



AUDIT REPORT
ON
THE ACCOUNTS OF
CITY DISTRICT GOVERNMENT
RAWALPINDI

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	I
PREFACE	III
EXECUTIVE SUMMARY	IV
SUMMARY TABLE & CHARTS.....	VII
TABLE 1: AUDIT WORK STATISTICS	VII
TABLE 2: AUDIT OBSERVATIONS	VII
TABLE3: OUTCOME STATISTICS	VII
TABLE4: IRREGULARITIES POINTED OUT	VIII
TABLE 5 COST BENEFIT	VIII
CHAPTER 1	1
1.1 CITY DISTRICT GOVERNMENT RAWALPINDI	1
1.1.1 INTRODUCTION OF DEPARTMENTS	1
1.1.4 BRIEF COMMENTS ON THE STATUS OF COMPLIANCE WITH PAC DIRECTIVES	4
1.2 AUDIT PARAS	5
1.2.1 NON-PRODUCTION OF RECORD.....	6
1.2.2 IRREGULARITY & NON- COMPLIANCE	8
1.2.3 PERFORMANCE.....	16
1.2.4 WEAK INTERNAL CONTROLS.....	26
ANNEXES	31
ANNEX-A	32
ANNEX-A	33
ANNEX-B.....	47
ANNEX-C.....	48
ANNEX-D	51
ANNEX-E.....	52
ANNEX-F.....	53
ANNEX-G	55
ANNEX-H	56
ANNEX-I.....	59
ANNEX-J.....	62

ABBREVIATIONS & ACRONYMS

B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
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)
DEO (EE-W)	District Education Officer (Elementary Education-Women)
DGA	Director General Audit
DO	District Officer
DHQ	District Headquarter
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HRA	House Rent Allowance
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCGIP	Punjab Cities Governance Improvement Project
PFR	Punjab Financial Rules
PHC	Primary Health Care
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants

PPPRA	Punjab Public Procurement Regulatory Authority
RHC	Rural Health Center
SMO	Senior Medical Officer
THQ	Tehsil Headquarters
TS	Technical Sanction
W&S	Works and Services

PREFACE

Articles 169 and 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 City District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the City District Government, Rawalpindi for the financial year 2014-15. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2015-16 on test check basis with a view to reporting 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. In all cases where the Principal accounting Officer (PAO) does not initiate appropriate action, the audit observations will be brought to the notice of PAC through next year audit report.

The audit results indicate the need for adherence to the regularity 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 the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad

Dated:

(Rana Assad Amin)

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. 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 1292 man-days and the annual budget of Rs16.025 million for the financial year 2015-16. It has mandate to conduct Financial Attest, Regularity, Compliance with Authority Audit and Performance Audit of entire expenditure including programmers / projects & receipts. Accordingly, Regional Directorate of Audit Rawalpindi carried out audit of the accounts of various offices of the City District Government, Rawalpindi for the financial year 2014-15.

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

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

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

a. Scope of Audit

Total expenditure of the City District Government Rawalpindi for the financial year 2014-15 was Rs11,293.947 million covering 622 formations. Out of this DG District Audit (N) Punjab audited expenditure of Rs3,584.629 million which in terms of percentage was 42% of total expenditure. DG District Audit (N) Punjab planned and executed audit of 40 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the City District Government Rawalpindi for the financial year 2014-2015, were Rs200.89 million. DG District Audit (N) Punjab audited receipts of Rs40.178 million which was 20% of total receipts.

b. Recoveries at the instance of audit

Recoveries of Rs185.883 million were pointed out, which were not in the notice of the executive before audit. An amount of Rs2.064 million was recovered and verified during the year 2015-16, till the time of compilation of report.

c. Audit Methodology

The audit year 2015-16 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

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

e. Comments on Internal Controls and Internal Audit Department

Internal controls mechanism of City District Government Rawalpindi was not found satisfactory during audit. Many instances of weak Internal Controls have been

highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of City District Government authorities may be captioned as one of important reasons for weak Internal Controls.

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

f. The Key Audit Findings of the Report

- i. Non-production of Record of Rs102.768 million in different formations was noted¹.
- ii. Non-compliance of Rules of Rs120.725 million noted in five cases².
- iii. Performance related issues of Rs24.640 million noted in nine cases³.
- iv. Internal Controls Weaknesses of Rs7.978 million noted in five cases⁴

g. 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 rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for misappropriation, wasteful expenditure and unauthorized payment.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- 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 1.2.2.1-1.2.2.5

3. Para 1.2.3.1-1.2.3.9

4. Para 1.2.4.1-1.2.4.5

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in Million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	12,255.831
2	Total formations under Audit Jurisdiction	622	12,255.831
3	Total Entities (PAOs) Audited	1	4,012.098
4	Total formations Audited	40	4,012.098
5	Audit & Inspection Reports	40	4,012.098
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

Table 2: Audit observations

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observations
1	Asset management	0
2	Financial management	113.046
3	Internal controls	70.369
4	Others	72.696
TOTAL		256.111

Table3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	773.838	40.178	2,810.791	3624.807*	6,306.278
2	Amount Placed under Audit Observation/ Irregularities of Audit	-	136.418	7.783	111.910	256.111	346.051
3	Recoveries Pointed Out at the instance of Audit		86.604	5.133	94.146	185.883	212.737

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
4	Recoveries Accepted/ Established at the instance of Audit		6.184	7.498		13.682	212.737
5	Recoveries Realized at the instance of Audit		0.057		2.007	2.064	1.806

*The amount in serial No 1 column of "total 2014-15" is the sum of Expenditure and Receipts audited, whereas the total expenditure audited for the year 2014-15 was Rs3,584.629 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.	29.437
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	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 control systems	7.978
5	Recoveries, overpayments or unauthorized payments of public money.	115.928
6	Non-production of record to Audit.	102.768
7	Others, including cases of accidents, negligence etc.	0
	Total	256.111

Table 5 Cost Benefit

(Rs in Million)

Sr No	Description	Amount
1	Out lays Audited(Items 1 of Table 3)	3,624.807
2	Expenditure on Audit	1.602
3	Recoveries realized at the instance of Audit	2.064
	Cost Benefit Ratio	1:1.29

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

CHAPTER 1

1.1 CITY DISTRICT GOVERNMENT RAWALPINDI

1.1.1 Introduction of Departments

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

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

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

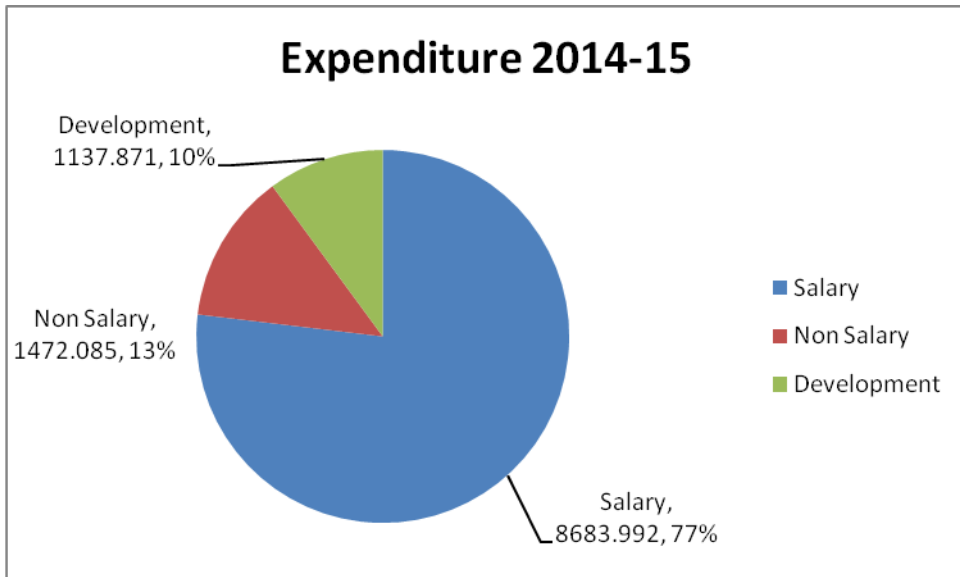
1.1.2 Comments on Budget and Accounts (Variance Analysis)

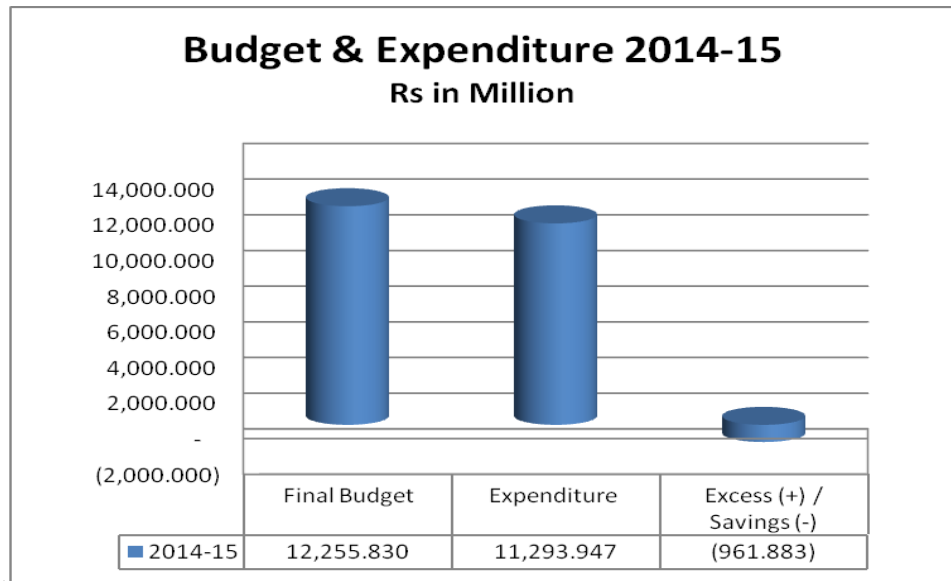
Total budget of City District Government Rawalpindi was Rs12,255.831 million including salary component of Rs9,650.241 million, non salary component of Rs1,015.700 million and development component of Rs1,589.889 million. Expenditure against salary component was Rs8,683.991 million, Non salary component was Rs1,472.085 million and development component was Rs1,137.871 million. Overall savings were Rs961.883 million which was 7.848% of total budget.

2014-15	Budget	Expenditure	Excess (+)	% of Excess / Saving
			/ Saving (-)	
Salary	9,650,241,503	8,683,991,514	-966,249,989	-10.01
Non Salary	1,015,700,497	1,472,085,036	+456,384,539	+44.93
Development	1,589,889,220	1,137,870,803	-452,018,417	-28.43
Total	12,255,831,220	11,293,947,353	961,883,867	-7.848

As per the Appropriation Account 2014-15 of City District Government Rawalpindi the original budget was Rs11,626.014 million, supplementary grant was Rs1,086.201 million whereas Rs456.385 million were surrendered/ withdrawn and the final budget was Rs12,255.831 million. Against the final budget, total expenditure incurred by City District Government Rawalpindi during 2014-15 was Rs11,293.947 million, as detailed in Annex-B.

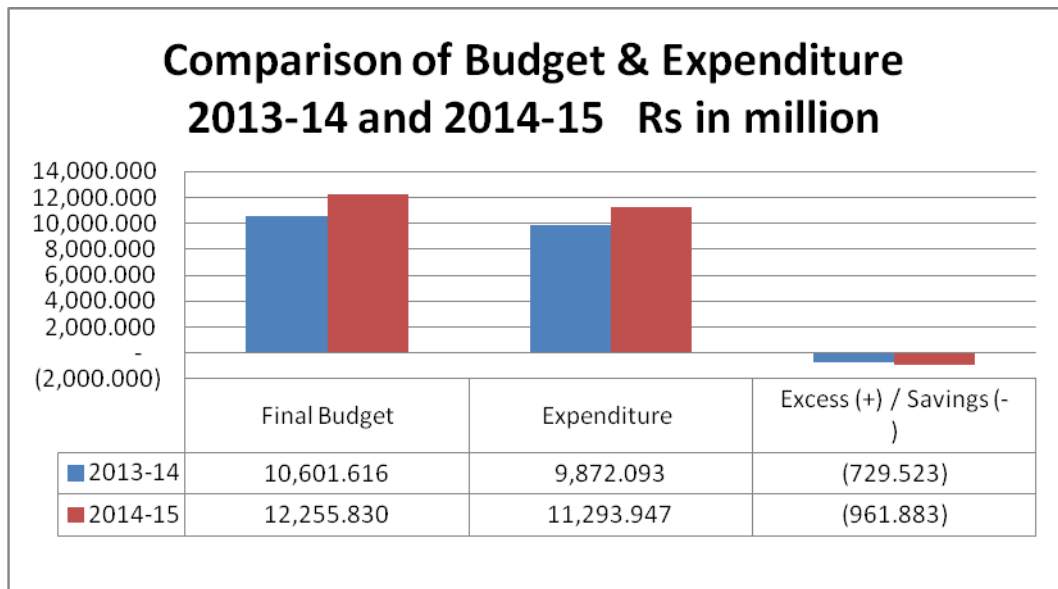
The Salary, Non Salary and Development expenditure comprised 77%, 13% and 10% of the total expenditure respectively.





Ineffective financial management resulted in savings to the tune of Rs961.883 million which in term of percentage was 7.848% of the final budget.

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



There was 15.603% and 14.402% increase in Budget Allocated and Expenditure incurred respectively, while there was overall savings of Rs961.883 million during 2014-15.

1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15

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

1.1.4 Brief Comments on the status of compliance with PAC Directives

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

Status of Previous Audit Reports

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

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

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-Production of Record – Rs102.768 million

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. Further, section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition.

Following formations of City District Government Rawalpindi did not produce auditable record of Rs102.768 million for Financial Year 2014-15. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified as detailed below:-

Rs. in million

Sr. No.	Name of Department	AIR Para No	Description of record	Amount
1	DO (Buildings)	6	Vouched account of PCGIP	2.056
2	ETO	1	Pay & Allowances	1.557
3	EDO (Education)	1	Vouched account of schemes under the provision of missing facilities	8.677
4	DCO	10	Vouched account of Ramzan Bazar	9.250
5	DO (Roads)	8	Pay & Allowances	81.228
			Total	102.768

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

The matter was reported to the DCO / PAO in September 2015. Neither any tenable reply was submitted nor matter was discussed in DAC meeting held on 19.11.2015. No further compliance was reported till finalization of this Report.

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

1.2.2 Irregularity & Non- Compliance

1.2.2.1 Delay in Completion of Development Schemes – Rs75.047 million

According to Clause 39(a) of contract agreement “The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contract. The work shall throughout the stipulated period of contract be proceeded with all due diligence in accordance with programme of work approved by the Engineer in-charge.

