



**AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**DAANISH SCHOOLS AND CENTERS**  
**OF EXCELLENCE**  
**PUNJAB (SOUTH)**

**AUDIT YEAR 2020-21**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AIR	Audit and Inspection Report
BOG	Board of Governor
CA	Conveyance Allowance
CEA	Center of Excellence Authority
CEO	Chief Executive Officer
CGA	Controller General of Accounts
CoE	Centers of Excellence
DA	Dearness Allowance
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DGA	Directorate General Audit
DGK	Dera Ghazi Khan
DS	Daanish Schools
FAP	Foreign Aided Project
FD	Finance Department
FTF	Ferogh-e-Taleem Fund
GST	General Sales Tax
HEC	Higher Education Commission
HR	Human Resource
HRA	House Rent Allowance
INTOSAI	International Organization of Supreme Audit Institution
MD	Managing Director
MFDAC	Memorandum for Departmental Accounts Committee
OG	Officer Grade
PAC	Public Accounts Committee
PAO	Principal Accounting Officer

PDS	Punjab Daanish Schools
PFR	Punjab Financial Rules
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PRA	Punjab Revenue Authority
PST	Punjab Sales Tax
RDA	Regional Directorate of Audit
SSB	Social Security Benefit
TA/DA	Travelling Allowance / Daily Allowance
WHT	Withholding Tax

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 108 of the Punjab Local Government Act, 2013 require the Auditor General of Pakistan to audit the accounts of the Federation or a Province and the accounts of any authority or body established by or under the control of the Federation or a Province. Accordingly, the audit of Daanish Schools and Center of Excellence is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of 05 Centers of Excellence for the Financial Year 2019-20. It also contains audit observations of the previous financial years. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted audit during Audit Year 2020-21 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 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 observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit results.

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

The report has been finalized in the light of the written responses of management wherever conveyed.

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 read with Section 108 of the Punjab Local Government Act, 2013, for causing it to be laid before the Provincial Assembly.

Islamabad  
Dated:

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (South), Multan is responsible for carrying out the audit of Local Governments comprising, Municipal Corporations, Municipal Committees, District Councils, Union Councils, District Health and Education Authorities of 17 Districts of Punjab (South) namely Bahawalnagar, Bahawalpur, Chiniot, Dera Ghazi Khan, Faisalabad, Jhang, Khanewal, Layyah, Lodhran, Multan, Muzaffargarh, Pakpattan, Rahim Yar Khan, Rajanpur, Sahiwal, Toba Tek Singh & Vehari, Daanish Schools and Center of Excellence and eight companies of the Department of Local Government and Community Development i.e. 05 Cattle Market Management Companies and 03 Waste Management Companies.

The Directorate General Audit is mandated to conduct audit of 18 Daanish Schools and Centers of Excellence working under the 01 PAO. Total expenditure of these formations were Rs 5,872.563 million for the financial year 2019-20.

The Punjab Daanish Schools and Center of Excellence conducts its operations under the Punjab Daanish Schools and Center of Excellence Authority (PDS & CEA), Act 2010. The Managing Director (MD) is the Principal Accounting Officer of the Authority and carries out functions of the Authority as notified in PDS & CEA Act, 2010. According to the said Act, the Authority Fund comprises Local Fund and Public Account.

Auditor General of Pakistan assigned the audit of completed 18 Daanish School and Center of Excellence to the Directorate General Audit, District Governments, Punjab (South), Multan through Auditor General of Pakistan office letter No. 310/AP&SS/169-C/2016 dated 30.03.2018.

## **Audit Objectives**

Audit was conducted with the objectives to ensure that:

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

### **a) Scope of Audit**

Audit scope relating to expenditure for the financial year 2019-20 comprises 05 Centers of Excellence having total expenditure of Rs 191.821 million. The audit coverage for expenditure was Rs 86.319 million which comes to 45% of auditable expenditure.

This audit report also includes audit observations resulting from the audit of:

1. Expenditure of Rs. 187.917 million for the financial year 2018-19 pertaining to 05 Centers of Excellence.
2. Expenditure of Rs. 286.193 million pertaining to previous financial years.

In addition to this compliance audit report, DG Audit District Governments Punjab (South) Multan conducted 02 Compliance Audit Reports and 34 Financial Attest Audits. Reports of these audits are being published separately.

### **b) Recoveries at the Instance of Audit**

As a result of audit, a recovery of Rs 206.781 million was pointed out in this report. No recovery effected from November to December 2020.



**c) Audit Methodology**

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Act, 2013, PFR Vol-I, II, Delegation of Financial Powers and other relevant laws, which govern the propriety of utilization of the financial resources of the PDS & COEs in accordance with the regularity framework provided by the relevant laws. On the spot examination and verification of record was also carried out in accordance with the applicable laws / rules and according to the INTOSAI auditing standards.

The selection of the audit formations was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls.

