



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
CHAKWAL  
AUDIT YEAR 2012-13**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

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

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

## PREFACE

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

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

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

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

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

**Islamabad**  
**Dated:**

**(Muhammad Akhtar Buland Rana)**  
**Auditor-General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Tehsil / Town Municipal Administration and Union Administrations of one City District Government i.e. Rawalpindi and three District Governments i.e. Jhelum, Chakwal and Attock.

2. The Regional Directorate has a human resource of 15 officers and staff, total 4,389 man-days and the annual budget of Rs12.199 million for the financial year 2011-2012. It has mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, R.D.A Rawalpindi carried out audit of the accounts of various offices of the District Government, Chakwal for the financial year 2011-2012.

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

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

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

## **Audit Objectives**

Audit was conducted with the objective to ensure that:

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

### **a) Audit Methodology**

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

### **b) Audit of Expenditure and Receipt**

Total expenditure of the District Government Chakwal for the financial year 2011-2012 was Rs3818.122 million covering 272 formations. Out of this RDA Rawalpindi audited expenditure of Rs1,862.064 million which in terms of percentage, was 49% of total expenditure. Regional Director Audit planned and executed audit of 24 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Chakwal for the financial year 2011-2012, were Rs30.947 million. RDA Rawalpindi audited receipts of Rs15.47 million which was 50% of total receipts.

**c) Recoveries at the Instance of Audit**

Recoveries of Rs40.074 million were pointed out, which was not in the notice of the executive before audit. An amount of Rs0.842 million was recovered and verified during the year 2012-13, till the time of compilation of report.

**d) Key Audit Findings of the Report**

- i. Non-production of Record of Rs103.87 million noted in one case<sup>1</sup>
- ii. Non-compliance of Rules of Rs444.53 million noted in five cases<sup>2</sup>.
- iii. Recoveries of Rs32.09 million noted in four cases<sup>3</sup>.
- iv. Analysis of budget and expenditure of District Government Chakwal for the financial year 2011-12 revealed that the original budget was Rs5125.188 million, supplementary grant was Rs83.119 million whereas Rs29.293 million were surrendered/ withdrawn and the final budget was Rs5,179.015 million. Non-development expenditure of Rs3,482.824 million was incurred against original allocation of Rs4,775.619 million and Development Expenditure of Rs335.298 million was incurred against the original budget allocation of Rs349.569 million resulting in savings of Rs1325.708 million and Rs35.184 million respectively. Total expenditure of Rs3,818.122 million was incurred against the final budget of Rs5,179.014 million, resulting in overall savings of Rs1360.893 million which in terms of percentage was 26%.

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

**e) Recommendations**

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



- v.** The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi.** The PAO needs to take appropriate action for non-production of record.
- vii.** The PAO needs to rationalize its budget with respect to utilization.

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<sup>1</sup> Para 1.2.2.1

<sup>2</sup> Para 1.2.3.1, 1.2.3.3-5, 1.2.3.9,

<sup>3</sup> Para 1.2.3.2, 1.2.3.6-8

## SUMMARY TABLE & CHARTS

**Table 1: Audit Work Statistics**

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	5179.015
2	Total formations under Audit Jurisdiction	622	5179.015
3	Total Entities (PAOs) Audited	1	3818.122
4	Total formations Audited	24	1862.064
5	Audit & Inspection Reports	24	1862.064
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

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

**Table 2: Audit observations**

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	
2	Financial management	476.62	1.2.3.1-23
3	Internal controls	103.87	1.2.2.1
4	Others	0	
<b>TOTAL</b>		<b>580.49</b>	

**Table3: Outcome Statistics  
Expenditure Outlays Audited**

Rs in Million

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	2.55	212.60	15.47	1646.91	1877.53*	1,124.043
2	Amount Placed under Audit Observation/ Irregularities of Audit	0	0	0	580.49	580.49	108.469
3	Recoveries Pointed Out at the instance of Audit	0	2.094	0	37.980	40.074	34.098
4	Recoveries Accepted/ Established at the instance of Audit	0	0.760	0	3.932	4.692	0.837
5	Recoveries Realized at the instance of Audit	-	0.164	0	.678	0.842	0.899

\* The amount in serial No. 1 column of "total 2011-12" is the sum of Expenditure and Receipts, whereas the total expenditure for the year 2011-12 was Rs1,862.064 million

**Table4: Irregularities Pointed Out**

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	444.53
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	0
5	Recoveries, overpayments or unauthorized payments of public money.	32.09
6	Non-production of record to Audit.	103.87
7	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>580.49</b>

<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

# CHAPTER 1

## 1.1 DISTRICT GOVERNMENT CHAKWAL

### 1.1.1 Introduction of Departments

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

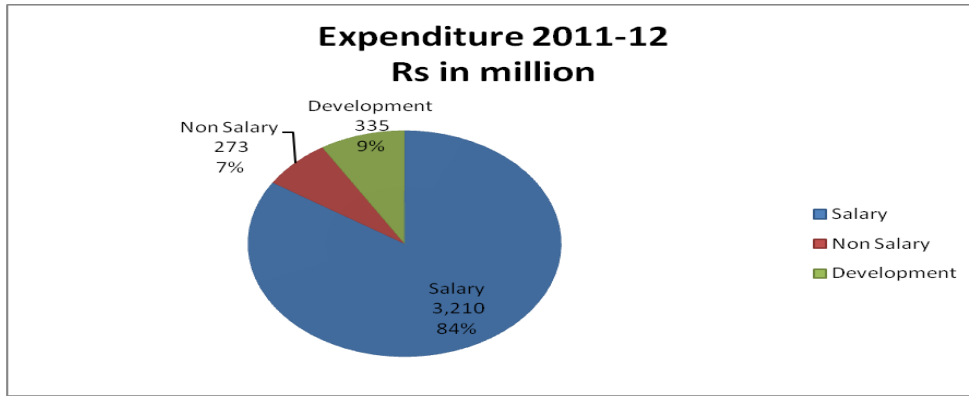
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works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

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

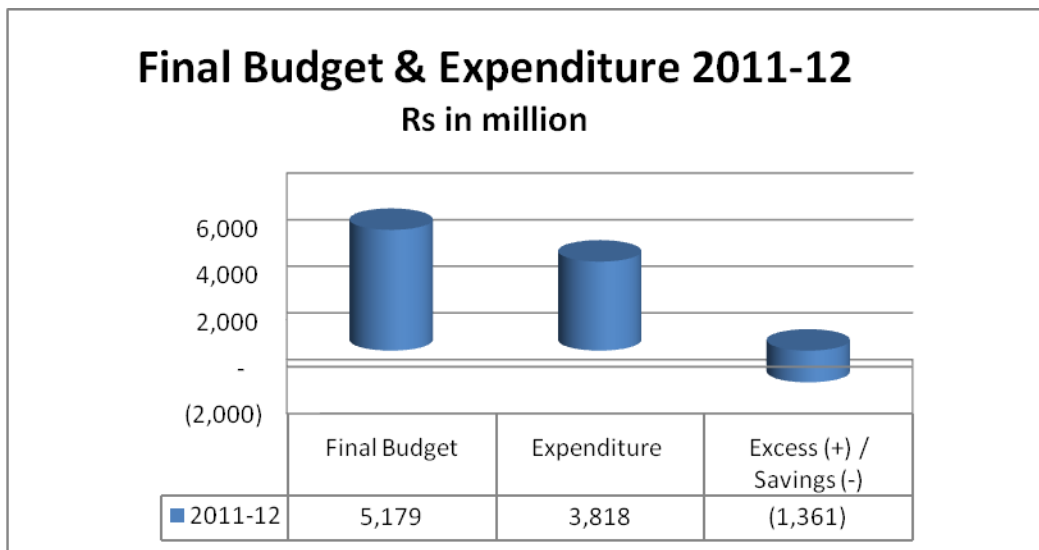
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

Amount in Rs

2011-12	Budget	Expenditure	Savings	% savings
Salary	4,119,127,965	3,210,072,305	909,055,660	-22
Non Salary	689,404,411	272,751,871	416,652,540	-60
Development	370,482,287	335,297,803	35,184,484	-9
<b>Total</b>	<b>5,179,014,663</b>	<b>3,818,121,979</b>	1,360,892,684	-26

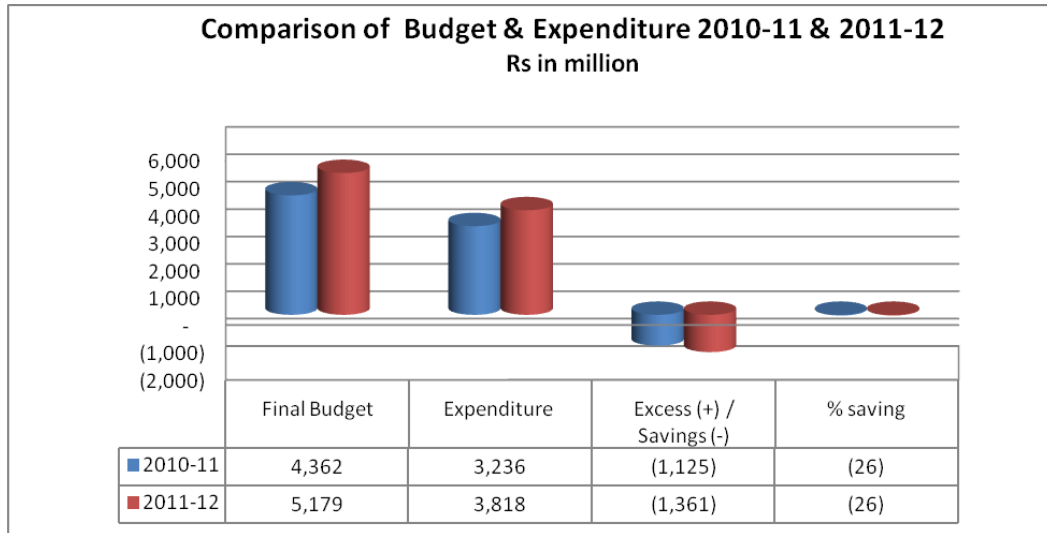


As per the Appropriation Account 2011-12 of District Government Chakwal the original budget was Rs5,125.187 million, supplementary grant was Rs53.527 million and the final budget was Rs5,179.015 million. Against the final budget total expenditure incurred by District Government during 2011-12 was Rs3,818.122 million, as detailed at as detailed at Annex-B.



Ineffective financial management resulted in savings to the tune of Rs1,361 million which in term of percentage was 26% of the final budget. The same was required to be justified by the Principal Accounting Officer.

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



There was 19% and 18% increase in Budget Allocated and Expenditure incurred respectively, while there was overall savings of Rs1,360.893 million during 2011-12.

### 1.1.3 Brief Comments on the status of compliance with ZAC/PAC Directives

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

#### Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	29	Not convened
2	2003-04	29	Not convened
3	2004-05	33	Not convened
4	*01/07/2005 to 31/03/2008 Special Audit Report	119	Not convened
5	2009-10	39	Not convened
6	2010-11	49	Not convened
7	2011-12	31	Not convened

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

## **1.2      AUDIT PARAS**

## **1.2.2 Non-production of Record**



### 1.2.2.1 Non-production of Record –Rs103.867 million

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

Heads of offices of District Chakwal, as detailed below, did not produce record of Rs103.867 million for audit verification pertaining to the financial year 2011-12. In the absence of record, authenticity, validity, accuracy and genuiness could not be verified.

Sr. No.	Name of Office	AIR Para No.	Description	Amount (Rs)
1	EDO (Education)	1	Purchase of furniture	4,155,000
2	Dy. DEO(W-EE) Chakwal	4	Paid Vouchers & SMC record of GGES Chak Narang	1,724,410
3	Dy. DEO (M-EE) C.S.Shah	3	SMC & FTF record of 41 Schools	10,050,334
4	EDO (F&P)	4	Vouched A/c Releases for 2010-11 & 2011-12	87,937,000
<b>Total</b>				<b>103,866,744</b>

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

In the absence of record, authenticity, validity, accuracy and genuiness of expenditure worth Rs103.867 million could not be verified.

The observations were discussed with the management in November, 2012. EDO (Education) replied that amount was released to school council’s account for purchase of furniture under MNA/MPAs grant 2011-12. Dy. DEO (W-EE) Chakwal produced the record and Dy. DEO (M-EE) Choa Saiden Shah stated that headmasters had refused to have Audit with the plea that SMC funds were not auditable. DAC in its meeting held on 14.12.2012 directed the EDO (Education) and Dy. DEO(W-EE) Chakwal to produce the record at the time of next Audit for scrutiny while DAC directed to take disciplinary action against the headmasters besides early production of record. . No compliance of DAC directives was shown till finalization of this report.

Audit stresses all record be produced for audit besides fixing responsibility against person(s) at fault for non-production of record under intimation to Audit.

### **1.2.3 Irregularity and Non-compliance of Rules**

### **1.2.3.1 Unauthorized Diversion of Tied Grants - Rs395.417 million**

According to Rule 26 PDG & TMA Budget Rules 2003, all conditional (Tied) grants shall be budgeted and utilized in accordance with the conditions of the grant. Further, according to Govt. of the Punjab, Finance Department letter No. FD (DG)1-74/2008 dated 6<sup>th</sup> July 2011, tied grant should not be re-appropriated without clear sanction of the Finance Department.

