



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

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

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

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

PREFACE

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

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

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Gujranwala has audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

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

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

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

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

Audit Objectives

Audit was conducted with the objective to ensure that:

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

a) Audit Methodology

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

b) Audit of Expenditure and Receipts

Total expenditure of the District Government, Gujrat for the financial year 2011-2012, was Rs4,812.846 million covering one PAO and 321 formations. Out of this, RDA Gujranwala audited expenditure of Rs2,895.399 million which, in terms of percentage, was 60% of the total expenditure. Regional Director Audit planned and executed audit of 20 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government, Gujrat for the financial year 2011-2012, were Rs43.358 million. RDA Gujranwala audited receipts of Rs3.900 million which was 9% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs37.112 million was pointed out, which was not in the notice of the executive before audit. No amount was recovered and verified during the year 2012-13, till the time of compilation of report.

d) The Key Audit Findings of the Report

- i. Irregularity & non-compliance of Rs4.154 million was noted in two cases.¹
- ii. Weakness of internal controls was noted in 10 cases involving an amount of Rs95.603 million cases.²
- iii. Analysis of budget and expenditure of District Government Gujrat for the financial year 2011-12 revealed the original budget was Rs5,582.397 million, supplementary grant was Rs145.662 million whereas Rs775.803 million were surrendered / withdrawn and the final budget was Rs4,952.256 million. Non-development expenditure of Rs4,591.952 million was incurred against the original allocation of Rs4,945.872 million and Development Expenditure of Rs220.893 million was incurred against the original budget allocation of Rs636.525 million resulting in saving of Rs353.920 million and Rs415.632 million respectively. Total expenditure of Rs4,812.846 million was incurred against the final budget of Rs4,952.256 million, resulting in overall savings of Rs139.796 million which in terms of percentage was 03%.

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

e) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for wasteful and unauthorized expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.

- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.10

SUMMARY OF TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	4,952.257
2	Total formations under Audit Jurisdiction	321	4,952.257
3	Total Entities (PAOs) Audited	01	2,895.399
4	Total formations Audited	20	2,895.399
5	Audit & Inspection Reports	20	2,895.399
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

Table 2: Audit Observations Classified by Categories

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	-
2	Financial management	0	-
3	Internal controls	95.603	1.2.2.1, 1.2.2.10
4	Others	4.154	1.2.1.1 to 1.2.1.2
TOTAL		99.757	-

Table 3: Outcome Statistics

Rs in Million

Sr. No.	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	2	3	4	5	6	7	8
1	Outlays audited	12.000	220.893	3.900	2,662.506	2,899.30*	790.953
2	Amount placed under audit observation / Irregularities of audit	3.125	67.829	0.00	28.803	99.757	57.130
3	Recoveries pointed out at the instance of audit	0.544	10.197	0.675	26.240	37.112	25.805

Sr. No.	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
4	Recoveries accepted / established at the instance of audit	0.544	10.197	0.675	26.240	37.112	25.805
5	Recoveries realized at the instance of audit	0	0	0	0	0	0

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs2,895.399 million.

Table 4: Irregularities Pointed Out

Rs in Million		
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	70.954
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	0
4	Quantification of weaknesses of internal control systems	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	28.803
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc	0
TOTAL		99.757

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

CHAPTER-1

1.1 District Government, Gujrat

1.1.1 Introduction of Departments

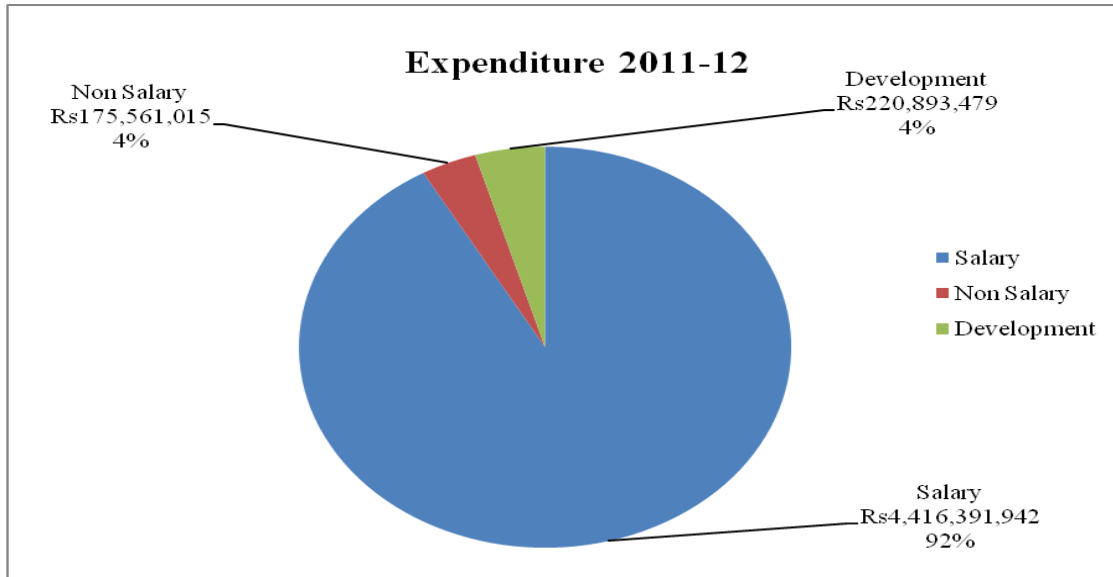
Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance 2001 (PLGO 2001). Each Group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order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

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

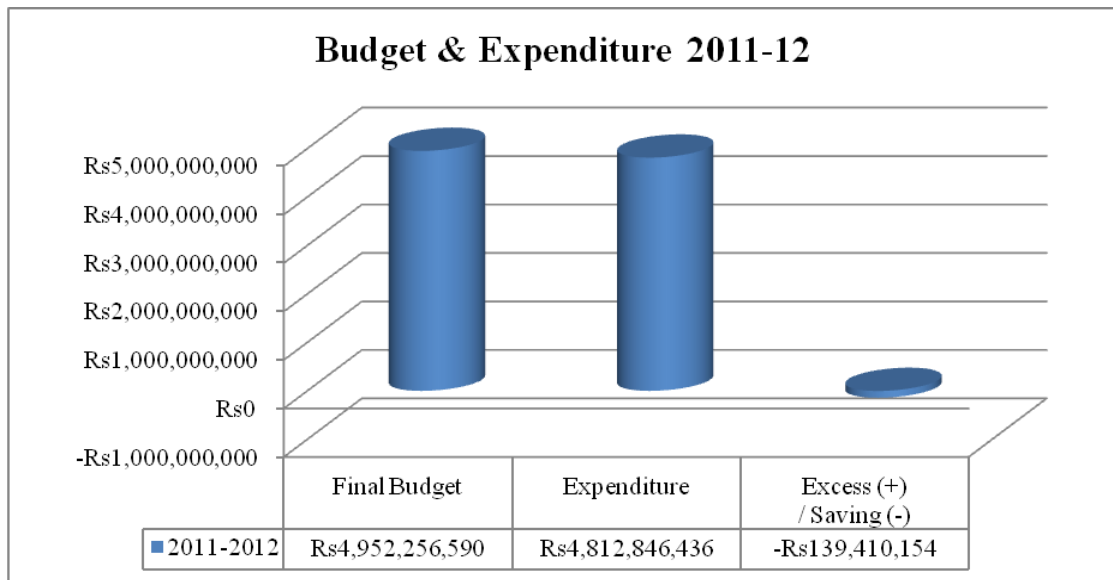
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Financial Year 2011-2012	Budget (Rs)	Expenditure (Rs)	(+) Excess / (-) Savings (Rs)	%age of Savings
Salary	4,492,720,919	4,416,391,942	-76,328,977	02
Non Salary	469,633,611	175,561,015	-294,072,596	63
Development	765,705,336	220,893,479	-544,811,857	71
Total	5,728,059,866	4,812,846,436	-915,213,430	16
Net Total of Surrender	-775,803,276	0	775,803,276	-
Net Total	4,952,256,590	4,812,846,436	-139,410,154	03