**d) Audit Impact**

A number of improvements in record maintenance and procedures have been initiated by the authority concerned; however, audit impact in shape of change in rules is not materialized as the provincial Public Accounts Committee has not discussed any Audit Report of Daanish Schools so far.

**e) Comments on Internal Control and Internal Audit Department**

Internal control mechanism of PDS & COEs was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like unauthorized withdrawal of public funds against the entitlement of the employees, non-maintenance of assets register etc. Negligence on the part of PDS & COEs may be captioned as one of the important reasons for weak Internal Controls. No internal audit department was established to strengthen the internal control system.

**f) The Key Audit Findings of the Report**

- i. Fraud and Misappropriations amount to Rs 1.027 million were reported in one case<sup>1</sup>.
- ii. Procedural Irregularities amounting to Rs 468.528 million were noticed in 20 cases<sup>2</sup>.
- iii. Value for Money and Service Delivery Issues of Rs 31.140 million was found in 02 cases<sup>3</sup>.
- iv. Performance related Issues of Rs 667.618 million was found in 03 cases<sup>4</sup>.

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

**g) Recommendations**

PAO of PDS & COE are required to:

- i. Produce auditable record and take action against the persons responsible for non-production of record.
- ii. Maintain necessary auditable record and take action against the persons responsible for non-maintenance of record.
- iii. Hold Inquiries and fixing responsibility for fraud, misappropriation, losses and wasteful expenditure.
- iv. Comply with the Punjab Procurement Rules for economical and rational purchases of goods and services.
- v. Make efforts for expediting the realization of various Government receipts.
- vi. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vii. Rationalize budget with respect to utilization.

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<sup>1</sup>Para No. 3.3.1

<sup>2</sup> Para No. 1.3.1 to 1.3.8, 2.3.1 to 2.3.4, 3.4.1 to 3.4.8

<sup>3</sup> Para No. 2.4.1, 3.5.1

<sup>4</sup> Para No. 1.4.1, 2.5.1, 3.6.1

## Introduction

Daanish Schools and Center of Excellence (DS & CoE) were established in 2014 under the Punjab Daanish Schools and Center of Excellence Authority (PDS & CEA) Act 2010. The schools are administered through a Governing body working under the Authority having perpetual succession and a common seal, with power to acquire/hold property and enter into any contract and may sue and be sued in its name.

Managing Director (MD) is the Principal Accounting Officer (PAO) of the Authority and is responsible to the Public Accounts Committee (PAC) of the Provincial Assembly. He is responsible to ensure that the business of the Authority is carried out in accordance with the Act, laws and to coordinate the activities of all Daanish Schools and Centers of Excellences under the Authority for coherent planning, development, effective and efficient functioning of the Authority. The Principal is the administrative head and acts as Drawing & Disbursing Officer (DDO) of the school who is appointed by the Authority.

Punjab Daanish Schools and Center of Excellence Authority manages following educational institutes in 07 districts falling within in the audit jurisdiction of Director General Audit, District Governments Punjab (South) viz Bahawalnagar, Bahawalpur, Dera Ghazi Khan, Faisalabad, Muzaffargarh, Rahim Yar Khan and Rajanpur.

Sr. No.	District	Description	No. of Institutes
1	Bahawalnagar	Daanish School (Boys)	01
2		Daanish School (Girls)	01
3	Bahawalpur	Daanish School (Boys)	01
4		Daanish School (Girls)	01
5	Rahimyar Khan	Daanish School (Boys)	01
6		Daanish School (Girls)	01
7	Dera Ghazi Khan	Daanish School (Boys)	01
8		Daanish School (Girls)	01
9		Center of Excellence (Boys)	01
10		Center of Excellence (Girls)	01
11	Muzaffargarh	Center of Excellence (Boys)	01
12		Center of Excellence (Girls)	01
13	Rajanpur	Daanish School (Boys)	01
14		Daanish School (Girls)	01
15		Center of Excellence (Boys)	01
16		Center of Excellence (Girls)	01
17	Faisalabad	Center of Excellence (Boys)	01
18		Center of Excellence (Girls)	01

## Sectoral Analysis

### i. Analysis of Financial Resources

To achieve the targets as assigned to the Principals by the Government of Punjab, financial resources as given below were made available during 2019-20.

(Rupees in million)

Particulars	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	185.94	175.764	-10.176	-5.473
Non-Salary	21.82	16.057	-5.763	-26.412
<b>Total</b>	<b>207.76</b>	<b>191.821</b>	<b>-15.939</b>	

Financial data shows that an amount of Rs 15.939 million of Non Development Funds lapsed due to inefficient management.

