



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
KHANEWAL
AUDIT YEAR 2013-14**

AUDITOR GENERAL OF PAKISTAN

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Year 2012-13..... 20**

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
B&R	Building & Road
CCB	Citizen Community Board
CD	Community Development
C&W	Communication & Works Department
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DHQ	District Headquarters
DO	District Officer
DTL	Drug Test Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
LG&CD	Local Government & Community Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
OFWM	On Farm Water Management
P&D	Planning and Development
PDG	Punjab District Government
ESRP	Education Sector Reforms Program
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PDSSP	Punjab Devolved Social Sector Programme
PMU	Project Management Unit
SE	Superintending Engineer
S&GAD	Services and General Administration Department
SMC	School Management Council
THQ	Tehsil Head Quarter
TS	Technical Sanction
W&S	Works & Services

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of, the provincial government. Accordingly, the Audit of all Receipts and 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, Khanewal for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan conducted Audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more and also the non compliant observations which were included in Annexure-I of printed Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of the City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit, District Governments Multan, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments Multan, Lodhran, Vehari, Sahiwal, Pakpattan and Khanewal.

The Regional Directorate of Audit has a human resource of 30 including 20 officers and other staff. Total mandays available were 6,275 and the budget amounted to Rs13.800 million in audit year 2013-14. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) on test check basis and performance audit of the projects / programmes with a view to reporting significant findings to relevant stakeholders for taking appropriate actions and measures where required.

The District Government, Khanewal, conducts its operations under the Punjab Local Government Ordinance, 2001. The DCO is the Principal Accounting Officer of the District Government and carries out functions of the District Government through group of offices as notified in PLGO. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Due to delay of electoral process Zila Nazim / Zila Council were not elected therefore the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of the Punjab in February, 2010.

District Khanewal is administratively divided into four Tehsils namely Khanewal, Kabirwala, Mianchannu and Jahanian.

a. Audit objectives

Audit was conducted with the objectives 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 expending of public money.
3. Every item of expenditure was incurred with the sanction of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment and collection of revenue was made in accordance with the prescribed laws, rules and regulations and accounted for in the books of accounts of the District Government.

b. Audit Approach

Audit was carried out against the standards of financial propriety provided under various rules of the Punjab Local Government Ordinance, 2001 (as amended), PFR Vol-I and II, Delegation of Financial Powers and other relevant overriding laws.

Selection of formations for audit was made keeping in view significance of expenditure, risk areas and materiality. Samples were selected after prioritizing risk sensitivity by determining key controls.

Audit selected 30 formations including PAO out of total 140 formations in the District Government.

c. Audit of Expenditure and Receipts

Total non development budget of the District Government, Khanewal for the financial year 2012-2013, was Rs6,026.769 million against which total expenditure of Rs5,738.881 million was incurred showing savings of Rs287.888 million. Similarly total development budget for the financial year was Rs813.292 million out of which expenditure of Rs366.046 million was incurred showing savings / excess of Rs447.246 million.

Audit of non development expenditure amounting to Rs3730.273 million was conducted which was 65% of the total expenditure whereas development expenditure of Rs128.116 million was conducted which was 35% of the total

development expenditure. Sample size selected for audit ranged from 18 % to 91% of total expenditure.

Total receipts of the District Government, Khanewal for the financial year 2012-2013, were Rs28.126 million. RDA Multan audited receipts of Rs9.844 million which was 35% of total receipts.

d. Recoveries at the Instance of Audit

Recoveries of Rs14.010 million were pointed out by Audit which was not in the notice of the management before audit. And no amount was recovered by the management and verified by Audit during year 2013-14, till the time of compilation of Report.

e. Audit Methodology

Audit Methodology included Desk Audit which helped the Auditors in understanding the systems, procedures, environment of the entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of appropriation accounts. On the spot examination and verification of record was also carried out in accordance against the applicable laws / rules and according to the INTOSAI auditing standards.

f. Key Audit Findings

- i. Fraud / Misappropriation of Rs58.349 million was noted in one case¹.
- ii. Non-production of record of Rs30.388 million were noted in one cases².
- iii. Irregularity and non-compliance amounting Rs1.184 million was noted in one cases³
- iv. Weak internal controls involving an amount of Rs31.917 million were noted in nine cases⁴.

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1

⁴Para 1.2.4.1. to 1.2.4.9

While analyzing the budget and expenditure, it was noticed that despite availability of budget in social and development sectors, funds were not utilized properly resulting in a saving of Rs491.197 million as indicated below:

(Rs in million)

Grant No.	Name of the Grant	Original Grant	Final Grant	Actual Expenditure	(+) Excess (-) Saving	Saving (%)
15	Education	4,643	4,643	4,561.312	(81.698)	-2%
16	Health Services.	776.719	787.011	745.420	(41.591)	-5%
24	Civil Works.	35.274	41.197	34.882	(6.315)	-15%
25	Communications.	119.482	119.482	60.344	(59.138)	-49%
31	Miscellaneous.	31.916	31.916	18.643	(13.273)	-42%
Total Non-Development :		5,606.401	5,622.616	5,420.601	(202.015)	-4%
36	Development.	293.276	293.276	4.094	(289.182)	-99%
Total Development :		293.276	293.276	4.094	(289.182)	-99%
Grand Total :		5,899.677	5,915.892	5,424.695	(491.197)	-8%

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum of Departmental Accounts Committee (MFDAC) Annex-A.

Recommendations

The Principal Accounting Officer should ensure that the rules, regulations, instructions and procedures as laid down are followed in letter and spirit besides compliance of the following recommendations:

- i. Conduct physical stock taking of the fixed and current assets.
- ii. Comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.

- iii. Inquiries be held, responsibility fixed and appropriate disciplinary action taken against the person responsible for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Efforts to be made for expediting the realization of various Government receipts.
- v. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vi. Take appropriate action against those persons held responsible for non-production of record and ensure providing record to Audit.
- vii. Rationalize budget with respect to utilization.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs. in million)

Sr. No.	Description	No.	Budget/ Expenditure
1	Total Entities (Ministries / PAOs) in Audit jurisdiction	01	6,876.621
2	Total formations in audit jurisdiction	358	6,876.621
3	Total Entities (Ministries / PAOs) Audited	01	3,858.389
4	Total formations Audited	30	3,858.389
5	Audit & Inspection Reports	30	-
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports(relating to District Government)	-	-

Table 2: Audit Observations Classified by Category

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	58.349
3	Internal controls	31.917
4	Others	31.572
	Total	121.838

Table 3: Outcome Statistics

(Rs. in million)

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total Current Year	Total last year
1	Outlays audited	5406	2,163.558	1,561.309	128.116	9.844	3,868.233	2,013.427
2	Amount placed under audit observations /irregularities pointed out	-	30.031	31.572	60.235	-	121.838	246.079
3	Recoverables pointed out at the instance of audit	-	30.031	-	-	-	30.031	7.185
4	Recoverables accepted /established at the instance of audit	-	30.031	-	-	-	30.031	7.185
5	Recoverables realized at the instance of audit	-	-	-	-	-	-	-

The amount mentioned against Sr. No. 01 in column of "Total is a sum of expenditures and receipts where as the total expenditure was Rs3858.389 million

Table 4: Irregularities pointed out

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	1.184
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	58.349
3	Accounting Errors (accounting policy departure from IPSAS 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.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	30.031
6	Non-production of record.	30.388
7	Others, including cases of accidents, negligence etc.	1.886
Total		121.838

¹ The Accounting Policies and Procedure as prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER 1

1.1 District Government Khanewal

1.1.1 Introduction

As per the Punjab Local Government Ordinance 2001, the District Governments / Local Governments established under the Ordinance shall function within the provincial framework and adhere to the Federal and Provincial Laws. In performance of the functions, Local Governments carry out the functions devolved by the Provincial Government to the District Government level.

The District Governments consist of Zila Nazim and District Administration. The District Government shall be competent to acquire, hold or transfer any property, moveable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the devolved departments which are decentralized or set up under the Ordinance. The District Government exercises such authority within the District in accordance with general policy of the Government. The District Government is responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

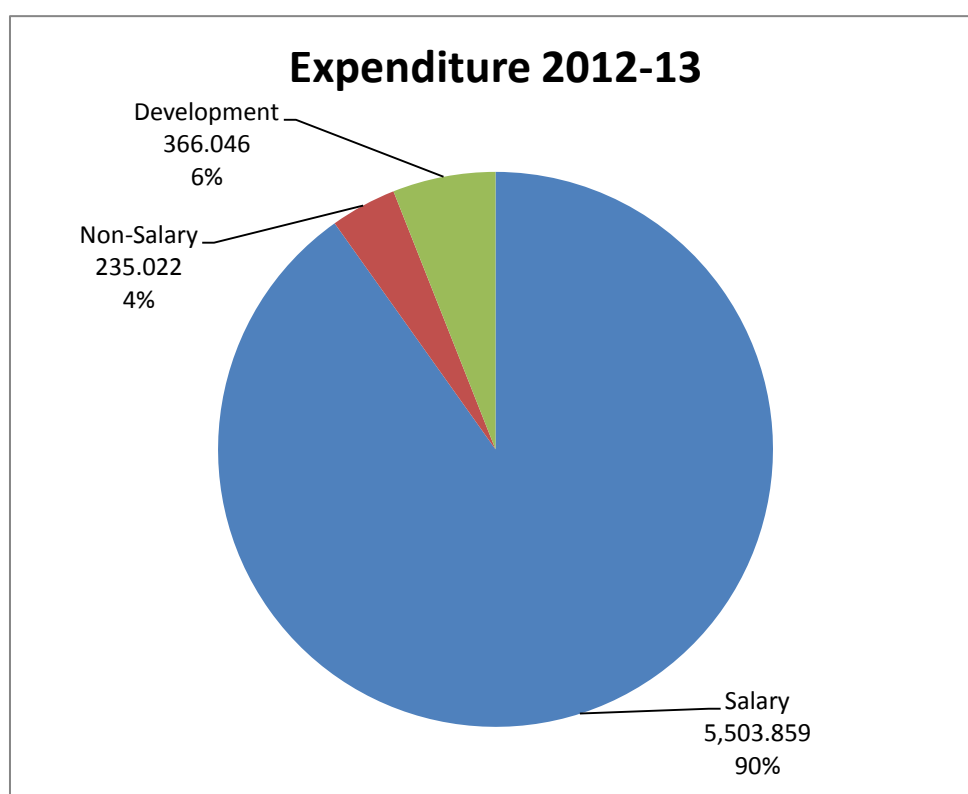
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and coordinates the activities of the groups of offices for coherent planning, development, effective and efficient functioning of District Administration.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

The detail of Budget and Expenditure is given below in tabulated form:

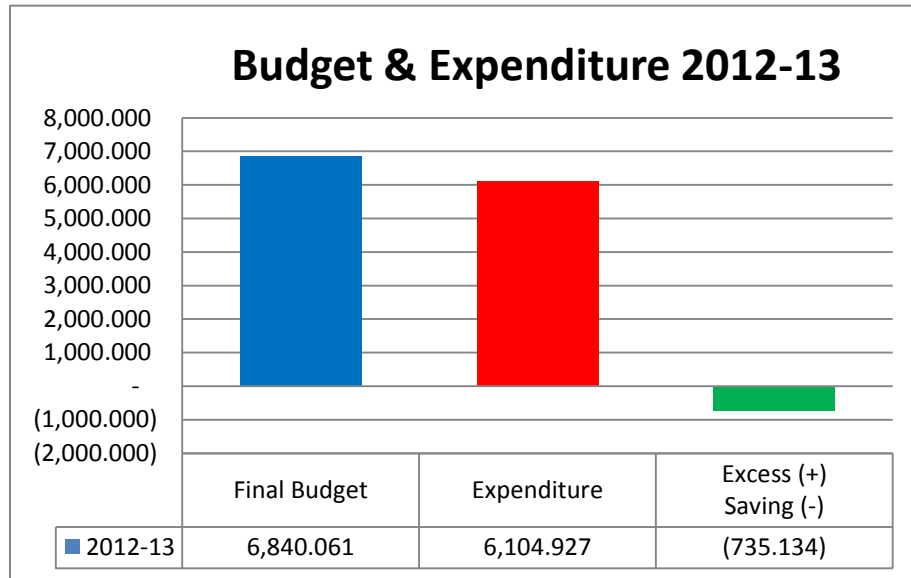
(Rs. in million)

2012-13	Budget	Expenditure	Excess (+) / Saving (-)	(%) Saving
Salary	5,507.362	5,503.859	(3.503)	0%
Non-salary	519.407	235.022	(284.385)	-55%
Development	813.292	366.046	(447.246)	-55%
Total	6,840.061	6,104.927	(735.134)	-11%



Detail is given in Annex-B

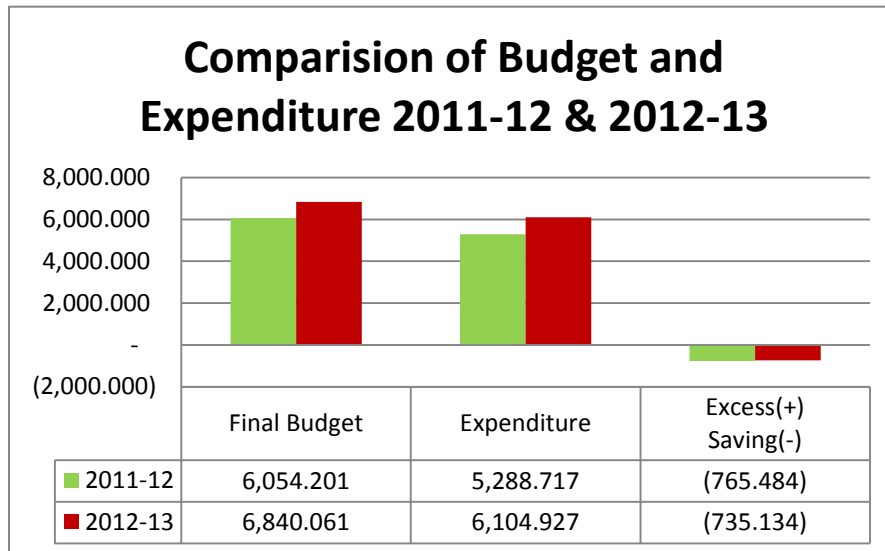
As per the Appropriation Account for F.Y 2012-13 of District Government Khanewal the original budget was Rs6,822.209 million, supplementary grant was Rs17.852 million and the final budget was Rs 6,840.061 million. Against the final budget total expenditure incurred by District Government during 2012-13 was Rs6,104.927 million. (Annex- C).



Due to inefficient financial management by the Principal Accounting Officer / DCO there was saving of Rs491.197 million. Major portion of savings occurred in the offices of EDO (Education) and EDO (Health) as detailed below:

- (i) In various offices under EDO (Education) saving of Rs81.698 million (2% of allocation) occurred due to non recruitment against vacant posts.
- (ii) In EDO (Health), saving of Rs41.591 million (5 % of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department delayed in finalization of rate contract, which resulted in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.

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



There was 13% increase in Budget Allocation and 15% increase in expenditures incurred, while there was overall savings of Rs735.134 million during financial year 2012-13.

1.1.3 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13

Audit paras reported in Annex-1 of last year audit report have not been attended in accordance with the direction of DAC. These paras are reported in Chapter 1.3 of this report.

1.1.4 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 but the reports have not been examined by the Public Accounts Committee as yet.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	26	Not convened
2	2003-04	13	Not convened
3	2004-05	12	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report *	111	Not convened
5	2009-10	28	Not convened
6	2010-11	35	Not convened
7	2011-12	46	Not convened
8	2012-13	11	Not convened
Total		282	

*Period covered in Special Audit for F.Y 2005-08.

1.2 Audit Paras

1.2.1 Fraud and Misappropriation

1.2.1.1 Embezzlement by Different Citizen Community Boards of Government Funds - Rs58.349 Million

According to Rule 3 (c&1) of PLG (property) Rules ,2003 and read with Guideline No.66 of CCB Guidelines,2001, the manager shall take steps to ensure that Property meant for use of public is actually used to the maximum benefit of the public and prevent the property against nuisance, damage or misuse. Further monitoring of CCB work shall be carried out at three levels viz. monitoring by CCB monitoring committee of the council and the office dealing with CCB.

District Government Khanewal released Rs57.355 million along with 20% share of C.C.B to different CCBs. CCBs had to complete their projects as per agreements but even after the lapse of 6 to 7 years, CCBs had not even initiated their projects. In many cases, F.I.Rs were registered but no work was carried out till the time of audit. It was evident that Government amounts were misappropriated. The detail is given in **Annex-D**.

Audit is of the view that due to weak internal controls, government funds were misappropriated on account of CCB Projects.

Misappropriation on account of CCB Projects resulted in loss to government.

The matter was reported to DCO and DDO concerned during December, 2013. The DDO neither got the record verified nor attended the DAC meeting convened during January, 2014.

Audit recommends recovery from the concerned, along with fixing of responsibility, under intimation to Audit.

[AIR Para No. 12, 16, 18,02,04]

1.2.2 Non Production of Record

1.2.2.1 Non Production of Record – Rs30.388 Million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001 “All 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 expeditions”.

DO (Roads) and EDO (Community Development) did not produce the following records for Audit scrutiny despite various repeated written and verbal requests. The detailed list of record is given as under:

- i. Complete record of the development schemes including agreement, work order, TS estimate original and revised and measurement book duly linked with vouchers of following works:
- ii. Budget control registers of all DDO codes.
- iii. Vouchers, estimate TS, approval, MB etc of all repair works and quotation work
- iv. Repair & Maintenance Register(RMR)
- v. Detail of Annual Repairs and all the allied records pertaining to it.
- vi. Monthly progress report as on 30.6.2013.
- vii. Contractor’s Ledger.
- viii. Work Orders Books of SDOs except that of SDO Khanewal.
- ix. Register of advances to contractors and employees.
- x. Register of Buildings/Roads(List and Number of Petrol Pumps in Khanewal and recovery position)
- xi. Log Books of all Transport, tractor trolley Machinery, premixed plant, generator etc.
- xii. Works Registers.

- xiii. Service Record of officers/ officials i.e. Service Books and Personal Files.
- xiv. Attendance registers, dispatch registers of the SDOs including DO.
- xv. History Sheet Registers of Vehicles and generators etc.
- xvi. Detail and record of new enlistment/renewal of contractors.
- xvii. SDO Mianchannu incurred expenditure of Rs115,000 on account of POL but no vouched accounts were available

Name of formation	DDO Codes/Expenditure Heads	Total Final Budget (Rupees in Million)	Total Expenditure (Rupees in Million)
DO (Roads)	KW 6018	29.149	13.787
	KW 6463	10.843	11.904
	Development Scheme	-	1.105
	Development Scheme	-	1.280
EDO (CD)	CCB Schemes	-	2.312
Total		39.992	30.388

Audit is of the view that due to poor maintenance of record or intentional concealment, the record was not produced.

The non production of record constitutes violation of government rules and legal provisions and an attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan.

The matter was reported to DCO and DDOs concerned in December, 2013. The DDO neither got the record verified nor attended DAC meeting convened in January, 2014.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDO for non production of record.

[AIR Para 1,17]

1.2.3 Irregularity and Non compliance

1.2.3.1 Unauthorized Purchase of Medicine on Quotation Basis – Rs1.184 Million

According to Rule 12 (1) of the Punjab Procurement Rules, 2009, all Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

MS THQ Hospital Jahanian purchased medicines valuing Rs1.184 million during FY 2012-13 by calling quotations from the local market without calling tender or advertisement on the PPRA's website in violation of above rules. This resulted into violation of government instructions. The detail is given in **Annex-E**.

Weak financial management caused irregular purchase of medicines without adopting the tender process.

Purchases in violation of PPRA rules resulted into irregular expenditure.

The matter was reported to DCO and DDO concerned during December, 2013. The DDO replied that the medicines and the said items were purchased to meet with the dire needs of patients and cost of objects remained below rupees one lac. The reply was not tenable as the DDO split up the sanction to remain within competency to avoid PPRA rules. In DAC meeting held in January, 2014, Committee directed the DDO to get the expenditure regularized from Finance Department. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility, besides regularization of expenditure, under intimation to Audit.

[AIR Para No. 7]

1.2.4 Internal Control Weaknesses

1.2.4.1 Unauthorized Withdrawal of House Rent Allowance and Conveyance Allowance – Rs9.580 Million

According to Rule 1.15 of Traveling Allowance Rules, no conveyance allowance and house rent allowance is admissible during the period of living within the boundary wall of office.

Deputy District Officer (Health) Khanewal allowed the withdrawal of House Rent Allowance and Conveyance Allowance amounting to Rs9.580 million to the incumbents of residential posts on the following grounds. Necessary detail of withdrawal of HRA and CA is given in **Annex-F**.

1. As per appointment orders the posts of MOs at BHUs are residential posts and MOs are not entitled to draw HRA and CA.
2. Deputy DO (Health) got the residences in most hospitals declared as non-resideable from building department to draw HRA/CA. Not a single effort was made by EDO/DO/DDO (Health) for getting repair and ensuring proper maintenance of these hospitals.
3. Due to the negligence of Health authorities the condition of residences in some Basic Health Units became miserable but doctors did not ensure their presence in those residences; despite PHSRP directions, doctors still don't want to reside in BHUs and prefer to get HRA and Conveyance Allowance which was not admissible to them.

Audit is of the view due to weak internal control system, house rent and conveyance allowance was not deducted.

Non deduction of house rent and conveyance allowance resulted into loss to Government.

The matter was reported to DCO and DDO concerned in January, 2014. Deputy District Officer (Health) Khanewal replied that the recovery would be

made accordingly. In DAC held in January, 2014, Committee directed the Deputy District Officer (Health) Khanewal to recover the amount from the concerned. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of the amounts actually drawn irregularly, besides action against the concerned DDO, under intimation to Audit.

[AIR Para 12]

1.2.4.2 Inadmissible Allowances and Recovery thereof - Rs6.923 Million

According to Conditions (j.k.l) of S& GAD's Notification No. DS (O&M) 5-3/2004 contract (MF) dated 14th October 2009, the employees' salary shall be in accordance with the pay /scale plus usual allowances prescribed for the post (s) against which they have been appointed.

Dy. DEO (EE-W) Khanewal and Dy. DEO (EE-M) Jahanian did not observe the guidelines issued in above referred letter, regarding pay fixation, at the time of confirmation of ESEs recruited on contract during 2003, 2004 and 2006 and made irregular payment of Rs6.923 million. The services of ESEs were regularized w.e.f. 19-10-2009. The contract appointees were granted increases from time to time during 2003-2009 by the Government in the budget. These increases were not admissible on regularization of services of contract educators but drawn till June 2011. The detail is given in **Annex-G**.

Due to weak internal controls and negligence of authority, payment of inadmissible allowances was made.

Overpayment of pay and allowance resulted in loss to the public exchequer.

The matter was reported to DCO and DDO concerned during December, 2013. The DDO replied that the recovery would be made accordingly. Dy. DEO (EE-M) Jahanian did not attend DAC meeting. In DAC meeting held in January, 2014, Committee directed the Dy. DEO (EE-W) Khanewal to recover the amount

from the concerned. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of inadmissible allowances from the concerned, along with fixing of responsibility, under intimation to Audit.

[AIR Para 5&2]

1.2.4.3 Unauthorized Withdrawal of Pay & Allowances without Availability of Posts – Rs4.919 Million

According to PDG & TMA (Budget) Rules 2003 vide Para 66 (1), Every Drawing and Disbursing Officer (DDO) shall maintain an appropriation register which shall include the commitments against the appropriations and a register of actual disbursements. The DDO shall also monitor the appropriations relating to establishment. According to Para 12 (1) (5) of the Local Government Account Manual, 2003 the expenditure shall be classified into account heads relating to nature of item.