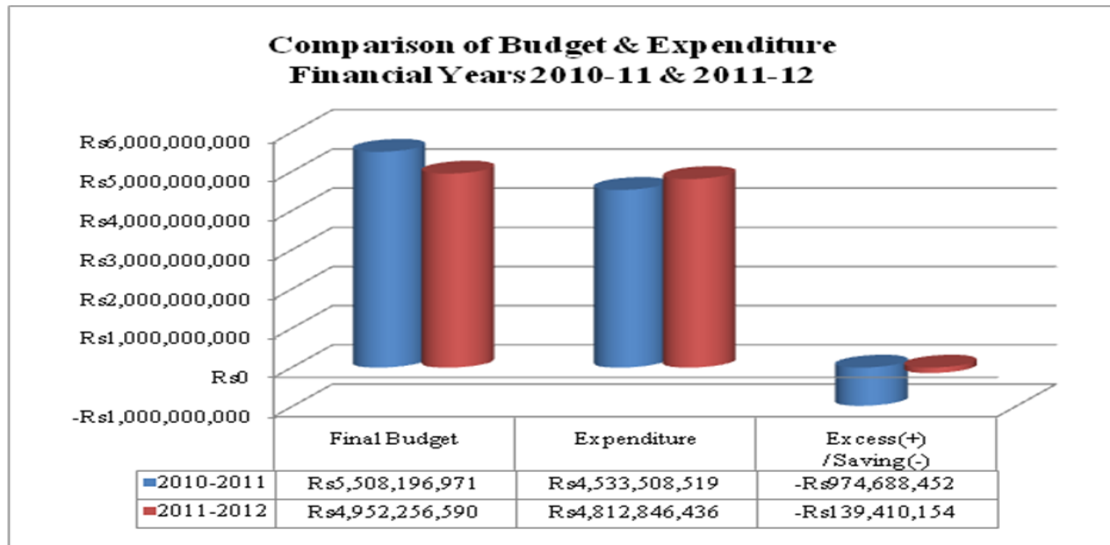


As per the Appropriation Account 2011-12 of District Government, Gujrat the original budget was Rs5,582.397 million, supplementary grant was (-) Rs630.140 million and the final budget was Rs4,952.257 million. Against the final budget total expenditure incurred by the District Government during 2011-12 was Rs4,812.846 million as detailed at Annex-B.



Ineffective financial management resulted in savings to the tune of Rs139.410 million which in term of percentage was 03% of the final budget.

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



There was 10% decrease in Budget Allocation and 06% increase in Expenditure respectively as compared to previous year.

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

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	20	Not convened
2	2003-04	23	Not convened
3	2004-05	07	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	78	Not convened
5	2009-10	38	Not convened
6	2010-11	45	Not convened
7	2011-12	23	Not convened

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

1.2 AUDIT PARAS

1.2.1 Irregular / Non-compliance

1.2.1.1 Irregular Purchase of Furniture - Rs3.125 million

According to Rule 12 of Punjab Procurement Rules 2009, procurement over & above hundred thousand rupees and upto the limit of two million rupees shall be advertisement on the PPRA's website in the prescribed manner. Purchases over two million rupees shall be advertised in print media and National Newspapers having wide circulation.

Dy. DEO(EE-Female) and Dy. DEO (EE-M) ,Gujarat's record revealed that, different schools incurred expenditure of Rs3,125,211on purchase of furniture from SMC grant without inviting tenders to make the purchase economical. Moreover, stock registers were not provided to check the stock entry. Income tax for Rs109,273 and GST Rs435,295 were also not deducted at source from the unregistered firms. The detail is at Annex-C.

Audit holds that due to non-compliance of rules, irregular payment of Rs3,125,211 was made.

This resulted in irregular purchase of furniture Rs3.125 million.

Management replied that recovery of GST and income tax would be recovered from concerned.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to recover the amount from concerned. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for purchasing of furniture without inviting tenders beside recovery of income tax and general sales tax under intimation to Audit.

[AIR Para No.06 and 06]

1.2.1.2 Unauthorized Payment of HRA and Conveyance Allowance - Rs1.029 million

According to clarification issued by Government of the Punjab, Finance Department letter No.FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it. Further, according to Finance Division O.M. No.(1)-imp.1/77 dated 28th April 1977, Conveyance Allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

Management of DO (Health) did not recover HRA amounting to Rs553,080 from the officials for whom designated residences were available in BHUs. Further, Conveyance allowance amounting to Rs475,920 was paid to the employees who were residing in the designated residences despite residential building and hospital building were located within the same boundary wall during financial year 2011-12 as detailed at Annex-D.

Audit holds that due to weak internal controls, unauthorized allowances amounting to Rs1.029 million were paid.

This resulted in unauthorized payment of HRA and Conveyance Allowance Rs1.029 million.

Management replied that amount would be recovered from concerned.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the departments to recover the amount from concerned within one month. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for overpayment besides recovery from concerned under intimation to Audit.

[AIR Para No. 08, 06 and 01]

1.2.2 Internal Controls Weakness

1.2.2.1 Non-imposition of Penalty due to Delay - Rs46.608 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 within one month for extension in time limit before the expiry of scheduled time of completion".

DO Roads, XEN Public Health, and DO Buildings Gujrat did not impose penalty for Rs 46.608 million to the contractors who unnecessarily delayed the completion of development works. Neither the works were completed within stipulated time nor any penalty was imposed. The contractors did not apply for extension in time limit to the Engineer-in-charge as detailed at Annex-E.

Department	Amount (Rs)
DO Roads	12,523,000
XEN Public Health	2,876,000
DO Buildings	31,209,000
TOTAL	46,608,000

Audit holds that due to weak internal controls, penalty for Rs 46.608 million was not imposed. This resulted in loss of Rs 46.608 million to the public exchequer and non-completion of schemes deprived the community of the socio, economic and service delivery.

Management replied that time extension would be granted to the contractors.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to impose the penalty. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for non-imposition of penalty on delayed work under intimation to Audit.

[AIR Para No.1, 1, 3]

1.2.2.2 Doubtful Payment of Secured Advance - Rs15.515 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 loss sustained by Government through fraud or negligence on his part, further as per instructions laid down in DFR that the Secured Advance may be recovered/consumed within three months from the date of its issuance.

DO (Roads) paid Rs15.515 million as secured advance to government contractors in connection with the development work. Payment was held doubtful by the audit because work done on site was not satisfactory and it was not required to bring steel at site at this level of work. This resulted in unauthorized payment of secured advance amounting to Rs15.515 million as detailed below

Name of work	Name of contractor	Amount (Rs)
Const. of servcie road from GTS Chowk to Askari CNG near qamar Sialvi road both sides of GT Road	Ch. Mazhar Ali Gondal	2,365,440
W/I of Sarai Almgir Jalalpur Sobtain Road (Qasba Exchange to Chowk Pakistan) Road portion (Group-I)	M/s Shaikh Abdul Razzaq & Co.	5,628,155
w/i of Sarai Almgir Jalalpur Sobtain Road (const. of bridge over barsati nullah near village Beas)	M/s Shafique and Brothers	3,370,754
w/i of Sarai Almgir Jalalpur Sobtain Road (const. of bridge over barsati nullah Chak Qaim)	M/s Shafique and Brothers	1,603,621
Const. of bridge over nullah Bhunder at Sabour Nagrian road i/c approaches	M/s Nazir Ahmad & Brothers	2,547,420
TOTAL		15,515,390

Audit holds that due to weak internal controls, doubtful secured advance for Rs 15.515 million was paid.

This resulted in doubtful payment of secured advance to the contractor Rs15.515 million.

Management replied that secured advance would be adjusted in next running bills.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to recover the amount from contractors. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for doubtful payment of secured advance under intimation to Audit.

[AIR Para No.07]

1.2.2.3 Overpayment of Annual Increments - Rs13.113 million

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

Dy. DEO WEE and Dy. DEO MEE Gujrat paid annual increment on 01-12-2009, to contract employees regularized on 19-10-2009. They were not entitled for annual increment on 01-12-2009 because as per notification pay of officials were fixed at initial stage and their duty period as regular employees was not enough to earn annual increment but these officials drew annual increment which resulted in overpayment amounting to Rs 13.113 million as detailed below

Sr. No.	Description	Amount (Rs in million)
1	Dy. DEO WEE Gujrat	7.049
2	Dy. DEO MEE Gujrat	6.064
TOTAL		13.113

Audit holds that due to weak internal controls, over payment of Rs13.113 million was made.

This resulted in loss of Rs13.113 million to the public exchequer.

Management replied that recovery would be effected.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to recover the amount from concerned. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for overpayment beside recovery from concerned under intimation to Audit.

[AIR Para No.07 and 01]

1.2.2.4 Non-recovery of Performance Security - Rs5.706 million

According to clause 7 of the agreement and memorandum of work clause (h), the performance security 5% of the accepted tender price in case of tender with cost exceeding Rs50.00 million.