### ii. Analysis of Targets and Achievements

Sectoral analysis of Excellence was made on the basis of various factors for the financial years 2015-20. These factors were introduced, implemented and monitored through Punjab Daanish School and Center of Excellence Authority Act, 2010 and from time to time policies made under this Act. The objectives of the system were to cut the class differential, promote the underprivileged, and provide them opportunities to have quality education, provide the educational facilities to the poor of the poorest and needy and in order to ensure that needy, down-trodden, and deserving are inducted in the school through strict rules for admission in the school. Detail of indicators and achievements are given below:

Sr. No	Factors/Indicators	Target 2015-20	Achievement 2015-20	Remarks
1	Sanctioned posts (Gazetted /officers)	05	05	Targets achieved
2	Sanctioned posts (Academic staff)	41	30	Targets not achieved
3	Sanctioned posts (Non-academic staff)	165	102	Targets not achieved

\* Data provided by the management of Center of Excellence.

### iii. Service Delivery Issues

From the data analysis of Daanish Schools and Center of Excellence following service delivery issues were observed:

- Academic and Non-Academic posts were not filled during the period for delivery of service by the institutions at desired level.

#### **iv. Serious Financial Irregularities and Findings**

- i. Fraud and Misappropriations amount to Rs 1.027 million were reported in one case.
- ii. Procedural Irregularities amounting to Rs 468.528 million were noticed in 20 cases.
- iii. Value for Money and Service Delivery Issues of Rs 31.140 million was found in 02 cases.
- iv. Performance related Issues of Rs 667.618 million was found in 03 cases.

#### **v. Expectation Analysis and Remedial Measures**

Principal/Governing body failed to prepare authentic budget as per needs as budget was not optimally utilized, various funds particularly purchase of furniture, equipment and vehicle remained less utilized due to inefficiency of the management in the area of financial planning. It is also concluded that Governing Body failed to achieve the targets and deliver the services as intended in the factors/indicators as most of the indicators were not achieved during 2015-20 against the targets set for the purpose.

#### **Suggestion/Remedial Measures**

- Strengthening the internal control, adopting and following strong regulatory framework, fair tendering and judicious use of funds.
- Taking concrete steps for induction of cent per cent students according to Daanish Act
- Strengthen internal control for non-recurrence of irregularities
- Strengthen system to ensure following of all applicable rules and regulations of the Government of Punjab as well.
- Ensuring utilization of funds of non-development for provision of better atmosphere in the schools along with holding the responsible for non/timely utilization of the same
- Taking actions for recruitment of all deficient staff including academic and non-academic for better delivering of results.

# 1. Center of Excellence (CoE) Dera Ghazi Khan

## Chapter 1.1

### Public Financial Management Issues

Directorate General Audit (Distt. Govts.) Punjab (South) Multan does not conduct Financial Attest Audit of the DS & CoE because consolidation of Accounts of the said schools is maintained at PDS & CEA level. The formation gets the budget from A/c-1 and Financial Attest Audit is carried out by D.G Audit Punjab, Lahore.

### Sectorial Analysis

#### a) Detail regarding enrollment of students

Sr. No.	Year	Class Description	Students inducted	Students promoted	Students left out	Students failed
1	2019	Class 6 <sup>th</sup>	651	630	8	13
		Class 7 <sup>th</sup>	694	685	3	6
		Class 8 <sup>th</sup>	569	564	5	0
		Class 9 <sup>th</sup>	823	596	24	203
		Class 10 <sup>th</sup>	693	614	18	61
2	2020	Class 6 <sup>th</sup>	810	789	2	19
		Class 7 <sup>th</sup>	754	740	7	7
		Class 8 <sup>th</sup>	770	763	7	0
		Class 9 <sup>th</sup>	775	775	0	0
		Class 10 <sup>th</sup>	728	708	15	5

#### b) Performance of school in terms of Matriculation result

Sr. No.	Year	Passing out Grades of Students (Metric)	Total Students	No. of Students	Percentage
1	2019	Grade A+	675	320	47%
		Grade A		115	17%
		Grade B		113	17%
		Grade C		69	10%
		Below Grade C		58	9%
2	2020	Grade A+	700	296	42%
		Grade A		134	19%
		Grade B		139	20%
		Grade C		75	11%
		Below Grade C		56	8%

There is an increasing trend in A+ grade of students and is a positive indicator. However, the quality education was not delivered in its best towards educating the students as some students got Grade C and Below Grade C which could not be acceptable to the authority.

**c) Detail of sanctioned and available human resources**

Sr. No.	Description	Year	Sanctioned	Available	Remarks
1	Sanctioned Post (Administrative posts)	2015	2	2	Target achieved
		2016	2	2	Target achieved
		2017	2	2	Target achieved
		2018	2	2	Target achieved
		2019	2	2	Target achieved
		2020	2	2	Target achieved
2	Sanctioned Post (Academic Staff)	2015	116	110	Target not achieved
		2016	175	116	Target not achieved
		2017	119	101	Target not achieved
		2018	106	100	Target not achieved
		2019	105	105	Target achieved
		2020	122	66	Target not achieved
3	Sanctioned Post (Non Academic Staff)	2015	24	14	Target not achieved
		2016	83	41	Target not achieved
		2017	75	43	Target not achieved
		2018	75	41	Target not achieved
		2019	56	29	Target not achieved
		2020	60	36	Target not achieved

\* Data provided by the management of Center of Excellence

Detail of sanctioned and available human resources indicates that all posts (academic & non-academic) are not filled as per requirement of the school which is very essential for quality education.