District Government Chakwal received an amount of Rs1,084.081 million as Tied Grant from Provincial Government for various development schemes of Education, Health, IT and Local Government during 2009-12. It was noticed that EDO (F&P) only disbursed an amount of Rs 686.5003 million for the said purposes and the remaining amount of Rs395.417 million was utilized to overcome the deficit of the budget on account of non development expenditures, as detailed at Annex-C.

Audit holds that due to weak financial discipline and mismanagement development budget was diverted without prior approval of Provincial Government resulting in depriving the masses from the outcomes of the development activity.

The matter was reported to the DCO / PAO in November 2012. In DAC meeting held on 20.12.2012, it was replied that tied grants were not budgeted. DAC directed for re-imburement of amount, utilized out of tied grants for other purposes. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility against the person(s) at fault besides early re-imburement of amount under intimation to Audit.

[AIR Para No.1]

### **1.2.3.2 Overpayment due to Violation of Promotion Criteria - Rs26.641 million**

As per Notification of Government of the Punjab, Education Department No. SO(F.A)1-61/89-II dated 6.11.90, "Learning coordinator" (LC ) is a 100% promotion post of PTC teaching cader who posses at least five years service as PTC and falls in merit prepared on the basis of marks allocated for, in service experience as PTC, qualification, and experience.

Dy. District Education Officer (W-EE) Chakwal paid Rs26.641 million to twenty three (23) promoted PTC teachers as LC up to 01.09.2007. When service books of these teachers were scrutinized and compared with seniority list, it was observed that their promotions were made without following the criteria

prescribed for the promotion and conducting of formal Departmental Promotion Committee (DPC) meeting. They were given out of the way promotion benefit, which leads to discrimination within the other PTC teaching staff, as detailed at Annex-D.

Audit holds that due to weak financial controls and mismanagement, out of the turn promotion was granted resulted in unjustified expenditure of Rs 26.641million.

The matter was reported to the DCO / PAO in November 2012. In DAC meeting held on 20.12.2012, it was replied that DEO(W) is promotion authority of LC, the case has been submitted to DEO(W) for guideline. No record produced in support of their reply. DAC directed the department for inquiry by District Administration and submit the report within 15 days. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility besides recovery of the amount under intimation to Audit.

[AIR Para No.7]

### **1.2.3.3 Misclassification of Expenditure – Rs24.113 million**

According to Rule 12 of General Financial Rules, the expenditure may be incurred for the purpose for which the budget is allocation is made. Moreover all the expenditure be incurred as per classification provided.

EDO (Education) drew Rs24.113 million during FY 2011-12 on account of incentive / cash award for the teaching staff. It was observed that the appropriation was provided under detail function “A092102-secondary education” i.e. for secondary wing only by the provincial government whereas it was released under detailed head “A096101-Administration” by the DO (F&P). This resulted in misclassification of Rs24.113 million.

Audit holds that due to mismanagement and weak internal controls unauthorized expenditure was incurred through misclassification.

The matter was reported to the DCO / PAO in November 2012. In DAC meeting held on 20.12.2012, it was replied that funds were released by the Government of Punjab PMIU Lahore for incentive allowance to deserving teachers. The detail function of head was erroneously changed which had been submitted for regularization. DAC directed the department to get the expenditure regularized.No compliance of DAC directives was shown till finalization of this report.

Audit stresses that the expenditure be got regularized with the sanction of the competent authority under intimation to Audit.

[AIR Para No.3]

#### **1.2.3.4 Unauthorized Expenditure of Pay and Allowances -Rs14.613 million**

According to the information submitted by the under secretary (R-III), Government of the Punjab, S&GA Department there was ban on appointment from 06.10.1996 to 15.02.1997.

Deputy District Education Officer (W-EE) Chakwal appointed four PTC teachers and allowed them to join during the period of BAN imposed by the Government. This resulted in unauthorized payment of Rs14.613 million, as detailed at Annex-E.

Audit holds that due to weak internal controls and mismanagement, PTC teachers were allowed to join during ban period, resulting in unauthorized expenditure.

The matter was reported to the DCO / PAO in November 2012. In DAC meeting held on 20.12.2012, it was replied that appointments were made in time and no teacher was allowed to join during ban. No evidence was produced in support of the reply. DAC directed EDO (F&P) to probe the matter by conducting inquiry. No compliance of DAC directives was shown till finalization of this report.

Audit stresses completion of inquiry within fifteen days and the expenditure be got regularized with the sanction of the competent authority under intimation to Audit.

[AIR Para No.8]

#### **1.2.3.5 Unauthorized Expenditure on Pay and Allowances - Rs9.414 million**

According to the Education Department Government of the Punjab's notification No. S.O.iii-I-20/95 dated 01-02-1997 the qualification for appointment of PTC teacher from Metric, PTC was enhanced to F.A, PTC.

Deputy District Education Officer (W-EE) Chakwal appointed fourteen (14) PTC teachers on the basis of qualification of Metric, PTC instead of prescribed qualification criteria. This resulted in unauthorized payment of Rs9.414 million, as detailed at Annex-F.

Audit holds that due to weak internal controls and mismanagement below qualification appointments of teachers were made and unauthorized expenditure was incurred.

The matter was reported to the DCO / PAO in November 2012. In DAC meeting held on 20.12.2012, it was replied that as per directions of Finance Department advance increment would be protected. Reply was irrelevant. DAC decided to refer the matter to Government of the Punjab Finance Department, Lahore for clarification. No compliance of DAC directives was shown till finalization of this report.

Audit stresses that the expenditure be got regularized with the sanction of the competent authority under intimation to Audit.

[AIR Para No.9]

#### **1.2.3.6 Undue Award of Higher Grade -Rs2.988 million**

According to Government of the Punjab, Education Department (School Wing) Notification No. S.O. (S-III)-2-16/2007 dated 24.09.2007, Learning Coordinator merged back within their original cader i.e. PST (formal PTC) and given the benefit of higher grade under “upward mobility” scheme.

Deputy District Education Officer (W-EE) Chakwal on introduction of scheme of “upward mobility” on 01.09.2007 merged the seniority of all LCs and PTC teachers after re-designating them as PST. However, it was observed that DDO besides reverting back all LCs to their original position in the seniority of PTC list, they were given undue promotion and put them on higher rank in the revised seniority and again granted them higher grade under the scheme of “upward mobility” on 01.09.2007. Similarly, they were again awarded the higher grade benefit in second phase of the scheme and placed them in BPS-14 on 01.12.2009, depriving the senior most PTC teachers. This resulted in unjustified payment of Rs2.988 million, as detail at Annex-G.

Audit holds that due to mismanagement and negligence dual benefit was awarded to the Ex-LCs, resulted in loss to the public exchequer.

The matter was reported to the DCO / PAO in November 2012. In DAC meeting held on 20.12.2012, it was replied that LCs was awarded up-ward mobility as per Government instructions. Reply was not cogent as the promotion was against the original Government policy. DAC decided to seek clarification from Government of the Punjab Finance Department, Lahore. No compliance of DAC directives was shown till finalization of this report.

Audit stresses that matter be investigated, seniority list of PST be amended after removing anomaly, pay of ex-LCs be fixed after protecting their pay at the level of 01.07.2007 and recovery be made accordingly under intimation to Audit.

[AIR Para No. 29]

### **1.2.3.7 Unauthorized Award of Special Increment - Rs 1.399 million**

As per clarification of the Government of Punjab, Finance Department dated 22.05.2008, Special increment of 01.12.2007 admissible to the staff, given the benefit of selection grade and the upward mobility on 01.09.2007.

Dy DEO (W-EE) Chakwal allowed special increment on 01.12.2007 to all the seventy six (76) selection grade holder PST teachers, already enjoying the benefit of higher grades awarded on 01.09.2007, in violation of above instruction. This resulted in overpayment of Rs1.399 million, as detailed below:

<b>From</b>	<b>To</b>	<b>No. of persons</b>	<b>Rates(Rs)</b>	<b>Months</b>	<b>Amount (Rs)</b>
01.12.07	30.06.08	76	230	7	122,360
01.07.08	30.06.11	76	275	36	752,400
01.07.11	30.09.12	76	460	15	524,400
<b>Total</b>					<b>1,399,160</b>

Audit holds that due to weak internal controls and mismanagement special increment was granted, resulted in overpayment.

The matter was reported to the DCO / PAO in November 2012. In DAC meeting held on 20.12.2012, it was replied that Special increment was allowed in 2007, by the Government of the Punjab. Reply was not satisfactory as after clarification on 22.05.2008, increment required to be recovered. DAC directed the department for early recovery. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.13]

### **1.2.3.8 Non-deduction of House Rent Allowance – Rs1.057 million**

According to Government of the Punjab, Finance Department Notification No. FD (M-I) 1-15/82-P-I dated 22.01.2000, in case of designated residence, the officer / official for which residence is meant cannot draw House Rent Allowance and will have to pay 5 % house rent even if he does not avail the facility and residence remains vacant during the period.



Dy. District Officer Agriculture (Extension) Chakwal provided residence cum offices to the following officers / officials during 2009-12. They were not eligible to draw house rent allowance. It was observed that these officials / officials were drawing house rent. Neither DDO stopped the payment of house rent allowance nor do these officials refund the amount as detailed at Annex-H.

Audit holds that due to weak internal controls and negligence house rent was not recovered and resulted in over payment of Rs1.057 million.

The matter was reported to the DCO / PAO in November 2012. In DAC meeting held on 20.12.2012, it was replied that residences are in dilapidated condition and not in a position to reside in the same. DAC directed to inspect the residences physically by District Administration and submit the report within 15 days. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.5]

### 1.2.3.9 Unjustified Purchase of Furniture – Rs974,042

According to the School Education Department, Government of Punjab's notification No. DD/PMIU/PESRP/2004/629 dated 29.03.2004 the specification of furniture and EDO (Education) was standardized and communicated same to all DEOs for compliance.

Following schools under the administrative control of Deputy District Education Officer (W-EE) Chakwal purchased furniture of Rs974,042 during 2009-12. However, it was observed that the purchase was made below specification of standardization issued by the Education department, as detailed below:

School Name		Item	Amount(Rs)
GGES	Farid Kassar	Furniture	341,000
GGES	Dhieda	-do-	159,000
GGPS	Ck. Odal	-do-	82,000
GGPS	Chakora	-do-	125,000
GGCMS	Dhuman	-do-	155,947
GGPS	Haphi	-do-	25,000
GGPS	Dk. Qazian	-do-	86,095
			<b>974,042</b>

Audit holds that due to weak internal controls and mismanagement below quality furniture was purchased that resulted in unjustified expenditure.

The matter was reported to the DCO / PAO in November 2012. In DAC meeting held on 20.12.2012, it was replied that the concerned head teachers had been directed to take action according to audit para. DAC directed EDO (education) for an inquiry fixing responsibility and report within 15 days. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.15]

## **ANNEXES**

[Annex-A]

MFDAC Para

Sr. No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	City Hospital Talagang	Excess expenditure than the budget allocation	Non Compliance of Rule	5.827 million
2	-do-	Non supply of medicines	-do-	346,285
3	EDO Education	Excess expenditure than the budget allocation	-do-	3.734 million
4	-do-	Non surrender of savings	-do-	667,355
5	Dy. DO Agriculture Ext	Excess expenditure than the budget allocation	-do-	23.254 million
6	-do-	Non surrender of savings	-do-	1.856 million
7	-do-	Unjustified auctioning w/o proper assessment	-do-	811,000
8	-do-	Unjustified drawing of conveyance allowance	Recoveries	<b>510,150</b>
9	-do-	Non maintenance of acquaintance roll	Non Compliance of Rule	461,250
10	-do-	Unjustified drawing of conveyance allowance	Recoveries	507,900
11	DEO M-EE Chakwal	Non surrender of savings	-do-	5.086 million
12	-do-	Excess expenditure than the budget allocation	-do-	3.684 million
13	-do-	Unjustified payment for M&R to school council	-do-	100,000
14	Dy. DEO WEE Chakwal	Recovery on account of pay & Allowances	Recoveries	<b>0</b>
15	-do-	Non production of earned leave record	Non Production of Record	0
16	-do-	Excess expenditure than the budget allocation	Non Compliance of Rule	95.507 million
17	-do-	Unauthorized expenditure from SMC & FTF	Non Compliance of Rule	36.776 million
18	-do-	Non surrender of savings	-do-	7.165 million
19	-do-	Irregular drawing of pay & allowances in excess of sanctioned posts	-do-	3.028 million
20	-do-	Less/ non realization of FTF	Recoveries	1.033 million
21	-do-	Unjustified retention of Govt. money	Non Compliance of Rule	439,100
22	-do-	Likely misappropriation of SMC Fund	Misappropriation	228,006
23	-do-	Improper maintenance of Cash Book and shortfall of bank balance	-do-	203,222
24	-do-	Unjustified regularization of contract employee	Non Compliance of Rule	85,540
25	-do-	Likely misappropriation to un-identified claims	Non Compliance of Rule	59,500
26	-do-	Overpayment of mobility allowance	Recoveries	196,305
27	-do-	Overpayment due to advance increment to PTC teachers	-do-	182,796
28	-do-	Unjustified grant of selection grade	-do-	171,112
29	-do-	Excess payment due to wrong fixation of pay	-do-	98,026
30	-do-	Overpayment of conveyance allowance	-do-	89,964
31	THQ Choa Saiden shah	Non surrender of savings	Non Compliance of Rule	2,043,766
32	-do-	Unjustified expenditure on utility charges	Non Compliance of Rule	753,111
33	-do-	Unauthorized payment of social security benefit to regular employee	Recoveries	85,665
34	RHC Jhatla	Non surrender of savings	-do-	627,308
35	-do-	Excess expenditure than the budget allocation	-do-	6,735,787
36	-do-	Irregular expenditure to discharge the liability of previous year	-do-	73,889
37	RHC Dhumman	Excess expenditure than the budget allocation	-do-	5,652,426
38	-do-	Depriving the patients from the benefits of modern machinery valuing	-do-	310,000
39	School of General Nursing	Excess expenditure than the budget allocation	-do-	1,309,119
40	-do-	Misclassification of expenditure	-do-	1,016,902
41	-do-	Irregular expenditure to discharge the liability of previous year	-do-	106,869
42	-do-	Loss on account of deterioration of vehicle	Unsound Management of Asset	2,000,000

