



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

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
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 Programme
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 and 170 (b) of the Constitution of the Islamic Republic of Pakistan, 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 115 of the Punjab Local Government Ordinance 2001, require the Auditor General of Pakistan to conduct the audit of receipts and expenditure of the District Fund and Public Account of the District Government.

The report is based on audit of District Government Sahiwal for the year 2011-12. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Most of the observations included in this Report have been finalized in the light of written responses and discussion with the management.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly of the 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, Sahiwal, 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 7,575 and the budget amounted to Rs11.029 million in audit year 2012-13. 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, Sahiwal, conducts its operations under the Punjab Local Government Ordinance, 2001. The DCO is the Principal Accounting Officer of the District Government and carried out functions of the District Governments through group of officers 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 Sahiwal is administratively divided into two Tehsils namely Sahiwal and Chichawatni.

a. Audit Objectives

Audit was conducted to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were 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 Governments.

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 20 formations including PAO out of total 254 formations in the District Government.

c) Audit of Expenditure and Receipts

Total non development budget of the District Government, Sahiwal for the financial year 2011-2012, was Rs 5170.10 million against which total expenditure of Rs 4581.025 million was incurred showing savings of Rs 589.075 million. Similarly total development budget for the financial year was Rs 541.450 million out of which expenditure of Rs 167.310 million was incurred showing savings / excess of Rs 374.135 million.

Audit of non development expenditure amounting to Rs 1443.106 million was conducted which was 32% of the total expenditure whereas development expenditure of Rs 146.331 million was conducted which was 87% of the total

development expenditure. Sample size selected for audit ranged from 25 % to 65% of total expenditure.

Total receipts of the District Government, Sahiwal for the financial year 2011-2012 were Rs14.567million. RDA Multan audited receipts of Rs7.283 million which is 50% of total receipts.

d) Recoveries at the Instance of Audit

Recovery of Rs26.466 million was pointed out including Rs23.122million which was not in the notice of the executive before audit. And no amount was recovered and verified during year 2012-13 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) The Key Audit Findings

- i. Non-production of record was noted in one case ¹.
- ii. Irregular expenditure was noted in 05 cases – Rs132.947million².
- iii. Performance issues involving an amount of Rs. 22.890was noted in 02 cases³.
- iv. Weak internal control was noted in 02cases– Rs3.576 million⁴.
- v. While analyzing the budgetary expenditure it was noticed that despite availability of budget in social and development sectors, funds were not utilized properly resulting in a saving of Rs. 778.712 million:

i. Para 1.2.1.1
ii. Para 1.2.2.1,1.2.2.2,1.2.2.3,1.2.2.4,1.2.2.5
iii. Para1.2.3.1,1.2.3.2
iv. Para 1.2.4.1,1.2.4.2

(Rs. inmillion)

Grant No.	Name of the Grant	Original Grant	Final Grant	Actual Expenditure	(+) Excess (-) Saving	Saving (%)
15	Education	3769.211	3769.211	3,472.02	-297.19	-8%
16	Health Services.	809.45	809.45	731.847	-77.60	-10%
24	Civil Works.	37.937	37.937	28.586	-9.35	-25%
25	Communications.	40.404	40.477	22.372	-18.11	-45%
31	Miscellaneous.	19.573	19.573	17.245	-2.33	-12%
Total Non-Development :		4676.575	4676.648	4272.071	-404.58	-9%
36	Development.	349.503	541.445	167.31	-374.135	-69%
Total Development :		349.503	541.445	167.310	(374.135)	-69%
Grand Total :		5,026.078	5,218.093	4,439.381	-778.712	-

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memurendum of Departmental Accounts Committee (MFDAC) Annexure-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 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
1	Total Entities (Ministries / PAOs) in Audit jurisdiction	01	5,711.545
2	Total formations in audit jurisdiction	254	5,711.545
3	Total Entities (Ministries / PAOs) Audited	01	2,513.478
4	Total formations Audited	20	2,513.478
5	Audit & Inspection Reports	20	2,513.478
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations Classified by Category

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	22.890
3	Internal controls	3.576
4	Others	132.947
	Total	159.413

Table 3: Outcome Statistics

(Rs. in million)

Sr. No	Description	Exp on Procuring Physical Assets	Salary	Non Salary	Civil Works	Receipts	Others	Total current year	Total last Year
1	Outlays Audited	-	2027.057	211.805	239.695	34.921	-	2,513.478	2,262.351
2	Amount placed under Audit Observation / Irregularities by Audit	-	23.122	5.981	126.966	3.344	-	159.413	24.476
3	Recoverables Pointed Out at the instance of Audit	-	23.122	-	-	3.344	-	26.466	17.412
4	Recoverables Accepted / Established at the instance of Audit	-	23.122	-	-	3.344	-	26.466	17.412
5	Recoverables Realized at the instance of Audit	-	-	-	-	-	-	-	-

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.	132.947
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
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	26.466
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	-
Total		159.413

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 Sahiwal

1.1.1 Introduction

As per the Punjab Local Government Ordinance 2001, the District Governmetns / 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.

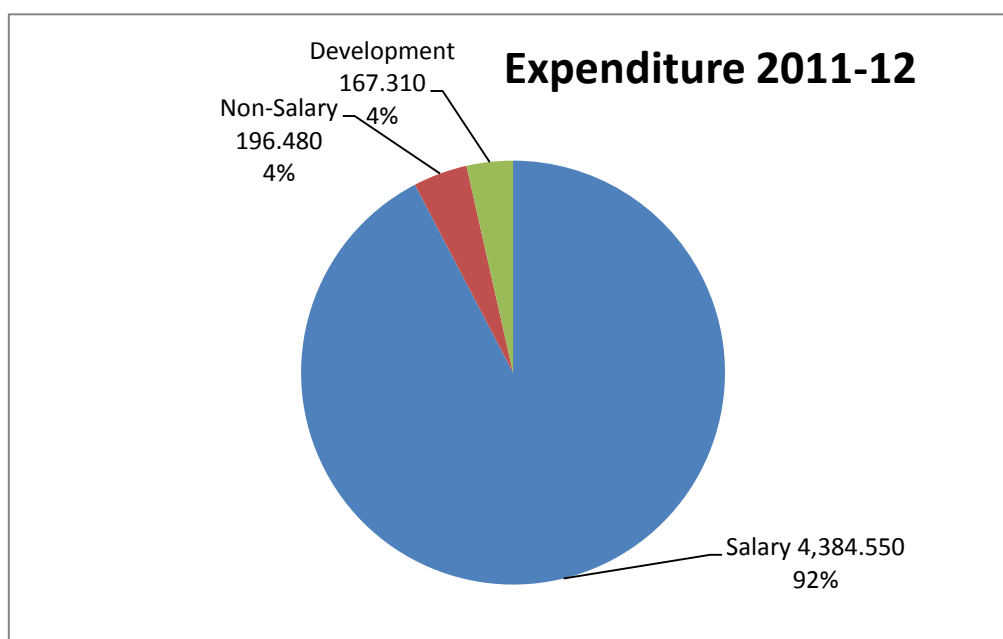
The District Government is headed by Zila Nazim / District Administrator. The District Government shall be competent to acquire, hold or transfer any property, moveable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the devolved departments which are decentralized or set up under the Ordinance. The District Governments 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 decenetralized 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 coordinats the activities of the groups of offices for coherent planning, development, effective and efficient functioning of District Administrtaion.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. In million)

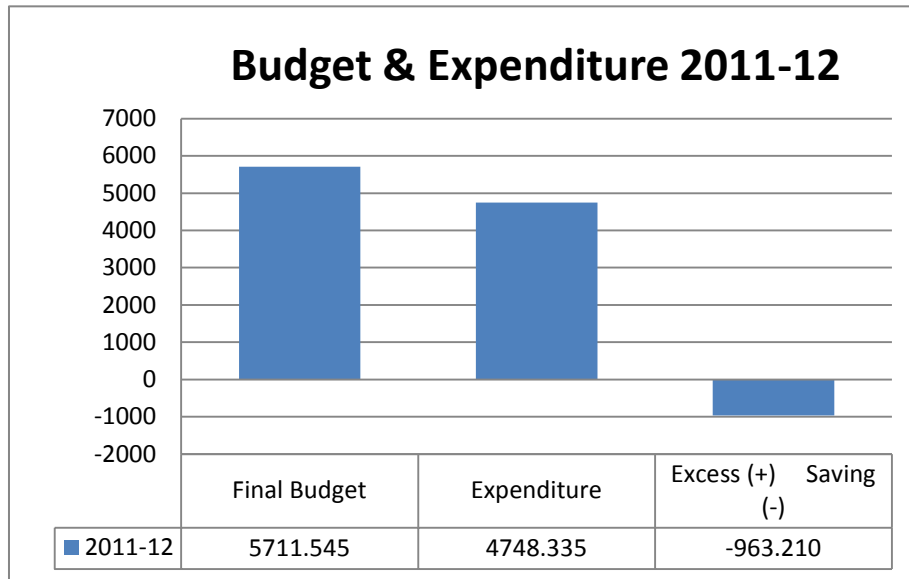
2011-12	Budget	Expenditure	Excess (+) / Saving (-)	(%) Saving
Salary	4,647.849	4,384.549	(263.300)	(0.057)
Non-salary	522.165	196.476	(325.689)	(0.624)
Development	541.445	167.310	(374.135)	(0.691)
Total	5,711.459	4,748.335	(963.124)	(0.169)



Detail is given in Annexure-B

As per the Appropriation Account for financial year 2011-12 of District Government Sahiwal, total original budget (Development and Non-Development)

was Rs511.417 million, supplementary grant ofRs200.128 million was provided and the final budget was 5711.459 million. Against the final budget, total expenditure of Rs. 4748.335 million was incurred by the District Government during 2011-12. Annexure-C

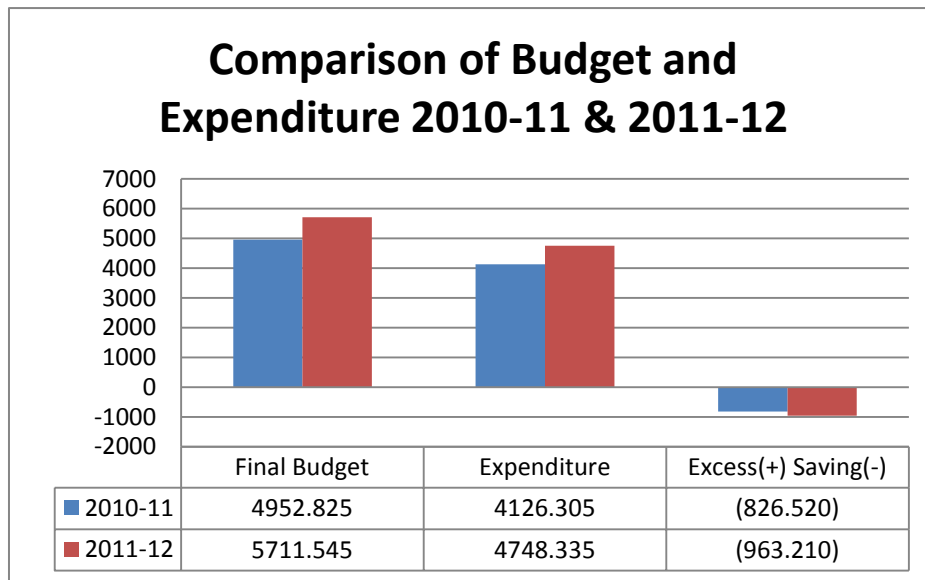


Due to inefficient financial management by the Principal Accounting Officer / DCO there was saving of Rs 963.124 million. Major portion of savings occurred in the offices of EDO Education, EDO (Health) and EDO (Works & Services) as detailed below:

- (i) In various offices under EDO (Education) saving of Rs297.190 million (8% of allocation) occurred by over estimating/releasing the budget against 1,782 vacant posts despite the fact that no recruitment against these vacant posts was made during the financial year 2011-12. Further funds of School Management Council (SMC) were not utilized despite availability. The same resulted into depriving the students / populace from necessary facilities such as provision of furniture & fixture as well as provision of laboratory equipment.

- (ii) In Health Department saving of Rs77.644 million (10% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department finalized the rate contract near the end of the financial year i.e. in June, 2012 resulting in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.
- (iii) In Works & Services Department saving of Rs. 27.529 million (35 % of allocation) occurred due to non-execution/completion of development schemes.

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



There was 15% increase in Budget Allocated and Expenditures incurred respectively, while there were overall savings of Rs963.210 million during 2011-12.

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

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab but the Reports have not been examined by the Public Accounts Committee as yet.

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	24	Not convened
2	2003-04	11	Not convened
3	2004-05	11	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report	117	Not convened
5	2009-10	30	Not convened
6	2010-11	26	Not convened
7	2011-12	16	Not convened
	Total	235	

As already indicated in the above table, no PAC meeting has ever been convened to discuss District Audit Reports.

1.2 Audit Paras

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record

According to Section 115 (6) of the PLGO 2001, the officials shall afford all facilities and provide record for Audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Dy. DEO (EE-W), Sahiwal did not produce the vouched accounts of various expenditure and receipt heads for the period 2010-12 despite several verbal & written requests and the same remained unAudited. Detail is given below.

1. Detail of outstanding balances within schools in the head of SMC grant.
2. Detail of outstanding balances within schools in the head of Farough-e-Taleem Fund.
3. Personal files and service books of staff.
4. Bank reconciliation statements.
5. Stock Register of Schools.
6. Detail of students to verify the amount of receipts regarding Farough-e-Taleem Fund (as it reflect misappropriation by deposit less amount).
7. Sanction strength of staff.
8. List of assets.

Audit is of the view that due to weak internal controls, record was not produced to Audit and legitimacy of the expenditure could not be ascertained.

Non-production of record resulted in violation of Section 115 (6) of the PLGO 2001.

The matter was reported to Dy. DEO (EE-W) and DCO during November, 2012. The Dy. DEO (EE-W) replied that SMC record had been exempted from Audit by the Director (B&P) DPI (EE) Punjab Lahore vide memo No.7303/Audit –ii dated 22-11-2007 and remaining record was misplaced at the time of Audit which is now available.

The reply was not acceptable as required record was not produced to Audit.

DAC, in its meeting, held on 17th& 18th December, 2012, directed the Dy. DEO (EE-W) to produce the record for detailed Audit verification within 07 days. No further progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action against Dy. DEO (EE-W), beside immediately production of record, under intimation to Audit.

[AIR Para No. 08]

1.2.2 Irregularity and Non-compliance

1.2.2.1 Unjustified Tendering without the Presence of Tenders Board - Rs 121.200million

According to Government of the Punjab LG&CD Department letter No.S.O.D.G (Dev) (LG) 9-7/2009 dated 23.12.2010, District Tender Board, comprising the following was constituted in all the Districts of the Punjab for issuing, receiving and opening of tenders:

- | | | |
|----|--|-----------|
| a. | Executive District Officer of concerned client department | Convener |
| b. | Representative of Divisional Commissioner | Member |
| c. | Representative of DCO | -do- |
| d. | Executive District Officer (F&P) or his Representative not bellow the rank of District Officer | -do- |
| e. | Executive District Officer (W&S) | -do- |
| f. | District Officer of the executing agency | Secretary |

DO (Buildings) opened tenders during the period 2011-2012 valuing Rs 121.20 million in the presence of un-authorized committee. Further representative shown attended the meeting did not sign tender register.