**Serious Financial Irregularities and Findings:**

- Violation of Procurement, Financial and Delegation of Power rules amounting to Rs 291.319 million was observed in 08 cases.
- Performance related issues amounting to Rs 202.059 million were noted in one case.

### **Service Delivery Issues**

From the Data analysis of Center of Excellence Schools Dera Ghazi Khan following service delivery issues were observed:

- i. Targets for induction of students, admission on self finance basis and admission for out of province could not be achieved.
- ii. The quality education was not delivered in its best towards educating the students as some students got Grade-C which was not acceptable by the authority.
- iii. Academic and Non-Academic posts were not filled during the period for delivery of service by the institutions at their desired level.

### **Conclusion:**

The overall financial management regarding achievement of budget utilization was not satisfactory as 2% funds were not utilized by the Principals. The performance of CoE Schools was not satisfactory in compliance of rules and regulations regarding expenditure and irregularities amounting to Rs 493.378 million were pointed out during audit of 2015-20.



## Chapter 1.2

### DS & CoE, Dera Ghazi Khan

#### 1.2.1 Introduction:

DS & CoE was established in 2014 under the PDS & CEA Act 2010. The schools are administered through a Governing body working under the Authority having perpetual succession and a common seal, with power to acquire/hold property and enter into any contract and may sue and be sued in its name.

Managing Director (MD) is the Principal Accounting Officer (PAO) of the Authority and is responsible to the Public Accounts Committee (PAC) of the Provincial Assembly. He is responsible to ensure that the business of the Authority is carried out in accordance with the Act, laws and to coordinate the activities of all Daanish Schools and Centers of Excellences under the Authority for coherent planning, development, effective and efficient functioning of the Authority. The Principal is the administrative head and acts as Drawing & Disbursing Officer (DDO) of the school who is appointed by the Authority.

PDS & CEA manages following education facility in District Dera Ghazi Khan:

Sr. No.	Description	No. of Schools
1	Daanish Schools	2
2	Centers of Excellence	2

The detail of Audit jurisdiction in respect of Daanish Schools and Center of Excellence in District Dera Ghazi Khan is given below:

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited F.Y. 2015-20	Revenue /Receipts audited F.Y. 2015-20
1	Formations	04	02	108.105	-
2	Assignment Accounts (Excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

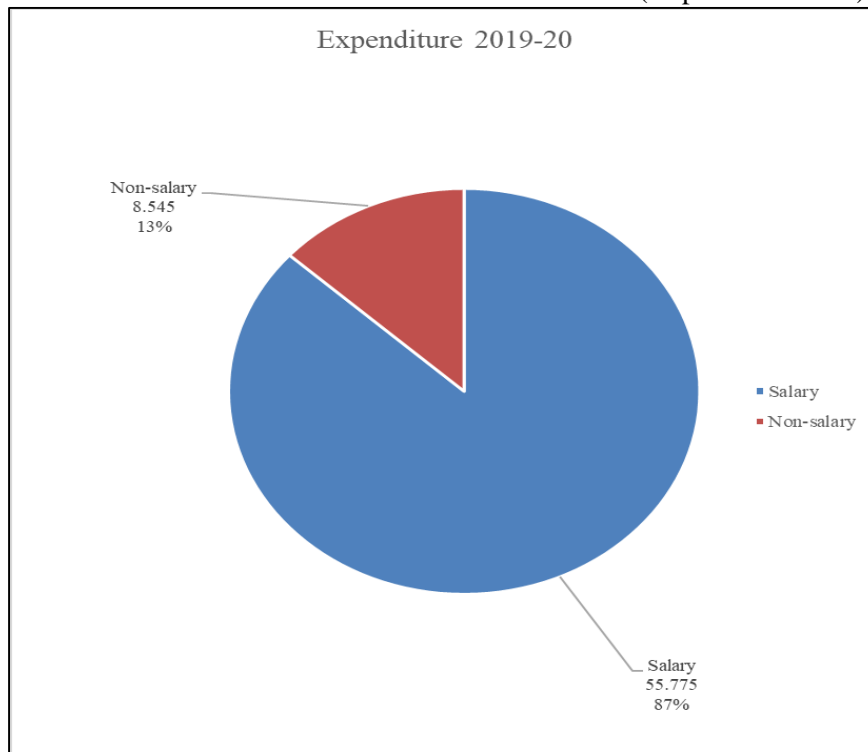
## 1.2.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