Deputy District Officer (Health) Khanewal allowed the withdrawal of salaries to two Senior Medical Officers (BPS-18) from the Cost Center KW-6454 whereas in this cost center there is not a single seat of BS-18 but salaries of these persons are being withdrawn without availability of budgeted posts which was questionable and needs regularization. This did not occur in a month or two. It had been continuing for the last two years but DDO was not taking any action regarding this irregularity. The detail is as under:

Sr. No	Doctor's Name	Name of BHU Where Posted	BPS	Pay Drawn against the Post of	Rate of Pay	Month (Aprox)	Amount
1	Dr. Kalimullah (SMO)	136/10R	18	17	105,819	24	2,539,656
2	Dr. Muhammad Mushtaq Ahmed (SMO)	Ali-sheer wahin	18	17	99,152	24	2,379,648
Total							4,919,304

Audit is of the view due to weak internal control system, unauthorized pay and allowances were drawn.

Unauthorized payment on account of pay and allowances resulted into violation of rule.

The matter was reported to DCO and DDO concerned during January, 2014. The DDO replied that both doctors were appointed by the orders of Competent Authority. In DAC meeting held in January, 2014, Committee directed the Deputy District Officer (Health) Khanewal to refer the case to EDO (Health) for approval of Finance Department. No further progress was intimated till the finalization of this Report.

Audit recommends regularization from Finance Department, Government of Punjab, besides action against the concerned DDO, under intimation to Audit.

[AIR Para 11]

1.2.4.4 Unauthorized Drawl of Allowances in the Period of Absence/Leave Recovery Thereof – Rs2.079 Million

According to instructions of Program Director PMU/ PHSRP Government of the Punjab Health Department letter No PMU/PHSRP/G.1-06/61/270/340 dated 16.03.2007, the Punjab Health Sector Reform Program Allowance (PHSRPA) is payable only when the Doctor Para-Medic and other staff perform their duty under the PHSRP at RHC,s & BHU,s. Any Doctor/ Para-medic and other staff rather regular or on contract, posted and drawing pay against the post of RHC,s & BHU,s are directed to perform duty some where else, they will not be entitled to draw PHSRP allowance. In the same way the regular Doctor/ Para-medical and other staff appointed in RHC,s & BHU,s proceed on long leave and continue to draw PHRSP allowance. This practice is against the spirit of the PHRSP allowance. Any such allowance so paid should be recovered as per the instruction.

Following DDOs of Heath department of District Khanewal paid an amount of Rs2.079 million on account of pay, conveyance allowance and Health Sector Reform Allowance to such govt. employees who were either absent from

duty or on leave. Hence, payment of such allowance during the period of absence/leave was not admissible and needs to be recovered. The detail is given in **Annex-H**.

Sr. No	Name of formation	Name of allowance	Amount of recovery
1	Deputy District Officer (Health) Khanewal	pay/conveyance allowance / Health Sector Reform Allowance	1,509,310
2	Medical Superintendent, District Headquarters Hospital	conveyance allowance	84,047
3	Senior Medical Officer RHC, Kacha Khoo	conveyance allowance / Health Sector Reform Allowance	248,993
4	Deputy District Officer (Health), Kabirwala	conveyance allowance / Health Sector Reform Allowance	236,925
Total Recovery			2,079,275

Audit is of the view that due to weak internal controls, the payment of pay and allowances was allowed to the employees.

This non-deduction of Pay/Allowances resulted into loss to Government.

The matter was reported to DCO and DDOs concerned during December, 2013. All DDOs except SMO RHC Kacha Kho attended the DAC meeting held in January, 2014 and admitted the recoveries. Committee directed the DDOs to expedite the recovery process. No progress was intimated till the finalization of this Report.

Audit recommends taking appropriate action besides recovery from the concerned under intimation to Audit.

[AIR Paras 2, 6,19,&3]

1.2.4.5 Unauthorized Drawl of 50% Adhoc Relief Allowance 2010 - Rs2.181 Million

According to Finance Department Letter No.FD-PC2-2/2010 dated 15 July, 2010, 50% adhoc relief allowance 2010 will not be allowed to the officers/official already enjoying any special allowance.

MS DHQ Hospital Khanewal allowed drawal of Adhoc Relief Allowance 2010 Rs2.181 million to thirteen employees. They were allowed to draw Adhoc Relief Allowance @ 50% of Basic Pay despite the fact that they were drawing Health Sector Reform Allowance. They were not entitled to draw Adhoc Allowance, 2010. The MS DHQ Hospital did not take action for recovery of overpaid amount. The detail is in **Annex-I**.

Audit is of the view that due to weak internal controls, excess amount was drawn and paid in violation of instructions.

Unauthorized payment of Adhoc Allowance resulted in loss to public exchequer.

The matter was reported to DCO and DDO concerned during December, 2013. The DDO replied that there was no instruction regarding non payment of 50% Adhoc Allowance to any specialist posted at DHQ Hospital Khanewal. Therefore, all the payments were made which were due to specialists. In DAC meeting held in January, 2014, Committee directed the DDO to recover the amount from concerned. No further progress was intimated till the finalization of this Report.

Audit recommends stoppage of adhoc relief allowance besides recovery, under intimation to Audit.

[AIR Para 02]

1.2.4.6 Payment of Quantity of Borrow Pit Earth in Excess of Technical Sanction Estimate - Rs1.886 Million

According to clause 10 of contract agreement, the work is required to be executed as per scope of work approved by the competent authority as provided in the administrative approval / TS Estimate.

District Officer (Buildings) Khanewal made the payment of excess quantity of borrow pit earth lead up to one mile against the provision of technical

sanction estimate, which resulted into overpayment to the contractor amounting to Rs1.886 Million as detailed below:

(Amount in rupees)

Particular of Item	T. S. Quantity (cft)	Quantity Paid	Excess Qty Paid	Rate Paid	Amount
Borrow Pit Excavation & undressed lead up to one mile ordinary soil Page number 76 MB#703/304 4th R/ Bill	607,863	1,004,691	396,828	4550.35%	1,805,706
Add contractor quoted rate 4.46% above than TS Estimate					80,535
Grand Total					1,886,241

Audit is of the view that due to weak internal controls and poor pre-audit, quantity in excess of approved technical sanction estimate against borrow pit excavation was made to the contractor.

Payment of excess quantity resulted in loss to government.

The matter was reported to DCO and DDO concerned during December, 2013. The DDO replied that the quantity paid to the Contractor was as per work done at site and would be regularized in revised estimate which was under process. The reply was not tenable as lead was approved for one mile and payment in excess of one mile was not justified. In DAC meeting held in January, 2014, Committee decided to keep the para pending for compliance. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides regularization from Finance Department Government of Punjab, under intimation to Audit.

[AIR Para 9]

1.2.4.7 Inadmissible Conveyance Allowance to Employees Residing in Government Residences – Rs1.523 Million

According to Finance Department letter No.PC.2-1/2011 dated 11-07-2011 and clarification issued vide letter No.FD.SR.1.9-4/86(PR)(P) dated 15-10-

2011, conveyance allowance was not admissible to employees residing in the residential colonies situated within work premises.

Deputy District Officer (Health) Khanewal did not recover the amount of Rs1.523 million from the staff residing in the Govt. residences inside the boundary wall of office. All these officials were residing inside the hospital or had designated residences and residential posts, and also paying their house rent allowance. The detail is given in **Annex-J**.

Audit is of the view due to weak internal control system the conveyance allowance was not deducted.

Non deduction of conveyance allowance resulted into loss to Government.

The matter was reported to DCO and DDO concerned in January, 2014. The DDO replied that recovery would be made accordingly. In DAC meeting held in January, 2014, Committee directed the Deputy District Officer (Health) Khanewal to recover the complete amount. No further progress was intimated till the finalization of this Report.

Audit recommends taking of appropriate action, besides recovery from the concerned, under intimation to Audit.

[AIR Para 06]

1.2.4.8 Inadmissible Payment of Social Security Benefit after Regularization of Services – Rs1.277 Million

According to the terms and conditions of regularization of contract employees of the Education Department, the social security benefit @ 30% of pay was permissible to the contract employees and they were not entitled for pension benefits.

The Dy. DEO (EE-M) Khanewal allowed inadmissible payment of social security benefit for Rs1.2.77 million to ESEs recruited on contract during 2003, 2004 and 2006 whose services had been regularized w.e.f. 19-10-2009. The record of payroll revealed that the deduction of benevolent funds was made against their salaries which were admissible only from the pay of regular staff. Payment of social security benefit was admissible only to the contract employees according to the above referred letter. The detail of employees drawing inadmissible social security benefit is detailed in **Annex-K**.

Due to weak internal controls and negligence of Education authorities, unjustified payment of SSB was made.

Excess payment of social security benefit to employees serving on regular basis resulted into loss to government.

The matter was reported to DCO and DDO concerned in December, 2013. The DDO neither got the record verified nor attended the DAC meeting convened in January, 2014.

Audit recommends that responsibility be fixed against the concerned along with recovery of over payment of social security benefit under intimation to Audit.

[AIR Para 3]

1.2.4.9 Unauthorized Drawl of Health Sector Reform Allowance on Excessive Rates –Rs1.550 Million

According to Finance Department Letter No. U.O.NO.FD (SR-II)/9-36/06(P) dated 3rd April 2013 advised that in terms of Para-9 of Finance Department's Notification dated 11.07.2011 all the allowances, special pays, special allowances or the allowances admissible as percentage of pay (excluding those which are capped by fixing maximum limit) shall stand frozen at the level of its admissibility as on 30.06.2011. HSRA is also frozen at the level of its admissibility as on 30.06.2011.

Deputy District Officer (Health) Khanewal and SMO RHC Abdul Hakim allowed the drawal of health sector reforms allowance on excessive rates and paid Rs1.550 million to the School Health Nutrition Supervisors (SHNS) and staff which needs recovery from the concerned as HSRA was frozen at the level drawn on 30.06.2011 but the said DDOs allowed the drawl @ 30% of running basic pay which was unauthorized. **Annex-L**

Audit is of the view due to weak internal control system, the HSR allowance was paid at excessive rates.

This excess payment resulted into loss to Government.

The matter was reported to DCO and DDOs concerned during December, 2013. The DDOs replied that the recovery would be made accordingly. DAC meeting held in January, 2014 directed the DDOs to recover the amount from concerned. No further progress was intimated till the finalization of this Report.

Audit recommends for taking appropriate action, besides recovery from the concerned, under intimation to Audit.

[AIR Para No. 1&1]

**1.3 Paras Enlisted in Annex-I (Non
Compliant) of Printed Audit
Report for the Audit Year 2012-13**

1.3.1 Unjustified expenditures on purchase of X-Ray films by splitting up the value of indent of Rs 865,900

According to Rule 12 (1) of PPRA Rules, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

MS DHQ Hospital Khanewal purchased X-Ray films of Rs.865,900 by calling simple quotations from the market by splitting up the value of tenders to avoid the open competition and purchase the films from the self-favored firms.

Annex-M

Audit is of the view that due to weak financial management, unjustified purchase of laboratory items was made.

Unjustified purchase of laboratory items resulted in violation of government instructions.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends taking appropriate action against concerned besides regularization of expenditure under intimation to Audit.

[AIR Para 02]

1.3.2 Unjustified purchase of furniture without advertisement – Rs 750,000

According to Rule 12 (1) of PPRA Rules, 2009 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA

from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency, provided that the lower financial limit for advertisement on PPRA's website for open competitive bidding shall be the prescribed financial limit for request for quotations under clause (b) of rule 42.

Under the jurisdiction of Dy.DEO(EE-M), Kabirwala, two schools purchased furniture amounting to Rs 750,000 through SMC. No advertisement was made in the press and PPRA website. The simple quotations were received by hand from local firms and no envelopes were there as well as no quotation calling letters to confirm the quotation process. Such practice was adopted to avoid open competition and rates were charged at will. Detail of the purchase is given below:

(Rupees in million)		
Sr. No.	Name and Address of School	Amount
1	Provision of missing facilities Govt. Primary School Gharibabad Mouza Anayat Pur Kabirwala	0.250
2	Establishment of Govt. Boys Primary School at Chak Jamadar Wala Mouza Rukan Wala Kabirwala	0.500
		0.750

Audit is of the view that due to weak financial management, purchase of laboratory items was made without advertisement.

Unjustified purchase of laboratory items resulted in violation of government instructions.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends taking action against the responsible, besides regularization of expenditure, under intimation to Audit.

[AIR Para 9]

1.3.3 Loss to Government due to Non-Deduction of Conveyance / Mobility Allowance during Leave – Rs 626,159

According to Government of the Punjab, Education Department (School Wing) Notification No.SO(S-III)2-16/2007 dated 24.09.2007, Mobility Allowance is allowed to all the school teachers during active duty in schools or against administrative posts. The said allowance is not admissible during leave. Further according to Rule 1.15 of TA Rules, no conveyance allowance is admissible during any kind of leave.

The Deputy District Officer (Elementary Education -Male) Kabirwala allowed various teachers to withdraw conveyance Allowance / mobility allowance of Rs 229,122 during leave period and also allowed to draw the mobility allowance of Rs. 397,037 during winter leave (**Annex-N**)

Audit is of the view that due to weak internal controls, recovery of mobility and conveyance allowance was not made.

This non-recovery of mobility and conveyance allowance resulted in loss to government.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends recovery besides action against the responsible under intimation to Audit.

[AIR Para 4, 17]

1.3.4 Unjustified Payment of TA/DA to Field Assistants and Baidars – Rs.513,000

According to Rule 32 of Punjab Local Government (Accounts) Rules 2001 and as per Rule 2.10(a)(I) of Punjab Financial Rules Vol-I, while incurring

expenditure, the same vigilance shall be exercised in respect of expenditure from the Local Fund as a person of ordinary prudence would exercise in respect of his own money.

Deputy District Officer Agriculture Kabirwala made payment to field assistants and baildars of Rs.513,000 during the F.Y 2011-12. Twenty five Field Assistants and 37 Baildars were working under the supervision of agriculture officer. All the field assistants and baildars were performing their duties within 16 KM travel.

(Amount in rupees)			
Designation	No. of employees	Year of payment	Amount paid
Field assistants	25	2009-10	257,000
Baildar	37	2010-11	136,000
		2011-12	120,000
Total TA/DA paid			513,000

Audit is of the view that due to weak internal control system irregular payment on account of TA/DA to field assistants and baildars was made.

Unjustified Payment resulted into loss to government.

The matter was reported to the DCO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends recovery from the concerned under intimation to Audit.

[AIR Para 04]

1.3.5 Unauthorized running of private schools without registration – Rs 451,000

According to the Govt. of the Punjab, Education Department Letter no. So(budget)I-II/98(KW) Dated 10-09-1998 annual inspection fee from High Schools and Higher Secondary Schools is required to be collected @ Rs. 1000/- and from Elementary and primary Schools @ Rs. 500/- per year.

Further according to 11(1) of Notification of Government of Punjab Law Department 12 August 1984 a fine @ Rs100 per/day will be imposed on the institution running without registration with the authority.

EDO (Education) did not take action against the illegal private schools running without registration with the EDO Khanewal. **Annex-O**

Audit is of the view that due to the mismanagement of the department private schools were running without registration and paying the government dues.

This running of private schools without registration and payment of government dues resulted into loss to government.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends appropriate monitoring of the private schools, actions against the concerned for this non-registration and collection of government dues from the private schools, under intimation to Audit.

[AIR Para 3]

1.3.6 Unjustified Purchase of Inferior Quality Oxygen Regulator - Rs 279,500

According to Rule 2.31(a) of the Punjab Financial Rules, Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

MS DHQ Hospital Khanewal purchased inferior quality Oxygen Regulators for Rs.279,500 during the financial year 2011-12. As per quotations the supplier quoted the rates of the oxygen regulator of Alfa Company of Japan, but the oxygen regulators provided by the supplier were without the logo of the company and the nasal Oxygen Cannula provided with the oxygen regulator shows that it had been made in china.

(Amount in rupees)

Token #	Date	Object Head	Particular	Name of the Company	Qty	Rate	Amount
009938	10.02.2012	COS	oxygen regulator	Al-Madina surgico Multan	10	650 0	65000
015904	30.05.2012	COS	oxygen regulator	united traders KWL	3	6500	19,500
017551	20.06.2012	PME	Oxygen regulators	Al-Madina Surgico Multan	15	6500	97,500
017552	20.06.2012	PME	Oxygen regulators	Al-Madina Surgico Multan	15	6500	97,500
Total Amount of Oxygen Regulators Purchased							279,500

Audit is of view that due to poor financial management inferior quality oxygen regulators were purchased.

Purchase of inferior quality regulators resulted into loss to government.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends taking appropriate action against the concerned, besides regularization of expenditure, under intimation to Audit.

[AIR Para 07]

1.3.7 Loss to government due to Non-collection /deposit of fine from forest offender – Rs 276,800

According to Rule 32 of Punjab Local Government (Accounts) Rules 2001 and Rule 2.10(a) (I) of Punjab Financial Rules Vol-I, while incurring expenditure, same vigilance shall be exercised in respect of expenditure from the Local Fund as a person of ordinary prudence would exercise in respect of his own money. The expenditure shall not be prima facie more than the occasion demands.

District Officer Forest did not deposit the fine of Rs 113,200 which was received on account of theft of trees from the culprits during the F.Y 2011-12.

Further, District Officer Forest did not collect fines of Rs.163,600 against the theft of trees during 2011-12 from the forest offenders.

(Amount in rupees)

Name of official		FC No.		Amount		
Imtiaz Gull, Forest Guard		37-40/2011		10000		
		50-53/2011		7750		
		58-59/2012		8550		
Manzoor Hussain, Forest Guard		56-57/ 2012		5000		
Asgher Ali, Block Officer		1/100, Receipt No: 69666		5700		
Muhammad imran, Forest Guard		0		76200		
Total Rs.					113,200	
Name of official concerned	Detail	Type of trees	Quantity	Size of trees	Name of road	Amount
Manzoor Hussain, Forest Guard	46/2011	sheesham	1	78 feet	Makhdum pur mian chanu road	43,000
Ishtiaq Ahmad, Forest Guard	46/2012	sheesham	6	0	Jehanian to Pull 14/10-R	43,600
	56/2012	sheesham	1	91 feet	Jehanian to Pull 14/10-R	51,000
	60/2012	sheesham	1	74 feet	Thath sadiqabad to 114/10-R	26,000
Total Rs.					163,600	
Grand Total					276,800	

Audit is of view that due to weak financial management, amount was not realized and deposited.

Non-deposit and realization of government funds resulted into loss to government.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends recovery from the concerned, besides fixing of responsibility, under intimation to Audit.

[AIR Para 1, 2]

1.3.8 Unjustified Purchase of Batteries – Rs 228,845

According to Rules 12(2) & 13(1) of the Punjab Public Procurement Rules, 2009, all procurement opportunities over one hundred thousand rupees should be advertised on PPRA Website as well as other print media or newspaper having wide circulation.

Under the administrative control of EDO (F&P), expenditure amounting to Rs. 228,845 was incurred from the SDA on account of purchase of batteries for 61 vehicle used under National Health programme without advertisement and tendering process as detailed below:-

(Amount in rupees)

Cheque / Bill No.	Date	Supplier	Quantity rate	Amount
726	02.06.2012	Rao Traders	3752	228,845

Audit is of the view that due to weak financial management, unjustified purchase of batteries was made.

Unjustified purchase of batteries resulted into violation of government instructions.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends taking appropriate action against the responsible, besides regularization of expenditure, under intimation to Audit.

[AIR Para 06]

1.3.9 Unauthorized payment of Inadmissible Pay – Rs 192,050

According to Conditions (J,K,L) of S&GAD Department's Notification No. DS (O&M)5-3/2004 contract (MF) dated 14th October, 2009, the employees' salary

shall be in accordance with the pay / scale (s) plus usual allowances prescribed for the post(s) against which they have been appointed.

Dy.DEO(EE-M) Kabirwala made payments of Rs 192,050 on account of the annual increments from 01.12.12 to 30.06.12 to the various teaching staff and other officials duly regularized on 19.10.09. The payment of the one increment was not admissible in the light of the above mentioned notification which needed recovery as well as appropriate action against the concerned for awarding the unauthorized increments.

(Amount in rupees)

Sr.#	Designation with BPS No.	No. of Educators	Increment rate	Period of recovery	Amount of recovery
1	ESE, BPS-09	97	230	01-12-09 to 30-06-10	156,170
2	Class-IV	13	90	01-12-09 to 30-06-11	22,230
3	Class-IV	13	150	01-07-11 to 30-06-12	13,650
Total					192,050

Audit is of the view that due to poor financial management unauthorized payment was made.

Unauthorized payment resulted into loss to government.

The matter was reported to the DCO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends recovery from the concerned under intimation to Audit.

[AIR Para 1]

1.3.10 Loss to Government due to Over Payment of Social Security Benefit after Regularization – Rs 179,766

According to the terms and conditions of regularization of contract employees of the Education Department, the social security benefit @ 30% of pay

was permissible to the contract employees and they were not entitled for pension benefits.

Dy. DEO (EE-M) Kabirwala did not stop the payment of 30% social security benefit from the pay & allowances of the employees, whose services were regularized on 19th October, 2009. After regularization of services, they were not entitled for payment of Social Security benefit. The Deputy D.E.O (EE-M) Kabirwala made payment of Rs 179,766 from 19.10.09 to 31.11.09.

(Amount in rupees)

Sr.#	Designation with BPS No.	No. of Educators	S S benefit rate	Period of recovery	Days	Amount of recovery
1	ESE, BPS-09	97	1,146	19-10-09 to 30-11-09	43	159,332
2	Class-IV	16	891	19-10-09 to 30-11-09	43	20,434
Total						179,766

Audit is of the view that due to weak internal control over payment of allowance was made.

Over payment of allowance resulted into loss to government.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends recovery against the concerned, under intimation to Audit.

[AIR Para 5]

1.3.11 Excess Payment of Bitumen due to Decrease in Price - Rs 176,064

According to Clause 55 of contract agreement, where any variation (increase or decrease), to the extent of 5% or more in the price of any item mentioned in sub-clause (2) takes place after the acceptance of tender and before

the completion of contract, the amount payable under the contract shall be adjustable to the extent of the actual variation in the cost of the item concerned.

District Officer (Roads) Khanewal did not deduct the price variation of bitumen which was reduced more than 5% from the base price taken at the time of tender. Which resulted into excess payment of price of bitumen amounting to Rs 176,064 to the contractor in the development works detailed below:

(Amount in rupees)

M.B. No.	Page No.	Tender Date	Basic price of bitumen.	Date of Entry of TST in M.B.	Total Qty. of TST (in Sft.)	Price of bitumen.	Difference of rate of bitumen at Col. No. (-) Col. No.8	Qty. of Bitumen (in MT)	Recovery of Price Variation
Construction of M/R from James Abad Stop on (N-5) Balay Wala Khoo to Bherowal (Missing Link)									
1946	162	28.06.11	89480	27.09.11	26935	80940	8540	8.19	69926
Construction of M/R Chak No.9-B/8-R to Khu Jindu Wala Length 2.75 KM (NA-158)									
176/2348	101	14.05.11	85830	10.11.11	25000	80940	4890	7.60	37163
196/3568	97	14.05.11	85830	17.11.11	46400	80940	4890	14.11	68975
Total									106,138

Audit is of the view that due to weak internal control system, excess payment was made.

Non recovery of price variation resulted into loss to government.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixing of responsibility, under intimation to Audit.

[AIR Para 08,12]

1.3.12 Non Collection of Income Tax and sales tax – Rs 146,250

According to section 153 of the Income Tax Ordinance, 2001, income tax is required to be deducted @3.5% from the payment of suppliers and the same shall be deposited into Govt. treasury. Further, according to Notification No.

D.O No.5 (21) L&P/97-4910(S)-FS dated 31-10-97, sales tax deposit proof be produced to audit.

Under the Jurisdiction of Dy. DEO (EE-M) Kabirwala, two schools incurred expenditure of Rs 750,000 for purchase of furniture during 2011-12. Neither the income tax nor the sales tax was deducted and payment was made without deduction of income tax & sales tax.

(Amount in rupees)

Sr. No.	Name and Address of School	Amount
1	Govt. Primary School Gharibabad Mouza Anayat Pur Kabirwala	0.250
2	Govt. Boys Primary School at Chak Jamadar Wala Mouza Rukan Wala Kabirwala	0.500
Total		0.750
I/Tax 3.5%		26,250
GST		120,000
Grand Total of Recoveries		146,250

Audit is of the view due to weak internal controls, sales tax and income tax were not collected.

