EE) Shakargarh	Non production of service books of contract employees regularized on 19-10-2009 to scrutinize the pay regarding unjustified award of annual increment on 01-12-2009	2.472	03
Dy. DEO (W-EE) Shakargarh	Non production of log books, tour program, movement register, minutes of meetings	0.120	11
MS THQ Hospital Shakargarh	Non production of vouched account of construction of building	0.400	06
RHC Lesser Kalan	Payments made to suppliers on purchase of medicines but vouched account was not produced	0.178	04
TOTAL		27.482	-

Annex-D
Para 1.2.3.1

District Officer (Buildings), Narowal

Sr. No	Name of Work	Contractor	Date of Awarding	Time Limit	Amount of Agreement (Rs)	Date Completed (Rs)	10% penalty recoverable (Rs)
1	Const. of building for upgradation of Govt. Girls P/S Mardowal S. Garh	M/s Muhammad Arif Shoukat	No.AL-I/CB/1928/M dt.09.09.11	6 Months	4,386,074	Still in progress	438,607
2	Rising of existing boundary wall of GGH/S Jabbal	M/s Muhammad Arif Shoukat	No.AL-I/CB/1922/M dt.09.09.11	1 Month	53,415	Still in progress	5,342
3	Const. of building for establishment of civil dispensary t Mardowal	M/s Muhammad Arif Shoukat	No.AL-I/CB/1910/M dt.09.09.11	04 Month	2,759,408	Still in progress	275,941
4	Establishment of Govt. BHU Jabbal, Zafarwal	M/s Muhammad Arif Shoukat	No.AL-I/CB/2327/M dt.16.11.11	09 Months	16,218,677	Still in progress	1,621,868
5	Const. of building for upgradation of Govt. Boys H/S Jabbal, Zafarwal	M/s Muhammad Arif Shoukat	No.AL-I/CB/2100/M dt.05.10.11	12 Months	13,905,018	Still in progress	1,390,502
6	Const. of boundary wall around play ground of GH/S Jabbal	M/s Muhammad Arif Shoukat	No.AL-I/CB/1916/M dt.09.09.11	04 Month	2,233,826	Still in progress	223,383
7	P/o missing facilities in GHS/S Maddo Kahlwan	M/s Allah Hoo Construction Co.	No.AL-I/CB/274/M dt.15.02.2012	03 Months	1,421,544	Still in progress	142,154
8	P/o missing facilities in GGH/S Ikhlaspur	Mubark Ali	No.AL-I/CB/183/M dt.31.01.2012	08 Months	7,049,299	Still in progress	704,930
9	Upgradation of GGP/S Raoke	Muhammad Arif	No.AL-I/CB/327/M dt.15.02.2012	06 Months	3,609,171	Still in progress	360,917
10	P/o missing facilities in GE/S Marara	M/s Khalid Mehmood Minhas	No.AL-I/CB/398/M dt.24.02.2012	08 Months	6,168,041	Still in progress	616,804
11	P/o missing facilities in GP/S Chakwal Sulherian	Abdul Sattar Dunya	No.AL-I/CB/2741/M dt.19.11.2009	03 Months	1,951,602	Still in progress	195,160
12	P/o missing facilities in GGP/S Pindi Chaniani	Mr. Khadim Hussain	No.AL-I/CB/94/M dt.20.01.2012	03 Months	1,852,435	Still in progress	185,244
13	P/o missing facilities in GE/S Kasana	Mr. Irfan Khan	No.AL-I/CB/44/M	02 Months	826,172	Still in progress	82,617