43	Dy DEO MEE C. S. Shah	Excess expenditure than the budget allocation	-do-	57,235,000
44	-do-	Doubtful payment	-do-	92,901
45	-do-	Doubtful expenditure / payment	-do-	53,264
46	-do-	Irregular grant of double benefit FA	Recoveries	235,000
47	-do-	Irregular drawl of pay due to overage appointment	-do-	5,500,000
48	-do-	Irregular drawl of pay & allowance	Non Compliance of Rule	470,000
49	-do-	Doubtful drawl of arrears	-do-	85,285
50	-do-	Doubtful drawl in cash	-do-	158,400
51	-do-	Doubtful drawl	-do-	115,801
52	-do-	Overpayment of pay & allowance during leave	Recoveries	289,385
53	-do-	Unauthorized grant of double benefits	-do-	196,506
54	DO Roads	Unauthorized payment	-do-	1,170,000
55	-do-	Overpayment	Recoveries	541,509
56	-do-	Non recovery of Govt. Receipt	-do-	759,928
57	-do-	Non imposition of penalty	Recoveries	430,737
58	Dy. DEO MEE Chakwal	Non recovery of conveyance allowance	-do-	50,842
59	DO Live Stock	Excess expenditure than the budget allocation	Non Compliance of Rule	21,145,000
60	DHQ Chakwal	Irregular expenditure	-do-	1,050,000
61	-do-	Irregular purchase of disposable syringes	-do-	299,952
62	-do-	Irregular expenditure due to splitting	-do-	432,100
63	-do-	Non recovery of HRA & 5%	Recoveries	492,936
64	-do-	Irregular purchase of stationery	Non Compliance of Rule	466,600
65	Dy. DEO MEE Kallar Kahar	Non surrender of savings	-do-	40,144
66	-do-	Excess expenditure than the budget allocation	-do-	868,293
67	-do-	Irregular payment without verification of educational certificate of contract appointee	-do-	9,004,000
68	Dy. DEO WEE Kallar Kahar	Non surrender of savings	-do-	84,899
69	-do-	Excess expenditure than the budget allocation	-do-	1,253,000
70	-do-	Unauthorized appointment of Matric PTC in BPS-07 and drawl of pay	-do-	243,372
71	-do-	Irregular payment of pay & allowances without verification of pay and allowances	-do-	3,730,000
72	-do-	Inadmissible payment of charge allowance	Recoveries	222,000
73	THQ Hospital Talagang	Non sale of used fixer waters	Recoveries	95,800
74	-do-	Non purchase of medicine at risk & cost & Non forfeiting of security of defaulting supplier	Non Compliance of Rule	654,642
75	-do-	Non surrender of savings	-do-	936,539
76	-do-	Non recovery of liquidated damages @ 2% for late supply of medicines	Recoveries	40,814
77	-do-	Unauthorized occupation of Hospital residences by judicial staff loss to Govt.	-do-	3,134,727
78	-do-	Unjustified drawl of HSRP Allowance	-do-	600,000
79	DO Buildings	Non maintenance of proper register for deduction of House Rent from resident of District Complex Chakwal	Non Compliance of Rule	0
80	-do-	Pendency of court cases	Non Compliance of Rule	0
81	-do-	Non getting of technical report by the electric inspector for purchase for purchase of ceiling fans	-do-	9,062,820
82	-do-	Non production of cash book of SDA	Non Production of Record	0
83	DCO	Doubtful payment	Non Compliance of Rule	143,397
84	DO Health	Non submission of annual accounts of management operation to District Government Chakwal by PRSP worth	Non Production of Record	69,087,000

[Annex-B]

Grant No.	Title of Grant/ Appropriation	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	Excess(+)/ Savings (-) (Rs)	%age of savings
3	Provincial Excise	4,763,000	0	4,763,000	2,716,442	-2,046,558	42.97
5	Forest	8,007,000	280,000	8,287,000	6,611,833	-1,675,167	20.21
7	Charges on a/c of MV Act.	2,785,800	100,000	2,885,800	1,910,795	-975,005	33.79
8	Other Taxes & Duties	2,194,000	0	2,194,000	1,712,064	-481,936	21.97
10	General Administration	139,908,900	0	139,908,900	52,578,874	-87,330,026	62.45
15	Education	3,355,897,960	10,101,607	3,365,999,567	2,616,844,642	-749,154,925	22.26
16	Health Services	747,379,900	51,069,848	798,449,748	501,631,323	-296,818,425	37.17
18	Agriculture	83,275,700	27,000	83,302,700	64,007,718	-19,294,982	23.16
19	Fisheries	2,151,000	0	2,151,000	1,012,885	-1,138,115	52.91
20	Veterinary	95,301,780	50,000	95,351,780	64,963,873	-30,387,907	31.87
21	Co-operation	16,353,000	0	16,353,000	14,691,761	-1,661,239	10.16
22	Industries	1,310,980	91,000	1,401,980	1,171,945	-230,035	16.41
23	Miscellaneous Departments	2,698,400	0	2,698,400	2,217,553	-480,847	17.82
24	Civil Works	79,941,350	218,000	80,159,350	56,037,240	-24,122,110	30.09
25	Communication	208,312,000	109,000	20,8421,000	79,108,368	-129,312,632	62.04
31	Miscellaneous	18,597,800	160,000	18,757,800	13,712,208	-5,045,592	26.90
32	Civil Defense	6,740,100	0	6,740,100	1,894,652	-4,845,448	71.89
36	Development	249,607,601	19,913,049	269,520,650	252,482,824	-17,037,826	6.32
41	Roads and Bridges	28,114,000	0	28,114,000	27,432,247	-681,753	2.42
42	Government Buildings	71,847,637	1,000,000	72,847,637	55,382,732	-17,464,905	23.97
<b>Grand Total</b>		<b>5,125,187,908</b>	<b>83,119,504</b>	<b>5,208,307,412</b>	<b>3,818,121,979</b>	<b>-</b> <b>1,390,185,433</b>	
Net Result of Surrender / Withdrawals:		0	-29,292,749	-29,292,749	0	29,292,749	100
<b>Net Total</b>		<b>5,125,187,908</b>	<b>53,826,755</b>	<b>5,179,014,663</b>	<b>3,818,121,979</b>	<b>-</b> <b>1,360,892,684</b>	<b>26.28</b>

**[Annex-C]**  
**Para1.2.3.1**

(Amount in million)

S#	Program/Object	Scheme	Approved Cost	Funds received from Govt. of the Punjab Finance Department	Funds Utilized for Schemes	Amount Utilized for Salary 2009-10 and 2010-11
1	Supplementary Grant 2010-11	Const. of road from Nattowala Khaar to Chaki Rangpur	28.196	28.114	0	28.114
	Chief Minister Accelerated Programme	Up-gradation of GGES to Secondary Level at Village Kotera Tehsil Talagang District Chakwal	-	4.500	0	4.500
3		Up-gradation of GBPS to Elementary Level at Village Sarkal Kassar Tehsil Chakwal	-	2.500	0	2.500
4		Up-gradation of GGES Farid Kassar to Secondary Level	-	4.500	0	4.500
5		Up-gradation of GBES Farid Kassar to Secondary Level	-	4.500	0	4.500
6		PESRP 2010-11	Provision of Missing Facilities in 17-Nos Public School	13.472	13.472	0
7	PDSSP	Punjab Devolved Social Services Program (PDSSP) Phase-I	-	38.949	20.2066	3.814
8		Punjab Devolved Social Services Programme (PDSSP) Phase-II (2008)-09	-			8.305
9		Up-gradation of BHU Basharat to RHC Level (PDSSP) Phase-II	-			5.000
10		Punjab Devolved Social Services Program (PDSSP) Phase-I	-			1.6234
11	Model Village	Model Village Mangwal	51.639	51.639	46.871329	4.767671
12		Model Village Dhoke Musahib	66.176	66.176	56.480469	9.695531
13		Model Village Akwal	79.040	79.040	73.746762	5.293238
14		Model Village D.S. Bilawal	72.078	72.078	56.943601	15.134399
15		Model Village Murat	75.247	75.247	73.515268	1.731732
16		Model Village Dhudial	61.679	61.679	44.595807	17.084193
17		Model Village Bhilomar	78.201	78.201	78.20076	0.00024
18		Model Village Narang	69.423	69.666	21.778813	47.887187
19		Model Village Mureed	59.195	59.136	53.115821	6.020179
20	DERA-II BATCH-III	Const. of Mini Dams & Dug Well in District Chakwal	10.335	10.335	0.296	3.853
21		Installation of Lift Pumps &				6.186

S#	Program/Object	Scheme	Approved Cost	Funds received from Govt. of the Punjab Finance Department	Funds Utilized for Schemes	Amount Utilized for Salary 2009-10 and 2010-11
		Ground Nut Plats in District Chakwal				
22	Construction of Union Administration Buildings	70% Share of Provincial Government for Const. of Building for Union Administration Jabbi Shah Dilwar. Chakwal No.1 City, Lehr Sultanpur at Rs. 1.718-Millions Each.	-	5.154	0	5.154
23	Health Sector Reforms Program	Missing Facilities in RHCs/BHUs under Punjab Health Sector Reforms Program (2008-09)	21.000	21.000	1.7208	19.2792
24	Health Sector Reforms Program 2009-10	Provision of Missing Facilities BHU, Siral Rs. 1.716-m, BhU Kot Gullah Rs.1.631-m, BHU Nakka Kahoot Rs. 1.505-m BHU Padshahan Rs. 0.877-m, BHU Maingun Rs. 0.426-m, BHU Kot Qazi Rs. 1.171-m, BHU Lehr Sultanpur Rs. 0.938-m (2009-10)	17.000	17.000	0	17.000
25	Supplementary Grant fro Up-gradation Schools 2010-11	Up-gradation of Govt. Girls Middle School Village Dhariy Syedan District Chakwal	5.500	5.500	0	5.500
26	Punjab Millennium Development Goal Program	PMDGP	-	148.687	35.260	113.480
27	50-Bedded Hospital Talagang (Revenue Cost)	Establishment of 50-Bedded Hospital at Talagang (2009-10)	-	9.400	0	9.400
28	Establishment of I.T Labs	Completion of wiring/ducting and earthing of rooms for establishment of I.T Labs (Block Allocation)	-	3.825	0	3.825
29	40-Million MPAs Package for 2008-09	40-Million MPAs Package for 2008-09	80.302	80.302	71.933271	8.368729
30	25-Million MPAs Package for 2009-10	25-Million MPAs Package for 2009-10	63.481	63.481	51.834973	11.6466027
31	Priority Program 2010-11	Construction/Widening of road Choa Saiden Shah	-	10.000	0	7.782274
<b>Total</b>				<b>1084.081</b>	<b>686.5003</b>	<b>395.417</b>



**[Annex-D]  
[Para-1.2.3.2]**

**Detail of LC appointed by Dy.DEO(W-EE) Chakwal**

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
1	Ghazala Rehana	UC Balkasar	01.01.1986	01.11.1991	30.11.92	13	1,619	21,047
				01.12.92	30.11.93	12	1,705	20,460
				01.12.93	31.05.94	6	1,791	10,746
				1.06.1994	30.11.94	6	2,537	15,222
				1.12.1994	30.11.95	12	2,653	31,836
				1.12.1995	30.11.96	12	2,769	33,228
				1.12.1996	30.11.97	12	2,855	34,260
				1.12.1997	30.11.98	12	3,001	36,012
				1.12.1998	30.11.99	12	3,117	37,404
				1.12.1999	30.11.00	12	3,233	38,796
				1.12.2000	30.11.01	12	3,349	40,188
				1.12.2001	30.11.02	12	5,215	62,580
				1.12.2002	30.11.03	12	5,390	64,680
				1-12-2003.	30.11.04	12	5,565	66,780
				1.12.2004	30.06.05	7	5,740	40,180
				1.7.2005	30.11.05	5	6,580	32,900
				01.12.05	30.11.06	12	6,780	81,360
				1.12.2006	30.06.07	7	6,980	48,860
				1.7.2007	31.08.07	2	8,030	16,060
			BPS-12	01.09.07	30.11.07	3	8,050	24,150
				1.12.2007	30.06.08	7	7,790	54,530
				1.7.2008	30.11.08	5	9,315	46,575
				1.12.2008	30.11.09	12	9,625	115,500
				01.12.09	30.11.10	12	9,935	119,220
				01.12.10	30.06.11	7	10,245	71,715
				01.07.11	30.11.11	5	16,500	82,500
				01.12.11	30.09.12	10	17,000	170,000
2	Zubaida Akhtar	UC Deb	20.10.1985	01.11.1991	30.11.92	13	1,619	21,047
				01.12.92	30.11.93	12	1,705	20,460