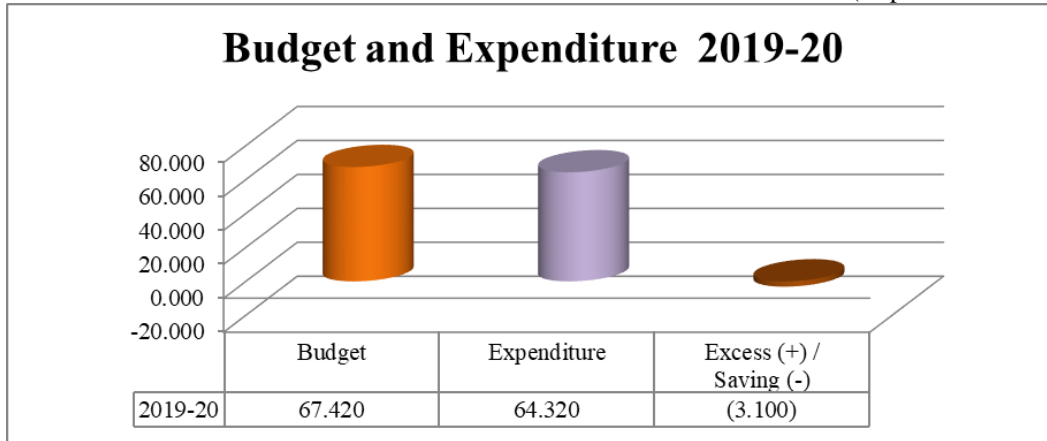
Particulars	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	56.950	55.775	-1.175	2.063
Non-Salary	10.470	8.545	-1.925	18.386
<b>Total</b>	<b>67.420</b>	<b>64.320</b>	<b>-3.100</b>	

(Rupees in million)



During analysis of expenditure statement, it was observed that total original budget (Salary and Non-salary) was Rs 67.420 million. Against the budget, total expenditure of Rs 64.320 million was incurred during 2019-20. Lapse of funds amounting to Rs 3.100 million came to the notice of audit due to inefficient financial management in release of budget. No plausible explanation was provided by DDOs. (Annexure-B)

(Rupees in million)



### 1.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 493.378 million were raised as a result of this audit. This amount also includes recoverable of Rs 82.896 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rupees in million)

Sr. No.	Classification	Amount
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural Irregularities	-
A	HR / Employees related irregularities	288.777
B	Procurement related irregularities	2.542
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	202.059
<b>Total</b>		<b>493.378</b>

#### **1.2.4 Comments on the Status of Compliance with PAC Directives**

The Audit Report pertaining to the following years was submitted to the Governor of the Punjab but has not been discussed in the Public Accounts Committee.

##### **Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2019-20	26	PAC not constituted

## AUDIT PARAS

### 1.3 Procedural Irregularities

#### 1.3.1 Unauthorized payment of pay & allowances without approval of Finance Department - Rs 175.480 million

According to clause 13 of 14<sup>th</sup> meeting of the Punjab Daanish Schools and Center of Excellence Authority, the Deputy Secretary Finance requested that the salary package be got approved from the Finance Department. The chair, however directed that it may only be shared with the Finance Department. And as per clause 15 of the above quoted meeting minutes, the house approved the new salary package w.e.f. 1<sup>st</sup> October, 2014.

The Principals, Centers of Excellence (Boys and Girls) Dera Ghazi Khan, paid an amount of Rs 175.480 million against pay & allowances to employees during 2015-20 but the salary structure was not got vetted from the Finance Department. The detail is given below:

(Rupees in million)

Sr. No.	DDO	Period	Amount
1	Principal CoE School Boys	2015-20	72.156
2	Principal CoE School Girls		103.324
<b>Total</b>			<b>175.480</b>

Due to weak financial management, pay and allowances were paid without approval of pay structure from Finance Department.

The payment of pay and allowances without approved pay structure resulted in unauthorized expenditure of Rs 175.480 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that secretary Finance Government of the Punjab is the member of PDS&CE Authority Board. The quorum of the authority meeting members could not complete without participation of the Finance Department. The reply was not tenable because the salary structure of the core team was not got vetted from the Finance Department.

Despite many efforts, DAC meeting was not convened.

Audit recommends regularization of expenditure from competent authority.

[AIR Paras:23,6]

### 1.3.2 Overpayment on account of Daanish Allowance – Rs 54.035 million

According to Clause 2 (f) of Annexure-C (Chapter-IV Salary) of Government of the Punjab, Daanish Authority Regulations 2010, Daanish Allowance shall be admissible one additional Pay (Initial of relevant Grade without allowance). Furthermore, according to Government of the Punjab, Finance Department letter No.FD.PC.2-1/2017 dated 14.07.2017, for those who are in receipt of an allowance equal to 100% of Basic Pay Scale in BPS-2011 as on 30.06.2015 and not in receipt of Ad-hoc Allowance 2010 @ 50%, the existing amount of 100% allowance (being drawn at frozen level) shall be reduced w.e.f. 30.06.2017 by 50% of the amount to be calculated at the level admissible on 30.06.2011. The remaining amount shall continue to be drawn at reduced frozen level.