Sr. No	Name of Work	Contractor	Date of Awarding	Time Limit	Amount of Agreement (Rs)	Date Completed (Rs)	10% penalty recoverable (Rs)
			dt.20.01.2012				
14	P/o missing facilities in GGP/S Munda Bajwa	Khalid Mehmood Minhas	No.AL-I/CB/337/M dt.23.02.2012	04 Months	2,425,810	Still in progress	242,581
15	Upgradation of GGH/S Kanjrur	M/s Rana Amjad Hussain	No. 1610/M dt.30.07.2009	08 Months	8,849,915	Still in progress	884,992
16	P/o missing facilities in GH/S Pakhoke	Muhammad Saeed	No.AL-I/CB/332/M dt.23.02.2012	0 Months	2,023,905	Still in progress	202,391
17	Upgradation of GGP/S Mahar Sharif	Muhammad Aslam	No.AL-I/CB/1558/M dt.22.07.2009	05 Months	3,348,508	Still in progress	334,851
18	Construction of Lavatory Block H/S at Rupo Chak	M. Yousaf Bhatti & Brothers	No.AL-I/CB/2568/M dt.09.12.2001	02 Months	306,135	Still in progress	30,614
19	Upgradation of GGP/S Sanari Kalan	Ch. Muhammad Nawaz	No.AL-I/CB/288/M dt.20.02.2012	06 Months	3,376,114	Still in progress	337,611
20	Upgradation of GGP/S Jhang	Mubark Ali	No.AL-I/CB/1037/M dt.10.05.2012	03 Months	3,223,558	Still in progress	322,356
21	P/o missing facilities in GP/S Ferozpur	Muhammad Arif	No.AL-I/CB/347/M dt.23.02.2012	04 Months	2,001,309	Still in progress	200,131
22	Upgradation of GGP/S Rasinwal	Mr. Irfan Ali Shah	No.AL-I/CB/82/M dt.20.01.2012	06 Months	3,767,900	Still in progress	376,790
23	Rising of Boundary wall in GHS/S Talwandi Bhindran	M/s Ahmed Builders	No.AL-I/CB/681/M dt.19.03.2010	02 Months	216,238	Still in progress	21,624
24	Upgradation of GGP/S Kokial	Muhammad Nawaz	No.AL-I/CB/1577/M dt.13.07.2010	05 Months	3,129,392	Still in progress	312,939
25	P/o missing facilities in GP/S Chak Dhudo	Muhammad Nawaz	No.AL-I/CB/252/M dt.03.02.2010	03 Months	1,200,863	Still in progress	120,086
26	P/o missing facilities in GP/S Lala	Muhammad Arif	No.AL-I/CB/1820/M dt.05.08.2009	04 Months	1,466,154	Still in progress	146,615
27	P/o missing facilities in GGE/S Khanna	Muhammad Aslam	No.AL-I/CB/86/M dt.20.01.2012	06 Months	4,493,755	Still in progress	449,376
28	P/o missing facilities in GGH/S Sankhtra	Rasheed Ahmed	No.AL-I/CB/189/M dt.31.01.2012	10 Months	8,472,693	Still in progress	847,269
29	P/o missing facilities in GBP/S Kanjrur	Mubarak ali	No.AL-I/CB/1138/M dt.23.05.2011	03 Months	1,643,066	Still in progress	164,307
30	P/o missing facilities in GGE/S Dhadiala	Mr. Azmat Mehmood	No.AL-I/CB/279/M dt.15.02.2012	03 Months	1,773,103	Still in progress	177,310

Sr. No	Name of Work	Contractor	Date of Awarding	Time Limit	Amount of Agreement (Rs)	Date Completed (Rs)	10% penalty recoverable (Rs)
31	P/o missing facilities in GGP/S Mohallah Poultry Farm Norowal	Al-Mustaqeem Construction Co.	No.AL-I/CB/662/M dt.18.03.2011	04 Months	2,474,647	Still in progress	247,465
32	P/o missing facilities in GGP/S Darapur	M/s National Construction Co.	No.AL-I/CB/269/M dt.15.02.2012	02 Months	597,808	Still in progress	59,781
TOTAL							11,722,558

[AIR Para No.01]

DCO, Narowal

Work Order No.	Name of Contractor	Name of Scheme	Commencement date	Date of completion	Completed on	Cost of Project (Rs)	10% penalty (Rs)
TO(I&S) / NWL/ 35-36 dated 18-11-12	Sardar Enterprises	Construction of Drains, Bricks Pavement in Village Sahen U/C Maddo Kalwan	18.11.2012	30.06.2012	07.08.2012	500,000	50,000

[AIR Para No.11]