Date of the tender	Value of Tenders	Name of Participants
05.09.2011	25968700	EDO Education, Representative of EDO F&P, DDO Building
17.09.2011	34987700	EDO Education, DDO Building
05.10.2011	28500000	EDO Health, Representative of EDO F&P, EDO W&S, DO Building
14.10.2011	2773000	Representative of EDO Education, EDO W&S, DO Building
17.11.2011	22298500	EDO Education, Representative of EDO F&P, EDO W&S, DO Building
28.01.2012	1401400	Representative of EDO Agri, Representative of EDO F&P, DO Building, Representative of DCO
02.05.2012	792100	EDO Agriculture, EDO Health, EDO (W&S)
23.05.2012	924000	EDO W&S, DO Building, Representative of Commissioner
14.06.2012	686300	EDO W&S, EDO Health, DO Building, Representative of Commissioner
15.06.2012	1872000	EDO W&S, DO Building, Representative of Commissioner
20.6.2012	996200	Representative of EDO F&P, DO Building

Audit is of the view that due to weak internal controls, tenders were opened by the irrelevant members instead of complete members of the tender board.

Opening of tenders without members of tender board resulted opening of tender by the illegal tender committee.

The matter was reported to DO (Buildings) and the DCO during November, 2012. The DO (Buildings) replied that the participants were requested to attend the process of tendering on the proper date and time but they did not turn up to attend the venue at the time of tendering.

The reply was not satisfactory as the tenders were opened without the presence of complete tender board.

DAC, in its meeting, held on 17th& 18th December, 2012, directed the DO (Buildings) to initiate the inquiry and to submit report within 30 days for fixation of responsibility. No further progress was intimated till the finalization of this Report.

Audit recommends appropriate action against responsible, besides corrective measures, under intimation to Audit.

[AIR Para No. 05]

1.2.2.2 Unauthorized Issuance of Tender to Contractor beyond Limit - Rs 5.766 million

According to Finance Department notification No.SOB-II (C&W) 2-11/73 (2004-08), contractor enlisted as “D” category is entitled to participate in tender up to 2 million. No tender can be issued beyond this limit to contractor.

DO (Roads) issued tenders of Rs 5.766 million beyond the prescribed limit to contractor Majid Associate enlisted as “D” class vide EDO (W&S) letter No.7775/G dated 06-09-20011 mentioning that contractor could participate up to

the works of Rs2 million. Name of the works for which tenders were issued beyond prescribed limit is given below.

(Amount in rupees)

Date of tender	Name of the work	Amount of Tenders
12-10-2011	Construction of road Gamber Noor Shah road to 58-4-R	2,330,000
-do-	Construction of road fro link C-Plot to Durbar Peer MuhammdChak No.58/5-L	3,436,000
Total		5,766,000

Audit is of the view that due to weak internal controls, tenders were issued to contractor beyond prescribed limit.

Issuance of tender beyond prescribed limit of contractor resulted in violation of government instructions.

The matter was reported to DO (Roads) and the DCO during November, 2012. The DO (Roads) replied that contractor had already been up graded as “C” class contractor.

The reply was not acceptable as the tenders were issued to contractor prior upgradation of contractor as category “C”.

DAC, in its meeting, held on 17th & 18th December, 2012, directed the DO (Planning) to conduct inquiry and submit report for fixing of responsibility. No further progress was intimated till the finalization of this Report.

Audit recommends action against concnered for unauthorized issuance of tender to contractor beyond prescribed limit, besides corrective measures.

[AIR Para No. 06]

1.2.2.3 Unjustified Expenditure on Local Purchase of Medicines – Rs2.332 million

According to letter No.FD (FR) 11-2/89 dated 1st November 2001 of Finance Department, officers in District Governments are authorized to distribute

the budget allocation for medicines 10% reserved for natural climates/emergencies to be purchased in bulk, 15% day to day purchase for normal medicines, 75% bulk purchase for normal medicines.

MS DHQ Hospital made local purchase of medicine more than prescribed limit for Rs 2.332 million against government instructions. The detail is as under.

(Amount in rupees)

Description	Total Budget of Medicines	75% Bulk	10% Emergency	15% day to Day LP
Budgeted Figures	11500000	8625000	1150000	1725000
Actual Expenditure	11105916	7048807	11105916	4057109
Ratio of Expenditure	100%	63%	0%	37%
Excess Expenditure				2332109

Audit is of the view that due to weak internal controls, expenditure on local purchase of medicine was incurred more than prescribed limit.

Unjustified expenditure on local purchase resulted in unlawful expenditure.

The matter was reported to MS DHQ Hospital and the DCO during November, 2012. The MS DHQ Hospital replied that the day to day LP of medicines exceeded due to some unavoidable circumstances.

The reply was not satisfactory as the excess expenditure on LP of medicines was incurred than prescribed limit.

DAC, in its meeting, held on 17th & 18th December, 2012, directed the MS DHQ Hospital to present the record for detailed Audit verification within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends action against concerned for unauthorized expenditure, besides corrective measures.

[AIR Para No.13]

1.2.2.4 Non-Verification of General Sales Tax Deposited in Government Treasury -Rs 2.013 million

According to the Government of Punjab instruction vide D.O No 5(21) L&D/99-4910/FS. Dated 03/10/1997, the proof of general sales tax deposited into government treasury is necessary.

DCO, EDO (F&P) and DO (Health) paid GST amounting to Rs108,739, Rs1,823,990 and Rs80,493 respectively to different firms but no verification was made from the collector sales tax as well as government treasury regarding deposit of GST. In absence of verification/confirmation, the amount of GST seemed misappropriated. The detail is in **Annexure-D**: -

Audit is of the view that due to weak financial control, payment of GST was not verified.

Non verification of general sales tax deposit resulted in violation of government instructions.

The matter was reported to the DCO, EDO (F&P) and DO (Health) during November, 2012. The concerned authorities replied that all the items were purchased from GST registered firms and according to Sales Tax Rules, the firm registered with the Sales Tax Department was bound to deposit GST into Government Treasury on the prescribed form. It was the responsibility of Sales Tax Department to verify the amount of Sales Tax deposited by the said firm into the Government Treasury.

The reply was not acceptable as the proof of deposit of GST was not obtained in violation of above referred letter.

DAC, in its meeting, held on 17th & 18th December, 2012, directed the concerned to produce the deposit of sales tax challans for Audit verification within 15 days. No further progress was intimated till the finalization of this Report.

Audit recommends action against the responsible besides production of GST deposit proof.

[DCO AIR Para No. 08]
[EDO (F&P) AIR Para No.06]
[DO (Health) AIR Para No.06]

1.2.2.5 Unauthorized Clearance of Pending Liabilities without Allocation of Funds – Rs1.636 million

According to Rule 2.10 (b) (3) of the PFR Vol-I, no charges / claims of previous years should be allowed to stand over to be paid from the grant of another year.

The following officers withdrew Rs1.636 million for clearance of pending liabilities without sanction to incur the expenditure out of allocation for current financial year or without having additional budget for clearance of previous year's claims.

(Amount in rupees)

Sr. No.	AIR Para No.	Name of Officer	Amount
1	7	M.S. D.H.Q. Hospital Sahiwal	1,277,182
2	10	MS THQ Hospital Chichawatni	426,450
3	4	DEO (EE-W) Sahiwal	268,842
4	5	DO (OFWM) Sahiwal	1,366,867
5	5	DO (Forests)	110,551
Total			1,635,709

The detail of withdrawals is in **Annexure-E**.

Audit is of the view that due to weak financial controls, the pending liabilities were cleared without allocation in the current budget.

Unauthorized clearance of pending liabilities resulted in unlawful utilization of current budget.

The matter was reported to concerned authorities and the DCO during November, 2012. The authorities replied that pending liabilities were cleared in

the current financial year due to non availability of sufficient allocations in the previous years.

The reply was not acceptable as approval for clearance of pending liabilities were not obtained from the competent authority.

DAC, in its meeting, held on 17th & 18th December, 2012, directed the concerned to sort approval form the competent authority. No further progress was intimated till the finalization of this Report.

Audit recommends action against concerned for irregular clearance of pending liabilities, besides corrective measures.

[MS DHQ Hospital AIR Para No.07]
[MS THQ Hospital Chichawatni AIR Para No.10]
[DEO (EE-W) AIR Para No.04]
[DO (OFWM) AIR Para No.05]
[DO (Forests) AIR Para No.05]

1.2.3 Performance

1.2.3.1 Unauthorized Withdrawal of Different Allowances despite Regularization of Services -Rs 19.546 million

According to Condition (J, K, L) of S&GAD Department's Notification No. DS (O&M)5-3/2004 contract (MF) dated 14th October, 2009, their 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-W) and Dy. DEO (EE-M), Sahiwal withdrew Rs 19.546 million on account of different allowances for the staff while the staff was regularized and the same allowances were not admissible. The detail of withdrawals is in **Annexure-F**: -

Audit is of the view that due to weak internal controls, inadmissible allowances were withdrawn.

Withdrawal of inadmissible allowances resulted in loss to government.

The matter was reported to Dy. DEO (EE-W), Dy. DEO (EE-M) and the DCO during November, 2012. The Dy. DEO (EE-W) and Dy. DEO (EE-M) replied that amount withdrawn as allowances would be recovered from the concerned after the final decision of the honorable court.

DAC, held on 17th & 18th December, 2012, directed the Dy. DEO (EE-W) and Dy. DEO (EE-M) to expedite the recovery. No further progress was intimated till the finalization of this Report.

Audit recommends strict action against concerned, besides recovery of overpaid amount, under intimation to Audit.

[Dy. DEO (EE-W) Sahiwal AIR Para No.02]

[Dy. DEO (EE-M), Sahiwal AIR Para No.01, 02]

1.2.3.2 Training on Bogus Documents Resulting Unjustified Payment of Stipend – Rs 3.344million

According to the provision contained in Secretary Elementary Education Department Government of the Punjab letter No.PA/ASG-Misc/98 dated 7-6-1998, appointment letters Education Certificates, Medical Certificates were got verified by the DEO/DDEO concerned from the issuing authorities before release of pay and allowances on first appointment /transfer.

Principal School of General Nursing gave admission to students for General Nursing Training Session Sep-Oct 2008. On verification of matriculation certificates from Board of Intermediate & Secondary Education, Lahore it was came to knowledge that some students had submitted bogus documents. On the basis of forged documents, these students got benefit of stipend for about three years of Rs 3.344 million but no action was taken against such students.

Audit is of the view that due to weak financial control the stipend was paid to students who submitted bogus documents.

Payment of stipend prior to verification of documents was negligence of Principal School of General Nursing.

The matter was reported to Principal School of General Nursing and the DCO during November, 2012. The Principal School of General Nursing replied that the matter is in Honorable Lahore High Court. The action would be taken after the decision of the Court.

The reply was not satisfactory as no documentary evidence was produced for verification.

DAC, in its meeting, held on 17th& 18th December, 2012, directed the EDO (Health) to launch FIR and expedite the recovery. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility and to takes appropriate action against concerned, besides recovery, under intimation to Audit.

[AIR Para No. 02]

1.2.4 Weak Internal Control

1.2.4.1 Recovery of Conveyance Allowance from Employee Residing in Residential Colonies situated within Work Premises – Rs1.946 million

According to clarification regarding conveyance allowance issued vide Government of the Punjab Finance Department letter No.FD.SR.I.9-4/86 (PR) (P) dated 15.10.2011, conveyance allowance was not admissible to those government employees residing within the premises of work place.

MS DHQ Hospital and MS THQ Hospital Chichawatni withdrew conveyance allowance of Rs 1.477 million and Rs 469,440 respectively in respect of employees residing in the residential colonies situated within the work premises of concerned hospital. The detail is in **Annexure-G**.

Audit is of the view that due to weak internal controls, conveyance allowance was paid to the residents of the colonies situated within the premises of the hospitals.

Unauthorized payment of conveyance allowance resulted in inadequate monitoring of the concerned authorities.

The matter was reported to MS DHQ Hospital, MS THQ Hospital Chichawatni and the DCO during November, 2012. The MS DHQ Hospital and MS THQ Hospital Chichawatni replied that amount withdrawn as conveyance allowance would be recovered from the concerned.

The recovery was admitted by the concerned authorities but no action was taken for recovery.

DAC, held on 17th & 18th December, 2012, directed the MS DHQ Hospital and MS THQ Hospital Chichawatni to expedite the recovery. No further progress was intimated till the finalization of this Report.

Audit recommends that the concerned authorities should be accountable for such unauthorized withdrawal of conveyance allowance besides recovery from the concerned.

[MS DHQ Hospital Sahiwal AIR Para No. 14]
[MS THQ Hospital Chichawatni AIR Para No. 05]

1.2.4.2 Unauthorized withdrawal of pay and Allowances for the period of leave without pay – Rs1.630 million

According to Rule 2.31(a) of PFR Vol-I, a drawer of bill of pay, allowances, contingent and other expenses will be held responsible for any over charges.

DEO (EE-W), Dy. DEO (EE-M) and Dy. DEO (EE-W) Sahiwal withdrew Rs 491,881, Rs 877,049 and Rs 261,100 respectively on account of pay and allowances for the different staff while the concerned staff was on leave without pay. The detail is in **Annexure-H**.

Audit is of the view that due to weak internal controls, pay and allowances were withdrawn during leave period.

Unauthorized withdrawal of pay & allowances resulted in loss to government.

The matter was reported to concerned authorities and the DCO during November, 2012. The authorities replied that amount withdrawn as pay and allowances would be recovered soon from the concerned.

The recovery was admitted by the concerned authorities but no action was taken for recovery.

DAC, in its meeting, held on 17th & 18th December, 2012, directed the DEO (EE-W), Dy. DEO (EE-M) and Dy. DEO (EE-W) Sahiwal to expedite the recovery. No further progress was intimated till the finalization of this Report.

Audit recommends that the concerned authorities should be accountable for such unauthorized withdrawal of pay and allowances, besides recovery from the concerned.