DO (Roads) Gujrat did not recover additional performance security Rs5.706 million from the contractors who quote lower rate more than 5%. Contractors offer lower rates to get the work and did not comply with the rules which is not only case of non compliance of rules but also doubted the performance of contract. This resulted in non recovery of performance security and risk of performance of work, as detailed below:

Name of Work	T.S / Estimate	Below %age	P. Security (Rs in million)
Construction of pcc road from kharian rasool road to noor jamal dhalian chowk Dingi	0.938	19.50	0.182

Name of Work	T.S / Estimate	Below %age	P. Security (Rs in million)
Construction of PCC road from Dhak Jattan to village Dhak Jattan Union council mandi Bhalwal	1.135	18.05	0.204
Construction of PCC road from Sarai alamgir softian road to qasba kakrali UC bhag Nagar	1.132	18.70	0.204
Special repair of old GT Road Gujrat	2.243	11.0	0.246
Construction of culverts in village kund sharif PCC Link road bhalwal gharbi	0.521	15.35	0.079
Const. of bridge over Bhinder Nullah			
TOTAL			5.706

Audit holds that due to weak internal controls, performance security for Rs5.706 million was not taken.

This resulted in irregular payment of Rs5.706 million.

Management replied that department would remain care full in future.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to regularize the matter from competent authority. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for non recovery of performance security.

[AIR Para No. 09]

1.2.2.5 Overpayment due to Non-fixation of Pay & Allowances - Rs4.840 million

According to Rule-2.33 of the PFR Vol-I, every government servant should realized fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

Education department of District Gujrat, appointed different teachers on contract as ESE/SESE and regularized on 19-10-2009 but their pay slips were not revised. Therefore payment of pay and allowances was made more than their entitlement as detailed at Annex-F.

Sr. No.	Name of DDO	Amount (Rs in million)
1	Dy. DEO (EE-W) Kharian	2.149
2	DEO (M) EE Kharran	1.569
3	DEO (M) EE Kharran	0.352
4	Dy. DEO (EE-W) Sara-e- Alamgir	0.770
TOTAL		4.840

Audit holds that due to weak internal controls, Rs4.840 million was excess paid. This resulted in loss to the public exchequer.

Management replied that payment was that recovery would be affected.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to recover the amount from concerned. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for overpayment besides recovery under intimation to Audit.

[AIR Para No.01 & 01]

1.2.2.6 Non-deduction of Conveyance Allowance - Rs3.744 million

According to Rule 1.15 of Punjab Traveling Allowance Rules no conveyance allowance is admissible during leave, or joining time.

Education department Gujrat did not deduct conveyance/ mobility allowance for Rs 3.744 million from the pay and allowances of teachers working under the control of DDO during vacations/leave as detailed below.

Sr. No.	Name of Formations	Nature of Leave	Amount (Rs in million)
1	Dy. DEO WEE Gujrat	Winter Vacation	0.957
2	Dy. DEO WEE Gujrat	Earned Leave	0.679
3	Dy. DEO MEE Gujrat	Winter Vacation	1.205
4	Dy. DEO WEE Kharian	Earned Leave	0.063
5	Dy. DEO WEE Kharian	Vocation Leave	0.199
6	Dy. DEO MEE Gujrat	Earned Leave	0.324
7	Dy. DEO (EE-M) Kharian	Earned Leave	0.231
8	Dy. DEO WEE Sara-e Alamgir	Earned leave	0.086
TOTAL			3.744

Audit holds that due to weak internal controls, over payment of Rs3.744 million was made. This resulted in loss to the public exchequer.

Management replied that recovery would be affected.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to recover the amount from concerned. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for overpayment beside recovery from concerned under intimation to Audit.

[AIR Para No.2, 3, 3, 4, 4, 2, 2 & 4]

1.2.2.7 Recovery of HSRP Allowance - Rs2.141 million

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

DO (Health) Gujrat made unauthorized and inadmissible payment of HSRA for Rs2.141 million to different persons during their duties at places where this allowance was not admissible at Annex-G.

Audit holds that due to weak internal controls, unauthorized allowance for Rs2.141 million was paid. This resulted in loss to the public exchequer.

Management replied that amount would be recovered from concerned.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to recover the amount from concerned within one month. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for overpayment besides recovery from concerned under intimation to Audit.

[AIR Para No. 03]

1.2.2.8 Overpayment due to Excess Rates - Rs1.806 million

According to Rule 29 of PLG (Accounts) Rules 2001, every Drawing and Disbursing Officer signing and authorizing the payment for salary and bonus. Contingent account, work bill, grants bill and traveling allowance bill shall be personally responsible for any erroneous payment and claim of bill

District Officer (Buildings) Gujrat, over paid a sum of Rs1.806 million to the contractor on account of work "Parking Plaza Hassan Chowk Gujrat" due to excess rates than revised estimates as detailed below:

Description of Item	Qty Measured & Paid	Rate as per TS Estimate (Rs)	Rate Paid	Difference in Rate (Rs)	Over Payment (Rs in million)
Earth work in open cutting	49378	2547.75% Cft	3889 % Cft	1341.25	0.066

Description of Item	Qty Measured & Paid	Rate as per TS Estimate (Rs)	Rate Paid	Difference in Rate (Rs)	Over Payment (Rs in million)
Excavation in foundation	119199	2996.95%cft	5185.35%cft	2188.40	0.261
Cement concrete plain ration 1:4:8 cylinder strength 1000 psi	6305	12624.35%cft	14426.03%cft	1801.68	0.114
Reinforced cement concrete type B nominal mix	20053.23	257.45pcft	325.52pcft	68.07	1.365
TOTAL					1.806

Audit holds that due to weak internal controls, overpayment of Rs1.806 million was made. This resulted in loss to the public exchequer.

Management replied that payment was made as per revise estimate.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to recover the amount from contractor. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for overpayment besides recovery from contractor under intimation to Audit.

[AIR Para No.07]

1.2.2.9 Non-reduction of Steel Bars Rate - Rs1.184 million

According to Finance Department's Notification No.RO(Tech) FD/2-3 dated 2nd August, 2004 the Engineer In-charge is responsible for use of specific billet and is only allowed to release the payment of M.S bars (manufactured from Pakistan Steel), if the contractor provides original invoice and certificate from manufacturers (M/S AFKO, M/S Prime and M/S Fazal Steel) that M.S. bars have been manufactured from Pak Steel billet. The invoice/certificate would be part of the vouchers. The quality test of M.S. bars as per specification is however mandatory. If invoice and manufacturer certificate are not provided with paid vouchers, the rates of MS bars shall be reduced by Rs 4,500 per M.Ton.

District Officer (Buildings) Gujrat neither obtained the invoices and certificates from the contractors nor made reduction in rates @ Rs 4.5 per kg due to purchase of steel bars from the unauthorized manufacturers. Non-reduction in rates resulted in non-recovery of Rs1.184 million (i.e.263,071 kg x Rs4.50 per kg).

Sr. No.	Voucher. No.	Date of voucher/billing	Scheme	Nos. of Kg
1	12	06.03.2012	Up-Gradation of GGPS CPC No.02	7618

Sr. No.	Voucher. No.	Date of voucher/billing	Scheme	Nos. of Kg
			Kunjah to Elementary Level Gujrat	
2	13	12.03.2012	Const of Community Midwifery School/Hostel in ABSH Gujrat	13775
3	14	-do-	Const of Govt Public H/S No.01 at Gujrat	75283
4	8 th running bill	16.05.2012	Establishment of Maternity Hospital at Gulyana	60049
5	16 th running bill	18.06.2012	Up-gradation of THQ Kharian	106346
TOTAL				263071

Audit holds that due to weak internal controls, overpayment of Rs1.184 million was made. This resulted in loss to the public exchequer.

Management replied that payment of steel bars have been made as per T.S estimate.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to recover the amount from contractor as there is no provision in rule. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for overpayment besides recovery from contractor under intimation to Audit.

[AIR Para No. 02]

1.2.2.10 Non-credit of Lapse Deposits to Government Revenue – Rs946,044

According to Rule 5.4 of Departmental Financial Rules (DFR) read with Rule 12.7 of Punjab Financial Rules, Vol-I and Finance Department's letters No.IT(FD)3-4/2002 dated 27th August, 2002 and 23rd September, 2002 Public Works Deposits unclaimed for more than three account years will, at the close of June in each year, be lapsed and credited to Government revenue.

DO (Roads) and DO (Buildings) Gujrat did not credit the unclaimed securities for Rs 378,960 and 567,084 respectively which were unclaimed for more than three (3) years respectively.

Audit holds that due to weak internal controls, unclaimed securities for Rs 946,044 were not credited to Government revenue.

Management replied that unclaimed securities would be deposited into treasury.

The matter was reported to the DCO / PAO in December 2012. DAC in its meeting held in January 2012 directed the department to deposit unclaimed securities in to treasury. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for non credit of unclaimed securities.