DO (Buildings) awarded following works to different contractors. Scrutiny of record revealed that these works remained incomplete despite being fully funded due to non-compliance of above mentioned provisions. This resulted in incurring of irregular expenditure to the tune of Rs75.047 million upto 30.06.2015 as detailed below:

Rs. in million

Sr. No	Name of Scheme	Name of Contractor	Allotment Year	TS Amount (Rs)	Date of Start	Due date of Completion	Expenditure upto 30.06.15 (Rs)	Physical Status
1	Provision of bore with Motor Pump 5 HP (SP) and Constn: of Overhead Water Tank 3400 Gln capacity at PWD Staff Colony, Adyala Road Rawalpindi.	M/S Shumail & Co	2013-14	0.998	22.10.13	10.02.14	0.705	75%
2	Construction of 04 Nos C/Rooms, T/Block & B/Wall at GGES Batala Tehsil Kahuta.	M/S Shumail & Co	2013-14	6.111	24.10.13	15.03.14	5.849	85%
3	Up-gradation of Government Girls Elementary School Sasral to GHS Tehsil Gujarkhan	M/S Shoukat Nawaz	2013-14	7.444	07.11.13	06.02.14	5.541	80%
4	District Public Facilitation Centre at Rawalpindi (Previously approved as Construction of Zila Council Secretariat, Rwp	M/S Kaleem Enterprises.	2013-14	61.389	05.04.14	27.01.15	57.792	95%
5	Design & Improvement of Façade and Rehabilitation of Infrastructure of existing Food Street Cricket Stadium Rawalpindi.	M/S Rollem & Associates.	2013-14	8.674	04.11.13	23.02.14	1.702	20%
6	Construction of Operation Theater & labour room at THQ Hospital Taxila.	M/S Hammad Builders	2013-14	4.062	07.12.13	06.04.14	3.458	85%
	Total			88.678			75.047	

Audit is of the view that due to weak managerial controls, engineering staff were unable to get the work done from contractors in time.

The matter was reported to the management in September 2015. Management replied that works could not be completed due to certain reasons like site disputes etc. Audit contended that site clearance from all disputes was required to ensure before commencement of works as per above mentioned provisions of B&R Code. DAC in its meeting convened on 19.11.2015 directed to get the work done but no progress was intimated till finalization of this report.

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

AIR Para No.2

1.2.2.2 Non-Surrendering of Savings – Rs-18.527 million

According to rule 17.16 and 17.20 of PFR Vol-I, the anticipated savings must be surrendered by 31st March of the financial year so that the amounts surrendered might be utilized for some other purpose.

Following offices of the CDG Rawalpindi did not surrender funds amounting to Rs18.527 million mentioned in table below for the year 2014-15. Neither these funds were utilized against the object appropriation nor surrendered in time in violation of the criteria as detailed below:-

Sr. No.	Name of Department	AIR Para No.	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
1	DO (Environment)	1	1,783,000	1,481,941	-301,059
3	EDO (Agricultural)	1	3,774,000	1,761,590	-2,012,410
4	EDO Education	6	52,548,492	44,023,693	-8,524,799
6	DO Soil Conservation	1	977,000	802,117	-174,883
7	DDO (Agr Ext) Rwp	26	4,656,800	3,768,263	-888,537
8	MS THQ Hospital Taxila	35	6,437,000	5,187,600	-1,249,400
9	Education Officer (RMC)	1	3,745,000	361,088	-3,383,912
10	EDO (Health)	3	15,829,000	13,837,374	-1,991,626
Total					-18,526,626

Audit is of the view that due to mismanagement, funds were not utilized and were allowed to lapse at the end of financial year.

The matter was reported to the management in September 2015. Departments replied that regularization was under process. DAC in its meeting

convened on 19.11.2015 directed for regularization. No progress was intimated to audit till finalization of this report.

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

1.2.2.3 Irregular Expenditure Without Tender Process – Rs18.120 Million

Rule 12(1) & (2) of Punjab Public Procurement Rules, 2014 states that Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. In case of procurements over rupees two million, these procurement opportunities may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. Further according to Government of the Punjab, LG&CD Department notification No.S.O.D.G (Dev) (LG)9-7/2009 dated 23.12.2010, all procurements will be awarded through District Tender Board comprising of EDO of concerned department as Chairman, Representatives of Commissioner, DCO, EDO(F&P), EDO(W&S) members and DDO of the executing agency acting as the Secretary of the board.

A) Following offices under the administrative control of EDO (CD) made procurements of Rs17.496 million during 2011-14. Scrutiny of the record revealed that EDO (CD) being Chairman of Purchase committee/Tender Board called tenders for purchase of uniform and food items during 2012-13 by floating tenders in two daily newspapers. The purchase committee decided to reject the bids on account of higher rates offered by all three bidders as compared with the rates notified by market committee. Instead of re advertisement, departments were allowed to procure on quotation basis. This resulted in irregular expenditure to the tune of Rs17.496 million. Detail is given below:

DDO No	Name of Institutes	AIR Para No.	Releases	Expenditure
			(Rs)	(Rs)
RI6008	Govt Special Edu Center K. Syedan	1	580,400	576,616
RI6066	Abdnd Babs Dstd Chld Home Rwp		1,035,300	999,344
RI6069	Home for old and infirm persons		1,299,000	1,273,526
RI6688	DIST EDU OFCR (SPL EDU) RWP		289,000	288,559
RI6761	GOVT SPL EDU CENTRE K SATTIAN		219,000	218,490
RI6762	GOVT SPL EDU CENTRE KAHUTA		531,500	415,146
RI6763	GOVT SPLEDUCENTRE Gujar Khan		744,750	715,615
RI6764	GOVT SPLEDU CENTRE Murree		1,239,050	1,237,993
RI6765	GOVT SPLEDU CENTRE Taxila		564,500	561,383
RI6765	GOVT SPLEDU CENTRE Taxila		1,740,050	1,705,079
RI7007	GSEC PHC RAWALPINDI		578,750	577,490
Total			8,821,300	8,569,241
DDO No	Name of Institutes	AIR Para No.	Releases	Expenditure
			(Rs)	(Rs)
RI6070	Home For Destitute & Under Privileged Women	1	3,208,500	3,181,051
RI6072	Welfare Home For Orphan		2,345,000	2,336,290
RI6686	Qandil Ins (Blind) Rwp		3,681,700	3,409,768
Total			9,235,200	8,927,109
Grant Total			18,056,500	17,496,350

B.) Similarly, during the financial year 2014-15, following offices incurred expenditure of Rs624,350 without adopting tender process, in violation of the criteria.

Sr. No.	Department	Item	AIR Para No.	Amount (Rs)
1	GGES Missiari	Furniture	1	500,000
2	MS THQ Hospital Murree	Repair of Machines	3	124,350
Total				624,350

Audit is of the view that due to weak internal controls, departments procured store articles without following tender process.

The matter was reported to the management in September 2015. DAC meeting was convened on 19.11.2015. Neither any reply was received nor DAC meeting was attended by the departments.

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

1.2.2.4 Irregular Expenditure Due to Unjustified Change In Scope of Work Without Approval – Rs7.369 Million

According to para 1(iii) of Finance Department's letter No. FD(R)11-2/89 dated 24th June, 1996 read with paras 1.59, 2.88& 2.89 of Buildings & Roads Code, during the execution of work, Divisional Officers are strictly prohibited from making or permitting any material deviations from any sanctioned design without specific authority. Neither the specification nor the quantity of different items / any additional item scheduled / Non-scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the Competent Authority who has issued Technical Sanction. Such Authority will record reasons if any. In case of material structural alterations, though not necessarily involving an increased outlay, orders of original sanctioning authority should be obtained. A revised estimate should be submitted for Technical Sanction, should the alterations involve any substantial change in the cost of work. In urgent cases, where the delay thus caused would be inconvenient, an immediate report of the circumstances must be made to superior authority and dealt with as the case may be.

District Officer (Buildings) executed schemes mentioned below up to June 2011 valuing Rs7.369 million. Expenditure was unjustified as scope of work of these schemes was changed without obtaining prior approval of the authorities / sponsoring agencies. This resulted in irregular expenditure of Rs7.369 million as detailed below:-

Name of Work	W. Order (Rs)	Item	Original Scope (Rs)	Revised Scope (Rs)	Deviation (Rs)	% age	Remarks
P/M facilities in schools, GGPS Ben Rajian Kotli Sattian Const: B/Wall	1,045,476	Const: of B/Wall	767,000	360,300	-406,700	53.02	(Decreased)
		Gate & Gate Pillar	77,000	61,223	-15,777	20.49	(Decreased)
		Const: of R/Wall	173,000	626,114	453,114	261.92	(Increased)
P/M facilities in GGES Mohra Bakhtan Const:01 C/Room The: Kalar Syedan	1,230,283	Building Portion	1,076,100	1,134,923	58,823	5.47	(Increased)
		Electric Installation	46,000	45,072	-928	2.02	(Decreased)
		Footpath	66,000	-	-66,000	100.00	(Decreased)
Const: of open air Janazgah in village Alliot	3,417,184	Const: B/Wall	1,975,776	1,952,000	-23,776	1.20	(Decreased)
		Gate & Gate	120,000	75,000	-45,000	37.50	(Decreased)

Name of Work	W. Order (Rs)	Item	Original Scope (Rs)	Revised Scope (Rs)	Deviation (Rs)	% age	Remarks
		Pillar					
		Open Air Janaz Gah	1,303,500	1,265,500	-38,000	2.92	(Decreased)
Provision of additional C/Rooms 2Nos.in GHS Gangal	2,011,044	Const of 2 C. Rooms	1825000	1743000	-82,000	4.49	(Decreased)
		Electric Installation	79000	105400	26,400	33.42	(Decreased)
			7,508,376	7,368,532			

Audit is of the view that due to weak managerial discipline, work was executed without observing the original scope of work.

The matter was reported to the management in September 2015. Management replied that revised TS had been approved for the work done but no record was provided for verification. DAC in its meeting convened on 19.11.2015 directed to keep the para pending till compliance. No compliance was reported till finalization of this report.

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

AIR Para No. 3

1.2.2.5 Loss to Government Due to Non-completion of Commercialization Cases – Rs1.5 million

According to Clause 57, Chapter VIII of The Punjab weekly Gazettee dated March 12, 2008, a City District Government or a Tehsil Municipal Administration shall levy fee for the conversion of residential area to commercial use @10% of the value of land as per valuation table.

DO (Spatial Planning) working under the administrative control of EDO (Municipal Services), had been assigned the job of conversion of commercialization in CDG Rawalpindi. Scrutiny of the record revealed that following (08) applications for conversion of residential plots / properties into commercial were received during the financial year 2014-15 which remained under process till date of audit. Neither conversion fee of Rs1.500 million was collected nor plans were approved as detailed given:-

Sr. No	App No.	Dated	Name of the Applicant/s	Plot / Property
01	Ap-395	19.12.2014	Lt. Col (R) Shahzada Gulfam Dogar S/O Ch. Ali	Property No. D-91, D-103 to D-105, Satellite Town, Murree Road,

Sr. No	App No.	Dated	Name of the Applicant/s	Plot / Property
			Muhammad	Rawalpindi.
02	Ap-399	10.01.2015	Zahid Iqbal, Shahid Iqbal & Muhammad Haneef	Property No. 962-B, Satellite Town, Saidpur Road, Rawalpindi.
03	Ap-411	29.01.2015	Muhammad Irfan, Muhammad Ashraf, etc.	Property No. 13-D, 6 th Road, Satellite Town, Rawalpindi.
04	Ap-430	09.04.2015	Syed Sultan Shah S/O Syed Saidan Shah	Plot falling in Khasra No. 1396/2, 1397/2, Mouza Mohra Shah Wali Shah, G.T Road, Taxila.
05	Ap-434	09.04.2015	Najam-ul-Hasnain, Ali Hasnain, etc.	Property No. 76-A, Arshi Masjid Road, Satellite Town, Rawalpindi.
06	Ap-437	16.04.2015	Mst. Albina Babar W/O Zaheer-ud-Din	Property No. H-360, 361, 362, 387 & 388, College Road, Rawalpindi.
07	Ap-445	07.05.2015	Haroon Ihsan Paracha S/O Ahsan-ul-Haq Paracha	Property No. 609-401/B, B-Block, Satellite Town, 4 th Road, Rawalpindi.
08	Ap-454	28.05.2015	Imran Haqqani & Salman Haqqani	Property No. O-923/B, Ferozpora, Murree Road, Rawalpindi.

Audit is of the view that due to weak internal control, commercialization cases were not finalized and fee was not collected resulting in loss to government.

The matter was reported to the management in September 2015. DAC meeting was convened on 19.11.2015. Neither any reply was submitted nor DAC meeting attended by the department.

Audit recommends fixing responsibility against the person(s) at fault, besides regularization and recovery of loss of Rs1.500 million.

1.2.3 Performance

1.2.3.1 Less Realization of Land Conversion Fee – Rs5.133 million

According to Rule-39 of Punjab Private Housing Schemes & Land Sub Division Rules-2010 “A developer shall deposit fee for conversion of peri-urban area to scheme use at the rate of one percent of the value of the residential land as per valuation table”. Further, according to Rule 60(1) of Punjab Land Use (Classification, Reclassification and Redevelopment) Rules 2009, City District Government or a Tehsil Municipal Administration shall levy fee for conversion of land use. The conversion fee for the conversion of residential, industrial, peri-urban area or intercity service area to commercial use shall be as under:-

Value of land as per Valuation Table	Conversion fee
Less than one million rupees	5%
From one million rupees to ten million rupees	10%
More than ten million rupees	20%

District Officer (Spatial Planning) working under administrative control of EDO (MS) Rawalpindi, issued approval of layout plan of AWC Housing Scheme Tehsil Taxila, District Rawalpindi. Land conversion fee @ 1% of value of land as per valuation table of Revenue Department amounting to Rs5.133 million was charged in light of Rule-39 of Punjab Private Housing Schemes & Land Sub Division Rules-2010, which was for the conversion of land from peri-urban to residential purpose only while said housing scheme reserved 5% area for commercial plots which was 31 kanals out of total land of 619 Kanals & 10 marlas. Commercialization fee of Rs5.133 million was required to be charged for commercial plots comprising of 31 kanals but same was not collected. The detail is given below:

Total Area of Scheme (In Rawalpindi)	619 kanals 10 Marla
Area Required / Fixed for Commercial plots 5%	31 kanals
Schedule Rate As per valuation table	Rs828,000 per kanal
Total value of land	Rs2,5668,000
Fees Due (to be charged @ 20%)	Rs 5,133,600

Audit is of the view that due to weak financial discipline and negligence government sustained loss of Rs5.133 million.

The matter was reported to the management in September 2015. DAC meeting was convened on 19.11.2015. Management neither submitted any reply nor attended the DAC meeting.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery of Rs5.133 million.

AIR Para No.7

1.2.3.2 (i) Irregular Award of Contract for Procurements-Rs2.550 million

(ii)Overpayment On Account of Irregular Award - Rs1.878 million

According to para 10(1) of PPRA 2014 “A procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage”. Para 10(2) ibid, the specifications shall be generic and if the procuring agency is satisfied that the use of, or a reference to, a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”. Para 25 (2)(L) ibid, for competitive bidding, whether open or limited, the bidding documents shall include details of standards that are to be used in assessing the quality of goods, works or services specified”.

Instructions of Punjab Public Procurement Regulatory Authority given in Procurement Code provide that single tender would not be accepted for award of contract without comparison of rates with(i) procurements in the current financial year or(ii) market rates or (iii) to re advertise in case of exorbitant rates.

(a) EDO (Health) being Chairman of District Tender Board , awarded rate contract for procurement of LED 7 watts bulbs with holder @ Rs 600 each in the health institutions under his administrative control during 2014-15 without floating any generic specifications and reference of any brand , catalogue number essential to complete otherwise incomplete specifications with qualification of word “equivalent” in tender documents. Consequently, bidders also did not specify detailed quality standards of LED bulbs. In addition, single tender was accepted for award of contract while other bids were rejected at technical evaluation stage due to non provision of sample. Moreover, no technical expert was found in technical committee to assess the quality standards of 7 watts LED bulb during technical evaluation.

(b) In addition, single tender of M/s Ali Brothers for procurement of 7 watts LED bulbs with holder of China Brand NOMO NDDR(unknown brand in electronic market without covering any warranty) was accepted on rates higher

than the existing market price of un-branded 7 watts LED bulbs through above mentioned irregular award of rate contract approved by EDO(Health) .The above mentioned instructions of Public Procurement Regulatory Authority, in case of acceptance of single tender, given in Procurement Code were not followed.