[DEO (EE-W) AIR Para No. 02]
[Dy. DEO (EE-M) AIR Para No. 03]
[Dy. DEO (EE-W) AIR Para No. 03]

Annexures

Annexure-1

Sr. No.	Name of Formation	AP No.	Title of Para	Amount of Audit Observation	Nature of Audit Observation.
1	DCO	6	Unjustified Heavy Expenditure on Purchase of Printing & Stationery – Rs 492,924	0.493	Irregularity
2	DO (Roads)	4	Unjustified payment of performance security – Rs 651,505	0.652	Irregularity
3	DO Building	18	Excess Payment to Contractor due to Approval of Excess Rate of Non-Schedule Items – Rs 463,771	0.464	Weak Internal Control
4		17	Excess payment of Non-Schedule Items than Approved Rates - Rs 194,550	0.195	Weak Internal Control
5		15	Excess Payment due to Excess Approval of Rate of Non-Schedule Item – Rs 90,571	0.091	Weak Internal Control
6		8	Excess Payment to Contractor due to Excess Approval of Rate of Non-Schedule Item – Rs 312,114	0.312	Weak Internal Control
7		1	Excess Payment of Price Variation During Extended Period Recovery Thereof – Rs 242,456	0.242	Weak Internal Control
8	DO Forest	1	Loss to Government due wastage of Funds on plantation near Ashyana Housing Scheme - Rs 82, 100	0.082	
9		3	Loss to Government Due to Reducing the Reserve Rates Below Than Average Rates – Rs 901, 634	0.902	Irregularity

10		2	Unjustified Withdrawal of Daily Wages for Rising of Plants and Loss to Government – Rs 199, 700	0.200	Irregularity
11	DO (OFWM)	7	Irregular/Doubtful Expenditures -Rs 84,679	0.085	Irregularity
12	DHQ Hospital	5	Unauthorized Purchase of Different General Store Items - Rs 422,950	0.423	Irregularity
13		8	Unauthorized Splitting of Expenditure on Repair of Generator - Rs 114,990	0.115	Irregularity
14		5	Non Deduction of Security Deposit despite Non Supply of Material – Rs 71,500	0.072	Irregularity
15		9	Unauthorized Withdrawal of House Rent Allowance Despite Availing Government Residence Recovery Thereof – Rs 503,118	0.223	Performance
16		10	Unauthorized Withdrawal of Inadmissible Allowances during Leave Period Recovery	0.053	Weak Internal Control
17		4	Loss to Government Due to Non Recovery of Liquidated Damages – Rs 111,428	0.111	Weak Internal Control
18		DO (Health)	2	Unauthorized Withdrawal of House Rent Allowance Despite Availing Government Residence Recovery Thereof – Rs 503,118	0.280
19		4	Unauthorized Payment of 30% HSRA to the General Duty Staff of BHU's Recovery Thereof – Rs 142,670	0.143	Weak Internal Control
20	PNS	1	Non-Recovery of Stipend from Abscond Nursing Students – Rs 212,606	0.213	Performance

21	HAQ Hospital	3	Non Deduction of 5% Maintenance Charges from the Residents of Coloney – Rs 202,372	0.202	Weak Internal Control
22	EDO (Education)	7	Unjustified Charging of Illegal Student Funds – Rs 155,300	0.155	Weak Internal Control
23	DEO (EE-W) Sahiwal	3	Bogus Appointment of SESE Teacher Recovery thereof - Rs 287,582	0.288	Performance
24		5	Unauthorized Withdrawal of Inadmissible Allowances during Leave Period Recovery	0.192	Weak Internal Control
25		6	Unjustified Payment of Qualification Allowance - Rs.193,540	0.194	Weak Internal Control
26	Dy. DEO (EE-W) Sahiwal	4	Unauthorized Withdrawal of Inadmissible Allowances during Leave Period Recovery	0.254	Weak Internal Control
27		6	Unjustified Payment of Qualification Allowance - Rs.193,540	0.194	Weak Internal Control
28	Dy. DEO (EE-M) Sahiwal	6	Unauthorized Withdrawal of Inadmissible Allowances during Leave Period Recovery	0.136	Weak Internal Control
29		4	Un-authorized Grant of Study Leave and Excess Payment of Pay & Allowance – Rs 393,942	0.394	Weak Internal Control
30		7	Excess Payment of Charge Allowance to Head Teachers – Rs 300,000	0.300	Weak Internal Control
31		8	Un-authorized Payment of Pay & Allowance to Teachers during Absconders – Rs 85,145	0.085	Weak Internal Control

Annexure – A

MFDAC Paras

(Rs. in million)

Sr. No.	AIR Para No	Description	Amount
	1	District Cordination Officer	
1	11	Loss sustained to government due to wastage amounting to RS. 1,67,782/-	0.168
		Total	0.168
	2	EDO (Finance & Plainning)	
2	5	Non depositi of pension contribution funds Rs. 2.20 million	2.2
		Total	2.2
	3	DO Building	
3	2	Excess Payment due to charging of excess Rates Rs 64,061.	0.064
4	3	Non availability of proof of deposit of tender fee amounting to Rs 115,322.	0.115
5	4	Unjustified tendering without the presence of tenders board amounting to Rs 121.20 million.	121.2
6	9	Excess payment to the contractor amounting to Rs 171,690/-	0.172
7	10	Excess payment to the contractor amounting to Rs 107,862 due to laying of subbase under tuff tile instead brick blast with sand.	0.108
8	14	EXCESS payment to contractor	0.101
		Total	121.76
	4	DO Roads	
9	1	Excess payment of earth and recovery Rs. 266168	0.266
10	2	Non recovery of cost of old material	0.048
11	3	Excess rate charged in payment of earth work recovery	2.728
12	5	unjustified payment of work charge establishment	0.069
13	9	Unjustified payment of price variation	0.296

14	10	Non recovery of professional tax	0.081
15	11	Recovery on a/c of conveyance allowance	0.087
16	12	Recovery on a/c of house rent and 5% house rent recovery	0.049
		Total	3.624
	5	EDO Health	
17	1	Payment of conveyance allowance	
18	3	Expenditure of Rs 15600 million without any budgetary allocation	1.56
19	4	Un-authorized printing of out door patient ticket worth RS 1488883	1.489
		Total	3.049
	6	Haji Abdul Qayyum Hospital	
20	6	Irregular Withdrawal of conveyance allowance by employees residing in hospital accommodation Rs. 157680/-	0.158
21	7	Loss to government due to irregular withdrawal of house rent allowance Rs 144,288	0.144
22	10	Loss to government due to non collection of Liquidity Damages RS. 61,863.	0.062
23	11	Loss to Government due to non obtaining of discount on Local purchase 32650/-	0.033
24	12	Irregular payment of conveyance allowance Rs. 21816/-	0.022
		Total	6.517
	7	DHQ Hospital	
25	6	Irregular purchase of bedding clothing items without competition and supply against the purchase order and demand RS 349,910	0.35
		Total	0.35
	8	Principal Nursing School	
26	3	Non utilization of funds	
27	4	Non recovery of lecetricty charges Rs. 150,000	0.15
		Total	0.5

	9	THQ Chichawatni	
28	2	Non obtaining of cdrs of Rs,92,955 for the purchase of medicine	0.093
29	6	Loss to government due to charging excess rate of Rs.79,755 on the purchase of iv canola	0.08
30	8	Non-auctioning of condemendabdulance and dental unit of Rs.300,000	0.3
31	9	Excessive expenditure on gas, electricity and pol in violation of austerity measures and loss to government of rs.1.091 million	1.091
32	11	Irregular purchase of oxygen gas cylender without quotation and loss to government of Rs 67,850	0.068
		Total	1.632
	10	EDO Education	
33	2	Deterioration of building of schools involving cost of Rs.33.529 million due to non receiving of sne	33.529
34	6	Misappropriation of trees of worth Rs. 330,000/-	0.33
		Total	33.859
	11	Dy. DEO (EE-W) Sahiwal	
35	1	Un-authorized payment of Social Security Benefit after Regularization –Rs.2.0239 million	2.0239
		Total	2.0239
	12	Dy. DEO (EE-M) Chichawatni	
36	1	Un-authorized payment of pay & allowance – Rs. 485,680	0.486
37	2	Excess payment of charge allowance to head teachers - Rs.120,000	0.12
38	3	Non-recovery of mobility / conveyance allowance to teacher during leaves - Rs.57,382	0.057
39	4	Non-imposition of penalty upon the teachers whose result was poor	0
40	5	Un-due Flow of Expenditure in June, 12 - Rs. 1.271 Million	1.271

41	6	Non-utilization of non-development budget - RS. 154,678	0.155
42	7	Non-Production of Record	0
		Total	2.089
	13	DO (OFWM)	
43	1	Doubtful with draw of labor cost without production of vouched account Rs. 4.970 million:	4.97
44	4	Irregular release of installments to water user association Rs. 3.314 million:	3.314
		Total	8.284
	14	DO (Forest)	
45	4	Non authentication updated numeration registers of trees after the devolution period and loss to Government of Rs. 918,668.	0.919
46	7	Non Recovery of Forest Cases/Theft Cases of Rs. 13,020	0.013
		Total	0.932
	15	DO (Live Stock)	
47	2	Loss to government due to excessive rates and lesser quantities – Rs 476,000	0.476
48	5	Non-utilization of the funds – Rs 6.644 million	6.644
49	6	Unauthorized expenditures on pol by ignoring austerity measures – Rs573,795	0.574
50	7	Non-recovery of cost of vaccines charges from the veterinary hospital and dispensaries – Rs.180,000	0.18
51	8	Loss to government due to irregular withdrawal of conveyance allowance – Rs 41,400.	0.041
		Total	7.915
	16	Dy. DO (Agri) Sahiwal	
52	1	Loss To Government Due To Poor Performance Of Management And Less Realization Of Sale Proceeds Of Agriculture Farm - Rs.6.111 Million	6.111
53	2	Un-even flow of expenditure in the m/o june-12 -Rs. 891,935	0.892

54	3	Less deposit for wheat produce – Rs 79,550	0.08
55	4	Non-utilization of the funds – Rs 137,130	0.137
56	5	Less deposit on account of barseenrabi fodder – Rs 181,970	0.182
57	6	Non-recovery of sale proceed of orchard – Rs.163,000	0.163
58	7	Non-recovery of sale proceed of chara jai – Rs.29,450	0.03
59	8	Loss to government due to deterioration of govt. property	0
		Total	7.595
		Grand Total	202.8479

Annexure-B

Summary of Budget & Summary Financial Year 2011-12

(Amount in Rupees)

Name of Office	Budget			Expenditure			Excess(+) Savings(-)	%
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
DCO	20,672,000	13,103,500	33,775,500	19,882,239	6,645,170	26,527,409	(7,248,091)	21%
EDO (F&P)	11,138,600	68,437,266	79,575,866	10,170,042	31,516,270	41,686,312	(37,889,554)	48%
EDO (Revenue)	14,547,000	2,468,000	17,015,000	14,164,823	1,112,045	15,276,868	(1,738,132)	10%
EDO (W&S)	47,815,000	30,672,000	78,487,000	41,522,314	9,435,321	50,957,635	(27,529,365)	35%
EDO (Education)	3,689,822,872	79,496,128	3,769,319,000	3,451,268,586	20,860,150	3,472,128,736	(297,190,264)	-8%
EDO (Health)	629,548,926	182,974,920	812,523,846	615,936,027	118,943,713	734,879,740	(77,644,106)	10%
EDO (IT)	2,264,000	307,000	2,571,000	1,682,360	269,956	1,952,316	(618,684)	24%
EDO (CD)	40,052,000	2,890,000	42,942,000	39,585,475	1,401,776	40,987,251	(1,954,749)	-5%
EDO (Agriculture)	182,637,000	148,016,154	330,653,154	181,077,759	12,608,905	193,686,664	(136,966,490)	41%
EDO (Literacy)	7,187,750	(6,516,750)	671,000	7,177,384	(6,531,750)	645,634	(25,366)	-4%
Municipal Services	2,164,000	317,000	2,481,000	2,082,442	214,240	2,296,682	(184,318)	-7%
Total Current	4,647,849,148	522,165,218	5,170,014,366	4,384,549,451	196,475,796	4,581,025,247	(588,989,119)	11%
Expenditure								
Development			541,445,000			167,310,048	(374,134,952)	46%
Development Expenditure			541,445,000			167,310,048	(374,134,952)	
Grant Total of Expenditure			5,711,459,366	4,384,549,451	196,475,796	4,748,335,295	(963,124,071)	17%

Annexure - C

**Summary of Appropriation Accounts by Grants and Appropriations for the
Financial Year 2011-12**

(Rs. in million)

Grant No.	Name of the Grant	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
							(+) Excess
							(-) Saving
1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	Rs.
NON-DEVELOPMENT							
3	Provincial Excise.	Voted	3.766	0	3.766	3.083	-0.683
5	Forests.	Voted	13.061	0	13.061	12.619	-0.442
6	Registration.	Voted	0	0	0.000	0	0
7	Charges on A/c of Motor Vehicles Act.	Voted	2.894	0	2.894	2.461	-0.433
8	Other Taxes & Duties.	Voted	9.133	0.611	9.744	9.732	-0.012
10	General Administration.	Voted	78.81	0	78.810	69.077	-9.733
15	Education.	Voted	3,769.211	0	3769.211	3,472.021	-297.19
16	Health Services.	Voted	809.45	0	809.450	731.847	-77.603
17	Public Health.	Voted	2.44	0.041	2.481	2.297	-0.184
18	Agriculture.	Voted	75.259	0.866	76.125	73.285	-2.84
19	Fisheries.	Voted	2.451	0	2.451	1.634	-0.817
20	Veterinary.	Voted	118.943	0	118.943	100.396	-18.547
21	Co-operative.	Voted	18.403	0.475	18.878	18.854	-0.024
22	Industries.	Voted	1.419	0	1.419	0.945	-0.474
23	Miscellaneous Departments.	Voted	3.926	0	3.926	2.984	-0.942
24	Civil Works.	Voted	37.937	0	37.937	28.586	-9.351
25	Communications.	Voted	40.404	0.073	40.477	22.372	-18.105
31	Miscellaneous.	Voted	19.573	0	19.573	17.245	-2.328
32	Civil Defence.	Voted	3.156	0	3.156	2.694	-0.462
	Un Allocable Expenditure	Voted	35.450	0	35.450	0	-35.45
Total Non-Development(a):			5045.686	2.066	5047.752	4572.132	-475.620

	Tied Grant (Non Development)	Voted	116.228	6.12	122.348	8.893	-113.455
Total Non Development(b):			5161.914	8.186	5,170.10	4581.025	-589.075
DEVELOPMENT							
	Total Development (a)	Voted	129.928		129.93	0.344	-129.584
	Tide Grant (Development) (b)	Voted	219.575	191.942	411.52	166.966	-244.551
	Total Development		349.503	191.942	541.45	167.31	-374.135
Grand Total :			5511.417	200.128	5,711.545	4,748.335	-963.210

Annex-D**[Para 1.2.2.4]****Non-Verification of General Sales Tax Deposited in Government Treasury-
Rs 2.013 million****District Coordination Officer**

Bill No.	Date	Suppliers	Amount	GST
4	15-09-11	Zafar House Sahiwal	47849	1696
19	07-10-11	Zafar House Sahiwal	11149	889
48	19-11-11	Zafar House Sahiwal	16820	122
58	18-12-11	Zafar House Sahiwal	12740	1640
65	18-12-11	Zafar House Sahiwal	21077	2907
71	23-12-11	Zafar House Sahiwal	21861	732
82	04-01-12	Zafar House Sahiwal	6438	888
88	12-01-12	Zafar House Sahiwal	4186	256
98	24-01-12	Zafar House Sahiwal	21829	422
101	24-01-12	Zafar House Sahiwal	36171	4776
209	18-06-12	Zafar House Sahiwal	16497	1779
215	22-06-12	Zafar House Sahiwal	4832	272
200	16-06-12	Zafar House Sahiwal	3677	475
140	06-04-12	Zafar House Sahiwal	25380	243
150	19-04-12	Zafar House Sahiwal	2772	382
171	08-05-12	Zafar House Sahiwal	10220	410
194	07-06-12	Zafar House Sahiwal	11317	1347
10	15-09-11	Zafar House Sahiwal	18086	2486
17	07-10-11	Zafar House Sahiwal	6334	874
17	16-09-11	Zafar House Sahiwal	22419	3093
17	22-09-11	Zafar House Sahiwal	1276	176
46	02-11-11	Zafar House Sahiwal	1346	186
46	02-11-11	Zafar House Sahiwal	74436	10267
67	14-12-11	Zafar House Sahiwal	1977	273
67	14-12-11	Zafar House Sahiwal	4095	565
72	23-12-11	Zafar House Sahiwal	24985	3460
80	04-01-12	Zafar House Sahiwal	738	102
80	04-01-12	Zafar House Sahiwal	370	2680
81	04-01-12	Zafar House Sahiwal	2088	288
94	19-01-12	Zafar House Sahiwal	3654	504
115	15-02-12	Zafar House Sahiwal	12064	1664
123	05-03-12	Zafar House Sahiwal	10171	1354
137	17-03-12	Zafar House Sahiwal	41262	5692