Grand Total Rs11,722,558 + Rs50,000= **Rs11,772,558**

Annex-E
Para 1.2.3.2

Sr. No.	Name of office	Name	Designation	Period	Month	Rate per month (Rs)	Amount (Rs)	AIR Para No.
1	MS THQ Hospital Shakargarh	M. Mustafa	Laboratory Assistant	25-07-2011 to 31-07-2011	0.193	1,386	268	5
				01-08-11 to 30-09-12	14	1,386	19404	
2	Rural Health Center Sankhartra Narowal	Shahid Ali	Dressor	2011-12	12	1,082	12,984	2
3		Manzoor Ahmed	S. P	2011-12	12	1,660	19,920	
4		Muhamma d Ramzan	W.C	2011-12	12	1,781	21,372	
5		Waris Ali	T.O	2011-12	12	1,938	23,256	
6		Tasudaq Hussain	S.P	2011-12	12	1,360	16,320	
7		Muhamma d Naseem	S.P	2011-12	12	1,810	21,720	
8		MS DHQ Hospital	Bushra Tehseen	RHC Sankhatra	2009-10 to 2011-12	36	1,818	
9		Sadaf	-	-do-	36	1,818	65,448	
10		Shazia Mustaq	THQ Shakargargh	-do-	36	1,818	65,448	
11		Iram Ejaz	-do-	-do-	36	1,818	65,448	
12		Nabeela Ehsan	-do-	-do-	36	1,818	65,448	
13	SMO RHC Lesser Kalan	Mohd Ashraf general duty at THQ H Shakargarh	Head dispenser	July-11 to June-12	12	1,974	23,688	06
14		Asia Munir general duty at THQ H Shakargarh	Charge nurse	-do-	12	2,382	28,584	
15		Abida Perveen general duty at THQ H Shakgrh	Charge Nurse	-do-	12	2,241	26,892	
16	DO (Health)	Naem	M.O	-do-	12	12,000	144,000	07

Sr. No.	Name of office	Name	Designation	Period	Month	Rate per month (Rs)	Amount (Rs)	AIR Para No.
		Daud						
17		Asim Shehzad	M.O	-do-	12	12,000	144,000	
18		M Riaz Mehmood	M.O	-do-	12	12,000	144,000	
19		M. Azhar Mushtaq	M.O	-do-	12	12,000	144,000	
20		Muhammad Ahmed	M.O	-do-	12	12,000	144,000	
21		Sajjad Hussain	M.O	-do-	12	12,000	144,000	
22		S Murtaza Ali Akber	M.O	-do-	12	12,000	144,000	
23		Muhammad Tariq	M.O	-do-	12	12,000	144,000	
24		Qaiser Waseem	M.O	-do-	12	12,000	144,000	
25		Asif Raza	M.O	-do-	12	12,000	144,000	
TOTAL							1,981,648	-

Annex-F
Para 1.2.3.3

Supplier Name	Bill/Inv No	Dated	Item	Qty	Rate charged (Rs)	Due (Rs)	Rate Diff. (Rs)	Loss (Rs)
Passia Pharma	030	9-06-11	Ringer lactate	2080	48	48	0	0
-do-	049	27-06-11		1900	52	48	4X1900	7,600
-do-	075	03-10-11		1900	52	48	4X1900	7,600
-do-	072	05-09-11		1900	52	48	4X1900	7,600
-do-	073	21-09-11		1900	52	48	4X1900	7,600
-do-	074	26-09-11		1900	52	48	4X1900	7,600
-do-	262	19-05-12		1000	88	48	40X1000	40,000
-do-	261	16-05-12		1000	88	48	40X1000	40,000
Becton Dikenson	108553	14-09-11	D/syringes	19,000	5.25			
-do-	108676	29-09-11		18,400	5.40	5.25	0.15X18,400	2,760
Saud Pharma Plus	19	28-07-11	I.V Canuula 20	1000	29	29	0	0
-do-	24	23-08-11	-do-	1000	29	29	0	0
-do-	94	20-09-11	-do-	2000	29	29	0	0
-do-	5	19-11-11	-do-	2000	29	29	0	0
-do-	62	20-01-12	-do-	2000	29	29	0	0
-do-	40	19-03-12	-do-	2000	29	29	0	0
-do-	32	07-05-12	-do-	2000	29	29	0	0
-do-	2	18-07-11	I.V Canuula40	1000	54	29	25X1000	25,000
-do-	7	13-08-11	-do-	1000	54	29	25X1000	25,000
-do-	26	18-10-11	-do-	1500	54	29	25X1500	37,500
-do-	35	08-03-11	-do-	1000	54	29	25X1000	25,000
-do-	18	27-04-12	-do-	1500	54	24	25X1500	37,500
TOTAL								270,760