[AIR Para No. 05, 04]

ANNEXES

MFDAC PARAS

Sr. No.	Name of Formation	AP No.	Description of Paras	Nature of Paras	Amount (Rs)
1.	DCO	2	Non deduction of Income tax on honorarium	Recovery	22,019
2.		5	Irregular Retention of Public Money	Violation of rules	1,427,500
3.		4	Non-collection of professional tax	Recovery	320,000
4.	EDO Health	2	Non production of log books of motorcycles	Non-production of record	743,690
5.		6	No recovery of educational expenditure	Recovery	467,928
6.		1	Non-deduction of Income Tax	Recovery	405,791
7.		3	Non-deduction of liquidated damages	Recovery	195,716
8.		7	Overpayment on account of project allowance	Recovery	97,859
9.		5	Irregular payment of TA/DA	Violation of rules	83,064
10.	DOH	1	Irregular Drawl of Pay and Allowances	Irregular	9,404,000
11.		9	Non-production of record of DSI Branch	Non production of record	500,000
12.		10	Non disposal of old vehicles	Unsound Management of Asset	230,000
13.		15	Non deduction of income tax	Violation of rules	23,205
14.		12	Irregular repair and maintenance of vehicle	Violation of rules	173,520
15.	Aziz Bhatti Shaheed Hospital	1	Non deduction of GST	Violation of rules	134,089
16.		4	Unjustified Expenditure of repair	Violation of rules	265,000
17.		5	Unauthorized drawl of medicine bill	Violation of rules	549,790
18.	THQ Kharian	2	Non-recovery of overpayment	Recovery	75,603
19.		3	Non-deduction of sales tax	Recovery	86612
20.	Dy. DEO (WEE) Gujrat	4	Doubtful execution without building department	Violation of rules	4,746,861
21.		5	Non-maintenance of tree register	Unsound Management of Asset	958,000
22.		1	Payment of pay and allowances on leave without pay	Recovery	227,674

Sr. No.	Name of Formation	AP No.	Description of Paras	Nature of Paras	Amount (Rs)
23.	Dy. DEO (MEE) Gujrat	2	Doubtful execution without building department	Violation of rules	2,800,680
24.		5	Non maintenance of tree register	Unsound Management of Asset	1,013,000
25.	Dy. DEO (WEE) Kharian	7	Non/less deduction of GST	Recovery	129,874
26.		8	Non verification of record	Violation of rules	1,081,884
27.		6	Unauthorized payment of pay and allowances	Violation of rules	114,516
28.		9	Non accountal of stock	Violation of rules	645,425
29.		10	Inadmissible expenditure from SMC	Violation of rules	239,608
30.		11	Doubtful payment through GST invoices	Violation of rules	51,246
31.		12	Irregular retention of money in bank	Violation of rules	523,550
32.	Dy. DEO (MEE) Kharian	3	Unjustified payment of pay & allowances Rs161,500	Violation of rules	161,500
33.		6	Unauthorized payment	Violation of rules	669,440
34.		7	Non accountal of stock	Violation of rules	237,530
35.		8	Irregular retention of money in bank	Violation of rules	523550
36.		9	Misappropriation on account of sales of Trees	Unsound Management of Asset	56,000
37.		10	Non Fixation of pay and allowances	Violation of rules	3,810,824
38.		11	Irregular expenditure	Violation of rules	121,000
39.		12	Non production of record of SMC	Non-production of record	120,000
40.		4	Unauthorized payment of pay and allowances	Violation of rules	169,164
41.	Dy. DEO (WEE) Sara-e- Alamgir	2	Doubtful payment	Violation of rules	484,138
42.		3	Non maintenance of SMC record	Violation of rules	186,215
43.		5	Unjustified payment of pay and allowances	Violation of rules	157,920
44.		6	Unjustified expenditure on account of SMC fund	Violation of rules	211,115

Sr. No.	Name of Formation	AP No.	Description of Paras	Nature of Paras	Amount (Rs)
45.		7	Non deduction of sales tax	Recovery	41,648
46.		8	Unjustified expenditure on account of SMC fund	Violation of rules	50,000
47.		9	Non Production of Service Books	Non production of record	
48.		10	Irregular Drawl of advance increment	Violation of rules	66,168
49.	DO Agriculture	4	Non Production of Development record	Non production of record	0
50.	DO Live Stock	1	Irregular Payment of Transportation charges	Violation of rules	230,400
51.		2	Doubtful expenditure on consumption of POL	Violation of rules	80,976
52.		3	Doubtful expenditure of repair and maintenance	Violation of rules	22,840
53.	Dy. DO Agri. Gujrat	2	Irregular expenditure	Violation of rules	869,035
54.	DO Buildings	8	Overpayment due to excess execution of work	Recovery	1641360
55.		12	Overpayment due to excess execution of work	Recovery	708,515
56.		13	Overpayment due to excess execution of work	Recovery	151,004
57.		14	Overpayment due to excess execution of work	Recovery	58,887
58.		10	Unauthorized payment of weather shield	Recovery	271,840
59.		5	Non-collection of professional tax	Recovery	90,000
60.		7	Non-deduction from contractor bill	Recovery	88,120
61.	DO Roads	2	Non recovery of performance security	Recovery	5,392,000
62.		6	Unauthorized splitting of work to avoid sanction of higher authority.	Violation of rules	147,611,000
63.		10	Loss due to non auction of unserviceable machinery	Unsound Management of Asset	13,915,000
64.		14	Non/less deposit of enlistment fee	Violation of rules	32,250
65.		15	Non deduction of income tax	Violation of rules	10,221
66.		8	Unauthorized payment on account of price variation	Violation of rules	210,853
67.		13	Non-collection of professional tax	Recovery	120,000
68.			Non-recovery of rent of petrol pumps	Recovery	145,000

Sr. No.	Name of Formation	AP No.	Description of Paras	Nature of Paras	Amount (Rs)
69.	General Nursing School	2	Excess payment of pay and allowances	Recovery	273,765

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

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Savings (Rs)	%age of Savings
03	Provincial Excise	2,959,000	0	2,959,000	1,570,129	-1,388,871	47
05	Forest	6,853,500	1,994,370	8,847,870	8,890,986	43,116	0
07	Charges on account of M Vehicle Act	1,890,000	0	1,890,000	1,527,698	-362,302	19
08	Other taxes and duties	11,525,000	349,570	11,874,570	11,738,999	-135,571	01
10	General Administration	80,769,400	0	80,769,400	42,206,531	-38,562,869	48
15	Education	3,655,040,600	0	3,655,040,600	3,512,490,419	-142,550,181	04
16	Health	818,278,000	0	818,278,000	770,084,748	-48,193,252	06
17	Public Health	2,047,000	43,600	2,090,600	1,930,544	-160,056	08
18	Agriculture	72,763,800	979,620	73,743,420	70,625,245	-3,118,175	04
19	Fisheries	1,555,500	0	1,555,500	1,234,722	-320,778	21
20	Veterinary	56,444,500	12,441,690	68,886,190	55,236,306	-13,649,884	20
21	Cooperative	16,762,200	0	16,762,200	16,478,958	-283,242	02
22	Industries	1,966,500	0	1,966,500	1,828,306	-138,194	07
23	Miscellaneous Departments	4,805,000	673,680	5,478,680	5,369,172	-109,508	02
24	Civil Works	33,554,500	0	33,554,500	29,099,101	-4,455,399	13
25	Communications	90,956,000	0	90,956,000	43,358,926	-47,597,074	52
31	Miscellaneous	81,692,500	0	81,692,500	15,609,884	-66,082,616	81
32	Civil Defense	6,009,000	0	6,009,000	2,672,283	-3,336,717	56
Total Non-Development		4,945,872,000	16,482,530	4,962,354,530	4,591,952,957	-370,401,573	07
36	Development (Misc.)	618,242,000	129,180,336	747,422,336	219,893,479	-527,528,857	71
42	Government Buildings	18,283,000	0	18,283,000	1,000,000	-17,283,000	95
Total Development		636,525,000	129,180,336	765,705,336	220,893,479	-544,811,857	71
Grand Total		5,582,397,000	145,662,866	5,728,059,866	4,812,846,436	-915,213,430	16
Net Total of Surrender		0	-775,803,276	-775,803,276	0	775,803,276	-
Net Total		5,582,397,000	-630,140,410	4,952,256,590	4,812,846,436	-139,410,154	03

