



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

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R	Buildings and Roads
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DCO	District Coordination Officer
DO	District Officer
DHQ	District Headquarters
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
HSRP	Health Sectors Reform Programme
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Module
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil & Lubricants
RHC	Rural Health Centre
SAP	System Application Profile
THQ	Tehsil Headquarter Hospital
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, Mianwali 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, 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, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

2. The Regional Directorate has a human resource of 14 officers and staff, total 4555 man days and the annual budget of Rs9.398 million for the financial year 2011-2012. It has mandated to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Sargodha carried out Audit of accounts of District Government Mianwali for the financial year 2011-2012.

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

4. Audit of District Government, Mianwali 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 they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed law, 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) Expenditure Audited

Total expenditure of the District Government Mianwali for the financial year 2011-2012, was Rs3,424.234 million covering one PAO and 230 formations. Out of this, RDA Sargodha audited expenditure of Rs2168.114 million which, in terms of percentage, was 63% of the total expenditure. Regional Director Audit planned and executed audit of twenty six (25) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Mianwali for the financial year 2011-2012, were Rs4.611 million. RDA Sargodha audited receipts of Rs2.167 million which was 47% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs12.741 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs1.975 million was recovered and verified during the year 2012-13, till the time of compilation of report.

d) The Key Audit Findings of Report

- i. Non-production of record of Rs373.876 million noted in one case¹.
- ii. Irregularity and Non-compliance of Rs10.808 million noted in 03 cases².
- iii. Weakness of internal controls noted in 04 cases involving an amount of Rs15.883 million.
- iv. Analysis of budget and expenditure of District Government Mianwali for the financial year 2011-12 revealed that the original budget was Rs4,445.143 million, supplementary grant was Rs6.752 million whereas Rs583.320 million were surrendered / withdrawn and the final budget was Rs3,868.576 million. Non-development expenditure of Rs3,251.415 million was incurred against original allocation of Rs4,158.956 million and Development Expenditure of Rs172.819 million was incurred against the original budget allocation of Rs292.940 million resulting in savings of Rs907.541 million and Rs120.121 million respectively. Total expenditure of Rs3,424.234 million was incurred against the final budget of Rs3,868.576 million, resulting in overall savings of Rs444.342 million which in terms of percentage was 11%.

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

e) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.

¹Para: 1.2.1.1

²Paras: 1.2.2.1 to 1.2.2.3

³Paras: 1.2.3.1 to 1.2.3.4

- iii. Inquiries need to be held to fix responsibility for fraud, overpayment, 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.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAO) under Audit Jurisdiction	01	3,868.576
2	Total formations under Audit Jurisdiction	230	3,868.576
3	Total Entities (PAO) Audited	01	2,168.114
4	Total formations Audited	25	2,168.114
5	Audit & Inspection Reports	25	2,168.114
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
1	Asset management	0
2	Financial management	12.741
3	Internal controls	20.885
4	Violation of rules	6.200
5	Others	375.989
Total		415.815

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year	Total last year
1	Outlays audited	78.692	921.210	2.167	1,168.216	2,168.114	585.394
2	Amount placed under audit observation / irregularities	12.885	10.127	0	392.803	415.815	187.814
3	Recoveries pointed out at the instance of Audit	0	10.127	0	2.614	12.741	47.144
4	Recoveries accepted / established at Audit instance	0	10.127	0	2.614	12.741	48.153
5	Recoveries realized at the instance of Audit		0.192	1.387	0.396	1.975	1.175

*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs2,168.114 million.

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	6.200
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	2.113
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 system.	20.885
5	Recoveries and overpayment, representing cases of established overpayments are misappropriation of public money.	12.741
6	Non-production of record to Audit	373.876
7	Others, including cases of accidents, negligence etc.	0
Total		415.815

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

CHAPTER-1

1.1 District Government, Mianwali

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)

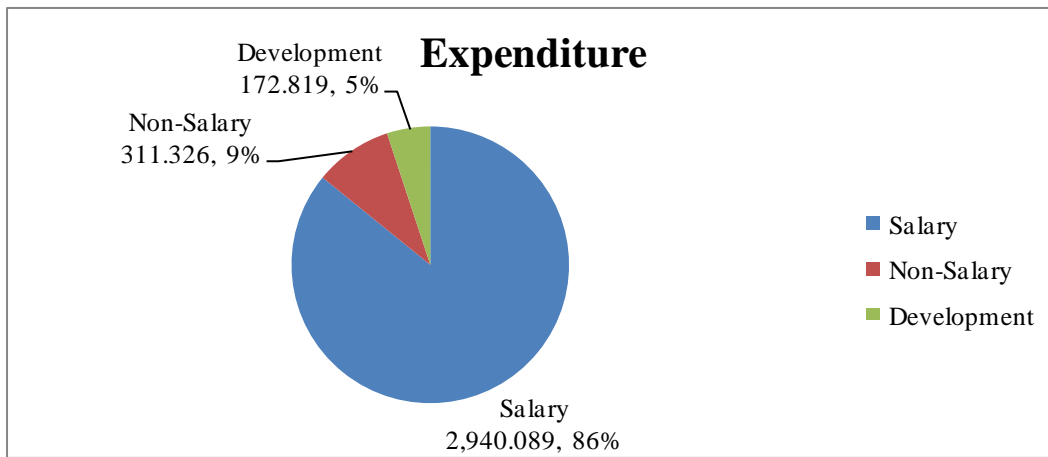
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

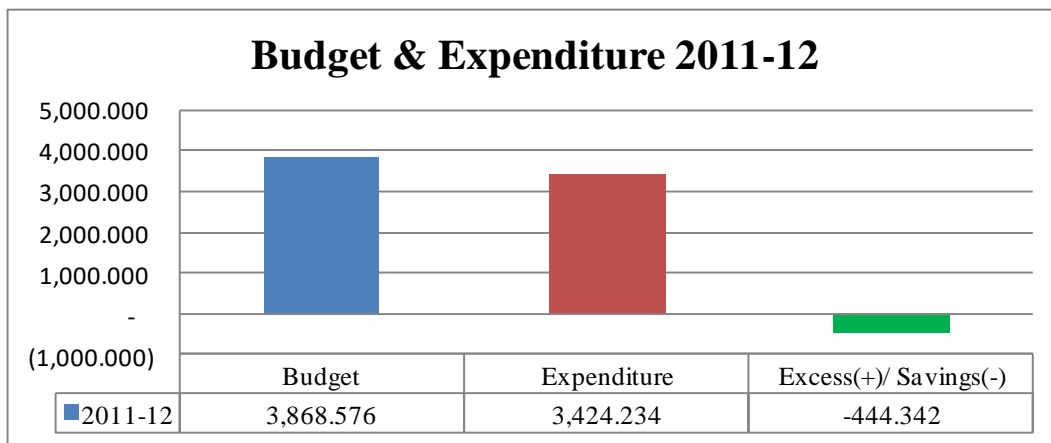
F.Y: 2011-12	Budget	Expenditure	Savings	%age Savings
Salary	3,542.579	2,940.089	602.490	17
Non-salary	616.377	311.326	305.051	49
Development	292.940	172.819	120.121	41
Total	4,451.896	3,424.234	1027.662	23
Total Surrender	583.320		583.320	-
Net Total	3,868.576	3,424.234	444.342	11

Rs in million



As per Appropriation Account 2011-12 of District Mianwali, the original budget was Rs4,445.143 million, supplementary grant was Rs6.752 million. After a withdrawal of Rs583.320 million, the final budget was Rs3,868.576 million. Against the final budget, District Government Mianwali incurred total expenditures of Rs3,424.234 million during 2011-12 as detailed at Annex-B.

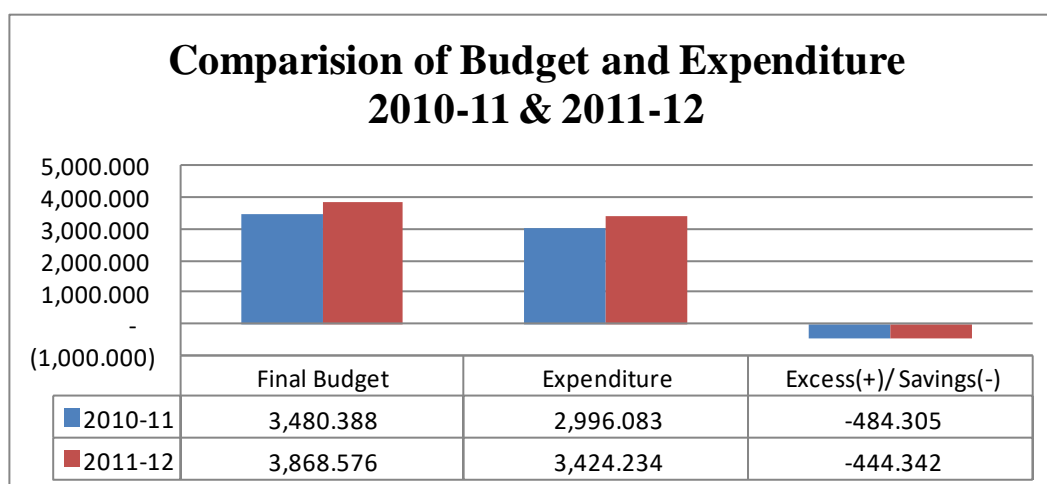
Rs in million



Ineffective financial management resulted in savings of Rs444.342 million which in term of percentage was 11% of the final budget. The same was required to be justified by the PAO.

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

Rs in million



There was 11% increase in Budget Allocation and 14% 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 Report Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	22	Not convened
2	2003-04	30	Not convened
3	2004-05	12	Not convened
4	*01.07.2005 to 31.03.2008 (Special Audit)	104	Not convened
5	2009-10	28	Not convened
6	2010-11	31	Not convened
7	2011-12	29	Not convened

* It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the financial year instead of the audit year which was 2008-2009.

1.2 AUDIT PARAS

1.2.1 Misappropriation / Fraud

1.2.1.1 Shortage of Bitumen- Rs2.112 million

According to Rule 15(4) and Rule 15.5 of PFR Vol-I, all material received should be examined, counted, measured and weighted as the case may be, when delivery is taken and same should be kept in charge of a reasonable Government servant, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.

DO Roads Mianwali purchased bitumen during financial year 2010-11. On physical verification, 150 drums of bitumen @ Rs14,078 per drum found short.

Audit holds that bitumen was found short due to weak internal Controls.

This resulted in loss of Rs2.112 million to the public exchequer.

The matter was reported to PAO/DCO in July 2011. No reply was submitted by management. Para was not discussed in DAC due to non-submission of working papers.

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

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record – Rs373.876 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Various formations of District Mianwali drew Rs373.876 million (Annex-C) for the financial year 2011-12 but failed to produce record for audit verification.

Audit holds that relevant record was not produced to Audit which was violation of constitutional provisions and was deliberate on the part of the auditee.

In the absence of record, authenticity, validity, accuracy and genuiness of expenditure worth Rs373.876 million could not be verified.

The matter was reported to the PAO/ DCO in December, 2012. DAC in its meeting dated 03-01-2013 directed the department to produce record for detailed verification. No compliance of DAC directives was shown till finalization of this report.

Audit stresses producing record to Audit in order to verify its authenticity, validity, accuracy and genuiness besides fixing of responsibility against the person(s) at fault.

1.2.3 Non-compliance of Rules

1.2.3.1 Wastage of Public Resources - Rs13.135 million

According to rule 2.10(a) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money

DO Roads Mianwali has a stock of bitumen of Rs13.135 million during financial year 2011-12 which was purchased in financial year 2001-02. The stock remained unused so far and same was being deteriorated as detailed below:

Sr. No	Name of Firm	Description	Bill No & date	Qty	Rate	Amount (Rs)
1	NRF Karachi	Bitumen	Nil	933 Drum	14,078	13,135,007

Audit holds that bitumen could not be used due to defective financial discipline.