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				01.12.93	31.05.94	6	1,791	10,746
				1.06.1994	30.11.94	6	2,537	15,222
				1.12.1994	30.11.95	12	2,653	31,836
				1.12.1995	30.11.96	12	2,769	33,228
				1.12.1996	30.11.97	12	2,855	34,260
				1.12.1997	30.11.98	12	3,001	36,012
				1.12.1998	30.11.99	12	3,117	37,404
				1.12.1999	30.11.00	12	3,233	38,796
				1.12.2000	30.11.01	12	3,349	40,188
				1.12.2001	30.11.02	12	5,215	62,580
				1.12.2002	30.11.03	12	5,390	64,680
				1-12-2003.	30.11.04	12	5,565	66,780
				1.12.2004	30.06.05	12	5,740	68,880
				1.7.2005	30.11.05	12	6,580	78,960
				01.12.05	30.11.06	12	6,780	81,360
				1.12.2006	30.06.07	7	6,980	48,860
				1.7.2007	31.08.07	2	8,030	16,060
			BPS-12	01.09.07	30.11.07	3	8,050	24,150
				1.12.2007	30.06.08	7	7,790	54,530
				1.7.2008	30.11.08	5	9,315	46,575
				1.12.2008	30.11.09	12	9,625	115,500
				01.12.09	30.11.10	12	9,935	119,220
				01.12.10	30.06.11	7	10,245	71,715
				01.07.11	30.11.11	5	16,500	82,500
				01.12.11	30.09.12	10	17,000	170,000
3	Zaib Un Nisa	UC Udherwal	13.09.198 1	07.11.1991	30.11.92	13	1,619	21,047
				01.12.92	30.11.93	12	1,705	20,460
				01.12.93	31.05.94	6	1,791	10,746
				1.06.1994	30.11.94	6	2,537	15,222
				1.12.1994	30.11.95	12	2,653	31,836
				1.12.1995	30.11.96	12	2,769	33,228
				1.12.1996	30.11.97	12	2,855	34,260
				1.12.1997	30.11.98	12	3,001	36,012
				1.12.1998	30.11.99	12	3,117	37,404

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				1.12.1999	30.11.00	12	3,233	38,796
				1.12.2000	30.11.01	12	3,349	40,188
				1.12.2001	30.11.02	12	5,215	62,580
				1.12.2002	30.11.03	12	5,390	64,680
				1-12-2003.	30.11.04	12	5,565	66,780
				1.12.2004	30.06.05	12	5,740	68,880
				1.7.2005	30.11.05	12	6,580	78,960
				01.12.05	30.11.06	12	6,780	81,360
				1.12.2006	30.06.07	7	6,980	48,860
				1.7.2007	31.08.07	2	8,030	16,060
			BPS-12	01.09.07	30.11.07	3	8,050	24,150
				1.12.2007	30.06.08	7	7,790	54,530
				1.7.2008	30.11.08	5	9,315	46,575
				1.12.2008	30.11.09	12	9,625	115,500
				01.12.09	30.11.10	12	9,935	119,220
				01.12.10	30.06.11	7	10,245	71,715
				01.07.11	30.11.11	5	16,500	82,500
				01.12.11	30.09.12	10	17,000	170,000
4	Sitara Azam	UC Kariala	21.09.198 7	27.09.1992	30.11.92	2	1,619	3,238
			BPS-11	01.12.92	30.11.93	12	1,705	20,460
				01.12.93	31.05.94	6	1,791	10,746
				1.06.1994	30.11.94	6	2,537	15,222
				1.12.1994	30.11.95	12	2,653	31,836
				1.12.1995	30.11.96	12	2,769	33,228
				1.12.1996	30.11.97	12	2,855	34,260
				1.12.1997	30.11.98	12	3,001	36,012
				1.12.1998	30.11.99	12	3,117	37,404
				1.12.1999	30.11.00	12	3,233	38,796
				1.12.2000	30.11.01	12	3,349	40,188
				1.12.2001	30.11.02	12	5,215	62,580
				1.12.2002	30.11.03	12	5,390	64,680
				1-12-2003.	30.11.04	12	5,565	66,780
				1.12.2004	30.06.05	12	5,740	68,880

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				1.7.2005	30.11.05	12	6,580	78,960
				01.12.05	30.11.06	12	6,780	81,360
				1.12.2006	30.06.07	7	6,980	48,860
				1.7.2007	31.08.07	2	8,030	16,060
			BPS-12	01.09.07	30.11.07	3	8,050	24,150
				1.12.2007	30.06.08	7	7,790	54,530
				1.7.2008	30.11.08	5	9,315	46,575
				1.12.2008	30.11.09	12	9,625	115,500
			BPS-14	01.12.09	30.11.10	12	10,520	126,240
				01.12.10	30.06.11	7	11,000	77,000
				01.07.11	30.11.11	5	17,760	88,800
				01.12.11	30.09.12	10	18,370	183,700
5	Zakia Khatoon	UC Siral	07.02.198 5	21.11.1992	30.11.92	2	1,533	3,066
				01.12.92	30.11.93	12	1,619	19,428
				01.12.93	31.05.94	6	1,705	10,230
				1.06.1994	30.11.94	6	2,305	13,830
				1.12.1994	30.11.95	12	2,421	29,052
				1.12.1995	30.11.96	12	2,537	30,444
				1.12.1996	30.11.97	12	2,653	31,836
				1.12.1997	30.11.98	12	2,769	33,228
				1.12.1998	30.11.99	12	2,885	34,620
				1.12.1999	30.11.00	12	3,001	36,012
				1.12.2000	30.11.01	12	3,117	37,404
				1.12.2001	30.11.02	12	4,865	58,380
				1.12.2002	30.11.03	12	5,040	60,480
				1-12-2003.	30.11.04	12	5,215	62,580
				1.12.2004	30.06.05	12	5,390	64,680
				1.7.2005	30.11.05	12	6,180	74,160
				01.12.05	30.11.06	12	6,380	76,560
				1.12.2006	30.06.07	7	6,580	46,060
				1.7.2007	31.08.07	2	7,570	15,140
			BPS-12	01.09.07	30.11.07	3	7,790	23,370
				1.12.2007	30.06.08	7	8,310	58,170
				1.7.2008	30.11.08	5	9,935	49,675

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				1.12.2008	30.11.09	12	10,245	122,940
			BPS-14	01.12.09	30.11.10	12	10,620	127,440
				01.12.10	30.06.11	7	11,000	77,000
				01.07.11	30.11.11	5	17,760	88,800
				01.12.11	30.09.12	10	18,370	183,700
6	Kausar Perveen	UC Bheen	19.11.1981	08.03.1993	30.11.93	9	1,705	15,345
				01.12.93	31.05.94	6	1,791	10,746
				1.06.1994	30.11.94	6	2,537	15,222
				1.12.1994	30.11.95	12	2,653	31,836
				1.12.1995	30.11.96	12	2,769	33,228
				1.12.1996	30.11.97	12	2,855	34,260
				1.12.1997	30.11.98	12	3,001	36,012
				1.12.1998	30.11.99	12	3,117	37,404
				1.12.1999	30.11.00	12	3,233	38,796
				1.12.2000	30.11.01	12	3,349	40,188
				1.12.2001	30.11.02	12	5,215	62,580
				1.12.2002	30.11.03	12	5,390	64,680
				1-12-2003.	30.11.04	12	5,565	66,780
				1.12.2004	30.06.05	12	5,740	68,880
				1.7.2005	30.11.05	12	6,580	78,960
				01.12.05	30.11.06	12	6,780	81,360
				1.12.2006	30.06.07	7	6,980	48,860
				1.7.2007	31.08.07	2	8,030	16,060
			BPS-12	01.09.07	30.11.07	3	8,050	24,150
				1.12.2007	30.06.08	7	7,790	54,530
				1.7.2008	30.11.08	5	9,315	46,575
				1.12.2008	30.11.09	12	9,625	115,500
			BPS-14	01.12.09	30.11.10	12	10,520	126,240
				01.12.10	30.06.11	7	11,000	77,000
				01.07.11	30.11.11	5	17,760	88,800
				01.12.11	30.09.12	10	18,370	183,700
7	Shehnaz Begum	UC Kot Chaudarain	14.01.1989	06.04.1994	31.05.94	2	1,705	3,410
				1.06.1994	30.11.94	6	2,305	13,830

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				1.12.1994	30.11.95	12	2,421	29,052
				1.12.1995	30.11.96	12	2,537	30,444
				1.12.1996	30.11.97	12	2,653	31,836
				1.12.1997	30.11.98	12	2,769	33,228
				1.12.1998	30.11.99	12	2,885	34,620
				1.12.1999	30.11.00	12	3,001	36,012
				1.12.2000	30.11.01	12	3,117	37,404
				1.12.2001	30.11.02	12	4,865	58,380
				1.12.2002	30.11.03	12	5,040	60,480
				1-12-2003.	30.11.04	12	5,215	62,580
				1.12.2004	30.06.05	12	5,390	64,680
				1.7.2005	30.11.05	12	6,180	74,160
				01.12.05	30.11.06	12	6,380	76,560
				1.12.2006	30.06.07	7	6,580	46,060
				1.7.2007	31.08.07	2	7,570	15,140
			BPS-12	01.09.07	30.11.07	3	7,790	23,370
				1.12.2007	30.06.08	7	8,310	58,170
				1.7.2008	30.11.08	5	9,935	49,675
				1.12.2008	30.11.09	12	10,245	122,940
			BPS-14	01.12.09	30.11.10	12	10,620	127,440
				01.12.10	30.06.11	7	11,000	77,000
				01.07.11	30.11.11	5	17,760	88,800
				01.12.11	30.09.12	10	18,370	183,700
8	Gulshan Akhtar	UC Patshahan	18.09.1989	18.03.1997	30.11.97	12	2,537	30,444
				1.12.1997	30.11.98	12	2,653	31,836
				1.12.1998	30.11.99	12	2,769	33,228
				1.12.1999	30.11.00	12	2,885	34,620
				1.12.2000	30.11.01	12	3,001	36,012
				1.12.2001	30.11.02	12	4,515	54,180
				1.12.2002	30.11.03	12	4,650	55,800
				1-12-2003.	30.11.04	12	4,865	58,380
				1.12.2004	30.06.05	12	5,040	60,480
				1.7.2005	30.11.05	12	5,780	69,360
				01.12.05	30.11.06	12	5,980	71,760

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				1.12.2006	30.06.07	7	6,180	43,260
				1.7.2007	31.08.07	2	7,110	14,220
				01.09.07	30.11.07	3	7,205	21,615
				1.12.2007	30.06.08	7	7,430	52,010
				1.7.2008	30.11.08	5	9,005	45,025
				1.12.2008	30.11.09	12	9,315	111,780
				01.12.09	30.11.10	12	10,520	126,240
				01.12.10	30.06.11	7	11,000	77,000
				01.07.11	30.11.11	5	17,760	88,800
				01.12.11	30.09.12	10	18,370	183,700
9	Fehmida Akhtar	UC Chak Malook	01.11.1975	18.03.1997	30.11.97	12	2,537	30,444
				1.12.1997	30.11.98	12	2,653	31,836
				1.12.1998	30.11.99	12	2,769	33,228
				1.12.1999	30.11.00	12	2,885	34,620
				1.12.2000	30.11.01	12	3,001	36,012
				1.12.2001	30.11.02	12	4,515	54,180
				1.12.2002	30.11.03	12	4,650	55,800
				1-12-2003.	30.11.04	12	4,865	58,380
				1.12.2004	30.06.05	12	5,040	60,480
				1.7.2005	30.11.05	12	5,780	69,360
				01.12.05	30.11.06	12	5,980	71,760
				1.12.2006	30.06.07	7	6,180	43,260
				1.7.2007	31.08.07	2	7,110	14,220
			BPS-12	01.09.07	30.11.07	3	7,205	21,615
				1.12.2007	30.06.08	7	7,430	52,010
				1.7.2008	30.11.08	5	9,005	45,025
				1.12.2008	30.11.09	12	9,315	111,780
			BPS-14	01.12.09	30.11.10	12	10,520	126,240
				01.12.10	30.06.11	7	11,000	77,000
				01.07.11	30.11.11	5	17,760	88,800
				01.12.11	30.09.12	10	18,370	183,700
10	Ameer Begum	UC Jand Khazada	09.10.1975	11.01.1999	30.11.99	11	2,769	30,459
				1.12.1999	30.11.00	12	2,885	34,620