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

Annex-C
Para 1.2.1.1

Deputy DEO (EE-Female) Gujrat

Dated	Name of school	Amount (Rs)	Income tax Recoverable (Rs)	Sales tax @16% (Rs)
22.9.10	GGES Kotli Bhagwan	180074	6203	28811
13.6.11	GGES Doulat Nagar	210000	7350	33600
9.6.11	GPS AALI	146000	5110	23360
18.8.10	GGPS Dhol Sarai	128159	4485	20505
Nil	GGPS Kuchery Chowk Gujrat	252397	8833	40383
1.7.2010	GGPS Gujgran	149760	5241	23961
30.11.12	GGES Durrani Model	198244	6938	31719
4/2012	GGPS Jattoakal	199056	6966	31848
22.5.12	GGPS Ghazi Khokhar	147224	5152	23555
30.7.11	GGPS Saida	101760	3561	16281
11.2.1010	GGPS Chokhar Khurd	128159	4485	20505
5.10.10	CPC GPS No 2 JPJ	128159	4485	20505
7.10.10	CPC GPS No 1 JPJ	128159	4485	20505
TOTAL		2097151	73294	306727

Deputy DEO (EE-M) Gujrat

Dated	Name of school	Amount (Rs)	Income tax Recoverable (Rs)	Sales tax @16% (Rs)
19.0.2012& 30.08.12	Govt Primary School Amin Abad Gujrat	199,984	6,999	31997
9.4.12 & 25.4.12	Govt P/S Tibbi Marlan Gujrat	200,000	7000	32000
29.5.12	Govt Primary School Mehmada Gujrat	200,397	7013	32063
21.7.10	Govt Primary school Phularwan	149,760	5241	23961
12.7.10	Govt Primary school butter	128159	4485	20505
14.7.10	Govt Primary School Pejoki	149760	5241	23961
TOTAL		1,028,060	35,979	164487

Annex-D
Para 1.2.1.2

Detail of conveyance allowance

Sr. No.	Name of Employee	Designation	Amount P.M (Rs)	Total Amount (Rs)
1	Humaira Rani	Midwife	850	10200
2	Nasir Gee	Sanitary Worker	850	10200
3	Usman Daar	J/Technician	1150	13800
4	Manaza Kousar	Midwife	1150	13800
5	Amanat Masih	S.Worker	850	10200
6	Rehmat Khan	S/Worker	850	10200
7	Samina Khalil	LHV	1700	20400
8	Raja Adnan	Chowkidar	850	10200
9	Basharat Hussain	Chowkidar	850	10200
10	Mubashar Hussain	Chowkidar	850	10200
11	Um-E-Salma	Midwife	850	10200
12	Zobia Bibi	Midwife	850	10200
13	Afnan Rafique	Sanitary Inspector	1150	13800
14	Kishwar Naheed	LHV	1700	20400
15	Kiran Shehzadi	LHV	1150	13800
16	Muhammad Shakoor	Naib Qasid	850	10200
17	Muhammad Shabbir	Sanitary Worker	850	10200
18	Nakash Gul	Naib Qasid	850	10200
19	Amir Abbas	Naib Qasid	850	10200
20	Sobia Bashir	LHV	1150	13800
21	Ghulam Abbas	Naib Qasid	850	10200
22	Muhammad Rafique	Chowkidar	850	10200
23	Muhammad Azhar	Medical Technician	1700	20400
24	Asma Mushtaq	LHV	1700	20400
25	Ahsan Ullah	Sanitary Inspector	1150	13800
26	Gulzar Ali	Chowkidar	850	10200
27	Kousar Sultana	LHV	1700	20400
28	Aneela Zarin	LHV	1700	20400
29	Rakhashanda Bibi	Midwife	1150	13800
30	Ghulam Mustafa	Sanitary Inspector	1150	13800
31	Liaqat Ali	Chowkidar	850	10200
32	Mrs. Abida Afza	Principal	2,480	29,760
33	Mrs. Farhat Parveen	Nursing Instructor	2,480	29,760
34	Yasir Munir	Sweeper	850	10,200
TOTAL				475,920

Detail of House Rent Allowance

Sr. No.	Name of Employee	Designation	BHU	Amount P.M (Rs)	Total Amount (Rs)
1	Amjad Parvaiz	M.T	Bhagowal	1476	17712
2	Zahoor Ul Haq	M.T	Karnana	1476	17712
3	Muhammad Yousaf	M.T	Mandiala	1476	17712
4	Aniqa Javaid	LHV	Khoja	1146	13752
5	Abida Hussain	LHV	Amra Kalan	1146	13752
6	Sheraza Gul	LHV	Bareela Sharif	1146	13752
7	Gulnaz Fatima	LHV	Bhagowal	1146	13752
8	Rizwana Sarwar	LHV	Makiana	1146	13752
9	Nighat Zahra	LHV	Jamal Pur	1146	13752
10	Razia Sultana	LHV	Saman Pindi	1146	13752
11	Fozia Sultana	LHV	Surkh Pur	1146	13752
12	Mushtaq Ahmad	Dispenser	Sadwal	1099	13188
13	Muhammad Khaliq	Dispenser	Gulyana	1099	13188
14	Muhammad Irfan	Dispenser	Lakhanwal	1099	13188
15	Shabir Hussain	Dispenser	Gakhra Kalan	1099	13188
16	Muhammad Azam	Dispenser	Haji Wala	1099	13188
17	Khadim Hussain	Dispenser	Surkh Pur	1099	13188
18	Shahid Javaid	Dispenser	Ganja	1099	13188
19	Muhammad Riaz	Dispenser	Harywala	1099	13188
20	Muhammad Arshad	Dispenser	Nagrianwala	1099	13188
21	Muhammad Ahsan	Dispenser	Thatha Musa	1099	13188
22	Baqar Ali	Dispenser	Bhagowal	1099	13188
23	Muhammad Shabbir	Dispenser	Makiana	1099	13188
24	Muhammad Ilyas	Dispenser	Mangowal	1099	13188
25	Allah Ditta	Dispenser	Bareela Sharif	1099	13188
26	Muhammad Naveed Hizar	Dispenser	Kot Bela	1099	13188
27	Tahir Mehmood	Dispenser	Noor Jamal	1099	13188
28	Nasreen Kousar	Midwife	Mehmood Abad	1002	12024
29	Sajida Bibi	Midwife	Jheoranwali	1002	12024
30	Shagufta Parveen	Midwife	Chokar Khurd	1002	12024
31	Shehnaz Akhtar	Midwife	Hariawala	1002	12024
32	Nasira Ahsan	Midwife	Rang Pur	1002	12024
33	Uzma Anyat	Midwife	Murala	1002	12024
34	Safia Tayyba	Midwife	Seekarwali	1002	12024
35	Manaza Bibi	Midwife	Saroki	1002	12024
36	Zeenat Bibi	Midwife	Baro	1002	12024
37	Shehzada Bano	Midwife	Hanjra	1002	12024
38	Zahida Sultana	Midwife	Bhagowal	1002	12024
39	Tanzeela Arshad	Midwife	Chopala	972	11664
40	Nazia Qadardad	Midwife	Gulyana	972	11664
41	Shaista Al-Fareed	Midwife	Bheraj	972	11664
42	Sobia Rani	Midwife	Bhagowal	972	11664
TOTAL				46090	553,080

Annex-E
Para 1.2.2.1

Delayed work Rs 12.523 million

S.#	Name of Work	Date of Agreement	Time limit / months	Agreement Amount (Rs)	Penalty @10% (Rs)
1	Const. of Drain Nullah Bunder at Sabour Nagrian road	14-02-12	04	71.838	7.183
2	Const. of service road Askar CNG Qamar Sialvi Road	05-11-11	6	29.201	2.92
3	Const of retaining wall near village Sheikh pur	16-11-11	1.5	0.678	0.067
4	Const of link road Ghari dak jattan	16-11-11	1.5	0.542	0.054
5	Rehabilitation of road from sabour chowk to Kharian road	22-10-11	2	1.455	0.145
6	Rehabilitation of road Bharoot Raryala Bhatti road golra Hussain	04-05-12	1	0.321	0.032
7	Const. of link road aslam wazirabadi Iqbal chowk mohalla Muslimabad Gujrat	14-10-11	1	0.372	0.037
8	Const. of link road azizabad near Sargodha road overhead bridge Gujrat	14-10-11	20 days	0.163	0.016
9	Const. of road from GT Road to vocational institute	14-10-11	2	1.123	0.112
10	Const of road from UJC tomalhu via bhao ghseet pur	23-09-11	6	7.228	0.722
11	Const of gurha herain link road	21-11-11	3	2.339	0.233
12	Rehabilitation of road from mehra to muslimpur	27-09-11	4	3.397	0.339
13	Rehabilitation of road gehal zariar sharqi link road	16-11-11	1	0.781	0.078
14	Rehabilitation of road from Lalamusa manglia road PSO petrol pump to government high school gulyana	18-10-11	5	4.854	0.485
15	Rehablitaion of link road from village Rathori to phatian ladhian road	04-05-12	1	0.154	0.015
16	Rehabilitation of road from S.A Gir Kotla road to Phary chowk	14-10-11	1	0.859	0.085
TOTAL				125.305	12.523