The Principals, Centers of Excellence (Boys and Girls) overpaid an amount of Rs 54.035 million on account of Daanish Allowance to officers/officials during 2015-20. The said allowance was paid at running basic pay instead of initial basic for the period 2015-2017. Thereafter, w.e.f. 01.07.2017 it was to be reduced to 50% whereas the employees continued to draw @ 100% in violation of the above quoted letter. **(Annexure-C/DGK)**

(Rupees in million)

Sr. No.	DDOs	Description	Period	Amount
1	Principal CoE School Boys	Drawn equal to running basic pay instead of initial basic pay	2016-20	1.628
2		Drawn 100% instead of 50% of initial basic pay	2017-20	12.709
3	Principal CoE School Girls	Drawn Daanish Allowance and ARA 2010 simultaneously	2015-20	37.586
4		Drawn equal to running basic pay instead of initial basic pay		2.112
<b>Total</b>				<b>54.035</b>

Due to weak financial management, Daanish Allowance was paid in excess of allowed rates.

The payment of Daanish Allowance in excess of allowed rates resulted in overpayment of Rs 54.035 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that PDS&CE is disbursing the salary as per its approved salary chapter in its 14<sup>th</sup> authority meeting held on 27.09.2014. The reply was not tenable because in the aforesaid meeting Daanish Allowance @ one additional pay (initial of relevant grade without allowances) will be paid to all the employees.

Despite many efforts, DAC meeting was not convened.

Audit recommends recovery of the overpaid amount of Rs 54.035 million besides fixing responsibility on the person(s) at fault.

[AIR Paras:1,5,2,3]

### **1.3.3 Irregular appointment of teachers without approval of authority - Rs 17.835 Million**

According to the section –II (b) Danish School Authority Manual 2012, the Principal Danish School shall be the competent authority to appoint all employees of the school on contract basis through selection committee other than mentioned in A (a). Furthermore, according to Rule 16 (ii) of Punjab Danish Schools and Centers of Excellence Authority Rules, 2012, initial appointment on all posts shall be made on the basis of examination / test /interview and merit to be determined in transparent and well defined manner as approved by Authority.

The Principal, Center of Excellence (Girls) Dera Ghazi Khan, appointed teachers as OG-1 (equal to BPS-17) on different date and paid an amount of Rs 17.835 million on account of salaries during 2017-20 without final merit list and approval / signature of chairman i.e. Deputy Commissioner. The detail is given below:

(Rupees in million)

Sr. No.	Name	Date of Joining	Months	Rate of Pay	Amount
1	Misbah Falak	15.03.2017	32	0.077	2.468
2	Munaza Wahid	21.11.2017	26	0.077	2.005
3	Sahar Ishaq	02.09.2019	10	0.067	0.667
4	Sara Safdar	01.04.2017	32	0.077	2.468
5	Hafiza Sidra Khan	15.03.2017	32	0.081	2.597
6	Sidra Khan	09.04.2018	32	0.074	2.374
7	Bina Yasmeen	15.03.2017	32	0.082	2.628
8	Saima Muzzafar	15.03.2017	32	0.082	2.628
<b>Total</b>					<b>17.835</b>

Due to weak financial controls, appointment of teachers was made without approval of chairman.

The payment of salaries without approval of Chairman resulted in irregular expenditure of Rs 17.835 million.

The matter was reported to MD and DDO concerned in November, 2020. DDO replied that signature of Deputy Commissioner was available on accumulated summary for induction of academic staff. The reply was not tenable because approval / signature of chairman i.e. Deputy Commissioner were not taken on final merit list.

Despite many efforts, DAC meeting was not convened.

Audit recommends investigation of matter for factual position as early as possible.

[AIR Para:20]

#### **1.3.4 Overpayment on account of adhoc relief allowance 2010 - Rs 15.838 million**

According to the clause 4 of Government of the Punjab, Finance Department letter no.FD.PC.2-2/2010 dated 15.07.2010, the adhoc allowance will not be admissible to the personnel or employees of the department who have already been allowed an allowance equal to the one month basic pay. Moreover, according to Part-II (allowance) (6)(i) Government of the Punjab, Finance Department letter No.FD.PC.2-1/2017 dated 14.07.2017, the adhoc allowance 2010 granted w.e.f. 01.07.2010, shall cease to exist with effect from 01.07.2017.



The Principals, Centers of Excellence (Boys and Girls) Dera Ghazi Khan, paid an amount of Rs 15.838 million for the period 2015-20 on account of 50% adhoc relief allowance 2010. The said allowance was not admissible to employees as they already received “Daanish Allowance” which was equal to one basic pay. Furthermore, the said allowance was not discontinued after 01.07.2017. The detail is given below: (**Annexure-D/DGK**)

(Rupees in million)

Sr. No.	DDOs	Period	Amount
1	Principal CoE School Boys	2015-20	3.623
2		2017-20	3.849
3	Principal CoE School Girls	2017-20	6.573
4		2015-20	1.793
<b>Total</b>			<b>15.838</b>

Due to weak financial management, inadmissible allowance was paid to employees.