144	06-04-12	Zafar House Sahiwal	2552	352
145	06-04-12	Zafar House Sahiwal	2877	397
151	19-04-12	Zafar House Sahiwal	16823	2311
166	08-05-12	Zafar House Sahiwal	16008	2208
193	07-06-12	Zafar House Sahiwal	20251	2793
206	18-06-12	Zafar House Sahiwal	2517	347
218	22-06-12	Zafar House Sahiwal	32587	4458
218	22-06-12	Zafar House Sahiwal	11960	1650
227	30-06-12	Zafar House Sahiwal	24897	3417
182	19-05-12	Zafar House Sahiwal	19938	2668
23	07-10-12	Zafar House Sahiwal	29162	4022
39	08-05-12	Zafar House Sahiwal	23891	3295
164	08-05-12	Zafar House Sahiwal	20445	2820
174	08-05-12	Zafar House Sahiwal	9570	1320
203	18-06-12	Zafar House Sahiwal	23200	3200
217	18-06-12	Zafar House Sahiwal	6496	896
27	07-10-12	Zafar House Sahiwal	9988	1243
34	21-10-11	Zafar House Sahiwal	9164	1264
60	08-12-11	Zafar House Sahiwal	12528	1728
60	08-12-11	Zafar House Sahiwal	6612	912
107	02-02-12	Zafar House Sahiwal	10500	1450
126	05-03-12	Zafar House Sahiwal	11136	1536
74	23-12-11	Zafar House Sahiwal	24128	3328
99	24-01-11	Zafar House Sahiwal	22620	3120
127	05-03-12	Zafar House Sahiwal	3596	496
152	19-04-12	Zafar House Sahiwal	4408	608
188	22-05-12	Computer plus SWL	21000	3360
196	09-06-12	Zafar House Sahiwal	4640	640
Total				108,739

1. EDO (F&P)

Bill #	DATE	SUPPLIERS	Amount	GST
11/2011	15-10-11	Zafar House Sahiwal	29626	3446
03/2012	03/2012	Zafar House Sahiwal	13363	1843
05/2012	12-05-12	Zafar House Sahiwal	24812	3422
05/2012	28-05-12	Zafar House Sahiwal	17864	2464
06/2012	04-06-12	Zafar House Sahiwal	14326	1976
01/2012	15-10-11	Zafar House Sahiwal	13190	1996
03/2012	12-03-12	Zafar House Sahiwal	10544	1454

06/2012	04-06-12	Zafar House Sahiwal	9361	1291
11/2011	27-12-11	Razaqia General Order	7586	1046
07	23-06-12	Anwar Industries	2157420	345187
03/2012	21-03-12	Light Engineering	10311936	1422336
06/12	06-2012	Razaqia General Order	64328	8285
06/12	06-2012	Razaqia General Order	74559	10284
05/12	04-05-12	Razaqia General Order	13050	1800
06/12	05-06-12	Razaqia General Order	28858	3980
06/12	20-06-12	Zafar House Sahiwal	5000	690
06/12	20-06-12	Zafar House Sahiwal	14984	1784
01/12	23-01-12	Zafar House Sahiwal	3016	416
06/12	09-06-12	Zafar House Sahiwal	4315	595
05/12	23-05-12	Zafar House Sahiwal	3691	509
02/12	10-02-12	Zafar House Sahiwal	1786	240
05/12	30-05-12	Zafar House Sahiwal	2947	407
01/12	11-01-12	Zafar House Sahiwal	9999	1379
01/12	11-01-12	Zafar House Sahiwal	2146	296
01/12	11-01-12	Zafar House Sahiwal	9976	1376
02/12	10-02-12	Zafar House Sahiwal	8410	1160
05/12	23-05-12	Zafar House Sahiwal	14846	2048
05/12	23-05-12	Zafar House Sahiwal	19880	2280
TOTAL				1,823,990

2. District Officer (Health)

Cheque #	Date	Suppliers	Amount	GST
1616834	26-09-11	M. Akram General Order Suppliers	28072	3872
1616834	26-09-11	M. Akram General Order Suppliers	36540	5040
1647266	31-10-11	Razzaqia& General Order Suppliers	9570	1320
1647927	21-12-11	M. Akram General Order Suppliers	1160	160
1805109	16-06-11	Hospitech Enterprises	224389	35902
1805541	22-06-12	M/S Khan Brothers	74704	10304
1805812	25-06-12	M/S Khan Brothers	41296	5696
1805541	22-06-12	M/S Khan Brothers	10440	1440
1805803	25-06-12	M/S Khan Brothers	5220	720
1805109	13-06-12	M/S Khan Brothers	9280	1280
1805109	13-06-12	M/S Khan Brothers	9744	1344

1805541	22-06-12	M/S Khan Brothers	6960	960
1805930	26-06-12	M/S Khan Brothers	9570	1320
1805930	26-06-12	M/S Khan Brothers	9425	1300
1805932	26-06-12	M/S Khan Brothers	9048	1248
1805932	26-06-12	M/S Khan Brothers	9744	1344
1805928	26-06-12	M/S Khan Brothers	6960	960
1648362	30-01-12	Razzaqia General Suppliers	4872	672
1648362	30-01-12	M. Akram General Order Suppliers	8004	1104
1805040	13-06-12	M. Akram General Order Suppliers	4936	681
1805040	13-06-12	M. Akram General Order Suppliers	3422	472
1805812	25-06-12	M/S Khan Brothers	7540	1040
1805812	25-06-12	M. Akram General Order Suppliers	7644	1054
1806205	28-06-12	Razzaqia General Order Suppliers	6960	960
1805812	25-06-12	M/S Khan Brothers	2500	300
Total				80493

Annex-E**[Para 1.2.2.5]****Unauthorized Clearance of Pending Liabilities without Allocation of Funds
Rs 1.636 million****1. M.S. D.H.Q. Hospital Sahiwal**

Chequ No.	Date	Nature of Expense	Year of Expense	Supplier Bill No. & Date	Name of Payee	Amount
1616851	27.09.11	COS	2010-11	03/17.05.11	MN Enterprises	19500
1616851	27.09.11	COS	2010-11	835/04.06.11	M/S Usman& Co	9900
1616730	13.09.11	Medicines	2010-11	1618/27.05.11	Mega Pharma	135000
1616850	27.09.11	Medicines	2010-11	002/0011/ 17.06.11	AlbroPharma	247000
1616752	16.09.11	Medicines	2010-11	1000013956/ 20.06.11	MediceenaPharma	780000
1805841	25.06.12	COS	2010-11	Nil/07.04.11	RanaSajid Whole Saler	8000
1617000	10.10.11	COS	2010-11	Nil/05.05.11	RanaSajid Whole Saler	8000
1649739	15.05.12	COS	2010-11	328/18.05.11	M. Asif Contractor	38200
1647964	27.12.11	COS	2010-11	Nil/14.03.11	Marvell Enterprises	31582
Total Payment of Pending Liabilities						1277182

2. MS THQ Hospital Chichawatni

Cheque No.	Date	Name of Firm	Invoice No	Items	Qty	Unit rate	Amount
1647779	03.12.11	RekoPharmal Lahore	10-12810	Rekoflox Tab	50*10	1.43	286,000
1647598	24.11.11	AlbroPharma Lahore	002/0011	Folic acid, Accred, Gimed Tab	0	0	140,450
Total pending amount							426,450

3. DEO (EE-W) Sahiwal

Date of Drawn	Amount of bill	Code	Remarks
08.09.09	16,657	POL	Claim of 3/2009
14.10.09	40,274	POL	Claim 2,3&4/2009
26.10.10	24,614	TA	Claim of 4/2010 & 5/2010
----do----	18,595	TA	Claim of 3/2009 & 7/2009

07.02.11	14,550	A13101	Claim of 3/2010 & 2/2010
11.02.11	10,932	A03970	Claim of 03.01.10 to 4/2010
---do---	6,347	A03970	Claim of 05/2010
01.10.11	3,637	TA	Claim of 01/2009
12.05.10	3,949	TA	Claim of 02/2009
28.06.12	8,857	Transport	Claim of 4&5/2011
09.06.12	6,950	Machinery & Equipment	Claim of 5/2011
26.09.11	10,098	NTC	Claim of 1 to 3/2011
10.02.12	15,513	POL	Claim of 2/2011
31.12.11	18,698	POL	Claim of 10 & 11/2010
17.11.11	30,986	POL	Claim of 8-9/2010 & 3/2011
28.06.12	14,268	Transport	Claim of 6/2011
26.09.11	23,917	POL	Claim of 4/2011
Total	268,842		

4. DO (OFWM) Sahiwal

Sr. #	W/C #	Chak #	Field Team	Date of FCR	Date of Release	3rd Installment
1	7400/R	162/9L	Chichawatni-II	3-5-2011	25-11-2011	117885
2	22730/R	156/9L	Sahiwal-I	22-6-2011	30-9-2011	326230
3	26970/R	156/9L	Sahiwal-I	13-6-2011	30-9-2011	171620
4	6072/TR	7/11L	Chichawatni-II	27-6-2011	30-9-2011	751132
Total						1366867

5. DO (Forests)

Bill No	Date	Name of Firm	Items	Qty in liter	Amount
100848	31.5.11	Shalimar filling station Sahiwal	Diesel oil	215	23,488
101011	30.6.11	Shalimar filling station Sahiwal	Diesel oil	308	30,365
100914	31.5.11	Shalimar filling station Sahiwal	Diesel oil	60	5,880
101013	30.6.11	Shalimar filling station Sahiwal	Diesel oil	80	11,154
6622	30.4.11	Shalimar filling station Sahiwal	Diesel oil	98	9,166
100919	31.5.11	Shalimar filling station Sahiwal	Diesel oil	90	11,963
6712	30.6.11	Shalimar filling station Sahiwal	Diesel oil	195	18,535
Total					110,551

Unauthorized Withdrawal of Different Allowances despite Regularization of Services -Rs 19.546 million

1. Deputy DEO (EE-W) Sahiwal

Sr. No	Name of employees	Designation	Personal No.	7/2003 (15%)	7/2004 (15%)	7/2006 (15%)	Total
1	RobinaArshed	SSE	30412901	570	570	809	63,206
2	Humara Anwar	SSE	30432979	570	570	809	63,206
3	ZahiraKausr	SSE	30485711	570	570	809	63,206
4	Munzza Sharif	SSE	30432975	570	570	809	63,206
5	AsmaBibi	SESE	30394300	446	446	578	47,677
6	GulnazPerveen	SESE	30412785	446	446	578	47,677
7	NighatIlyas	SESE	30435151	446	446	578	47,677
8	Rukhsana Akbar	SESE	30474189	446	446	578	47,677
9	Memoona Atta	SESE	30489327	446	446	578	47,677
10	ArfaAslam	SESE	30489328	446	446	578	47,677
11	PerveenKausar	SESE	30491278	446	446	578	47,677
12	NaziaAsmat	ESE	30484832	405	405	516	43,006
13	YasminQamar	ESE	30434983	405	405	516	43,006
14	MehnazAkhter	ESE	30468001	405	405	516	43,006
15	KhalidaLatif	ESE	30473807	405	405	516	43,006
16	Sumara Noreen	ESE	30479311	405	405	516	43,006

17	SaminaMushtaq	ESE	3047398 2	405	405	516	43,006
18	Kubra Sultana	ESE	3047397 0	405	405	516	43,006
19	NasreenAkhter	ESE	3048549 6	405	405	516	43,006
20	FarzanaZulifqar	ESE	3048744 6	405	405	516	43,006
21	Fakhar Kareem	ESE	3049243 4	405	405	516	43,006
22	TanveerShukat	ESE	3049271 1	405	405	516	43,006
23	NasreenAkhter	ESE	3049272 8	405	405	516	43,006
24	ShahidaPerveen	ESE	3049274 0	405	405	516	43,006
25	PeveenAkhter	ESE	3049275 0	405	405	516	43,006
26	NajmaPerveen	ESE	3049274 9	405	405	516	43,006
27	Serfraz Begum	ESE	3049309 0	405	405	516	43,006
28	NargasShaheen	ESE	3049318 7	405	405	516	43,006
29	FoziaSardar	ESE	3049319 2	405	405	516	43,006
30	Tahira Nawaz	ESE	3049448 0	405	405	516	43,006
31	RaziaPerveen	ESE	3056475 9	405	405	516	43,006
32	MajidaJabeen	ESE	3072092 2	405	405	516	43,006
33	NahidAkhter	ESE	3086604 9	405	405	516	43,006
34	RehanaYasmin	ESE	3092803 4	405	405	516	43,006
35	Saima Noreen	ESE	3096803 9	405	405	516	43,006
36	Ayesha Saddiqa	ESE	3105779 9	405	405	516	43,006
37	Muhammad Azhar	N/Q	3048943 8	313	313	371	32,336
38	Ghulam Server	S/G	3048943 9	313	313	371	32,336

39	Masood Ahmed	S/G	3048944 1	313	313	371	32,336
40	Sana Ullah	S/G	3048944 4	313	313	371	32,336
41	SafUllah	N/Q	3048945 0	313	313	371	32,336
42	Waseem Ali	Chowkidar	3048945 3	313	313	371	32,336
43	WaqasAhmed	S/G	3081432 1	313	313	371	32,336
44	NisarMasih	S/G	3047166 9	313	313	371	32,336
45	Muhammad Kashif Imran	S/G	3047435 7	313	313	371	32,336
46	Abdul QaYum	S/G	3047438 6	313	313	371	32,336
47	MuhammadUsma n	S/G	3047439 4	313	313	371	32,336
Total							2,017,409

2. Dy. District Officer (EE-M), Sahiwal Para No.01

Srno.	Name	Desg	Place of posting	Period			Total
				DETAIL	Day	Month	
1	MUHAMMADIQBAL-UR-RAHMAN	ESE	GES88-A/6-R	19-10-09 TO 30-06-2012	13	32	45,733
2	ABDULGHAFFAR	ESE	GPS87-A/6-R	19-10-09 TO 30-06-2012	13	32	45,733
3	WARIS ALI	ESE	GPS RAJADULLU	19-10-09 TO 30-06-2012	13	32	45,733
4	MUHAMMAD MUJAHID	ESE	GPS CHAH GALAY WALA	19-10-09 TO 30-06-2012	13	32	45,733
5	NADEEM ALTAF	ESE	GPS L-BLOCK	19-10-09 TO 30-06-2012	13	32	45,733
6	MUHAMMAD FERHAN	ESE	GPS 869-L	19-10-09 TO 30-06-2012	13	32	45,733
7	ROBINA KOUSAR	ESE	GPS 879-L	19-10-09 TO 30-06-2012	13	32	45,733
8	MUHAMMAD TARIQ	ESE	(MC)PS FATEH SHER COLONY	19-10-09 TO 30-06-2012	13	32	45,733
9	MUHAMMAD FAROOQ ARSHAD	ESE	GES JAMIA RASHIDIA	19-10-09 TO 30-06-2012	13	32	45,733
10	SADIA MAQBOOL	ESE	GPS 99/6-R	19-10-09 TO 30-06-2012	13	32	45,733
11	SUMERA NAZ	ESE	GPS 99/6-R	19-10-09 TO 30-	13	32	45,733