Consequently, District Officer Health (DOH) procured quantity of 4250 numbers of 7 watts LED bulbs with holder of China Brand NOMO NDDR valuing Rs2.55 million , at higher rates approved by EDO (Health) through abovementioned irregular award of procurement contract which resulted in overpayments amounting to Rs1.878 million as detailed below:-

China Brand Purchased with Holder + GST (Rs)	China Brand Rate + GST(Rs)	Rate of Holder (Rs)	Total (Rs)	Difference (Rs)	Quantity Purchased	Total Loss (Rs)
A	B	C	D	E	F	G
			B+C	D-A		E x F
600	129	29	158	442	4,250	1,878,713

Audit is of the view that due to weak financial discipline, single bid was accepted for non-branded bulbs. Neither comparison with market price of other known brands like Philips, Sogo , Osaka, China brands or unbranded LED bulbs was made nor tender was re advertised on account of exorbitant rates.

The matter was reported to the management in September 2015. EDO (Health) replied that District Tender Board was for development works only and DO (Health) replied that procurement was made on the basis of award of rate contract by the EDO (Health). DAC in its meeting convened on 19.11.2015 kept the para pending for regularization and recovery of Rs1.878 million on account of procurement of 7 watts LED bulbs with holder at higher rates be effected.

Audit recommends regularization for violations of PPRA rules besides effecting recovery of Rs1.878 million and fixing the responsibility of person(s) at fault.

(AIR Para No.2 of EDO (H) & Para No. 1 of DO (H))

1.2.3.3 Overpayment Due to Applying Rich Specification – Rs1.935 million

According to Para 1.58 of B&R Code, Divisional Officer is responsible to organize and supervise the execution of works and to see that they are suitably

and economically carried out with materials of good quality. Further, as per book of specification stone has been defined in detail for execution of stone masonry.

DO (Buildings), while estimating and executing the following works, paid an item “Coursed Rubble masonry hammer dressed, in foundation and plinth in cement, sand mortar ratio 1:6”. Whereas the item was hidden and would remain under the earth, hence same could be “Rubble Masonry (un-coursed) in foundation and plinth in cement, sand mortar ratio 1:6” Rate difference in both similar nature items was very significant. In this regard rich specification was applied resulting in over payment of Rs1.935 million during 2014-15 as detailed in Annex-C.

Audit is of the view that due to weak managerial discipline, high cost item was applied instead of similar nature low cost item, resulting in overpayment of Rs1.935 million.

The matter was reported to the management in September 2015. Management replied that for proper load distribution 4.5” wide design dressed stones” were required. Reply was not cogent as audit did not object the design or drawing of work but the nature of treatment. DAC in its meeting convened on 19.11.2015 directed for recovery, which was not reported till finalization of this report.

Audit recommends fixing responsibility of the person(s) at fault, besides recovery of Rs1.935 million.

AIR Para No.7

1.2.3.4 Unjustified Payment of HSRA – Rs1.669 million

According to Government of the Punjab Health Department Notification No.SO(P&E-I)19-113/2004(V) dated 10.03.2007, City District Government Rawalpindi did not fall in less attractive area of Punjab where Vide Notification No.PO(P&E-I)19-113/2004 dated 13.04.2007 “Health Sector Reform Allowance” was granted.

Primary Health Care (PHC) Khayaban-e-Sir Syed, Rawalpindi authorized officers / officials of the hospital to draw HSRA amounting to Rs1.669 million during 2014-15. Scrutiny of the record revealed that the hospital did not fall

within the criteria of the said allowance. Hence payment made was unjustified as detailed in Annex-D.

Audit is of the view that due to weak managerial controls, unjustified allowance was paid, resulting in overpayment of Rs1.669 million.

The matter was reported to the management in September 2015. Department replied that clarification had been sought from the health authorities in this matter. DAC in its meeting convened on 19.11.2015 direct to provide clarification. No proof for admissibility of said allowance was provided till finalization of this report.

Audit recommends that payment of HSRA should be stopped forthwith and recovery of Rs 1.669 million ,as pointed out by Audit for the audit period, be effected along with payment made in previous years after detailed calculation under intimation to Audit.

1.2.3.5 Excess payment due to Exorbitant Rates of Razor Wire – Rs1.651 million

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any overcharges or loss sustained by Government through fraud or negligence on his part. Para 1.58 of B&R Code states that Divisional Officer is responsible to organize and supervise the execution of works and to see that they are suitably and economically carried out with materials of good quality.

District Officer (Buildings) executed different schemes of constructions of Boundary Wall for security purpose in different institutes situated in the district during 2014-15. Scrutiny of the record revealed that an item “Galvanized Iron Double Razor Wire i/c angle Iron” was taken in estimates as non-schedule item. Rate of said item was tendered and accepted for Dar-ul-Aman at Rs252P.rft in December, 2014, whereas, rate of Rs450 P.rft was approved in May, 2015 for works mentioned in Annex-E. This showed that higher rates were charged.

Audit is of the view that due to weak managerial discipline, the same item at higher rates was approved as non-scheduled item instead of actual market (lower) rate resulting in overpayment of Rs1.651 million.

The matter was reported to the management in September 2015. Management replied that the rates for work “Const: B/wall & Razor Wire in Dar-ul-Aman” were quoted by the contractors whereas the rates paid for other schemes were approved as non-schedule items by the Competent Authority. Reply was not convincing as the rates provided by the contractors were not considered for preparing rate analysis and instead of it, rates were granted on higher side. DAC in its meeting convened on 19.11.2015 directed for recovery, which was not reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery of Rs1.651 million.

AIR Para No.10

1.2.3.6 Non Recovery of Health Sector Reform Allowance – Rs1.417 million

According Sr. No.V of Government of the Punjab, Health Department Notification No. PO(P&E)19-1113/2001 dated 13.04.2007, the Health Sector Reform Allowance is for the doctors posted at DHQ/THQ Hospitals with condition that “Specialist will be allowed only hospital based practice after duty hours.” Notification further explained that HSRA is not admissible to SMOs of BS 18 posted at DHQ/THQ Hospitals.

THQ Hospital Gujar Khan paid an amount of Rs1.417 million on account of HSRA during 2014-15 to those specialists who were not performing hospital based practices as detailed below:-

Detail of HSRA paid to Specialist

Sr No	Name	Designation	Rate (Rs)	Period	Total (Rs)
1	Dr Sadaqat Aftab	Gynecologist	15,000	2014-15	180,000
2	Dr Zameer Hussain	Surgeon	15,000	2014-15	180,000
3	Dr Zafar Ullah	Anesthesiologist	23,000	2014-15	276,000
4	Dr Sadia Wahid	Gynecologist	15,000	7/2014 to 4/2015	150,000
5	Dr Jameel Ahmed	Dental Surgeon	5,000	2014-15	60,000
6	Dr Shafique Gulzar	Anesthesiologist	23,000	2014-15	276,000
7	Dr Muhammad Amir	Child Specialist	15,000	2014-15	180,000
				Total	1,302,000

Detail of HSRA paid to SMO & BPS-18 Officers

Sr No	Name	BPS	Designation	Period	Rate of HSRA(Rs)	Total (Rs)
1	Dr Tariq Mehmood	18	SMO	2014-15	5,000	60,000
2	Dr Sohail Ejaz	18	SMO	29.05.15 to 30.06.15	5,000	5,161
3	Dr Farhat Nawaz	18	SWMO	29.05.15 to 30.06.15	6,000	5,161
4	Dr Muhammad Idrees	18	SMO (Adjusted against the vacant post of Radiologist)	01.12.14 to 30.06.15	5,000	35,000
5	Dr Naimat Ullah	18	SMO (Adjusted against the vacant post of Cardiologist)	03.05.15 to 30.06.15	5,000	9,677
				Total		114,999

Audit is of the view that due to weak managerial and financial discipline unjustified HSRA was paid.

The matter was reported to the management in September 2015. Management replied that all the concerned officers/officials had been directed for recovery. No compliance was shown in DAC meeting. DAC in its meeting convened on 19.11.2015 directed for recovery which was not reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery of Rs1.417 million.

AIR Para No.3 & 12

1.2.3.7 Non-imposition of Penalty due to Delay in Work – Rs8.868 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 cost of contract. The contractor shall have to apply for

extension in time limit within one month before the expiry of scheduled time of completion.

DO (Buildings) did not impose penalty of Rs8.868 million on defaulting contractors (mentioned in Annex-F) who did not complete the work within stipulated period during 2014-15.

Audit is of the view that due to weak managerial controls, engineering staff were unable to get the work done from contractor in time.

The matter was reported to the management in September 2015. Management replied that works could not be completed due to certain reasons. DAC in its meeting convened on 19.11.2015 directed to get the work done besides penalizing the contractors but no progress was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides imposing penalty of Rs8.868 million under intimation to Audit.

AIR Para No.13

1.2.3.8 Loss to Government Due to Theft - Rs1.013 million

According to the Section 26(1)(e) of Punjab Forest Act, 1927, “Any person who causes any damage by negligence in felling any trees, or cutting or dragging any timber shall be suspended for such period as it (Govt.) thinks fit.” Further, according to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

District Officer (Forest) Rawalpindi in pursuance of Divisional Forest Officer Rawalpindi letter No. 2065-70 dated 15.04.2015, initiated an inquiry against M/s Umar Farooq Forester, Ghulam Rasool and Mudasar Pervez Forest Guard on account of theft of 282 government trees along Mandra Chakwal Road Gujar Khan valuing Rs1.013 million. The inquiry proceedings were not finalized under PEEDA Act 2006 till the finalization of this report.

Audit is of the view that due to weak managerial controls, government sustained loss of Rs1.013 million.

The matter was reported to the management in September 2015. DAC meeting was convened on 19.11.2015. Neither reply was submitted nor DAC meeting was attended by management.

Audit recommends that an FIR should be lodged in the first instance besides fixing responsibility against the person(s) at fault and effect recovery of Rs1.013 million under intimation to Audit.

AIR Para No.01

1.2.3.9 Overpayment of Pay & Allowances – Rs1.076 million

According to Rule 2.31 (1) of the PFR Volume-I, “a drawer of a bill of pay and allowances, contingent charges and other expenses the DDO will be held personally responsible for any over charges, fraud and misappropriation”.

Five (05) Offices of the City District Government Rawalpindi made payments of Rs1.020 million on account of Pay & Allowances during 2014-15. It was paid to different incumbents at higher rates and beyond entitlement as detailed in Annex-G.

The matter was reported to the DCO / PAO in September 2015. It was replied that the concerned officers/officials had been directed for recovery. DAC in its meeting convened on 19.11.2015 directed for recovery. No compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault besides early recovery of Rs1.076 million under intimation to Audit.

AIR Para No.7,4,5,1 & 6

1.2.4 Weak Internal Controls

1.2.4.1 Non Recovery on Account of Conveyance Allowance – Rs3.035 million

According to the Finance Department Government of the Punjab No.FD.SR 19-86(P)(PR) dated 21.04.2014, it is clarified that Officers/Officials who are availing Govt. vehicles including motorbikes are not entitled to the facility of Conveyance Allowance.

Officers/ Officials of District Officer (Health) mentioned in Annex-H, were paid an amount of Rs3.035 million on account of Conveyance Allowance during 2014-15. It was noticed that said staff availed the official transport facility/POL. This resulted in an overpayment of Rs3.035 million which was required to be recovered.

Audit is of the view that due to weak internal controls, unjustified payment of conveyance allowance resulted in loss to government.

The matter was reported to the management in September 2015. Management replied that recovery was in process, but no record was provided for verification. DAC in its meeting convened on 19.11.2015 directed for recovery but no progress was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery of Rs3.035 million.

AIR Para No.5

1.2.4.2 Non - Recovery of Govt. Receipt – Rs1.150 million

According to C&W Department Notification No.SOH(C&W)1-12/85 dated 01.07.1990 and SOH(C&W)7-34 dated 10.03.2001, annual recovery of lease rent of approach road of petrol pumps should be made @ Rs 5,000/ per annum from each owner of petrol pump.

DO (Roads) did not recover the annual rent of Rs1.150 million on account of approach roads from petrol pumps. Non-collection of rent of Rs1.150 million resulted in loss to Government as detailed in Annex-I.

Audit is of the view that due to weak internal controls, approach road rent was not recovered which resulted in loss to government.

The matter was reported to the management in September 2015. DAC meeting was convened on 19.11.2015. Management replied that recovery was under process but no record was provided for verification. DAC directed for recovery but no progress was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery of Rs1.150 million.

AIR Para No.4

1.2.4.3 Non-recovery of Conveyance Allowance – Rs1.476 million

According to Rule 7-A of Sub Treasury Rules, the Conveyance Allowance is not admissible during leave period.

Following eight (8) offices of the City District Government Rawalpindi made payments of Rs1.476 million on account of Conveyance Allowance to the staff who were either provided with government vehicle or were availing earned leave during 2014-15 as detailed below:-

Sr. No.	Name of Department	AIR Para No.	Amount(Rs)
1	ETO	3	90,166
2	SMO RHC Chountra	4	85,680
3	DO Forest	3	80,000
4	DO Budget	10	80,000
5	MS THQ Hospital Taxila	43	151,209
6	MS THQ Hospital Murree	1	813,852
7	DDEO(EE-W)Murree	2	116,520
8	DDEO(EE-W)Murree	3	59,528
		Total	1,476,955

The matter was reported to the DCO / PAO in September 2015. DAC meeting was convened on 19.11.2015. Neither reply was submitted nor meeting was attended by the DDO.

Audit recommends fixing responsibility against the officers / officials at fault besides early recovery of Rs1.476 million under intimation to Audit.

1.2.4.4 Non accountal of Medicines - Rs. 1.270 Million

According to Rule 15.17 of PFR Volume-I, all quantities received in or issued from stores are entered in the Stock Register in order of occurrence so that it should be possible at any time to check the actual balances with the book balances. As per decision of PAC circulated by Government of Punjab Finance

Department vide No.FD (MR) MW/1-4/92 dated 24.09.1992, “The stock entries not available at the time of audit will not be accepted afterwards”.

SMO RHC Phagwari, Murree purchased medicines valuing Rs1.270 million during 2014-15. Scrutiny of the record revealed consumption of medicines was found without any indents. Moreover, no medicine consumption register was found maintained and approval of the SMO was also not recorded anywhere. Officers / officials concerned did not put their signature on registers and other record. In medicine stock register several entries were found over written or tampered. This made the entire process doubtful and chances of misappropriation of Rs1.270 million could not be ruled out as detailed below:-

Doc. No.	Date	Description	Amount (Rs)
1904221682	22.10.2014	Purchase of Medicine	216,610.00
1904509379	15.04.2015	Purchase of Medicine	134,000.00
1904525474	15.04.2015	Purchase of Medicine	127,000.00
1904502234	15.04.2015	Purchase of Medicine	115,797.00
1904532507	22.04.2015	Purchase of Medicine	99,750.00
1904182166	08.09.2014	Purchase of Medicine	80,760.00
1904532268	15.04.2015	Purchase of Medicine	72,660.00
1904479903	17.04.2015	Purchase of Medicine	62,024.00
1904393643	16.04.2015	Purchase of Medicine	58,500.00
1904527416	15.04.2015	Purchase of Medicine	57,000.00
1904174290	28.08.2014	Purchase of Medicine	50,000.00
1904117640	11.08.2014	Purchase of Medicine	49,637.00
1904266445	24.11.2014	Purchase of Medicine	49,500.00
1904182167	08.09.2014	Purchase of Medicine	36,000.00
1904114434	11.08.2014	Purchase of Medicine	25,154.00
1904532267	15.04.2015	Purchase of Medicine	23,500.00
1904501039	22.04.2015	Purchase of Medicine	7,000.00
1904532508	22.04.2015	Purchase of Medicine	4,980.00
			1,269,872

Audit is of the view that due to weak internal controls, medicines record was not maintained by the staff resulting in likely misappropriation.