Public Health Delayed work Rs2.876 million

Sr. #	Name of Contractor	Name of Work	T.S cost	Penalty (Rs)
1	M/S Mirza Abbas Baig	Construction of Streets and Drains Al-Bilal furniture market U.C 49/v Gujrat City	1.870	0.187
2	M/S Malik Javaid Awan	Construction of Streets and Drains Bismillah streets Ghazi Khokhar UC-53/ix Gujrat City.	0.568	0.0568
3	M/S Asif Pervaiz	Construction of Streets Famous Fan wali Mohallah Rehmat pura Sargodha Road U.C 49/v Gujrat City	0.568	0.0568
4	M/S Sajad Haidar	Construction of Streets and Drains from House of Zafar Sahib to Ali General Store near Makki Masjid Shadiwal Road U.C 49/v Gujrat city.	0.864	0.0864
5	M/S Bilal Construction	Construction of Streets and Drains Dera Haji Muhammad Ashraf Opposite Police Station Sadar U.C -53/ix Gujrat City.	1.062	0.1062
6	M/S Muhammad Javiad & Co	Construction of Streets and Drains in Mohallah Bagh Bawa U.C -53/ix Gujrat City.	1.602	0.1602
7	M/S Aitmad Construction	Construction of Streets and Drains Street Masjid Noor Muhammad Wali, Rehmat Pura UC-53/ix, Street Mohallah Usman Pura UC-46/11 & Street and Drains street Tahir Manda Sahib Wali behind Eid Gah UC 48 Gujrat City.	0.812	0.0812
1	M/S R.A Majeed	Construction of Streets and Drains UC Kolian Shah Hussain Tehsil Kharian District Gujrat.	1.000	0.1
2	M/S Mirza Abbas Baig	Construction of Streets and Drains Karnana Tehsil Kharian District Gujrat.	1.000	0.1
4	M/S Al-Qadria Constuction	Construction of Road (Soling) village Chak Lashkari Tehsil Kharian District Gujrat.	13.00	1.3
1	M/S Muhammad Fayyaz	Construction of Streets and Drains (PCC) in Village Dammian and Uttam UC Dhoria Tehsil Kharian District Gujrat	1.254	0.1254
2	M/S Bashir Ahmed	Construction of Path/Nullah/Retaining Wall in village Dhori Tehsil Saria Alamgir District Gujrat.	2.114	0.2114
3	M/S Tariq Mehmood	Construction of Streets and Drains in village Chingas Tehsil Saria Alamgir District Gujrat.	0.800	0.08
4	M/S Muhammad	Construction of Streets and Drains in	1.500	0.15

Sr. #	Name of Contractor	Name of Work	T.S cost	Penalty (Rs)
	Afzaal Jutt	village Phagli, Nali, Faiz Pur Tehsil Saria Alamgir District Gujrat.		
5	M/S Ch: Muhammad Ilyas	Rural Water Supply Scheme in village Peer Jaffar Tehsil Saria Alamgir District Gujrat.	0.753	0.0753
TOTAL			28.767	2.8767

DO Building Delayed work Rs31.209 million

Sr. No.	Name of the Scheme	Amount of Work Awarded (Rs)	Work Order No. and date	Time Limit	Date of completion	Liquidated Damages @ 10%(Rs)
1	Upgradation of THQ Kharian Distt Gujrat	49,585,071	1335-39 dt.20.04.2010	18 Months	In progress	4,958,507
2	Parking Plaza Gujrat	194,911,771	1066 dt.16.05.2011	08 Months	In Progress	19,491,177
3	Const of Building for Govt Special Education Center Kharian at Lalamusa	60,312,614	574-78 dt.19.02.2010	18 Months	In Progress	6,031,261
4	Water Supply scheme Loray Tehsil Gujrat	7,276,336	769-72 dt.26.03.2011	06 Months	In Progress	727,634
TOTAL						31,208,579

Annex-F
Para 1.2.2.5

Pay fixation Rs 2,148,905

Name	Designation	School	Amount over drawn (Rs)
Madiha Rafique	ESE	GGCM Chariyawala	13590
Rabia Busree	ESE	-do-	13590
Najma Kalsoom	ESE	GGPS Rathori	12520
Jamila Shaheen	PST	GGPS Aach	10520
Farah Deebea	PST	-do-	8250
Kalsoom Akhtar	ESE	GGPS Assr	10520
Nagina Kousar	ESE	GGPS Kotla A.A.K	22540
Misbah Kousar	EST	-do-	13590
Asma Sharif	ESE	GGPS Adam Chohan	10590
Tahira Yasmeen	ESE	GGPS Kholi	10590
Shabana Naz	ESE	GGPS Kotab Golra	10590
Sadia Kousar	ESE	GGPS Hunj	13590
Azhra Akhtar	ESE	GGES Machora	13590
Gulnaz Akbar	EST	-do-	10590
Nazia Bashir	EST	-do-	13590
Nazima	EST	GGPS Rajuwal	13590
Aleya Rasheed	ESE	GGPS Sandowal	13590
Sobia Ashraf	ESE	GGPS Rajuwal	13590
Nazia Sadiq	PST	GGES Dhakranwali	18570
Shumiala Ch	PST	-do-	18570
Asma Iftikhar	ESE	CM Channu Bujha	10590
Asia Irum	PST	-do-	10590
Asma Sarwar	PST	GGPS Chak Murtaza	13570
Ghazala Younas	EST	GGES Dheenda	13570
Rashda Noreen	PST	-do-	12052
TOTAL			326532

Pay fixation Rs1,822,373

Name of Teachers	Posted at	Designation	Appointed vide no	Regularization	w.e.f	R.O.P (Rs)
Tayyaba Firdous	P/S Chakori Miani	ESE	3607/A-1 dated 14-10-09	SO(S-111)2/16-07 dated 01-02-10	19-10-09	92,107
Asia Khurshiad	E/S karrariwala Khurd	ESE	4203/A-1 dated 08-01-10	-do-	-do-	92,107
Gulshan Shaheen	E/S Khunnan	ESE	353 A-1 dated 31-12-09	4348/A-1 dated 08-01-10	-do-	36,000
Rukhsana Kouser	E/S Sanat Pura	ESE	4215/E-1 dated 18-01-04	163/A-1 dated 14-01-10	-do-	92,107
Shabana Bibi	-do-	ESE	735/A-1 dated 12-05-09	-do-	-do-	26,462
Shazia Bashir	E/S Malvana	ESE	6045/E-q dated 14-11-03	SO(S-111)2/16-07 dated 01-02-10	-do-	92,107
Saleema Bibi	-do-	ESE	183/A-1 dated 04-09-04	-do-	-do-	92,107

Name of Teachers	Posted at	Designation	Appointed vide no	Regularization	w.e.f	R.O.P (Rs)
Gazala Sadaf	P/S Sadawal	ESE	160/E-a dated 04-05-09	-do-	-do-	92,107
Najma Bibi	P/S Kollian	ESE	228/E-1 dated 04-05-09	-do-	-do-	92,107
Saima Iram	P/S Nothia	ESE	227/E-1 dated 04-05-09	-do-	-do-	92,107
Shehnaz Akhter	E/S kalak	SESE	2533/E-1 dated 31-08-06	185/A-1 dated 14-01-11	-do-	92,107
Saima Nazir	C/M Santhal	ESE	2700/A-1 dated 31-08-06	SO(S-111)2/16-07 dated 01-02-10	-do-	92,107
Saima Banaras	P/S Kharrian No-2	ESE	393/A-1 dated 05-05-09	186/A-1 dated 01-02-10	-do-	92,107
Javeria Andleeb	E/S kulliwai Syedan	ESE	4247/E-1 dated 18-10-04	163/A-1 dated 14-06-10	-do-	92,107
Rehana kouser	-do-	ESE	1980/E-1 dated 15-06-09	-do-	-do-	92,107
Maria Amin	E/S Jateria Kallan	ESE	165/A-1 dated 04-05-09	185/ A-1 dated 14-01-11	-do-	92,107
Yasmeen Akhter	E/S Khwas Pur	ESE	6125/E-1 dated 14-01-03	SO(S-111)2/16-07 dated 01-02-10	-do-	92,107
Sumaira Kouser	E/S Chakori Belowal	ESE	661/A-1	-do-	-do-	92,107
Rehana Yasmin	C/M Kotla Sarang	ESE	4019/A-1 dated 14-09-02	-do-	-do-	92,107
Razia bano	P/S Thurghala	ESE	6011-A-1 dated 19-11-03	-do-	-do-	16,237
Nagina	P/S Thikkrian	ESE	2625/E-1 dated 31-08-06	-do-	-do-	16,237
Misbah Bashir	E/S Kollian Shah Hussain	ESE	2623/E-1 dated 31-08-06	-do-	-do-	16,237
Sobia Noureen	-do-	ESE	-do-	-do-	-do-	16,237
Samreen Mehdi	E/S Tapiala	ESE	63/A-1 dated 24-02-09	424/ A-1 dated 02-02-10	-do-	23,836
Atiqa Akhter	E/S Khori Alam	ESE	495/A-1 dated 05-05-09	186/A-1 dated 01-02-10	-do-	26,327
Tamseela Khaliq	-do-	ESE	211/E-1 dated 04-05-09	167/A-1 dated 01-02-10	-do-	26,327
Samina Talib	E/S Matwanwala	ESE	2721/E-1 dated 31-08-06	SO(S-111)2/16-07 dated 01-02-10	-do-	26,327
Shabana Haider	-do-	ESE	-do-	-do-	-do-	26,327
TOTAL						1,822,373