				06-2012			
12	ZARINA KOUSAR	ESE	GES 92/6-R	19-10-09 TO 30-06-2012	13	32	45,733
13	MUHAMMAD BAKHSH	ESE	GPS 1089-L (DAKHLI)	19-10-09 TO 30-06-2012	13	32	45,733
14	SHAHID NADEEM	ESE	GPS NAIWALA BANGLA	19-10-09 TO 30-06-2012	13	32	45,733
15	KHURSHED AHMED	ESE	GPS 54/GD	19-10-09 TO 30-06-2012	13	32	45,733
16	SHAHID MEHMOOD	ESE	GPS 54/GD	19-10-09 TO 30-06-2012	13	32	45,733
17	IJAZ AHMED	ESE	GPS KHUNDAY	19-10-09 TO 30-06-2012	13	32	45,733
18	GHULAM FARID	ESE	GPS 62/GD	19-10-09 TO 30-06-2012	13	32	45,733
19	MUHAMMAD YOUSAF	ESE	GPS 51/GD	19-10-09 TO 30-06-2012	13	32	45,733
20	HAZAR ALI	ESE	GES 55/GD	19-10-09 TO 30-06-2012	13	32	45,733
21	MUSHTAQ AHMED	ESE	GPS 72/5-L (B)	19-10-09 TO 30-06-2012	13	32	45,733
22	SHUJAT ALI	ESE	GPS MURADA DILLU	19-10-09 TO 30-06-2012	13	32	45,733
23	MUHAMMAD SAFDAR	ESE	GPS 1879-L	19-10-09 TO 30-06-2012	13	32	45,733
24	SHGUFTA SHARIF	ESE	(MC) PS GREEN TOWN	19-10-09 TO 30-06-2012	13	32	45,733
25	SAMINA KOUSAR	ESE	(MC) PS R-BLOCK	19-10-09 TO 30-06-2012	13	32	45,733
26	MAJIDA JABEEN	ESE	(MC) ES JAHAZ GROUND	19-10-09 TO 30-06-2012	13	32	45,733
27	MUHAMMAD MUZAMMAL	ESE	GPS AIDAL	19-10-09 TO 30-06-2012	13	32	45,733
28	MUHAMMAD IQBAL	ESE	GPS 1009-L	19-10-09 TO 30-06-2012	13	32	45,733
29	SAMUAL MASIH	ESE	GES JAMIA RASHIDIA	19-10-09 TO 30-06-2012	13	32	45,733
30	MUHAMMAD NADEEM USMAN SHAH	ESE	GPS 99-A/6-R	19-10-09 TO 30-06-2012	13	32	45,733
31	SAGHIR AHMAD TABASSUM	ESE	GPS 90-A/6-R	19-10-09 TO 30-06-2012	13	32	45,733
32	ASHIQ ALI	ESE	GPS 1439-L	19-10-09 TO 30-06-2012	13	32	45,733
33	MANZOOR AHMED	ESE	GPS 765-R	19-10-09 TO 30-06-2012	13	32	45,733
34	GHULAM MURTAZA	ESE	GPS HARAPPA NO2	19-10-09 TO 30-06-2012	13	32	45,733
35	SHABBIR AHMED	ESE	GES HARAPPA CITY	19-10-09 TO 30-06-2012	13	32	45,733

36	ZAFARIQBAL	ESE	GPS705-L	19-10-09 TO 30-06-2012	13	32	45,733
37	SHAFQAT ALI	ESE	GPS724-R	19-10-09 TO 30-06-2012	13	32	45,733
38	MUHAMMADUSMAN	ESE	GPS THATHABAKHSH	19-10-09 TO 30-06-2012	13	32	45,733
39	AMIAD ALI	ESE	GPS64/GD	19-10-09 TO 30-06-2012	13	32	45,733
40	RIZWANZAFAR	ESE	GPS724-R	19-10-09 TO 30-06-2012	13	32	45,733
41	NIGHATSULTANA	ESE	(MC)PSA-BRANCH	19-10-09 TO 30-06-2012	13	32	45,733
42	SAMITA BASHIR	ESE	(MC)ESJHAZGROUND	19-10-09 TO 30-06-2012	13	32	45,733
43	MUHAMMADIMRAN KHALID	ESE	(MC)PSR-BLOCK	19-10-09 TO 30-06-2012	13	32	45,733
44	SYEDALHUSNAIN	ESE	GES966-R	19-10-09 TO 30-06-2012	13	32	45,733
45	SUMAIRA MEHBOOB	ESE	GES986-R	19-10-09 TO 30-06-2012	13	32	45,733
46	NAZIANASEEM	ESE	GES986-R	19-10-09 TO 30-06-2012	13	32	45,733
47	MUHAMMADZAHID QAYYUM	ESE	GPS916-R	19-10-09 TO 30-06-2012	13	32	45,733
48	ABDULHASEEB	ESE	GPS916-R	19-10-09 TO 30-06-2012	13	32	45,733
49	MUHAMMADSHAHID FAROOQ	ESE	GPS906-R	19-10-09 TO 30-06-2012	13	32	45,733
50	NAFEES AHMAD	ESE	GPS90/A-6-R	19-10-09 TO 30-06-2012	13	32	45,733
51	MUHAMMADSADIQ	ESE	GPS 1339-L	19-10-09 TO 30-06-2012	13	32	45,733
52	RIAZ AHMAD	ESE	GPS 1039-L	19-10-09 TO 30-06-2012	13	32	45,733
53	TARIZ ALI	ESE	GPS 1039-L	19-10-09 TO 30-06-2012	13	32	45,733
54	NASEER AHMAD	ESE	GPS 100WM	19-10-09 TO 30-06-2012	13	32	45,733
55	ABDULGHAFOOR ASIF	ESE	GES909-L	19-10-09 TO 30-06-2012	13	32	45,733
56	MUHAMMAD AFZAL	ESE	GPS 188/A-9-L	19-10-09 TO 30-06-2012	13	32	45,733
57	ZEESHAN HAIDER	ESE	GPS 564-R	19-10-09 TO 30-06-2012	13	32	45,733
58	MUHAMMAD ABID ALI SHAH	ESE	GPS 604-R	19-10-09 TO 30-06-2012	13	32	45,733
59	MUHAMMAD AZAM	ESE	GPS 1439-L	19-10-09 TO 30-06-2012	13	32	45,733
60	SABIR HUSSAIN	ESE	GPS 1199-L	19-10-09 TO 30-	13	32	45,733

				06-2012			
61	ZAHOOR AHMAD	ESE	GPS 58/GD	19-10-09 TO 30-06-2012	13	32	45,733
62	SUMERA JABEEN	ESE	GES 60-61/GD	19-10-09 TO 30-06-2012	13	32	45,733
63	MAJID ALI	ESE	GPS 57/GD	19-10-09 TO 30-06-2012	13	32	45,733
64	SHAFQAT ALI	ESE	GPS QUTAB SHAHANA	19-10-09 TO 30-06-2012	13	32	45,733
65	HAIJSHER	ESE	GPS DOULAZEREIN	19-10-09 TO 30-06-2012	13	32	45,733
66	NOOR HASSAN SABRI	ESE	GPS AHMED SHAH	19-10-09 TO 30-06-2012	13	32	45,733
67	ALLAHRAKHA	ESE	GPS ROSHA SHAHANI	19-10-09 TO 30-06-2012	13	32	45,733
68	SAMINA KOUSAR	ESE	GES 1859-L	19-10-09 TO 30-06-2012	13	32	45,733
69	FERYAD AHMAD	ESE	GPS 1037-R	19-10-09 TO 30-06-2012	13	32	45,733
70	IMDAD HUSSAIN	ESE	GPS 102-47-R	19-10-09 TO 30-06-2012	13	32	45,733
71	IFTIKHAR AHMAD SAJID	ESE	GPS CHAHTOTEJA	19-10-09 TO 30-06-2012	13	32	45,733
72	RIAZ ALI	ESE	GPS IQBAL FARM	19-10-09 TO 30-06-2012	13	32	45,733
73	HABIB ULLAH	ESE	GPS 102-47-R	19-10-09 TO 30-06-2012	13	32	45,733
74	ABDUL GHAFOOR	ESE	GPS RANG SHAH	19-10-09 TO 30-06-2012	13	32	45,733
75	MUHAMMAD ABDULLAH	ESE	GPS BASTI ALAM HABIB	19-10-09 TO 30-06-2012	13	32	45,733
76	MUHAMMAD NAWAZ	ESE	GES HARAPPA CITY	19-10-09 TO 30-06-2012	13	32	45,733
77	PERVAIZ ABBAS	ESE	GPS 704-R TIBBI BARAN	19-10-09 TO 30-06-2012	13	32	45,733
78	BAQAR ALI	ESE	(MC) PS R-BLOCK	19-10-09 TO 30-06-2012	13	32	45,733
79	AMTAL HAFEEZ	ESE	GPS 99-A/6-R	19-10-09 TO 30-06-2012	13	32	45,733
80	MUHAMMAD AYYOUB	ESE	GPS 57/4-R	19-10-09 TO 30-06-2012	13	32	45,733
81	AHMAD YAR	ESE	GPS KOT GHAZI	19-10-09 TO 30-06-2012	13	32	45,733
82	TALIB HUSSAIN	ESE	GPS 939-L	19-10-09 TO 30-06-2012	13	32	45,733
83	MUHAMMAD AMIN	ESE	GPS 1009-L	19-10-09 TO 30-06-2012	13	32	45,733
84	TANVEER HUSSAIN	ESE	GPS 66/GD	19-10-09 TO 30-06-2012	13	32	45,733

85	MUHAMMAD ASHRAF	ESE	GPS SHERQIA RIZVIA	19-10-09 TO 30-06-2012	13	32	45,733
86	NOOR MUHAMMAD	ESE	GES909-L	19-10-09 TO 30-06-2012	13	32	45,733
87	AMJAD USMAN	ESE	(MC) ES JAHAZ GROUND	19-10-09 TO 30-06-2012	13	32	45,733
88	ALIMUHAMMAD	ESE	(MC) ES JAHAZ GROUND	19-10-09 TO 30-06-2012	13	32	45,733
89	ZAFREEN UMER HAYYAT	ESE	(MC) ES JAHAZ GROUND	19-10-09 TO 30-06-2012	13	32	45,733
90	MUHAMMAD KHALID	ESE	(MC) PS GREEN TOWN	19-10-09 TO 30-06-2012	13	32	45,733
91	AFSHAN IRAM	ESE	(MC) PS YADGAR	19-10-09 TO 30-06-2012	13	32	45,733
92	SAIMA IRSHAD	ESE	(MC) PS YADGAR	19-10-09 TO 30-06-2012	13	32	45,733
93	SADIA MERAJ	ESE	(MC) PS D-BRANCH	19-10-09 TO 30-06-2012	13	32	45,733
94	AMMARA MASOOD	ESE	(MC) PS A-BRANCH	19-10-09 TO 30-06-2012	13	32	45,733
95	ASIA KHADIM	ESE	(MC) PS A-BRANCH	19-10-09 TO 30-06-2012	13	32	45,733
96	RABIA SHARIF	ESE	(MC) PS FATEH SHER COLONY	19-10-09 TO 30-06-2012	13	32	45,733
97	SIDRA SHAHNAWAZ	ESE	(MC) PS JAIL ROAD	19-10-09 TO 30-06-2012	13	32	45,733
98	SHAGUFTA PARVEEN	ESE	(MC) PS D-BRANCH	19-10-09 TO 30-06-2012	13	32	45,733
99	MEHNAZ PERVEEN	ESE	GES956-R	19-10-09 TO 30-06-2012	13	32	45,733
100	NAZIA RAFIQUE	ESE	GES956-R	19-10-09 TO 30-06-2012	13	32	45,733
101	QASIM ALI	ESE	GPS 1039-L	19-10-09 TO 30-06-2012	13	32	45,733
102	NOSHABA ASHRAF	ESE	GPS 1329-L	19-10-09 TO 30-06-2012	13	32	45,733
103	MUHAMMAD AFZAL	ESE	GPS 1389-LEHSAN ABAD	19-10-09 TO 30-06-2012	13	32	45,733
104	IKHLAQ AHMAD	ESE	GES554-R	19-10-09 TO 30-06-2012	13	32	45,733
105	ALIASGHAR	ESE	GPS765-L	19-10-09 TO 30-06-2012	13	32	45,733
106	MUHAMMAD SHAHID	ESE	GPS805-L	19-10-09 TO 30-06-2012	13	32	45,733
107	SOBIA TABASSUM	ESE	GPS535-L	19-10-09 TO 30-06-2012	13	32	45,733
108	KHADAM ALI	ESE	GPS614-R	19-10-09 TO 30-06-2012	13	32	45,733
109	GHULAM ABBAS	ESE	GPS 1099-L	19-10-09 TO 30-	13	32	45,733

				06-2012			
110	MUHAMMADNAEEMIQBAL	ESE	GPS 1099-L(OLD)	19-10-09 TO 30-06-2012	13	32	45,733
111	SAMIA SERWAR	ESE	GPS 1459-L	19-10-09 TO 30-06-2012	13	32	45,733
112	SUMERAMUNAWAR	ESE	GPS 1459-L	19-10-09 TO 30-06-2012	13	32	45,733
113	SAHIDA ASHIQ	ESE	GPS 1459-L	19-10-09 TO 30-06-2012	13	32	45,733
114	PERVAZIQBAL	ESE	GPS 1159-L	19-10-09 TO 30-06-2012	13	32	45,733
115	ALLAH BAKHSH	ESE	GPS 1079-L	19-10-09 TO 30-06-2012	13	32	45,733
116	NASIR MEHMOOD	ESE	GPS 1319-L	19-10-09 TO 30-06-2012	13	32	45,733
117	ABDUL WAHAB	ESE	GPS 1249-L	19-10-09 TO 30-06-2012	13	32	45,733
118	MUHAMMAD TARIQ	ESE	GPS ADA KAMEER	19-10-09 TO 30-06-2012	13	32	45,733
119	MUHAMMAD ARSHAD	ESE	GPS ADA KAMEER	19-10-09 TO 30-06-2012	13	32	45,733
120	IFTIKHAR ALI	ESE	GES 67/4-R	19-10-09 TO 30-06-2012	13	32	45,733
121	AKHTAR NADEEM	ESE	GPS 57/GD	19-10-09 TO 30-06-2012	13	32	45,733
122	QAMAR ABBAS	ESE	GPS SAIDAN SHAH	19-10-09 TO 30-06-2012	13	32	45,733
123	MUHAMMAD AMEER	ESE	GPS 62/GD	19-10-09 TO 30-06-2012	13	32	45,733
124	RIAZ AHMED	ESE	GPS 52/GD (KHOD)	19-10-09 TO 30-06-2012	13	32	45,733
125	IMTIAZ AHMED	ESE	GPS 71/4-R	19-10-09 TO 30-06-2012	13	32	45,733
126	FAKHAR ALI	ESE	GPS DAD BALOUCH	19-10-09 TO 30-06-2012	13	32	45,733
127	LIAQAT ALI	ESE	GES 55/GD	19-10-09 TO 30-06-2012	13	32	45,733
128	SAMIA ASHRAF	ESE	GPS NOOR SHAH	19-10-09 TO 30-06-2012	13	32	45,733
129	IRSHAD BEGHUM	ESE	GES 73/4-R	19-10-09 TO 30-06-2012	13	32	45,733
130	ZAHIDA PERVIN	ESE	GES 3/10-L	19-10-09 TO 30-06-2012	13	32	45,733
131	NOUREEN AKHTAR	ESE	GES 1/10-L	19-10-09 TO 30-06-2012	13	32	45,733
132	SHUMAILA BASHIR	ESE	GES HARAPACITY	19-10-09 TO 30-06-2012	13	32	45,733
133	SADAF GHAFOOR	ESE	GPS 1859-L(E)	19-10-09 TO 30-06-2012	13	32	45,733