The matter was reported to the management in September 2015. Management replied that all record was ready for verification but no record was provided. DAC in its meeting convened on 19.11.2015 directed to probe the matter but no progress was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery of Rs1.270 million.

1.2.4.5 Overpayment due to Unjustified Grant of Special Increment – Rs1.047 million

As per clarification of the Government of Punjab, Finance Department Notification No.FD.PC.2*2/2012 dated 13.07.2012, “Special increment of 01.09.2007 to the staff from BPS-1 to BPS-4 is not admissible to whom higher grade is awarded either being selection grade or by giving one scale up on 01.07.2007. Recovery on account of higher scale as well as special increment is waived off up till 30.06.2011, in case of those who are still enjoying both benefits.

Seven (07) offices of the CDG Rawalpindi granted special increment amounting to Rs1.047 million to their staff (BPS-1 to BPS-4) who were given either selection grade or the one scale up benefit on 01.07.2007 in violation of criteria. This resulted in overpayment of Rs1.047 million during 2012-15 as detailed in Annex-J.

Audit is of the view that due to weak internal controls, excess payment was made by grant of special increment.

The matter was reported to the management in September 2015. Management replied that recovery would be affected but no compliance was reported. DAC in its meeting convened on 19.11.2015 directed for recovery of Rs1.047 million but no progress was reported till finalization of this report.

Audit recommends early recovery for special increments besides fixing responsibility against person’s at fault under intimation to Audit.

AIR Para No.2,6,10,6,2,3&2

ANNEXES

Annex-A
Part-I

Current audit year 2015-16
Memorandum For Departmental Accounts Committee (MFDAC)

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	DO (Environment)	Overpayment due to award of higher grade	Overpayment	106,203
2	DO Soil Conservation, Rwp	Non achievement of targets for 200 Mini Dam	Irregularities	300,000,000
3	DCO Rwp	Irregular Expenditure Beyond Competence	Irregularities	719,880
4	DDHO Rwp	Irregular expenditure of transport without History Sheet	Irregularities	57,650
		Excess expenditure	Irregularities	56,395
5	DO Building	Excess Payment due to Over Estimation	Irregularities	58,400
		Over Payment Due to Over Estimation		1,361,102
6	Excise & Taxation Officer Rwp	Non maintenance of Vouched account for expenditure of	Irregularities	283,844
7	-do	Unjustified payment without codal formalities	Irregularities	132,000
8	-do-	Doubtful/Unjustified payment without Acknowledgment	Irregularities	217,412
9	DO Forest Rwp	Irregular release of supplementary Budget	Irregularities	53,000
10	-do-	Excess expenditure	Irregularities	118,280
11	THQ Hospital Taxila	Irregular purchase of medicines without rate contract	Irregularities	198,441
12	-do-	Excess expenditure	Irregularities	316,323
13	EDO (W&S), Rwp	Unjustified Approval of Non-Scheduled Rates	Irregularities	739,780
14	PHC Khyaban, Rwp	Less recovery on lab test	Overpayment	59,475
15	Education Officer RMC	Non-accountal of stock	Irregularities	105,139
16	THQ Murree	Unjustified Expenditure due to Payment of Pending Liabilities	Irregularities	163,082
17	-do-	Loss due to Mismanagement	Weak Internal Control	80,952
18	Govt., Special Education Centre Murree-	Overpayment of pay & Allowances	Overpayment	163,800
19		Advance Drawl of Government Money	Weak Internal Control	98,321
20		Irregular Payment of Rent of Office Building	do	577,170
21	-do-	Misclassification of Expenditure	Misclassification	58,389
22	Do Live Stock, Rwp	Non preparation of cash book separately	Weak Internal Control	95,528,000
23	-do-	Unjustified Payment of Pay & Allowances	Irregularities	2,230,000
24	RHC Phagwari, Rwp	Irregular Payment of POL	Irregularities	150,554
25	Dy DEO (EE-W), Murree, Rwp	Non deduction of Charge Allowance during vacations	Irregularities	118,250
26	Principal GHSS Ausia Murree	Overpayment on account of 30% SSB	Overpayment	237,312
27	Dy DO (Agri Ext) Rwp	Excess expenditure	Irregularities	1,718,835

Annex-A
Part-II

**Memorandum for Departmental Accounts Committee Paras pertaining to
Previous Audit Year 2014-15**

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	HM M.C High school Moti Bazar	Excess expenditure over and above the sanctioned budget	Weak Internal Control	412,709
2		Non reconciliation of expenditure	-do-	13,474,000
3		Excess expenditure over and above the sanctioned budget	-do-	412,709
4	HM M.C Girls High School Talab Pukhta Banni	Non reconciliation of expenditure	-do-	14,386,000
5		Improper maintenance of Cash Book for the expenditure	-do-	16,522,000
6	M.C Boys High school Satellite Town	Excess expenditure over and above the sanctioned budget	-do-	494,242
7		Non reconciliation of expenditure	-do-	14,520,000
8	Project Director DHDC	Misappropriation on account of POL and repair of vehicle	Fraud & Misappropriation	326,000
9		Doubtful expenditure on account of repair of machinery and equipment	Irregularity & Non-compliance	59,983
10		Misappropriation on account of TA/DA	Fraud & Misappropriation	67,474
11		Doubtful expenditures on a/c of Entertainment Charges	Irregularity & Non-compliance	94,875
12		Doubtful expenditures on a/c of Stationary and Others	-do-	118,190
13		Loss to Government Non auction of condemned/ off road Vehicle	-do-	-
14		Expenditure in Excess of Budget Allocation	Weak Internal Control	819,168
15	Govt., Special Education Centre, Kahuta	Unjustified / doubtful Expenditure on R & M of Vehicle	Irregularity & Non-compliance	63,991
16		Expenditure in Excess of Budget Allocation	-do-	190,061
17	SMO RHC Mandra	Non-Utilization of Medicines Budget	-do-	429,595

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
18		Expenditure in Excess of Budget Allocation	Weak Internal Control	496,223
19	SMO Khayabane Syed PHC Sir	Expenditure in Excess of Budget Allocation	-do-	3,961,000
20		Non Surrender of Anticipated Savings	-do-	579,339
21		Improper Maintenance of Record	Weak Internal Control	331,499
22		Irregular Drawl/ Non Reconciliation of expenditure	-do-	63,000
23		Irregular Expenditure on Ambulance R&M and POL and non deposit of receipts	Irregularity & Non-compliance	344,740
24	DO (Soil Conservation)	Irregular Expenditures on R&M of Vehicle without maintaining History Sheet	-do-	94,992
25	DO (Civil Defence)	Non Verification of GST Amount paid	-do-	64,429
26		Non Surrender of Anticipated Savings	Weak Internal Control	1,082,991
27	EDO (Education)	Wasteful expenditure due to transfer of furniture grant to schools without managed planning	Irregularity & Non-compliance	2,638,000
28		Inexplicit acknowledgment	-do-	191,030
29		Non recovery of renewal fee from private schools	Weak Internal Control	275,500
30		Non verification of deposit of fee	-do-	1,694,300
31		Irregular drawl of TA without supporting evidence, recovery of Rs-25,929	Irregularity & Non-compliance	55,321
32		Un-authorized/doubtful purchase of learning kits	-do-	4,871,259
33		Un-justified expenditure on salaries from Head A03970	-do-	12,181,000
34	Dy DEO (EE-M), Tehsil Gujar Khan	Non-rationalization of staff and irregular drawl of pay	-do-	2,863,000
35		Non-utilization of SMC and FTF funds	Weak Internal Control	190,000
36		Un-authorized expenditure from SMC	Irregularity & Non-compliance	2,940,000
37		Unjustified Excess payment the budget	Weak Internal Control	14,710,000
38	EDO Literacy	Non verification of GST Paid	Irregularity &	443,705

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
			Non-compliance	
39	Dy.DEO(EE-M) Kahuta	Non-rationalization of staff and irregular drawl of pay	-do-	936,000
40		Non surrendering of the saving	Weak Internal Control	67,550,000
41	Dy DEO(EE-W) Rawalpindi	Irregular payment due to non adopting of rationalization policy	Irregularity & Non-compliance	2,800,000
42		Non –Utilization of SMC/FTF fund	Weak Internal Control	4,171,000
43	DY DEO (EE-M) Rawalpindi	Non deduction of Sales Tax	-do-	36,820
44		Non –Utilization of Farogh-e-Taleem fun/ SMC	Weak Internal Control	1,596,000
45	DEO (Secondary Education)	Non transparent payment of Scholar Ships	Fraud & Misappropriation	1,080,000
46		Non-payment of Scholar Ships	Irregularity & Non-compliance	655,200
47		Irregular payment of Scholar Ships	-do-	180,000
48		Irregular holding of amount drawn on account of scholar ships	-do-	1,728,000
49		Non maintenance of record	-do-	413,463
50		Non production of record	Non production of record	-
51	DY DEO(EE-M) Kotli Sattian	Irregular Payment of hill allowance	Irregularity & Non-compliance	1,665,000
52		Non Maintenance of cash book in proper Manners for the month of 6/2012 and 7/2014	Weak Internal Control	-
53		Physical Verification not carried out of material	-do-	4,425,000
54		Misuse of SMC and FTF	Fraud & Misappropriation	750,500
55	Dy.DEO (EE-W) Kotli Sattian	Non Production of Vouched Account of SMC & FTF and Contingent Expenditure	Non production of record	7,790,000
56		Physical Verification not carried out of material	Weak Internal Control	5,010,000
57	Dy DEO (EE-W) Gujar Khan	Non Maintenance of Vouched account	-do-	40,717,000
58		Doubtful Expenditure On The Repair Of Vehicle	Irregularity & Non-compliance	78,980

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
59		Wasteful Expenditure Due To Poor Results Of Schools	Weak Internal Control	343,102,000
60		Non Maintenances of Cash Book in Proper Manner	-do-	28,572,000
61		Doubtful Expenditure	Fraud & Misappropriation	119,000
62	Dy DEO(EE-W) Kallar Syedan	Irregular purchase of various items without rate contract	Irregularity & Non-compliance	384,205
63		Irregular expenditure from the SMC fund in violation of SMC guidelines	-do-	290,962
64		Non-accountal in to cash book	-do-	5,778,000
65		Irregular expenditure from SMC funds on new construction work	-do-	66,421
66		Non-Utilization Of School Management Council Fund	Weak Internal Control	60,000
67	Dy DEO (EE-M) Kalar Saidan	Irregular purchase of various items without rate contract	Irregularity & Non-compliance	104,775
68		Irregular expenditure from the SMC fund in violation of SMC guidelines	-do-	65,278
69		Irregular expenditure from SMC funds on new construction work	-do-	293,040
70		Doubtful Purchase of furniture and non deduction of Sales tax Rs25364	-do-	149,200
71	Dy. DEO (EE-M) Murree	Un-authorized expenditure in excess of budget allocation	Weak Internal Control	3,127,000
72		Non-utilization of SMC and FTF funds	-do-	2,184,000
73		Non-surrendering of Savings	-do-	265,425
74	Dy DEO (EE-W) Murree	Non-utilization of SMC and FTF funds	-do-	1,164,000
75		Doubtful award of EST grade	Irregularity & Non-compliance	492,816
76		Non-surrendering of Savings	Weak Internal Control	488,532
77		Irregular with drawl without approval of school council and keeping in hand	-do-	81,100
78		Unjustified payment of TA- from Primary Education Budget	Irregularity & Non-compliance	65,385

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
79		Unjustified Processing of Purchase Process Violating Government Directions	-do-	5,577,000
80	DEO (EE-M)	Non-surrendering of Savings	Weak Internal Control	3,901,000
81		Doubtful Disbursement of scholar ship	Irregularity & Non-compliance	2,138,400
82		Doubtful payment	Do	300,000
83	DEO (EE-W)	Non-surrendering of Savings	Weak Internal Control	6,650,000
84		Unjustified payment of financial assistance	Irregularity & Non-compliance	400,000
85	Dy. DEO (EE-M) TAXILA	Non-utilization of SMC and FTF funds	Weak Internal Control	2,653,000
86		Un-authorized expenditure in excess of budget allocation	-do-	2,237,000
87		Non-surrendering of Savings	-do-	618,837
88		Less deposit of FTF	Fraud & Misappropriation	50,317
89	Dy. DEO (EE-W) Taxila	Un-authorized expenditure in excess of budget allocation	Weak Internal Control	24,315,000
90		Non-surrendering of Savings	-do-	9,290,000
91		Non-utilization of SMC and FTF funds	-do-	431,356
92		Irregular expenditure without approval of school council	Irregularity & Non-compliance	85,000
93		Unjustified expenditure on repair of vehicle	-do-	79,830
94	I/C Library Defunct M C	Non-accounting pay of staff and member ship fee in Cash Book	-do-	6,571,000
95		Non-surrendering of Savings	Weak Internal Control	207,177
96	DO (MC)	Non-surrendering of Savings	-do-	4,890,000
97		Not accountal in stock Register	-do-	113,976
98	Dy. DEO (EE-W) Tehsil Kahuta	Un-authorized expenditure in excess of budget allocation	-do-	5,782,000
99		Non-utilization of SMC and FTF funds	-do-	621,176
100		Unjustified blockage of furniture grant	Irregularity & Non-compliance	398,000
101		Non-surrendering of Savings	Weak Internal Control	255,769

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
102		Un-justified payment of rent of building without assessment	Irregularity & Non-compliance	147,228
103	R.W.M.C / DO(SWM)	Loss to Government due to non use of machinery/vehicles valuing	Weak Internal Control	3,500,000
104	Secretary RTA Rawalpindi	Irregular payment of bill in cash	Irregularity & Non-compliance	1,878,900
105		Expenditure over and above then budget allocation	Weak Internal Control	220,984
106		Non Surrender of Anticipated Savings	-do-	764,776
107	DO E & IP	Non verification of deposit of fee	-do-	625,600
108		Irregular payment of POL	Irregularity & Non-compliance	67,999
109		Irregular payment of bills in cash	Irregularity & Non-compliance	1,601,516
110		Non- maintenance of cash book	-do-	529,795
111		Non Surrender of Anticipated Savings	Weak Internal Control	42,733
112	D O (Accounts)	Non-maintenance of Demand & Collection Register against expense	-do-	189,100,000
113		Non-surrendering of Savings	-do-	267,435
114	DO (Planning)	Sanction of Stationary beyond Competency		314,989
115		Non-surrendering of Savings	-do-	578,097
116		Unjustified award of AA on defective PC-1	Irregularity & Non-compliance	52,670,000
117		justified Allowing Items without Instructions	-do-	24,824,000
118		Doubtful expenditure of Repair of vehicle	-do-	133,870
119		Un-authorized Approval of AA on plinth Area Rats	-do-	19,566,000
120		Unjustified Award of Admin Approval neglecting District Government Agencies	-do-	52,670,000
121		Un-authorized transfer of sub-engineer, Irregular drawl of pay & allowance	-do-	123,012
122	EDO CD	Unjustified drawl of retirement TA	-do-	81,300