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				1.12.2000	30.11.01	12	3,001	36,012
				1.12.2001	30.11.02	12	4,515	54,180
				1.12.2002	30.11.03	12	4,650	55,800
				1-12-2003.	30.11.04	12	4,865	58,380
				1.12.2004	30.06.05	12	5,040	60,480
				1.7.2005	30.11.05	12	5,780	69,360
				01.12.05	30.11.06	12	5,980	71,760
				1.12.2006	30.06.07	7	6,180	43,260
				1.7.2007	31.08.07	2	7,110	14,220
				01.09.07	30.11.07	3	7,205	21,615
				1.12.2007	30.06.08	7	7,430	52,010
				1.7.2008	30.11.08	5	9,005	45,025
				1.12.2008	30.11.09	12	9,315	111,780
				01.12.09	30.11.10	12	10,520	126,240
				01.12.10	30.06.11	7	11,000	77,000
				01.07.11	30.11.11	5	17,760	88,800
				01.12.11	30.09.12	10	18,370	183,700
11	Munazza Begum	UC Mulhal Mughalan	31.07.1993	01.07.99	30.11.99	5	2,189	10,945
				1.12.1999	30.11.00	12	2,189	26,268
				1.12.2000	30.11.01	12	2,305	27,660
				1.12.2001	30.11.02	12	2,421	29,052
				1.12.2002	30.11.03	12	2,537	30,444
				1-12-2003.	30.11.04	12	2,653	31,836
				1.12.2004	30.06.05	12	2,769	33,228
				1.7.2005	30.11.05	12	4,165	49,980
				01.12.05	30.11.06	12	4,340	52,080
				1.12.2006	30.06.07	7	4,515	31,605
				1.7.2007	31.08.07	2	5,180	10,360
				01.09.07	30.11.07	3	5,190	15,570
				1.12.2007	30.06.08	7	5,450	38,150
				1.7.2008	30.11.08	5	6,525	32,625
				1.12.2008	30.11.09	12	6,835	82,020
				01.12.09	30.11.10	12	7,145	85,740
				01.12.10	30.06.11	7	7,455	52,185



S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				01.07.11	30.11.11	5	12,000	60,000
				01.12.11	30.09.12	10	12,500	125,000
12	M. Jaan	UC Begal	10.04.1973	11.01.2001	30.11.01	11	6,615	72,765
				1.12.2001	30.11.02	12	6,790	81,480
				1.12.2002	30.11.03	12	6,965	83,580
				1-12-2003.	30.11.04	12	7,140	85,680
				1.12.2004	30.06.05	12	7,315	87,780
				1.7.2005	30.11.05	12	8,380	100,560
				01.12.05	30.11.06	12	8,580	102,960
				1.12.2006	30.06.07	7	8,780	61,460
				1.7.2007	31.08.07	2	10,100	20,200
				01.09.07	31.08.07	3	10,130	30,390
				1.12.2007	30.11.07	7	10,390	72,730
				1.7.2008	30.06.08	5	12,415	62,075
				1.12.2008	30.11.09	12	12,725	152,700
			BPS-14	01.12.09	30.11.10	12	12,900	154,800
				01.12.10	30.06.11	7	13,280	92,960
				01.07.11	30.11.11	5	21,420	107,100
				01.12.11	30.09.12	10	22,030	220,300
13	Nasreen Akhtar	UC Karsal	11.05.1993	11.12.2002	30.11.03	12	6,965	83,580
				1-12-2003.	30.11.04	12	7,140	85,680
				1.12.2004	30.06.05	12	7,315	87,780
				1.7.2005	30.11.05	12	8,380	100,560
				01.12.05	30.11.06	12	8,580	102,960
				1.12.2006	30.06.07	7	8,780	61,460
				1.7.2007	31.08.07	2	10,100	20,200
				01.09.07	31.08.07	3	10,130	30,390
				1.12.2007	30.11.07	7	10,390	72,730
				1.7.2008	30.06.08	5	12,415	62,075
				1.12.2008	30.11.09	12	12,725	152,700
			BPS-14	01.12.09	30.11.10	12	12,900	154,800
				01.12.10	30.06.11	7	13,280	92,960
				01.07.11	30.11.11	5	21,420	107,100

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				01.12.11	30.09.12	10	22,030	220,300
14	Ghulam Sughra	UC Jaswal	01.12.1982	19.12.2003	30.11.04	12	5,040	60,480
				1.12.2004	30.06.05	12	5,215	62,580
				1.7.2005	30.11.05	12	5,980	71,760
				01.12.05	30.11.06	12	6,180	74,160
				1.12.2006	30.06.07	7	6,380	44,660
				1.7.2007	31.08.07	2	7,340	14,680
				01.09.07	31.08.07	3	753	2,259
				1.12.2007	30.11.07	7	7,790	54,530
				1.7.2008	30.06.08	5	9,315	46,575
				1.12.2008	30.11.09	12	9,625	115,500
				01.12.09	30.11.10	12	10,240	122,880
				01.12.10	30.06.11	7	10,620	74,340
				01.07.11	30.11.11	5	17,150	85,750
				01.12.11	30.09.12	10	17,760	177,600
15	Saeeda Begum	UC Dhumman	15.02.1989	22.12.2003	30.11.04	12	4,340	52,080
				1.12.2004	30.06.05	12	4,515	54,180
				1.7.2005	30.11.05	12	5,180	62,160
				01.12.05	30.11.06	12	5,380	64,560
				1.12.2006	30.06.07	7	5,580	39,060
				1.7.2007	31.08.07	2	6,420	12,840
				01.09.07	31.08.07	3	6,490	19,470
				1.12.2007	30.11.07	7	6,750	47,250
				1.7.2008	30.06.08	5	8,075	40,375
				1.12.2008	30.11.09	12	8,385	100,620
				01.12.09	30.11.10	12	8,725	104,700
				01.12.10	30.06.11	7	9,065	63,455
				01.07.11	30.11.11	5	14,650	73,250
				01.12.11	30.09.12	10	15,200	152,000
16	Ghulam Safia	UC Choa Ganj Ali Shah	24.09.1988	23.12.2003	30.11.04	12	4,515	54,180
				1.12.2004	30.06.05	12	4,690	56,280
				1.7.2005	30.11.05	7	5,380	37,660
				01.12.05	30.11.06	5	5,580	27,900

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				1.12.2006	30.06.07	7	5,780	40,460
				1.7.2007	31.08.07	2	6,650	13,300
				01.09.07	31.08.07	3	6,750	20,250
				1.12.2007	30.11.07	7	7,010	49,070
				1.7.2008	30.06.08	5	8,385	41,925
				1.12.2008	30.11.09	12	8,695	104,340
				01.12.09	30.11.10	12	9,005	108,060
				01.12.10	30.06.11	7	9,315	65,205
				01.07.11	30.11.11	5	15,000	75,000
				01.12.11	30.09.12	10	15,500	155,000
17	Nasreen Akhtar	UC Khotian	03.09.198 3	23.12.2003	30.11.04	12	4,865	58,380
				1.12.2004	30.06.05	12	5,040	60,480
				1.7.2005	30.11.05	7	5,780	40,460
				01.12.05	30.11.06	5	5,980	29,900
				1.12.2006	30.06.07	7	6,180	43,260
				1.7.2007	31.08.07	2	7,110	14,220
				01.09.07	31.08.07	3	7,270	21,810
				1.12.2007	30.11.07	7	7,530	52,710
				1.7.2008	30.06.08	5	9,005	45,025
				1.12.2008	30.11.09	12	9,315	111,780
				01.12.09	30.11.10	12	9,860	118,320
				01.12.10	30.06.11	7	10,240	71,680
				01.07.11	30.11.11	5	16,540	82,700
				01.12.11	30.09.12	10	17,150	171,500
18	Anarat Sultan	UC Jand	08.06.197 7	27.12.2003	30.11.04	12	5,565	66,780
				1.12.2004	30.06.05	12	5,740	68,880
				1.7.2005	30.11.05	7	6,580	46,060
				01.12.05	30.11.06	5	6,780	33,900
				1.12.2006	30.06.07	7	6,980	48,860
				1.7.2007	31.08.07	2	8,030	16,060
				01.09.07	31.08.07	3	8,050	24,150
				1.12.2007	30.11.07	7	8,310	58,170
				1.7.2008	30.06.08	5	9,935	49,675

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				1.12.2008	30.11.09	12	10,245	122,940
				01.12.09	30.11.10	12	10,620	127,440
				01.12.10	30.06.11	7	11,000	77,000
				01.07.11	30.11.11	5	11,760	58,800
				01.12.11	30.09.12	10	18,370	183,700
19	Sughra Begum	UC Balokasar	01.10.199 9	01.01.2004	30.11.04	10	5,565	55,650
				1.12.2004	30.06.05	12	5,740	68,880
				1.7.2005	30.11.05	7	6,580	46,060
				01.12.05	30.11.06	5	6,780	33,900
				1.12.2006	30.06.07	7	6,980	48,860
				1.7.2007	31.08.07	2	8,030	16,060
				01.09.07	31.08.07	3	8,050	24,150
				1.12.2007	30.11.07	7	8,310	58,170
				1.7.2008	30.06.08	5	9,935	49,675
				1.12.2008	30.11.09	12	10,245	122,940
				01.12.09	30.11.10	12	10,620	127,440
				01.12.10	30.06.11	7	11,000	77,000
				01.07.11	30.11.11	5	11,760	58,800
				01.12.11	30.09.12	10	18,370	183,700
20	Umat Ul Hafeez	UC chak Umra	27.11.198 0	01.12.2004	30.06.05	12	5,740	68,880
				1.7.2005	30.11.05	7	6,580	46,060
				01.12.05	30.11.06	5	6,780	33,900
				1.12.2006	30.06.07	7	6,980	48,860
				1.7.2007	31.08.07	2	8,030	16,060
				01.09.07	31.08.07	3	8,050	24,150
				1.12.2007	30.11.07	7	8,310	58,170
				1.7.2008	30.06.08	5	9,935	49,675
				1.12.2008	30.11.09	12	10,245	122,940
				01.12.09	30.11.10	12	10,620	127,440
				01.12.10	30.06.11	7	11,000	77,000
				01.07.11	30.11.11	5	11,760	58,800
				01.12.11	30.09.12	10	18,370	183,700
21	Shaheen Akhtar	UC Dullah	02.09.199 5	17.03.2007	30.06.07	3	6,180	18,540

S.No	Name	Posting	DOA	From	To	Months	Rate	Amount(Rs)
				1.7.2007	31.08.07	2	7,110	14,220
				01.09.07	31.08.07	3	7,270	21,810
				1.12.2007	30.11.07	7	7,530	52,710
				1.7.2008	30.06.08	5	9,005	45,025
				1.12.2008	30.11.09	12	9,315	111,780
				01.12.09	30.11.10	12	9,860	118,320
				01.12.10	30.06.11	7	10,240	71,680
				01.07.11	30.11.11	5	16,540	82,700
				01.12.11	30.09.12	10	17,150	171,500
22	Rehana Kausar	UC Dhudial	18.02.1993	14.05.2007	30.06.07	2	6,180	12,360
				1.7.2007	31.08.07	2	7,110	14,220
				01.09.07	31.08.07	3	7,270	21,810
				1.12.2007	30.11.07	7	7,530	52,710
				1.7.2008	30.06.08	5	9,005	45,025
				1.12.2008	30.11.09	12	9,315	111,780
				01.12.09	30.11.10	12	9,860	118,320
				01.12.10	30.06.11	7	10,240	71,680
				01.07.11	30.11.11	5	16,540	82,700
				01.12.11	30.09.12	10	17,150	171,500
23	Zeenat Un Nisa	UC Mangwal	25.02.1987	25.05.2007	30.06.07	2	6,180	12,360
				1.7.2007	31.08.07	2	7,110	14,220
				01.09.07	31.08.07	3	7,270	21,810
				1.12.2007	30.11.07	7	7,530	52,710
				1.7.2008	30.06.08	5	9,005	45,025
				1.12.2008	30.11.09	12	9,315	111,780
				01.12.09	30.11.10	12	9,860	118,320
				01.12.10	30.06.11	7	10,240	71,680
				01.07.11	30.11.11	5	16,540	82,700
				01.12.11	30.09.12	10	17,150	171,500
<b>Total</b>								<b>26,641,063</b>