This non-deposit of sales tax and non-recovery of income tax resulted into loss to government.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides action against the concerned, under intimation to Audit.

[AIR Para 8]

1.3.13 Unjustified Misclassification of Expenditure Rs 115,272

According to Rule 66 (2) of the Punjab District Government and Tehsil Municipal Administration (Budget) Rules 2003, when a bill is prepared for payment, the Drawing and Disbursing Officer (DDO) shall indicate complete

accounts classification in respect of the proposed expenditure and balance available in the detailed object head.

District Officer (Health) made expenditure of Rs 115,272 on account of various types of expenditures from the head “Other” that should have been charged to other heads of accounts resulting into misclassification of the expenditure. Detail of expenditure is as under:

(Amount in rupees)

Nature of expenditure	Proper Head of account	Head of account Charged	Irregular payment
Banners & Posters Dengue Fever	Publicity & Advertisement	Other	5,800
Banners Dengue Fever	Publicity & Advertisement	Other	20,000
Sign Board Dengue Fever	Publicity & Advertisement	Other	55,216
Battery Service	Repair of Machinery & Equipment	Other	4,500
Stationary	Stationery	Other	1,914
Surgical Items	Cost of Other Store	Other	23,942
40 GB Hard Disk & 256 MB RAM	Purchase of Computer Hardware	Other	3,900
Total			115,272

Audit is of the view due to weak financial management the expenditures were misclassified.

Non observance of government instructions resulted into misclassification of expenditure.

The matter was reported to the DCO during December, 2012. The DDO replied that the expenditure incurred was within his financial powers. This tantamounted to admitting the irregularity. DAC meeting was convened on 27-01.2014 to 28-01.2014. DAC directed the DDO to produce record for verification.

No further progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure under intimation to Audit.

[AIR Para 07]

1.3.14 Unauthorized Withdrawal of 50% Adhoc Relief Allowance - Rs. 108,885

According to Condition No. 4 of Govt. of the Punjab Finance Department letter No. FD.PC.2-2/2010 dated 15-07-2010, Adhoc Relief Allowance @ 50% of pay is not admissible to the Govt. employees who are in receipt of any allowance that is greater than or equal to one initial basic pay.

Under the charge of SMO RHC Tulamba, a Dental Surgeon was drawing HSRA @ Rs. 12,000 which was greater than one initial basic pay which was Rs. 9,850. Adhoc Relief Allowance (2010) was not admissible to him according to government instructions. In this way excess payment of Rs.108885 had been made.

(Amount in rupees)

S#	Name of Officer	Designation	BPS	Initial Basic Pay	Health Sector Reforms Allow (1866)	Adhoc Allowance 2010@ 50%	No. of Months 07/10 to 12/12	Total
1	Dr. Muhammad Ajmal	Dental Surgeon	17	9,850	12,000	6,405	17	108,885
Recovery								108,885

Audit is of the view due to weak internal control unauthorized payment was made.

Unauthorized withdrawal of inadmissible allowance resulted into loss to government.

The matter was reported to the DCO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends taking appropriate action, besides recovery from the concerned, under intimation to Audit.

[AIR Para 06]

1.3.15 Loss to Government due to Excess Rates - Rs 93,024

According to MRS schedule of rates publicized on web site, “composite rate of RCC shall be reduced by Rs.12/- per cft if local sand will be used.

District Officer Roads allowed excess payment to the contractor amounting to Rs 93,024 by not deducting the rate for use of local sand without deduction of Rs. 12 per cft. This resulted into excess payment of Rs 93,024.

Annex-P

Audit is of the view that due to weak internal controls, excess payment was made to contractor.

Excess payment resulted in loss to the government.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para 18]

1.3.16 Unjustified Payment of Conveyance Allowance – Rs 59,520

According to Finance Department letter No.PC.2-1/2011 dated 11-07-2011 and clarification issued vide letter No.FD.SR.1.9-4/86(PR)(P) dated 15-10-2011, conveyance allowance is not admissible to those employees who are residing in the residential colonies situated within work premises.

Deputy District Officer Agriculture Kabirwala did not deduct the conveyance allowance of Rs. 59,520 from the pay of the employees who were

residing in the government residences and, at the same time, they were getting conveyance allowance in their monthly salaries.

(Amount in rupees)

Name / Designation	Period	Months	Rate of CA	Recovery
Nazir Ahmad Aasi, Dy. District Officer Agriculture	01.07.2011 to 30.06.2012	12	2480	29,760
Muhammad Ismail, Agriculture Officer	01.07.2011 to 30.06.2012	12	2480	29,760
Total amount of recovery Rs.				59,520

Audit is of the view due to weak internal control, conveyance allowance was not deducted.

This non-deduction of conveyance allowance resulted into loss to government.

The matter was reported to the DCO and DDO during December, 2012. The DDO did not submit any reply. No DAC meeting was convened.

No further progress was intimated till the finalization of this Report.

Audit recommends recovery from the concerned under intimation to Audit.

[AIR Para 01]

Annex

Annex-1
(Rupees in Million)

Sr. No.	Formations	AIR Para No.	Subject	Amount	Nature of Audit Observation
1	DO Roads Khanewal	2	Bogus/Doubtful Consumption of Bitumen by Preparing Fake Stock Register	2.864	Fraud/Misappropriation
		4	Unauthorized Tendering and Award of Works without Provision of Funds	7.925	Irregularity
		12	Unauthorized Payment of Conveyance Allowance to Employees Residing in Residential Colony Situated Within Work Premises	0.385	Irregularity
2	Deputy District Officer Agriculture Mian chanu	1	Non-receipt of advance tax	0.451	Weak Internal Controls
3	DHQ Hospital	3	Unjustified Drawal of HSRA	1.703	Weak Internal Controls
		9	Unauthorized payment of NPA	0.469	Weak Internal Controls
		10	Unauthorized payment of Conveyance Allowance	0.431	Weak Internal Controls
		11	Irregular Purchase of X-Ray Films without advertisement and excess payment	0.408	Irregularity
		18	non deduction of income tax	0.091	Weak Internal Controls
		6	Recovery of GP Fund, Benevolent Fund and Group Insurance	0.982	Weak Internal Controls
4	EDO CD	1	Misappropriation of CCB furniture Judh Pur CCB and recovery	0.127	Fraud/Misappropriation
		11	NON-PRODUCTION OF Vouched Account	1.485	Non Production

		13	NON-PRODUCTION OF Vouched Account	2.080	Non Production
5	EDO Health	2	Recovery of due to shortage in store of printing material	9.029	Weak Internal Controls
		6	Unjustified award of rate contract of Cetrizin syrup 60 ml 5 mg (72000 No's) and recovery	0.647	Irregularity
		8	Non Forfeited of security of defaulter firms and recovery	0.900	Weak Internal Controls
6	DO Health	4	Recovery due to shortage/Excess in store of CDCO Khanewal	0.871	Weak Internal Controls
		5	Recovery on account of misappropriation of syringes	1.498	Weak Internal Controls
		6	Recovery on account of unjustified payment of conveyance allowance.	0.622	Weak Internal Controls
		11	Purchase of less shelf life medicine	0.416	Weak Internal Controls
		15	Unjustified payment of P.O.L amounts in cash instead of cheque	0.633	Irregularity
		20	Recovery on account of retention of 2 government accommodation	0.248	Weak Internal Controls
		21	Non production, record of pay drawn	19.443	Non Production
7	Deputy District Officer (Health) Khanewal	3	Non-Recovery of Health Sector Reform Allowance Withdrew by Persons on General Duties	4.057	Weak Internal Controls
		7	Non-Recovery of Liquidity Damages on Late Supply of Medicines Recovery Thereof	0.128	Weak Internal Controls
		21	Non-Production of Record	0.000	Non Production
		24	Unauthorized Withdrawal of Non-Practicing Allowance	2.520	Irregularity
		33	Irregular Purchase of Medicines without Obtaining Security Deposit and Non-forfeiture of	0.280	Irregularity

			Security Deposit of Defaulter		
8	RHC Abdul Hakim	2	Mal-administration in Issuance and consumption of Medicine	1.570	Weak Internal Controls
		3	Misappropriation of POL by charging excessive fuel consumption	1.082	Fraud/Misappropriation
		4	Recovery of penal rent due to unauthorized occupation of government residence	0.432	Weak Internal Controls
		5	Un-authorized Withdrawal of Allowances in the Period of Absence/Leave Recovery Thereof	0.476	Irregularity
		9	Unauthorized Withdrawal of House Rent Allowance and Conveyance Allowance Despite Having Residential Job and Availability of Govt. Residences inside Hospital Premises	0.336	Irregularity
		10	Non-Recovery of Penal Rent of Unauthorized Occupation of government Residences	0.932	Weak Internal Controls
		11	Irregular Purchase of Medicines without Obtaining Security Deposit and Non-forfeiture of Security Deposit of Defaulters	1.754	Irregularity
		14	Un-authorized Purchase of Medicines on Rate Contract Basis Regularization Thereof	1.274	Irregularity
		15	Un-authorized/Irregular Withdrawal of Inadmissible Allowances by Dr. Amjad Ali Despite Having Residential Job	0.543	Irregularity
		16	Bogus/Doubtful consumption of medicine in emergency and Outdoor Dispensary	1.569	Fraud/Misappropriation
9	THQ Hospital Jehanian	1	Recovery of Un-authorized Withdrawal of Conveyance Allowance	0.157	Weak Internal Controls
		2	Un-authorized Payment of Non-Practicing Allowance to Doctors Practicing Despite the Submission of Affidavit	0.348	Irregularity

		3	Un-authorized Withdrawal of Allowances in the Period of Absence/Leave Recovery Thereof	0.228	Irregularity
10	DY. DEO (EE-M) Khanewal	1	Non-Production Of Various Records	910.444	Non Production
		2	Over payment of Social Security Benefit after Regularization	0.126	Weak Internal Controls
11	Deputy District Officer, Health MianChannu	1	Un-authorized Purchase of Medicine on Rate Contract Basis	4.080	Irregularity
		3	Wasteful expenditure on pay of computer operators	3.925	Weak Internal Controls
		4	Recovery on account of Conveyance Allowance and House Rent	0.851	Weak Internal Controls
12	THQ Hospital Mian Chanu	1	Recovery on account of Conveyance Allowance and House Rent	0.411	Weak Internal Controls
		2	Non-recovery of Penal Rent due to Unauthorized Occupation of Government Residence-Rs 1.090 million	0.334	Weak Internal Controls
		3	Non-recovery of Penal Rent due to Unauthorized Occupation of Government Residence-Rs 1.090 million	0.615	Weak Internal Controls
		7	Un-authorized Purchase of Medicine on Rate Contract Basis	1.379	Irregularity
13	District Live Stock officer Khanewal	2	Less Deposit of Purchee Fee & Vaccine	0.163	Weak Internal Controls
14	THQ Hospital Kabirwala	1	Non Deposit of Govt. Fees	0.059	Weak Internal Controls
		2	Unjustified Drawl of Pay & Conveyance Allowance During Leave & Absent Period	0.437	Weak Internal Controls
		3	Misappropriation Of X-Ray Films	0.103	Fraud/Misap propriation

		5	Unjustified Drawl of Conveyance Allowance Instead of stay in Government Residences with in the premises of Hospital Recovery Thereof.	0.797	Irregularity
		6	Unauthorized Payment on account of SSB 30%	0.087	Irregularity
15	District Officer Sports	6	Misappropriation of Govt. Funds by Making Payment of Pay and Allowances without Availability of Budgeted Posts	2.809	Fraud/Misap propriation
16	Dy. DEO (EE-M) Jahanian	1	Misappropriation of Govt. Fund due to Excess Payment of Adhoc Relief 2010 Rs.1.245 million	1.245	Fraud/Misap propriation
17	District Officer Forests	1	Loss to Government due to Theft of Trees	0.617	Fraud/Misap propriation
18	DO (OFWM)	4	Non-execution of Watercourse Scheme	0.649	Weak Internal Controls
19	Dy. DEO (EE-W) Khanewal	6	RECOVERY OF OVER PAYMENT OF CONVEYANCE/MOBILITY ALLOWANCE	0.294	Weak Internal Controls
20	Deputy District Officer (EE-W), Mian Channu	1	RECOVERY OF CONVEYANCE ALLOWANCE TO TEACHERS ON DURING LEAVES	0.788	Weak Internal Controls
		2	Irregular Purchase without Advertisement on PPRA's Website	1.513	Irregularity
21	EDO (F&P)	1	Difference in Budget Book & Bank Figures in Receipts	2,800.316	Weak Internal Controls

Annex – A

MFDAC Paras

(Rupees in Million)

Sr. No.	Formations	AIR Para No.	Subject	Amount
1	EDO Health	12	Non Recovery of license renewal fee from Medical stores	0.096
2		14	Non deposit of tender fees	0.042
3		15	Non surrender of saving	7.137
4		17	Unnecessary purchase of printing material (Health card and register) without requirement	1.819
5		18	Recovery on account of less realization of renewal fees of Pharmacy	0.024
6		19	Bogus entries in the stock register of medicines (Excess issue from purchase)	0.145
7		4	Variation between Cash Book and Bank Statement	0.645
8		8	Recovery on account of un-authorized occupation of government residence	0.147
9		9	Non production of vouched account of Medicine issued to different rural dispensaries	0.449
10		12	Loss to government due to none obtaining of 5 % security from defaulter firms for supply of medicines	0.053
11		14	Receipt of Medicine with Less Shelf Life	1.330
12		17	Non entry of medicine in stock book by R.D (Z.C.) 3/8-AR	0.050
13		18	Recovery on account of misappropriation of medicine and other medical material due to wrong totaling in balance of stock register	0.368
14		19	Excess expenditure from budget allocation	0.139
15	Deputy District Officer (Health) Khanewal	4	Non-Recovery of Salaries of Absent Staff and No Disciplinary Action Taken	0.445
16		10	Bogus Withdrawal of Pay & Allowances without performing Duties by Adnan Sohail (Medical Officer)	0.116
17		15	Doubtful Claim of POL by Vaccinators without Availability of/Maintenance of Log Books	0.443
18		18	Non-Availability of Distribution Cheques/ Bank Transfer of Payments on Account of Immunization	0.796

			Activities/Special Campaigns	
19		25	Doubtful Appointment of Overage Candidates and Withdrawal of Salaries	14.000
20		34	Withdrawal of Inadmissible Fixed TA/DA Recovery Thereof	0.035
21	SMO RHC Abdul Hakim	3	Misappropriation of POL by Charging Excessive Fuel Consumption Ratio Recovery Thereof	1.082
22		6	Misuse of Ambulance & POL by making Bogus Entries in Log Book of Ambulance and Shifting of People to their Homes	1.543
23		7	Non-Recovery of Health Sector Reform Allowance Withdrew by Persons on General Duties	0.165
24		12	Non-Utilization of Medicines Budget and Public Was Deprived Off From Basic Health Facilities Due to the Negligence of SMO RHC Abdul Hakim	2.087
25		17	Irregular Withdrawal of PCA/NPA by those Doctors who are practicing privately Outside the Hospital Premises Recovery Thereof	0.290
26		19	Irregular Payment of Social Security Benefit Recovery Thereof	0.076
27		10	Doubtful Refilling of Oxygen Cylinders and Use of Oxygen and Un-authorized Use of Ambulance for Private Purpose and Drawl of POL from Govt. Treasury	0.041
28		4	Payment of Unauthorized Mobility Allowance and conveyance allowance to Teachers during leave periods	0.289
29		Dy DO (H) office MianChannu	2	Wasteful expenditure on Pay & Allowances of Health Nutrition
30	MS THQ Hospital MianChannu	4	Unauthorized Residence Over and Above the Entitlement	0.302
31		6	Recovery of Un-authorized Withdrawal of Health Sector Reforms Allowance and Conveyance Allowance During Leave periods	0.100
32		8	Unauthorized Excess Payment of HSRA	0.084
33		9	Loss to government due Misappropriation of Water of Developers	0.028
34		10	Deterioration of Government Property	0.000
35	Deputy District			0.000
36		3	Misappropriation of funds without Receiving	0.278

	Officer (EE-W), Mian Channu		Furniture	
37		4	Recovery of Charge Allowance to Head Teachers	0.122
38		6	Non-Collection of Proof of Deposit of Sales Tax	0.219
39	Deputy District Officer (Health), Kabirwala	1	Recovery of Unauthorized Drawal of Health Sector Reforms Allowance	0.219
40		4	Irregular Purchase due to Rate Contract	2.866
41		7	Non-collection of Liquidated Damages	0.137
42		1	Recovery of Unauthorized Drawal of Health Sector Reforms Allowance	0
43		3	Irregular Purchase due to Rate Contract	0.441
44	Senior Medical Officer, RHC, Kacha Khoo	4	Recovery of Un-authorized Withdrawal of Conveyance Allowance & Maintenance Charges	0.177
45		7	Non-collection of Liquidated Damages	0.087
46		9	Doubtful Consumption of Medicine and X-rays Films	2.060
47		10	Non-Collection of Proof of Deposit of Sales Tax	0.091
48		6	Irregular Expenditures on Entertainment	0.096
49		10	Misclassification of expenditure	0.136
50		12	Non Production of proof of Deposit of Sales Tax	0.084
51		4	Unauthorized appointment of and payment to work charge employees without repair work from repair of buildings	1.417
52		5	Misappropriation of Government funds	0.892
53	DHQ Hospital	8	Irregular Purchase of Medicine without Advertisement – Rs. 703,585 and excess payment of Rs. 115,675	0.704
54		16	Non Collection of Performance Guarantee	0.108
55		17	Misclassification Of expenditures	0.106
56		21	Withdrawal of pay & allowances after superannuation	0.048
57				0.000
58	EDO(F&P)	3	Unauthorised increae in no. of posts and allocation of funds	260.548
59		4	Difference in opening Balance in Budget Book	0.248
60		9	Non reconciliation of expenditure and diference	2.303
61		3	Short imposition and recovery of penalty amount from the contractor	1.576

62		5	Excess quantity checked and measured by sdo and do than at site in the measurement book	0.347
63		6	Payment of excess quantity of work done than ts estimate	0.129
64		7	Payment of excess quantity of earth	0
65		8	Excess payment to the contractor due to charging excess rates than the estimated rate	0.186
66		11	Excesss papyent to the contractor due to construction of boundary wall on the foundation of old boundary wall	0.830
67		15	Irregualr payment of non-schedule item whtout the approval	5.822
68		2	Unauthorized drawl of Conveyance Allowance Despite using Government Vehicles	0.459
69	DO Roads	3	Misappropriation of Bitumen due to Shortage of Stock at Store	2.579
70		4	Unauthorized Tendering and Award of Works without Provision of Funds	7.925
71		5	Participation of Contractors without Renewal	6.678
72		9	Unjustified use of Powers of Sub-Division Officer without any Authorization and Unauthorized Expenditure	2.537
73		10	Unauthorized Refund of Additional Performance Securities before Prescribed Period	2.453
74		13	Illegal Grant of Time Extension on Applications Received after Due Time & Non-Recovery of Penalty – Rs 376, 100	0.376
75		15	Loss to Government Due to Non-Auction of Empty Drums of Bitumen	0
76		2	Non-Production Of Record Of Recruitment	10.673
77		21	Unauthorized Allotment of Development Scheme	2.500
78	Executive District Officer (Education), Khanewal	1	Irregular Transfer of Funds for Purchase of Furniture to the Schools	25.200
79		2	Loss to Government Due to Irregular Award of Stipend	0.155
80		3	Loss Sustained to Govt. Due to Non Survey of Private Schools and Recovery of Registration Fees	3.036
81		4	Defective Procedure of Recruitment of ESE, SESE and SSE 2012	0.000

82		5	Heavy Unspent Balance on Account of Scholarship Due to Non-Disbursement	10.876
83		6	Fictitious Maintenance Of Log Book And Drawn Of POL	0.401
84	DO sports Khanewal	1	Irregular Expenditures on Promotional Activities of Sports	1.840
85		2	Unauthorized Payments to Associations/Clubs Not Registered with District Sports Councils for Events Held at Tehsil Level	2.014
86		3	Doubtful Expenditures on Various Events Held at District Sports Office	0.830
87		4	Irregular Expenditures on Procurement of sports material on Punjab Sports & Youth Festival	3.184
88	Dy.DEO (EE-W) Khanewal	7	Irregular Payment of Charge Allowance to Head Teachers	1.170
89		8	Irregular Purchase of Furniture	1.071
90	Dy. DEO (EE-M) Jahanian	4	Irregular Purchase of Furniture	2.486
91		9	Non Maintenance of Cash Book Likely Misappropriation of Govt Funds	0.720
92		11	Non Production of Deposit Proof of Sales Tax	0.409
93		2	Non Contributing Civil Defense Share By TMAs	14.430
94		5	Un-justified payment in cash instead of cheque	0.109
95	DO (Live Stock) Khanewal	1	Non deduction of house rent , maintenance charges &	0.164
Total				442.754

Annex-B

Budget and Expenditure Summary of District Government Khanewal 2012-13

(Amount in Rupees)

Name of Office	Budget			Expenditure			Excess(+) Savings(-)	%
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
Zila Nazim	3,090,100	1,251,000	4,341,100	2,948,960	554,615	3,503,575	(837,525)	19%
Zila Naib Nazim	5,043,748	2,363,384	7,407,132	4,991,072	1,683,335	6,674,407	(732,725)	10%
DCO	29,720,182	84,186,598	113,906,780	22,339,807	42,567,866	64,907,673	(48,999,107)	43%
EDO (F&P)	26,282,375	17,421,396	43,703,771	23,862,008	5,772,731	29,634,739	(14,069,032)	32%
EDO (W&S)	71,138,008	89,541,420	160,679,428	72,526,079	22,699,745	95,225,824	(65,453,604)	41%
EDO (Education)	4,455,643,266	128,420,752	4,584,064,018	4,473,287,414	44,855,699	4,518,143,113	(65,920,905)	-1%
EDO (Health)	669,880,777	117,130,700	787,011,477	659,237,315	86,183,146	745,420,461	(41,591,016)	-5%
EDO (CD)	68,511,864	32,420,218	100,932,082	61,219,877	12,704,562	73,924,439	(27,007,643)	27%
EDO (Agriculture)	175,896,139	45,871,035	221,767,174	181,244,472	17,539,126	198,783,598	(22,983,576)	10%
Municipal Services	2,155,539	800,699	2,956,238	2,201,864	461,071	2,662,935	(293,303)	10%
Total Current Expenditure	5,507,361,998	519,407,202	6,026,769,200	5,503,858,868	235,021,896	5,738,880,764	(287,888,436)	-5%
Development			293,276,000			4,094,183	(289,181,817)	99%
Tied Up Development			520,016,000			361,951,963	(158,064,037)	30%
Development Expenditure			813,292,000			366,046,146	(447,245,854)	55%
Grant Total of Expenditure			6,840,061,200			6,104,926,910	(735,134,290)	11%

Annex - C

Summary of Appropriation Accounts by Grants and Appropriations for the Financial Year 2012-13

(Amount in Rupees)