134	SHAZIA KANWAL	ESE	GPS HARAPPA STATION	19-10-09 TO 30-06-2012	13	32	45,733
135	JAVED IQBAL	ESE	GES THATHA BAHADUR SINGH	19-10-09 TO 30-06-2012	13	32	45,733
136	RASHIDA NAZIR	ESE	GHS 101/9-L	19-10-09 TO 30-06-2012	13	32	45,733
137	MUHAMMAD TARIQ	ESE	GHS 142/9-L	19-10-09 TO 30-06-2012	13	32	45,733
138	MUHAMMAD ABBAS	ESE	GHS 190/A-9-L	19-10-09 TO 30-06-2012	13	32	45,733
139	RUBINA ISMAIL	ESE	GHS ISLAMIA	19-10-09 TO 30-06-2012	13	32	45,733
140	ABDULSATTAR	ESE	GHS 58/4-R	19-10-09 TO 30-06-2012	13	32	45,733
141	HUMERA NAZ	ESE	GHS 85/6-R	19-10-09 TO 30-06-2012	13	32	45,733
142	MANZOOR AHMED	ESE	GHS 86/6-R	19-10-09 TO 30-06-2012	13	32	45,733
143	FIZZARA FIQUE	ESE	GHS 86/6-R	19-10-09 TO 30-06-2012	13	32	45,733
144	RUKHSANA KOUSAR	ESE	GHS 89/6-R	19-10-09 TO 30-06-2012	13	32	45,733
145	MUHAMMAD ADNAN	ESE	GHS 89/6-R	19-10-09 TO 30-06-2012	13	32	45,733
146	MUHAMMAD QASIM	ESE	GHS 89/6-R	19-10-09 TO 30-06-2012	13	32	45,733
147	ZAHEER AHMAD	ESE	(MC) ES JAHAZ GROUND	19-10-09 TO 30-06-2012	13	32	45,733
148	SUMERA ANWAR	ESE	(MC) ES JAHAZ GROUND	19-10-09 TO 30-06-2012	13	32	45,733
149	UZMA SHAHEEN	ESE	GES 98/6-R	19-10-09 TO 30-06-2012	13	32	45,733
150	MUHAMMAD SHAFIQUE	ESE	GPS 157/9-L	19-10-09 TO 30-06-2012	13	32	45,733
151	MUHAMMAD AMIN	ESE	GPS 122/9-L	19-10-09 TO 30-06-2012	13	32	45,733
152	RASHID ALI	ESE	GPS MOZA BHOORE	19-10-09 TO 30-06-2012	13	32	45,733
153	SHAHID AHMED	SES E	GES ARATULLA	19-10-09 TO 30-06-2012	13	32	58,955
154	SHAHID BASHIR	SES E	GES 96/6-R	19-10-09 TO 30-06-2012	13	32	58,955
155	MUHAMMAD SAJID	SES E	GES 73/4-R	19-10-09 TO 30-06-2012	13	32	58,955
156	MUHAMMAD JAVED	SES E	GES 185/9-L	19-10-09 TO 30-06-2012	13	32	58,955
157	ABDULSATTAR	SES E	GES 127/9-L	19-10-09 TO 30-06-2012	13	32	58,955
158	MUHAMMAD TAHIR	SES	GES 144/9-L	19-10-09 TO 30-	13	32	58,955

		E		06-2012			
159	ABUZAR	SESE	GES60-61/GD	19-10-09 TO 30-06-2012	13	32	58,955
160	ABDULRAHEEM	SESE	GESTHATHA BAHADUR SINGH	19-10-09 TO 30-06-2012	13	32	58,955
161	MUHAMMADRIAZ	SESE	GESTHATHA BAHADUR SINGH	19-10-09 TO 30-06-2012	13	32	58,955
162	SHAKEEL AHMED	SESE	GES1449-L	19-10-09 TO 30-06-2012	13	32	58,955
163	ISMATTAHIRA	SESE	GES949-L	19-10-09 TO 30-06-2012	13	32	58,955
164	ABDUL KHALIQ	SESE	GES949-L	19-10-09 TO 30-06-2012	13	32	58,955
165	SHABANASHAHEEN	SESE	GES986-R	19-10-09 TO 30-06-2012	13	32	58,955
166	IRFAN AZIZ	SESE	GES475-L	19-10-09 TO 30-06-2012	13	32	58,955
167	SAIMA YAQUB	SESE	GES3/10-L	19-10-09 TO 30-06-2012	13	32	58,955
168	MUHAMMADALTAJ	SESE	GES1509-L	19-10-09 TO 30-06-2012	13	32	58,955
169	MANZOOR AHMED	SESE	GES1509-L	19-10-09 TO 30-06-2012	13	32	58,955
170	ABID MEHMOOD	SESE	GES909-L	19-10-09 TO 30-06-2012	13	32	58,955
171	SARFRAZ ALI	SESE	GES936-R	19-10-09 TO 30-06-2012	13	32	58,955
172	NAZIR AHMED	SESE	GES46GD	19-10-09 TO 30-06-2012	13	32	58,955
173	FAZAL URREHMAN	SESE	GES936-R	19-10-09 TO 30-06-2012	13	32	58,955
174	MUHAMMAD ARSHAD	SESE	GES926-R	19-10-09 TO 30-06-2012	13	32	58,955
175	ABDULREHMAN	SESE	GES3/10-L	19-10-09 TO 30-06-2012	13	32	58,955
176	MUHAMMADINAMULHAQ	SESE	GES1509-L	19-10-09 TO 30-06-2012	13	32	58,955
177	MUHAMMAD AMIN	SESE	GES1549-L	19-10-09 TO 30-06-2012	13	32	58,955
178	PERVIN KOUSAR	SESE	GES1399-L	19-10-09 TO 30-06-2012	13	32	58,955
179	ABDULHAFEEZ SAQIB	SESE	GES1449-L	19-10-09 TO 30-06-2012	13	32	58,955
180	MUHAMMAD MURTAZA	SESE	GES46GD	19-10-09 TO 30-06-2012	13	32	58,955
181	SHAHBAZ LATEEF	SESE	GES60-61/GD	19-10-09 TO 30-06-2012	13	32	58,955
182	MRAZA ADEEL	SESE	GES46GD	19-10-09 TO 30-06-2012	13	32	58,955

183	ABDULAZIZ	SESE	GESBASHERA	19-10-09 TO 30-06-2012	13	32	58,955
184	HAQNAWAZ	SESE	GMSARATULLA	19-10-09 TO 30-06-2012	13	32	58,955
185	TOUSEEFASHFAQ	SESE	GMS92/6-R	19-10-09 TO 30-06-2012	13	32	58,955
186	MAZHERHUSSAIN	SESE	GMS96/6-R	19-10-09 TO 30-06-2012	13	32	58,955
187	MAMIN	SESE	GESJAMIA RASHIDIA	19-10-09 TO 30-06-2012	13	32	58,955
188	MIQBAL	SESE	GES47/5-L	19-10-09 TO 30-06-2012	13	32	58,955
189	ZAFARIQBAL	SESE	GES141/9-L	19-10-09 TO 30-06-2012	13	32	58,955
190	ATHERHAMEED	SESE	GES185/9-L	19-10-09 TO 30-06-2012	13	32	58,955
191	MARSHAD	SESE	GES141/9-L	19-10-09 TO 30-06-2012	13	32	58,955
Total							9,25,661

3. Deputy DEO (EE-M) Sahiwal Para No.02

Sr. No.	Name	Desg	Place of posting	Rate			Period	Total
				7/2003 (15%)	7/2004 (15%)	7/2006 (15%)		
1	MUHAMMAD IQBAL-UR-RAHMAN	ESE	GES 88-A/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
2	ABDUL GHAFFAR	ESE	GPS 87-A/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
3	WARIS ALI	ESE	GPS RAJA DULLU	405	405	514	19-10-09 TO 30-06-2012	43,006
4	MUHAMMAD MUJAHID	ESE	GPS CHAH GALAY WALA	405	405	514	19-10-09 TO 30-06-2012	43,006
5	NADEEM ALTAF	ESE	GPS L-BLOCK	405	405	514	19-10-09 TO 30-06-2012	43,006
6	MUHAMMAD FERHAN	ESE	GPS 86/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
7	ROBINA KOUSAR	ESE	GPS 87/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
8	MUHAMMAD TARIQ	ESE	(MC)PS FATEH SHER COLONY	405	405	514	19-10-09 TO 30-06-2012	43,006
9	MUHAMMAD FAROOQ ARSHAD	ESE	GES JAMIA RASHIDIA	405	405	514	19-10-09 TO 30-06-2012	43,006
10	SADIA MAQBOOL	ESE	GPS 99/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
11	SUMERA NAZ	ESE	GPS 99/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006

12	ZARINA KOUSAR	ESE	GES 92/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
13	MUHAMMAD BAKHSI	ESE	GPS 108/9-L (DAKHLI)	405	405	514	19-10-09 TO 30-06-2012	43,006
14	SHAHID NADEEM	ESE	GPS NAI WALA BANGLA	405	405	514	19-10-09 TO 30-06-2012	43,006
15	KHURSHED AHMED	ESE	GPS 54/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
16	SHAHID MEHMOOD	ESE	GPS 54/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
17	IJAZ AHMED	ESE	GPS KHUNDAY	405	405	514	19-10-09 TO 30-06-2012	43,006
18	GHULAM FARID	ESE	GPS 62/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
19	MUHAMMAD YOUSAF	ESE	GPS 51/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
20	HAZAR ALI	ESE	GES 55/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
21	MUSHTAQ AHMED	ESE	GPS 72/5-L (B)	405	405	514	19-10-09 TO 30-06-2012	43,006
22	SHUJAT ALI	ESE	GPS MURADA DILLU	405	405	514	19-10-09 TO 30-06-2012	43,006
23	MUHAMMAD SAFDAR	ESE	GPS 187/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
24	SHGUFTA SHARIF	ESE	(MC) PS GREEN TOWN	405	405	514	19-10-09 TO 30-06-2012	43,006
25	SAMINA KOUSAR	ESE	(MC)PS R- BLOCK	405	405	514	19-10-09 TO 30-06-2012	43,006
26	MAJIDA JABEEN	ESE	(MC)ES JAHAZ GROUND	405	405	514	19-10-09 TO 30-06-2012	43,006
27	MUHAMMAD MUZAMMAL	ESE	GPS AIDAL	405	405	514	19-10-09 TO 30-06-2012	43,006
28	MUHAMMAD IQBAL	ESE	GPS 100/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
29	SAMUAL MASIH	ESE	GES JAMIA RASHIDIA	405	405	514	19-10-09 TO 30-06-2012	43,006
30	MUHAMMAD NADEEM USMAN SHAH	ESE	GPS 99-A/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
31	SAGHIR AHMAD TABASSUM	ESE	GPS 90-A/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
32	ASHIQ ALI	ESE	GPS 143/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
33	MANZOOR AHMED	ESE	GPS 76/5-R	405	405	514	19-10-09 TO 30-06-2012	43,006
34	GHULAM MURTAZA	ESE	GPS HARAPPA NO.2	405	405	514	19-10-09 TO 30-06-2012	43,006
35	SHABBIR AHMED	ESE	GES HARAPPA CITY	405	405	514	19-10-09 TO 30-06-2012	43,006
36	ZAFAR IQBAL	ESE	GPS 70/5-L	405	405	514	19-10-09 TO 30-06-2012	43,006
37	SHAFQAT ALI	ESE	GPS 72/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
38	MUHAMMAD	ESE	GPS THATHA	405	405	514	19-10-09 TO	43,006

	USMAN		BAKSHSH				30-06-2012	
39	AMJAD ALI	ESE	GPS 64/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
40	RIZWAN ZAFAR	ESE	GPS 72/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
41	NIGHAT SULTANA	ESE	(MC) PS A- BRANCH	405	405	514	19-10-09 TO 30-06-2012	43,006
42	SAMITA BASHIR	ESE	(MC) ES JAHAZ GROUND	405	405	514	19-10-09 TO 30-06-2012	43,006
43	MUHAMMAD IMRAN KHALID	ESE	(MC) PS R- BLOCK	405	405	514	19-10-09 TO 30-06-2012	43,006
44	SYED AL HUSNAIN	ESE	GES 96/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
45	SUMAIRA MEHBOOB	ESE	GES 98/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
46	NAZIA NASEEM	ESE	GES 98/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
47	MUHAMMAD ZAHID QAYYUM	ESE	GPS 91/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
48	ABDUL HASEEB	ESE	GPS 91/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
49	MUHAMMAD SHAHID FAROOQ	ESE	GPS 90/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
50	NAFEES AHMAD	ESE	GPS 90/A-6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
51	MUHAMMAD SADIQ	ESE	GPS 133/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
52	RIAZ AHMAD	ESE	GPS 103/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
53	TARIZ ALI	ESE	GPS 103/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
54	NASEER AHMAD	ESE	GPS 100/WM	405	405	514	19-10-09 TO 30-06-2012	43,006
55	ABDUL GHAFOR ASIF	ESE	GES 90/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
56	MUHAMMAD AFZAL	ESE	GPS 188/A-9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
57	ZEESHAN HAIDER	ESE	GPS 56/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
58	MUHAMMAD ABID ALI SHAH	ESE	GPS 60/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
59	MUHAMMAD AZAM	ESE	GPS 143/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
60	SABIR HUSSAIN	ESE	GPS 119/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
61	ZAHOR AHMAD	ESE	GPS 58/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
62	SUMERA JABEEN	ESE	GES 60-61/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
63	MAJID ALI	ESE	GPS 57/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
64	SHAFQAT ALI	ESE	GPS QUTAB SHAHANA	405	405	514	19-10-09 TO 30-06-2012	43,006
65	HAJI SHER	ESE	GPS DOULA	405	405	514	19-10-09 TO	43,006

			ZEREIN				30-06-2012	
66	NOOR HASSAN SABRI	ESE	GPS AHMED SHAH	405	405	514	19-10-09 TO 30-06-2012	43,006
67	ALLAH RAKHA	ESE	GPS ROSHA SHAHANI	405	405	514	19-10-09 TO 30-06-2012	43,006
68	SAMINA KOUSAR	ESE	GES 185/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
69	FERYAD AHMAD	ESE	GPS 103/7-R	405	405	514	19-10-09 TO 30-06-2012	43,006
70	IMDAD HUSSAIN	ESE	GPS 102-4/7-R	405	405	514	19-10-09 TO 30-06-2012	43,006
71	IFTIKHAR AHMAD SAJID	ESE	GPS CHAH TOTEJA	405	405	514	19-10-09 TO 30-06-2012	43,006
72	RIAZ ALI	ESE	GPS IQBAL FARM	405	405	514	19-10-09 TO 30-06-2012	43,006
73	HABIB ULLAH	ESE	GPS 102-4/7-R	405	405	514	19-10-09 TO 30-06-2012	43,006
74	ABDUL GHAFOOR	ESE	GPS RANG SHAH	405	405	514	19-10-09 TO 30-06-2012	43,006
75	MUHAMMAD ABDULLAH	ESE	GPS BASTI ALAM HABIB	405	405	514	19-10-09 TO 30-06-2012	43,006
76	MUHAMMAD NAWAZ	ESE	GES HARAPPA CITY	405	405	514	19-10-09 TO 30-06-2012	43,006
77	PERVAIZ ABBAS	ESE	GPS 70/4-R TIBBI BARAN	405	405	514	19-10-09 TO 30-06-2012	43,006
78	BAQAR ALI	ESE	(MC) PS R-BLOCK	405	405	514	19-10-09 TO 30-06-2012	43,006
79	AMTAL HAFEEZ	ESE	GPS 99-A/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
80	MUHAMMAD AYYOUB	ESE	GPS 57/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
81	AHMAD YAR	ESE	GPS KOT GHAZI	405	405	514	19-10-09 TO 30-06-2012	43,006
82	TALIB HUSSAIN	ESE	GPS 93/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
83	MUHAMMAD AMIN	ESE	GPS 100/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
84	TANVEER HUSSAIN	ESE	GPS 66/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
85	MUHAMMAD ASHRAF	ESE	GPS SHERQIA RIZVIA	405	405	514	19-10-09 TO 30-06-2012	43,006
86	NOOR MUHAMMAD	ESE	GES 90/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
87	AMJAD USMAN	ESE	(MC) ES JAHAZ GROUND	405	405	514	19-10-09 TO 30-06-2012	43,006
88	ALI MUHAMMAD	ESE	(MC) ES JAHAZ GROUND	405	405	514	19-10-09 TO 30-06-2012	43,006
89	ZAFREEN UMER HAYYAT	ESE	(MC) ES JAHAZ GROUND	405	405	514	19-10-09 TO 30-06-2012	43,006
90	MUHAMMAD KHALID	ESE	(MC) PS GREEN TOWN	405	405	514	19-10-09 TO 30-06-2012	43,006
91	AFSHAN IRAM	ESE	(MC) PS	405	405	514	19-10-09 TO	43,006