Pay fixation Rs 1,568,137

Name of Teachers	Posted at	Designation	Appointed vide No.	Regularization	w.e.f	R.O.P (Rs)
Mohamad Saleem	E/S Sarkiayal	ESE	3343/A-1 dated 25-11-03	178/A-1 dated 01-12-10	19-10-09	91,217
Sumaira	-do-	-do-	5941/A-1 dated 14-	-do-	-do-	91,217

Name of Teachers	Posted at	Designation	Appointed vide No.	Regularization	w.e.f	R.O.P (Rs)
Noureen			11-03			
Haleema Sadia	-do-	-do-	2589/A-1 dated 31-08-06	183/A-1 dated 10-02-10	-do-	55,204
Shazia Amin	P/S Jand Sharif	-do-	-do-	186/A-1 dated 01-02-10	-do-	12,490
Nadia Sharif	-do-	-do-	-do-	-do-	-do-	12,504
Qamar uz Zaman	E/S Kamla Band	-do-	1356/ A-1 dated 15-06-04	-do-	-do-	12,490
Baber Hussain	E/S Kotla Sarang	-do-	491/A-1 dated 05-05-09	-do-	-do-	12,490
Marrayam Zafar	E/S Bheri khurd	-do-	1009/E-1 dated 04-12-10	05-06 dated 04-01-12	-do-	8,024
Amjad Munir	P/S Doho	-do-	2368/A-1 dated 17-09-02	176/A-1 dated 01-02-10	-do-	12,490
Tahira Jabeen	P/S Jhanday Wali	-do-	447/A-1 dated 05-05-09	-do-	-do-	12,490
Sajida Iftekhar	P/S Chak Skinder No-53	-do-	437/A-1 dated 05-05-09	186/A-1 dated 01-02-10	-do-	12,490
Sumaira Rehman	-do-	-do-	643/A-1 dated 11-05-09	-do-	-do-	12,490
Abdul Shakoor	P/S Polla	-do-	479/A-1 dated 11-05-09	SO(S-111)2/16-07 dated 19-10-09	-do-	12,490
Shamim Akhter	P/S Veerowala	-do-	6581/A-1 dated 12-05-09	-do-	-do-	12,490
Mirza habib Ur rehman	P/S Shah Kulli	-do-	4574/A-1 dated 05-05-09	186/A-1 dated 01-02-10	-do-	12,490
Mohamad Shehzad	P/S Rakh pollan	-do-	-	-	-do-	12,490
Arshad Mehmood	E/S Randheer	-do-	323/A-1	SO(S-111)2/16-07 dated 19-10-09	-do-	12,490
Farooq Insari	-do-	-do-	2138/A-1 dated 14-09-02	-do-	-do-	12,490
Ghulam Mustafa	P/S Bin Kalis	-do-	-	-	-	12,490
Tanzila Zulifqar	P/S dado Barsala	-do-	220/A-1 dated 04-09-09	-	-	26,734
Amir Raza	P/S Jand Sharif	-do-	2348/E-1 dated 17-09-02	-	-do-	98,908
Shamila Latif	P/S Kotli Bajjar	-do-	383/A-1 dated 05-05-09	SO(S-111)2/16-07 dated 19-10-09	-do-	28,643
Sajida perveen	-do-	-do-	732/A-1 dated 12-05-09	-do-	-do-	28,643
Safia Imtiaz	P/S Sehna	-do-	409/A-1 dated 05-05-09	-do-	-do-	28,643
M Nazim	P/S Manglia	-do-	3341/A-1 dated 14-11-03	-do-	-do-	12,490
M Ali	P/S Kulk	-do-	3397/A-1 dated 25-11-03	-do-	-do-	91,217
Nusrat Zaitoon	P/S Lidder	-do-	2693/A-1 dated 31-08-06	-do-	-do-	55,687
Bushra Begum	P/S Dhal kaka	-do-	4241/A-1 dated 07-11-06	-do-	-do-	55,687
Kiran Fatima	-do-	-do-	2115 dated 31-08-	-do-	-do-	55,687

Name of Teachers	Posted at	Designation	Appointed vide No.	Regularization	w.e.f	R.O.P (Rs)
			06			
Noreen Gul	P/S Chak Laskri	-do-	2585 dated 31-08-06	-do-	-do-	55,687
Fakhar Abbas	P/S Piara	-do-	3431/E-1 dated 14-11-03	-do-	-do-	55,687
Shakeela Nadeem	P/S Panjwarrian	-do-	2071/A-1 dated 31-08-06	-do-	-do-	55,687
Mohamad Asghar	P/S Makwal	-do-	2751/A-1 dated 31-08-06	-do-	-do-	55,687
Nargis Jabeen	P/S Baganwala	-do-	733/A-1 dated 15-05-09	-do-	-do-	12,490
Ghulam Fatima	-do-	-do-	388/A-1 dated 05-05-09	-do-	-do-	12,490
Sobia Naz	P/S Dhull Ghair	-do-	1012/A-1 dated 04-02-10	-do-	-do-	12,490
Abida Khatoon	P/S Thutha Rai Bahader	-do-	490/A-1 dated 05-05-09	-do-	-do-	12,490
Muqadas Rasheed	P/S Lehri	-do-	390/A-1 dated 05-05-09	-do-	-do-	21,560
Raheela Kouser	-do-	-do-	389/A-1 dated 05-05-09	-do-	-do-	21,560
Shaba Kouser	P/S Malik pur Jattan	-do-	4209dated31-08-06	-do-	-do-	21,560
Usman Gani	P/ S Samrala Arrian	-do-	2317/A-1 dated 16-10-04	-do-	-do-	21,560
Sadia Waliayat	P/S Chahdo	-do-	728/A-1 dated 12-05-09	-do-	-do-	21,560
Aysha Ghafoor	-do-	-do-	489/A-1 dated 05-05-09	-do-	-do-	21,560
Sadia Noureen	-do-	-do-	484/A-1 dated 05-05-09	-do-	-do-	21,560
Sitara Shabeer	P/S Hakla	-do-	2575/A-1 dated 31-08-06	-do-	-do-	28,643
Shazai Begum	P/S Dher	-do-	2581/ A-1 dated 31-08-06	-do-	-do-	28,643
Mansoor Ahmed	P/S Chak Skinde No-30	-do-	403/A-1 dated 05-05-09	-do-	-do-	28,643
Tarik Ali	-do-	-do-	417/A-1 dated 05-05-09	-do-	-do-	28,643
Farah Naz	P/S Wail	-do-	385/A-1 dated 05-05-09	-do-	-do-	28,643
Fatima Gulzar	P/S Kharrian No-2	-do-	753/A-1 dated 29-03-07	-do-	-do-	28,643
Bushra Rafiq	-do-	-do-	1040/A-1 dated 29-03-07	-do-	-do-	28,643
Uzma Shaheen	P/S Thapla	-do-	2577/A-1 dated 31-08-06	-do-	-do-	28,643
TOTAL						1,568,137

Pay fixation Rs 1,568,137

Name	Designation	School	Amount over drawn (Rs)
Sadia Mustafa	EST	GES Saadatpur	47834
Rukhsar Ahmed Nadeem	C-IV	-do-	6723
Shakeela Rani	ESE	GES Masoompur	4116
Salma Yasmeen	PST	-do-	23590
Ghazala Saleem	PST	GPS Dhal	23590
Jamila Bibi	PST	GGPS Khal	13590
Shakeela Akbar	PST	GPS Khanpur Gujran	13590
Tazeem Akhtar	PST	GGPS Masoompur Kalan	23590
Rehana Kousar	PST	GGPS Pothi Maira	23590
Shahida Parveen	PST	GPS Dak Jattan	13590
Arifa Batool	PST	GGPS Mandi Mujahan	17725
Shaista Khanum	PST	GCMS Mandi Balwal	71000
Rubina Kousar	PST	GGPS Thal	54000
Farzana Kousar	PST	GGPS Maeh Kalan	69384
Uzma Sattar	PST	GGPS Chak Natha	69384
Shakeela Ch.	PST	GGPS Khanpur Khamb	4114
Saima Qurban	PST	GGPS Kasteela	71978
Fozia Noreen	PST	GPS Pindi Jattan	41000
Shazia Ijaz	PST	GGPS Baisa Khurd	41000
Nusrat Manzoor	PST	GGPS Kinaara	41100
Aysha Gull	PST	-do-	13590
Farhanda Zafar	PST	GGPS Dandi Rajput	41100
Sadia Fazal	PST	GGPS Dhoke Murreed	41100
TOTAL			770278