Annex-G
Para 1.2.3.5

Sr. No.	Name of office	Employee scales	Monthly rate (Rs)	No. of Employees	Amount Per year for 8 days (Rs)	Amount for two years (Rs)	Amount of Recovery (Rs)	AIR Para No.
1	Dy. DEO	BPS 9	1150	240	297	594	142,560	5
2	M-EE Narowal	BPS11-15	1700	221	439	878	194,038	
3	Dy. DEO	BPS 9	1150	521	297	594	309,474	3
4	W-EE Narowal	BPS11-15	1700	180	439	878	158,040	
5	Dy. DEO	BPS 9	1150	239	297	594	141,966	4
6	M-EE Shakargarh	BPS11-15	1700	221	439	878	194,038	
TOTAL							1,140,116	-

Sr. #.	Name of office	Name of teacher with designation	BPS	Period of leave	Rate of mob./ C.A (Rs)	Recovery of mob. all. / C.A (Rs)	AIR Para No.
1	Dy. DEO W-EE Narowal	Zahida parveen PST GES Kotli Bajwa plot	9	3-1-11 to 17-1-11 (15 days) on full pay	900/ per month.	450	5
2		Amtul hafiz PST GES Kotli Bajwa plot	9	10-1-11 to 22-1-11 (13 days)	900 p.m.	400	
3		Tahira Jamila PST GES Kotli Bajwa plot	9	10-1-11 to 29-1-11 (20 days)	900/ per month.	600	
4		Zahida Parveen PST GES Kotli Bajwa plot	9	18-4-12 to 17-5-12 (1 month)	1100/ per month.	1,100	
5		Amtul Hafeez PST GES Kotli Bajwa plot	9	25-4-12 to 25-5-12 (1 month)	1700/ per month.	1,700	
6		Bushra Sultana PST GES Kotli Bajwa plot	9	10-4-12 to 9-5-12 (1 month)	1100/ per month.	1,100	
7		Sidra Ijaz EST GGES Narang Chaina	14	23-04-12 to 23-05-12 (1 motnh)	1700 per motnh	1,700	
8		Asifa Zulfiqar PST GGES wazirpur	9	22-9-10 to 20-12-10 (3 month)	900/ per month.	2,700	
9		Sanam Saeed PST GGES Dhrag miana	9	9-3-11 to 6-6-11 (3 month)	900/ per month.	2,700	
10		Sadia Mairaj PST GGHS Pahoke	9	16-8-11 to 16-11-11 (3 months)	1150/ per month.	3,450	
11		Yasmin Mustafa PST GGHS Pakhoke	10	11-08-11 to 10-09-11 (1 month)	1150/ per month.	1,150	
12		Shamim Akhtar SSt	16	15-10-11 to 10-12-11	2480/ per	4,546	