This resulted in loss of Rs13.135 million to the public exchequer.

The matter was reported to PAO/DCO in July 2011. No reply was submitted by management.

Para was not discussed in DAC due to non-submission of working papers.

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

1.2.3.2 Overpayment to Contractor- Rs9.052 million

According to The Chief Engineer Punjab, District Support & Monitoring Department, Lahore letter No. 43-WS/1814/WI dated 19.3.2011, approved specification for TST is “67 lbs bitumen and 7.5 cft bajri”

DO (Roads) Mianwali paid to contractor item “TST” by using the quantity of 79 lbs bitumen and 9.75 cft bajri instead of approved specification during the financial year 2011-12 as detailed below:

Bitumen	Qty of TST	Excess qty of bitumen paid	Rate (Rs)	Amount (Rs)
	1744000 sft	$79.67 \times 744000 / 100 \times 2204 = 94.95$ mt	85,000 per MT	8,070,750
Bajri	Qty executed	Qty of bajri in excessrate		0
	1744000 sft	$9.75 - 7.50 = 2.25$ % cft x 1744000 sft = 39240% cft	2500 % cft	981,000
Total				9,051,750

Audit holds that allowing excess quantities was due to defective planning and weak internal controls.

Overpayment to contractor caused a loss of Rs9.052 million to the public exchequer.

The matter was reported to the PAO/DCO in December, 2012. Management replied that the payment has been made according to approved estimate by DDWP and revised technical sanction by the Chief Engineer DS&M Department. No documentary evidence was provided by management. DAC in its meeting dated 03-01-2013 directed the department to recovery. No compliance of DAC directives was shown till finalization of this report.

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

1.2.3.3 Overpayment for Construction of Water Courses – Rs1.076 million

According to chapter “Mortar” of MRS, 6.49 bags of cement was required for preparing 1 cubic meter of wet (ready) mortar. And 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of bricks masonry ($1.6225 = 6.49 \times 25/100$) bags of cement for construction of 1 cubic meter of bricks masonry)

DO (OFWM) Mianwali, paid average 500 bricks for construction of 1 cubic meter of water course without deducting the 25% cement sand ratio and payments for cement were also paid excess as 1.87 bags of cement instead of admissible 1.6225 bags per cubic meter of brick masonry as detailed at **Annex-D**.

Audit holds that overpayments for bricks & cements were made due to defective financial discipline.

Overpayment of Rs1.076 million resulted in loss to the public exchequer.

The matter was reported to the PAO/DCO in December, 2012. Management replied that Payments were made as per PC-1. DAC in its meeting dated 03-01-2013

directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

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

1.2.3.4 Overpayment of Practice Compensatory and Health Sector Reforms Allowance-Rs680,604

According to the Job title the Medical Officer posted in BHUs were required to reside in the designated houses provided within BHUs for ensuring their presence round the clock for service delivery at the place of their posting. In compensation of this, they are allowed to draw Practice Compensatory Allowance @ Rs2,500 per month and Health Sector Reforms Allowance.

District Officer (Health) Mianwali paid Practice Compensatory Allowance (PCA) and Health Sector Reform Allowance (HSRA) to staff who were not residing in BHUs during the financial year 2011-12 as detailed below:

Name	BPS	Desig Nation	DDO Code	HRA (Rs)	PCA (Rs)	HSRA (Rs)	Total (Rs)
Dr. Ashraf Khan	17	MO	6223	2,955	2,500	12,000	174,000
Dr. Abida Shahzadi	17	WMO	6223	2,955	2,500	12,000	174,000
Nargis Khatoon	17	MA	6223	2,955	2,500	7,617	121,404
Shafique-ur-Rehman	17	MA	6223	2,955	2,500	5,205	92,460
Traiq Maqsood	17	MA	6223	2,955	2,500	7,395	118,740
Total							680,604

Audit holds that payment of HSRA and PCA was made to employees, due to defective financial discipline causing in loss of Rs680,604 to the public exchequer.

The matter was reported to the PAO/DCO in December, 2012. Management replied that recovery would be made. DAC in its meeting dated 03-01-2013 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

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

1.2.4 Internal Controls Weakness

1.2.4.1 Loss due to Wastage of Government Property - Rs6.685 million

According to Rule 2.10(a) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

MS Tehsil Head Quarter Hospital Piplan did not utilize following equipments for provision of better facilities to patients since procurement. Value of equipment is deteriorating with the passage of time.

Sr. No.	Description of equipment	Quantity	Year of purchase	Value (Rs)
1	Hospital Ambulance	01	2008-09	1,820,000
2	Anaesthesia Machine	01	2009-10	3,525,000
3	Cardiac Monitor	01	2009-10	640,000
4	Blood storage Cabinet	01	2009-10	700,000
Total				6,685,000

Audit holds that Assets were not utilized for public welfare due to defective planning & financial discipline.

The matter was reported to the PAO/DCO in December, 2012. No reply was submitted by management. DAC in its meeting dated 03-01-2013 directed the department to make assets functional. No compliance of DAC directives was shown till finalization of this report.

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

1.2.4.2 Irregular Purchase of Furniture - Rs6.200 million

As per rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

Executive District Officer (Education) Mianwali drew Rs6.200 million for purchase of furniture in the financial year 2011-12. Furniture was purchased without getting NOC from Wood Working Centre, sanction of the DCO being the Secretary of

District Coordination Committee, advertisement on PPRA website and publication of tender in two daily newspapers and inspection & technical report that the furniture items were as per specification. Further, in violation of supply order Laminated Sheet used instead of Shesham Wood.

Audit holds that furniture was purchased without adopting due procedure due to defective financial discipline causing irregular expenditure of Rs6.200 million from the public exchequer.

The matter was reported to the PAO/DCO in December, 2012. DAC in its meeting dated 03-01-2013 directed the department to get expenditure regularized. No compliance of DAC directives was shown till finalization of this report.

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

1.2.4.3 Non-deduction of Conveyance Allowance – Rs1.422 million

As per Treasury Rule 7, Conveyance Allowance is inadmissible during leave period. As per clarification of Government of the Punjab Health Department vide letter No S.O. (A.III-MCW) 9-17/84 12-01-1987, Uniform Allowance and Mess Allowance is not admissible during leave.

MS DHQ Hospital Mianwali, Dy. DEO (MEE), Dy. DEO (WEE) Isa Khel and SMO RHC Kamar Mashani paid conveyance allowances during leave period to officers and official as detailed at **Annex-E**

Audit holds that allowances were paid during leave period due to defective financial discipline.

Unauthorized payment of allowances resulted in loss of Rs1.422 million to public exchequer.

The matter was reported to the PAO/DCO in December, 2012. Management replied that District Accounts Officer was requested to effect recovery SMO RHC Kamar Mashani admitted the para. DAC in its meeting dated 03-01-2013 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses recovery besides fixing responsibility under intimation to Audit.

1.2.4.4 Non credit of Lapsed Security - Rs1.065 million

As per Rule 5.4 of DFR read with Rule 12.7 of PFR Vol-II deposits lying unclaimed for more than three years are required to be credited to revenue at the disposal of the Govt.

District Officer (Roads), Mianwali did not credit to government treasury unclaimed securities balance available in the financial year 2011-12 for the last three years.

Audit holds that the non credit of lapsed amount in government treasury due to defective financial discipline and weak internal controls.

This resulted in loss of Rs1.065 million to the public exchequer.

The matter was reported to the PAO/DCO in December, 2012. Management admitted the para. DAC in its meeting dated 03-01-2013 directed the department to for early compliance. No compliance of DAC directives was shown till finalization of this report.

Audit stresses for early credit of lapsed security amount in government treasury besides fixing responsibility.

1.2.4.5 Loss due to Non-deduction of Income Tax – Rs511,515

According to Section 153 and 148 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 3.5% and 6% respectively on account of supplies and services rendered. Further the exemption of income tax is available to the importer only, if he supplies the goods in the same state.

Dy. DEO (M-EE) and Dy. DEO (W-EE) Mianwali made payments to contractors / suppliers without deducting income tax at source during the financial year 2011-12 as detailed at **Annex-F**

Audit holds that due to weak internal controls, income tax amounting to Rs511,515 was not deducted at source.

Non-deduction of income tax resulted in loss of Rs511,515 to the public exchequer.

The matter was reported to the PAO/DCO in December, 2012. Management replied that recovery would be affected. DAC in its meeting dated 03-01-2013 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery of income tax besides fixing responsibility under intimation to Audit.

ANNEXES

MFDAC PARAS

Sr. No.	AP NO	Name of Formation	Description of Paras	Nature of violation	Amount (Rs)
1	62	DCO Mianwali	Non-verification of pass book of SDAs	Violation of Rules	654,724,000
2	32	DO Building Mianwali	Doubtful payment of earth excavated due to non disposal of earth therefore recovery on account of non utilization of excavated earth	Violation of Rules	196,999
3	28	DO Buildings	Un-authorized award of contract	Violation of Rules	3,829,000
4	26	DO Buildings	Overpayment for purchase of store items	Violation of Rules	116,880
5	27	DO Buildings	Recovery on account of non utilization of excavated earth	Recovery	61,375
6	34	DO Buildings	Non preparation of completion reports of development projects	Violation of Rules	0
7	45	EDO Health	Irregular purchase of medical equipments	Violation of Rules	981,572
8	46	EDO Health	Unauthorized expenditure on account of purchase of medicine without DDO Powers through MSD	Violation of Rules	5,265,303
9	47	EDO Health	Non utilization of Development Budget	Violation of Rules	9,800,000
10	43	EDO Health	Loss due to non deduction of Liquidity Damages/Shelf life	Recovery	36,677
11	48	EDO Health	Loss due to payment of repair of transport	Recovery	46,800
12	50	EDO Health	Irregular payment of POL	Violation of Rules	76,381
13	44	EDO Health	Unauthorized expenditure	Violation of Rules	147,300
14	57	General Nursing School	Irregular payment of stipend to the trainee students	Violation of Rules	12,081,496
15	75	DO Road	Recovery	Recovery	1,048,260
16	76	DO Road	Excess expenditure by violating the permissible limits	Recovery	316,113
17	81	DO Road	Drawl of salary without performance of duties – Burdon on public exchequer	Recovery	6,846,000
18	82	DO Road	Non recovery/(NOC) of Professional Tax	Recovery	213,000
19	94	DO Road	Irregular payment without GST invoices	Violation of Rules	632,181