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
123		Un spent balance share of CCBs in account IV	-do-	49,494,000
124		Wasteful expenditure	-do-	75,469,000
125		Delayed completion of CCB Schemes	-do-	6,409,000
126	DO (Sports)	Non surrendering of saving	Weak Internal Control	5,730,000
127		Un-Authorized Payment	Irregularity & Non-compliance	352,127
128		Doubtful Expenditure	Fraud & Misappropriation	152,400
129		Irregular Expenditure	Irregularity & Non-compliance	194,415
130		Non-verification of GST	Weak Internal Control	372,000
131	GGHS for Blind School, Shamsabad Govt., Special Education Centre Gujar Khan	Violation of Incentive Package	Irregularity & Non-compliance	612,600
132		Exorbitant expenditure on account of washing charges	-do-	340,316
133		Exorbitant expenditure on account of electricity inclusive of bill of private persons	-do-	462,076
134		Wasteful expenditure	-do-	160,335
135		Violation of Incentive Package	-do-	824,600
136		Adoption of an economical route causing loss to Govt.,	-do-	93,132
137		Irregular payment due to shifting of Head Quarter	-do-	165,600
138		Non provision of funds	-do-	416,037
139		Wasteful expenditure	-do-	57,583
140		Irregular payment due to shifting of Head Quarter	-do-	280,550
141	DO Social welfare	Irregular expenditure on account of repair of vehicle without history sheet	-do-	296,190
142		Non maintenance of log book POL	Weak Internal Control	309,076
143		Irregular repairing without maintaining history sheet / repair register	-do-	101,524
144		Irregular payment of bills in cash	-do-	1,032,405

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
145		Non Surrender of Anticipated Savings	Weak Internal Control	258,322
146		Non Verification of GST Amount paid	-do-	50,553
147	Al-Ghazali Special Education Centre for PHC	Non-recovery of Conveyance Allowance	-do-	69,050
148		Non Reconciliation of Expenditure	-do-	17,296,000
149		Irregular payment of bills in cash	Irregularity & Non-compliance	1,833,010
150		Non Verification of GST Amount paid	Weak Internal Control	86,406
151	Govt., Special Education Center Taxila	Irregular payment of bills in cash	Irregularity & Non-compliance	1,622,849
152		Non- maintenance of SMC cash book	Weak Internal Control	277,150
153		Non Surrender of Anticipated Savings	-do-	544,701
154		Non Verification of GST Amount paid	-do-	35,463
155	Manager District Industrial Home	Irregular payment of bills in cash	Irregularity & Non-compliance	256,571
156		Non maintenance of log book POL	-do-	52,672
157		Irregular repairing without maintaining history sheet / repair register	Irregularity & Non-compliance	158,231
158		Non maintenance of stock register	Weak Internal Control	75,678
159		Non Surrender of Anticipated Savings	-do-	674,248
160	DO Cooperative	Irregular payment of bills in cash	Irregularity & Non-compliance	637,029
161		Excess expenditure than budget due to improper budgeting resulting in negative budget	-do-	123,055
162		Non Surrender of Anticipated Savings	Weak Internal Control	480,192
163	DO Labour	Non Reconciliation of Expenditure	-do-	16,095,000
164		Doubtful Expenditure on account of T.A/D.A during 2011-14	Irregularity & Non-compliance	209,430
165		Irregular payment of bills in	-do-	3,234,000

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
		cash		
166		Non verification of deposit of challans	Weak Internal Control	185,094
167		Non surrendering of saving	-do-	237,886
168	DO (Women Development)	Non verification of deposit of Pension Contribution	-do-	412,464
169		Irregular Payment Of Bill In Cash	Irregularity & Non-compliance	1,701,193
170		Non Surrender of Anticipated Savings	Weak Internal Control	101,542
171	DO Special Education	Doubtful Expenditure of POL up to 06-2014	Irregularity & Non-compliance	243,000
172		Doubtful Expenditure on account of repairing	-do-	45,000
173		Non Maintenance of cash book in proper Manners for the month of 6/2014	Weak Internal Control	-
174	HM Govt., Special Education Center Kahuta	Un-justified payment of rent of building without assessment	Irregularity & Non-compliance	420,000
175		Unjustified payment of POL without approved Route	-do-	405,327
176		Non-surrendering of Savings	Weak Internal Control	285,156
177	Govt., Special Education Institute for Slow Learners	Un-justified payment of rent of building without assessment	Irregularity & Non-compliance	792,000
178		Non-surrendering of Savings	Weak Internal Control	618,837
179		Doubtful purchase of tyre	Irregularity & Non-compliance	46,693
180	Govt., Institute for MR Childrens	Non-surrendering of Savings	Weak Internal Control	356,752
181		Un authorized route for pick & drop, expenditure on POL	Irregularity & Non-compliance	506,211
182	HM Govt. Special Education Centre Murree	Non recovery of Social Security Benefit	Weak Internal Control	62,662
183		Improper maintenance of Cash Book for the expenditure	-do-	5,891,000
184	Govt. Special Education center kallar sayedan	Doubt full disbursement of scholarships	Fraud & Misappropriation	170,000
185		Misappropriation on account	-do-	616,520

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
		of POL and repair of vehicle		
186		Irregular expenditure on account of Building Rent	Irregularity & Non-compliance	275,000
187		Non maintenance of history sheet for repair of vehicle & Non-disposal of used spare parts of vehicle	Weak Internal Control	77,090
188	DO (CO)	Non maintenances of cash book	-do-	4,325,000
189		Physical Verification not carried out of material	-do-	1,425,000
190		Doubtful Expenditure of POL	Irregularity & Non-compliance	332,000
191		Non Production of Records of decision	Non production of record	-
192	DO Agri (Ext)	Non verification of deposit of fee	Weak Internal Control	79,000
193		Unjustified Expenditure on Electricity bill	Irregularity & Non-compliance	67,093
194		Irregular payment of bills in cash	-do-	1,762,565
195		Non Verification of GST Amount paid	Weak Internal Control	92,408
196		Non Surrender of Anticipated Savings	-do-	430,430
197	DO (Live stock)	Non-surrendering of Savings	-do-	4,001,000
198		Irregular purchase of medicines without DTL	Irregularity & Non-compliance	135,600
199		Unjustified drawing pay without performing duty resulted in decline in receipt	-do-	138,462
200	DO (Fisheries)	Non-surrendering of Savings	Weak Internal Control	221,304
201		Unauthorized duty outside place of posting / Irregular drawl of pay	Irregularity & Non-compliance	350,950
202		Irregular expenditure on POL	-do-	228,891
203		Doubtful payment of rent of office building	-do-	143,000
204		Irregular expenditure	-do-	68,311
205	DO (Forest)	Unjustified repair of vehicle	-do-	499,608
206		Un-authorized expenditure in excess of budget allocation	Weak Internal Control	408,017
207		Unjustified expenditure on	Irregularity &	298,470

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
		Electricity Demand notice	Non-compliance	
208		Non-surrendering of Savings	Weak Internal Control	210,698
209		Unjustified / Doubtful payment of GST	Irregularity & Non-compliance	141,544
210		Misclassification of expenditure	-do-	88,214
211		Irregular and un-economical purchase of furniture	-do-	69,862
212		Non-maintenance of cash book on PFR-1 Performa	-do-	-
213		Loss to Government due to stolen vehicle RIT 1939	-do-	-
214	EDO(Health)	Irregular Expenditure Due To Excess Then Budget Allocation	Weak Internal Control	725,796
215		Un-authorized occupation of Govt. Residences and non-recovery of 60% Penal Rent	Irregularity & Non-compliance	429,120
216		Non surrendering of saving	Weak Internal Control	1,979,000
217		Irregular expenditure	Irregularity & Non-compliance	210,504
218		Un- authentic Govt. receipt due to non conducting of survey of manufacturer, vendor and trader	-do-	2,78,000
219		Loss To Government	-do-	6,000,000
220		Non Utilization Of Funds For Purchase Of Medicine	Weak Internal Control	565,356
221		Irregular deposit of District Government revenue into Provincial Head	Irregularity & Non-compliance	536,100
222	DOH-III (ZHO)	Non utilization of funds for purchase of medicine	Weak Internal Control	456,604
223	DY DHO Taxila	Non surrendering of saving	-do-	2,676,000
224		Non reconciliation of expenditure	-do-	126,185
225	DHO	Irregular expenditure without posting of doctors in BHUs	Irregularity & Non-compliance	20,889,000
226		Un-justified drawn of POL and recovery of Rs26,861	-do-	750,000
227	RHC MANDRA	Nonpayment of Health Risk allowance to Health Employee	-do-	382,500

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
228		Non surrendering of saving	Weak Internal Control	561,426
229	RHC Doultala	Depriving the poor community due to delay in rate contract of medicines	Do	546,856
230		Un-authorized payment of Mess allowance	Irregularity & Non-compliance	384,000
231	THQ Hospital Kahuta	Purchase of medicine in violation of government instructions	-do-	3,404,000
232		Local purchase of medicine at exorbitant rates	-do-	510,636
233	District TB Control Officer	Non maintenance of History Sheet	Weak Internal Control	58,975
234	Dy DO (Health)	Non maintenance of History Sheet	-do-	241,516
235		Non Maintenance of cash book in proper Manners for the month of 6/2014	-do-	1,714,010
236	MS THQ Hospital, Taxila	Non-surrendering of Savings	-do-	1,217,000
237		Irregular purchase of bedding clothing, Recovery of GST Rs14,528	Irregularity & Non-compliance	99,990
238		Unjustified drawing of house rent	-do-	54,250
239	MS THQ Hospital, Gujer Khan	Non-surrendering of Savings	Weak Internal Control	2,171,000
240		Recovery of Canteen and Parking Remaining	-do-	67,500
241		Non-verification of receipt from DAO Rawalpindi	-do-	263,208
242		Irregular purchase of bedding clothing, Recovery of GST Rs7,264	Irregularity & Non-compliance	49,990
243	SMO, RHC, Kotli satiyan	Irregular purchase of medicines without DTL	-do-	90,005
244		Non Supply of medicines	-do-	51,000
245		Irregular expenditure on account of local purchase of medicines without rate contract	-do-	164,294
246	SMO RHC, Kallar sayyedana	Irregular expenditure on account of local purchase of medicines without rate	-do-	94,364

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
		contract		
247	Dy. DHO, G.Khan	Irregular drawl of non-practicing allowance	-do-	104,500
248		Misappropriation on account of POL and repair of vehicle	Fraud & Misappropriation	306,721
249	Dy. DHO Murree	Non-surrendering of Savings	Weak Internal Control	360,580
250		Expenditure over and above then budget allocation	-do-	149,801
251	DO (Environment)	Misappropriation of on account of TA/DA	Fraud & Misappropriation	102,310
252	EDO (W&S)	Non verification of deposit of Registration fees	Weak Internal Control	310,000
253		Irregular payment of POL	Irregularity & Non-compliance	490,309
254		Doubtful expenditure on a/c of repair of machinery	-do-	77,574
255		Unjustified Extension of time period in the Schemes	-do-	-
256		Unjustified Approval of NON-STANDARIZED Rates	-do-	2,111,000
257		Non Surrender of Anticipated Savings	Weak Internal Control	1,186,650
258		Irregular Payment Of Bill In Cash	Irregularity & Non-compliance	949,674
259		Irregular drawl of pending liabilities	-do-	128,510
260	DO (Building)	Non-Production of Vouched Account	Non production of record	5,914,000
261		Non measuring of quantities	Irregularity & Non-compliance	7,275,000
262		Non imposition of Penalty	-do-	1,388,000
263		Non maintenances of Cash Book	Weak Internal Control	7,790,000
264		Loss of Government due to Change of Scope of Work	Irregularity & Non-compliance	57,767,000
265		Wasteful Expenditure Due To Non Availability Of Funds	-do-	13,882,000
266		Irregular Expenditure On Left Over Schemes	-do-	-
267	H/M Deaf & Defective Hearing School, Rawalpindi	Irregular expenditure on pay and allowances of the detained employee	-do-	116,463
268		Doubt full expenditure on	-do-	802,080

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
		account of uniforms		
269	SMO RHC Daultala	Non Production of vouched Account	Non production of record	96,000
270		Non-Utilization of Medicines Budget	Weak Internal Control	454,780
271		Non Supply of Medicine	Irregularity & Non-compliance	86,072
272	HM Govt., Special Education Center Kallar Syedan	Doubt full disbursement of scholarships	-do-	189,800
273		Misappropriation on account of POL and repair of vehicle	-do-	766,308

Annex-B

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS					
FOR THE YEAR 2014-2015 OF CITY DISTRICT GOVERNMENT RAWALPINDI					
Name of the Grant	Original Grant	Supplementa ry Grant	Final Grant	Actual Expenditure	Savings
	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Excise.	27,057,000	0	27,057,000	17,507,898	9,549,102
Forests.	6,328,000	0	6,328,000	6,010,323	317,667
Charges on A/c of Motor Vehicles Act.	21,045,000	0	21,045,000	18,572,202	2,472,798
Other Taxes & Duties	40,380,000	0	40,380,000	36,330,938	4,049,062
General Admin	706,423,000	0	706,423,000	209,461,052	496,961,948
Education.	7,367,685,000	0	7,367,685,000	7,090,254,711	277,430,289
Health Services.	926,153,000	63,551,000	989,704,000	936,214,337	53,489,663
Public Health.	5,321,000	0	5,321,000	4,799,053	521,947
Agriculture.	181,239,000	1,824,250	183,063,250	176,103,391	6,959,859
Fisheries.	4,218,000	56,000	4,274,000	3,992,700	281,300
Veterinary.	96,088,000	1,704,406	97,792,406	95,523,517	2,268,889
Co-operative.	32,461,000	914,000	33,375,000	32,737,749	637,251
Industries.	3,908,000	75,000	3,983,000	3,628,549	354,451
Misc. Departments.	17,465,000	589,000	18,054,000	16,767,752	1,286,248
Civil Works.	81,681,000	15,465,000	97,146,000	77,368,884	19,777,116
Communications.	124,059,000	208,887,000	332,946,000	308,287,309	246,586,916
Miscellaneous.	382,132,000	793,135,883	1,175,267,883	1,111,247,160	64,020,723
Civil Defense.	12,482,000	0	12,482,000	11,269,025	1,212,975
Total Non-Development :	10,036,125,000	1,086,201,539	11,122,326,539	10,156,076,550	1,188,178,204
Development.	1,473,674,180	0	1,473,674,180	1,048,306,691	425,367,489
Roads & Bridges.	78,806,040	0	78,806,040	59,580,559	19,225,481
Govt. Buildings.	37,409,000	0	37,409,000	29,983,553	7,425,447
Total Development	1,589,889,220	0	1,589,889,220	1,137,870,803	452,018,417
Grand Total :	11,626,014,220	1,086,201,539	12,712,215,759	11,293,947,353	1,418,268,406
Surrender / Withdrawal :	-	456,384,539	456,384,539	0	456,384,539
Net Total :	11,626,014,220	1,542,586,078	12,255,831,220	11,293,947,353	961,883,867