The payment of inadmissible allowances resulted in loss of Rs 15.838 million to the Government.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that PDS&CE Authority is empowered to make own rules for its smooth functioning. All the employees of PDS&CEA not fall under the definition of civil servants. The reply was not tenable because all the department under the Government has to obey the instructions of the Government of the Punjab Finance Department.

Despite many efforts, DAC meeting was not convened.

Audit recommends that the department should recover the unauthorized payment and deposit into the Government treasury.

[AIR Paras:3,4,1,22]

### **1.3.5 Unauthorized appointment of teachers by violating the merit and payment of salaries thereof - Rs 12.566 million**

According to Rule 16 (ii) of Punjab Danish Schools and Centers of Excellence Authority Rules, 2012, initial appointment on all posts shall be made on the basis of examination / test /interview and merit to be determined in transparent and well defined manner as approved by Authority.

The Principal, Center of Excellence (Girls) Dera Ghazi Khan, appointed and paid an amount of Rs 12.566 million on account of salaries to 04 teachers (OG-1) during different dates for the period 2015-20. It was noted from the final merit list that said teachers was in waiting list. The candidate on merit deferred without any reason. The detail is given below:

(Rupees in million)

Sr. No.	Name	Joining on	Months	Rate of Pay	Amount	Remarks
1	Sara Safdar	01.04.2017	32	0.077	2.468	Existed at Sr. No. 3 (waiting) of merit list & candidates at Sr. No.1,2 was deferred without any reason.
2	Hina Gul	13.01.2016	48	0.080	3.862	Existed at Sr. No. 4 (waiting) & 1 was deferred without any reason.
3	Maria Nizam	13.01.2016	48	0.080	3.862	Existed at Sr. No. 3 and 2 was deferred without any reason.
4	Sidra Khan	09.04.2018	32	0.074	2.374	Existed at Sr. No. 3, and 1,2 was also join the service
<b>Total</b>					<b>12.566</b>	

Due to weak financial controls, unauthorized teachers was appointed by the department.

The payment of salaries by violating of merit list resulted in unauthorized payment of Rs 12.566 million.

The matter was reported to MD and DDO concerned in November, 2020. DDOs replied that the said candidates were rejected by the head office during final interview. The reply was not tenable because the candidates were deferred without any reason.

Despite many efforts, DAC meeting was not convened.

Audit recommends investigation of matter for factual position as early as possible.

[AIR Para:21]

### **1.3.6 Unauthorized payment of inadmissible allowance – Rs 10.703 million**

According to Rule 1.15 of the Punjab Travelling Allowance Rules, conveyance allowance will be admissible only for the period during which the civil

servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time. Furthermore, according to clause No.2 (g) of Annexure-C (Chapter-IV Salary) of PDS & CEA Regulations 2014, Boarding Allowance (only for residents in Daanish School) will be admissible. Moreover, according to clause 1(II) (C) of PDS & CEA letter No.CEO/11/14/ 7382 dated 20.11.2014, evening instruction allowance will only be admissible to the teachers residing in the campus and taking evening classes for the entire month.

The Principals, Centers of Excellence (Boys and Girls) Dera Ghazi Khan, during 2015-20 paid conveyance allowance, boarding allowance, house master allowance and evening instructional allowance of Rs 10.703 million to the employees despite the fact that the said allowances were not admissible during vacations, leave period and to the employees availing facility of vehicle. The detail is given below:

(Rupees in million)

Sr. No	DDOs	Nature of leave	Amount
1	Principal CoE School (Boys)	Charge allowance	0.892
2		Adhoc allowance 2016	0.143
3		Medical allowance	0.289
4		CA during summer vacation	0.272
5		CA during winter vacation	0.478
6		Qualification allowance	0.180
7		CA during leave	0.039
8		Advance increment	0.795
9	Principal CoE School (Girls)	Charge allowance	0.615
10		Adhoc allowance 2016	0.302
11		CA during leave	0.192
12		CA during winter vacation	0.147
13		CA during summer vacation	0.010
14		CA during Covid-19	0.015
15		CA during winter vacation	0.405
16		Mobile Allowance	0.161
17		Additional House Rent Allowance	4.022
18		Advance increment	0.564
19		Qualification allowance	0.056
20		Medical Allowance	0.730
<b>Total</b>			<b>10.307</b>

Due to weak administrative controls, inadmissible allowances were paid.

Payment of inadmissible allowances resulted in loss of Rs 10.703 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that overpaid amount will be deducted from the monthly pay of the employees.

Despite many efforts, DAC meeting was not convened.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 10.703 million.