20	84	DO Road	Recovery of Rs 1.36 million	Recovery	1,360,000
21	78	DO Road	Overpayment on account of non deduction of steel rates	Recovery	81,288
22	79	DO Road	Undue payment to contractor due to allowing higher rates instead of estimated rates	Violation of Rules	6,022,000
23	80	DO Road	Excess payment	Overpayment	1,837,000
24	83	DO Road	Loss to government due to unjustified enhancement	Recovery	3,097,000
25	118	DOH	Non recovery of rent form illegal occupant	Recovery	2,000,000
26	109	DOH	Overpayment on account of Health Sector Reform Allowance	Overpayment	34,476
27	110	DOH	Overpayment of inadmissible allowance	Overpayment	25,380
28	112	DOH	Overpayment of conveyance allowance	Overpayment	177,000
29	113	DOH	Overpayment of conveyance allowance	Overpayment	17,877
30	114	DOH	Unauthorized expenditure due to misclassification	Violation of Rules	91,000
31	117	DOH	Excess Expenditure	Overpayment	6,048,113
32	126	THQ Isa Khel	Recovery on accounts of General Sales Tax	Recovery	89,378
33	128	THQ Isa Khel	Irregular purchase of L.P medicines out of MSD budget	Violation of Rules	647,798
34	129	THQ Isa Khel	Irregular purchase of X-Ray material valuing	Violation of Rules	393,344
35	132	DHQ Hospital	Irregular, doubtful creation of pending liabilities	Violation of Rules	1,701,453
36	133	DHQ Hospital	Irregular and uneconomical expenditure on the purchase of X-Ray films	Violation of Rules	1,586,125
37	134	DHQ Hospital	Expenditure beyond competency	Violation of Rules	4,648,725
38	136	DHQ Hospital	Non disbursement	Violation of Rules	3,061,248
39	139	DHQ Hospital	Irregular/uneconomical expenditure on the purchase of floor cleaner	Violation of Rules	383,000
40	140	DHQ Hospital	Irregular/doubtful expenditure on account of discharging of pending liabilities	Violation of Rules	225,092
41	141	DHQ Hospital	Irregular auction of un-serviceable items	Unsound Management of Asset	565,000
42	142	DHQ Hospital	Loss to government due to non recovery/less recovery of income tax	Recovery	77,860

43	143	DHQ Hospital MW	Award of rate contract of medicines at higher rates involving excess payment. Recovery	Recovery	86,030
44	145	DHQ Hospital	Expenditure in excess of budget allocation	Violation of Rules	1,789,669
45	131	DHQ Hospital	Irregular expenditure on contingent paid staff	Violation of Rules	1,274,000
46	137	DHQ Hospital	Unauthorized expenditure	Violation of Rules	319,841
47	138	DHQ Hospital	Unauthorized and Misclassified expenditure	Violation of Rules	138,050
48	151	DDEO (WEE) Isa Khel	Irregular retention of govt. money variance	Violation of Rules	711,589
49	03	DO (Forest)	Irregular Excess expenditure on maintenance of potted nursery	Violation of Rules	41,000
50	05	DO (Forest)	Irregular expenditure in Violation of PPRA Rules	Violation of Rules	825,926
51	09	SMO RHC Kamar Mashani	Invalid expenditure on purchase of day to day medicines	Violation of Rules	128,982
52	10	SMO RHC Kamar Mashani	Irregular expenditure on consumable store	Violation of Rules	165,420
53	11	SMO RHC Kamar Mashani	Irregular expenditure on POL	Violation of Rules	56,932
54	19	DDEO (MEE)Piplan	Irregular maintenance of cash book	Violation of Rules	1,612,837
55	37	DDEO (WEE) Mianwali	Overpayment of Social Security benefit	Weakness of Internal Controls	548,029
56	38	DDEO (WEE) Mianwali	Loss due to non deduction of conveyance allowance during leave	Weakness of Internal Controls	169,165
57	39	DDEO (WEE) Mianwali	Loss due to payment of inadmissible allowances	Weakness of Internal Controls	77,508
58	56	MS THQ Hospital Piplan	Loss due to theft of medicine	Recovery	47,402
59	85	DDEO (MEE)MW	Recovery of pay	Recovery	5,408,000

60	86	DDEO (MEE)MW	Expenditure over and above the budget allocation	Violation of Rules	18,535,000
61	88	DDEO (MEE)MW	Unauthorized payment of conveyance allowance	Violation of Rules	416,640
62	89	DDEO (MEE)MW	Low enrollment due poor performance of the teaching staff	Violation of Rules	0
63	94	EDO (Education)	Irregular payment without GST invoices	Violation of Rules	632,181
64	98	THQ Hospital Kalabagh	Irregular purchase of medicine without observing codal formalities	Violation of Rules	265,790
65	99	THQ Hospital Kalabagh	Purchase of bed sheet and dusters at exorbitant rates	Violation of Rules	58,316
66	101	THQ Hospital Kalabagh	Payment of medicine without batch No. and DTL reports	Violation of Rules	104,400
67	102	THQ Hospital Kalabagh	Payment of pending liability	Violation of Rules	99,586
68	103	THQ Hospital Kalabagh	Non disbursement	Violation of Rules	401,289
69	104	THQ Hospital Kalabagh	Recovery on account of unauthorized drawl of PHSRP allowance	Recovery	72,726
70	119	EDO (CD)	Non Completion of CCB Works within Stipulated time	Violation of Rules	5,800,000
71	120	EDO (CD)	Non Utilization of CCB Funds	Violation of Rules	377,264,000
72	121	EDO (CD)	Unauthorized use of CCB Fund	Violation of Rules	260,046,000
73	122	EDO (CD)	Un-authorized expenditure without Technical sanctioned	Violation of Rules	5,800,000
74	128	THQ Isa Khel	Irregular purchase of L.P medicines out of MSD budget	Violation of Rules	647,798
75	146	DDEO (MEE) Isa Khel	Expenditure In Excess Of Budget Allocation	Violation of Rules	4,807,661
76	153	DDEO (MEE) Isa Khel	Doubtful expenditure out of SMC grant	Violation of Rules	142,952

77	111	DO Health	Overpayment on account of Practice Compensatory and Health Sector Reforms Allowance	Violation of Rules	680,604
78	14	DO OFWM	Loss due to Non-recovery of Unspent Balances	Violation of Rules	628,887
79	116	DO Health	Unauthorized expenditure	Violation of Rules	576,550
80	36	Dy DEO WEE Mianwali	Loss due to Payment of Pay and Allowances during EOL	Violation of Rules	378,895
81	04	A.D Farms, Mianwali	Loss due to Non-auction of Gram Seeds	Violation of Rules	370,030
82	65	DCO Mianwali	Loss to District Government due to non realization	Recovery	890,939
83	134	Dy DEO (MEE) and (WEE) Mianwali	Loss due to Non-deduction of Income Tax	Recovery	511,515
84	105	DO Health	Loss due to Non-deduction of HRA	Recovery	496,940
85	57	G. Nursing School	Non recovery of stipend	Recovery	218,939

Annex-B

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age Excess/Saving
2	Land Revenue.	0	0	0	1,977,016	1,977,016	100
3	Provincial Excise.	3,317,264	0	3,317,264	3,180,772	136,492	4.11
5	Forests.	10,471,869	1,976,471	12,448,340	12,301,544	146,796	1.18
7	Charges on A/c of Motor Vehicles Act.	1,540,580	0	1,540,580	866,399	674,181	43.76
8	Other Taxes & Duties.	2,079,400	15,949	2,095,349	2,063,589	31,760	1.52
10	General Administration	91,205,378	0	91,205,378	43,401,662	47,803,716	52.41
15	Education.	3,073,231,764	0	3,073,231,764	2,363,287,942	709,943,822	23.10
16	Health Services.	597,869,028	0	597,869,028	487,166,775	110,702,253	18.52
17	Public Health.	2,193,359	0	2,193,359	1,874,279	319,080	14.55
18	Agriculture.	89,994,296	0	89,994,296	84,884,514	5,109,782	5.68
19	Fisheries.	2,200,484	63,408	2,263,892	1,431,022	832,870	36.79
20	Veterinary.	54,200,246	0	54,200,246	48,966,497	5,233,749	9.66
21	Co-operative.	12,155,348	63,016	12,218,364	11,241,466	976,898	8.00
22	Industries.	1,895,390	0	1,895,390	1,130,555	764,835	40.35
23	Miscellaneous Departments.	1,826,200	0	1,826,200	1,518,385	307,815	16.86
24	Civil Works.	40,440,679	4,633,358	45,074,037	37,211,852	7,862,185	17.44
25	Communications	143,074,164	0	143,074,164	132,239,795	10,834,369	7.57
31	Miscellaneous.	20,525,835	0	20,525,835	13,455,554	7,070,281	34.45
32	Civil Defence.	3,982,046	0	3,982,046	3,215,218	766,828	19.26
Total Non-Development		4,152,203,330	6,752,202	4,158,955,532	3,251,414,836	907,540,696	21.82
36	Development.	292,940,141	0	292,940,141	172,818,769	120,121,372	41.01
Total Development		292,940,141	0	292,940,141	172,818,769	120,121,372	41.01
Grand Total		4,445,143,471	6,752,202	4,451,895,673	3,424,233,605	1,027,662,068	23.08
Net Result of Surrender / Withdrawal:		0	-583,319,914	-583,319,914	0	583,319,914	100
Net Total		4,445,143,471	-576,567,712	3,868,575,759	3,424,233,605	444,342,154	11.49

Annex-C

Formation	Description	Amount (Rs)
DCO	ADLG	106,805,158
DCO	DO (Building)	109,300,205
EDO (Education)	Transfer of funds amounting to Rs 150,000 to 20 schools out of the Federal ESR (Revamping of Science Education in Secondary Education)	3,000,000
EDO (Education)	Transfer of funds to 10 schools @ Rs 400,000 out of the Federal ESR (introduction of technical lab – purchase of tools and equipments)	4,000,000
EDO (Education)	Provision of equipment for vocational training in High School - 30 school per district.	8,750,000
EDO (Education)	Provision of Computer Networking and Furniture for IT Lab. for 16 schools	1,552,000
EDO (Education)	Internal Merit Scholarship	1,932,000
EDO (Education)	Transfer of funds to the Primary & Middle Schools @ Rs 20000 & Rs 50000	30,470,000
EDO (Education)	-do-	29,640,000
EDO (Education)	Non production of bank statement of development funds	6,700,000
EDO (Education)	Non production of record regarding purchase of furniture by Model Schools	0
DDEO (WEE) Isa Khel	GGES Manda Khel	205,300
DDEO (WEE) Isa Khel	GGES Tibba Sharif	205,300
DOH Mianwali	PRSP	60,993,746
EDO(CD)	CCB Schemes	8,500,000
DO (OFWM)	Irregular expenditure on conversion of single cabin vehicle in to double cabin	468,900
DO (Buildings)	Un-authorized expenditure on account of earth filling	318,197
DO (Buildings)	Excess payment for steel	194,133
DO (Buildings)	Overpayment for Pacca Brick Work	120,197
Dy.DEO (M) & W	Loss due to Non deposit of General Sales Tax by the School Management Committees	374,193
THQ Isa Khel	Irregular expenditure on the purchase of laboratory items	346,673
		373,876,002

Overpayment for Bricks

S.No.	W/C No.	Volume Measured	Bricks Paid @ 500/m ³	Bricks Admissible (375/m ³)	Excess Bricks paid	Rate (Rs)	Amount (Rs)
NPIW							
1	67100/R	58.82	29400	22058	7342	2800	20,558
2	14450/R	89.76	45300	33660	11640	2800	32,592
3	38675/R	106.18	53000	39818	13182	4600	60,637
4	81000/R	101.89	51785	38209	13576	2600	35,298
5	19400/R	246.17	123000	92314	30686	4650	142,690
6	69620/R	90.03	45000	33761	11239	5200	58,443
7	4000/L	117.2	58500	43950	14550	4400	64,020
8	6000/R	43.99	21900	16496	5404	5200	28,101
Total							442,339
PIPIP							
1	40/15	79.25	40000	29719	10281	5200	53,461
2	59/9	69.54	34500	26078	8422	5200	43,794
3	620/331	68.53	34200	25699	8501	5200	44,205
4	1123/975	81.25	40500	30469	10031	4650	46,644
5	6960/R	41.95	20900	15731	5169	5200	26,879
6	18000/L	97.74	48500	36653	11847	4650	55,089
7	420/R	320.6	160000	120225	39775	5200	206,830
8	1039/4/1	77.18	38500	28943	9557	4650	44,440
Total							521,342
G.Total							963,681