Grant No.	No. & Name of the Grant / Appropriation	Vote d / Charged	Recipient Department	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
								(+)	Excess
								(-)	Saving
1	2	3	4	5	6	7	8	9	
NON-DEVELOPMENT									
3	Provincial Excise.	Voted		5,617,700	634,500	6,252,200	5,359,412	(-)	892,788
5	Forests.	Voted		23,297,777	0	23,297,777	20,139,422	(-)	3,158,355
7	Charges on A/c of Motor Vehicles Act.	Voted		1,447,037	96,163	1,543,200	1,296,353	(-)	246,847
8	Other Taxes and Duties	Voted		8,361,633	180,000	8,541,633	7,758,259	(-)	783,374
10	General Administration.	Voted	Shared Grant	120,085,210	0	120,085,210	68,805,408	(-)	51,279,802
15	Education.	Voted	Shared Grant	4,643,010,232	0	4,643,010,232	4,561,312,015	(-)	81,698,217
16	Health Services.	Voted		776,716,956	10,294,521	787,011,477	745,420,461	(-)	41,591,016
17	Public Health.	Voted		2,956,238	0	2,956,238	2,662,935	(-)	293,303
18	Agriculture.	Voted		113,984,554	0	113,984,554	113,119,509	(-)	865,045
19	Fisheries.	Voted		2,686,526	0	2,686,526	1,897,287	(-)	789,239
20	Veterinary.	Voted		81,798,317	0	81,798,317	63,627,380	(-)	18,170,937
21	Co-operative.	Voted		23,844,404	102,960	23,947,364	23,502,675	(-)	444,689
22	Industries.	Voted		1,942,900	0	1,942,900	1,467,631	(-)	475,269
23	Miscellaneous Departments.	Voted		2,813,660	620,601	3,434,261	3,060,744	(-)	373,517
24	Civil Works.	Voted		35,274,124	5,923,038	41,197,162	34,881,609	(-)	6,315,553
25	Communications.	Voted		119,482,266	0	119,482,266	60,344,215	(-)	59,138,051
31	Miscellaneous.	Voted	Shared Grant	31,915,946	0	31,915,946	18,643,377	(-)	13,272,569
32	Civil Defence.	Voted		13,681,937	0	13,681,937	5,582,072	(-)	8,099,865
Total Non-Development :				6,008,917,417	17,851,783	6,026,769,200	5,738,880,764	(-)	287,888,436
DEVELOPMENT									
36	Development.	Voted	Shared Grant	293,276,000	0	293,276,000	4,094,183	(-)	289,181,817

	Tied Up Development	Voted	Shared Grant	520,016,000	0	520,016,000	361,951,963	(-)	158,064,037
Total Development :				813,292,000	0	813,292,000	366,046,146	(-)	447,245,854
Grand Total :				6,822,209,417	17,851,783	6,840,061,200	6,104,926,910	(-)	735,134,290

Annex-D

[Para No.1.2.1.1]

Embezzlement of government by the Different Community boards on account of Different CCB ProjectsRs. 57.355 Million

Name of the CCB	Total amount released along with 20 % share.	Nature of projects.	Status of the project.
Nine Star CCB U.C.No. 20 chak No.88/10-R	7,873,000	Metelled Road	Not constructed.
Skaisar CCB U.C No.15 Chak No.21/10-R Khanewal	5,119,468	Metelled Road	Not constructed.
Al-Ayub CCB U.C.No.21 chak No. 76-10/R Khanewal	1,662,000	Metelled Road	Not constructed.
Mulqat CCB U.C.No.21 chak No. 64-10/R Khanewal	1,512,000	Metelled Road	Not constructed.
Suffa CCB U.C.No.74 Channu	3,314,000	Metelled Road	Not constructed.
Pak Army CCB U.C.No.09 Khanewal	5,253,000	Metelled Road	Not constructed.
Charge CCB U.C No., 23 chak No 93/10 Khanewal	823,200	Ambulance	Not purchased.
Razia Ghorqa CCB U.C. No.27 chak No.131/10-R Jahania	3,057,000	Equipments	-do-
Roshani CCB U.C. NO. 67 Mouza Noor Pur Kabirwala	525,000	Earth filling	Not executed
Shelter CCB U.C. NMo. Khanewal	2,097,500	Earth filling	Not executed
Club CCB U.C No. 02 Khanewal	1,024,000	Construction of hall	-do-
Club CCB U.C No. 02 Khanewal	1,096,000	Construction of hall	-do-
Kot Iftikhar CCB U.C. No.56 Mouza Sandh wall Kabirwala	520,000	MillakChillar	-do-
Total	33,876,168		

Name of the CCB	Total amount released along with 20 % share.	Nature of projects.	Status of the project.
Shelter CCB UC No. 04 Khanewal.	2,266,000	Metelled Road	Not constructed.

List No. 01			
Umeed CCB U.C. 26 Jahanian	1,056,000	Metelled Road	Not constructed.
Umeed CCB U.C. 26 Jahanian	3,732,500	Metelled Road	Not constructed.
Umeed CCB U.C. 26 Jahanian	1,300,000	Metelled Road	Not constructed.
Swail CCB UC No. 17 Khanewal	3,761,500	Metelled Road	Not constructed.
Shahbaz abad CCB U.C No. 14 Khanewal	1,656,000	Metelled Road	Not constructed.
Kamyab CCB U.C 26 Jahanian.	757,000	Metelled Road	Not constructed.
Meeran ShahCCB U.C 18 Khanewal	1,416,000	Metelled Road	Not constructed.
Al- Falah CCB U.C 26 Jahanian	596,000	Metelled Road	Not constructed.
Ai- Mehboob CCB U.C 26 Khanwal	522,400	Metelled Road	Not constructed.
Mehtab CCB U.C 14 Khanwal	842,000	Metelled Road	Not constructed.
Marhaba CCB U.C 67 Kabirwala. S.No.11 Lost No.01	475,605	-	Not exist
Abdul Hakeem CCB U.C 40 Kabirwala. S. No. 02 List No. 01	475,605	-	Not exist
Laratus CCB U.C No. 36 Jahania. S. No. 10 List No. 01	495,025	-	Not exist
Pak CCB U.C No.14 Khanewal. S.No. 13 List No. 01	495,330	-	Not exist
Taloo CCB U. C. No. 04 Khanewal. S No. 18 List 01	475,605	-	Not exist
Shuah CCB U.C No. 37 Khanewal. S.No. 15/01	250,185	-	Not exist
Galaxy CCB UC No. 03 W Block 26 People Colony Khanewal. S.No. 01/02	490,379	-	Not exist
Laurates CCB U.C No. 36 Jahanian	475,605	-	Not exist
Taloo CCB U. C. No. 04 Khanewal. S No.03/03 List 03	504,700	-	Not exist
^Baidar CCB U.C No. 29 137/10-R. S. No.03/01	441,655	-	Not exist
Fraz CCB U.C No. 29 Jahanian. S.No. 04/01	495,025	-	Not exist
Jalak CCB UC No. 26 Jahanian. S.No. 06/01	499,605	-	Not exist
Total	23,479,724	-	-
Grand Total	57,355,892		

Name of CCB	Cheque No and date	No. of installment	Amount released
New Al-Badar community board	512429 dated 18-01-2005	Ist	198,132
	512817 dated 25-06-2005	2 nd	158,506
	513312 dated 28-02-2006	3 rd	39,626
	Total	-	396,264
	Add 20 % share of CCB	-	99,066
	Total		499,605
Star moon community board	512428 dated 18-01-2005	Ist	199,842
	512913 dated 30-07-2005	2 nd	159,874
	513313 dated 28-02-2006	3 rd	39,968
	Total	-	399,684
	Add 20 % share of CCB	-	99,921
	Total	-	495,330
Grand total			994,935

Annex-E

[Para No.1.2.3.1]

Unauthorized Purchase of Medicine on Quotation Basis – Rs 1.184 Million

Medicine Purchase 2012-13						
Chek No. Date	Name of Supplier	SO No. Date	Bill no. Date	Sanction No. Date	Bill Gross Amount	Remarks (R.Contract /Quotation)
2011805 24/09/12	Health Care Vehari	932 13/09/12	5522 15/09/12	Nil	99,960	Qoutation
2011805 24/09/12	Ali Traders Vehari	928 13/09/12	1002 17/09/12	Nil	99,780	Qoutation
2011805 24/09/12	Sajid Medicine Khanewal	930 13/09/12	1001 15/09/12	Nil	48,580	Qoutation
2011805 24/09/12	Ali Traders Vehari	927 13/09/12	1004 18/09/12	Nil	99,900	Qoutation
2011873 25/09/12	Health Care Vehari	926 13/09/12	8525 15/09/12	Nil	29,700	Qoutation
2011873 25/09/12	Health Care Vehari	930 13/09/12	8523 15/09/12	Nil	99,600	Qoutation
2011873 25/09/12	Health Care Vehari	929 13/09/12	8524 17/09/12	Nil	98,900	Qoutation
2013994 12/11/12	Health Care Vehari	1015 09/10/12	8520 16/10/12	23714-16 13/10/12	58,750	Qoutation
2013994 12/11/12	Ali Traders Vehari	1014 09/10/12	2010 15/10/12	23717-19 13/10/12	98,050	Qoutation
2013665 27/11/12	Ali Traders Vehari	1016 09/10/12	2005 13/10/12	23711-13 13/10/12	98,050	Qoutation
301952 01/01/2013	ALM Traders Multan	1277 14/12/12	292 18/12/12	Nil	98,600	Qoutation
2225631 27/06/13	Health Care Vehari	851 21/06/13	6832 22/06/13	14962-63 26/06/13	56,000	Qoutation
2225631 27/06/13	Health Care Vehari	851 21/06/13	6830 22/06/13	14960-61 26/06/13	99,000	Qoutation
2225631 27/06/13	Health Care Vehari	851 21/06/13	6829 22/06/13	14958-59 26/06/13	99,003	Qoutation
					1,183,873	

Annex-F

[Para No.1.2.4.1]

Unauthorized Withdrawal of House Rent Allowance and Conveyance Allowance Despite Having Residential Job and Availability of Govt. Residences inside Hospital Premises – Rs 9.580 Million

Person l No.	Name of Medical Officer	Conveyance Allowance				House Rent Allowance				Recover- able (Approx)
		2009- 10	2010 -11	2011- 12	2012- 13	2009 -10	2010 -11	2011 -12	2012- 13	
3027242 5	KALEEM ULLAH	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3028248 4	MUHAMM AD MUSHTAQ AHMED	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3027030 9	MOHAMM AD SALEEM	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3027031 4	MUHAMM AD MANSOOR GHALIB	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3027256 6	MUHAMM AD ABRAR IQBAL	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3027527 0	AHMAD FRAZ SHAMSI	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3027646 5	DR SAJJAD AHMED SEYAL	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448

3027687 1	FAZAL UR REHMAN BILAL	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3028224 1	SHAFQAT MAHMOO D	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3028238 1	MOHAMM AD ARSHAD MALIK	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3047652 7	ALTAF HUSSAIN	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3047652 9	KHALID BIN KHURSHE ED	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3048747 8	MUHAMM AD SHAFIQ	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3048939 5	MUHAMM AD FAROOQ	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3053716 6	DR. BABAR HUSSAIN	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3087970 4	MUHAMM AD SHAHZAD SARWAR	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3088350 7	MUHAMM AD SHAHID IQBAL JAVED	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3095036 6	MUHAMM AD SAEED	14,88	14,8	29,76	29,76	53,1	53,1	86,4	86,40	368,448

	AKHTAR	0	80	0	0	84	84	00	0	
3095037 2	SHAHID PERVAIZ	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3149719 7	MUHAMMAD ADNAN	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3149720 2	FAKHIRA NASEEM	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3150273 2	ADNAN SOHAIL	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3153671 6	KHANSA IFTIKHAR	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3154649 4	FAHAD WALI SHAH KHAGGAH	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3155122 0	DR. MUHAMMAD TAHIR	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
3155709 5	MASROOR AHMAD KHAN	14,88 0	14,8 80	29,76 0	29,76 0	53,1 84	53,1 84	86,4 00	86,40 0	368,448
										9,579,648

Recovery of Inadmissible Allowances Rs. 6.923 million

A. Recovery of Inadmissible Allowances Rs. 4.054 million

(Dy. DEO (EE-W) Khanewal)

Sr. No	Name of teacher	Name of school	Qualification	B.P.S NO.	Date of joining	Date of Awarded Regular Grade	2005 Special Allowance	2005 Adhoc Allowance	Adhoc 2009	Total Allowances	Period in months upto June -11	Total Inadmissible Allowance
557	Salma Begum	GGHS 80/10-R	MSc/Bed	9	17/11/2003	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
558	Shazia Begum	GGHS 28/10-R	M.A/BEed	9	22/10/2009	22/10/2009	40 5	40 5	81 0	16 20	2 0	32400
560	Naeem Akhtar	GGCMPS 25A/10-R	M.A/BEed	9	20/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
561	Abida Iqbal	GG Hassan M H/S	M.A/MEd	9	20/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
562	Sajida Perveen	GGCMPS 168/10-R	M.A/MEd	9	21/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
563	Azra Perveen	GGPS 15/V	B.A/BEed	9	21/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
564	Rubina Chaudhary	GGES 72-73/15-L	BA/CT	9	23/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
565	Sadia Mushtaq	GGPS 7/9-R	M.A/BEed	9	23/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
566	Khadija Bibi	GGPS 19/9-R Tibba	M.A/BEed	9	23/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
567	Nasreen Bibi	GGP/S Hamayat Abad	B.A/BEed	9	25/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
568	Razia Bashir	GGPS 77/15-L	M.A/BEed	9	23/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
569	Riffat Majeed	GGPS 21/10-R	MSc/BEed	9	24/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
570	Shahnaz Akhtar	GGPS 76-A/15-L	M.A/MEd	9	24/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
571	Rabia Sarwar	GGCMPS 92/10-R	B.A/BEed	9	24/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
572	Salma Nazir	Govt MCP 1/G	BSC/BEed	9	24/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
573	Shazia Perveen	GGPS 65/15-L	M.A/MEd	9	24/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
574	Saima Chaudhary	GGPS 66-B/15-L	B.A/BEed	9	24/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400
575	Sajida Perveen	GGPS 15/8-R T.W	M.A/BEed	9	24/09/2002	19/10/2009	40 5	40 5	81 0	16 20	2 0	32400

576	Naseem Akhtar	GGCMPS 92/10-R	M.A/BEEd	9	24/09/2002	19/10/2009	405	405	810	1620	20	32400
577	Asia Liaqat	GGPS 2/9-R	M.A/BEEd	9	24/09/2002	19/10/2009	405	405	810	1620	20	32400
578	Nabila Andleeb	GGPS 47/10-R	M.A/BEEd	9	25/09/2002	19/10/2009	405	405	810	1620	20	32400
579	Saima Irm	GGM.C P/S 8G	B.A/BEEd	9	25/09/2002	19/10/2009	405	405	810	1620	20	32400
580	Uzma Rani	GGPS 37/10-R	B.A/BEEd	9	25/09/2002	19/10/2009	405	405	810	1620	20	32400
581	Kaloom Iqbal	GGES 33/10-R	M.A/MEEd	9	25/09/2002	19/10/2009	405	405	810	1620	20	32400
582	Amna Bibi	GGPS 44/10-R	B.A/BEEd	9	25/09/2002	19/10/2009	405	405	810	1620	20	32400
583	Shahida Perveen	GGCMPS 11/A-H	B.A/BEEd	9	25/09/2002	19/10/2009	405	405	810	1620	20	32400
584	Fareeha Akhtar	GGPS 75-B/15-L	M.A/MEEd	9	25/09/2002	19/10/2009	405	405	810	1620	20	32400
585	Zirtash Iram	GGHS 12/A-H	M.A/MEEd	9	26/09/2002	19/10/2009	405	405	810	1620	20	32400
586	Fozia Perveen	GGPS 8/V	M.A/BEEd	9	26/09/2002	19/10/2009	405	405	810	1620	20	32400
587	Nusrat Batool	GGHS 94/10-R	BA/CT	9	26/09/2002	19/10/2009	405	405	810	1620	20	32400
588	Rukhsana Suleman	GGPS 67/10-R	BSC/BEEd	9	26/09/2002	19/10/2009	405	405	810	1620	20	32400
589	Saira Niazi	GGCMS 19/9-R	B.A/BEEd	9	20/09/2002	19/10/2009	405	405	810	1620	20	32400
590	Shahnaz Akhtar	GGPS 76-B/15-L	M.A/BEEd	9	28/09/2002	19/10/2009	405	405	810	1620	20	32400
591	Nayyar Sultana	GGCMPS 19/9-R	MA/CT	9	01/10/2002	19/10/2009	405	405	810	1620	20	32400
592	Zahida Perveen	GGES 78-B/15-L	M.A/MEEd	9	05/10/2002	19/10/2009	405	405	810	1620	20	32400
593	Saima Ashraf	GGES 78-B/15-L	M.A/BEEd	9	08/10/2002	19/10/2009	405	405	810	1620	20	32400
594	Kausar Shafi	GGES 2/A-H	M.A/BEEd	9	09/10/2002	19/10/2009	405	405	810	1620	20	32400
595	Rabia Aslam	GGPS 96-A/10-R	M.A/BEEd	9	09/10/2002	19/10/2009	405	405	810	1620	20	32400
596	Sajida Perveen	GGMS 2/G	M.A/CT	9	12/10/2002	19/10/2009	405	405	810	1620	20	32400
597	Nasreen Akhtar	GGPS 16/9-R	M.A/CT	9	12/10/2002	19/10/2009	405	405	810	1620	20	32400
598	Noshaba Javed	GGES Diney Wala	M.A/BEEd	9	12/10/2002	19/10/2009	405	405	810	1620	20	32400
599	Fozia Akbar	GGES 10/8-R	BA/CT	9	12/10/2002	19/10/2009	405	405	810	1620	20	32400
600	Shazia Anjum	GGES 14/9-R	B.A/MEEd	9	12/10/2002	19/10/2009	405	405	810	1620	20	32400
601	Tahira Perveen	GGPS 71/10-R	M.A/BEEd	9	12/10/2002	19/10/2009	405	405	810	1620	20	32400
602	Asma Rani	GGPS 46/10-R	M.A/MEEd	9	12/10/2002	19/10/2009	405	405	810	1620	20	32400
603	Shazia Perveen	GGPS Ra Makh Vinoi	BA/CT	9	15/10/2002	19/10/2009	405	405	810	1620	20	32400
604	Nasreen Akhtar	GGPS 96-A/10-R	B.A/BEEd	9	25/01/2004	19/10/2009	383	383	813	1576	20	31520
605	Zahida Rasheed	GGPS 86-75/10-R	M.A/MEEd	9	25/10/2004	19/10/2009	383	383	813	1576	20	31520
606	Mah Jabeen	GGMCP/S 1/G	M.A/CT	9	25/10/2004	19/10/2009	383	383	813	1576	20	31520

607	Noreen Fatima	GGPS Mian Sha 11	BA/PTC	9	25/10/2004	19/10/2009	383	383	810	1576	20	31520
608	Farzana Zubair	GGPS 96-A/10-R	B.A/BEed	9	25/10/2004	19/10/2009	383	383	810	1576	20	31520
609	Farhat Perveen	GGES 10/8-R	M.A/MEed	9	25/10/2004	19/10/2009	383	383	810	1576	20	31520
610	Farhat Iqbal	GGCMPS 17/9-R	B.A/BEed	9	26/10/2004	19/10/2009	383	383	810	1576	20	31520
611	Shabnam Sultana	GGMS 16/V	M.A/BEed	9	27/10/2004	19/10/2009	383	383	810	1576	20	31520
612	Asia Zahoor	GGCMPS 25A/10-R	M.A/BEed	9	27/10/2004	19/10/2009	383	383	810	1576	20	31520
613	Khalida Perveen	GGPS 65-A/15-L	BA/PTC	9	01/11/2004	19/10/2009	383	383	810	1576	20	31520
614	Naheed Akhtar	GGCMPS Jahangir Abad Farm	M.A/BEed	9	01/11/2004	19/10/2009	383	383	810	1576	20	31520
615	Safia Perveen	GGPS 80/15-L	B.A/BEed	9	01/11/2004	19/10/2009	383	383	810	1576	20	31520
616	Nasira Shaheen	GGPS Sheikh Malka	M.A/CT	9	04/11/2004	19/10/2009	383	383	810	1576	20	31520
617	Mah Jabeen	GGCMPS 176/10-R	M.A/BEed	9	13/11/2004	19/10/2009	383	383	810	1576	20	31520
618	Nargis Batool	GGPS 36/10-R	M.A/MEed	9	18/11/2004	19/10/2009	383	383	810	1576	20	31520
619	Rukhsana Habib	GGPS 32/10-R	M.A/MEed	9	09/12/2004	19/10/2009	383	383	810	1576	20	31520
620	Sadia Batool	GGPS 14/8-R Gul Abad	BA/MEed	9	12/01/2004	19/10/2009	383	383	810	1576	20	31520
621	Humaira Naz	GGES 39/10-R	M.A/MEed	9	13/12/2004	19/10/2009	383	383	810	1576	20	31520
622	Rahila Firdoss	GGPS 35/10-R	BA/CT	9	10/02/2006	19/10/2009	361	361	810	1532	20	30640
623	Farah Naz	GGP/S 88A/10-R	MSc/Bed	9	10/02/2006	19/10/2009	361	361	810	1532	20	30640
624	Jabeen Haidar	GGMCP/S 5/G	M.A/BEed	9	28/08/2006	19/10/2009	361	361	810	1532	20	30640
625	Najma Rafique	GGMS 79/10-R	M.A/BEed	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640
626	Shagufta Nazir	GGMS 42/10-R	B.A/BEed	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640
627	Samina Bibi	GGCMPS 19/9-R	M.A/BEed	9	10/02/2006	19/10/2009	361	361	810	1532	20	30640
628	Rubina Kausar	G MC Girls High S	M.A/BEed	9	10/02/2006	19/10/2009	361	361	810	1532	20	30640
629	Waheeda Begum	GGHS 23/10-R	B.A/BEed	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640
630	Shehnaz Perveen	GGPS 73/10-R	M.A/BEed	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640
631	Rukhsana Naz	GGHS 24/10-R	B.A/BEed	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640
632	Fehmina	GG MC P/S 3/G	M.A/BEed	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640
633	Munazza Rasheed	GGES 4/A-H	B.A/BEed	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640
634	Samina Hassan	GGCMHS 19/9-R	M.A/BEed	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640
635	Nadia Parveen	GGMS 164/10-R	M.A/BEed	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640
636	Farzana Kausar	GGES 42/10-R	B.A/BEed	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640
637	Zakia Parveen	GGMS 5/9-R	BA/CT	9	30/09/2006	19/10/2009	361	361	810	1532	20	30640