**[Annex-E]  
Para-1.2.3.4**

Name of Teacher	Designation	Grade	Period	B.Pay	Amount	G. Total
Qammar Sultana Kalsom Bibi Shair Bano	PST	BPS-07	13.02.97-30.11.97	1,480	14,166	42,498
			01.12.97-30.11.98	1,561	18,732	56,196
			01.12.98-30.11.99	1,642	19,704	59,112
			01.12.99-30.11.00	1,723	20,676	62,028
			01.12.00-30.11.01	1,804	21,648	64,944
			01.12.01-30.11.02	2,820	33,840	101,520
			01.12.02-30.11.03	2,940	35,280	105,840
			01.12.03-30.11.04	3,060	36,720	110,160
			01.12.04-30.06.05	3,180	22,260	66,780
			01.07.05-30.11.06	3,675	18,375	55,125
			01.12.06-30.06.07	3,815	26,705	80,115
			01.07.07-30.11.07	4,380	21,900	65,700
			01.12.07-30.06.08	4,540	9,080	27,240
			01.07.08-30.11.08	5,430	27,150	81,450
		01.12.08--30.06.09	5,620	50,580	151,740	
		BPS-09	01.07.09 - 30.11.09	5,660	28,300	84,900
			01.12.09 - 30.11.10	5,890	70,680	212,040
			01.12.10 - 30.06.11	6,120	42,840	128,520
			01.07.11 - 30.11.11	10,000	50,000	150,000
			01.12.11- 30.09.12	10,380	103,800	311,400
Aqila Begum	English Teacher	BPS-11	10.09.95-30.11.95	1,725	5,175	15,525
			01.12.95-25.05.96	1,725	10,350	62,100
		BPS-14	26.05.96-30.11.96	2,065	12,390	74,340
			01.12.96-30.11.97	2,226	26,712	320,544
			01.12.97-30.11.98	2,287	27,444	329,328
			01.12.98-30.11.99	2,548	30,576	366,912
			01.12.99-30.11.00	2,709	32,508	390,096
			01.12.00-30.11.01	2,870	34,440	413,280
			01.12.01-30.11.02	4,540	54,480	653,760
			01.12.02-30.11.03	4,780	57,360	688,320
			01.12.03-30.11.04	5,020	60,240	722,880
			01.12.04-30.06.05	5,260	36,820	257,740

<b>Name of Teacher</b>	<b>Designation</b>	<b>Grade</b>	<b>Period</b>	<b>B.Pay</b>	<b>Amount</b>	<b>G. Total</b>
			01.07.05-30.11.05	6,040	30,200	151,000
			01.12.05-30.11.06	6,315	75,780	909,360
			01.12.06-30.06.07	6,590	46,130	322,910
			01.07.07-31.08.07	7,565	15,130	30,260
		BPS-15	01.09.07-30.11.07	7,850	23,550	70,650
			01.12.07-30.06.08	8,550	59,850	418,950
			01.07.08-30.11.08	10,060	50,300	251,500
			01.12.08-30.11.09	10,680	128,160	1,537,920
			01.12.09 - 30.11.10	11,100	133,200	1,598,400
			01.12.10 - 30.06.11	11,520	80,640	564,480
			01.07.11 - 30.11.11	19,000	95,000	475,000
			01.12.11- 30.09.12	19,700	197,000	1,970,000
<b>Total</b>						<b>14,612,563</b>

**[Annex-F]**  
**Para-1.2.3.5**

Detail of below qualification appointments:

<b>Name of Teacher</b>	<b>Date of appointment</b>	<b>Period</b>	<b>B .Pay</b>	<b>Amount</b>	<b>G. Total</b>
Qammar Sultana	13.02.1997	18.02.97-30.11.97	1,480	14,166	198,324
Kalssom Bibi	12.02.1997	01.12.97-30.11.98	1,561	18,732	262,248
Shair Bano	13.02.1997	01.12.98-30.11.99	1,642	19,704	275,856
Saira Firdous	16.02.1997	01.12.99-30.11.00	1,723	20,676	289,464
Yasmin akhtar	16.02.1997	01.12.00-30.11.01	1,804	21,648	303,072
Batool Zohra	16.02.1997	01.12.01-30.11.02	2,820	33,840	473,760
Khurshid Bibi	17.02.1997	01.12.02-30.11.03	2,940	35,280	493,920
Ghulam Nisa	16.02.1997	01.12.03-30.11.04	3,060	36,720	514,080
Amina Bibi	16.02.1997	01.12.04-30.06.05	3,180	22,260	311,640
Sajeela Naveed	18.02.1997	01.07.05-30.11.06	3,675	18,375	257,250
Tasleem Akhtar	16.02.1997	01.12.06-30.06.07	3,815	26,705	373,870
Zafreen Akhtar	17.02.1997	01.07.07-30.11.07	4,380	21,900	306,600
Farzana Bibi	17.02.1997	01.12.07-30.06.08	4,540	9,080	127,120
Tanveer Akhtar	22.02.1997	01.07.08-30.11.08	5,430	27,150	380,100
		01.12.08--30.06.09	5,620	50,580	708,120
	<b>BPS-09</b>	01.07.09 - 30.11.09	5,660	28,300	396,200
		01.12.09 - 30.11.10	5,890	70,680	989,520
		01.12.10 - 30.06.11	6,120	42,840	599,760
		01.07.11 - 30.11.11	10,000	50,000	700,000
		01.12.11- 30.09.12	10,380	103,800	1,453,200
<b>Total</b>					<b>9,414,104</b>



**[Annex-G]  
Para-1.2.3.6**

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
1	Ghazala Rehana	UC Balkasar	01.01.1986	01.11.1991	30.11.92	13	1,619	1,515	104	1,352
				01.12.92	30.11.93	12	1,705	1,575	130	1,560
				01.12.93	31.05.94	6	1,791	1,635	156	936
				1.06.1994	30.11.94	6	2,537	2,209	328	1,968
				1.12.1994	30.11.95	12	2,653	2,290	363	4,356
				1.12.1995	30.11.96	12	2,769	2,371	398	4,776
				1.12.1996	30.11.97	12	2,855	2,452	403	4,836
				1.12.1997	30.11.98	12	3,001	2,533	468	5,616
				1.12.1998	30.11.99	12	3,117	2,614	503	6,036
				1.12.1999	30.11.00	12	3,233	2,695	538	6,456
				1.12.2000	30.11.01	12	3,349	2,772	577	6,924
				1.12.2001	30.11.02	12	5,215	4,380	835	10,020
				1.12.2002	30.11.03	12	5,390	4,500	890	10,680
				1-12-2003.	30.11.04	12	5,565	4,620	945	11,340
				1.12.2004	30.06.05	7	5,740	4,740	1,000	7,000
				1.7.2005	30.11.05	5	6,580	5,495	1,085	5,425
				01.12.05	30.11.06	12	6,780	5,635	1,145	13,740
				1.12.2006	30.06.07	7	6,980	5,775	1,205	8,435
				1.7.2007	31.08.07	2	8,030	6,620	1,410	2,820
			BPS-12	01.09.07	30.11.07	3	8,050	6,620	1,430	4,290
				1.12.2007	30.06.08	7	7,790	6,780	1,010	7,070
				1.7.2008	30.11.08	5	9,315	8,090	1,225	6,125
				1.12.2008	30.11.09	12	9,625	8,280	1,345	16,140
				01.12.09	30.11.10	12	9,935	8,470	1,465	17,580
				01.12.10	30.06.11	7	10,245	8,660	1,585	11,095
				01.07.11	30.11.11	5	16,500	14,440	2,060	10,300
				01.12.11	30.09.12	10	17,000	14,760	2,240	22,400
2	Zubaida Akhtar	UC Deb	20.10.1985	01.11.1991	30.11.92	13	1,619	1,515	104	1,352
				01.12.92	30.11.93	12	1,705	1,575	130	1,560
				01.12.93	31.05.94	6	1,791	1,635	156	936
				1.06.1994	30.11.94	6	2,537	2,209	328	1,968
				1.12.1994	30.11.95	12	2,653	2,290	363	4,356

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				1.12.1995	30.11.96	12	2,769	2,371	398	4,776
				1.12.1996	30.11.97	12	2,855	2,452	403	4,836
				1.12.1997	30.11.98	12	3,001	2,533	468	5,616
				1.12.1998	30.11.99	12	3,117	2,614	503	6,036
				1.12.1999	30.11.00	12	3,233	2,695	538	6,456
				1.12.2000	30.11.01	12	3,349	2,772	577	6,924
				1.12.2001	30.11.02	12	5,215	4,380	835	10,020
				1.12.2002	30.11.03	12	5,390	4,500	890	10,680
				1-12-2003.	30.11.04	12	5,565	4,620	945	11,340
				1.12.2004	30.06.05	12	5,740	4,740	1,000	12,000
				1.7.2005	30.11.05	12	6,580	5,495	1,085	13,020
				01.12.05	30.11.06	12	6,780	5,635	1,145	13,740
				1.12.2006	30.06.07	7	6,980	5,775	1,205	8,435
				1.7.2007	31.08.07	2	8,030	6,620	1,410	2,820
			BPS-12	01.09.07	30.11.07	3	8,050	6,620	1,430	4,290
				1.12.2007	30.06.08	7	7,790	6,780	1,010	7,070
				1.7.2008	30.11.08	5	9,315	8,090	1,225	6,125
				1.12.2008	30.11.09	12	9,625	8,280	1,345	16,140
				01.12.09	30.11.10	12	9,935	8,470	1,465	17,580
				01.12.10	30.06.11	7	10,245	8,660	1,585	11,095
				01.07.11	30.11.11	5	16,500	14,440	2,060	10,300
				01.12.11	30.09.12	10	17,000	14,760	2,240	22,400
3	Zaib Un Nisa	UC Udherwal	13.09.1981	07.11.1991	30.11.92	13	1,619	1,515	104	1,352
				01.12.92	30.11.93	12	1,705	1,575	130	1,560
				01.12.93	31.05.94	6	1,791	1,635	156	936
				1.06.1994	30.11.94	6	2,537	2,209	328	1,968
				1.12.1994	30.11.95	12	2,653	2,290	363	4,356
				1.12.1995	30.11.96	12	2,769	2,371	398	4,776
				1.12.1996	30.11.97	12	2,855	2,452	403	4,836
				1.12.1997	30.11.98	12	3,001	2,533	468	5,616
				1.12.1998	30.11.99	12	3,117	2,614	503	6,036
				1.12.1999	30.11.00	12	3,233	2,695	538	6,456
				1.12.2000	30.11.01	12	3,349	2,772	577	6,924
				1.12.2001	30.11.02	12	5,215	4,380	835	10,020

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				1.12.2002	30.11.03	12	5,390	4,500	890	10,680
				1-12-2003.	30.11.04	12	5,565	4,620	945	11,340
				1.12.2004	30.06.05	12	5,740	4,740	1,000	12,000
				1.7.2005	30.11.05	12	6,580	5,495	1,085	13,020
				01.12.05	30.11.06	12	6,780	5,635	1,145	13,740
				1.12.2006	30.06.07	7	6,980	5,775	1,205	8,435
				1.7.2007	31.08.07	2	8,030	6,620	1,410	2,820
			BPS-12	01.09.07	30.11.07	3	8,050	6,620	1,430	4,290
				1.12.2007	30.06.08	7	7,790	6,780	1,010	7,070
				1.7.2008	30.11.08	5	9,315	8,090	1,225	6,125
				1.12.2008	30.11.09	12	9,625	8,280	1,345	16,140
				01.12.09	30.11.10	12	9,935	8,470	1,465	17,580
				01.12.10	30.06.11	7	10,245	8,660	1,585	11,095
				01.07.11	30.11.11	5	16,500	14,440	2,060	10,300
				01.12.11	30.09.12	10	17,000	14,760	2,240	22,400
4	Sitara Azam	UC Kariala	21.09.1987	27.09.1992	30.11.92	2	1,619	1,515	104	208
			BPS-11	01.12.92	30.11.93	12	1,705	1,575	130	1,560
				01.12.93	31.05.94	6	1,791	1,635	156	936
				1.06.1994	30.11.94	6	2,537	2,209	328	1,968
				1.12.1994	30.11.95	12	2,653	2,290	363	4,356
				1.12.1995	30.11.96	12	2,769	2,371	398	4,776
				1.12.1996	30.11.97	12	2,855	2,452	403	4,836
				1.12.1997	30.11.98	12	3,001	2,533	468	5,616
				1.12.1998	30.11.99	12	3,117	2,614	503	6,036
				1.12.1999	30.11.00	12	3,233	2,695	538	6,456
				1.12.2000	30.11.01	12	3,349	2,772	577	6,924
				1.12.2001	30.11.02	12	5,215	4,380	835	10,020
				1.12.2002	30.11.03	12	5,390	4,500	890	10,680
				1-12-2003.	30.11.04	12	5,565	4,620	945	11,340
				1.12.2004	30.06.05	12	5,740	4,740	1,000	12,000
				1.7.2005	30.11.05	12	6,580	5,495	1,085	13,020
				01.12.05	30.11.06	12	6,780	5,635	1,145	13,740
				1.12.2006	30.06.07	7	6,980	5,775	1,205	8,435
				1.7.2007	31.08.07	2	8,030	6,620	1,410	2,820