Overpayment for Cement

Sr. No.	W/C No.	Volume Measured (CM ³)	Cement used (Bags)	Admissible cement (Bags)	Excess Cement (Rs)	Rate (Rs)	Amount (Rs)
NPIW							
1	67100/R	58.82	97	95	2	395	790
2	14450/R	89.76	158	146	12	250	3000
3	38675/R	106.18	191	172	19	420	7980
4	81000/R	101.89	194	165	29	334	9686
5	19400/R	246.17	430	399	31	435	13485
6	69620/R	90.03	152	146	6	435	2610
7	4000/L	117.2	200	190	10	420	4200
8	6000/R	43.99	78	71	7	435	3045

Total							44796
PIPIP							
1	40/15	79.25	150	129	21	430	9030
2	59/9	69.54	126	113	13	430	5590
3	620/331	68.53	126	111	15	435	6525
4	1123/975	81.25	150	132	18	435	7830
5	6960/R	41.95	71	68	3	435	1305
6	18000/L	97.74	170	159	11	435	4785
7	420/R	320.6	580	520	60	435	26100
8	1039/4/1	77.18	140	125	15	435	6525
Total							67690
G.Total							112,486

MS DHQ Hospital					
Sr. No.	Name	Designation	Personal No.	BPS	Amount (Rs)
1	Ch. Ghulam Rasool	C/N	30702856	16	29,760
2	Mukhtar Ahmed	HP Doctor	30704690	15	13,800
3	M. Zaman	Homoc Disp.	30705141	6	13,800
4	Khalid Perviaz	Dispenser	30705188	8	13,800
5	Naila Khalid	M. Wife	30705296	5	13,800
6	Muhammad Ramzan	Ward Servant	30745488	3	10,200
7	M. Saleem Akhtar	Sweeper	30705530	2	10,200
8	Asmatullah Khan	ENT Specialist	30707003	18	29,760
9	M. Ishaque	APMO	30707019	19	29,760
10	Shaukat Zaman	Pathlog	30707072	18	29,760
11	Rana Hafeez Ullah	Surgeon	30707099	20	29,760
12	Liqat Hussain Shah	Physician	30707136	18	29,760
13	Malik Muhammad Farooz	MO	30707997	17	29,760
14	Arshad Mehmood Khan	MO	30708074	17	29,760
15	Iqbal Khan	LA	30716844	5	13,800
16	Rehana Tareem	CN	30915077	16	29,760
17	M. Amir Khan	NQ	30917213	2	10,200
18	Khlas Khan	W/Attendant	30917216	2	10,200
19	M. Saleem	W/Attendant	30942606	2	13,800
20	Ikram Ullah Khan	Chowkidar	30958889	2	10,200
21	M. Usman	Dhobi	30960478	3	10,200
22	Ejiaz Ahmed	RG	30978718	6	13,800
23	Aziz Ahmed	S/Bearer	30978173		10,200
	Total				435,840

THQ Hospital Isa Khel									
Sr. No	Name of Govt. Servant	Designation	Position	Basic Pay	Con Allow	HRA	5% deduction	Months	Total
1	Asfaq Ahmad Khan	MO	House allotted	21,500	2,480		0	12	29,760
2	Safia Khatoon	Charge Nurse	reside in hostel	9,755	2,480	0	0	12	29,760
3	Mehar Fatima	Dai	House allotted	7,960	850	0	0	12	10,200
4	Musarrat Bibi	Mid wife	House allotted	6,700	1,150		335	12	17,820
5	Madeeha Khalil	WMO	House allotted	18,400	2,480	0	920	12	40,800
6	Rehana Yasmeen	Charge Nurse	reside in hostel	6,968	2,480		0	12	29,760
7	Shazia Munir	Charge Nurse	reside in hostel	10,800	2,480		0	12	29,760
8	Ruqia shaheen	Charge Nurse	House allotted	10,800	2,480	0	0	12	29,760
9	Riaz Hussain	Radiographer	House allotted	12,850	1,150	0	0	12	13,800
10	Samina Tahir	WMO	House allotted	16,000	2,480	0	800	12	39,360
11	Khalida Bibi	Charge Nurse	reside in hostel	10,800	2,480		0	12	29,760
12	muhammd Yaqoob	Lab Tech	House allotted	7,720	1,150	0	0	12	13,800
13	Fasiha Naz	LHV	House allotted	6,960	1,150		0	12	13,800
14	Aziz ur rehman	MO	House allotted	19,600	2,480		0	12	29,760
15	Abida Perveen	Charge Nurse	reside in hostel	10,800	2,580		0	12	30,960
16	Qaiser Khan	Dispenser	House allotted	6,180	1,150		0	12	13,800
17	Imran Manzoor	SMO	House allotted	20,000	2,480	3873	1000	12	88,236
18	Ashraf	chowkidar	House allotted	6,940	850	910	347	12	25,284
Total									516,180

Dy. DEO (MEE) Isa Khel						
Sr. No.	Name of Teacher	Designation	School Address	Leave Period	Rate of C/A	Amount
1	HASEEB UR REHMAN HASHMI	PST	SHEIKH FEROZ	04.12.2011 TO 11.12.2011	1150	307
2	SAAD ULLAH KHAN	PST	GES ALLAH KHEL	21.11.2011 TO 02.12.2011	1150	460
3	SAJID REHMAN	PST	GPS KHARTOB	10.11.2011 TO 20.11.2011	1150	422
4	MAAZ ULLAH	PST	GHS KAMAR MUSHANI	07.12.2011 TO 21.12.2011	1150	575
5	ZAIN ULLAH SHAH	PST	GPS KUTKI THAL	15.12.2011 TO 21.12.2011	1150	268
6	HASEEB UR REHMAN HASHMI	PST	GPS SHEIKH FEROZ WALA	22/11/11 TO 29/11/11	1150	307
7	MUSHTAQ AHMED KHAN	PST	GES GIRDARI WALA	25/11/11 TO 30/11/11	1150	230
8	BASHIR NAWAZ	PST	GES KALLUAN WALA	27/11/11 TO 3/12/11	1150	268
9	ARIF NAWAZ KHAN	PST	GPS ARMATEY WALA	29/11/11 TO 19/12/11	1150	805
10	GHULAM SHABIR KHAN	PST	GHS TRAG CITY	14/11/11 TO 30/11/11	1150	652
11	MUHAMMAD LATIF	PST	GPS BAIRAM KHEL	17/11/11 TO 26/11/11	1150	383
12	ZAIN ULLAH SHAH	PST	GPS KUTKI THAL	23/11/11 TO 2/12/11	1150	383
13	HAMEED ULLAH SHAH	PST	GPS CHAPRI QUTAB KHEL	3/10/11 TO 24/10/11	1150	843
14	ZIA ULLAH KHAN	PST	GPS CHAPRI KARAM	15/8/11 TO 7/9/11	1150	920

			KHEL			
15	MUHAMMAD RAFI	PST	GPS JANAN WALA	25/10/11 TO 11/11/11	1150	690
16	MUBARIK ALI	PST	GPS APPAR KHEL	21/10/11 TO 5/11/11	1150	613
17	SAAD ULLAH KHAN	PST	GES ALLAH KHEL	10/10/11 TO 4/11/11	1150	997
18	UBAID ULLAH	PST	GHS CHEENA PORA	24/10/11 TO 10/12/11	1150	1840
19	NOSHER KHAN	PST	GES GIRDARI WALA	22/10/11 TO 10/12/11	1150	1997
20	ANWAR HUSSAIN SHAH	PST	GES BHORE SHARIF	7/10/11 TO 22/10/11	1150	230
21	REHMAT ULLAH KHAN	PST	GPS KCHA KAS UMR KHAN	13/10/11 TO 26/10/11	1150	537
22	ZAHID ALI	PST	GHS LALLA KHEL	15/10/11 TO 11/11/11	1150	1073
23	MUHAMMAD RAFI	PST	GPS JANAN WALA	15/10/11 TO 24/10/11	1150	383
24	AZIZ UR REHMAN	PST	GHS NO 2 ISA KHEL	17/10/11 TO 29/10/11	1150	498
25	MUBARIK ALI	PST	GPS APAR KHEL	21/9/11 TO 20/10/11	1150	1150
26	MUHAMMAD JAMEL AKHTER	PST	GPS BEHU SEEDAN	22/9/11 TO 21/10/11	1150	1150
27	SHAFI ULLAH KHAN	PST	GES ALIF KHEL	19/9/11 TO 24/9/11	1150	230
28	GHULAM MUHAMMAD KHAN	PST	GHS MALLA KHEL	23/9/11 TO 22/10/11	1150	1150
29	ABDUL QAYYUM KHAN	PST	GPS DEHRAN WALA	29/9/11 TO 28/10/11	1150	1150
30	REHMAT ULLAH KHAN	PST	GPS KCHA KAS UMR KHAN	6/9/11 TO 19/9/11	1150	537
31	MUSHTAQ	PST	GES	14/9/11 TO	1150	573

	AHMED KHAN		GIRDARI WALA	28/9/11		
32	FAYYAZ M.ASGHER KHAN	PST	GPS SARKIA	12/9/11 TO 9/10/11	1150	1073
33	MUHAMMAD ASHRAF	PST	GHS KALLUR SHARIF	29/8/11 TO 25/9/11	1150	1073
34	GHULAM MUHAMMAD KHAN	PST	GHS MALLA KHEL	5/9/11 TO 19/9/11	1150	573
35	ABDUL QAYYUM KHAN	PST	GPS DEHRAN WALA	30/8/11 TO 28/9/11	1150	1150
36	MUHAMMAD JAMEEL	PST	GPS DHANDIAN WALA	5/9/11 TO 25/9/11	1150	805
37	MUHAMMAD KHALID KHAN	MALI	GES CHASHMIA	7/12/11 TO 21/12/11	850	425
38	ZAHID AKHTER	MALI	GES MURGHAN WALA	24/11/11 TO 15/12/11	850	623
39	CHAND BAHADUR	CHOWKIDAR	GHS JALAL PUR	21/10/11 TO 4/11/11	850	475
40	ZAID AKHTER KHAN	MALI	GES MURGHAN WALA	21/10/11 TO 4/11/11	850	453
41	MUHAMMAD ISHTIAQ KHAN	N/Q	GES GIRDARI WALA	5/10/11 TO 19/10/11	850	425
42	GHULAM MUJTABA	CHOWKIDAR	GHS NO 2 ISA KHEL	1/10/11 TO 20/10/11	850	567
43	GHULAM HAIDER	N/Q	DY.DEO(M-EE) ISA KHEL	26/9/11 TO 10/10/11	850	475
44	AKHIR ZAMAN	MALI	GES ALIF KHEL	15/9/11 TO 29/9/11	850	425
45	GHULAM HAIDER	N/Q	DY.DEO(M-EE) ISA KHEL	5/9/11 TO 20/9/11	850	453
46	Hamida Bibi	PST	GES Giradari Wala	25-08-2012 to 08-10-2012	1150	1725
47	Zia Ullah Khan	PST	GES Mehr	24-08-2012 to	1150	345