Annex-C
Para-1.2.3.3

Detail of work of Stone Masonry

Firm Name	Quarter	QTY %cft	CR masonry hammer dressed	Un-coursed Stone Masonry)	Difference	Amount (Rs)	Premium Ratio	Amount with premium in Rs.
M/S M. Bashir & sons	Bi-annual 01.08.14 to 31.01.15	5,098	10,231.40	9,706.10	525.30	26,779.79	1.50%	27,181
M/S R.A Latif & Co.	DO	6,306	10,497.00	9,703.00	794.00	50,069.64	2.80%	51,472
M/A R.A. Latrif & sons	Bi Annual 01.02.14 to 31.07.14	17,094	10,497.00	9,703.00	794.00	135,726.36	2.09%	138,563
M/S R.A Latif & Co.	DO	1,612	10,499.75	9,703.00	796.75	12,843.61	4.24%	13,388
M/S Asad Builders	Bi-annual 01.08.14 to 31.01.15	2,730	10,231.00	9,706.10	524.9	14,329.77	2%	14,616
M/S Amjad Mahmood & sons	DO	1,239	10,231.00	9,706.10	524.9	6,503.51	2%	6,634
M/S F&K Builderw	DO	833	10,231.00	9,706.10	524.9	4,372.42	4.25%	4,558
M/S Iftikhar Ahmed Abbasi	Bi Annual 01.02.14 to 31.07.14	3,253	10,499.75	9,703.00	796.75	25,918.28	2%	26,437
M/S Syed M. Hussain Shaha	DO	9,354	10,499.75	9,703.00	796.75	74,528.00	4.15%	77,621
M/S Shafqat Abbasi	DO	1,815	10,499.75	9,703.00	796.75	14,461.01	2%	14,750
M/S Behram Builders	DO	1,208	10,499.75	9,703.00	796.75	9,624.74	4.25%	10,034
M/S M. Bashir & sons	Bi-annual 01.08.14 to 31.01.15	19,793	10,231.40	9,706.10	525.30	103,972.63	4.20%	108,339
M/S Asad Builders	Bi Annual 01.02.14 to 31.07.14	4,046	10,499.75	9,703.00	796.75	32,236.51	4.25%	33,607
M/S Qamar uz zaman	Do	6,028	10,499.75	9,703.00	796.75	48,028.09	2.90%	49,421
M/S M. Safdar Abbasi	DO	6,627	10,499.75	9,703.00	796.75	52,800.62	3.45%	54,622
M/S R.A	Bi-	274	10,231.50	9,706.10	525.40	1,439.60	4.10%	1,499

Firm Name	Quarter	QTY %cft	CR masonry hammered dressed	Un-coursed Stone Masonry)	Difference	Amount (Rs)	Premium Ratio	Amount with premium in Rs.
Latif & Co.	annual 01.08.14 to 31.01.15							
M/S M. Azram	DO	700	10,231.40	9,706.10	525.3	3,677.10	4.25%	3,833
M/s M. Riaz		4,248	10,231.40	9,706.10	525.3	22,314.74	2%	22,761
M/S Ali & Co.		2,327	10,231.40	9,706.10	525.3	12,222.68	4.25%	12,742
M/S Sardar M Ayaz		5,786	10,231.40	9,706.10	525.3	30,393.86	2%	31,002
M/sTausef Ahmed Satti		2,928	10,231.40	9,706.10	525.3	15,380.78	3.25%	15,881
M/S Asad Builders		7,906	10,231.80	9,706.10	525.7	41,561.84	2.95%	42,788
M/s Karsaz Eng Works		3,259	10,231.50	9,706.10	525.4	17,122.79	2.70%	17,585
M/S Munir Traders		1,696	10,231.40	9,706.10	525.3	8,909.09	3.10%	9,185
M/S Syed M. Hussain		23,309	10,497.00	9,703.00	794	185,073.46	4.25%	192,939
M/s Shazo Builders		3,532	10,231.40	9,706.10	525.3	18,553.60	3.10%	19,129
M/S Sheraz		7,204	10,231.40	9,706.10	525.3	37,842.61	4.25%	39,451
M/S Sher Nawaz		2,646	10,499.75	9,703.00	796.75	21,082.01	2%	21,504
M/s Bashir & Sons		2,938	10,231.40	9,706.10	525.3	15,433.31	2.55%	15,827
M/S Khalid Estate		8,405	10,497.00	9,703.00	794	66,735.70	3.50%	69,071
M/S R.C. Const & Co.		8,235	10,231.40	9,706.10	525.3	43,258.45	2.50%	44,340
M/S Haq Nawaz Ab	Aug 13 - Jan 14	10,116	10,417.50	9,613.55	803.95	81,327.58	1%	82,141
M/S Imran Builders	Jan 13 - July 13	3,113	10,228.70	9,391.50	837.2	26,062.04	11.27%	23,125
M/S Alpha Associate	Aug 13- Jan 14	8,214	10,417.50	9,613.55	803.95	66,036.45	3%	67,819
M/S Sarfraz Khan & Co.	Feb 15- July 15	16,972	11,106.60	10,520.70	585.9	99,438.95	12.11%	87,397
M/S M Arshad Khan	DO	1,242	11,106.60	10,520.70	585.9	7,276.88	0.00%	7,277
M/S Sulman Builders	DO	5,625	11,106.60	10,520.70	585.9	32,956.88	2%	33,616
M/S Touseef Ahmed	DO	1,713	11,106.60	10,520.70	585.9	10,036.47	5%	9,535
M/S Alpha Associate		1,896	11,106.60	10,520.70	585.9	11,108.66	3.05%	11,447
M/S Khalid Mehmood Satti	Bi-annual 01.08.14 to 31.01.15	2,296	10,231.40	9,706.10	525.3	12,060.89	2.40%	12,350
M/S Alpha Associate	DO	3,985	10,499.75	9,706.10	793.65	31,626.95	4.25%	32,971

Firm Name	Quarter	QTY %cft	CR masonry hammer dressed	Un-coursed Stone Masonry)	Difference	Amount (Rs)	Premium Ratio	Amount with premium in Rs.
M/S Sky International	Do	2,321	12,398.15	9,706.10	2692.05	62,482.48	2.40%	63,982
M/S R.A. Latif	Bi Annual 01.02.14 to 31.07.14	11,043	10,497.00	9,703.00	794	87,681.42	3.76%	90,978
M/S R.A. Latif	Feb 15- July 15	9,216	10,499.00	9,703.00	796	73,359.36	2.98%	75,545
M/S Mehmood Hussain Abbasi	Bi-annual 01.08.13 to 31.01.14	17,410	10,417.50	9,613.55	803.95	139,967.70	4.25%	145,916
							Total	1,934,880

Annex-D
Para-1.2.3.4

Detail of HSRA paid to PHC Khyban-E-Sir Syed

Sr. #	NAME OF OFFICIALS	DESIG.	BPS	Per Month	Total (Rs)
1	Dr. Suhail	APMO	19	12,000	144,000
2	DR. HUMAYUN ANWAR MIR	SMO	18	12,000	144,000
2	DR. Zaigum Zafar	SMO	18	12,000	144,000
3	DR. ADEEM PERVAIZ	MO	17	12,000	144,000
4	DR. NOOR UL AIN	DENTAL SURG.	17	12,000	144,000
5	DR. LUBNA ISHAQ	WMO	17	12,000	144,000
6	SHAMIM AKHTAR	CHARGE NURSE	16	3,228	38,736
7	KAUSAR PARVEEN	CHARGE NURSE	16	2,241	26,892
8	SADAF JABEEN	CHARGE NURSE	16	2,100	25,200
9	RUKHSANA KANWAL	CHARGE NURSE	16	3,100	37,200
10	FOZIA KHAN	CHARGE NURSE	16	2,100	25,200
11	SADIA MURTAZA	CHARGE NURSE	16	3,000	36,000
12	MUSARAT SHAHEEN	LHV	12	1,284	15,408
13	NAUSHEEN AKHTAR	LHV	12	1,284	15,408
15	MUHAMMAD IQBAL	HOS.DISPENSER	12	2,887	34,644
16	ALLAH BUX	DRESSER	9	2,236	26,832
17	MUNTAZIR MEHDI	DRESSER	9	1,200	14,400
18	TAYYAB ALI	COM. OPT.	12	2,400	28,800
19	MEHARBAN KHAN	S.CLERK	9	2,802	33,624
21	SHAHID REHMAN RANA	VACC	9	1,135	13,620
23	RANA ABDUL RAZZAQ	JC	7	2,427	29,124
24	NAZIR AHMAD	DENTAL ASSIS.	9	2,442	29,304
27	TANVEER AKHTAR	MID WIFE	4	1,200	14,400
28	PERMEELA	MID WIFE	4	1,056	12,672
31	Tasawar Hussain	DRIVER	4	1,014	12,168
32	AMMAR MEHMOOD	TWO	4	1,140	13,680
33	ZAHOOR AHMAD	CWK	2	1,600	19,200
35	MALIK MASSOD	MALI	2	1,600	19,200
36	MUHAMMAD AKHTAR	NQ	2	1,660	19,920
37	TARIQ MAHMOOD	NQ	2	1,539	18,468
38	MUHAMMAD SHAUKAT	NQ	2	1,660	19,920
39	GHULAM RASOOL	NQ	2	1,660	19,920
40	MUHAMMAD SADIQ	SP	2	1,660	19,920
41	JAHAN ZEB	COOK	2	1,600	19,200
42	NIAZ AHMAD	WATER MAN	2	1,600	19,200
43	SHEER AKBAR	WS	2	1,420	17,040
44	MUSTAQEEM	WS	2	1,600	19,200
45	AMJAD MEHMOOD ABASI	WS	2	1,240	14,880
46	SHAHID JAVAID	WS	2	1,053	12,636
47	MUHAMMAD JAMIL	WS	2	1,440	17,280
48	MUBARIK BIBI	SW	2	1,360	16,320
49	ZEENAT BIBI	SW	2	1,600	19,200
50	ABDUL QADOOS	SW	2	1,660	19,920
51	EJAZ YOUNIS	SW	2	891	10,692
				139,119	1,669,428

Annex-E**Para-1.2.3.5**

(Amount in Rs)

Vr. No & Dt	Name of Work	Firm	Qty in RFT	Paid	Due	Differ	Amount
03/ 03.06.15	Enhanced Security of Special Education Institute, Govt., Deaf & Defective Hearing School Sawan	M/S Zulfiqar & Co.	860	450	252	198	170,280
105/ 20.06.15	P/M facilities 2014-15 in GBHS Mara Kalan, Rwp	M/S Sulman Builders	1159	450	252	198	229,482
107/ 22.06.15	P/M facilities 2014-15 in GGHS Dhanda Rwp	M/S Raja Falak Naz	300	450	252	198	59,400
125/ 23.06.15	Repair of B/Wall of Abendend babies & Destitutes children home (Gahwara)	M/S R.A. Latif	60	450	252	198	11,880
127/ 23.06.15	Enhanced Security of Special Education Institute, Govt., school for Blind Girls, Rwp	M/S R.A. Latif	642	450	252	198	127,116
146/ 23.06.15	P/M facilities 2014-15 B/wall GBHS Comprehensive Dk Kashmirian	M/S Shaukat Nawaz	1357	450	252	198	268,686
151/ 23.06.15	P/M facilities 2014-15 GMPS Pial Rwp	M/S Zulfiqar & Co.	850	450	252	198	168,300
152/ 23.06.15	P/M facilities 2014-15 B/wall GBPS Jhaki Rwp	M/S Zulfiqar & Co.	350	450	252	198	69,300
153/ 23.06.15	P/M facilities 2014-15 in GHS Arazi Kalar Syadan	M/S Zulfiqar & Co.	599	450	252	198	118,602
155/ 23.06.15	P/M facilities 2014-15 in GBHSS Lahtrar Kotlisattian	M/S R.A. Latif	431	450	252	198	85,338
167/ 23.06.15	Security arrangement and street lights etc District Courts Rwp	M/S Uni tech	104	450	252	198	20,592
176/ 24.06.15	P/M facilities 2014-15 B/Wall GGHS Saroha	M/S M. Sheraz	502	450	252	198	99,396
184/ 24.06.15	P/M facilities 2014-15 B/Wall GGHS Murree	M/S Behram Builders	696	450	252	198	137,808
82/ 22.05.15	P/M facilities 2013-14, B/Wall GGHS Kalan Basaand, Kotli Sattian	M/S R.A. Latif	660	380	252	128	84,480
						Total	1,650,660

Annex-F

Para-1.2.3.7

Amount in million

Sr. No.	Name of work	Contractor	Work Order	Date of start	Due date of completion	Completion Shown	Due 10%
1	Provision of bore with Motor Pump 5 HP (SP) and Constn: of Ovehead Water Tank 3400 Gln capacity at PWD Staff Colony, Adyala Road Rawalpindi.	M/S Shumail & Co	0.998	22.10.13	10.02.14	In progress Noticed by Audit in August 2015	0.0998
2	Construction of 04 Nos C/Rooms, T/Block & B/Wall at GGES Batala Tehsil Kahuta.	M/S Shumail & Co	6.111	24.10.13	15.03.14	In progress Noticed by Audit in August 2015	0.6111
3	Up-gradation of Government Girls Elementary School Sasral to GHS Tehsil Gujarkhan	M/S Shoukat Nawaz	7.444	07.11.13	06.02.14	In progress Noticed by Audit in August 2015	0.7444
4	District Public Facilitation Centre at Rawalpindi (Previously approved as Construction of Zila Council Secretariat, Rawalpindi	M/S Kaleem Enterprises.	61.389	05.04.14	27.01.15	In progress Noticed by Audit in August 2015	6.1389
5	Design & Improvement of Façade and Rehabilitation of Infrastructure of existing Food Street Cirkcet Stadium Rawalpindi. Phase-1a. Re-construction/ designing of B/Wall.b. Façade Improvement of	M/S Rollem & Associates.	8.679	04.11.13	23.02.14	In progress Noticed by Audit in August 2015	0.8679

Sr. No.	Name of work	Contractor	Work Order	Date of start	Due date of completion	Completion Shown	Due 10%
	33 Nos Shops on Stadium Side.						
6	Construction of Operation Theater & labour room at THQ Hospital Taxila.	M/S Hammad Builders	4.062	07.12.13	06.04.14	In progress Noticed by Audit in August 2015	0.4062
						Total	8.868

Annex-G

Para-1.2.3.9

(Amount in Rs)

Formation	Name & Designation	Nature of Recovery	Period	Rate	Amount
RHC Phagwari	Mst. Shabnum Bano, Charge Nurse	House Rent & Conveyance Allow	1/15 to 9/15	1,818	10,908
				5,000	45,000
THQ Hospital Kaller Syedan-	Dr. Riffat Rana, Dental Surgeon	HRA & Conveyance Allow	7/14 to 6/15	2,955	35,460
				5,000	60,000
-do-	Mst. Yasmeen Fatima, Charge Nurse	HRA & Conveyance Allow	-do-	1,818	27,270
				5,000	75,000
-do-	Mrs. Shahida Bibi, LHV	Do	-do-	1,840	27,600
-do-	Dr. Atif chand MO	HSRP	-do-	5,000	75,000
-do-	Dr. Ruqiya Bibi, WMO	-do-	-do-	6,000	90,000
-do-	Dr. Farhana Ashraf, WMO	-do-	-do-	6,000	90,000
-do-	Dr. Asima Sadaf, Gynecologist	-do-	-do-	6,000	90,000
-do-	Dr. Tauqeer Maqsood, D. Surgeon	-do-	-do-	5,000	75,000
-do-	Dr. Azhar Sattar, MO	-do-	-do-	5,000	75,000
-do-	Dr. Abida Perveen, WMO	-do-	-do-	6,000	90,000
THQ Hospital Kahuta	Dr Zahoor Ali Khan Child Specialist	HRA & 5 % Normal Rent	-do-		36,211
-do-	Dr Ata Ullah Khan Anesthesia Specialist	5 % Normal Rent	-do-		7,800
-do-	Khaliq ur Rehman Tube well operator	Do	-do-		12,735
-do-	Nabeela Shaheen Midwife	Do	-do-		12,750
-do-	Ashfaq Gill Dispenser	Conveyance Allowa	-do-		11,592
-do-	Hafiz Manzoor Storekeeper	5 % Normal Rent & Conveyance Allow	-do-		13,620
-do-	Muhammad Safdar Water Carrier	Do	-do-		13,182
THQ Hospital Gujar Khan	Dr Sadia Wahid Gynecologist	HRA	-do-	1,105	13,260
-do-	Dr Farhat Nawaz WMO	HRA	-do-	1,340	16,080
-do-	Afia Ikram Nurse	HRA	-do-	540	6,480
-do-	Allah Ditta Store Keeper	Conveyance Allow	-do-	1,932	23,184
-do-	Amir Shahzad Chokidar	DO	-do-	1,785	21,420
-do-	Muhammad Ayub ward Servant	DO	-do-	1,785	21,420
				Total	1,075,972