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
			BPS-12	01.09.07	30.11.07	3	8,050	6,620	1,430	4,290
				1.12.2007	30.06.08	7	7,790	6,780	1,010	7,070
				1.7.2008	30.11.08	5	9,315	8,090	1,225	6,125
				1.12.2008	30.11.09	12	9,625	8,280	1,345	16,140
			BPS-14	01.12.09	30.11.10	12	10,520	8,470	2,050	24,600
				01.12.10	30.06.11	7	11,000	8,660	2,340	16,380
				01.07.11	30.11.11	5	17,760	14,440	3,320	16,600
				01.12.11	30.09.12	10	18,370	14,760	3,610	36,100
5	Zakia Khatoon	UC Siral	07.02.1985	21.11.1992	30.11.92	2	1,533	1,395	138	276
				01.12.92	30.11.93	12	1,619	1,455	164	1,968
				01.12.93	31.05.94	6	1,705	1,515	190	1,140
				1.06.1994	30.11.94	6	2,305	2,047	258	1,548
				1.12.1994	30.11.95	12	2,421	2,128	293	3,516
				1.12.1995	30.11.96	12	2,537	2,209	328	3,936
				1.12.1996	30.11.97	12	2,653	2,290	363	4,356
				1.12.1997	30.11.98	12	2,769	2,371	398	4,776
				1.12.1998	30.11.99	12	2,885	2,452	433	5,196
				1.12.1999	30.11.00	12	3,001	2,533	468	5,616
				1.12.2000	30.11.01	12	3,117	2,614	503	6,036
				1.12.2001	30.11.02	12	4,865	4,020	845	10,140
				1.12.2002	30.11.03	12	5,040	4,140	900	10,800
				1-12-2003	30.11.04	12	5,215	4,260	955	11,460
				1.12.2004	30.06.05	12	5,390	4,380	1,010	12,120
				1.7.2005	30.11.05	12	6,180	5,075	1,105	13,260
				01.12.05	30.11.06	12	6,380	5,215	1,165	13,980
				1.12.2006	30.06.07	7	6,580	5,355	1,225	8,575
				1.7.2007	31.08.07	2	7,570	6,140	1,430	2,860
			BPS-12	01.09.07	30.11.07	3	7,790	6,140	1,650	4,950
				1.12.2007	30.06.08	7	8,310	6,300	2,010	14,070
				1.7.2008	30.11.08	5	9,935	7,520	2,415	12,075
				1.12.2008	30.11.09	12	10,245	7,710	2,535	30,420
			BPS-14	01.12.09	30.11.10	12	10,620	7,900	2,720	32,640
				01.12.10	30.06.11	7	11,000	8,090	2,910	20,370
				01.07.11	30.11.11	5	17,760	13,480	4,280	21,400

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				01.12.11	30.09.12	10	18,370	13,800	4,570	45,700
6	Kausar Perveen	UC Bheen	19.11.1981	08.03.1993	30.11.93	9	1,705	1,575	130	1,170
				01.12.93	31.05.94	6	1,791	1,635	156	936
				1.06.1994	30.11.94	6	2,537	2,209	328	1,968
				1.12.1994	30.11.95	12	2,653	2,290	363	4,356
				1.12.1995	30.11.96	12	2,769	2,371	398	4,776
				1.12.1996	30.11.97	12	2,855	2,452	403	4,836
				1.12.1997	30.11.98	12	3,001	2,533	468	5,616
				1.12.1998	30.11.99	12	3,117	2,614	503	6,036
				1.12.1999	30.11.00	12	3,233	2,695	538	6,456
				1.12.2000	30.11.01	12	3,349	2,772	577	6,924
				1.12.2001	30.11.02	12	5,215	4,380	835	10,020
				1.12.2002	30.11.03	12	5,390	4,500	890	10,680
				1-12-2003.	30.11.04	12	5,565	4,620	945	11,340
				1.12.2004	30.06.05	12	5,740	4,740	1,000	12,000
				1.7.2005	30.11.05	12	6,580	5,495	1,085	13,020
				01.12.05	30.11.06	12	6,780	5,635	1,145	13,740
				1.12.2006	30.06.07	7	6,980	5,775	1,205	8,435
				1.7.2007	31.08.07	2	8,030	6,620	1,410	2,820
			BPS-12	01.09.07	30.11.07	3	8,050	6,620	1,430	4,290
				1.12.2007	30.06.08	7	7,790	6,780	1,010	7,070
				1.7.2008	30.11.08	5	9,315	8,090	1,225	6,125
				1.12.2008	30.11.09	12	9,625	8,280	1,345	16,140
			BPS-14	01.12.09	30.11.10	12	10,520	8,470	2,050	24,600
				01.12.10	30.06.11	7	11,000	8,660	2,340	16,380
				01.07.11	30.11.11	5	17,760	14,440	3,320	16,600
				01.12.11	30.09.12	10	18,370	14,760	3,610	36,100
7	Shehnaz Begum	UC Kot Chaudarain	14.01.1989	06.04.1994	31.05.94	2	1,705	1,575	130	260
				1.06.1994	30.11.94	6	2,305	2,128	177	1,062
				1.12.1994	30.11.95	12	2,421	2,209	212	2,544
				1.12.1995	30.11.96	12	2,537	2,290	247	2,964
				1.12.1996	30.11.97	12	2,653	2,371	282	3,384
				1.12.1997	30.11.98	12	2,769	2,452	317	3,804
				1.12.1998	30.11.99	12	2,885	2,533	352	4,224

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				1.12.1999	30.11.00	12	3,001	2,614	387	4,644
				1.12.2000	30.11.01	12	3,117	2,695	422	5,064
				1.12.2001	30.11.02	12	4,865	2,772	2,093	25,116
				1.12.2002	30.11.03	12	5,040	4,380	660	7,920
				1-12-2003.	30.11.04	12	5,215	4,500	715	8,580
				1.12.2004	30.06.05	12	5,390	4,620	770	9,240
				1.7.2005	30.11.05	12	6,180	5,355	825	9,900
				01.12.05	30.11.06	12	6,380	5,495	885	10,620
				1.12.2006	30.06.07	7	6,580	5,635	945	6,615
				1.7.2007	31.08.07	2	7,570	6,460	1,110	2,220
			BPS-12	01.09.07	30.11.07	3	7,790	6,460	1,330	3,990
				1.12.2007	30.06.08	7	8,310	6,620	1,690	11,830
				1.7.2008	30.11.08	5	9,935	7,900	2,035	10,175
				1.12.2008	30.11.09	12	10,245	8,090	2,155	25,860
			BPS-14	01.12.09	30.11.10	12	10,620	8,280	2,340	28,080
				01.12.10	30.06.11	7	11,000	8,470	2,530	17,710
				01.07.11	30.11.11	5	17,760	14,120	3,640	18,200
				01.12.11	30.09.12	10	18,370	14,440	3,930	39,300
8	Gulshan Akhtar	UC Patshahan	18.09.1989	18.03.1997	30.11.97	12	2,537	2,371	166	1,992
				1.12.1997	30.11.98	12	2,653	2,452	201	2,412
				1.12.1998	30.11.99	12	2,769	2,533	236	2,832
				1.12.1999	30.11.00	12	2,885	2,614	271	3,252
				1.12.2000	30.11.01	12	3,001	2,695	306	3,672
				1.12.2001	30.11.02	12	4,515	4,140	375	4,500
				1.12.2002	30.11.03	12	4,650	4,260	390	4,680
				1-12-2003.	30.11.04	12	4,865	4,380	485	5,820
				1.12.2004	30.06.05	12	5,040	4,500	540	6,480
				1.7.2005	30.11.05	12	5,780	5,215	565	6,780
				01.12.05	30.11.06	12	5,980	5,355	625	7,500
				1.12.2006	30.06.07	7	6,180	5,495	685	4,795
				1.7.2007	31.08.07	2	7,110	6,300	810	1,620
				01.09.07	30.11.07	3	7,205	6,300	905	2,715
				1.12.2007	30.06.08	7	7,430	6,460	970	6,790
				1.7.2008	30.11.08	5	9,005	7,710	1,295	6,475

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				1.12.2008	30.11.09	12	9,315	7,900	1,415	16,980
				01.12.09	30.11.10	12	10,520	8,090	2,430	29,160
				01.12.10	30.06.11	7	11,000	8,280	2,720	19,040
				01.07.11	30.11.11	5	17,760	13,800	3,960	19,800
				01.12.11	30.09.12	10	18,370	14,120	4,250	42,500
9	Fehmida Akhtar	UC Chak Malook	01.11.1975	18.03.1997	30.11.97	12	2,537	2,371	166	1,992
				1.12.1997	30.11.98	12	2,653	2,452	201	2,412
				1.12.1998	30.11.99	12	2,769	2,533	236	2,832
				1.12.1999	30.11.00	12	2,885	2,614	271	3,252
				1.12.2000	30.11.01	12	3,001	2,695	306	3,672
				1.12.2001	30.11.02	12	4,515	4,140	375	4,500
				1.12.2002	30.11.03	12	4,650	4,260	390	4,680
				1-12-2003.	30.11.04	12	4,865	4,380	485	5,820
				1.12.2004	30.06.05	12	5,040	4,500	540	6,480
				1.7.2005	30.11.05	12	5,780	5,215	565	6,780
				01.12.05	30.11.06	12	5,980	5,355	625	7,500
				1.12.2006	30.06.07	7	6,180	5,495	685	4,795
				1.7.2007	31.08.07	2	7,110	6,300	810	1,620
			BPS-12	01.09.07	30.11.07	3	7,205	6,300	905	2,715
				1.12.2007	30.06.08	7	7,430	6,460	970	6,790
				1.7.2008	30.11.08	5	9,005	7,710	1,295	6,475
				1.12.2008	30.11.09	12	9,315	7,900	1,415	16,980
			BPS-14	01.12.09	30.11.10	12	10,520	8,090	2,430	29,160
				01.12.10	30.06.11	7	11,000	8,280	2,720	19,040
				01.07.11	30.11.11	5	17,760	13,800	3,960	19,800
				01.12.11	30.09.12	10	18,370	14,120	4,250	42,500
10	Ameer Begum	UC Jand Khanzada	09.10.1975	11.01.1999	30.11.99	11	2,769	2,614	155	1,705
				1.12.1999	30.11.00	12	2,885	2,695	190	2,280
				1.12.2000	30.11.01	12	3,001	2,772	229	2,748
				1.12.2001	30.11.02	12	4,515	4,380	135	1,620
				1.12.2002	30.11.03	12	4,650	4,500	150	1,800
				1-12-2003.	30.11.04	12	4,865	4,620	245	2,940
				1.12.2004	30.06.05	12	5,040	4,740	300	3,600
				1.7.2005	30.11.05	12	5,780	5,495	285	3,420

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				01.12.05	30.11.06	12	5,980	5,635	345	4,140
				1.12.2006	30.06.07	7	6,180	5,775	405	2,835
				1.7.2007	31.08.07	2	7,110	6,620	490	980
				01.09.07	30.11.07	3	7,205	6,620	585	1,755
				1.12.2007	30.06.08	7	7,430	6,780	650	4,550
				1.7.2008	30.11.08	5	9,005	8,090	915	4,575
				1.12.2008	30.11.09	12	9,315	8,280	1,035	12,420
				01.12.09	30.11.10	12	10,520	8,470	2,050	24,600
				01.12.10	30.06.11	7	11,000	8,660	2,340	16,380
				01.07.11	30.11.11	5	17,760	14,440	3,320	16,600
				01.12.11	30.09.12	10	18,370	14,760	3,610	36,100
11	Munazza Begum	UC Mulhal Mughalan	31.07.1993	01.07.99	30.11.99	5	2,189	2,047	142	710
				1.12.1999	30.11.00	12	2,189	2,128	61	732
				1.12.2000	30.11.01	12	2,305	2,209	96	1,152
				1.12.2001	30.11.02	12	2,421	3,420	(999)	(11,988)
				1.12.2002	30.11.03	12	2,537	3,540	(1,003)	(12,036)
				1-12-2003.	30.11.04	12	2,653	3,660	(1,007)	(12,084)
				1.12.2004	30.06.05	12	2,769	3,780	(1,011)	(12,132)
				1.7.2005	30.11.05	12	4,165	4,515	(350)	(4,200)
				01.12.05	30.11.06	12	4,340	4,655	(315)	(3,780)
				1.12.2006	30.06.07	7	4,515	4,795	(280)	(1,960)
				1.7.2007	31.08.07	2	5,180	5,500	(320)	(640)
				01.09.07	30.11.07	3	5,190	5,500	(310)	(930)
				1.12.2007	30.06.08	7	5,450	5,660	(210)	(1,470)
				1.7.2008	30.11.08	5	6,525	6,760	(235)	(1,175)
				1.12.2008	30.11.09	12	6,835	6,950	(115)	(1,380)
				01.12.09	30.11.10	12	7,145	7,140	5	60
				01.12.10	30.06.11	7	7,455	7,330	125	875
				01.07.11	30.11.11	5	12,000	12,200	(200)	(1,000)
				01.12.11	30.09.12	10	12,500	12,520	(20)	(200)
13	Nasreen Akhtar	UC Karsal	11.05.1993	11.12.2002	30.11.03	12	6,965	6,650	315	3,780
				1-12-2003.	30.11.04	12	7,140	6,810	330	3,960
				1.12.2004	30.06.05	12	7,315	6,970	345	4,140
				1.7.2005	30.11.05	12	8,380	8,045	335	4,020