			Shah Wali	09-08-2012		
48	Saeed Ahmad	PST	GES Karim Abad	24-08-2012 to 21-12-2012	1150	4600
49	Taj Muhammad	PST	GPS Janan Wala	25/5/12 to 31/5/12	1150	268
50	Safdar Hashmi	PST	GHS No 2 Isa Khel	23/5/12 to 30/5/12	1150	307
51	Muhammad Farooq Shah	PST	GPS Darsola	25/5/12 to 31/5/12	1150	268
52	Tariq Mehmood Khan	PST	GPS Burzi	16/5/12 to 26/5/12	1150	422
53	Dost Muhammad Khan	PST	GPS Bairam Khel	16/5/12 to 29/5/12	1150	537
54	M. Zia Ullah Khan	PST	GES Mehr Shah Wali	2/5/12 to 29/5/12	1150	1073
55	Fazal Ur Rehman	PST	GPS No 2 Isa Khel	7/5/12 to 19/5/12	1150	498
56	Gula Noor	PST	GHS Udhey Wala	11/4/12 to 9/5/12	1150	1112
57	Saad Ullah Khan	PST	GES Allah Khel	16/4/12 to 21/4/12	1150	230
58	Shafi Ullah	PST	GPS Dost M. Khan Wala	2/4/12 to 28/4/12	1150	1035
59	Akhter Ul Hassan	PST	GPS Tani Khel	18/4/12 to 30/5/12	1150	1648
60	Muhammad Safdar Hashmi	PST	GES Isa Khel	9/4/12 to 21/4/12	1150	498
61	Tahir Mehmood	PST	GPS Kutki Thal	1/4/12 to 10/4/12	1150	383
62	Haleema Bibi	PST	GES Girdari Wala	27/3/12 to 20/4/12	1150	958
63	Zar Badshah	PST	GPS Loharan Wala	19/3/12 to 30/3/12	1150	460
64	Atta Muhammad	PST	GHS Sultan Khel	22/3/12 to 31/3/12	1150	383
65	Khaliq Ur Rehman Hashmi	PST	GHS No 2 Isa Khel	1/3/12 to 24/3/12	1150	920
66	Gul Dad	PST	GHS Vanjari	17/2/12 to 13/3/12	1150	997
67	Qamar Ul Abbas Khan	PST	GHS Trag City	20/2/12 to 3/3/12	1150	498
68	Shahid Javed Khan	PST	GPS No 2 Isa Khel	21/2/12 to 4/3/12	1150	498

69	Fida Muhammad	PST	GPS Abi Zar Khan Wala	27/2/12 to 3/3/12	1150	230
70	Zahid Hussain Shah	PST	GPS Samand Wala	24/2/12 to 2/3/12	1150	307
71	Shabir Ul Hassan Shah	PST	GPS Samand Wala	24/2/12 to 2/3/12	1150	307
72	Akhter Hussain Shah	PST	GPS Ranjhay wala	24/2/12 to 2/3/12	1150	307
73	Ghulam Murtaza	PST	GMMS Kallu Wala	27/2/12 to 27/3/12	1150	1150
74	Niaz Muhammad	PST	GPS Burzi	20/2/12 to 3/3/12	1150	498
75	Habib Ullah	PST	GPS Kali Wala	20/2/12 to 3/3/12	1150	498
76	Umer Aadil	PST	GPS No 2 Isa Khel	13/2/12 to 25/2/12	1150	498
77	Sana Ullah	PST	GHS Vanjari	23/2/12 to 3/3/12	1150	383
78	Maiz Ullah Khan	PST	GHS Kamar	16/1/12 to 31/1/12	1150	613
79	Azmat Ullah	PST	GMMS Ghaoran Wala	6/2/12 to 15/2/12	1150	383
80	Maqbool Ahmed	PST	GHS No 2 Isa Khel	31/1/12 to 2/2/12	1150	115
81	M. Asmat Ullah Khan	PST	GES Allah Khel	8/1/12 to 11/1/12	1150	153
82	Arshad Mehmood	PST	GES Misar Wala	9/1/12 to 21/1/12	1150	498
83	Saad Ullah Khan	PST	GES Allah Khel	12/1/12 to 16/1/12	1150	192
84	Muhammad Ashraf	PST	GHS Manda Khel	28/1/12 to 24/2/12	1150	1073
85	Muhammad Afzal Khan	PST	GHS No 2 Isa Khel	9/1/12 to 18/1/12	1150	383
86	Majeed Nasir	PST	GPS Zeri Chashmia	3/1/12 to 12/1/12	1150	383
87	Islam Gul	Chowkidar	GES Khuduzai	26/8/12 to 25/9/12	850	878
88	Shafi Ullah	N/Q	GES Khuduzai	15/7/12 to 23/8/12	850	1133
89	Shafi Ullah	N/Q	GES Khuduzai	16/4/12 to 14/7/12	850	2550

90	Aakhir Zaman	Mali	GES Alif Khel	23/4/12 to 22/5/12	850	850
91	Habib Ullah	N/Q	GES Murghan Wala	14/5/12 to 30/5/12	850	482
92	Zulqarnain Khan	Mali	GHS Trag City	3/5/12 to 17/5/12	850	425
93	Muhammad Suleman	N/Q	GES Cheena pora	19/4/12 to 13/5/12	850	708
94	Shah Nawaz	S/Guard	GHS No 2 Isa Khel	23/4/12 to 17/5/12	850	708
95	Sher Khan	N/Q	GHS Jalal Pur	21/4/12 to 30/5/12	850	1130
96	M. Ishtiaq Khan	N/Q	GES Girdari Wala	23/4/12 to 7/5/12	850	425
97	Zaid Akhter	Mali	GES Murghan Wala	24/4/12 to 14/5/12	850	567
98	Shafi Ullah	N/Q	GES Khuduzai	16/4/12 to 14/7/12	850	2550
99	Muhammad Sadiq Khan	N/Q	GES Sheikh Abad	12/4/12 to 11/5/12	850	850
100	Ghulam Mujtaba	Chowkidar	GHS No 2 Isa Khel	20/3/12 to 3/4/12	850	425
101	Ejaz Ahmed	N/Q	GHS Kundal	27/2/12 to 1/4/12	850	992
102	Abdul Aziz	Chowkidar	GES Sheikh Abad	20/2/12 to 6/3/12	850	453
103	Muhammad Latif	Mali	GES Mehr Shah Wali	6/2/12 to 29/2/12	850	680
104	MUHAMMAD KHALID KHAN	MALI	GES CHASHMIA	7/12/11 TO 21/12/11	850	425
105	ZAHID AKHTER	MALI	GES MURGHAN WALA	24/11/11 TO 15/12/11	850	623
106	CHAND BAHADUR	CHOWKIDAR	GHS JALAL PUR	21/10/11 TO 4/11/11	850	475
107	SHAH NAWAZ	S/GUARD	GHS NO 2 ISA KHEL	31/10/11 TO 5/11/11	850	170
108	ZAID AKHTER KHAN	MALI	GES MURGHAN WALA	21/10/11 TO 4/11/11	850	453
109	MUHAMMAD ISHTIAQ	N/Q	GES GIRDARI	5/10/11 TO 19/10/11	850	425

	KHAN		WALA			
110	GHULAM MUJTABA	CHOWKIDAR	GHS NO 2 ISA KHEL	1/10/11 TO 20/10/11	850	567
111	GHULAM HAIDER	N/Q	DY.DEO(M-EE) ISA KHEL	26/9/11 TO 10/10/11	850	475
112	AKHIR ZAMAN	MALI	GES ALIF KHEL	15/9/11 TO 29/9/11	850	425
113	GHULAM HAIDER	N/Q	DY.DEO(M-EE) ISA KHEL	5/9/11 TO 20/9/11	850	453
	Grand Total					78,547

DDEO(W-EE) Isa Khel							
Sr. #	Name of Teacher	Designation	School Address	Leave Period	Rate of C/A	Days	Amount (Rs)
1	Mst. Ijaz Niazi	PST	GGHS SULTAN KHEL	14-02-2011 TO 28-02-2011	1150	15	575
2	Mst. Amna Bibi	PST	GGPS SAILAB COLONY	13-08-2011 TO 27-09-2011	1150	46	1763
3	Mst. Abida Jabeen	PST	GGPS KHUDZAI	06-08-2011 TO 19-09-2011	1150	45	1725
4	MST. ISHRAT JABEEN	PST	GGPS G, KHAWJA CHEENA WALA	17-08-2011 TO 10-09-2011	1150	25	958
5	MST. SAFIA BIBI	PST	GGPS LUNGER KHEL	15-08-2011 TO 30-08-2011	1150	16	613
7	MST. REHMAT JAN	PST	GGPS UTALA PATTAN	20-08-2011 TO 29-08-2011	1150	10	383
8	MST. NASIM BIBI	PST	GGPS MEHR HASAN WALA	17-08-2011 TO 01-09-2011	1150	16	613
9	MST. NASEEM SABA	PST	GGPS SOHRI WALA	15-08-2011 TO 29-08-2011	1150	15	575
10	MST FARHAT BIBI	PST	GGPS MANZOR ABAD	17-08-2011 TO 26-08-2011	1150	10	383
11	MST. YASMEEN AKHTER	PST	GGPS MUSA KHAN KHEL	18-08-2011 TO 29-08-2011	1150	12	460
12	MST. GHAZALA KIRAN	PST	GGPS MOHABBAT KHEL	15-08-2011 TO 30-08-2011	1150	16	613
13	MST. SHAHEEN AKHTER	PST	GGPS PIRALI KHEL	16-08-2011 TO 30-08-2011	1150	15	575
14	MST. RUKHSANA PARVEEN	PST	GGES KHAGLANWALA	18-08-2011 TO 27-08-2011	1150	10	383

15	MST. IMTIAZ FATIMA	PST	GGPS BOSTAN ABAD	17-08-2011 TO 28-08-2011	1150	12	460
16	MST. IRSHAD BEGUM	PST	GGES JANJWANI	16-08-2011 TO 29-08-2011	1150	14	537
17	MST. HAYAT BIBI	PST	GGES ISA KHEL	15-08-2011 TO 29-08-2011	1150	15	575
18	MST. KALSOOM BIBI	PST	GGPS KAMRIA WALA	05-09-2011 TO 30-9-2011	1150	26	997
19	MST. SHAKILA BIBI	PST	GGPS PIRALI KHEL	17-08-2011 TO 20-08-2011 21-08-2011 TO 26-08-2011	1150	10	383
20	MST. SALAMA SHAMSHAD	PST	GGES TORANGI GHARBI	16-08-2011 TO 30-09-2011	1150	45	1725
21	MST. SURRYIA BEGUM	PST	GGPS TORANGI SHARQI	17-08-2011 TO 15-10-2011	1150	60	2300
22	MST. ASIA BIBI	PST	GGPS KOTKI BERONI NO 2	18-08-2011 TO 23-08-2011 24-08-2011 TO 28-08-2011	1150	11	422
24	MST. QAMAR UN NISA	PST	GGSP NAI BASTI DHAR WALA	24-08-2011 TO 22-09-2011	1150	31	1188
25	MST. SHAMSHAD BIBI	PST	GGES KALLUR SHARIF	12-09-2011 TO 26-09-2011	1150	15	575
26	MST. SAJIDA NASIM	PST	GGPS, WANDA SARMAT KHEL	10-09-2011 TO 24-09-2011	1150	15	575
27	MST, RUKHSANA NAHEED	PST	GGPS MUQARAB KEHL	12-06-2011 TO 30-09-2011	1150	19	728
28	MST. NAHEED SULTANA	PST	GGES KALLUR SHARIF	06-09-2011 TO 15-09-2011 16-09-2011 TO 05-10-2011	1150	30	1150
29	MST. SHAHEEN AKHTER	PST	GGPS PIRALI KHEL	01-09-2011 TO 15-09-2011	1150	15	575
30	MST. AMIRAN BIBI	PST	GGPS BURZI	12-09-2011 TO 31-10-2011	1150	50	1917
31	MST.QAMAR UNISA	PST	GGPS SAILAB COLONY	01-10-2011 TO 31-10-2011	1150	31	1188
32	MST. SHEEZADA BIBI	PST	GGPS LODHRAN JWALA	26-10-2011 TO 15-11-2011	1150	21	805
33	MST. BASHIRAN BIBI	PST	GGPS BURZI	13-10-2011 TO 29-10-2011 30-10-2011 TO 27-11-2011	1150	46	1763