638	Ruqayya Bibi	GGES 4/8-R	M.A/BEEd	9	30/09/2006	19/10/2009	36	36	81	15	2	30640
639	Aqsa Yamin	GG MC P/S 2/G	M.A/MEd	9	30/09/2006	19/10/2009	36	36	81	15	2	30640
640	Afifa Haq	GG MC P/S 6/G	M.A/MEd	9	02/10/2006	19/10/2009	36	36	81	15	2	30640
641	Anees Bukhari	GGCMPS 77/10-R	M.A/BEEd	9	02/10/2006	19/10/2009	36	36	81	15	2	30640
642	Mussarat Shaheen	GGPS 18/9-R	MSc/Bed	9	02/10/2006	19/10/2009	36	36	81	15	2	30640
643	Naveeda Bano	GG MC P/S 1/G	M.A/MEd	9	03/10/2006	19/10/2009	36	36	81	15	2	30640
644	Asia Khan	GGPS 59/10-R	MSc/Bed	9	19/10/2006	19/10/2009	36	36	81	15	2	30640
645	Khalida Perveen	GGPS 41/10-R Gharbi	M.A/BEEd	9	14/12/2006	19/10/2009	36	36	81	15	2	30640
646	Asma Sadiq	GGPS Farid Abad	B.A/BEEd	9	15/12/2006	19/10/2009	36	36	81	15	2	30640
647	Rehana Shafi	GGHS 170/10-R	M.A/BEEd	9	27/12/2006	19/10/2009	36	36	81	15	2	30640
648	Shahida Saher	G MC G P/S 8G	M.A/BEEd	9	31/05/2007	19/10/2009	36	36	81	15	2	30640
649	Shehzadi Andleeb	GGPS 162/10-R	MSc/Bed	9	27/07/2009	19/10/2009	36	36	81	15	2	30640
650	Ayesha Ghafraan	GGPS 59/10-R	B.A/BEEd	9	27/07/2009	19/10/2009	36	36	81	15	2	30640
651	Shagufta Perveen	GGCMPS 7/9-R	M.A/BEEd	9	28/07/2009	19/10/2009	36	36	81	15	2	30640
652	Hassina Hassan	GGCMPS 19/9-R	M.A/BEEd	9	28/07/2009	19/10/2009	36	36	81	15	2	30640
653	Ayesha Batoool	GGPS 75-B/15-L	B.A/BEEd	9	28/07/2009	19/10/2009	36	36	81	15	2	30640
654	Shumaila Jamal	GGPS 4/8-AR	B.A/BEEd	9	29/07/2009	19/10/2009	36	36	81	15	2	30640
655	Zakia Bibi	GGMS 14/9-R	M.A/MEd	9	29/07/2009	19/10/2009	36	36	81	15	2	30640
656	Bushra Kiyani	GGPS 78-A/15-L	M.A/BEEd	9	29/07/2009	19/10/2009	36	36	81	15	2	30640
657	Iram Naz	GGES 31/10-R	M.A/BEEd	9	29/07/2009	19/10/2009	36	36	81	15	2	30640
658	Rabia Munir	GGPS 14/8-R Gul Abad	M.A/MEd	9	29/07/2009	19/10/2009	36	36	81	15	2	30640
659	Nargis Nazir	GGHS/S 23/10-R	B.A/BEEd	9	29/07/2009	19/10/2009	36	36	81	15	2	30640
660	Farzana Rafique	GGMS 31/10-R	MSc/Bed	9	30/07/2009	19/10/2009	36	36	81	15	2	30640
661	Rafia Niazi	GGCMPS 17/9-R	M.A/BEEd	9	30/07/2009	19/10/2009	36	36	81	15	2	30640
662	Rehana Perveen	GGPS 19/9-R Sharqi	M.A/BEEd	9	31/07/2009	19/10/2009	36	36	81	15	2	30640
663	Rahila Asghar	GGPS 76/15-L	B.A/BEEd	9	19/10/2009	19/10/2009	36	36	81	15	2	30640
664	Anila Qayyum	GGPS 58/10-R (Sha)	M.A/BEEd	9	21/10/2009	21/10/2009	36	36	81	15	2	30640
665	Shazia Begum	GGHS 28/10-R	M.A/BEEd	9	22/10/2009	22/10/2009	36	36	81	15	2	30640
666	Asma Sharif	GGMS 68/10-R	M.A/MEd	9	22/10/2009	22/10/2009	36	36	81	15	2	30640
667	Shamim Umber	GGES Sheikh Malika	M.A/BEEd	9	22/10/2009	22/10/2009	36	36	81	15	2	30640
668	Safia Bibi	GGES 3/A-H	M.A/BEEd	9	22/10/2009	22/10/2009	36	36	81	15	2	30640

669	Khalida Barkat	GGPS Ra Makh Vanoi	M.A/BEed	9	22/10/2009	22/10/2009	361	361	810	1532	20	30640
670	Asma Fraz	GGES Sheikh Malika	M.A/BEed	9	22/10/2009	22/10/2009	361	361	810	1532	20	30640
671	Naheed Akhtar	GGPS 15/8-R	M.A/BEed	9	23/10/2009	23/10/2009	361	361	810	1532	20	30640
672	Sobia Nazir	GGPS 80/15-L	M.A/BEed	9	22/10/2009	22/10/2009	361	361	810	1532	20	30640
673	Saima Akram	GGHS 72/10-R	B.A/BEed	9	23/10/2009	19/10/2009	361	361	810	1532	20	30640
674	Saima Akram	GGHS 72/10-R	M.A	9	23/10/2009	23/10/2009	361	361	810	1532	20	30640
675	Khadija Ashraf	GGES 71/10-R	B.A/BEed	9	23/10/2009	23/10/2009	361	361	810	1532	20	30640
676	Kanwal Fatima	GGHS 94/10-R	M.A(Eco)	9	19/11/2009	19/11/2009	361	361	810	1532	20	30640
677	Nadia Umair Din	GGM/S 88/10-R	M.A/MEed	9	28/07/2009	19/11/2009	361	361	810	1532	20	30640
678	Parveen Akhtar	GGPS 52/10-R	M.A/MEed	9	23/11/2009	23/11/2009	361	361	810	1532	20	30640
679	Nadra Begum	GGPS 10/A-H	M.A/BEed	9	07/01/2010	07/01/2010	361	361	810	1532	20	30640
680	Nasira Niazi	GGH/S 30/10-R	M.A/MEed	9	09/11/2006	19/10/2009	361	361	810	1532	20	30640
682	Yasmeen Akhtar	GGMCS 5/G	B.A/B.Ed, M.Ed	9	30/10/2004	19/10/2009	383	383	810	1576	20	31520
685	Khalida Kousar	GGPS 169/10-R	M.A/MEed	9	14/10/2002	19/10/2009	405	405	810	1620	20	32400
686	Sajida Perveen	GGPS 42-A/10-R	MA/CT	9	31/10/2006	19/10/2009	361	361	810	1532	20	30640
687	Tahira	GGCMS 11/AH	M.A/BEed	9	18/11/2003	19/10/2009	405	405	810	1620	20	32400
688	Irum Iqbal	GGMS 13/8-R	M.A/MEed	9	02/02/2007	19/10/2009	361	361	810	1532	20	30640
693	Humaira Naz	GGMS 3/AH	B.A/OT	9	01/12/2008	19/10/2009	361	361	810	1532	20	30640
TOTAL											40537	60

B. Recovery of Inadmissible Allowances Rs. 2.869 million
(Dy. DEO EE-M Jahanian)

Sr. #	Name of School	Name of teacher with parentage	BPS No.	Date of Joining	Date of Awarded Regular Grade	2005 Special Allowance	2005 Adhoc Allowance	Adhoc 2009	Total Allowances	Period in months upto June -11	Total Inadmissible Allowance
321	P/S 124/10-R	Muhammad shahid s/o jamshed ali	9	25-09-02	19-10-09	405	405	810	1620	20	32400
322	P/S 163/10-R	Muhammad akram s/o ghulam rasool	9	25-09-02	19-10-09	405	405	810	1620	20	32400
323	P/S 151/10-R	Ghulam nabi s/o Abdul Ghani	9	25-09-02	19-10-09	405	405	810	1620	20	32400
324	P/S 134/ 10-R	Sultan mehmoed s/o Abdul Kareem	9	26-09-02	19-10-09	405	405	810	1620	20	32400
325	P/S 132/10-R (J)	Muhammad shakir s/o Alamgir	9	25-09-02	19-10-09	405	405	810	1620	20	32400
326	P/S KOTWALI (J)	Muhammad shafiq s/o Abdul Majeed	9	26-09-02	19-10-09	405	405	810	1620	20	32400
327	P/S KOTWALA	Arshad ali s/o Muhammad Hanif	9	25-09-02	19-10-09	405	405	810	1620	20	32400
328	H/S 95/10-R	Ijaz ahmad s/o Rab Nawaz	9	24-09-02	19-10-09	405	405	810	1620	20	32400
329	P/S 156/10-R	Zahoor ahmed s/o Muhammad Ibrahim	9	28-09-02	19-10-09	405	405	810	1620	20	32400
330	E/S 103/10-R	Mehtab arshad s/o Maqbool Hussain	9	23-09-02	19-10-09	405	405	810	1620	20	32400
331	P/S 104/10-R, (Q)	Sarfraz ahmed s/o Mushtaq Ahmed	9	25-09-02	19-10-09	405	405	810	1620	20	32400
332	P/S 158/10-R	Muhammad azam s/o Muhammad Sharif	9	23-09-02	19-10-09	405	405	810	1620	20	32400
333	P/S 155/10-R	Muhammad younas s/o Inayat Muhammad	9	26-09-02	19-10-09	405	405	810	1620	20	32400
334	P/S 54/10-R	Shabbir ahmed s/o Muhammad Younas	9	25-09-02	19-10-09	405	405	810	1620	20	32400
335	P/S 113/10-R	Saeedullah s/o Nasrullah	9	25-09-02	19-10-09	405	405	810	1620	20	32400

336	P/S 131/10-R	Muhammad khalil s/o muhammad yamin	9	25-09-02	19-10-09	405	405	810	1620	20	32400
337	P/S 141/10-R,	Ifikhar ahmed s/o mukhtar ahmed	9	18-10-02	19-10-09	405	405	810	1620	20	32400
338	P/S 145/10-R	Zafar iqbal s/o zulfiqar ali	9	01-10-02	19-10-09	405	405	810	1620	20	32400
339	P/S 112/10-R	Muhammad ramzan s/o imam bukhsh	9	27-09-02	19-10-09	405	405	810	1620	20	32400
340	P/S 116/10-R (J)	Ataullah shahid s/o muhammad sharif	9	24-09-02	19-10-09	405	405	810	1620	20	32400
341	P/S KUNDHI WALA	Abdul razzaq s/o muhammad akbar	9	24-09-02	19-10-09	405	405	810	1620	20	32400
342	P/S 151/10-R	Allah rakhha s/o ghulam rasool	9	24-09-02	19-10-09	405	405	810	1620	20	32400
343	P/S 141/10-R,	Ghulam abbas s/o karim bukhsh	9	23-09-02	19-10-09	405	405	810	1620	20	32400
344	P/S 144/10-R	Muhammad javed s/o muhammad afzal	9	24-11-03	19-10-09	383	383	810	1576	20	31520
345	GPS 111/10-R	Muhammad rashid s/o sanaullah	9	17-11-03	19-10-09	383	383	810	1576	20	31520
346	P/S KOTBHARA	Shabbir ahmed s/o abdul aziz	9	17-11-03	19-10-09	383	383	810	1576	20	31520
347	P/S 107/10-R	Shabbir ahmed s/o nazir ahmed	9	17-11-03	19-10-09	383	383	810	1576	20	31520
348	H/S 140/10-R	Javed iqbal s/o manzoor hussain	9	17-11-03	19-10-09	383	383	810	1576	20	31520
349	P/S 126/10-R	Muhammad aslam s/o bashir ahmed	9	17-11-03	19-01-09	383	383	810	1576	20	31520
350	P/S NO. 3 JAHANIAN	Azhar rasool s/o syed faiz hussain	9	17-11-03	19-10-09	383	383	810	1576	20	31520
351	H/S 123/10-R	Naseer ahmed s/i nazir ahmed	9	17-11-03	19-10-09	383	383	810	1576	20	31520
352	E/S 53/10.R	Muhammad amin s/o ghazi khan	9	25-10-04	19-10-09	383	383	810	1576	20	31520
353	MM/S 133/10.R	Muhammad alam s/o shan muhammad	9	08-12-04	19-10-09	383	383	810	1576	20	31520

354	E/S 150/10-R	Muhammad arshad s/o muhammad boota	9	25-10-04	19-10-09	383	383	810	1576	20	31520
355	P/S 151/10-R	Muhammad afzal s/o abdul jabbar	9	10-12-04	19-10-09	383	383	810	1576	20	31520
356	P/S 155 /10-R	Waseem ullah s/o allah ditta	9	01-11-04	19-10-09	383	383	810	1576	20	31520
357	E/S 130/10-R	Atiq-ur-rehman s/o abdul rehman	9	25-10-04	19-10-09	383	383	810	1576	20	31520
358	E/S 106/10-R	Muhammad zahid s/o muhammad yousaf	9	10-12-04	19-10-09	383	383	810	1576	20	31520
359	P/S 56/10-R,	Muhammad afzal s/o muhammad siddique	9	25-10-04	19-10-09	383	383	810	1576	20	31520
360	P/S JAHANIAN	Shamim akhtar d/o abdul shakoor	9	25-10-04	19-01-09	383	383	810	1576	20	31520
361	P/S THATHA (J)	Muhammad ramzan tahir s/o khushi muhammad	9	25-10-04	19-10-09	383	383	810	1576	20	31520
362	E/S 157/10-R	Muhammad mushtaq s/o rabnawaz	9	25-10-04	19-10-09	383	383	810	1576	20	31520
363	P/S 125/10-R	Waris ali s/o ghulam hussain	9	03-11-04	19-10-09	383	383	810	1576	20	31520
364	P/S 57/10-R	Saifullah s/o mushrang khan	9	25-10-04	19-10-09	383	383	810	1576	20	31520
365	P/S MIAN PUR	Khizar abbas s/o nazir hussain	9	01-11-04	19-10-09	383	383	810	1576	20	31520
366	MM/S 133/10-R	Muhammad ilyas s/o allah ditta	9	08-12-04	19-10-09	383	383	810	1576	20	31520
367	P/S 114/10-R	Muhammad tariq saeed s/o muhammad saeed	9	26-10-04	19-10-09	383	383	810	1576	20	31520
368	P/S 159/10-R PANNU WALI	Muhammad ashraf s/o sher muhammad	9	28-10-04	19-10-09	383	383	810	1576	20	31520
369	P/S 147/10-R BAARA	Zafarullah s/o barkat ali	9	27-10-04	19-10-09	383	383	810	1576	20	31520
370	MM/S HAJIN SHER	Muhammad imran s/o liaqat ali	9	25-10-04	19-10-09	383	383	810	1576	20	31520
371	E/S 118/10-R	Yasmin akhtar d/o abdul sattar	9	25-10-04	19-10-09	383	383	810	1576	20	31520

372	P/S 128/10-R	Tanveer hussain s/o niaz ahmd	9	26-10-04	19-10-09	383	383	810	1576	20	31520
373	P/S 145/10-R	Qaiser nadeem s/o muhammad iqbal	9	25-10-04	19-10-09	383	383	810	1576	20	31520
374	P/S 116/10-R (Q)	Javed iqbal s/o sabir ali	9	23-10-04	19-10-09	383	383	810	1576	20	31520
375	H/S 136/10-R	Razia begum d/o khushi muhammad	9	26-10-04	19-10-09	383	383	810	1576	20	31520
376	E/S 152/10-R	Saima shaheen d/o abdul majeed	9	24-12-04	19-10-09	383	383	810	1576	20	31520
377	E/S ALI SHER WAHN	Muhammad tayyab s/o bashir ahmed	9	26-10-04	19-10-09	383	383	810	1576	20	31520
378	E/S BHIRKI	Naseem akhtar d/o muhammad dildar	9	25-10-04	19-10-09	383	383	810	1576	20	31520
379	P/S 173/10-R	Muhammad islam s/o allah jawaya	9	21-12-04	19-10-09	383	383	810	1576	20	31520
380	P/S KUNDHI WALA	Altaf hussain s/o ameer ali	9	25-10-04	19-10-09	383	383	810	1576	20	31520
381	P/S 135/10-R (Q)	Muhammad akram s/o muhammad ibrahim	9	25-10-04	19-10-09	383	383	810	1576	20	31520
382	P/S 156/10-R	Muhammad younas s/o syed muhammad	9	26-10-04	19-10-09	383	383	810	1576	20	31520
383	P/S 56/10-R,	Shahid raza s/o muhammad khalid	9	18-12-04	19-10-09	383	383	810	1576	20	31520
384	H/S 123/10-R	Anjum almratib s/o muhammad malik	9	23-10-04	19-10-09	383	383	810	1576	20	31520
385	P/S KANDHI WALA	Muhammad imran s/o abdul rasheed	9	25-10-04	19-10-09	383	383	810	1576	20	31520
386	P/S 144/10-R	Hamid hussain s/o fida hussain	9	25-10-04	19-10-09	383	383	810	1576	20	31520
387	P/S 143/10-R	Muhammad abbas s/o abdul majeed	9	01-11-04	19-10-09	383	383	810	1576	20	31520
388	P/S ZOR KOT	Abaidullah s/o imam din	9	25-10-04	19-10-09	383	383	810	1576	20	31520

389	P/S 135/10-R (Q)	Muhammad imran siddique s/o muhammad hussain	9	16-01-05	19-10-09	383	383	810	1576	20	31520
390	E/S 152 /10.R	Muhammad iqbal s/o falak sher	9	16-12-06	19-10-09	361	361	810	1532	20	30640
391	H/S 127/10-R	Riaz ahmad s/o kareem bukhsh	9	21-10-06	19-10-09	361	361	810	1532	20	30640
392	P/S 156/10-R	Nayer sultana d/o muhammad khan	9	02-10-06	19-10-09	361	361	810	1532	20	30640
393	GHS ALI SHER WAHIN	Muhammad masood siddiqui s/o muhammad ahmed	9	02-10-06	02-10-06	361	361	810	1532	20	30640
394	E/S 103/10-R	Zakia parveen s/o muhammad shafi	9	02-10-06	19-10-09	361	361	810	1532	20	30640
395	E/S JAHANIAN	Fakhira jabeen d/o ghulam murtaza	9	02-10-06	19-10-09	361	361	810	1532	20	30640
396	P/S DARKHAN WALA	Azhar hussain s/o muhammad siddique	9	02-10-06	19-10-09	361	361	810	1532	20	30640
397	H/S 137/10-R	Rashida rani d/o muhammad ghaffar	9	16-12-06	19-10-09	361	361	810	1532	20	30640
398	H/S 136/10-R	Abida majeed d/o abdul majeed	9	02-10-06	19-10-09	361	361	810	1532	20	30640
399	P/S 99/10-R	Abid waqas s/o wahid bukhsh	9	02-10-06	19-10-09	361	361	810	1532	20	30640
400	H/S 136/10-R	Rukhsana yasmin d/o muhammad ramzan	9	02-10-06	19-10-09	361	361	810	1532	20	30640
401	E/S 135/10-R (J)	Tahira yasmin d/o noor ahmed	9	28-07-09	28-07-09	361	361	810	1532	20	30640
402	E/S BHIRKI	Babar sultan s/o muhamma boota	9	28-07-09	28-07-09	361	361	810	1532	20	30640
403	P/S 115/10-R	Sumera altaf d/o altaf hussain	9	04-08-09	04-08-09	361	361	810	1532	20	30640
404	H/S 137/10-R	Muhammad shahid s/o bashir ahmed	9	28-07-09	28-07-09	361	361	810	1532	20	30640
405	P/S 135/10-R(Q)	Naheed akthar d/o shokat ali	9	22-10-09	22-10-09	361	361	810	1532	20	30640

406	P/S 126/10-R	Hafza rubab d/o muhammad zikria	9	22-10-09	22-10-09	361	361	810	1532	20	30640
407	P/S 128/10-R	Shabana khalid d/o muhammad khalid	9	23-10-09	23-10-09	361	361	810	1532	20	30640
408	ES 133/10-R	Muhammad sultan s/o khurashid ahmed	9	17-11-09	17-11-09	361	361	810	1532	20	30640
409	ES 118/10-R	Uzma habib d/o abdul habib	9	18-11-09	18-11-09	361	361	810	1532	20	30640
410	PS 99/10-R	Muhammed hameedullah s/o abdul manan	9	21-11-09	21-11-09	361	361	810	1532	20	30640
411	GPS 119/10-R	Rashid mehmoos s/o rehmat ali	9	20-10-09	20-10-09	361	361	810	1532	20	30640
Total											2869200

Annex-H

[Para No.1.2.4.4]

Unauthorized Drawal of Allowances in the Period of Absence/Leave Recovery Thereof – Rs 2.079 Million

(DDO Health Khanewal)

Sr. No.	Name	BPS	BHU	Period	Nature of Absence/ Leave	Days	Rate / Pay	Rate / Conveyance	Rate / Health Sector	Total Rate per day	amount
1	Nazar Hussain CHOWKIDAR	2	140/10R	18.02.11 to 24.03.11	Medical Leave	36		56	50	106	3816
2	M. Aleem Arshad SHNS	17	140/10R	07.02.11 to 25.03.11	Absent Period no approval	48	1661			1661	79741
3	M. Aleem Arshad SHNS	17	140/10R	26.03.11 to 25.04.11	Medical Leave	29		166	160	326	9454
4	Kaouser Gulzar LHV	12	136/10 R	19.02.12 to 18.03.12	LFP	23		56	50	106	2438
5	Kamran Shahzad SHNS	17	136/10 R	07.07.13 to 31.07.13	LFP	24		166	160	326	7824
6	Sakeena BiBi DAI	2	136/10 R	07.10.13 to 04.11.13	Medical Leave	27		56	50	106	2862
7	Tasneem Akhtar LHV	12	Mian Pur	11.05.10 to 25.05.10	Medical Leave	14		56	50	106	1484
8	Habib Abdul Rehman MT	16	Mian Pur	24.05.10 to 04.07.10	Earned Leave	38		166	100	266	10108
9	Nida Batool LHV	12	Mian Pur	04.07.10 TO 3.10.10	Matrenity Leave	89		56	50	106	9434
10	Habib Abdul Rehman MT	16	Mian Pur	01.01.12 to 11.02.12	LFP	40		166	100	266	10640
11	Nasem Akhtar DAI	2	Mian Pur	20.12.11 to 20.01.12	Medical Leave	30		56	50	106	3180
12	Habib Abdul Rehman MT	16	Mian Pur	24.04.12 to 12.05.12	Absent	16	1057	0	0	1057	16917
13	Nasem Akhtar DAI	2	Mian Pur	05.07.12 to 22.07.12	Earned Leave	17		56	50	106	1802
14	Habib Abdul Rehman MT	16	Mian Pur	14.12.12 to 25.01.13	Absent	41	1057	0	0	1057	43349
15	M. Iqbal SI	12	Mian Pur	September 13 (12 days)	Absent /EOL	12	752	0	0	752	9029
16	Mr. Abdul Ghafar SI	12	171/10 R	10.02.12 to 10.03.12	Ex Pakistan Leave	30		56	50	106	3180
17	Dr. Khalid Rafiq MO	17	171/10 R	11.04.11 to 10.07.11	Earned Leave	89		166	400	566	50374
18	Ms Ghuncha Shamim LHV	12	58/10 R	27.09.10 to 09.01.11	Earned Leave	72		56	50	106	7632
19	Muhammad Safdar CO	12	58/10 R	01.12.10-28.12.10	EOL	27	500	0	0	500	13500

20	Dr. Shahid Pervaiz MO	17	58/10 R	17.09.11 to 24.09.11	EOL	7	2136	0	0	2136	14953
21	Sumera Nosheen SHNS	17	58/10 R	01.08.12 TO 14.10.12	Maternity Leave	73		56	50	106	7738
22	Rubinaa Hamid LHV	12	58/10 R	13.01.13 to 12.02.13	Earned Leave	31		56	50	106	3286
23	Kouser Perveen LHV	12	9/V	12.07.10 to 18.07.10	Medical Leave	7		56	50	106	742
24	Razia Dai	2	9/V	01.07.12 ot 30.09.12	Earned Leave	90		56	50	106	9540
25	Muhammad Akram NQ	2	9/V	15.12.12 TO 28.01.13	Earned Leave	45		56	50	106	4770
26	Zafar Iqbal W/Clean	2	9/V	04.12.12 ot 20.12.12	Earned Leave	15		56	50	106	1590
27	Farrukh tasnim (comp. Oper)	12	67/10 R	01.03.13 to 08.03.13	Absent	8	570			570	4561
28	Kausar Rao SHNS	17	67/10 R	01.03.13 to till Date	Absent	270	1662	0	0	1662	448650
29	Humra Yasmeen NS	17	44/10R	01.07.12 to 12.07.12	Medical Leave	12		166	160	326	3912
30	Dr. huma Afzal WMO	17	44/10R	21.06.11 to 17.09.11	Maternity Leave	90		166	400	566	50940
31	Sadat Ismail SHNS	17	Rahim Shah	15.04.11 to 17.05.11	Ex Pakistan Leave	30		166	160	326	9780
32	haroon Raza CO	12	Rahim Shah	13.09.11 to 12.10.11	Earned Leave	30		56	50	106	3180
33	Shazia Yasmin LHV	12	Rahim Shah	06.02.13 to 16.02.13	Earned Leave	10		56	50	106	1060
34	Shazia Yasmin LHV	12	Rahim Shah	21.10.13 to 20.01.14	Maternity Leave	90		56	50	106	9540
35	Dr. Shahzad Serwer	17	76/10R	13.08.13 to 20.08.13	Earned Leave	7		166	400	566	3962
36	saghir Ahmed Vaccinator	9	76/10R	01.06.12 to 29.07.12	Earned Leave	58		61	64	125	7250
37	Arifa Noureen LHV	12	ali sher wahin	28.03.11 to 23.04.11	Ex Pakistan Leave	25		56	50	106	2650
38	Rizwana Mukhtiar SHNS	17	ali sher wahin	01.07.11 to 09.07.11	Earned Leave	8		166	160	326	2608
39	Rizwana Mukhtiar SHNS	17	ali sher wahin	01.05.12 to 22.08.12	Maternity Leave	111		166	160	326	36186
40	Arifa Noureen LHV	12	ali sher wahin	09.10.12 to 28.11.12	Ex Pakistan Leave	49		56	50	106	5194
41	Rizwana Mukhtiar SHNS	17	ali sher wahin	06.05.13 to 05.08.13	Maternity Leave	89		166	160	326	29014
42	Arifa Noureen LHV	12	ali sher wahin	03.07.13 to 30.08.13	Earned Leave	57		56	50	106	6042
43	Salma Shaheen LHV	12	106/10R	24.05.13 to 05.06.13	Earned Leave	39		56	50	106	4134
44	Riaz Akhtar Disp	9	106/10R	18.01.12 to 28.01.12	Absent	10	1016			1016	10163
45	Shaheena SHNS	17	106/10R	22.05.13 to 31.05.13	Earned Leave	10		166	160	326	3260
46	Shaheena SHNS	17	106/10R	02.11.11 to 03.02.12	Maternity Leave	61		166	160	326	19886