			YADGAR				30-06-2012	
92	SAIMA IRSHAD	ESE	(MC) PS YADGAR	405	405	514	19-10-09 TO 30-06-2012	43,006
93	SADIA MERAJ	ESE	(MC) PS D- BRANCH	405	405	514	19-10-09 TO 30-06-2012	43,006
94	AMMARA MASOOD	ESE	(MC) PS A- BRANCH	405	405	514	19-10-09 TO 30-06-2012	43,006
95	ASIA KHADIM	ESE	(MC) PS A- BRANCH	405	405	514	19-10-09 TO 30-06-2012	43,006
96	RABIA SHARIF	ESE	(MC) PS FATEH SHER COLONY	405	405	514	19-10-09 TO 30-06-2012	43,006
97	SIDRA SHAH NAWAZ	ESE	(MC) PS JAIL ROAD	405	405	514	19-10-09 TO 30-06-2012	43,006
98	SHAGUFTA PARVEEN	ESE	(MC) PS D- BRANCH	405	405	514	19-10-09 TO 30-06-2012	43,006
99	MEHNAZ PERVEEN	ESE	GES 95/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
100	NAZIA RAFIQUE	ESE	GES 95/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
101	QASIM ALI	ESE	GPS 103/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
102	NOSHABA ASHRAF	ESE	GPS 132/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
103	MUHAMMAD AFZAL	ESE	GPS 138/9-L EHSAN ABAD	405	405	514	19-10-09 TO 30-06-2012	43,006
104	IKHLAQ AHMAD	ESE	GES 55/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
105	ALI ASGHAR	ESE	GPS 76/5-L	405	405	514	19-10-09 TO 30-06-2012	43,006
106	MUHAMMAD SHAHID	ESE	GPS 80/5-L	405	405	514	19-10-09 TO 30-06-2012	43,006
107	SOBIA TABASSUM	ESE	GPS 53/5-L	405	405	514	19-10-09 TO 30-06-2012	43,006
108	KHADAM ALI	ESE	GPS 61/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
109	GHULAM ABBAS	ESE	GPS 109/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
110	MUHAMMAD NAEEM IQBAL	ESE	GPS 109/9-L (OLD)	405	405	514	19-10-09 TO 30-06-2012	43,006
111	SAMIA SERWAR	ESE	GPS 145/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
112	SUMERA MUNAWAR	ESE	GPS 145/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
113	SAHIDA ASHIQ	ESE	GPS 145/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
114	PERVAIZ IQBAL	ESE	GPS 115/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
115	ALLAH BAKHSH	ESE	GPS 107/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
116	NASIR MEHMOOD	ESE	GPS 131/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
117	ABDUL WAHAB	ESE	GPS 124/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
118	MUHAMMAD	ESE	GPS ADA	405	405	514	19-10-09 TO	43,006

	TARIQ		KAMEER				30-06-2012	
119	MUHAMMAD ARSHAD	ESE	GPS ADA KAMEER	405	405	514	19-10-09 TO 30-06-2012	43,006
120	IFTIKHAR ALI	ESE	GES 67/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
121	AKHTAR NADEEM	ESE	GPS 57/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
122	QAMAR ABBAS	ESE	GPS SAIDAN SHAH	405	405	514	19-10-09 TO 30-06-2012	43,006
123	MUHAMMAD AMEER	ESE	GPS 62/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
124	RIAZ AHMED	ESE	GPS 52/GD (KHOD)	405	405	514	19-10-09 TO 30-06-2012	43,006
125	IMTIAZ AHMED	ESE	GPS 71/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
126	FAKHAR ALI	ESE	GPS DAD BALOUCH	405	405	514	19-10-09 TO 30-06-2012	43,006
127	LIAQAT ALI	ESE	GES 55/GD	405	405	514	19-10-09 TO 30-06-2012	43,006
128	SAMIA ASHRAF	ESE	GPS NOOR SHAH	405	405	514	19-10-09 TO 30-06-2012	43,006
129	IRSHAD BEGHUM	ESE	GES 73/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
130	ZAHIDA PERVIN	ESE	GES 3/10-L	405	405	514	19-10-09 TO 30-06-2012	43,006
131	NOUREEN AKHTAR	ESE	GES 1/10-L	405	405	514	19-10-09 TO 30-06-2012	43,006
132	SHUMAILA BASHIR	ESE	GES HARAPPA CITY	405	405	514	19-10-09 TO 30-06-2012	43,006
133	SADAF GHAFOOR	ESE	GPS 185/9-L (E)	405	405	514	19-10-09 TO 30-06-2012	43,006
134	SHAZIA KANWAL	ESE	GPS HARAPPA STATION	405	405	514	19-10-09 TO 30-06-2012	43,006
135	JAVED IQBAL	ESE	GES THATHA BAHADUR SINGH	405	405	514	19-10-09 TO 30-06-2012	43,006
136	RASHDA NAZIR	ESE	GHS 101/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
137	MUHAMMAD TARIQ	ESE	GHS 142/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
138	MUHAMMAD ABBAS	ESE	GHS 190/A-9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
139	RUBINA ISMAIL	ESE	GHS ISLAMIA	405	405	514	19-10-09 TO 30-06-2012	43,006
140	ABDUL SATTAR	ESE	GHS 58/4-R	405	405	514	19-10-09 TO 30-06-2012	43,006
141	HUMERA NAZ	ESE	GHS 85/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
142	MANZOOR AHMED	ESE	GHS 86/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
143	FIZZA RAFIQUE	ESE	GHS 86/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
144	RUKHSANA KOUSAR	ESE	GHS 89/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
145	MUHAMMAD	ESE	GHS 89/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006

	ADNAN						30-06-2012	
146	MUHAMMAD QASIM	ESE	GHS 89/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
147	ZAHEER AHMAD	ESE	(MC) ES JAHAZ GROUND	405	405	514	19-10-09 TO 30-06-2012	43,006
148	SUMERA ANWAR	ESE	(MC) ES JAHAZ GROUND	405	405	514	19-10-09 TO 30-06-2012	43,006
149	UZMA SHAHEEN	ESE	GES 98/6-R	405	405	514	19-10-09 TO 30-06-2012	43,006
150	MUHAMMAD SHAFIQUE	ESE	GPS 157/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
151	MUHAMMAD AMIN	ESE	GPS 122/9-L	405	405	514	19-10-09 TO 30-06-2012	43,006
152	RASHID ALI	ESE	GPS MOZA BHORE	405	405	514	19-10-09 TO 30-06-2012	43,006
153	SHAHID AHMED	SESE	GES ARA TULLA	465	465	617	19-10-09 TO 30-06-2012	47,677
154	SHAHID BASHIR	SESE	GES 96/6-R	465	465	617	19-10-09 TO 30-06-2012	47,677
155	MUHAMMAD SAJID	SESE	GES 73/4-R	465	465	617	19-10-09 TO 30-06-2012	47,677
156	MUHAMMAD JAVED	SESE	GES 185/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
157	ABDUL SATTAR	SESE	GES 127/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
158	MUHAMMAD TAHIR	SESE	GES 144/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
159	ABU ZAR	SESE	GES 60-61/GD	465	465	617	19-10-09 TO 30-06-2012	47,677
160	ABDUL RAHEEM	SESE	GES THATHA BAHADUR SINGH	465	465	617	19-10-09 TO 30-06-2012	47,677
161	MUHAMMAD RIAZ	SESE	GES THATHA BAHADUR SINGH	465	465	617	19-10-09 TO 30-06-2012	47,677
162	SHAKEEL AHMED	SESE	GES 144/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
163	ISMAT TAHIRA	SESE	GES 94/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
164	ABDUL KHALIQ	SESE	GES 94/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
165	SHABANA SHAHEEN	SESE	GES 98/6-R	465	465	617	19-10-09 TO 30-06-2012	47,677
166	IRFAN AZIZ	SESE	GES 47/5-L	465	465	617	19-10-09 TO 30-06-2012	47,677
167	SAIMA YAQUB	SESE	GES 3/10-L	465	465	617	19-10-09 TO 30-06-2012	47,677
168	MUHAMMAD ALTAF	SESE	GES 150/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
169	MANZOOR AHMED	SESE	GES 150/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
170	ABID MEHMOOD	SESE	GES 90/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677

171	SARFRAZ ALI	SESE	GES 93/6-R	465	465	617	19-10-09 TO 30-06-2012	47,677
172	NAZIR AHMED	SESE	GES 46/GD	465	465	617	19-10-09 TO 30-06-2012	47,677
173	FAZAL UR REHMAN	SESE	GES 93/6-R	465	465	617	19-10-09 TO 30-06-2012	47,677
174	MUHAMMAD ARSHAD	SESE	GES 92/6-R	465	465	617	19-10-09 TO 30-06-2012	47,677
175	ABDUL REHMAN	SESE	GES 3/10-L	465	465	617	19-10-09 TO 30-06-2012	47,677
176	MUHAMMAD INAM UL HAQ	SESE	GES 150/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
177	MUHAMMAD AMIN	SESE	GES 154/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
178	PERVIN KOUSAR	SESE	GES 139/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
179	ABDUL HAFEEZ SAQIB	SESE	GES 144/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
180	MUHAMMAD MURTAZA	SESE	GES 46/GD	465	465	617	19-10-09 TO 30-06-2012	47,677
181	SHAHBAZ LATEEF	SESE	GES 60-61/GD	465	465	617	19-10-09 TO 30-06-2012	47,677
182	M.RAZA ADEEL	SESE	GES 46/GD	465	465	617	19-10-09 TO 30-06-2012	47,677
183	ABDUL AZIZ	SESE	GES BASHERA	465	465	617	19-10-09 TO 30-06-2012	47,677
184	HAQ NAWAZ	SESE	GMS ARA TULLA	465	465	617	19-10-09 TO 30-06-2012	47,677
185	TOUSEEF ASHFAQ	SESE	GMS 92/6-R	465	465	617	19-10-09 TO 30-06-2012	47,677
186	MAZHER HUSSAIN	SESE	GMS 96/6-R	465	465	617	19-10-09 TO 30-06-2012	47,677
187	M.AMIN	SESE	GES JAMIA RASHIDIA	465	465	617	19-10-09 TO 30-06-2012	47,677
188	M.IQBAL	SESE	GES 47/5-L	465	465	617	19-10-09 TO 30-06-2012	47,677
189	ZAFAR IQBAL	SESE	GES 141/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
190	ATHER HAMEED	SESE	GES 185/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
191	M.ARSHAD	SESE	GES 141/9-L	465	465	617	19-10-09 TO 30-06-2012	47,677
Total								8,278,188

Annex-G

[Para 1.2.4.1]

Recovery of Conveyance Allowance from Employee Residing in Residential Colonies situated within Work Premises Rs 1.946 million

1. M.S. D.H.Q. Hospital Sahiwal

PERS.#	NAME OF EMPLOYEE	DESIGNATION	Qtr No.	BPS	PAY	C.A	Months	Recovery
30364678	DR ROBINA ZAIB	CHIEF CONSULTANT (Gynae)	B/3	20	68,900	2,480	12	29,760
30364940	DR CAPT MUHAMMAD SALEEM	CHIEF CONSULTANT PHYS	B/4	20	68,900	2,480	12	29,760
30364950	DR IMDAD ALI	PMO	C/4	20	68,900	2,480	12	29,760
30373595	DR SHAMA IFROZE	PWMO		20	68,900	2,480	12	29,760
30365109	DR MUHAMMAD SAEED	APMO	C/2	19	55,000	2,480	12	29,760
30717458	DR.MUJAHID HASSAN	APMO	B/12	19	48,500	2,480	12	29,760
30365115	DR WASEEM IZHAR	APMO	C/12	19	55,000	2,480	12	29,760
30364682	DR SAEED ASGHAR DOGAR	CARDIOLOGIST	B/9	19	59,800	2,480	12	29,760
30364947	WASEEM SAFDAR	SURGEON		19	53,400	2,480	12	29,760
30364689	DR ABDUL KHALIQ	DEPUTY MEDICAL SUPERINTEN	C/10	18	48,500	2,480	12	29,760
30620426	SHAHID ALI	E.N.T. SPECIALIST	B/8	18	24,500	2,480	12	29,760
30432940	MUHAMMAD ASIF	NEURO SURGEON	B/10	18	27,500	2,480	12	29,760
30364666	DR ABDUL MAJID	T.B.SPECIALIST	B/11	18	50,000	2,480	12	29,760
30364938	MOHSIN WAMIQ QADIRI	UROLOGIST.	B/7	18	50,000	2,480	12	29,760
30365777	DR RIFFAT IDRIS	MEDICAL OFFICER	C/11	17	35,200	2,480	12	29,760
31467473	ATIQ UR REHMAN	MEDICAL OFFICER	C/9	17	16,000	2,480	12	29,760
30364692	WAZIRA KHANUM	HEAD NURSE		17	31,600	2,480	12	29,760
30378263	NAZIA PERVEEN	CHARGE NURSE	D/05	16	20,400	2,480	12	29,760
30378268	NUSRAT BANO	CHARGE NURSE		16	25,200	2,480	12	29,760
30378271	NAZIRAN MUSSARAT	CHARGE NURSE	D/04	16	25,200	2,480	12	29,760
30378276	KAUSAR NAHEED	CHARGE NURSE	D/10	16	27,600	2,480	12	29,760
30378277	KHALIDA	CHARGE NURSE	D/07	16	25,200	2,480	12	29,760

	PERVEEN							
30378282	SHAHNAZ AKHTAR	CHARGE NURSE	D/02	16	25,200	2,480	12	29,760
30378301	SAFOORA BIBI	CHARGE NURSE		16	20,400	2,480	12	29,760
30378304	SALAH EHSAN	CHARGE NURSE	D/03 PHNS	16	22,000	2,480	12	29,760
30734501	TASNEEM AKTHAR	CHARGE NURSE	C/6	16	23,600	2,480	12	29,760
30955241	RAHEELA KAUSAR	CHARGE NURSE	D/09 PMS	16	18,000	2,480	12	29,760
30967363	FARHAT LAL	CHARGE NURSE	C/1	16	11,600	2,480	12	29,760
31106284	SYEDA MUNAZZA BATOOL	CHARGE NURSE	D/02 PHNS	16	11,600	2,480	12	29,760
30364812	KHALID HUSSAIN	OFFICE SUPERINTENDENT	C/2	16	22,800	2,480	12	29,760
30364875	MUHAMMAD ARSHAD	TECHNICIAN(ECG)	E/02 PMS	12	14,940	1,150	12	13,800
30364909	MUHAMMAD ASHFAQ	STORE KEEPER	E/01 GNS	8	12,300	1,150	12	13,800
30364740	AFZAL MAHMOOD	JUNIOR TECH (R/G)	E/11 PMS	9	14,180	1,150	12	13,800
30364758	SAEEDUL ZAFAR	JUNIOR TECH (R/G)	D/09	9	16,460	1,150	12	13,800
30364759	MUHAMMAD ABID HAMEED	JUNIOR TECH (R/G)	E/5 PMS	9	14,940	1,150	12	13,800
30364745	MUHAMMAD FAROOQ AKHTAR	JUNIOR TECHNICIAN (Aid)	F/24	9	10,380	1,150	12	13,800
30364838	NAZ AHMAD	JUNIOR TECHN (OTA)	E/15	8	15,800	1,150	12	13,800
30364780	JAHANGIR ALI	JUNIOR TECH (OTA)	E/17	9	13,800	1,150	12	13,800
30364921	RAZAQ AHMAD	JUNIOR TECH (OTA)	F/14	9	10,380	1,150	12	13,800
30375384	MUHAMMAD SALEEM	JUNIOR TECH (DISP)	D/08	9	12,660	1,150	12	13,800
30378330	JOHN PERVEZ NAJMI	JUNIOR TECH (DISP)	D/01	9	15,320	1,150	12	13,800
30364839	MUHAMMAD YASIN JUMMAI	JUNIOR TECH (LAB)	E/24	9	13,040	1,150	12	13,800
30374137	SAKINA ABBASI	MID WIFE	E/14	5	9,040	850	12	10,200
30364922	ZULFIQAR ALI	O.T ATTENDENT	E/12 PMS	4	8,650	850	12	10,200
30364966	SHAHZAD MASIH	O.T ATTENDENT	F/8	4	7,040	850	12	10,200
30364821	MUHAMMAD AMJEED	LAB ATTENDENT	E/43	2	9,660	850	12	10,200
30364907	FAQIR MASIH	TAILOR	E/25	4	10,030	850	12	10,200
30364746	SHABBIR AHMAD	BEARER	F/20	2	7,620	850	12	10,200
30364841	JAVID IQBAL	BEARER	E/30	2	9,660	850	12	10,200
30364801	NASIR AHMAD	COOK	E/34	2	9,320	850	12	10,200
30364960	MUHAMMAD ANJUM SULTAN	DAVA COB	E/21	2	6,430	850	12	10,200
30364771	MUHAMMAD AZAM	DHOB	E/19	2	8,980	850	12	10,200