34	MST. GHULAM SAKINA	PST	GGHS TRUG	27-09-2011 TO 08-10-2011	1150	12	460
36	MST. IMRANA RIAZ	PST	GGES ISA KHEL	05-10-2011 TO 31-10-2011	1150	27	1035
37	MST. RUKHSANA KAUSAR	PST	GGPS MELA BANGI KHEL	26-09-2011 TO 09-11-2011	1150	45	1725
38	MST. ABIDA JABEEN	PST	GGPS KHUDZAI	20-09-2011 TO 31-11-2011	1150	72	2760
39	MST. SHAMSHAD BIBI	PST	GGES KALLUR SHARIF	01-10-2011 TO 30-10-2011	1150	30	1150
40	MST. SALMA SHAMSHAD	PST	GGES TORNAGI GHARBI	01-10-2011 TO 14-11-2011	1150	45	1725
41	MST. PARVEEN AKHTER	PST	GGES GAJORI	07-09-2011 TO 21-10-2011	1150	45	1725
42	MST. ARJAMAN SHAHEEN	PST	GGPS KHARTOB	30-09-2011 TO 13-11-2011	1150	45	1725
43	MST. NOOR JAHAN	PST	GGES KHAGLAN WALA	07-10-2011 TO 10-1-2011	1150	96	3680
44	MST. NAJMA KAUSAR	PST	GGPS MEHR SHAH WALI NO 2	13-10-2011 TO 22-10-2011	1150	10	383
45	MST. RAZIA FARDOS	PST	GGPS AKWAL TRUG	10-10-2011 TO 19-10-2011	1150	10	383
47	MST. SHENAZ QURESHI	PST	GGPS KARIM ABD KALABAGH	17-10-2011 TO 29-10-2011	1150	13	498
48	MST. REHANA MANZOR	PST	GGPS SHORI WAL	14-10-2011 TO 30-10-2011	1150	17	652
49	MST. FARHAT PARVEEN	PST	GGPS KAAREEM ABAD	17-10-2011 TO 15-11-2011	1150	30	1150
50	MST. RAZIA SULTAN	PST	GGES KHAGLAN WALA	18-10-2011 TO 25-10-2011	1150		0
51	MST. ISHRAT JABEEN	PST	GGPS G, KHAWJA C, WALA	19-10-2011 TO 07-11-2011	1150	20	767
52	MST. ABIDA JABEEN	PST	GGPS QATAL KEHL	24-10-2011 TO 08-12-2011	1150	47	1802
54	MST. SALMA KUBRA	PST	GGPS CHAPRI THAL	27-09-2011 TO 15-10-2011	1150	19	728
55	MST. NIGHAT FATIMA	PST	GGPS AJAB KHAN NO 1	20-10-2011 TO 04-12-2011	1150	45	1725
56	MST. RAHEENA BIBI	PST	GGPS SAILAB COLONY	21-10-2011 TO 04-11-2011	1150	14	537
58	MST. YASMIN AKHTER	PST	GGPS MUSA KHEL	22-10-2011 TO 01-11-2011	1150	11	422
59	MST. IMTIAZ BIBI	PST	GGPS SAIDU KHEL	19-10-2011 TO 01-11-2011	1150	14	537
60	MST. SURRIYA	PST	GGPS KALIAN	14-10-2011 TO	1150	22	843

	BEGUM		WALA	05-11-2011			
61	MST. SHEELA AMBREEN	PST	GGPS GHAROON WALA	3-11-2011 TO 18-11-2011	1150	16	613
62	MST. PARVEEN AKHTER	PST	GGPS NIZAM KHEL	12-10-2011 TO 10-11-2011	1150	29	1112
63	MST. RUQAYYA BIBI	PST	GGCMS BHUTTAN WALA	02-11-2011 TO 22-11-2011	1150	21	805
64	MST. REHANA MANZOR	PST	GGPS KOT CHANDANA	17-10-2011 TO 30-11-2011	1150	45	1725
65	MST. FARHAT BIBI	PST	GGPS MANZOR ABAD	24-10-2011 TO 03-12-2011	1150	41	1572
66	MST. MUMTAZ QASIM	PST	GGPS KAMAR NO 2	24-10-2011 TO 07-12-2011	1150	46	1763
67	MST. NASREEN AKHTER	PST	GGPS AWAN WALA	26-10-2011 TO 04-11-2011	1150	10	383
68	MST. KALSOOM BIBI	PST	GGPS KAMRIAN WALA	28-10-2011 TO 16-11-2011	1150	20	767
70	MST. ZAIB-UN-NISA	PST	GGPS ALAM KHEL	23-11-2011 TO 06-12-2011	1150	14	537
72	MST. RUKHSANA KAUSAR	PST	GGPS MELA BANGI KHEL	10-11-2011 TO 24-12-2011	1150	45	1725
73	MST. NUSRAT PARVEEN	PST	GGPS MUSALIAN WALA	09-01-2012 TO 22-02-2012	1150	45	1725
74	MST. RUKHSANA BEGUM	PST	GGPS SHEIKH ABAD	27-12-2011 TO 09-02-2012	1150	45	1725
75	MST. PARVEEN BEGUM	PST	GGPS MANJHA GHUNDI POSS	10-01-2012 TO 02-02-2012	1150	24	920
76	MST. FOZIA RIAZ	PST	GGSP AJAB KHAN NO 2	16-05-2012 TO 30-05-2012	1150	15	575
77	MST. RUQIA BIBI	PST	GGPS MERA KODAN SAPRAL	10-05-2012 TO 29-05-2012	1150	20	767
78	MST. ASMAT BIBI	PST	GGPS SAIDU KHEL KAMAR	14-05-2012 TO 28-05-2012	1150	15	575
79	MST. SHAZIA BIBI	PST	GGPS HAKEEM ABAD	01-09-2012 TO 15-10-2012	1150	45	1725
80	MST. ZENUAB KHATOON	PST	GGPS JALU KHEL	01-09-2012 TO 15-09-2012	1150	15	575
81	MST. SAJIDA BIBI	PST	GGPS VANJARI	23-08-2012 TO 25-09-2012 26-09-2012 TO 24-10-2012	1150	63	2415
82	MST. NASIM AKHTER	PST	GGPS PANJAY KHEL	05-09-2012 TO 20-10-2012	1150	46	1763

83	MST. GHULAM SAKINA	PST	GGPS ALLAH KHEL	31-08-2012 TO 30-09-2012	1150	31	1188
84	MST. SAMINA JABEEN	PST	GGPS PAHARDAN WALA	02-02-2012 TO 13-02-2012 14-2-2012 TO 29-02-2012	1150	28	1073
85	MST. SHAHZADA BIBI	PST	GGPS LODHRAN WALA	23-02-2012 TO 23-03-2012	1150	32	1227
86	MST. HUMAIRA ROHI	PST	GGPS SHADI KHAN S, KHEL	02-01-2012 TO 15-02-2012	1150	45	1725
87	MST. AKHTER YASMIN	PST	GGPS AZEEM ABAD	09-01-2012 TO 23-01-2012	1150	15	575
88	MST. MEHRJAB BIBI	PST	GGES S, MEHMOOD WALA	02-01-2012 TO 16-01-2012	1150	15	575
89	MST. SAFIA BATOOL	PST	GGPS SARMAT KHEL	28-3-2012 TO 11-04-2012	1150	15	575
91	MST. KHALIDA PARVEEN	PST	GGPS NAG SHAH	26-03-2012 TO 25-04-2012	1150	31	1188
92	MST. SHAKILA BIBI	PST	GGPS PIRALI KHEL	28-03-2012 TO 25-04-2012	1150	29	1112
95	MST. RAZIA BEGUM	PST	GGPS, G, KHAWJA C, WALA	16-03-2012 TO 25-03-2012	1150	10	383
96	MST. SAEEDA BIBI	PST	GGES MANDA KHEL	11-03-2012 TO 24-04-2012	1150	45	1725
97	MST. FARZANA BIBI	PST	GGPS SARMAT KHEL	17-03-2012 TO 31-03-2012	1150	15	575
98	MST. JAMSHED BIBI	PST	GGPS KALIAN WALA	01-03-2012 TO 22-03-2012	1150	22	843
99	MST. SHAGUFTA NOUREEN	PST	GGPS GOLARNA WALA	12-04-2012 TO 21-04-2012	1150	10	383
100	MST. RUQIYA BIBI	PST	GGPS MERA KODAN SAPRAL	09-04-2012 TO 09-05-2012	1150	30	1150
101	MST. RUKHSANA AMEER	PST	GGPS KUTKI THAL	15-04-2012 TO 30-05-2012	1150	46	1763
102	MST. NIGHAT SHAHEEN	PST	GGCMS BHUTTAN WALA	24-04-2012 TO 08-05-2012	1150	15	575
103	MST. SHAGUFTA NASREEN	PST	GGPS GOLRAN WALA	23-04-2012 TO 07-05-2012	1150	15	575
104	MST. SHAGUFTA NAZ	PST	GGPS LUNGER KHEL	01-03-2012 TO 15-03-2012	1150	15	575

105	MST. SAEEDA BIBI	PST	GGCMS KALLUR SHARIF	06-03-2012 TO 19-04-2012	1150	45	1725
106	MST. FARZANA BIBI	PST	GGPS SARMAT KHEL	02-03-2012 TO 16-03-2012	1150	15	575
107	MST. REHANA BALQEES	PST	GGPS KHANI KHEL	07-03-2012 TO 31-03-2012	1150	25	958
108	MST. RUKHSANA AMEER	PST	GGPS KUTKI THAL	01-03-2012 TO 14-04-2012	1150	45	1725
109	MST. KANEEZ FATIMA	PST	GGPS KAMAR NO 1	02-03-2012 TO 26-03-2012	1150	25	958
111	MST. SHAGUFTA NASREEN	PST	GGPS GOLRAN WALA	08-05-2012 TO 22-05-2012	1150	15	575
112	MST. RIAZ SULTANA	PST	GGPS MANZOR ABAD	14-5-2012 TO 28-5-2012	1150	15	575
113	MST. GHULAM RABIA	PST	GGPS CHIANAL WALA	17-05-2012 TO 30-05-2012	1150	14	537
114	MST. TASLEEM BIBI	PST	GGPS NAG SHAH	21-05-2012 TO 30-05-2012	1150	10	383
115	MST. NIGHAT SHAHEEN	PST	GGCMS BHUTTAN WALA	09-05-2012 TO 23-05-2012	1150	15	575
121	MST. PARVEEN AKHTER	PST	GGPS NIZAM KHEL	01-02-2012 TO 28-02-2011	1150	28	1073
122	MST. SHAMIM BEGUM	PST	GGPS MANJHA GHUNDI	06-02-2012 TO 29-02-2012	1150	24	920
123	MST. IFFAT AIYSIA	PST	GGPS ROSHAN KHEL	20-02-2012 TO 17-03-2012	1150	26	997
124	MST. DILSHAD BEGUM	PST	GGPS GIDRAN WALA	22-02-2012 TO 06-03-2012	1150	14	537
125	MST. NUSRAT PARVEEN	PST	GGPS MUSALIAN WALA	23-02-2012 TO 07-04-2012	1150	45	1725
126	MST. ILAM TAJ	PST	GGPS HASSAN SHEDO	23-02-2012 TO 29-02-2012	1150		0
127	MST. MUSARAT JABEEN	PST	GGPS D,NUMBER DARAA WALA	25-02-2012 TO 09-04-2012	1150	45	1725
128	MST. RIAZIA SULTANA	PST	GGPS MIANA WALA	1-04-2012 TO 21-04-2012	1150	21	805
129	MST. NUSRAT SAFINA	PST	GGPS SARMAT KHEL	02-04-2012 TO 16-04-2012	1150	13	498
131	MST. AZRA PARVEEN J	PST	GGPS SHEIK FERAZ WALA	06-04-2012 TO 05-05-2012	1150	30	1150
132	MST. NAUSHAD BIBI	PST	GGPS SULTAN KHEL GHARBI	01-04-2012 TO 30-06-2012	1150	90	3450
133	MST. FARZANA BIBI	PST	GGPS SARMAT KHEL	17-03-2012 TO 31-03-2012	1150	15	575