Deputy DEO (EE-M) Kharian

Name	Designation	School	Amount over drawn (Rs)
Jamila Kousar	ESE	GES Banian	45950
Nighat Nasreen	SESE	-do-	10590
Qudsia Iqbal	SESE	GES Hanj	9250
Shumiala Javed	ESE	GES Sarsal	12520
Ameer Hussain	Chowkidar	GES Punjan Shahana	7140
Muhammad Ahmed	SESE	GES Topa Usman	13590
Muhammad Qaisar	PST	GES Kakariwala	10590
Ikraam Abbas	PST	GES Bhau Ghaseetpur	10590
Sajjad Ahmed	PST	-do-	10590
Shoukat Shaheen	PST	GPS Alampur	10590
Yasmeen Akhtar	PST	-do-	13550
Ishtiaq Ahmed	PST	-do-	10590
Saima Sarwar	PST	GPS Uttam	10590
Ghulam Ghooos	PST	GPS Noonawali	13590
Parvaiz Akhtar	PST	GPS Jand pir	10590
Fahar Abbas	PST	GPS Babanian	10590
M. Naseer	PST	GPS Bashna	10590
Tahir Mehmood	PST	GPS Bhago	10590

Name	Designation	School	Amount over drawn (Rs)
Sania Batool	PST	GPS Bansrian	10590
Nadia Nasreen	PST	-do-	10590
Asifa Bibi	PST	GPS Barnali	13590
M. Faheem	PST	-do-	10590
Kubra Bibi	PST	GES Chak Sarwani	10590
Shakeel Ur Rehman	SESE	GES Railway colony lalamusa	13590
Abdul Salam	SESE	-do-	18660
Khalil Akbar	SESE	-do-	18660
Farah Batool	ESE	-do-	13590
TOTAL			352530

Annex-G
Para 1.2.2.7

Sr. No.	Name of Employee	BS	HSR/ Month	Designation.	Posting	General Duty	Period		Months	Amount (Rs)
							From	To		
1	Muhammad Tariq	10	1920	S.I.	Goach	DDOH Office	01/04/2006	30-11-2012	77	147840
2	Arif Hussain	10	1920	S.I.	Hariawala	DOH Office	01/04/2006	30-11-2012	77	147840
3	Mst. Tahira Kousar	16	3000	C.N.	RHC Tanda	C.H.JP Jattan	12-10-2011	30-11-2012	13	39000
4	Mst. Komal Shahzadi	9	1860	LHV	BHU Bolani	GMH Gujrat	17-10-2011	30-11-2012	13	24180
5	Mst. Beenish Mehmood	9	1860	LHV	Bhu Haji Muhammad	GMH Lalamusa	18-01-2012	30-11-2012	11	20460
6	Mst. Nazia Hassan	9	1860	LHV	RHC Malka	BHU Bagrianwala	18-01-2012	30-11-2012	11	20460
7	Mst. Rukhsana Kousar	4	1560	Midwife	RHC Malka	SHC Hassam	24-01-2012	30-11-2012	10	15600
8	Dr. Khuram Shahzad	17	12000	MO	BHU Nagrianwala	RHC Junjah	24-01-2012	30-11-2012	10	120000
9	Dr. Zafar Mehdi	17	12000	MO	BHU Thootha Rai Bhadar	THQ Kharian	21-01-2012	30-11-2012	10	120000
10	Mst. Asia Khurshid	9	1860	LHV	BHU Mandhar	BHU Sadwal	15-01-2012	30-11-2012	11	20460
11	Mr. Toqeer Ali	5	1620	OTA	RHC Dinga	THQ Kharian	05-01-2012	30-11-2012	11	17820
12	Mst. Mehwish Nida	9	1860	LHV	BHU Bherote	RHC Malka	06-01-2012	30-11-2012	11	20460
13	Mr. Ehsan Ullah	17	4800	SH&NS	BHU Mirza Tahir	BHU Amra Kalan	05-11-2011	30-11-2012	13	62400
14	Mst. Rizwana Sarwar	9	1860	LHV	BHU Nindowal	GMH Gujrat	01-02-2012	30-11-2012	10	18600
15	Mr. Abdul Ghafoor	6	1680	Disp.	RHC Lalamusa	C.H. JP Jattan	09-02-2012	30-11-2012	10	16800
16	Mst. Saima Aslan	9	1860	LHV	BHU Ladian	RHC Malka	13-02-2012	30-11-2012	10	18600
17	Mst. Fatima Aziz	16	3000	C.N.	RHC Pindi Sultanpur	THQ Kharian	09-02-2012	30-11-2012	10	30000
18	Dr. Zahid Mehmood	17	12000	MO	RHC Shadiwal	RHC Kunjah	01-03-2012	30-11-2012	9	108000
19	Dr. Anjum Naveed-ul-Hassan	17	12000	MO	BHU Amra Kalan	ABSH Gujrat	06-03-2012	30-11-2012	9	108000
20	Mst. Kousar Sultana	9	1860	LHV	BHU Dhakranwali	RHC Shadiwal	26-03-2012	30-11-2012	9	16740
21	Mst. Talmeeza Yasmin	9	1860	LHV	BHU Chadhian Dittewal	GMH Gujrat	03-05-2012	30-11-2012	7	13020

Sr. No.	Name of Employee	BS	HSR / Month	Designation.	Posting	General Duty	Period		Months	Amount (Rs)
							From	To		
22	Mst. Rizwana	9	1860	LHV	BHU Nindowal	GMH Gujrat	04-05-2012	30-11-2012	7	13020
23	Mr. Shafqat Adalat	17	4800	SH&NS	BHU Khair Ghansar	CH Kotla Arab Ali Khan	05-05-2012	30-11-2012	7	33600
24	Dr. Farhat Altaf	17	12000	WMO	BHU Karariwala	GMH Dinga	26-05-2012	30-11-2012	6	72000
25	Mr. Muhammad Khurram Nazir	17	4800	SH&NS	BHU Nindowal	BHU Kot Bela	16-12-2011	30-11-2012	12	57600
26	Dr. Najyea Saddiq	17	12000	WMO	BHU Chakori Shair Ghazi	RHC Lalamusa	13-12-2011	30-11-2012	12	144000
27	Mst. Zohra Batool	4	1560	Midwife	BHU Khoja	BHU Karyala	23-11-2011	30-11-2012	13	20280
28	Mr. Qasir Majeed	2	1470	S/W	BHU Bolani	BHU Lakanwal	18-02-2011	30-11-2012	10	14700
29	Dr. Qamar Zaman	17	12000	MO	BHU Gakhra Kalan	RHC Kunjah	11-06-2012	30-11-2012	6	72000
30	Syed Ghulam Abbas	17	4800	MA	BHU Bherote	BHU Gulyana	12-06-2012	30-11-2012	6	28800
31	Mr. Pervaiz Younas	17	4800	MA	BHU Hanjra	BHU M.D. Pur	19-06-2012	30-11-2012	6	28800
32	Mst. Misbah Noreen	17	4800	SH&NS	BHU Alamgarh	BHU Hazara Mughlan	11-08-2012	30-11-2012	4	19200
33	Mst. Tanzeela Yousaf	9	1860	LHV	BHU Chopala	CH Jalal Pur Jattan	16-08-2012	30-11-2012	4	7440
34	Dr. Sarmad Chand	17	12000	MO	BHU Alamgarh	BHU Bansrian	11-08-2012	30-11-2012	4	48000
35	Dr. Azhar Ehsan Butt	17	12000	MO	BHU Jheeranwali	BHU Goleki	19-09-2012	30-11-2012	3	36000
36	Arshad Mohsin	18	5400	MA	BHU Saman Pindi	DOH Office	01/04/2006	30-11-2012	77	415800
36	Dr. Aftab Ahmad	17	12000	MO	BHU Panjan Kisana	Trauma Centre, Lalamusa	01-10-2012	30-11-2012	2	24000
TOTAL										2141520