Annex-H**Para-1.2.4.1**

(Amount in Rs)

Sr. No.	Name Of Officials	DESIG.	BPS.	Period	Months	Monthly Conv /Allow	Amount (Rs)
1	MUHAMMAD RAFIQUE	CSV	16	7/2014 to 6/2015	12	2,856.0	34,272
2	M.HUSSAIN	DSV	14	7/2014 to 6/2015	12	2,856.0	34,272
3	GHULAM MUSTAFA	ASV	14	7/2014 to 6/2015	12	2,856.0	34,272
4	HABIB UR REHMAN	ASV	14	7/2014 to 6/2015	12	2,856.0	34,272
5	TARIQ MEHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
6	SHAHMSHAD AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
7	MUHAMMAD AYUB	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
8	ARSHAD MAHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
9	MUHAMMAD WAZIR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
10	ARSHAD MAHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
11	MUHAMMAD ISLAM	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
12	NAEEM MAHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
13	ATHAR MAHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
14	IQRAR AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
15	MUHAMMAD ISLAM	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
16	MUNIR AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
17	KHALID MEHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
18	SYED NAZAKAT HUSSAIN KAZMI	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
19	MUSHTAQ AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
20	ABDUL GHAFOOR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
21	ABDUL AZIZ	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
22	HAMID IQBAL	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
23	MUHAMMAD ZUBAIR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
24	MUHAMMAD HANIF	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
25	SHOUKAT HUSSAIN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
26	MUHAMMAD SATTAR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
27	SHAFQAT MAHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
28	M SAGHIR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
29	TARIQ SALEEM	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
30	NAVEED AKHTAR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
31	ALLAH DITTA	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
32	GULL NAWAZ	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
33	SYED MUSHTAQ HUSSAIN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
34	MUHAMMAD YASIN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
35	MUHAMMAD JAHANGEER	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
36	MUHAMMAD SAGHIR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
37	ANSAR AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
38	AHMAD KHAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
39	ANSAR KHAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
40	ABDUL KHALIQ	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184

Sr. No.	Name Of Officials	DESIG.	BPS.	Period	Months	Monthly Conv /Allow	Amount (Rs)
41	SYED SALAD-UD-DIN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
42	IFTIKHAR AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
43	ABDUL REHMAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
44	KARAMAT HUSSAIN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
45	ALI AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
46	ZAHOOR AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
47	ABDUL WAHEED	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
48	JAVED GILL	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
49	LIAQAT JAVED	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
50	KHALID MAHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
51	MUHAMMAD MAJEED	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
52	MUHAMMAD FARAZ	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
53	TAMREEZ AKHTAR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
54	MUHAMMAD YOUSAF	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
55	PERVAIZ ISEHAQ	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
56	SAEED AKHTAR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
57	NAEEM JAVED	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
58	TAHIR IQBAL	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
59	MUHAMMAD ASIF	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
60	ABDUL SHAQOOR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
61	BABAR HAFEEZ	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
62	NAHEED AKHTAR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
63	SAGHIR AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
64	ISHTIAQ AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
65	MUHAMMAD ISEHAQ	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
66	ASIF BAIG	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
67	SAJID IQBAL BUTT	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
68	GHULAM MUSTAFA	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
69	SHOAIB ANJUM	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
70	ADIL MEHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
71	NAVEED ALI	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
72	USMAN AMEER	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
73	ISHRAT TOUSEEF	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
74	M.NADEEM	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
75	ZAHEER AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
76	M.ASIF	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
77	ADIL MEHMOOB	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
78	M.IRFAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
79	NAVEED ANJUM	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
80	SHUFQAT JAVAID	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
81	M.KAMRAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
82	FAISAL MEHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
83	M.EHSAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
84	M.KABIR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
85	SHAHID SHABIR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
86	MUZHER IQBAL	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
87	JAMAL AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
88	M.SHAKEEL	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
89	SHABI UL HASSAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184

Sr. No.	Name Of Officials	DESIG.	BPS.	Period	Months	Monthly Conv /Allow	Amount (Rs)
90	TANVEER AKHTAR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
91	AJMAL SHAHZAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
92	MUKHLIS KHAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
93	AMIR MUNIR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
94	YASIR IQBAL	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
95	IMRAN SHEHZAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
96	FARHEEN IMRAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
97	ATA UR REHMAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
98	JAVIAD IRSHAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
99	M.ASHRAF	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
100	M.NAZIM	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
101	M.YASIN AFZAL	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
102	M.YASIR IRSHAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
103	ZAHID KHAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
104	TABBASAM ALI	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
105	TAYYAB QAMAR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
106	M.UMAIR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
107	AHMAD RAZA	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
108	SAJID SATTI	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
109	M.IRFAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
110	WAQAR SATTI	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
111	ZAHEER BAIG	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
112	NASEER ABBASI	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
113	M.ARSALAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
114	SAQIF MEHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
115	RASHID ABBASI	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
116	ATIF REHAN	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
117	JAVEED AKHTAR	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
118	TAHIR SHAFIQUE	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
119	QASIM IQBAL	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
120	M.AJMAL	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
121	G.AQEEL	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
122	ISHRAR TOSEEF	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
123	KHALID MEHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
124	NAZAKAT ALI	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
125	M.RAFAQAT	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
126	AYAZ AHMAD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
127	MATEEN ASIF	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
128	ANSAR MAHMOOD	VACC	9	7/2014 to 6/2015	12	1,932.0	23,184
129	Perviaz Khan	CDCS.	9	7/2014 to 6/2015	12	1,932.0	23,184
						Total:-	3,035,088

Annex-I
Para-1.2.4.2

Name of CNG Station/Petrol Pumps	Paid upto last year.	Payment due for the years	Amount (Rs)
Raja Gas Station Bewal Road Near Habib Chowk Gujarkhan (Petrol Pump) (PSO) P.O.Qazian.	2009-10	2010-11 to 2014-15	25,000
M/S Mashallah CNG Station Khasra No. 1219, Khewat No. 572 Mouza Jarahi Tehsil and District Rawalpindi on 502 Workshop Adyala Road.	2013-14	2014-2015	5,000
Diva CNG Station Near Rakshanda Mosque Adyala Road Rawalpindi.	2007-08	2008-09 to 2014-15	35,000
Choudhry Filling Station (PSO) Mohra Chapper Chakri Road Rawalpindi.	2012-13	2013-14 to 2014-15	10,000
M/S Attock Petroleum Ltd KM No.8 on Kallar Doberan Road Kahuta.	2004-05	2005-06 to 2014-15	50,000
Nadeem Gas Station Adyala Road Near PSO Pump GorakhPur Rawalpindi.	2004-05	2005-06 to 2014-15	50,000
M/S Sajid Filling Station (CNG) Qazian Habib Chowk between Bewal Road Tehsil Gujarkhan.	2012-13	2013-14 to 2014-2015	10,000
M/S Admore Gas Private Ltd Qazian Habib Chowk Bewal Road Gujarkhan.	2009-10	2010-11 to 2014-2015	25,000
M/S Askri CNG Project Army Welfare Trust Near Bus Stand Gorakhpur Tehsil and District Rawalpindi.	2012-13	2013-14 to 2014-15	10,000
M/S Sea Shell International CNG Station Mouza Kotha Khurd Chakri Road Rawalpindi.	2004-05	2005-2006 to 2014-2015	50,000
M/S Rajgan CNG Station Mouza Gorakhpur Adyala Road Rawalpindi.	2012-13	2013-14 to 2014-2015	10,000
M/S Hussain CNG Mouza Narali Kaswal P.O.Qazian Habib Chowk Bewal Road Gujarkhan.	2008-09	2009-2010 to 2014-2015	30,000
M/S Pak CNG Station Qazian Road Tehsil Gujarkhan.	2004-05	2005-2006 to 2014-2015	50,000
Al-Kareem CNG Mouza Chapper Chakri Road Tehsil and District Rawalpindi.	2013-14	2014-2015	5,000
M/S Mirza Gas Company Mouza Changa Bangial Bewal Road Gujarkhan.	2005-06	2006-2007 to 2014-2015	45,000
M/S Haifa (Pvt) Ltd CNG Station at Adyala Road Mouza Daghla Tehsil and District Rawalpindi.	2011-12	2012-13 to 2014-15	15,000
M/S Vision -2 CNG Station Mouza Dhaman Syedian Main Adyala Road Rawalpindi.	2007-08	2008-09 to 2014-15	35,000
M/S Mani Enterprises CNG Station Mouza Kaliyal Main Adyala Road Tehsil and District Rawalpindi.	2012-13	2013-14 to 2014-2015	10,000
M/S Heaven Enterprises CNG Station Mouza Kotha Khurd Main Chakri Road Tehsil Rawalpindi.	2012-13	2013-14 to 2014-2015	10,000
M/S Swiss Enterprises (CNG Station) Khasra No.1193/1 Mouza Jarahi Main Adyala Road KM 6-7	2006-07	2007-08 to 2014-15	40,000

Name of CNG Station/Petrol Pumps	Paid upto last year.	Payment due for the years	Amount (Rs)
Khewat No. 339 Khatoni No.382 Tehsil Rawalpindi.			
M/S Raja CNG Filling Station Mouza Habib Kanyal at Khasra No.206,263 Khewat No. 5,22 Khatoni No. 42,45 on Gujarkhan Bewal Road Km 3, Gujarkhan	2011-12	2012-13 to 2014-15	15,000
M/S Lilla CNG Filling Station Khewat No. 576 Khatoni No. 670 to 678, 672Khasra No.1220 Mouza Jarrahi Main Adyala Road Tehsil Rawalpindi.	2011-12	2012-13 to 2014-15	15,000
M/S Warsi CNG Station Kita No. 30 Khewat No. 167 Khatoni No. 371-375 Mouza Narali Kaswal Habib Chowk Tehsil Gujarkhan District Rawalpindi.	2006-07	2007-08 to 2014-15	40,000
M/S Hamza CNG Station Khasra No. 3548 Khewat No.1164 Mouza Rajar Chakri Road	2006-07	2007-08 to 2014-15	40,000
M/S Bosicar Pakistan Petrol/ CNG Pump Khasra No.971,970,965,969,967 Mouza Sagra Behrama KM NO. 4.4.on Jhang Bahatar Behrama Road, Taxila	2006-07	2007-08 to 2014-15	40,000
M/S Noman CNG Filling Station Khasra No.53,1589/54 Khewat No. 261-262 Khatoni No. 442-443 Mouza Hayal Raniel KM 9-10 Chakri road.	2006-07	2007-08 to 2014-15	40,000
M/S Lalajee CNG Filling Station Khewat No. 606 Khatoni No.892,893, Khasra No.950/951 Mouza Jalal Din Tehsil and District Rawalpindi.	2006-07	2007-08 to 2014-15	40,000
Safeway CNG Station Khasra No. 767, Khewet No. 480 Khatoni No. 596 Mouza Dhamman Adyala road.	2006-07	2007-08 to 2014-15	40,000
M/S Crystal CNG Station Khasra No. 235,1147/373 Khewat No. 221/275 Khatoni No. 370/460 Mouza Hayal Ranyial Tehsil and District Rawalpindi.	2006-07	2007-08 to 2014-15	40,000
M/S Pak CNG Filling Station Khasra No.1165/508 Khewat No. 46 Mouza Hayal Raniel Main Chakri road near Police Chak Post Tehsil Rawalpindi.	2006-07	2007-08 to 2014-15	40,000
Admore Gas Filling Station Khasra No.1098/2,1099/2,1101 Khewet No. 372 Mouza Sehal Chakri road Tehsil and District Rawalpindi.	2006-07	2007-08 to 2014-15	40,000
Shah Kaf CNG Station Khasra No. 1603/322 Khewat No.340 Mouza Hayal Dhamial KM No.9 Chakri road Tehsil and District Rawalpindi.	2006-07	2007-08 to 2014-15	40,000
M/S Kaswa International CNG Station Khasra No.1266/735 Khewat / Khatoni No.97/122 Mouza Kalial Adyala road Tehsil and District Rawalpindi	2006-07	2007-08 to 2014-15	40,000
M/S Max Gas CNG Filling Station. Kasra No. 1524/1223 Khewet No.291, Khatoni No. 351 Mouza Mohri Ghazan Tehsil and District Rawalpindi.	2006-07	2007-08 to 2014-15	40,000
M/S Friends CNG Filling Station Khasra No. 1550/1266 Khewat No. 259,279,Khatoni No. 350,344 Opp: Jan Plaza Khayaban Villa Chakri Road	2006-07	2007-08 to 2014-15	40,000
M/S Friends CNG Filling Station Khasra No.	2009-10	2010-11 to	25,000

Name of CNG Station/Petrol Pumps	Paid upto last year.	Payment due for the years	Amount (Rs)
1973,1983,1985 Khewat No. 19,43,15,Khatoni No. 25,71,21Mouza Cheela Museum More Railway Road Tehsil Taxila.		2014-2015	
M/S Abad CNG Services, Khasra No. 1200/431 & 407 Khewet No. 221 & 553 Khatoni No. 638,285 Mouza Kalyal road Tehsil and District Rawalpindi.	2012-13	2013-14 to 2014-2015	10,000
M/S Usama CNG Filling Station Khasra No. 387/44, 389/46 Mouza Chapper Main Chakri Road.	2012-13	2013-14 to 2014-2015	10,000
M/S Nasir Filling Station Bewal Road Gujarkhan.	2012-13	2013-14 to 2014-2015	10,000
National wild CNG Chakri Road Rawalpindi.	2009-10	2010-11 to 2014-2015	25,000
		Total:	1,150,000

Annex-J**Para-1.2.4.5**

(Amount in Rs)

Sr. No	Formation	Name	Desig	BPS No	Period	Months	Rate	Amount
1	RHC Chountra	Najeeb Sultan	N/Q	2	01.07.12 to 31.05.15	35	170	5,950
2	-do-	M Safeer	W/C	2	01.07.12 to 31.05.15	35	170	5,950
3	-do-	Parveen Bibi	Sweeper	2	01.07.12 to 31.05.15	35	170	5,950
4	-do-	Shahid Mehmood	chkdr	2	01.07.12 to 31.05.15	35	170	5,950
5	-do-	Nasreen Akhtar	Dai	3	01.07.12 to 31.05.15	35	200	7,000
6	-do-	Tanveer Ahmed	Mali	2	01.07.12 to 31.05.15	35	170	5,950
7	-do-	Noor Khan	W S	2	01.07.12 to 31.05.15	35	170	5,950
8	-do-	Zulifqar Ali	T W o	4	01.07.12 to 31.05.15	35	230	8,050
9	-do-	Sadiq Maseeh	Sweeper	2	01.07.12 to 31.05.15	35	170	5,950
10	DO (OFWM)	Jamshed Khan	Daftri	2	01.07.12 to 30.06.15	36	170	6,120
11	-do-	Mumtaz Hussain	Chowkidar	2	01.07.12 to 30.06.15	36	170	6,120
12	-do-	Khadim Hussain	N/Q	2	01.07.12 to 30.06.15	36	170	6,120
13	-do-	Shafique Ahmed	N/Q	2	01.07.12 to 30.06.15	36	170	6,120
14	-do-	Mushtaq Masih	Sweeper	2	01.07.12 to 30.06.15	36	170	6,120
15	-do-	Kaleem Sadaqat	Rod Man	2	01.07.12 to 30.06.15	36	170	6,120
16	-do-	Masroor Ahmed	Chowkidar	2	01.07.12 to 30.06.15	36	170	6,120
17	-do-	M Zulfiqar	Rod Man	2	01.07.12 to 30.06.15	36	170	6,120
18	-do-	Akbar shah	N/Q	2	01.07.12 to 30.06.15	36	170	6,120
19	-do-	Abdul Ghafoor	Chowkidar	2	01.07.12 to 30.06.15	36	170	6,120
20	-do-	Atta ullah Shah	N/Q	2	01.07.12 to 30.06.15	36	170	6,120
21	-do-	M. Rafique	Rod Man	2	01.07.12 to 30.06.15	36	170	6,120
22	EDO (Health)	Zafar Mehmood	Daftari	2	01.07.12 to 31.08.15	41	170	6,970
23	-do-	Muhammad Arif	Cleaner	2	01.07.12 to 31.08.15	41	170	6,970