134	MST. RUQIYA SHAREEN	PST	GGPS MANZOR ABAD	06-04-2012 TO 20-04-2012	1150	15	575
135	MST. ZAHIDA MEHBOOB	PST	GGES ISA KHEL	03-04-2012 TO 12-04-2012	1150	10	383
136	MST. GHAZALA KIRAN	PST	GGPS MOHABBAT KHEL	10-04-2012 TO 19-04-2012	1150	10	383
137	MST. MEHR TAJ BIBI	PST	GGPS AWAN WALA	02-04-2012 TO 16-04-2012	1150	15	575
139	MST. MUSARAT JABEEN	PST	GGPS D, NUMBER DARA	10-04-2012 TO 24-05-2012	1150	15	575
140	MST. SAFIA BIBI	PST	GGPS ROSHAN KHEL	29-12-2012 TO 12-02-2012	1150	46	1763
142	MST. SURRIYA BIBI	PST	GGES ISA KHEL	04-01-2012 TO 13-01-2012	1150	10	383
143	MST. ZAHIDA PARVEEN	PST	GGPS SAIDU KHEL	01-01-2012 TO 15-01-2012	1150	15	575
144	MST. MAQSOODAN BIBI	PST	GGPS MANZORI	05-01-2012 TO 18-01-2012	1150	14	537
145	MST. IRSHAD BIBI	PST	GGPS KUNDAL	11-01-2012 TO 09-02-2012	1150	27	1035
146	MST. NAIM AKHTER	PST	GGPS HAKEEM ABAD	11-01-2012 TO 20-01-2012	1150	10	383
147	MST. ISMAT BIBI	PST	GGES MANDA KHEL	09-01-2012 TO 18-01-2012	1150	10	383
148	MST. SAMINA JABEEN	PST	GGPS PAHADAN WALA	10-01-2012 TO 24-01-2012	1150	15	575
149	MST. MAIRAJ BIBI	PST	GGGES S, MEHMOOD WALA	17-01-2012 TO 15-02-2012	1150	28	1073
150	MST. GHAZAL KAUSAR	PST	GGES BHOR SHARIF	18-01-2012 TO 27-01-2012	1150	10	383
151	MST. JAMSHEED BIBI	PST	GGPS KALIAN WALA	11-04-2012 TO 24-04-2012	1150	14	537
152	MST. SAFIA BATOON	PST	GGPS SARMAAT KHEL	11-04-2012 TO 25-04-2012	1150	15	575
153	MST. AMAN BIBI	PST	GGPS KUS UMER KHAN	19-04-2012 TO 02-05-2012	1150	14	537
154	MST. ASMAT BIBI	PST	GGPS SAIDU KHEL	14-04-2012 TO 13-05-2012	1150	30	1150
155	MST. NOOR JEHAN	PST	GGPS KAMAR MUSHANI NO 1	09-04-2012 TO 15-05-2012	1150	36	1380
156	MST. SADIA BIBI	PST	GGCMS KALLUR SHARIF	20-04-2012 TO 30-06-2012	1150	72	2760
157	MST MEHR TAJ	PST	GGPS AWAN	17-04-2012 TO	1150	14	537

			WALA	30-04-2012			
158	MST. SAMINA YASMIN	PST	GGPS DHANDAN WALA	21-12-2011 TO 30-12-2011	1150	10	383
159	MST. SADIA NISHAT	PST	GGPS ULMAN WALA	16-01-2012 TO 25-01-2012	1150	10	383
161	MST. SHAGUFTA SULTANA	PST	GGPS LUNDA BANGI KHEL	30-01-2012 TO 28-04-2012	1150	90	3450
162	MST. DILSHAD BEGUM	PST	GGPS GIDRAN WALA	08-02-2012 TO 21-02-2012	1150	14	537
163	MST. MEHR FATIMA	PST	GGPS KARIM ABAD	07-02-2012 TO 20-02-2012	1150	14	537
164	MST. RASHIDA BIBI	PST	GGPS LODHRAN WALA	14-02-2012 TO 29-02-2012	1150	16	613
165	MST. RUQIYA BIBI	PST	GGPS MERA KODAN SAPRAL	08-02-2012 TO 08-03-2012	1150	30	1150
166	MST. RUKHSANA BEGUM	PST	GGES KHAGLAN WALA	14-02-2012 TO 27-02-2012	1150	14	537
167	MST. IMRANA RIAZ	PST	GGES ISA KHEL	16-02-2012 TO 31-03-2012	1150	45	1725
168	MST. MEHR TAJ BIBI	PST	GGPS AWAN WALA	02-05-2012 TO 15-05-2012	1150	15	575
169	MST. SAEEDA BIBI	PST	GGES MANDA KHEL	25-04-2012 TO 08-06-2012	1150	45	1725
170	MST. ISHRAT JABEEN	PST	GGPS . G, KHAWJA CHEENA	02-05-2012 TO 29-05-2012	1150	28	1073
171	MST. GHULAM SAKINA	PST	GGHS TRUG	02-05-2012 TO 31-05-2012	1150	30	1150
172	MST. SHABANA NOUREEN	PST	GGPS ALLAH KHEL	08-05-2012 TO 17-05-2012	1150	10	383
173	MST. SAEEDA BIBI	PST	GGPS GHAZI WAL	26-04-2012 TO 10-05-2012	1150	15	575
174	MST. ZAHIDA PARVEEN	PST	GGPS SAIDU KHEL	16-01-2012 TO 29-01-2012	1150	15	575
175	MST. QAMAR KISHAR	PST	GGPS PIRALI KHEL	24-01-2012 TO 07-02-2012	1150	14	537
176	MST. GHAZAL KAUSAR	PST	GGPS BHOR SHARIF	31-01-2012 TO 20-02-2012	1150	21	805
178	MST. RUQIYIA BEGUM	PST	GGPS PAHARDAN WALA	24-01-2012 TO 13-02-2012	1150	21	805
179	MST. MUMTAZ QASIM	PST	GGPS KAMAR NO 2	13-01-2012 TO 20-02-2012	1150	39	1495
180	MST. NOOR	PST	GGES KHAGLAN	25-01-2012 TO	1150	26	997

	JAHAN BEGUM		WALA	19-01-2012			
181	MST. ZAHIDA BALQES NIAZI	PST	GGPS MALLA KHEL	24-01-2012 TO 02-02-2012	1150	10	383
182	MST. REHANA BIBI	PST	GGPS SAILAB COLONY	24-01-2012 TO 02-02-2012	1150	10	383
183	MST. ZUBAIDA BIBI	PST	GGES TIBBA SHARIF	15-12-2011 TO 28-01-2012	1150	45	1725
184	MST. ZUBAIDA BIBI	PST	GGES TIBBA SHARIF	29-01-2012 TO 13-03-2012	1150	45	1725
	Total				1150		158,777

RHC Kamar Mashani			
Name of person	Period	Monthly rate	Amount (Rs)
Dr Muhammad Khan	7/11 to 6/12	2480	29,760
Dr. Najeeb ullah	--do--	2480	29,760
Dr. Samia Habib WMO	--do--	2480	29,760
Dr. Mehboob Iqbal DS	--do--	2480	29,760
Shagufta Yasmeen LHV	--do--	1150	13,800
Ghulam Shabbir Mali	--do--	850	10,200
Ghulam Muhammad water Carrier	--do--	850	10,200
Fuzlan Bibi Dai	--do--	850	10,200
AKhlaq Hussain Shah Lab Asstt	--do--	1150	13,800
Younas Khan Dispenser	--do--	1150	13,800
Junaid Hussain shah DT	--do--	1150	13,800
Jawad Hassan LT	--do--	1150	13,800
Aftab Ahmed Dispenser	--do--	1150	13,800
Total			232,440
Total			516,180
Total			78,547
Total			158,777
Total			435,840
G. Total			1,421,784

Sr.#	Name of School with Status	Cost of Learning Material	Cost of constructions (Rs)	Cost of Labour (Rs)	Total Expenditure (Rs)	Income Tax (Rs)
1	GPS DRAZ WALA	4818	67566	2861	75245	4,303
2	GPS MANJHI KHEL	8764	24592	19830	53186	2,972
3	GPS KHUDA YAR KHEL	2173	13640	6187	22000	1,266
4	GPS MUSA KHAN ABAD	3255	13839	2401	19495	1,087
5	GPS MAHARAN WALA	6426	36674	24700	67800	3,907
6	GES MISAR WALA	22760	99096		121856	6,566
7	GPS MADAD KHAN WALA	10500	5200	660	16360	719
8	GPS ISHAQ ABAD	350	22246	18525	41121	2,458
9	GPS IBRAHIM KHEL	13824	40467	22508	76799	4,245
10	GPS WANDI BHAMBAN WLI	0	31300	11900	43200	2,591
11	GPS MUHAMMAD WALA	30040	13300	1400	44740	1,050
12	GPS BAYAN WALA	5240	1850	17677	24767	1,355
13	GES CHASHMIA	13150	59800	18900	91850	5,182
14	GPS KHARTOOB	42760	17240		60000	1,273
15	GES TRAG	16780	87470	50600	154850	8,871
16	GES KHUDA ZAI	23056	65229	37780	126065	5,297
17	GPS CHAPRI QUTAL KHEL	6256	18100	37784	62140	8,144
18	GPS QURESHIAN WALA	3620	32301	20750	56671	3,618
19	GPS HINDAL KHEL	4781	37089	40990	82860	4,849
20	GPS MIDAD KHEL	146	29654	10200	40000	2,396
21	GPS LOHARAN WALA	15039	33111	13100	61250	4,085
22	GPS MIANAN WALA	18720	32260	4865	55845	2,883

23	GPS GIDDA KHEL	5865	28115	3100	37080	2,078
24	GPS WASORE	1897	8783	0	10680	327
25	GPS AGHZA KACH	23360	22160	8820	54340	
26	GPS GULA KHEL	4999	7630	27250	39879	2,268
27	GPS OKALA CHANDA	23570	7300	9132	40002	200
28	GPS LUNDA BANGI KHEL	17050	2950	0	20000	774
29	GPS MUNSHI KHAN WALA	0	6514	10600	17114	854
30	GPS KARAK	0	27800	12200	40000	2,400
31	GPS ZANGI KHEL	260	36432	23150	59842	3,584
32	GPS JALIAN WALA	6300	30500	0	36800	1,830
33	GPS NARYOB	3870	0	0	3870	511
34	GPS KALI WALA	18000	7495	20000	45495	2,280
35	GPS ABI ZR KHAN WALA	12775	1205	15000	28980	1,449
36	GPS BURZI	20300	8012	13000	41312	1,971
37	GPS TOLA BANGI KHEL	8356	8350	4500	21206	1,051
38	GPS TORANGI	13588	30000	5000	48588	2,575
39	GPS CHASHNA GHUNDA	15104	50640	9049	74793	4,110
40	GES KACHA BANGI KHEL	73005	0	0	73005	1,200
41	GES GIRDARI WALA	8048	89262	23545	120855	7,050
42	GPS JANAN WALA	2789	22861	14350	40000	600
43	GPS MJANI QUTBI KHEL	18390	11130	4700	34220	2,029
44	GPS GURIAN WALA	7798	4307	26355	38460	2,064
45	GPS MUQEEM COLONY	7532	2400	3000	12932	5,663
46	GES MATOO KHEL	111172	0	0	111172	6,670
47	GPS HASSAN SHODO	99589	0	0	99589	4,503
48	GPS APAAR KHEL	20000	5000	3837	28837	1,230