Sr. #.	Name of office	Name of teacher with designation	BPS	Period of leave	Rate of mob./ C.A (Rs)	Recovery of mob. all. / C.A (Rs)	AIR Para No.
		GGHS Pakhoke			month.		
13		Lubna Firdos PST GGPS dalhozi	9	11-1-12 to 11-3-12 (2 month)	1150/ per month.	2,300	
14		Shabana Yasmeen PSt GGPS Maheanwala	9	20-09-11 to 20-12-11 (3 month)	1150/ per month.	3,450	
15		Misbah Sultana PST GGPS Muslim Dogar	9	25-10-11 to 22-1-12	1150/ per month.	3,450	
16		Saima Shahzadi GGPS Sehol Essa nagri	9	3 month maternity leave	1150/ per month.	3,450	
17		Nasreen Akhtar GGPS Sehol Essa nagri	9	3-3-12 to 10-07-12	1150/ per month.	5,000	
18		Ghazala Shabnam GGPS Sehol Essa nagri	9	2-5-12 to 23-5-12 (22 days), 24-08-12 to 22-09-12 (1 month)	1150/ per month.	1,950	
19		Wahida Fatima PST GGPS Siddiq Pura	12	11-4-12 to 30-4-12 (20 days), 07-05-12 to 29-05-12 (16 days), 12-12-11 to 26-12-11 (15 days), 09-1-12 to 12-4-12 (3 month), 7-5-12 to 29-5-12 (23 days), 05-09-12 to 4-10-12 (30 days)	1700/ per month.	10,700	
20		Bushra parveen GGPS hathwadian	9	3 month maternity	1150/ per month.	3,450	
21		Rukhsana jabeen GGPS Sagra Pur	9	4-11-10 to 1-2-11	900 per month	2,700	
21		Naveed Mussarat GGPS Bhelowali	9	3-1-11 to 3-6-11 (5 month)	900 per month	4,500	
22	Dy. DEO M-EE Narowal	Amjad Bashir PST, GES, Kotli M.Saddique.	9	13-8-2011 to 3-9-2011 (21 days) on full pay.	1150/ P.M.	805	6
23		Jamil Ahmad Mali GES, Fattoke.	1	6-9-2011 to 30-11-2011 (86 days) on full pay	850/ P.M	2,437	
24		Pervaiz Ahmad PST, GPS, Daab.	9	1-10-2011 to 29-11-2011 (60 days) on full pay.	1150/ P.M.	2,300	
25		Kousar Parveen PST, GPS, Musim Mandar Narowal.	12	15-10-2011 to 28-11-2011 (45 days) on full pay.	1700/ P.M.	2,550	
26		Abid Aman Ullah PST, GPS, Dhadijala.	12	10-10-2011 to 23-11-2011 (45 days) on full pay.	1700/ P.M.	2,550	

Sr. #.	Name of office	Name of teacher with designation	BPS	Period of leave	Rate of mob./ C.A (Rs)	Recovery of mob. all. / C.A (Rs)	AIR Para No.
27		Hafiz Abdul Hayyi PST, GPS, NO.1 Narowal.	12	16-8-2011 to 10-9-2011 (26 days) on full pay	1700/ P.M.	1,473	
28		Charag Din PST, GPS, Behbalwali	9	26-10-2011 to 9-12-2011 (45 days) on full pay	1150/ P.M.	1,725	
29		Qamar Abbas PST, GPS, NO.2 Narowal.	9	9-9-2011 to 8-10-2011 (30 days) on full pay	1150/ P.M.	1,150	
30		Shoukat Ali PST, GPS, NO.3 Narowal.	14	19-10-2011 to 25-11-2011 (38 days) on full pay	1700/ P.M.	2,153	
31		Khushnood Bibi PST, MM Adhoke Khurad.	9	10-9-2011 to 4-12-2011 (86 days) on full pay	1150/ P.M.	3,297	
32		Khalid Anees RaufPST, GPS, Ghazi Wal Kalan.	9	15-11-2011 to 24-11-2011 (10 days) on full pay	1150/ P.M.	383	
33		Asghar Ali PST GPS, Talwandi Bhindran.	14	14-11-2011 to 28-11-2011 (15 days) on full pay	1700/ P.M.	850	
34		Tasneem Akhtar PST GPS, Dhabliwala.	12	24-11-2011 to 13-12-2011 (20 days) on full pay	1700/ P.M.	1,133	
35		Abdul IslamPST,GPS, No.2 Baddomalhi.	14	15-12-2011 to 22-12-2011 (18 days) on full pay	1700/ P.M.	1,020	
36		Zaheer-ud-Babar PST,GPS, Saddique Pura	10	13-12-2011 to 12-2-2011 (60 days) on full pay	1150/ P.M.	2,300	
37		Syed Zia ShahPST,MM, Butter.	10	1-12-2011 to 16-12-2011 (16 days) on full pay	1150/ P.M.	575	
38		Amjad Bashir PST GES, Kotli .M.Saddique.	9	2-12-2011 to 30-5-2011 (180 days) on Half pay	1150/ P.M.	6,900	
39		Muhammad IshaqPST,MM Rahoola Kurad.	9	24-4-2011 to 26-5-2011 (30 days) on full pay	1150/ P.M.	1,150	
40		Khalid Majeed Mali , GES, Kotli M.Saddique .	2	13-4-2011 to 12-5-2011 (30 days) on full pay	850/ P.M.	850	
41		Shahnaz Akhtar PST,GPS Dhaly Pur.	12	18-4-2012 to 21-5-2012 (34 days) on full pay	1700/ P.M.	1,927	