S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				01.12.05	30.11.06	12	8,580	8,230	350	4,200
				1.12.2006	30.06.07	7	8,780	8,415	365	2,555
				1.7.2007	31.08.07	2	10,100	9,745	355	710
				01.09.07	31.08.07	3	10,130	9,745	385	1,155
				1.12.2007	30.11.07	7	10,390	9,960	430	3,010
				1.7.2008	30.06.08	5	12,415	11,970	445	2,225
				1.12.2008	30.11.09	12	12,725	12,230	495	5,940
			BPS-14	01.12.09	30.11.10	12	12,900	12,490	410	4,920
				01.12.10	30.06.11	7	13,280	12,750	530	3,710
				01.07.11	30.11.11	5	21,420	19,995	1,425	7,125
				01.12.11	30.09.12	10	22,030	20,415	1,615	16,150
14	Ghulam Sughra	UC Jaswal	01.12.1982	19.12.2003	30.11.04	12	5,040	4,740	300	3,600
				1.12.2004	30.06.05	12	5,215	4,860	355	4,260
				1.7.2005	30.11.05	12	5,980	5,635	345	4,140
				01.12.05	30.11.06	12	6,180	5,775	405	4,860
				1.12.2006	30.06.07	7	6,380	5,915	465	3,255
				1.7.2007	31.08.07	2	7,340	6,780	560	1,120
				01.09.07	31.08.07	3	753	6,780	(6,027)	(18,081)
				1.12.2007	30.11.07	7	7,790	6,940	850	5,950
				1.7.2008	30.06.08	5	9,315	8,280	1,035	5,175
				1.12.2008	30.11.09	12	9,625	8,470	1,155	13,860
				01.12.09	30.11.10	12	10,240	8,660	1,580	18,960
				01.12.10	30.06.11	7	10,620	8,850	1,770	12,390
				01.07.11	30.11.11	5	17,150	14,760	2,390	11,950
				01.12.11	30.09.12	10	17,760	15,080	2,680	26,800
15	Saeeda Begum	UC Dhumman	15.02.1989	22.12.2003	30.11.04	12	4,340	4,140	200	2,400
				1.12.2004	30.06.05	12	4,515	4,260	255	3,060
				1.7.2005	30.11.05	12	5,180	4,935	245	2,940
				01.12.05	30.11.06	12	5,380	5,075	305	3,660
				1.12.2006	30.06.07	7	5,580	5,215	365	2,555
				1.7.2007	31.08.07	2	6,420	5,980	440	880
				01.09.07	31.08.07	3	6,490	5,980	510	1,530
				1.12.2007	30.11.07	7	6,750	6,140	610	4,270
				1.7.2008	30.06.08	5	8,075	7,330	745	3,725

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				1.12.2008	30.11.09	12	8,385	7,520	865	10,380
				01.12.09	30.11.10	12	8,725	7,710	1,015	12,180
				01.12.10	30.06.11	7	9,065	7,900	1,165	8,155
				01.07.11	30.11.11	5	14,650	13,160	1,490	7,450
				01.12.11	30.09.12	10	15,200	13,480	1,720	17,200
16	Ghulam Safia	UC Choa Ganj Ali Shah	24.09.1988	23.12.2003	30.11.04	12	4,515	4,260	255	3,060
				1.12.2004	30.06.05	12	4,690	4,380	310	3,720
				1.7.2005	30.11.05	7	5,380	5,075	305	2,135
				01.12.05	30.11.06	5	5,580	5,215	365	1,825
				1.12.2006	30.06.07	7	5,780	5,355	425	2,975
				1.7.2007	31.08.07	2	6,650	6,140	510	1,020
				01.09.07	31.08.07	3	6,750	6,140	610	1,830
				1.12.2007	30.11.07	7	7,010	6,300	710	4,970
				1.7.2008	30.06.08	5	8,385	7,520	865	4,325
				1.12.2008	30.11.09	12	8,695	7,710	985	11,820
				01.12.09	30.11.10	12	9,005	7,900	1,105	13,260
				01.12.10	30.06.11	7	9,315	8,090	1,225	8,575
				01.07.11	30.11.11	5	15,000	13,480	1,520	7,600
				01.12.11	30.09.12	10	15,500	13,800	1,700	17,000
17	Nasreen Akhtar	UC Khotian	03.09.1983	23.12.2003	30.11.04	12	4,865	4,620	245	2,940
				1.12.2004	30.06.05	12	5,040	4,740	300	3,600
				1.7.2005	30.11.05	7	5,780	5,495	285	1,995
				01.12.05	30.11.06	5	5,980	5,635	345	1,725
				1.12.2006	30.06.07	7	6,180	5,775	405	2,835
				1.7.2007	31.08.07	2	7,110	6,620	490	980
				01.09.07	31.08.07	3	7,270	6,620	650	1,950
				1.12.2007	30.11.07	7	7,530	6,780	750	5,250
				1.7.2008	30.06.08	5	9,005	8,090	915	4,575
				1.12.2008	30.11.09	12	9,315	8,280	1,035	12,420
				01.12.09	30.11.10	12	9,860	8,470	1,390	16,680
				01.12.10	30.06.11	7	10,240	8,660	1,580	11,060
				01.07.11	30.11.11	5	16,540	14,440	2,100	10,500
				01.12.11	30.09.12	10	17,150	14,760	2,390	23,900
18	Anarat Sultan	UC Jand	08.06.1977	27.12.2003	30.11.04	12	5,565	5,340	225	2,700

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				1.12.2004	30.06.05	12	5,740	5,460	280	3,360
				1.7.2005	30.11.05	7	6,580	6,335	245	1,715
				01.12.05	30.11.06	5	6,780	6,475	305	1,525
				1.12.2006	30.06.07	7	6,980	6,615	365	2,555
				1.7.2007	31.08.07	2	8,030	7,580	450	900
				01.09.07	31.08.07	3	8,050	7,580	470	1,410
				1.12.2007	30.11.07	7	8,310	7,740	570	3,990
				1.7.2008	30.06.08	5	9,935	9,230	705	3,525
				1.12.2008	30.11.09	12	10,245	9,610	635	7,620
				01.12.09	30.11.10	12	10,620	9,800	820	9,840
				01.12.10	30.06.11	7	11,000	9,990	1,010	7,070
				01.07.11	30.11.11	5	11,760	16,160	(4,400)	(22,000)
				01.12.11	30.09.12	10	18,370	16,480	1,890	18,900
19	Sughra Begum	UC Balokasar	01.10.1999	01.01.2004	30.11.04	10	5,565	5,340	225	2,250
				1.12.2004	30.06.05	12	5,740	5,460	280	3,360
				1.7.2005	30.11.05	7	6,580	6,335	245	1,715
				01.12.05	30.11.06	5	6,780	6,475	305	1,525
				1.12.2006	30.06.07	7	6,980	6,615	365	2,555
				1.7.2007	31.08.07	2	8,030	7,580	450	900
				01.09.07	31.08.07	3	8,050	7,580	470	1,410
				1.12.2007	30.11.07	7	8,310	7,740	570	3,990
				1.7.2008	30.06.08	5	9,935	9,230	705	3,525
				1.12.2008	30.11.09	12	10,245	9,610	635	7,620
				01.12.09	30.11.10	12	10,620	9,800	820	9,840
				01.12.10	30.06.11	7	11,000	9,990	1,010	7,070
				01.07.11	30.11.11	5	11,760	16,160	(4,400)	(22,000)
				01.12.11	30.09.12	10	18,370	16,480	1,890	18,900
20	Umat Ul Hafeez	UC chak Umra	27.11.1980	01.12.2004	30.06.05	12	5,740	5,460	280	3,360
				1.7.2005	30.11.05	7	6,580	6,335	245	1,715
				01.12.05	30.11.06	5	6,780	6,475	305	1,525
				1.12.2006	30.06.07	7	6,980	6,615	365	2,555
				1.7.2007	31.08.07	2	8,030	7,580	450	900
				01.09.07	31.08.07	3	8,050	7,580	470	1,410
				1.12.2007	30.11.07	7	8,310	7,740	570	3,990

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				1.7.2008	30.06.08	5	9,935	9,230	705	3,525
				1.12.2008	30.11.09	12	10,245	9,610	635	7,620
				01.12.09	30.11.10	12	10,620	9,800	820	9,840
				01.12.10	30.06.11	7	11,000	9,990	1,010	7,070
				01.07.11	30.11.11	5	11,760	16,160	(4,400)	(22,000)
				01.12.11	30.09.12	10	18,370	16,480	1,890	18,900
21	Shaheen Akhtar	UC Dullah	02.09.1995	17.03.2007	30.06.07	3	6,180	5,915	265	795
				1.7.2007	31.08.07	2	7,110	6,780	330	660
				01.09.07	31.08.07	3	7,270	6,780	490	1,470
				1.12.2007	30.11.07	7	7,530	6,940	590	4,130
				1.7.2008	30.06.08	5	9,005	8,280	725	3,625
				1.12.2008	30.11.09	12	9,315	8,470	845	10,140
				01.12.09	30.11.10	12	9,860	8,660	1,200	14,400
				01.12.10	30.06.11	7	10,240	8,850	1,390	9,730
				01.07.11	30.11.11	5	16,540	14,760	1,780	8,900
				01.12.11	30.09.12	10	17,150	15,080	2,070	20,700
22	Rehana Kausar	UC Dhudial	18.02.1993	14.05.2007	30.06.07	2	6,180	5,915	265	530
				1.7.2007	31.08.07	2	7,110	6,780	330	660
				01.09.07	31.08.07	3	7,270	6,780	490	1,470
				1.12.2007	30.11.07	7	7,530	6,940	590	4,130
				1.7.2008	30.06.08	5	9,005	8,280	725	3,625
				1.12.2008	30.11.09	12	9,315	8,470	845	10,140
				01.12.09	30.11.10	12	9,860	8,660	1,200	14,400
				01.12.10	30.06.11	7	10,240	8,850	1,390	9,730
				01.07.11	30.11.11	5	16,540	14,760	1,780	8,900
				01.12.11	30.09.12	10	17,150	15,080	2,070	20,700
23	Zeenat Un Nisa	UC Mangwal	25.02.1987	25.05.2007	30.06.07	2	6,180	5,915	265	530
				1.7.2007	31.08.07	2	7,110	6,780	330	660
				01.09.07	31.08.07	3	7,270	6,780	490	1,470
				1.12.2007	30.11.07	7	7,530	6,940	590	4,130
				1.7.2008	30.06.08	5	9,005	8,280	725	3,625
				1.12.2008	30.11.09	12	9,315	8,470	845	10,140
				01.12.09	30.11.10	12	9,860	8,660	1,200	14,400
				01.12.10	30.06.11	7	10,240	8,850	1,390	9,730

S.No	Name	Posting	DOA	From	To	Months	Draw	Due	Diff	Amount
				01.07.11	30.11.11	5	16,540	14,760	1,780	8,900
				01.12.11	30.09.12	10	17,150	15,080	2,070	20,700
<b>Total</b>										<b>2,988,215</b>

**[Annex-H]  
Para 1.2.3.8**

Sr. No	Name of Official	Place of posting	Grade	From	To	Month	Rate	Amount (Rs)
1	Waseem Abbas Agri. Officer	Dhudial	17	01.07.2009	30.09.2012	39	2,955	115,245
2	Rizwan Rafique Agri. Officer	Ballkasar	17	01.07.2009	30.09.2012	39	2,955	115,245
7	Reham Ali Field Assistant	Bheen	11	01.07.2009	30.09.2012	39	1,235	48,165
8	Muneeb Hassnain Field Assistant	Farir Kasar	11	01.07.2009	30.09.2012	39	1,235	48,165
9	Abdul Karim Field Assistant	Roopwal	11	01.07.2009	30.09.2012	39	1,235	48,165
11	Safdar Hayat Agriculture Inspector	Boochal Kallan	12	01.07.2009	30.09.2012	39	1,307	50,973
12	Altaf Hussain Field Assistant	Bhati Gujer	11	01.07.2009	30.09.2012	39	1,235	48,165
13	Muhammad Aslam	Ghazyal	11	01.07.2009	30.09.2012	39	1,235	48,165
16	Mustajab Hussain	Murid	11	01.07.2009	30.09.2012	39	1,235	48,165
18	Muhammad Aftab Sikinder	Munara	11	01.07.2009	30.09.2012	39	1,235	48,165
23	Wajid Mehmood	Tatral	11	01.07.2009	30.09.2012	39	1,235	48,165
24	Waqar Ahmad	Jand Awan	11	01.07.2009	30.09.2012	39	1,235	48,165
27	Amjad Ali	Chak Baqar Shah	11	01.07.2009	30.09.2012	39	1,235	48,165
29	Muhammad Basheer	Warwal	11	01.07.2009	30.09.2012	39	1,235	48,165
30	Niamat Ali Agriculture Inspector	Mulhal Mughlan	12	01.07.2009	30.09.2012	39	1,307	50,973
33	Tajamal Hussain	Chak Bhone	11	01.07.2009	30.09.2012	39	1,235	48,165
34	Muhammad Jan	Karyala	11	01.07.2009	30.09.2012	39	1,235	48,165
35	Iftikhar Ahmad Agriculture Inspector	Ballkasar	12	01.07.2009	30.09.2012	39	1,307	50,973
37	Muhammad Sajjad Hussain	Bhatti Gujer	11	01.07.2009	30.09.2012	39	1,235	48,165
<b>Total</b>								<b>1,057,719</b>