49	GPS SHAH AALAM WALA	33700	7200	3600	44500	3,060
50	GES KUNDAL	8806	57240	69930	135976	7,938
51	GPS KUTKI CITY	6250	25000	3300	34550	1,811
52	GPS JALLU KHEL	6500	11377	8600	26477	1,742
53	GPS ZERI	1200	17000	1800	20000	1,170
54	GPS QURAIISHIAN WALA	17000	2000	1000	20000	775
55	GPS KUTKI THAL	3819	20000	2000	25819	1,454
56	GPS GHAZI WALA	7000	18000	3000	28000	1,505
57	GES AJAB KHAN WALA	2200	24000	2074	28274	1,704
58	GPS MANJHA GHUNDI	0	42600	2400	45000	2,700
59	GPS JANJWANI	310	16952	11790	29052	2,529
60	GES ALAF KHEL	2130	19552	26890	48572	2,425
61	GPS DINGOT	2970	5090	12160	20220	1,139
62	GPS DOST MUHAMMAD WLA	30200	1850	6950	39000	1,585
63	GPS BORHI BANGI KHEL	3160	6300	9000	18460	1,139
64	GPS GULSHAN ABAD	2145	20518	0	22663	1,306
65	GPS KHURASAN	2000	46300	12700	61000	3,610
66	GPS MALLA KHELAN WALA	21788	8500	9200	39488	1,822
67	GPS ALI KHEL	20017	27150	7050	54217	2,753
68	GES ALLAH KHEL	44433	8110	5975	58518	2,400
69	GES KOTKI BERUNI	7855	21843	14300	43998	2,363
70	GES KAMAR SAR	15446	99000	5000	119446	6,781
71	GPS SULTAN WALA	34319	12803	5400	52522	2,293
72	GPS MUHABAT KHEL	1440	11670	5930	19040	1,106
73	GES SANDA	62437	58420	28670	149527	9,261
74	GPS SARMAT KHEL	23950	15000	11050	50000	2,401
75	GPS GUL KHAN	0	11580	14600	26180	1,571
76	GPS POTHA	12300	10000	10890	33190	1,532
77	GPS KUKRAN	15145	10760	16750	42655	2,181

	WALA					
78	GPS MALOLA	32928	6405	5950	45283	1,893
79	GPS UTLA PATAN	6863	38578	35020	80461	4,656
80	GPS NO 1 KALA BAGH	18493	47929	21700	88122	4,825
	Grand Total					223,818

Non deduction of income tax DDEO(WEE) Isa Khel						(Amount in Rs)
Sr. No.	Name of school	Cost of material (Rs)	Cost of construction material (Rs)	Cost of labour (Rs)	Total expenditure (Rs)	Income tax (Rs)
1	GGPS KALABAGH NO 2		7000	11500	23160	1,390
2	GGPS ASHIQ WALA	19200	3101	1000	23301	1,398
3	GGCMS KALABAGH		9152		9152	549
4	GGPS MOHAMMABT KHEL	25500			25500	893
5	GGPS KALU KHEL		35245	4560	39805	1,508
6	GGPS KOT CHANDANA	10000	23490	58590	92080	5,275
7	GGPS KUKRANA WALA		24065	19500	43565	2,614
8	GGPS KARAM DAD WALA		6700	13300	20000	1,200
9	GGPS SULTAN GHARBI		27000	12200	39200	2,352
10	GGPS NOOR M, CHEENAL WALA	60000			60000	3,600
11	GGPS TOLA BANGI KHEL	3445	14770	1785	20000	1,113
12	GGPS MANZOR ABAD		40000		40000	2,400
13	GGPS NAG SHAH		20900	5100	26000	1,560
14	GGPS BEHU SYDAN		29610	28350	57960	3,478
15	GGPS KOTKI BERONI NO 2		20000		20000	1,200
16	GGPS MALLA KHEL		80500		80500	4,830
17	GGPS MIZAR MIAN LATTU	6000			6000	3,600
18	GGPS ULMAN WALA		12560	220501	52000	3,120
19	GGPS KARANDI	22000			22000	770
20	GGPS SHEIKH	3250		1325	40000	2,400

	FEROZ WALA					
21	GGPS MERA KODAL SAPRAL	550	29440		30000	1,800
22	GGPS QATAL KHEL	7000	35000		42000	2,520
23	GGPS UTALA PATAN	33429			33429	2,006
24	GGPS KARIM ABAD NO 7	5055	7230	9200	21485	1,289
25	GGPS KALABAGH NO 3		5000		5000	300
26	GGPS JATTAN WALA	1180	68033		69113	4,146
27	GGPS JALLU KHEL	32200	19000	6800	58000	2,675
28	GGPS SHEIKH ABAD	800	910		18265	1,096
29	GGPS BUCHAN WALA	15700	57600			3,364
30	GGPS BHOR SHARIF	13525		6475	20000	861
31	GGPS MOHANEY KHEL	35915		4600	40515	1,533
32	GGPS ALLAH KHEL	35703	16361	5500		2,561
33	GGPS SARKIA	6000	23720	5280	35000	1,950
34	GGPS MUSA KHEL	5971	13800	4900	24674	1,331
35	GGPS SAIDU KHEL	13625	34260	5940	53825	2,889
36	GGPS AJAB KHAN NO 1	43542	10630	22912	10000	1,975
37	GGPS BHOPAN WALA			25500		868
38	GGPS BURZI		28600	34400	63000	3,638
39	GGPS WALI DAD KHAN WALA		18015			1,081
40	GGPS W, SARMAT KHEL	28750	26840	6350		2,997
41	GGCMS BHUTTAN WALA	26925	25075	28000	80000	4,127
42	GGPS CHAPRI THAL	34500	29000	6000	69500	3,308
43	GGPS ARMATAY WALA		8650	11350	20000	1,900
44	GGPS CHORAN WALA		36000			2,160
45	GGPS AKRAM WALA	26000	14000		40000	1,750
46	GGPS GHALAEY KHEL		14700	11550	26250	1,575
47	GGPS SARMAT		30369			1,822

	KHEL					
48	GGPS MAZRINA	1050	18950	5000	25000	1,474
49	GGES TIBBA SHARIF		50000		50000	3,000
50	GGPS KUS UMER KHAN		20600		20600	1,236
51	GGPS BUDDAN WALA		20600	19400	40000	2,400
52	GGPS R, STATION ISA KHEL		19620			1,177
53	GGPS GHAZI WAL		36000		36000	2,160
54	GGPS GIDRAN WALA		22300		22300	1,338
55	GGPS SHEIKH ABAD		34720			2,083
56	GGPS		17000		46000	2,760
57	GGPS AMEER KHAN WALA		40000		60000	2,470
58	GGPS FAHIM ABAD	38321	7027	1600	46948	1,858
59	GGES MEHR SHAH WALI		565000		55000	3,300
60	GGPS MEHR SHAH WALI 2		10000		10000	600
61	GGPS HAKEEM ABAD	4335	9974	6898	21207	1,012
62	GGPS MAKKI MASJID		49000		49000	2,940
63	GGPS SHEIKH MUSA KHEL		17450	7550	55000	3,300
64	GGPS ULAMI KHEL	2300	26820	28000	57120	3,370
65	GGPS AJAB KHAN NO2		44700		56700	3,402
66	GGPS IMAM DIN WALA		22700	12300	35000	2,100
67	GGPS WALI DAD SODHRI	21000	60000	17000	10400	6,240
68	GGPS MAHRAN WALA	500	14000	6600	26000	1,425
69	GGPS DHARAN WALA		30304		30304	1,818
70	GGPS NAI BASTI DHARAN WALA	5131	34477	6000	45608	2,786
71	GGPS BOSTAN ABAD		27000		27000	4,869
72	GGPS ZERI CHASHMIA	5840	29966	4200		2,050

73	GGPS G, KHAWJA CHEENA	20310		20310		1,219
74	GGPS MAJANI TANI KHEL	NIL	NIL	NIL	NIL	NIL
75	GGPS MALBAT WALA	11000		4000	15000	1,140
76	GGES KALLUR SHARIF		19740	11700	54380	3,263
77	GGPS HAJI AHMAD ARIAN WALA	27500	33000	14722	97452	3,826
78	GGPS DERA NUMBER DARA	1540	31580	9420	42540	2,514
79	GGPS SULTAN ABAD	1711	10957	16370	29038	1,700
80	GGPS SHER KHAN MALLA KHEL	17331	11960	9000	39941	1,864
81	GGPS MUSALIAN WALA				30460	1,066
82	GGPS SHADI KHAN SANJER KHEL	NIL	NIL	NIL	NIL	NIL
83	GGPS PIRALI KHEL		16300	3293	39990	2,399
84	GGES KHAGLAN WALA		43590		67553	4,053
85	GGPS LADHU KHEL	1065	9335	5608	16000	933
86	GGPS MISSER WALA	7180	6520	6300	20000	1,020
87	GGPS KHUDA YAR KHEL		45805	25195	71000	4,260
88	GGPS ROGHAN	5465	16160	2500	24125	1,311
89	GGPS AHMAD ABAD	1430	9990	14080	25500	1,494
90	GGPS MIANA WALA	21250	18750	40000		2,400
91	GGPS KAMIRAN WALA	1820	21640	16230	37870	336
92	GGPS KALUWAN WALA	60968	18150		79118	4,747
93	GGPS SHABI KHEL	4820	46280	12400	63500	3,689
94	GGPS NIZAM KHEL		7650	4100	11750	705
95	GGPS RULWAN WALA	2500	20200	7800	48000	2,880
96	GGPS TANI KHEL		15445		64035	3,842
97	GGSP QURESHIANWALA	12915	44677	20300	77892	4,352
98	GGES ISA KHEL		26000	14000	156679	9,401
99	GGPS NARYUB	5343	13883	20800	40026	2,268
100	GGPS APPAR KHEL		22100	25700	47800	2,868

101	GGPS NASRI WALA	7000		11000	55175	3,310
102	GGPS GOLRAN WALA		16300		16300	978
103	GGPS HUMBRAN WALA		62926	31074	9000	5,640
104	GGPS JHALLAR	29460	10540		40000	2,400
105	GGPS ODHAY WALA				39756	
106	GGPS JANTI WALA				70000	4,200
107	GGPS M NAWAZ WALA		10370	9500	19870	1,192
108	GGPS W, GHULAM H, WALA	10000	40000		50000	2,750
109	GGPS KAMAR NO 1			9700	9700	582
110	GGPS GHARON WALA	13000	4550		17550	1,053
111	GGPS KUTKI THAL		44000			2,640
112	GGPS WANDA BALUCHI	13300	6300		19600	844
113	GGPS KAMAL ZAI				56856	2,211
114	GGPS PANJAY KHEL		7140	7000	44995	2,700
115	GGPS SHAH ALAM WALA		28490	13000	41490	2,489
116	GGPS MUQARAB KHEL				45000	2,700
117	GGES MASEET WALA		28835	34165	237228	14,234
118	GGES JANJWANI		16954	1440	18394	1,104
119	GGPS ALAF KHEL	33975			33975	1,980
120	GGPS SANDAN WALA		11600	8400	20000	1,200
	Total					287,697
	Total					223,,818
	G. Total					511,515