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42		Zika M. Riaz PST MM Narang wali.	12	23-3-2012 to 21-4-2012 (30 days) on full pay	1700/ P.M.	1,700	
43		Surrya Begum PST, GPS, Muslim Mandar	12	2-4-2012 to 1-5-2012 (30 days) on full pay	1700/ P.M.	1,700	
44		Rashida Khunam PST GPS, Muslim Mandar	12	2-4-2012 to 1-5-2012 (30 days) on full pay	1700/ P.M.	1,700	
45		Abid Aman Ullah PST GPS, Dhadiala	12	27-1-2012 to 25-2-2012 (30 days) on full pay	1700/ P.M.	1,700	
46		Allah Ditta PST GPS, Raib	10	27-3-2012 to 26-5-2012 (61 days) on full pay	1150/ P.M.	2,300	
47		Niamat Ali PST GPS, Kheety	12	2-4-2012 to 1-5-2012 (30 days) on full pay	1700/ P.M.	1,700	
48		Rabia Azmat PST GES, Behlol Pur .	9	1-4-2012 to 30-6-2012 (90 days) on full pay	1150/ P.M.	3,450	
49		Abid Amman Ullah PST GPS, Dhadiala	12	12-5-2012 to 1-6-2012 (21 days) on full pay	1700/ P.M.	1,190	
50		Anjum Shahzadi PST GPS, Jaman Chandowal	9	7-5-2012 to 12-6-2012 (27 days) on full pay	1150/ P.M.	1,035	
51		Abid Aman Ullah PST GPS, Dhadiala	12	12-4-2012 to 11-5-2012 (30 days) on full pay	1700/ P.M.	1,700	
52	Dy. DEO M-EE Shakargarh	Imtiaz Ahmad PST, GES, Khanowal.	9	3-11-10 to 15-10-10 (43 days)	1150/ P.M.	1,645	5
53		Zahid Abbas PST GPS Mianwal	9	5-2-11 to 7-3-11 (30 days)	1150/ P.M.	1,150	
54		Tariq Mehmood PST GPS Gahrotta	9	16-3-11 to 14-4-11 (30 days)	1150/ P.M.	1,150	
55		Azam Khan PST GPS Fatto Chah	9	15-11-11 to 14-12-12 (31 days)	1150/ P.M.	1,150	
56		Shakeela Anwar PST GPS Punjgrain	9	14-9-11 to 28-10-12 (45 days)	1150/ P.M.	1,720	
57		Abbas Khan PST GPS Koila Afshan	9	19-10-10 to 2-12-10 (45 days)	1150/ P.M.	1,720	
58		Rashida Khan PST GPS Kot Bashra	9	16-9-10 to 31-10-10 (46 days)	1150/ P.M.	1,740	
59		Bashir Ahmad PST GPS Gadiala	9	9-5-11 to 31-5-11 (21 days)	1150/ P.M.	,804	
60		Ashfaq Ahamd PST	9	24-9-11 to 25-10-11	1150/ P.M.	1,150	

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		GPS Chara		(30 days)			
61		Shahida Sardar PST GPS Ghrotha	9	2-1-12 to 15-2-12 (45 days)	1150/ P.M.	1,725	
62		Ashfaq Ahamd PST GPS Kasroj	9	31-3-12 to 30-4-12 (31 days)	1150/ P.M.	1,150	
63		Fakhra PST GES Lalian	9	10-9-10 to 7-12-10 (90 days)	1150/ P.M.	3,450	
TOTAL						136,803	-

Grand Total Rs1,140,116 +136,803= Rs1,276,919