47	Rashida Perveen LHV	12	7/9R	01.07.11 to 06.10.11	Absent	95	609			609	57871
48	M. Imran W/C	2	7/9R	01.06.11 to 08.10.11	Absent	97	660			660	63991
49	Rizwana Nazli SH&NS	12	7/9R	12.09.11 to 11.12.11	Absent	63	1464			1464	92209
50	Najab Khan SI	9	7/9R	30.10.12 to 06.03.13	Absent	126	738			738	92950
51	Dr. Masror Ahmed khan mo	17	7/9R	21.05.13 to 09.06.13	absent as no approval of leave	18	1969	0	0	1969	35435
52	Nadia Irfan SHNS	17	102/10R	03.04.12 to 30.04.12	Medical Leave	27		166	160	326	8802
53	Zafar Shakir mt	9	102/10R	12.02.12 to 11.05.12	Earned Leave	63		61	64	125	7875
54	Fareha Mehmood SHNS	17	12/AH	16.8.10 to 18.09.10	Ex Pakistan Leave	32		166	160	326	10432
55	Kaniz Fatima LHV	12	12/AH	16.03.11 to 16.04.11	Ex Pakistan Leave	30		56	50	106	3180
56	Irshad biBi DAI	2	12/AH	21.10.10 TO 30.10.10.	Earned Leave	9		56	50	106	954
57	Kaniz Fatima LHV	12	12/AH	23.10.10 to 06.11.10	Earned Leave	13		56	50	106	1378
58	Kaniz Fatima LHV	12	12/AH	11.01.13 to 24.02.13	Earned Leave	53		56	50	106	5618
59	Shahida Razzak LHV	12	157/10 R	01.07.07 to 07.08.10	Absent	36	609	0	0	609	21930
60	Shamim Mai Dai	2	Bhairowal	11.10.10 to 26.10.10	Earned Leave	45		56	50	106	4770
61	m. Sharif Chowkidar	2	Sham kot	09.08.12 to 18.08.12	Earned Leave	10		56	50	106	1060
62	m. Sharif Chowkidar	2	Sham kot	31.07.13 to 10.08.13	Earned Leave	10		56	50	106	1060
63	Sajida Bashir DAI	2	Sham kot	06.7.11 to 25.07.11	Earned Leave	20		56	50	106	2120
64	Sajida Bashir DAI	2	Sham kot	31.07.13 to 08.08.13	Earned Leave	9		56	50	106	954
65	Fehmeida Dawod LHV	12	Sham kot	08.10.12 TO 21.11.12	Earned Leave	45		56	50	106	4770
66	Sajid comp. operator	12	Sham kot	28.12.10 to 20.01.11	Earned Leave	24		56	50	106	2544
67	Saima Arshad SHNS	17	Bhairowal	01.08.11 to 30.10.11	Maternity Leave	90		166	160	326	29340
68	Nasim Akhtar Niazi LHV	12	Bhairowal	15.02.13 to 04.03.13	Earned Leave	15		56	50	106	1590
69	Shahnaz Mazhar LHV	12	88A/10R	30.07.12 to 29.10.12	Maternity Leave	59		56	50	106	6254
70	Farecha Anmbreen Comp. Opratr	12	88A/10R	14.01.12 to 15.02.12	Earned Leave	31		56	50	106	3286
71	Qamar Abbas MT	16	88A/10R	01.10.11 to 5.11.11	Earned Leave	34		166	100	266	9044
72	Muhammad Arif MT	9	92/10R	12-07-2010 to 10-08-2010	Earned Leave	29		61	64	125	3625
73	Shaista Haider Termazi SHNS	17	92/10R	03-10-2011 to 16-11-2011	Earned Leave	43		166	160	326	14018

74	Riffat Sultana LHV	12	92/10R	03-10-2011 to 14-01-2012	Medical Leave	67		56	50	106	7102
75	Shoukat Ali Chowkidar	2	11A/8R	01-01-2012 to 19-02-2012	Absent	49	486			486	23793
											1509310

(DHQ KHANEWAL)

Pers.no	Name of Employee	Wage Type Description	Job Title	Amount
302727 80	BASHIRAN BIBI	Convey Allowance 2005	CHARGE NURSE	2,480
302733 45	SHAZIA AHMED	Convey Allowance 2005	CHARGE NURSE	2,480
302739 11	MUHAMMAD MAQBOOL	Convey Allowance 2005	ADD PRINCPL MED OFFICER	3720
302775 53	NASIM JAMES PAUL	Convey Allowance 2005	CHARGE NURSE	4960
302783 53	Dr.SYED NAEEM AHSAN	Convey Allowance 2005	MEDICAL OFFICER	7357
302784 50	Dr.SHAHIDA NAHEED BHATTI	Convey Allowance 2005	ADD PRINCPL MED OFFICER	10747
302824 50	DR AMANULLAH TAHIR	Health Sector Reforms All	CARDIOLOGIST	4129
304764 52	AMELIA MANZOOR	Convey Allowance 2005	HEAD NURSE	8019
304862 99	SHAUKAT ALI	Convey Allowance 2005	WARD SERVANT	1275
305065 33	SHAMAILA BANO	Convey Allowance 2005	GYNECOLOGIST	7440
305065 33	SHAMAILA BANO	Health Sector Reforms All	GYNECOLOGIST	24000
307404 76	SHAHEEN KOUSAR	Convey Allowance 2005	CHARGE NURSE	7440
				84,047

(Senior Medical Officer RHC, Kacha Khoo)

(Amount in rupees)

Sr. No.	Name	Designation	Period	Total days	C/A	HRSA	Recovery
1	Robina Kousar	WMO	30-03-12 To 12-04-12	14	-	12,000	5,600
2	Imtiaz Akbar	C/Nurse	01-01-11 To 14-02-11	45	5,000	1,818	10,227
3	Nazia Nazir	C/Nurse	22-02-10 To 9-03-10	16	5,000	1,818	27,499
			05-07-11 To 3-10-11	90			
			16-05-13 To 30-5-13	15			

4	Nasreen Akhtar	C/Nurse	25-10-12 To 22-1-13	90	5,000	1,818	20,454
5	Zulifqar Ali	H/Doctor	01-01-10 To 30-4-10	120	2,720	3,834	58,112
			02-05-11 To 30-8-11	120			
			10-04-12 To 05-5-12	26			
6	Shehnaz Akhtar	LHV	15-08-12 To 14-9-12	30	-	3,009	6,118
			15-09-12 To 30-9-12	16			
			01-02-13 To 15-2-13	15			
7	Aqeel Hussain	Dispenser	31-03-11 To 29-4-11	30	1,840	1,974	40,683
			30-04-11 To 29-5-11	60			
			05-05-12 To 03-8-12	90			
			05-09-12 To 03-1-13	120			
			04-05-13 to 24-05-13	20			
8	Khalid Mehmood	H/Dispenser	18-06-12 To 16-7-12	30	1,840	2,237	4,077
9	Mohammad Razzaq	C/Operator	28-12-12 To 26-2-13	60	2,720	1,586	8,612
10	Perveen Akhtar	Midwife	01-04-11 To 15-4-11	15	1,700	1,014	9,499
			06-05-13 To 03-8-13	90			
11	Hameed Akhtar	Lab/Asstt.	27-12-11 To 10-1-12	15	1,840	3,024	21,726
			13-02-12 To 13-3-12	30			
			08-05-12 To 04-8-12	89			
12	Latifan Bibi	Dai	08-06-12 To 07-7-12	30	850	1,446	2,296
13	Nazia Perveen	C/Nurse	15-07-10 To 13-10-10	90	5,000	1,818	20,454
14	Hanee Noureen	C/Nurse	02-07-12 To 31-7-12	30	5,000	1,818	13,636
			01-06-13 To 30-6-13	30			
Total							248,993

(Deputy District Officer (Health), Kabirwala)

(Amount in rupees)

Sr. #	Name.	Design.	Nature of Leave.	Leave Period	Days	C.A.	PHSRA	Recovery
1	Sabir Hussain.	Vaccinator	E/Leave.	31.12.11 to 09.01.12	10	1,150	-	383
2	Naseem Akhtar.	LHV	E/Leave	07.01.12	15	1,150	1,698	1,424
3	Aneela Parveen.	SH&NS.	M/ Leave.	14.11.11 to 11.02.12	90	2,480	3,177	16,971
4	Nisar Ahmad.	SH&NS	E/Leave	21.11.11 to 30.11.11	10	2,480	3,177	1,886
5	Mufia Haq Nawaz.	SH&NS.	E/Leave.	01.12.11 to 14.01.12	45	2,480	3,177	8,486
6	Umar Hayyat.	Vacci.	E/Leave.	01.05.12 to 14.06.12	45	1,150	-	1,725
7	Saeed Ahmad.	C/O.	E/Leave.	14.05.12 to 22.05.12	9	1,150	1,692	853
8	Parveen Akhtar.	LHV.	E/Leave.	14.05.12 to 23.05.12	10	1,150	3,009	1,386
9	M. Saqib.	C/O.	E/Leave.	15.05.12 to 24.05.12	10	1,150	1,692	947
10	Dr. Alam Sher.	M.O.	E/Leave.	11.06.12 to 25.06.12	15	2,480	12,000	7,240
11	Kishwar Sultana.	Dai.	E/Leave.	05.06.12 to 02.09.12	90	850	1,781	7,893
12	Mazhar Abbass.	M.T.	E/Leave.	01.06.12 to 30.07.12	60	1,150	2,844	7,988
13	Shahnaz Kousar.	LHV.	E/Leave.	02.07.12 to 30.08.12	60	1,150	3,147	8,594

14	Nasir Habib.	Disp.	E/Leave.	25.06.12 to 2308.12	60	1,150	3,798	9,896
15	Dr. Tariq Mehmood.	M.O.	E/Leave.	06.06.12 to 15.06.12	10	2,480	12,000	4,827
16	Rao Abid Ali.	CDC	E/Leave.	01.08.12 to 29.09.12	60	1,150	-	2,300
17	Munaza Sultana.	LHV.	E/Leave.	22.07.12 to 20.09.12	60	1,150	2,802	7,904
18	Mufia Haq Nawaz.	SH&NS.	E/Leave.	27.07.12 to 10.08.12	15	2,480	3,147	2,814
19	Mufia Haq Nawaz.	SH&NS.	E/Leave.	12.07.12 to 26.07.12	15	2,480	3,147	2,814
20	Mushtaq Ahmad.	Disp.	E/Leave.	23.07.12 to 16.08.12	25	1,150	3,798	4,123
21	Khyzer Hayyat.	Chow.	E/Leave.	18.01.12 to 10.11.12	23	850	1,031	1,442
22	Mukhtar Ahmad.	W/C.	E/Leave.	01.11.12 to 30.11.12	30	850	1,031	1,881
23	Fozia Akhtar.	LHV.	E/Leave.	10.10.12 to 08.12.12	60	1,150	1,698	5,696
24	Riaz Hussain.	CDC.	E/Leave.	01.12.12 to 29.12.12	29	1,150	-	1,112
25	Muhammad Afzal.	M.T.	E/Leave.	01.01.13 to 28.02.13	60	1,840	2,447	8,574
26	Dr. Amjid Iqbal.	M.O.	E/Leave.	07.01.13 to 05.02.12	30	5,000	12,000	17,000
27	Shabana Mehtab.	LHV.	M/Leave.	29.01.13 to 27.04.13	90	1,840	1,698	10,614
28	Muhammad Amjid.	S/I.	E/Leave.	17.12.12 to 29.12.12	13	1,150	1,292	1,058
29	Dr. Kamran.	M.O.	E/Leave.	27.12.12 to 03.01.13	8	5,000	12,000	4,533
30	Qalandar Abbass.	CDC.	E/Leave.	19.02.13 to 20.03.13	30	1,840	-	1,840
31	Aftab Jan.	W/C.	E/Leave.	29.01.13 to 29.04.13	90	1,700	1,031	8,193
32	Muhammad Latif.	M.T.	E/Leave.	20.03.13 to 19.04.13	30	1,700	2,447	4,147
33	Samina Mumtaz.	LHV.	E/Leave.	04.03.12 to 02.04.13	30	1,840	1,698	3,538
34	Irshad Hussain.	W/C.	E/Leave.	18.04.13 to 01.05.13	15	1,840	1,031	1,436
35	Jhangir Arshad.	S/I.	E/Leave.	01.06.13 to 30.07.13	60	1,840	1,292	6,264
36	Sobay Khan.	Disp.	E/Leave.	04.03.13 to 16.03.13	13	1,840	1,869	1,607
37	Muhammad Afzal.	M.T.	E/Leave.	12.06.13 to 11.07.13	30	1,840	2,447	4,287
38	Samina Mumtaz.	LHV.	E/Leave.	10.05.13 to 08.06.13	30	1,840	1,698	3,538
39	M. Saqib.	C/O.	E/Leave.	01.06.13 to 28.09.13	120	1,840	1,586	13,704
40	Aftab Jan.	W/C.	E/Leave.	06.05.13 to 03.08.13	120	1,500	1,031	10,124
41	Aftab Jan.	W/C.	E/Leave.	11.06.13 to 10.07.13	30	1,500	1,031	2,531
42	Umar Hayyat.	Vacci.	E/Leave.	24.06.13 to 08.07.13	15	1,840	-	920
43	Muhammad Afzal.	M.T.	E/Leave.	17.09.13 to 16.10.13	30	1,840	2,447	4,287
44	Samina Mumtaz.	LHV.	E/Leave.	30.08.13	15	1,840	1,698	1,769
45	Dr. Javeed.	M.O.	M/Leave.	16.09.13	10	5,000	12,000	5,667
46	Dr. Javeed.	M.O.	M/Leave.	27.09.13	7	5,000	12,000	3,967
47	Sobay Khan.	Disp.	E/Leave.	28.09.13 to 12.10.13	15	1,840	1,869	1,855
48	Munaza Sultana.	LHV.	E/Leave.	23.07.13 to 06.08.13	15	1,840	1,698	1,769
49	Zahoor Hussain.	W/C.	E/Leave.	19.11.13 to 23.11.13	15	1,500	1,031	1,266
50	Sobay Khan.	Disp.	E/Leave.	07.01.13 to 21.01.13	15	1,840	1,869	1,855
Total								236,925

Annex-I**[Para No: 1.2.4.5]****Unjustified Withdrawal Of 50% Adhoc Relief Allowance 2010 - RS. 2.181 Million**

Pers.no.	Name of Employee	Wage Type Description	Job Title	Total
30272205	SHAHIDA ASLAM	Adhoc Allowance 2010@ 50%	ADD PRINCPL MED OFFICER	155,580.00
30277489	MUHAMMAD UMAR FAROOQ	Adhoc Allowance 2010@ 50%	SENIOR MEDICAL OFFICER	188,650.00
30277938	KHAWAR MASIH	Adhoc Allowance 2010@ 50%	WARD CLEANER	22,416.00
30278039	MUHAMMAD IJAZ	Adhoc Allowance 2010@ 50%	WARD CLEANER	18,204.00
30278118	Dr.MUHAMMAD JAVED IQBAL	Adhoc Allowance 2010@ 50%	PATHOLOGIST	125,000.00
30278120	MUSARRAT HUSSAIN	Adhoc Allowance 2010@ 50%	SENIOR CONSULTANT	160,881.00
30278406	MALIK NADEEM IQBAL	Adhoc Allowance 2010@ 50%	DISPENSER	38,436.00
30281303	AZHAR HUSSAIN CHEEMA	Adhoc Allowance 2010@ 50%	PHYSICIAN	176,280.00
30282466	MUHAMMAD JAMEEL GHOURI	Adhoc Allowance 2010@ 50%	CONSULTANT SURGEON OPTH.	177,900.00
30471958	DR GHULAM SARWAR	Adhoc Allowance 2010@ 50%	ANESTHETIST	83,040.00
30471967	DR BUSHRA REHAN	Adhoc Allowance 2010@ 50%	GYNECOLOGIST	83,040.00
30472028	MEHR MUHAMMAD ANWAR	Adhoc Allowance 2010@ 50%	WARD SERVANT	22,416.00
30476285	MUHAMMAD KHALID SHAH	Adhoc Allowance 2010@ 50%	MEDICAL OFFICER	76,860.00
30476872	HUMARA MUSHTAQ	Adhoc Allowance 2010@ 50%	WOMEN MEDICAL OFFICER	77,460.00
30476879	ABDUL QADIR	Adhoc Allowance 2010@ 50%	SURGEON	138,840.00
30476888	AAMIR SHAKOOR	Adhoc Allowance 2010@ 50%	TECHNICIAN	25,680.00
30489409	MUHAMMAD MUSHTAQ	Adhoc Allowance 2010@ 50%	MEDICAL OFFICER	59,100.00
30502323	KHYZER HAYAT	Adhoc Allowance 2010@ 50%	CHOWKIDAR	19,980.00
30506533	SHAMAILA BANO	Adhoc Allowance 2010@ 50%	GYNECOLOGIST	77,460.00
30758013	MUHAMMAD TAHIR SHAHZAD	Adhoc Allowance 2010@ 50%	E.N.T. SPECIALIST	88,620.00
30806097	DR.ZARINA RIND	Adhoc Allowance 2010@ 50%	DENTAL SURGEON	42,360.00
30814525	NAZIA PARVEEN	Adhoc Allowance 2010@ 50%	CHARGE NURSE	36,360.00
30863447	MUHAMMAD SALEEM	Adhoc Allowance 2010@ 50%	JUNIOR TECHNICIAN	52,224.00
30876849	HUMAIR JAVID	Adhoc Allowance 2010@ 50%	SWEEPER	19,416.00
30887612	SAJID MICHAL	Adhoc Allowance 2010@ 50%	SWEEPER	19,416.00
30955837	AAMAR ASAD TRIMIZI	Adhoc Allowance	OPHTHAMALOGIST	83,040.00

		2010@ 50%		
31000994	RIAZ AKHTER	Adhoc Allowance 2010@ 50%	JUNIOR TECHNICIAN	38,436.00
31319751	SOBIA HAMID	Adhoc Allowance 2010@ 50%	MEDICAL OFFICER	59,100.00
31328601	ARSHAD	Adhoc Allowance 2010@ 50%	SWEEPER	10,395.00
31551189	DR. HAMZA GHAFOR	Adhoc Allowance 2010@ 50%	MEDICAL OFFICER	4,925.00
Total Rs				2,181,515

Annex-J
[Para No.1.2.4.7]

**Non Recovery of Conveyance Allowance from Employees Residing in
Government Residences inside the Concerned Health Facility – Rs 1.523
Million**

Pers.no.	Name of Employee	Wage Type Description	Job Title	BPS	Total
30270309	MOHAMMAD SALEEM	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30270327	NASREEN NAZ	Convey Allowance 2005	DAI	3	14,450
30270535	EJAZ HUSSAIN	Convey Allowance 2005	CHOWKIDAR	2	14,450
30270654	GHULAM RAZA	Convey Allowance 2005	NAIB QASID	1	14,450
30270675	MOHAMMAD FAROOQ HASHMAT	Convey Allowance 2005	CHOWKIDAR	2	14,450
30271010	SHABBIR HUSSAIN	Convey Allowance 2005	WARD CLEANER	2	14,450
30271268	NAZAR HUSSAIN	Convey Allowance 2005	CHOWKIDAR	2	14,450
30271461	ROBINA HAMEED	Convey Allowance 2005	LADY HEALTH VISITOR	12	7,450
30271879	MUHAMMAD YOUSAF	Convey Allowance 2005	NAIB QASID	2	14,450
30272035	ZAHIDA PARVEEN	Convey Allowance 2005	TECHNICIAN	12	24,530
30272111	MOHAMMAD AFZAL	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30272114	MUHAMMAD KHALIL	Convey Allowance 2005	NAIB QASID	2	14,450
30272125	SAKEENA BIBI	Convey Allowance 2005	DAI	3	14,450
30272131	ABIDA NASREEN	Convey Allowance 2005	LADY HEALTH VISITOR	9	594
30272147	ARIFA NOREEN	Convey Allowance 2005	TECHNICIAN	12	23,980
30272185	MUHAMMAD AKRAM	Convey Allowance 2005	NAIB QASID	2	14,450

30272189	MUHAMMAD ASLAM	Convey Allowance 2005	CHOWKIDAR	2	14,450
30272204	TASNEEM KAUSAR	Convey Allowance 2005	LADY HEALTH VISITOR	9	17,710
30272416	SHAFIQ BHATTI	Convey Allowance 2005	NAIB QASID	2	14,450
30272425	KALEEM ULLAH	Convey Allowance 2005	MEDICAL OFFICER	18	9,920
30272475	MANZOOOR FATMA	Convey Allowance 2005	DAI	3	14,450
30272511	MUHAMMAD TARIQ	Convey Allowance 2005	WARD CLEANER	2	14,450
30272551	KHADIM HUSSAIN	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30272566	MUHAMMAD ABRAR IQBAL	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30272648	KAUSAR JABEEN	Convey Allowance 2005	JUNIOR TECHNICIAN	12	23,430
30272664	TALIB HUSSAIN	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30272672	MUHAMMAD SALEEM	Convey Allowance 2005	NAIB QASID	2	14,450
30272696	NASEEM AKHTER	Convey Allowance 2005	DAI	3	14,450
30272727	NAZIR AHMED	Convey Allowance 2005	NAIB QASID	2	14,450
30273585	MUMTAZ AHMAD	Convey Allowance 2005	NAIB QASID	2	14,450
30276020	IRSHAD BIBI	Convey Allowance 2005	DAI	3	14,450
30276070	GHULAM SHABIR	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30276193	TASNEEM AKHTAR	Convey Allowance 2005	LADY HEALTH VISITOR	11	26,180
30276247	TALAT JAVID	Convey Allowance 2005	CHIEF TECHNICIAN	16	39,980
30276252	FARHAT NAZ	Convey Allowance 2005	DAI	3	14,450
30276293	NASEEM AKHTAR	Convey Allowance 2005	JUNIOR TECHNICIAN	12	26,180
30276465	DR SAJJAD AHMED SEYAL	Convey Allowance 2005	MEDICAL OFFICER	17	9,920