30364774	MUKHTAR AHMAD	DHOBI	F/26	2	9,830	850	12	10,200
30364776	IQBAL MASIH	WATER CARRIER	E/45	2	10,000	850	12	10,200
30364912	MUHAMAMD ISMAIL	WATER CARRIER	E/2 PHNS	2	7,620	850	12	10,200
30364923	MUAHMAD ASHRAF	MISALCHI	E/5 PHNS	1	7,500	850	12	10,200
30364788	MUHAMMAD AKRAM	WARD SERVANT	E/39	1	9,300	850	12	10,200
30364793	DIN MUHAMMAD	WARD SERVANT	E/33	1	9,300	850	12	10,200
30364883	MUHAMMAD AMIN	WARD SERVANT	E/28	1	8,550	850	12	10,200
30364884	ABDUL RARZAQ	WARD SERVANT	E/13	1	9,000	850	12	10,200
30364941	ABDUL RAZAQ	WARD SERVANT	E/18	1	6,750	850	12	10,200
30364956	YASAR BASHIR	WARD SERVANT	E/16	1	6,300	850	12	10,200
30364959	MOHAMMAD HANIF	WARD SERVANT	E/44	1	6,150	850	12	10,200
30957387	AMEER SHAHZAD	WARD SERVANT	F/3	1	5,100	850	12	10,200
30364818	MUHAMMAD RIAZ	WARD SERVANT	E/31	2	9,320	850	12	10,200
30364820	MUHAMMAD RAFI	WARD SERVANT	F/22	2	8,980	850	12	10,200
30364823	MUHAMMAD MUNEEB AHMAD	WARD SERVANT	E/38	2	10,000	850	12	10,200
30364834	MUHAMMAD SALEEM	WARD SERVANT	E/1 PHNS	2	9,830	850	12	10,200
30364908	MUHAMAMD YASIN	WARD SERVANT	E/36	2	10,000	850	12	10,200
30364925	MUHAMMAD ARSHAD	WARD SERVANT	E/35	2	7,450	850	12	10,200
30364930	MIRZA MUHAMMAD JAMIL	WARD SERVANT	E/42	2	9,320	850	12	10,200
30364949	FAHEEM SAJID	WARD SERVANT	F/17	2	6,770	850	12	10,200
31004282	SAMINA SULTAN	F WARD SERVANT	F/12	1	5,100	850	12	10,200
30364798	KARAM BIBI	F WARD SERVANT	E/29	2	10,000	850	12	10,200
30364886	MUSARAT BIBI	F WARD SERVANT	E/40	2	8,810	850	12	10,200
30364731	KHALID MASIH	SANITARY WORKER	E/27	1	8,400	850	12	10,200
30364953	EMANUEL MASIH	SANITARY WORKER	F/18	1	6,150	850	12	10,200
30364926	ASHIQ MASIH	SANITARY WORKER	F/9	1	9,000	850	12	10,200
30364765	PERVEEZ MASIH	SANITARY WORKER	F/16	2	9,490	850	12	10,200
30364918	RAMZAN MASIH	SANITARY WORKER	F/21	2	8,980	850	12	10,200
30364766	MUKHTARAN BIBI	F SANITARY WORKER	E/23	1	8,400	850	12	10,200
30364836	BASHIRAN BIBI	F SANITARY WORKER		2	10,000	850	12	10,200
30364763	PERVEEN JAVEED	F SANITARY WORKER	E/26	2	8,980	850	12	10,200
Total Recovery								1,476,600

2. M.S. T.H.Q. Hospital Chichawatni

Name / Designation	Period	Rate of CA	Months	Recovery
Dr. Muhammad Akram, Medical Superintendent	01.07.2011 to 30.06.2012	2480	12	29,760
Dr. Zubair Tariq, Medical officer	01.07.2011 to 30.06.2012	2480	12	29,760
Dr. Muhammad Saleem, APMO	01.07.2011 to 30.06.2012	2480	12	29,760
Dr. Abdul Waheed, Pediatrician	01.07.2011 to 30.06.2012	2480	12	29,760
RuqiaParveen, Pharmacist	01.07.2011 to 30.06.2012	2480	12	29,760
ZarinaSardar, Head Nurse	01.07.2011 to 30.06.2012	2480	12	29,760
Syed Ali Hassan Shah, Medical Officer	01.07.2011 to 30.06.2012	2480	12	29,760
Almas Kausar, Staff Nurse	01.07.2011 to 30.06.2012	2480	12	29,760
KishwarIqbal, Charge Nurse	01.07.2011 to 30.06.2012	1700	12	20,400
Muhammad Akmal Driver	01.07.2011 to 30.06.2012	850	12	10,200
AltafHussain Dispenser	01.07.2011 to 30.06.2012	1150	12	13,800
Abdullah Ramzan Dawasaz	01.07.2011 to 30.06.2012	1150	12	13,800
Muhammad Afzal Lab Assistant	01.07.2011 to 30.06.2012	1150	12	13,800
NurgusHafsa Dai	01.07.2011 to 30.06.2012	850	12	10,200
FaqeerHussain Gate keeper	01.07.2011 to 30.06.2012	850	12	10,200
GhulamRasool Ward servant	01.07.2011 to 30.06.2012	850	12	10,200
Muhammad Sarfraz NQ	01.07.2011 to 30.06.2012	850	12	10,200
Flak Sher NQ	01.07.2011 to 30.06.2012	850	12	10,200
Muhammad Aslam Baildar	01.07.2011 to 30.06.2012	850	12	10,200
MukhtaranBibi Sweeper	01.07.2011 to 30.06.2012	850	12	10,200
Muhammad Naseer Dental Assistant	01.07.2011 to 30.06.2012	1150	12	13,800

ParveenAkhtar Charge Nurse	01.07.2011 to 30.06.2012	2480	12	29,760
AlmdarHussain Hakeem	01.07.2011 to 30.06.2012	1700	12	20400
JavedIqbal, Radiographer	01.07.2011 to 30.06.2012	1150	12	13,800
Syed Abid Ali Shah Tube well operator	01.07.2011 to 30.06.2012	850	12	10,200
Total				469,440

Annex-H**[Para 1.2.4.2]****Unauthorized withdrawal of pay and Allowances for the period of leave without pay Rs 1.630 million****1. DEO (EE-W) Sahiwal**

Sr. No.	Name of Teacher With Place of Posting	Period of Leave	Amount
1	Azrayasmin SESE GGES 88/6-R	02-12-2009 to 16-12-2009 (15-days) 04-10-2010 to 30-11-2010 (58-days)	46,233
2	RobinaJabbar ESE GGES MC No.12	13-1-2010 to 26-1-2010 (14-days)	8,867
3	Hafiza Asia Perveen SESE GGES 152/9-L	26-01-2010 to 13-2-2010 (19-days)	12,033
4	Khalida Yasmin EST GGES 65/A G.D Zakhiri	12-2-2010 to 26-2-2010 (15-days)	9,500
5	TahiraJabeen EST GGES 101/9-L	01-4-2010 to 30-4-2010 (30-days) 1-5-2010 to 14-6-2010 (45-days)	47,500
6	NaykaBatool SESE GGES 56/A G.D	16-2-2010 to 26-2-2010 (11-days)	6,967
7	ShaziaPerveen EST GGES 58/4-R	24-3-2010 to 07-4-2010 (15-days) 16-4-2010 to 30-4-2010 (15-days)	19,000
8	ZikriaBano ESE GGPS noranSunpal	24-3-2010 to 07-4-2010 (14-days)	8,867
9	RobinaNAak PET GGES 47/5-L	24-3-2010 to 7-4-2010 (15-days)	9,500
10	Nafeesa Abdul Haq EST GGES 144/9-L	15-4-2010 to 30-4-2010 (16-days)	10,133
11	HafizaTahiraNazir SESE(AT) GGES 65/A G.D Est	10-5-2010 to 29-5-2010 (20-days)	12,667
12	SumaraAnjum SESE GGES 56/5-L	26-4-2010 to 15-5-2010 (20-days)	12,667
13	Shazia Noreen EST GGES Bhutto Nagar	23-10-2010 to 13-11-2010 (22-daays) 7-2-2011 to 31-3-2011	47,500

		(53-days)	
14	SajidaPerveen EST GGEs 65/G.D Y-Wala	11-10-2010 to 20-10-2010 (10-days)	6,333
15	MahriaJabeen AT GGES 63/4-R	10-1-2011 to 29-1-2011 (20-days)	12,667
16	Sofia Rasheed EST GGES 87/A-6-R	01-2-2011 to 30-4-2011 (89-days)	56,367
17	YasmeenAkhter EST GGEs 85/6-R	02-1-2011 to 02-3-2011 (42-days)	26,600
18	Sana Ambreen SESE(Sci) GGES Bhutto Nagar	26-9-2011 to 10-10-2011 (15-days)	9,500
19	GulnazPerveen SESE GGEs 50/5-L	13-12-2011 to 23-12-2011 (11-days)	6,967
20	FaizaNabi Ahmed SESE(Sci) GGES 47/5-L	02-1-2012 to 31-1-2012 (30-days) 31-1-2012 to 02-3-2012 (32-days)	39,267
21	Farzanallyas PET GGES 149/9-L	12-3-2012 to 26-3-2012 15-days)	9,500
22	Saima Ali SESE GGMC E/S No.12	02-5-2012 to 16-5-2012 (15-days)	9,500
23	FarhahRafique SESE GGES 149/9-L	01-5-2012 to 15-5-2012 (15-days)	9,500
24	NaylaPerveen EST GGES 93/6-R	05-5-2012 to 05-6-2012 (32-days)	20,267
25	EshratParveen EST GGES 16/11-L	NA	8,758
26	NajmaShaheen EST GGES 42/12-L	NA	25,221
Total			491,881

2. Dy. DO (EE-M) Sahiwal

Sr. No.	Name	Des g	Place of posting	Rate of pay	Period	Day	Recovery
					Detail		
1	SAIMA PARVEEN	ESE	GPS.90/6-R	9,786	17-9-10 TO 30-11-10	75	24,465
2	REHANA KOUSAR	ESE	GPS.54/5-L	14,139	4-4-10 TO 3-5-10	30	14,139
3	SADIA MAHRAM	ESE	GPS.138/9-L	9,786	8-10-10 TO 21-10-10	14	4,567
4	MUBARRA JUBEEN	ESE	GPS.HARRAP A	9,786	29-11-10 TO 12-12-10	14	4,567

5	ABDUL MINAN	ESE	GPS.73/4-R	9,786	29-3-10 TO 12-12-10	45	14,679	
6	ROOBINA KOUSAR	ESE	GPS.87/9-L	15,023	10-1-11 TO 31-1-11	22	11,017	
7	SAHKILA MUSTAFA	ESE	GMS.65/G.D	9,786	17-1-11 TO 31-1-11	15	4,893	
8	IRFAN MAHMOOD	ESE	GMS.150/9-L	14,633	13-12-11 TO 30-1-11	49	23,901	
9	SUMERA JUBEEN	ESE	GMS.60-61-GD	10,966	24-3-11 TO 4-5-11	42	15,352	
10	REHANA KOUSAR	ESE	GPS.54/5-L	9,786	2-12-11 TO 28-2-12	89	29,032	
11	ZARINA KOUSAR	ESE		18,869	12-11-11 TO 9-2-12	90	56,607	
12	MADHIA NIDA	ESE	GPS.138/9-L	14,633	7-3-12 TO 31-3-12	25	12,194	
13	ABID RASHID	PST	GPS.131/9-L	18,127	9-11-11 TO 18-11-13	1095	661,636	
Total								877,049

3. Dy. DO (EE-W) Sahwial

Sr. No.	Name	Des g	Place of posting	Period		Total
				Detail	Da y	
1	JAVERIA ISLAM	PST	GGES.65/G.D	4-10-10 TO 2-11-10	30	22,000
2	RUKSANA RAHEEL	PST	GGES.187/9-L	12-11-10 TO 20-11-10	9	6,600
3	TAZEEN FATIMA	PST	GGESCOM.MODEL 114/9-L	14-9-10 TO 13-10-10	30	22,000
4	SAIRA AKHTAR	PST	GGES.99/9-L	4-10-10 TO 31-10-10	28	20,000
5	SANILA AMBREEN	PST	GGES.71/4-R	16-9-10 TO 16-10-10	31	14,000
6	SAMINA JUBBAR	PST	GGPS.59/G.D	24-11-10 TO 14-12-10	21	9,500
7	SANILA AMBREEN	PST	GGES.71/4-R	26-10-10 TO 8-11-10	14	7,000
8	SAMERA ZAHOOR	PST	GGPS.65/4-R	6-12-10 TO 23-12-10	18	8,100
9	SHAKEELA AFZAL	PST	GGPS.51/G.D	3-1-11 TO 17-1-11	15	7,200
10	SAMINA JUBBAR	PST	GGPS.59/G.D	24-11-10 TO 14-12-10	21	9,500
11	REHANA YASIN	PST	GGPS.44/5-L	1-1-11 TO 31-1-11	31	15,000

12	RAZIA PARVEEN	PST	GGPS.128/9-L	17-1-11 TO 28-2-11	43	21,000
13	UZMA MALAK	PST	GGPS.53/5-L	12-1-11 TO 18-1-11	7	3,200
14	ROOBINA JUBBAR	PST	M.C GGES NO.12	24-11-10 TO 14-12-10	21	9,500
15	SUMRA ZAHOOR	PST	GGPS.65/4-R	11-1-11 TO 11-3-11	60	28,000
16	SOFIA BANO	PST	GGPS.ASSDULLAH PUR	13-3-11 TO 19-3-11	7	3,200
17	SHUGFTA RANI	PST	GGPS.65/4-R	21-2-11 TO 31-3-11	39	18,000
18	ROBINS AJMAL	PST	GGPS.138/9-L	1-4-11 TO 21-4-11	21	9,800
19	SAIMA GULNAZ	PST	GGPS.62/4-R	25-4-11 TO 2-5-11	7	3,200
20	FAKHIRA BUKHARI	PST	GGPS.TIBBI SHER	19-4-11 TO 15-5-11	27	12,000
21	SOFIA BANO	PST	GGPS.ASSDULLAH PUR	5-5-11 TO 16-5-11	12	5,500
22	SAHKILA AFZAL	PST	GGPS.51/G.D	14-5-12 TO 28-5-12	15	6,800
TOTAL						261,100