24	-do-	Muhammad Munir	Mali	2	01.07.12 to 31.08.15	41	170	6,970
25	-do-	Abdullah Khan	Chokidar	2	01.07.12 to 31.08.15	41	170	6,970
26	-do-	Abdul Sattar	Khalasi	2	01.07.12 to 31.08.15	41	170	6,970
27	-do-	Zafran Awan	Naib Qasid	2	01.07.12 to 31.08.15	41	170	6,970
28	-do-	Bashir Ahmed	Naib Qasid	2	01.07.12 to 31.08.15	41	170	6,970
29	-do-	Ghulam Mustafa	Naib Qasid	2	01.07.12 to 31.08.15	41	170	6,970
30	-do-	Ashiq Masih	S/Worker	2	01.07.12 to 31.08.15	41	170	6,970
31	RHC (Khayaban e Sir Syed	ZAHOOR AHMAD	CWK	2	01.07.12 to 31.08.15	41	170	6,970
32	-do-	VACCANT	CWK	2	01.07.12 to 31.08.15	41	170	6,970
33	-do-	MALIK MASSOD	MALI	2	01.07.12 to 31.08.15	41	170	6,970
34	-do-	MUHAMMAD AKHTAR	NQ	2	01.07.12 to 31.08.15	41	170	6,970
35	-do-	TARIQ MAHMOOD	-do-	2	01.07.12 to 31.08.15	41	170	6,970
36	-do-	MUHAMMAD SHAUKAT	-do-	2	01.07.12 to 31.08.15	41	170	6,970
37	-do-	GHULAM RASOOL	-do-	2	01.07.12 to 31.08.15	41	170	6,970
38	-do-	MUHAMMAD SADIQ	SP	2	01.07.12 to 31.08.15	41	170	6,970
39	-do-	JAHAN ZEB	COOK	2	01.07.12 to 31.08.15	41	170	6,970
40	-do-	NIAZ AHMAD	WATER MAN	2	01.07.12 to 31.08.15	41	170	6,970
41	-do-	SHEER AKBAR	WARD SERVANT	2	01.07.12 to 31.08.15	41	170	6,970
42	-do-	MUSTAQEEM	-do-	2	01.07.12 to 31.08.15	41	170	6,970
43	-do-	AMJAD MEHMOOD ABASI	-do-	2	01.07.12 to 31.08.15	41	170	6,970
44	-do-	SHAHID JAVAID	-do-	2	01.07.12 to 31.08.15	41	170	6,970
45	-do-	MUHAMMAD JAMIL	-do-	2	01.07.12 to 31.08.15	41	170	6,970
46	-do-	MUBARIK BIBI	-do-	2	01.07.12 to 31.08.15	41	170	6,970
47	-do-	ZEENAT BIBI	-do-	2	01.07.12 to 31.08.15	41	170	6,970
48	-do-	ABDUL QADOOS	-do-	2	01.07.12 to 31.08.15	41	170	6,970
49	-do-	EJAZ	-do-	2	01.07.12 to	41	170	6,970

		YOUNIS			31.08.15			
50	DO (Health)II	M. SAEED SATTI	WARD SERVANT	2	01.07.12 to 31.07.15	37	170	6,290
51	-do-	AFTAB AHMED	-do-	2	01.07.12 to 31.07.15	37	170	6,290
52	-do-	M. YOUNAS	-do-	2	01.07.12 to 31.07.15	37	170	6,290
53	-do-	NADEEM AKHTAR	-do-	2	01.07.12 to 31.07.14	27	170	4,590
54	-do-	TARIQ MEHMOOD	-do-	2	01.07.12 to 28.02.15	37	170	6,290
55	-do-	MANSOOR AHMED	-do-	2	01.07.12 to 28.02.15	37	170	6,290
56	-do-	M. SHAUQAT	-do-	2	01.07.12 to 28.02.15	37	170	6,290
57	-do-	M. SHAFIQUE	-do-	2	01.07.12 to 28.02.15	37	170	6,290
58	-do-	ARSHAD ALI	-do-	2	01.07.12 to 28.02.15	37	170	6,290
59	-do-	ZAFAR IQBAL	-do-	2	01.07.12 to 28.02.15	37	170	6,290
60	-do-	BASHIR AHMED	MALARIA QULLEE	2	01.07.12 to 28.02.15	37	170	6,290
61	-do-	GULL MUHAMMAD	Do	2	01.07.12 to 28.02.15	37	170	6,290
62	-do-	TANVEER HUSSAIN	Do	2	01.07.12 to 28.02.15	37	170	6,290
63	-do-	LIAQAT ALI	Do	2	01.07.12 to 28.02.15	37	170	6,290
64	-do-	JAMEELA BIBI	SANITARY WORKER	2	01.07.12 to 28.02.15	37	170	6,290
65	-do-	SHAFIQUE AHMED	-do-	2	01.07.12 to 28.02.15	37	170	6,290
66	-do-	NASEEM BIBI W/O ZAHOR	-do-	2	01.07.12 to 28.02.15	37	170	6,290
67	-do-	ELIZBET	-do-	2	01.07.12 to 28.02.15	37	170	6,290
68	-do-	SOSAN BIBI	-do-	2	01.07.12 to 28.02.15	37	170	6,290
69	-do-	BABAR SHAHEEN	-do-	2	01.07.12 to 28.02.15	37	170	6,290
70	-do-	ZAHIDA KHATOON	-do-	2	01.07.12 to 28.02.15	37	170	6,290
71	-do-	ARSHAD BIBI	-do-	2	01.07.12 to 28.02.15	37	170	6,290
72	-do-	NASEEM W/O ABDULLAH	-do-	2	01.07.12 to 28.02.15	37	170	6,290
73	-do-	ASMAT BIBI	-do-	2	01.07.12 to 28.02.15	37	170	6,290
74	-do-	YASMEEN	-do-	2	01.07.12 to 28.02.15	37	170	6,290
75	-do-	MUBARIQ	-do-	2	01.07.12 to	37	170	6,290

		BEGUM			28.02.15			
76	-do-	RAZIA BEGUM	-do-	2	01.07.12 to 28.02.15	37	170	6,290
77	-do-	SALOONEY BIBI	-do-	2	01.07.12 to 28.02.15	37	170	6,290
78	-do-	SARAFEEEN	-do-	2	01.07.12 to 28.02.15	37	170	6,290
79	-do-	GHULAM HAIDER	Chowkidar	2	01.07.12 to 28.02.15	37	170	6,290
80	-do-	MUHAMMAD AYUB	-do-	2	01.07.12 to 28.02.15	37	170	6,290
81	-do-	MUHAMAD SALEEM	-do-	2	01.07.12 to 28.02.15	37	170	6,290
82	-do-	MUHAMAMD RAQEEB	-do-	2	01.07.12 to 28.02.15	37	170	6,290
83	-do-	GHULAM RABBANI	-do-	2	01.07.12 to 28.02.15	37	170	6,290
84	-do-	MUHAMAD SADEEQ	-do-	2	01.07.12 to 28.02.15	37	170	6,290
85	-do-	MUHAMMAD JAVED	-do-	2	01.07.12 to 28.02.15	37	170	6,290
86	-do-	MUHAMMAD IRFAN	-do-	2	01.07.12 to 28.02.15	37	170	6,290
87	-do-	NAJEEB ULLAH	-do-	2	01.07.12 to 28.02.15	37	170	6,290
88	-do-	AZIZ ULLAH	-do-	2	01.07.12 to 28.02.15	37	170	6,290
89	-do-	ZAIHID NASEER	-do-	2	01.07.12 to 28.02.15	37	170	6,290
90	-do-	NAZAR KHAN	-do-	2	01.07.12 to 28.02.15	37	170	6,290
91	-do-	TARIQ MEHMOOD	-do-	2	01.07.12 to 28.02.15	37	170	6,290
92	-do-	MUHAMMAD ARABI	-do-	2	01.07.12 to 28.02.15	37	170	6,290
93	-do-	MUHAMMAD MAQSOOD	-do-	2	01.07.12 to 28.02.15	37	170	6,290
94	-do-	MUHAMMAD ASGHAR	-do-	2	01.07.12 to 28.02.15	37	170	6,290
95	-do-	ZAHID HUSSAIN	-do-	2	01.07.12 to 28.02.15	37	170	6,290
96	-do-	RAB NAWAZ	-do-	2	01.07.12 to 28.02.15	37	170	6,290
97	DO (Agriculture) ext	Muhammad Ameer	Cleaner	2	01.07.12 to 31.07.15	37	170	6,290
98	-do-	Muhammad Maroof	Water man	2	01.07.12 to 31.07.15	37	170	6,290
99	-do-	Abdul Latif	NQ	2	01.07.12 to 31.07.15	37	170	6,290
100	-do-	Abdul Rasheed Bhatti	NQ	2	01.07.12 to 31.07.14	27	170	4,590
101	-do-	Abdul Rasheed	NQ	2	01.07.12 to	37	170	6,290

					28.02.15			
102	-do-	Iqbal Hussain	NQ	2	01.07.12 to 28.02.15	37	170	6,290
103	-do-	Wasim Qasir	NQ	2	01.07.12 to 28.02.15	37	170	6,290
104	-do-	Qari Abdul Qabeer	NQ	2	01.07.12 to 28.02.15	37	170	6,290
105	-do-	Abid hussain	Beldar	2	01.07.12 to 28.02.15	37	170	6,290
106	-do-	Muhammad Shabbir	Beldar	2	01.07.12 to 28.02.15	37	170	6,290
107	-do-	Mukhtar Ahmed	Beldar	2	01.07.12 to 28.02.15	37	170	6,290
108	-do-	Muhammad Arshad	Beldar	2	01.07.12 to 28.02.15	37	170	6,290
109	-do-	Abdul Rasheed	Beldar	2	01.07.12 to 28.02.15	37	170	6,290
110	-do-	Sakhi Muhammad	Beldar	2	01.07.12 to 28.02.15	37	170	6,290
111	-do-	Muhammad Ashraf	Beldar	2	01.07.12 to 28.02.15	37	170	6,290
112	-do-	Arshad Mehmood	Beldar	2	01.07.12 to 28.02.15	37	170	6,290
113	-do-	Muhammad Ali	Beldar	2	01.07.12 to 28.02.15	37	170	6,290
114	-do-	Zulfiqar Ahmed	Beldar	2	01.07.12 to 28.02.15	37	170	6,290
115	-do-	Javed Iqbal	Mali	2	01.07.12 to 28.02.15	37	170	6,290
116	-do-	Khan Pervaiz Khan	Chowkidar	2	01.07.12 to 28.02.15	37	170	6,290
117	-do-	Jan masih	Sweeper	2	01.07.12 to 28.02.15	37	170	6,290
118	DO (Health) III	Taswar Hussain	W/C	2	01.07.12 to 31.05.15	35	170	5,950
119	-do-	Muhammad Khalil	W/C	2	01.07.12 to 31.05.15	35	170	5,950
120	-do-	Ikhlaq ahmed	W/C	2	01.07.12 to 31.05.15	35	170	5,950
121	-do-	Abdul Majeed	W/C	2	01.07.12 to 31.05.15	35	170	5,950
122	-do-	Nisar Kazim	W/C	2	01.07.12 to 31.05.15	35	170	5,950
123	-do-	M Nazir	W/C	2	01.07.12 to 31.05.15	35	170	5,950
124	-do-	Ishfque Ahmed	W/C	2	01.07.12 to 31.05.15	35	170	5,950
125	-do-	Zulfiqar Ali	W/C	2	01.07.12 to 31.05.15	35	170	5,950
126	-do-	Tanveer Ahmed	W/C	2	01.07.12 to 31.05.15	35	170	5,950
127	-do-	Ali Asghar	W/C	2	01.07.12 to 31.05.15	35	170	5,950

128	-do-	M. Farooq	W/C	2	01.07.12 to 31.05.15	35	170	5,950
129	-do-	Shabbir Hussain Shah	W/C	2	01.07.12 to 31.05.15	35	170	5,950
130	-do-	Khalid Mehmood Satti	W/C	2	01.07.12 to 31.05.15	35	170	5,950
131	-do-	Arshad Mehmood	W/C	2	01.07.12 to 31.05.15	35	170	5,950
132	-do-	Munir Ahmed	W/C	2	01.07.12 to 31.05.15	35	170	5,950
133	-do-	Qurban Alahi	W/C	2	01.07.12 to 31.05.15	35	170	5,950
134	-do-	Amir Shahzad	W/C	2	01.07.12 to 31.05.15	35	170	5,950
135	-do-	M. Arif	W/C	2	01.07.12 to 31.05.15	35	170	5,950
136	-do-	Asif Rashid	W/C	2	01.07.12 to 31.05.15	35	170	5,950
137	-do-	Tariq Mehmood	W/C	2	01.07.12 to 31.05.15	35	170	5,950
138	-do-	Ashfaq Hussain	W/C	2	01.07.12 to 31.05.15	35	170	5,950
139	-do-	Ishtiaq Mehmood	W/C	2	01.07.12 to 31.05.15	35	170	5,950
140	-do-	Orangzeb	W/C	2	01.07.12 to 31.05.15	35	170	5,950
141	-do-	Tariq Mehmood	W/C	2	01.07.12 to 31.05.15	35	170	5,950
142	-do-	Changez Khan	W/C	2	01.07.12 to 31.05.15	35	170	5,950
143	-do-	Nazir Ahmed	W/C	2	01.07.12 to 31.05.15	35	170	5,950
144	-do-	Yasir Mehmood	W/C	2	01.07.12 to 31.05.15	35	170	5,950
145	-do-	Gulam Habib	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
146	-do-	M. Zahoor	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
147	-do-	Wadi Hussain	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
148	-do-	Chan Pervez	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
149	-do-	Mussarat Hussain	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
150	-do-	M. Imtiaz	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
151	-do-	M. Saghir	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
152	-do-	Amjad Manzoor	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
153	-do-	Gulam Hussain	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
154	-do-	Farhat Iqbal	Chokidar	2	01.07.12 to	35	170	5,950

					31.05.15			
155	-do-	M. Fiaz	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
156	-do-	Shahid Manzoor	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
157	-do-	M. Zameer	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
158	-do-	M. Ishtiaq	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
159	-do-	Asghar Mehmood	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
160	-do-	Allah Ditta	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
151	-do-	Ijaz Hussain Shah	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
152	-do-	Mazhar Hussain	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
153	-do-	Khalid Mehmood	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
154	-do-	Sarfraz Ahmed	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
155	-do-	Tahir Mehmood	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
156	-do-	M. Rashid	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
157	-do-	M. Saghir	Chokidar	2	01.07.12 to 31.05.15	35	170	5,950
					Total			1,047,120