30276485	ZULFIQAR AHMED	Convey Allowance 2005	NAIB QASID	1	14,450
30276771	NADEEM QASMI	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30276840	GHULAM MUSTAFA	Convey Allowance 2005	WARD CLEANER	1	14,450
30276871	FAZAL UR REHMAN BILAL	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30277127	AZIZ AHMAD	Convey Allowance 2005	WARD CLEANER	2	14,450
30277133	NAZIR AHMED	Convey Allowance 2005	NAIB QASID	2	14,450
30277239	SHAHNAZ MOHAMMAD DIN	Convey Allowance 2005	TECHNICIAN	12	24,530
30277241	MOHAMMAD AFZAL	Convey Allowance 2005	WARD CLEANER	2	14,450
30277369	MUHAMMAD ISHAQ	Convey Allowance 2005	NAIB QASID	3	14,450
30277493	KANEEZ FATIMA	Convey Allowance 2005	LADY HEALTH VISITOR	12	25,630
30277642	SAJIDA PARVEEN	Convey Allowance 2005	DAI	2	14,450
30277745	MUHAMMAD AMJAD JAVED	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30277770	IQRAR HUSSAIN	Convey Allowance 2005	NAIB QASID	3	14,450
30277876	MUHAMMAD MUSA KHAN	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30277883	ABDUL MAJEED	Convey Allowance 2005	NAIB QASID	2	14,450
30277904	KANEEZ BIBI	Convey Allowance 2005	DAI	2	13,600
30277993	RIFAT SULTANA	Convey Allowance 2005	TECHNICIAN	12	24,530
30278114	NAHEED GULZAR	Convey Allowance 2005	TECHNICIAN	12	23,980
30278127	MUHAMMAD AMIN	Convey Allowance 2005	NAIB QASID	2	14,450
30278145	MUHAMMAD RAFI	Convey Allowance 2005	NAIB QASID	2	14,450
30278245	MUHAMMAD TAQUEER HUSSAIN	Convey Allowance 2005	DISPENSER	8	17,710

30278448	KAZIM BIBI	Convey Allowance 2005	DAI	3	14,450
30278722	MUKHTARAN BIBI	Convey Allowance 2005	DAI	2	14,450
30278788	MUHAMMAD ASHRAF	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30280529	GHAZANFAR ABBAS	Convey Allowance 2005	CHOWKIDAR	1	14,450
30282241	SHAFQAT MAHMOOD	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30282381	MOHAMMAD ARSHAD MALIK	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30282484	MUHAMMAD MUSHTAQ AHMED	Convey Allowance 2005	MEDICAL OFFICER	18	9,920
30282507	SAMUEL MASIH	Convey Allowance 2005	NAIB QASID	2	14,450
30282526	MUHAMMAD ASLAM	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30282731	NADEEM AKHTAR	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30476527	ALTAH HUSSAIN	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30476529	KHALID BIN KHURSHEED	Convey Allowance 2005	MEDICAL OFFICER	17	4,960
30487478	MUHAMMAD SHAFIQ	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30489395	MUHAMMAD FAROOQ	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30494252	MUHAMMAD YASIN	Convey Allowance 2005	CHOWKIDAR	2	14,450
30496503	MUHAMMAD SARWAR	Convey Allowance 2005	NAIB QASID	2	14,450
30498731	SHAISTA QASIER	Convey Allowance 2005	LADY HEALTH VISITOR	9	17,710
30501930	ROZINA YASMIN	Convey Allowance 2005	MID WIFE	5	17,710
30502350	JABIR HUSSAIN	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30533358	PERVEEN AKHTAR	Convey Allowance 2005	LADY HEALTH VISITOR	12	26,180
30533386	MANZOOR	Convey Allowance	JUNIOR	9	17,710

	MUHAMMAD	2005	TECHNICIAN		
30537141	ZAHID IQBAL	Convey Allowance 2005	JUNIOR TECHNICIAN	9	17,710
30537166	DR. BABAR HUSSAIN	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30547643	MUHAMMAD USMAN	Convey Allowance 2005	CHOWKIDAR	1	14,450
30730397	NASEEM AKHTAR	Convey Allowance 2005	DAI	2	14,450
30814515	YASMIN MUSHTAQ	Convey Allowance 2005	LADY HEALTH VISITOR	9	17,710
30814721	SALMA FARHEEN	Convey Allowance 2005	TECHNICIAN	12	23,980
30879704	MUHAMMAD SHAHZAD SARWAR	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30883507	MUHAMMAD SHAHID IQBAL JAVED	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30899279	SHAZIA YASMIN	Convey Allowance 2005	LADY HEALTH VISITOR	9	17,710
30908303	SHAHNAZ KOUSAR	Convey Allowance 2005	LADY HEALTH VISITOR	9	5,750
30948659	PERVEEN AKHTER	Convey Allowance 2005	NURSE DAI	3	14,450
30950366	MUHAMMAD SAEED AKHTAR	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30950372	SHAHID PERVAIZ	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
30989004	KISHWAR SULTANA	Convey Allowance 2005	TECHNICIAN	12	23,980
31100821	AISHA ANJUM	Convey Allowance 2005	MID WIFE	4	10,200
31442127	AMNA BIBI	House Rent Allowance	GYNECOLOGI ST	17	5,910
31442127	AMNA BIBI	Convey Allowance 2005	GYNECOLOGI ST	17	10,000
31453394	MASOOD KHAN	Convey Allowance 2005	DISPENSER	6	17,710
31536716	KHANSA IFTIKHAR	Convey Allowance 2005	MEDICAL OFFICER	17	9,920

31546494	FAHAD WALI SHAH KHAGGAH	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
31551220	DR. MUHAMMAD TAHIR	Convey Allowance 2005	MEDICAL OFFICER	17	9,920
31557095	MASROOR AHMAD KHAN	Convey Allowance 2005	MEDICAL OFFICER	17	7,440
					1,523,674

Annex-K**[Para No.1.2.4.8]****A. Loss to Govt. due to inadmissible Payment of Social Security Benefit after Regularization of Services – RS 1.277 Million**

Personal No	Name	Designation	Scale	DDO Code	Amount of SSB
31449783	Muhammad iqbal tariq	E.S.E	9	KW6480	13,020
31501723	Muhammad aslam	CLASS-IV	1	KW6480	18,720
31501726	Sabir ali	CLASS-IV	1	KW6480	18,720
31501729	Muhammad rashid	CLASS-IV	1	KW6480	18,720
31501735	Zahid hussain	CLASS-IV	1	KW6480	18,720
31501737	Muhammad siddique	CLASS-IV	1	KW6480	18,720
31501738	Zafar iqbal	CLASS-IV	1	KW6480	18,720
31501740	Asghar ali	CLASS-IV	1	KW6480	18,720
31501741	Anayat ali	CLASS-IV	1	KW6480	18,720
31501745	Nadeem iqbal	CLASS-IV	1	KW6480	18,720
31501746	Muhammad ikram	CLASS-IV	1	KW6480	18,720
31501747	Mujahid ali	CLASS-IV	1	KW6480	18,720
31501749	Muhamad ishaq	CLASS-IV	1	KW6480	18,720
31501752	Muhamad javaid	CLASS-IV	1	KW6480	18,720
31501754	Muhammad ilyas	CLASS-IV	1	KW6480	18,720
31504735	Muhammad amin	CLASS-IV	1	KW6480	18,720
31505960	Abdul ghafar	CLASS-IV	1	KW6480	18,720
31519238	Muhammad asghar	CLASS-IV	1	KW6480	18,720
31533440	Iftikhar ali	NAIB QASID	1	KW6480	18,720
31576660	Muhammad imran shafi	E.S.E	9	KW6480	14,880
31576661	Nasir mehmoood	S.E.S.E	14	KW6480	19,200
31576662	Muhammad fayyaz khan	E.S.E	9	KW6480	14,880
31576668	Muhammad shakeel	S.E.S.E	14	KW6480	19,200
31576671	Kashif ali	E.S.E	9	KW6480	14,880
31576673	Fida hussain	S.E.S.E	14	KW6480	19,200
31576674	Muhammad asif javeed	E.S.E	9	KW6480	14,880
31576675	Muhammad saqib hameed	E.S.E	9	KW6480	14,880

31576676	Abdul rauf	E.S.E	9	KW6480	14,880
31576678	Rashid ali	E.S.E	9	KW6480	14,880
31576680	Muhammad yahya	E.S.E	9	KW6480	14,880
31576681	Mukhtar hussain	S.E.S.E	14	KW6480	19,200
31576682	Tanvir amjad	E.S.E	9	KW6480	14,880
31576684	Muhammad tanveer zafar	E.S.E	9	KW6480	14,880
31576686	Abdul qyum	E.S.E	9	KW6480	14,880
31576690	Adnan naveed	E.S.E	9	KW6480	14,880
31577408	Farzana qamar	E.S.E	9	KW6480	14,880
31577409	Muhammad boota	E.S.E	9	KW6480	14,880
31577410	Muhammad shahid mehmoood	S.E.S.E	14	KW6480	18,660
31577411	Muhammad javeed	E.S.E	9	KW6480	14,880
31577412	Ghazanfar abbas	E.S.E	9	KW6480	14,880
31577413	Muhammad ibrahim	E.S.E	9	KW6480	14,880
31577414	Rana asghar ali	S.E.S.E	14	KW6480	19,200
31577416	Muhammad imtiaz ahmad	E.S.E	9	KW6480	14,880
31577419	Muhammad tasawar	E.S.E	9	KW6480	14,880
31577421	Allah ditta	E.S.E	9	KW6480	14,880
31577423	Muhammad tahir	E.S.E	9	KW6480	14,880
31577426	Farhat anwar	S.E.S.E	14	KW6480	19,200
31577427	Rashid masih	S.E.S.E	14	KW6480	19,200
31577620	Abid hussain	E.S.E	9	KW6480	14,880
31578063	Muhammad usman riaz	E.S.E	9	KW6480	14,880
31578065	Muhammad jameel ahmad	E.S.E	9	KW6480	14,880
31578067	Muhammad abid	S.E.S.E	14	KW6480	19,200
31578068	Abdul musawar	E.S.E	9	KW6480	14,880
31578069	Sabahat nazir	E.S.E	9	KW6480	14,880
31579764	Naila sadaf	E.S.E	9	KW6480	14,880
31581099	Faiqa anwar	E.S.E	9	KW6480	13,020
31581100	Muhammad ishfaq	E.S.E	9	KW6480	13,020
31581101	Maria ashraf	E.S.E	9	KW6480	13,020
31581102	Muhammad hashim	E.S.E	9	KW6480	13,020
31581103	Sadaf javaid	E.S.E	9	KW6480	13,020
31581104	Nasim akhtar	E.S.E	9	KW6480	13,020

31581105	Saima shaukat	E.S.E	9	KW6480	13,020
31581106	Muhammad umair	E.S.E	9	KW6480	13,020
31581107	Maqsood ahmad	E.S.E	9	KW6480	13,020
31581108	Neelam hussain	S.E.S.E	14	KW6480	16,800
31581109	Muhammad zishan riaz	E.S.E	9	KW6480	13,020
31581110	Muhammad imran siddique	E.S.E	9	KW6480	13,020
31581111	Iftikhar ahmad	E.S.E	9	KW6480	13,020
31581112	Haji ahmad	E.S.E	9	KW6480	13,020
31581113	Nafisa tahira	E.S.E	9	KW6480	13,020
31581114	Madiha razzaq	E.S.E	9	KW6480	13,020
31581115	Muhammad dilshad ali	E.S.E	9	KW6480	13,020
31581116	Muhammad kashif uzair	S.E.S.E	14	KW6480	16,800
31581117	Saria rasool	S.E.S.E	14	KW6480	16,800
31581118	Shumaila ramzan	S.E.S.E	14	KW6480	16,800
31582096	Muzammal khan	S.E.S.E	14	KW6480	16,800
31587533	Ahsan ahmad	CLASS-IV	1	KW6480	8,640
31588782	Muhammad shoaib afzal	E.S.E	9	KW6480	11,160
31588786	Khalil ur rehman	E.S.E	9	KW6480	11,160
31590230	Shagfta ehsan ul haq	E.S.E	9	KW6480	11,160
31590236	Muhammad imran rasheed	S.E.S.E	14	KW6480	14,400
31599756	Muhammad kamran khalid	CLASS -IV	1	KW6480	4,320
Total					1,277,160

[Para No.1.2.4.9]

Unauthorized Drawal of Health Sector Reform Allowance on Excessive Rates –Rs 1.550 Million

Pers. No.	Name of Employee	Birth date	Wage Type Description	Job Title	BP S	Amount of Recovery
30469923	MAMUNA SADIA	19.09.1973	Health Sector Reforms All	SHNS	17	38,880
30474725	SHAHID UR REHMAN	15.06.1975	Health Sector Reforms All	SHNS	17	38,880
30910085	SUMERA NOSHEEN	22.12.1984	Health Sector Reforms All	SHNS	17	38,880
30910122	HAMEED RAZA	01.01.1988	Health Sector Reforms All	SHNS	17	38,880
30917779	AZIZ SULTANA	01.01.1978	Health Sector Reforms All	SHNS	17	38,880
30918275	SYED NADIR HUSSAIN	27.10.1983	Health Sector Reforms All	SHNS	17	38,880
30918357	KOUSAR RAO	07.08.1983	Health Sector Reforms All	SHNS	17	38,880
30918361	FARIHA MEHMOOD	24.07.1973	Health Sector Reforms All	SHNS	17	38,880
30918362	HUMERA YASMIN	02.04.1982	Health Sector Reforms All	SHNS	17	38,880
30918364	SHAISTA HAIDER	27.02.1980	Health Sector Reforms All	SHNS	17	38,880
30918370	MUHAMMAD AKHTAR	01.08.1978	Health Sector Reforms All	SHNS	17	38,880
30918375	IFFAT SHABIR	26.11.1982	Health Sector Reforms All	SHNS	17	38,880
30918379	SOHAIL AHMAD	01.01.1979	Health Sector Reforms All	SHNS	17	38,880
30918385	AQSA KANWAL	31.07.1983	Health Sector Reforms All	SHNS	17	38,880
30918387	SHAHEENA TASNEEM	01.12.1983	Health Sector Reforms All	SHNS	17	38,880
30918394	MUHAMMAD IJAZ	01.06.1972	Health Sector Reforms All	SHNS	17	38,880
30918417	SHEHNAZ KOUSAR	16.04.1977	Health Sector Reforms All	SHNS	17	38,880
30918418	GHAZALA PARVEEN	04.12.1980	Health Sector Reforms All	SHNS	17	38,880
30918419	RIZWANA MUKHTAR	06.12.1982	Health Sector Reforms All	SHNS	17	38,880
30939719	SAHER IQBAL	23.04.1983	Health Sector Reforms All	SHNS	17	38,880
30939745	NADIA IRFAN	23.01.1981	Health Sector Reforms All	SHNS	17	38,880
30939753	SAIMA ARSHAD	25.12.1979	Health Sector Reforms All	SHNS	17	38,880

30941523	MUDDSAR NAZIR	15.12.1981	Health Sector Reforms All	SHNS	17	38,880
31319752	KAMRAN SHEHZAD	10.12.1988	Health Sector Reforms All	SHNS	17	38,880
31321273	MUHAMMAD TAHIR	23.01.1982	Health Sector Reforms All	SHNS	17	38,880
31327302	SADAT ISMAIL	01.05.1983	Health Sector Reforms All	SHNS	17	38,880
Total						1,010,880

Pers.no.	Name of Employee	Wage Type Description	Job Title	Total
30472049	SYED KHIZAR ABBAS	Health Sector Reforms All	JUNIOR TECHNICIAN	19,071
30472070	SARFARAZ HUSSAIN	Health Sector Reforms All	HOMEOPATHIC DISPENSER	18,003
30474296	GHULAM SAKINA	Health Sector Reforms All	WARD SERVANT	15,246
30474301	MUHAMMAD YASIN	Health Sector Reforms All	JUNIOR TECHNICIAN	19,071
30474306	MUHAMMAD RAFIQUE	Health Sector Reforms All	DRIVER	20,958
30474309	MUHAMMAD SADIQ	Health Sector Reforms All	CHOWKIDAR	15,302
30474318	ANJMAN BIBI	Health Sector Reforms All	DAI	16,590
30474320	SHAMIM AKHTAR	Health Sector Reforms All	TECHNICIAN	21,432
30474324	MUKHTAR HUSSAIN	Health Sector Reforms All	SANITARY PATROL	17,934
30474332	MUHAMMAD ASHRAF	Health Sector Reforms All	JUNIOR TECHNICIAN	20,973
30474335	NUSRAT ALI	Health Sector Reforms All	NAIB QASID	15,302
30474338	MUHAMMAD JAVED	Health Sector Reforms All	TUBE WELL OPERATOR	11,760
30474344	MUDASSAR RIAZ	Health Sector Reforms All	WARD SERVANT	10,892
30474347	MUHAMMAD EJAZ	Health Sector Reforms All	JUNIOR TECHNICIAN	19,071
30474351	ALTAF HUSSAIN	Health Sector Reforms All	JUNIOR TECHNICIAN	16,122
30474358	HALEEMA BIBI	Health Sector Reforms All	DAI	16,926
30474361	HAFEEZ ARSHAD	Health Sector Reforms All	NAIB QASID	15,302
30474367	RAMZAN MUHAMMAD	Health Sector Reforms All	BEHISHTI	17,066
30474371	YOUSAF MASIH	Health Sector Reforms All	SWEEPER	16,058
30474374	MAHMOOD TARIQ	Health Sector Reforms All	JUNIOR TECHNICIAN	9,234
30474381	SAJJAD HUSSAIN	Health Sector Reforms All	COOK	14,126
30474395	AZHAR ABBAS	Health Sector Reforms All	HOMEOPATHIC DOCTOR	21,380
30475693	MUHAMMAD ABDULLAH	Health Sector Reforms All	JUNIOR TECHNICIAN	19,026
30476947	GOSHI TUFFAIL	Health Sector Reforms All	CHARGE NURSE	44,016
30489332	ZESHAN GHALIB	Health Sector Reforms All	SANITARY PATROL	9,506

30489333	SADAQAT ALI	Health Sector Reforms All	SANITARY PATROL	12,627
30489338	NADIA YOUNIS	Health Sector Reforms All	CHARGE NURSE	7,896
30489341	FARAZANA KOUSAR	Health Sector Reforms All	CHARGE NURSE	19,908
30502319	KASWAR ABBAS	Health Sector Reforms All	NAIB QASID	6,642
30908374	JAHANZEB IQBAL	Health Sector Reforms All	COMPUTER OPERATOR	15,596
30937530	MEHBOOB MUDASAR	Health Sector Reforms All	CHOWKIDAR	9,422
31454185	MUHAMMAD PERVEZ	Health Sector Reforms All	OPERATION THEATRE ASSTT	10,808
31478681	RASHEEDA BIBI	Health Sector Reforms All	CHARGE NURSE	8,532
30474385	TARIQ SALEEM	Health Sector Reforms All	DISPENSER	6,795
				538,593

Annex-M

[Para No.1.3.1]

Unjustified expenditures on purchase of X-Ray films by splitting up the value of indent of Rs 865,900

Token No. & Date	Name of Firm	Invoice #	Size of the Films	Rate	Quantity	Amount
009937 dt 10-2-2012	New Malik	784 dt 2.2.2012	12x15 fouji	12000	5	60000
			10x12 fouji	8200	4	32800
009942 dt 10-2-2012	Al-Madina	2343 dt 2.2.2012	8x10 Fouji	5500	5	27500
			X-Ray Developer Local	600	10	6000
			X-Ray Fixer Local	600	10	6000
011058 dt 29-2-2012	New Malik	988 dt. 24.2.2012	12x15 fouji	12000	5	60000
			10x12 fouji	8200	4	32800
0011059 dt 29.2.2012	Al-Madina	2391 dt 24.2.2012	X-Ray Developer Local	600	30	18000
			X-Ray Fixer Local	600	30	18000
13937 Dt. 26-4-2012	New Malik	718 dt 23.4.2012	X-Ray Films 12x15	12000	8	96000
015083 dt.28-5-2012	New Malik	722 dt 21.5.2012	10x12 fouji	8200	12	98400
015684 dt. 28-5-2012	New Malik	724 dt 24-5-2012	X-Ray Films 12x15	12000	8	96000
161970 dt 12-6-2012	New Malik	738 dt. 31.5.2012	X-Ray Films 10x12	8200	12	98400
016971 dt 12.6.2012	New Malik	743 dt 6.6.2012	12x15 fouji	12000	8	96000
017855 dt 20.6.2012	Al-Madina	2808 dt 11.6.2012	X-Ray Developer Local	600	18	10800
			X-Ray Fixer Local	600	18	10800
01`3938 DT 26.4.2012	New Malik	719 dt 25.4.2012	X-Ray Films 10x12 for City Disp. Budget	8200	12	98400
Total Amount of X-Ray Films Purchased						865,900

Annex-N**[Para No. 1.3.3]****Loss to Government due to Non-Deduction of Conveyance / Mobility Allowance during Leave – Rs626,159**

Sr. No	Name	SchodName	Period	Days	Rate	Amount
1	Nighat Yasmeen PST	GMS Jinnah Colony A.H	10-04-2012 to 19-04-2012	10	1146	382
2	Muhammad Ali PST	GMS Barewala	09-09-2012 to 09-05-2012	30	1146	1146
3	Khalid Mehmood PST	GMS Jinnah Colony A.H	19-03-2012 to 17-04-2012	30	1146	1146
4	Muhammad Aktam PST	GPS Nabi Pur	17-03-2012 to 07-04-2012	22	1146	840.4
5	Ghulam Hussain PST	GPS Manzar Abad	17-02-2012 to 2-03-2012	15	1146	573
6	M.Akhtar Khan PST	GHS Aojla	27-02-2012 to 07-03-2012	10	1146	382
7	Munir Ahmad PST	GPS Korewala	01-03-2012 to 31-03-2012	31	1146	1184
8	Ishfaq Ahmad PST	GMS Kabirwala No.2	13-03-2012 to 19-03-2012	8	1146	306
9	Sh.Muhammad Arshad	GHS Manwala	07-03-2012 to 05-04-2012	30	1146	1146
10	Muhammad Hussain PST	GHS manwala	07-03-2012 to 05-04-2012	30	1146	1146
11	Sajjas Ahmad PST	GHS Manwala	07-03-2012 to 05-04-2012	30	1146	1146
12	Muhammad Yasin PST	GPS Nabi Pur	13-03-2012 to 20-03-2012	8	1146	305.6
13	Ghulam Shabir PST	GPS Bahawal Pur	18-1-2012 to 31-01-2012	15	1146	573
14	Mukhtiar Ahmad PST	GPS Piplewala	04-02-2012 to 20-02-2012	17	1146	649
15	Muhammad Ramzan PST	GPS Khair Din Hamyana	26-01-2012 to 29-02-2012	34	1146	1299
16	M.yousaf Nasir PSt	GPS 12/1 Gagh	22-02-2012 to 24-03-2012	32	1146	1222
17	Liaqat Ali PST	GPS Jalil Pur	18-01-2012 to 17-03-2012	60	1146	2292
18	M.Yaqoob PSt	GHS Jasso Kawain	07-02-2012 to 04-03-2012	27	1146	1031
19	Muhammad younis PST	GMS Gobind garh	06-01-2012 to 20-01-2012	15	1146	573
20	Noor Muhammad PST	GPS Choperhatta	15-10-2012 to 24-10-2012	10	1146	382
21	Muhammad Akram PST	GPS Kot Bahudar No.1	07-01-2012 to 14-01-2012	8	1146	306
22	Zahoor Ahmad PST	GPS Sarfraz Pur	26-01-2012 to 16-02-2012	22	1146	840
23	Mureed Hussain (ST	GMS Barewala	05-03-2012 to 26-03-2012	22	1146	840
24	Altaf Hussain	GMS Butta Kot	10-01-2012 to 30-11-2012	50	1146	1910
25	Muhammad Akram PST	GPS Kot Bahudar No.1	28-02-2012 to 20-03-2012	21	1146	802

26	Zahoor Ahmad PST	GPS Sarfraz Pur	06-03-2012 to 26-03-2012	20	1146	764
27	Muhammad Akram PST	GPS Kot Bahudar No.1	21-03-2012 to 20-04-2012	30	1146	1146
28	Allah Rakha PST	GPS Gharib Abad	01-04-2012 to 15-04-2012	15	1146	573
29	Ghulam Shabir PST	GMS Kot Gohar Muhammad	04-05-2012 to 10-05-2012	7	1146	267
30	Muhammad Akram PST	GPS Kot Bahudar No.1	21-04-2012 to 21-05-2012	31	1146	1184
31	Khadim Hussain PST	GPS Pull pakori	03-09-2012 to 20-09-2012	18	1146	688
32	Zahoor Ahmad PST	GPS Sarfraz Pur	28-03-2012 to 27-04-2012	31	1146	1184
33	Muhammad Hussain	GMS Kabirwala No.2	01-03-2012 to 08-04-2012	39	1146	1490
34	Sajjad Hussain PST	GPS Gharib Abad	23-01-2012 to 27-02-2012	35	1146	1337
35	Syedwaqas Haider PST	GMS shah Dhnyal	24-05-2012 to 30-5-2012	7	1146	267
36	Tasawar Ahmad PSt	GPS Asim Abad	13-5-2012 to 6-6-2012	25	1146	955
37	Ashiq Hussain PST	GPS Gharib Abad	7-5-2012 to 28-5-2012	22	1146	840
38	Altaf Hussain PSt	GPS Gudara	19-12-2011 to 21-02-2012	65	1146	2483
39	Irshad Hussain PST	GPS Gudara	19-12-2011 to 23-02-2012	67	1146	2559
40	Anwar Rasheed PST	GPS 5-Kassi No.2	01-03-2012 to 16-3-2012	16	1146	611
41	Khadim Hussain PST	GPS Pull pakori	02-5-2012 to 26-05-2012	28	1146	1070
42	Muhammad Rafique PST	GPS Man Kot	25-04-2012 to 25-05-2012	30	1146	1146
43	Shaista Perveen PST	GPS M.Bakhsh wala	24-04-2012to 06-05-2012	12	1146	458
44	Ishfaq AhmadPST	GMS Kabirwala No.2	20-03-2012 to 26-03-2012	7	1146	267
45	Abdul Aziz PST	GPS 3-Kassi Jadeed	26-10-2010 to 06-11-2010	12	1146	458.4
46	Muhammad younis PST	GMS No.2 Abdul Hakim	09-12-2010 to 15-12-2010	7	1146	267.4
47	Muhammad Nawaz	GPS Piplewala	12-12-2010 to 13-02-2011	60	1146	2292
48	Naeem Zahid PST	GMS Kot Mool Chand	24-11-2010 to 08-12-2010	15	1146	573
49	Bashir Ahmad PST	GPS Khander Wala	24-11-2010 to 3-12-2010	10	1146	382
50	Muhammad Nasir PST	GPS Jaggat Singwala	29-11-2010 to 18-12-2010	20	1146	764
51	Muhammad Ilyas PST	GPS Jahan Pur	11-11-2010 to 10-11-2010	30	1146	1146
52	Fouzia Akram PST	GMS Bilawal Pur	11-11-2010to 8-02-2011	90	1146	3438
53	Allah Ditta PSt	GPS Ali Pur	14-11-2010 to 3-12-2010	30	1146	1146
54	Muhammad Akram PST	GPS Kot bahudar Ni.1	10-11-2010to9-12-2010	30	1146	1146
55	Iftikhar Ali PSt	GPS Manzar Abad	1-11-2010to13-11-2010	13	1146	496.6
56	Muhammad Hamid PSt	GPS Piplewala	4-11-2010to25-12-2010	52	1146	1986.4
57	Muhammad hafiz PST	GPS Sarai Sidhu Sharqi	1-11-2010to13-11-2010	13	1146	496.6
58	Muhammad Yasin PST	GPS Nabi Pur	25-10-2010to12-11-2010	19	1146	725.8

59	Khushi Muhammad PST	GPS Chanan wala	26-10-2010to 8-11-2010	14	1146	534.8
60	Sajjad Ahmad PST	GMS Gobind Garh	23-09-2010 to 22-12-2010	90	1146	3438
61	rauf shoukat PSt	GPS Kot Bahudar No.1	11-10-2010 to 3-11-2010	23	1146	878.6
62	Bashir Ahmad PST	GPS Saif Pur	23-9-2010 to 22-12-2010	120	1146	4584
63	Khizar Hayat PST	GPS basti Sayedan	25-3-2010 to 31-5-2010	67	1146	2559.4
64	Muhammad Nasir PST	GPS Jaggat Singwala	12-10-2010 to 29-10-2010	18	1146	687.6
65	Waris Ali PST	GPS Suleman Sameeja	12-10-2010 to 20-12-2010	68	1146	2597.6
66	Fouzia Kousar PST	GMS Muhammad Shah	8-10-2010 to 7-1-2011	90	1146	3438
67	Muhammad Afzal PST	GPS Kot Bahudar No.2	20-9-2010 to 20-10-2010	30	1146	1146
68	Maqbool Hussain PST	GHS Darkhana	18-10-2010 to 6-11-2010	30	1146	1146
69	Muhammad Iqbal PST	GPS Ochi Sharif	18-10-2010 to 16-12-2011	60	1146	2292
70	Allah Ditta PSt	GMS Butta Kot	1-11-2010to20-12-2010	50	1146	1910
71	Ghulam Shabir PST	GPS Rasool Pur Kalan	1-10-2010to14-11-2010	45	1146	1719
72	Muhammad IjazPST	GMS Butta Kot	16-9-2010to30-9-2010	15	1146	573
73	Muhammad Shafiq PST	GPS Rasool Pur	24-11-2010 to 20-5-2010	25	1146	955
74	Muhammad Arif PST	GMS Butta Kot	20-06-2010to31-7-2010	42	1146	1604.4
75	Saeed Ahmad PST	GPS Sandia Wala	10-09-2010 to 23-12-2010	105	1146	4011
76	Liaqat Ali PST	GPS Asim Abad	3-05-2010 to 27-5-2010	12	1146	458.4
77	Muhammad younis PST	GMS Gobind Garh	17-05-2010 to 28-05-2010	12	1146	458.4
78	shoukat Hussain PST	GPS Cherag Billa	6-05-2010to31-05-2010	25	1146	955
79	Ghulam Shabir PST	GMS Haq Nawaz Wala	22-1-2010to6-05-2010	15	1146	573
80	Zahoor Ahmad PST	GMS 22-Gagh	12-5-2010to30-05-2010	19	1146	725.8
81	MuhammadYousaf PST	GPS12/1 Gagh	29-04-2010to28-05-2010	30	1146	1146
82	Muhammad Ramzan PST	GMS Barajh Sargana	2-5-2010to28-05-2010	26	1146	993.2
83	Muhammad Islam	GPS Fazal wala	26-4-2010to15-05-2010	20	1146	764
84	Ghulam Abbas PST	GPS Kotla Syed Kabir	25-4-2010to24-05-2010	30	1146	1146
85	Muhammad Aslam PST	GPS Jhalar Doltana	12-4-2010 to 5-5-2010	24	1146	916.8
86	Muhammad Hayat PST	GPS Ganpal Wala	25-04-2010 to 22-05-2010	34	1146	1298.8
87	Qaswar PST	GPS Karam Pur Joota	19-11-2010 to 18-05-2010	30	1146	1146
88	Bashir Ahmad PST	GPS ShahKarim	16-4-2010to25-05-2010	40	1146	1528
89	Abdul Ghaffar PST	GPS Khatti Choor	16-04-2010to25-05-2010	40	1146	1528
90	Bashir Ahmad PST	GPS Saif Pur	20-04-2010 to 20-05-2010	30	1146	1146
91	Muhammad Ramzan PST	GMS Barajh Sargana	9-03-2010 to 30-04-2010	53	1146	2024.6

92	Khadim Hussain PST	GPS Pull pakori	5-4-2010 to 24-4-2010	20	1146	764
93	Muhammad Saleem PST	GPS Islam Haraj	1/4/2010to 20-4-2010	20	1146	764
94	Jawad Raza Shah PST	GPS Thokar Chawan	18-3-2010 to 16-4-2010	30	1146	1146
95	Mureed Hussain {ST	GPS Suleman Sameeja	10-04-2010to 9-05-2010	30	1146	1146
96	Munir Ahmad PST	GPS Gharib Abad	10-04-2010to 25-05-2010	45	1146	1719
97	Muhammad Fayyaz PST	GPS Mast Pur	5-4-2010 1-05-2010	45	1146	1719
98	Abdul Hafeez PST	GPS Choperhatta	2/4/2010 to 1-05-2010	30	1146	1146
99	Muhammad Afzal PST	GPS Kot Bahudar No.2	15-04-2010 to 15-05-2010	31	1146	1184.2
100	Muhammad Ashraf PST	GPS Rai Pur	1-4-2010 to 15-4-2010	15	1146	573
101	Muhammad Arshad Khan	GPS 12-Qitta	24-3-2010 to 7-4-2010	15	1146	573
102	Zulafiqar Ali PST	GPS 13-V	8-3-2010 to 29-3-2010	21	1146	802.2
103	Mohsin Raza PST	GPS Qasim Kabirwala	15-2-2010 to 16-3-2010	30	1146	1146
104	Muhammad Rafique PST	GPS Sheer garh	22-2-2010 to 8-3-2010	16	1146	611.2
105	Gull Muhammad PST	GMS Jamal Ke Tarager	22-10-2010 to 29-1-2011	90	1146	3438
106	Gull Muhammad PST	GMS Jamal Ke Tarager	20-1-2010 to 19-3-2010	60	1146	2292
107	Khadim Hussain PST	GPS Pull pakori	2/3/2010to22-3-2010	20	1146	764
108	Liaqat Ali PST	GPS Asim Abad	8-3-2010 to6-4-2010	30	1146	1146
109	Samina Yasmin PST	GPS Sultan Theraj	12-1-2010 to 11-4-2010	90	1146	3438
110	sagir Ahmad PST	GMS Noor Pur	12-1-2010to 22-1-2010	20	1146	764
111	Abdul Jalil PST	GPS Kot Bahudar No.2	4-3-2010 to 31-5-2010	89	1146	3399.8
112	Muhammad Ali PST	GPS Khair Din Hamuana	23-11-2009to 14-12-2009	23	1146	878.6
113	Ameer Umar PST	GPS Salar Wahin	15-2-2010 to 16-3-2010	30	1146	1146
114	Muhammad Tahir PST	GPS Din Pur	14-1-2010 to 13-2-2010	30	1146	1146
115	Muhammad Afzal PST	GPS Kot Bahudar No.2	15-2-2010 to15-3-2010	28	1146	1069.6
116	Muhammad Aslam PST	GMS Kabirwala No.2	26-1-2010 to 9-2-2010	15	1146	573
117	Muhammad Rafique PST	GPS Sheer garh	6-2-2010 to 20-2-2010	15	1146	573
118	Muhammad Rafique PST	GPS Sheer garh	18-1-2010 to 1-2-2010	15	1146	573
119	Mushtaq Ahmad PST	GPS Manzar Abad	1-12-2009to 8-12-2009	8	1146	305.6
120	Sajjad Hussain PST	GPS Man Kot	1-12-2010to 28-2-2010	28	1146	1069.6
121	Faiz Bakhsh PST	GMS Mula Pur	8-12-2009to 18-1-2009	11	1146	420.2
122	Muhammah Hussain PST	GMS Kabirwala No.2	9-12-2009to 22-12-2009	14	1146	534.8
123	Haji Rafique PST	GMS Mari Sahu	16-12-2009to 21-12-2009	16	1146	611.2
124	Ghulam Abbas PST	GMS Haq Nawaz Wala	14-10-2009to23-10-2009	10	1146	382

125	Khizar Hayat PST	GPS basti Sayedan	4-11-2009to31-12-2009	50	1146	1910
126	Muhammad Arshad Khan	GPS 12-Qitta	4-11-2009to13-11-2009	10	1146	382
127	Muhammad Iqbal PST	GPS Ochi Sharif	16-4-2009to18-5-2009	43	1146	1642.6
128	Ehsan Ahmad	GPS Qasim Kabirwala	12-11-2009to21-11-2009	10	1146	382
129	Bashir Ahmad PST	GPS Manwala	3-11-2009to22-11-2009	20	1146	764
130	Mukhtiar Hussain PST	GPS Qureshianwala	3-11-2009to3-12-2009	30	1146	1146
131	Liaqat Ali PST	GMS Gobond Garh	2-11-2009to19-11-2009	13	1146	496.6
132	Muhammad Ali PST	GPS Khair Din Hamuana	22-10-2009to21-11-2009	30	1146	1146
133	Ghulam Hussain PST	GPS Roshanwala	20-4-2009to19-5-2009	30	1146	1146
134	Muhammad TofeeqPST	GMS Mula Pur	10-4-2009to9-5-2009	30	1146	1146
135	Liaqat Ali PST	GPS Asim Abad	20-4-2009to30-5-209	40	1146	1528
136	Baqar Hussain PST	GMS Narahal	17-4-2009to25-5-2009	37	1146	1413.4
137	Abdul Kahliq PST	GHS Kohiwala	13-4-2009to9-5-2009	27	1146	1031.4
138	Abdul Khaliq PST	GMS Haqnawazwala	15-10-2009to28-11-2009	45	1146	1719
139	Muhammad Iqbal PST	GPS Abdul Hakim No.1	15-10-2009to31-10-2009	17	1146	649.4
140	Haq Nawaz PST	GPS Kot Bahudar No.2	28-11-2009to29-11-2009	31	1146	1184.2
141	Muhammad Akram PST	GPS Kot Bahudar No.1	19-10-2009to14-11-2009	27	1146	1031.4
142	Nasir Ahmad PSt	GMS Kabirwala No.2	12-9-2009to19-9-2009	8	1146	305.6
143	M.Sharif Amin PST	GMS Sheikhpura	13-10-2009to11-11-2009	30	1146	1146
144	Abdul Majid PST	GMS Alla Abad	26-10-2009to18-11-2009	23	1146	878.6
145	Muanwar Ahmad PST	GPS karam Pur Joota	22-10-2009 to 15-11-2009	26	1146	993.2
146	Bashir Ahmad PST	GPs Saif Pur	10-10-2009to 12-11-2009	31	1146	1184.2
147	Muhammad Waris PST	GMS Karam Shah	23-1-2009to 31-3-2009	115	1146	4393
148	Muhammad aslam Sajid	GHS Kabirwala No.1	20-5-2009to 28-5-2009	9	1146	343.8
149	Zahoor Ahmad PST	GPS Sarfraz Pur	1-4-2009to 30-4-2009	30	1146	1146
150	Abdul Qadir PST	GPS Manwala	4-3-2009to 18-3-2009	15	1146	573
151	Shadat Khan PST	GMS 27-Gagh	19-11-2009to28-11-2009	10	1146	382
152	Baqar Hussain PST	GMS Narahal	16-3-2009to 16-4-2009	30	1146	1146
153	Liaqat Hussain PST	GPS Allah Abad	26-2-2009to 13-3-2009	15	1146	573
154	Muhammad Aslam PST	GPS Rai Pur	25-3-2009to 15-4-2009	20	1146	764
155	Rustam Ali PST	MMS Bhatianwala	24-2-2009to13-3-2009	17	1146	649.4
156	M.Asam Nadeem PST	GPS Qitta Habib Shah	18-3-2009to9-4-2009	21	1146	802.2
157	M.Asam Shahid PST	GMS Saec Shau	14-3-2009to22-4-2009	30	1146	1146

158	Rao Zakir Ali PST	GPS Akhtar Abad	17-1-2009to23-1-2009	37	1146	1413.4
159	Muhammad Saleem PST	GPS Islam Haraj	23-2-2009to 14-3-2009	20	1146	764
160	Muhammad Yasin PST	GHS Kabirwala No.1	2-2-2009to16-2-2009	15	1146	573
161	Muhammad Aslam PSt	GPS Jhlar Doltana	13-12-2011to22-12-2011	10	1146	382
162	Ikram Ullah PSt	GPS Kot Bahudar No.2	29-11-2011to 12-12-2011	13	1146	496.6
163	Muhammad Iqbal PST	GPS Ochi Sharif	18-9-2011to18-11-2011	60	1146	2292
164	Iltaf hussain PST	GPS Gudara	14-11-2011to 23-11-2011	10	1146	382
165	Muhammad Abdul Hameed PST	GPS 12-Meel	25-11-2011to 9-12-2011	15	1146	573
166	Rao Akram Zulifaqar PST	GPS Taleem ul Islam Kohowala	21-11-2011to 5-12-2011	15	1146	573
167	Shabir Ahmad Javeed PST	GMS AbdulHakim No.1	10-10-2011to 4-12-2011	56	1146	2139.2
168	Shahid Mehmood PST	GPS Faiz Ul; Aloom A.H	2-11-2011to 16-11-2011	15	1146	573
169	Muhammad Arif Abid PST	GHS Kabirwala No.1	19-8-2011to 16-11-2011	90	1146	3438
170	Muhammad Mohsin Raza PST	GPS Pull Bagar Wali	11-*11-2011to 30-11-2011	20	1146	764
171	Ghazanfar Abbas PST	GPS 12-Qitta	10-11-2011to 9-12-2011	30	1146	1146
172	Abdul Karim PST	GPS Sarfraz Pur	3-8-2011to 26-8-2011	22	1146	840.4
173	Ashiq Hussain PST	GPS Gharib Abad	21-10-2011to 6-11-2011	17	1146	649.4
174	Juma Khan Shahid PST	GPS Sarlar Wahin	19-10-2011to 8-11-2011	21	1146	802.2
175	Muhammad Aslam PST	GPS Kotla Syed Kabir	28-10-2011to 5-11-2011	11	1146	420.2
176	Muhammad Toofeeq PST	GMS Mula Pur	24-10-2011to 2-11-2011	10	1146	382
177	Ghulam Shabir PST	GPS Bahawal Pur	29-9-2011to 10-11-2011	47	1146	1795.4
178	Khalid Mehmood PST	GMS Nur Pur	19-10-2011to20-10-2011	12	1146	458.4
179	Muhammad Aslam PST	GPS Saif Pur	17-10-2011to 5-11-2011	30	1146	1146
180	NoBahar Khan PST	GMS Kori Balooch	13-10-2011to26-10-2011	14	1146	534.8
181	M.Hafeez Hassan PST	GPS Sarai Sidhu Sharqi	10-10-2011to 22-10-2011	13	1146	496.6
182	Sajjad Haiser khan PST	GPS Abdul Hakim No.3	10-10-2011to 8-11-2011	30	1146	1146
183	Muhammad Qasim PST	GPS Saif Pur	3-10-2011to 27-10-2011	24	1146	916.8
184	Qaswar AliPST	GPS Ahar Beela	1-10-2011to 11-11-2011	41	1146	1566.2
185	Bashir Ahmad PST	GPS Manwala	26-9-2011to25-10-2011	30	1146	1146
186	Muhammad Akram PST	GPS 13/V	27-9-2011to 17-10-2011	20	1146	764
187	Arif Mehmood PST	GPS Sarai Sidhu Gharbi	15-8-2011to 5-9-2011	22	1146	840.4
188	Kaniz Bano PST	GPS Karam Pur Joota	19-9-2011to 18-10-2011	31	1146	1184.2
190	Muhammad Iqbal PST	GHS Qatal Pur	22-8-2011to 29-8-2011	8	1146	305.6
191	Ghulam Shabir PST	GPS Rasool Pur Kalan	24-9-2011to 30-10-2011	37	1146	1413.4

192	Rab Nawaz PST	GMS Eid Gagh No.2	19-9-2011to 18-10-2011	30	1146	1146
193	Haji M.Rafique PST	GMS Mari Sahu	12-9-2011to 21-9-2011	10	1146	382
194	Mr. Jalil Ahmed Khatak (SST)		Aug-2009 to July-2011			14400
Total						229,122
Sr. No	Period	Kind of Leave	Working	Recovery		
		Mobility allowance, CA in winter leave				
	2		1,153	{2480/31*8*49= 31,360 1700/31*8 *268 = 117,574 1150/31*8*836 = 248,103		
Total Recovery				397,037		
Grand Total				626,159		

Annex-O**[Para No.1.3.5]****Unauthorized running of Private Schools without Registration – Rs 451,000**

Sr. No.	Name of Private School	Date of establishment	Registration Fees	Days till Nov.12	Fine 100*days	Total
1	Lahore H/S System KWL	01.04.12	7000	244	24,400	31,400
2	Nazia H/S Jahanian	01.04.12	7000	244	24,400	31,400
3	British H/S Mianchannu	01.04.12	7000	244	24,400	31,400
4	Bushra Public H/S Jajanian	01.04.12	7000	244	24,400	31,400
5	Niala Public H/S K Wala	01.04.12	7000	244	24,400	31,400
6	Nimja Public Middle School K Wala	01.04.12	5000	244	24,400	29,400
7	Zafar Scs. Middle school 105/15-L	01.04.12	5000	244	24,400	29,400
8	Danial Public Primary School Jahanian	01.04.12	5000	244	24,400	29,400
9	Javria Public Primary School Jahanain	01.04.12	5000	244	24,400	29,400
10	New Danish Middle School K Wala	01.04.12	5000	244	24,400	29,400
11	Pakistan Public Middle School K Wala	01.04.12	5000	244	24,400	29,400
12	Anjaum Public Middle School KWL	01.04.12	5000	244	24,400	29,400
13	Zeshan Pub middle school jahanian	01.04.12	5000	244	24,400	29,400
14	Knowledge middle school k Wala	01.04.12	5000	244	24,400	29,400
15	Zahoor Pub. Primary School M Channu	01.04.12	5000	244	24,400	29,400
Total					366,000	451,000

Annex-P

[Para No. 1.3.15]

Loss to Government due to excess rates to contractor Rs 93,024

Vr #	Date	Name of work	Quantity in CFT	Rate Reduced	Amount of Recovery
17	23.08.11	Construction of M/R from Manak Hiraj to Tulamba Length 0.52 KM	279	12	3,348
20	26.08.11	Construction of M/R from Chak No.9-B/8R to Khu Jindu wala Length 7100 RFT	1045	12	12,540
7	03.02.12	W / I of Metalled Road From Adda Mohsan Wal TO Tulamba (Remaining portion) from RD 164+00 to 244+00=8000 RFT (L=2.44 KM) Tehsil Mian channu District Khanewal	825	12	9,900
34	29.10.11	Const of M/R from Chak No.4/9-R from Pull 18/9-R	324	7	2,268
2	01.11.11	S/R of Dunya Pur Multan road to Chak No.133/10-R Jahanian Khanewal	286	12	3,432
32	26.11.11	Const of M/R from Mankot High School to basti Rahwali Mouza Mankot	387	12	4,644
1	03.02.12	Const of M/R from Boys High School Mohripur to Tail Rajbah Muharipur	200	12	2,400
11	16.02.12	Const of M/R from Koraie Baloch to basti Shamkot via Chowk Wajahat Gurdazi	477	12	5,724
19	22.02.12	Const of M/R from Pipple Mirale to Qadoo Mirali	310	12	3,720
22	23.02.12	Const of M/R Ali Sheer Wahin (Basti Khushi Muhammad Wali) Mouza Ali Sher Wahin Jahanian	380	12	4,560
5	05.03.12	Const of M/R from Mian Channu Jandiali road to Chak No.48/15-L	477	12	5,724
13	08.03.12	Const of M/R from (N-5) Kacha Khu to Tibah Muhammad Pur	252	12	3,024
21	19.03.12	S/R of Kashmir Road Canal bank road Jahanian	78	12	936
23	20.03.12	A/R re-decking of 9' span RCC slab culvert over Kabirwala minor at Raipur Regulator mari Sahu to Hashmat Mirali road	339	12	4,068
28	29.03.12	Const of M/R from Do Burji road to Chak No.125/7-ER	156	12	1,872
13	14.04.12	Const of M/R from Chak No.10/AH to Chak No.7/V	621	12	7,452
24	27.04.12	Const of M/R from Abadi Mehar Afzal Hiraj to Chak No.20/8-R	156	12	1,872
11	07.05.12	S/R of Jhalarwala to Muhammad Pur Mouza Chak Sher Khan	154	12	1,848
53	31.05.12	Re-construction of 4' span RCC Culvert on Jodhpur Makhdoom road in KM No.8	129	12	1,548
43	22.06.12	S/R to M/R from Jhang Multan road to Chak No.09/GH	155	12	1,860
49	22.06.12	Re-construction of 2' span culvert on Chowki Narool head Sardar Pur road	155	12	1,860
80	26.06.12	Const of M/R from Jodhpur to Baraywala form Chah Eid Gandaywala	390	12	4,680
81	26.06.12	A/R to Kukar Hatta Rangpur road redecking of 4' span RCC slab culverts in KM No. 1 & 6	312	12	3,744
Total Recovery					93,024