[AIR Paras: 2,6,7,8,9,29,32,33,4,5,8,9,10,11,12,15,17,18,23,24]

### **1.3.7 Irregular expenditure without advertisement – Rs 2.542 million**

According to Rule 9 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

The Principals, Centers of Excellence (Boys and Girls) Dera Ghazi Khan, incurred an expenditure of Rs 2.542 million for purchase of stationery / printing without advertisement on PPRA website and by splitting up the bills. The detail is given below:

(Rupees in million)

<b>Sr. No</b>	<b>DDOs</b>	<b>Nature of leave</b>	<b>Amount</b>
1	Principal CoE School (Boys)	Stationery / Printing	1.067
2	Principal CoE School (Girls)	Purchase of furniture and sewing machine	1.475
<b>Total</b>			<b>2.542</b>

Due to weak financial management, no advertisement was floated on PPRA website.

Non-compliance of the Government instructions resulted in irregular expenses of Rs 2.542 million.

The matter was reported to MD and DDO concerned in November, 2020. DDOs replied that expenditure were made during different dates as per requirement. The reply was not tenable because tendering process was not adopted.

Despite many efforts, DAC meeting was not convened.

Audit recommends fixing responsibility on the person(s) concerned besides regularization of the expenditure.

[AIR Paras:19,13]

### 1.3.8 Non-auction of canteen - Rs 2.320 million

According to Rule 2.33 of the PFR Vol-I every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

The Principal, of Center of Excellence (Girls) Dera Ghazi Khan, did not take any action to auction school canteen from 2015. Due to non auction of canteen school has deprived of revenue of Rs 2.320 million. The detail is given below:

(Rupees in million)

Period	No. of students	Profit from Student per day	Per day Income	Total working days	Total days	Total
2015-20	1450	Rs.2	2900	5 days in a weak 9 months in a year Total = 20x9=160 days a year	160 x5=800	2.320
<b>Total</b>						<b>2.320</b>

Due to weak internal control and least interest of management canteen was not auctioned.

Non auctioning of canteen resulted in loss of Revenue Rs 2.320 million.

The matter was reported to MD and DDO concerned in November, 2020. DDO replied that no policy has been made / circulate by the PDS&CE Authority. The reply was not tenable because no efforts were made for auctioning of canteen.

Despite many efforts, DAC meeting was not convened.

Audit recommends fixing responsibility on the person(s) at fault besides early auction of canteen on lease.

[AIR Para:19]

## 1.4 Performance

### 1.4.1 Non development of system of accounting controls and spending the funds without pre-audit - Rs 202.059 million

According to Section 8 of the Punjab Daanish School Act 2010, the Governing Body is empowered to receive charities and donations and maintain accounts and finance of the school. Moreover, Section 11 of ibid states that a Governing Body shall maintain the accounts of the School in the prescribed manner. Furthermore, Section 5(b) of Controller General of Accounts (Appointment, Functions and Powers) Ordinance, 2001, CGA shall authorize payments and withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial Governments against approved budgetary provisions after pre-audit checks as the Auditor-General may, from time to time, prescribe.

The Principals, Centers of Excellence (Boys and Girls) Dera Ghazi Khan, incurred expenditure of Rs 202.059 million on account of salaries and contingencies during 2015-20. Scrutiny of the record revealed that expenditure was incurred without any accounting controls and pre-audit. No prescribed format of accounting was got approved. Furthermore, accounts of the schools were not reviewed and annual requirement/need assessment was not approved by Governing Bodies. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Period	Amount
1	Principal CoE School Boys	2015-20	89.831
2	Principal CoE School Girls	2015-20	112.228
<b>Total</b>			<b>202.059</b>

Due to weak financial management, payments were made without accounting controls, pre-audit and without review of the Governing Body.

Payments without accounting controls and pre-audit resulted in irregular expenditure of Rs 202.059 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that internal audit was carried out by the Chartered Accountants and report was submitted regularly. The reply was not tenable because no approved accounting controls were being applied.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends regularization of expenditure from the Finance Department, besides fixing responsibility on the person(s) at fault.

[AIR Paras:22,7]



## 2. Center of Excellence (CoE) Muzaffargarh

### Chapter 2.1

#### Public Financial Management Issues

Directorate General Audit (Distt.Govts.) Punjab (South) Multan does not conduct Financial Attest Audit of the DS & CoE because consolidation of Accounts of the said schools is maintained at PDS & CEA level. The formation gets the budget from A/c-1 and Financial Attest Audit is carried out by D.G Audit Punjab, Lahore.

#### Sectoral Analysis

##### a) Detail regarding enrollment of students

Sr. No.	Year	Class Description	Students inducted	Students promoted	Students left out	Students failed
1	2019	Class 6 <sup>th</sup>	230	-		
		Class 7 <sup>th</sup>	35	200	17	18
		Class 8 <sup>th</sup>	49	198	17	
		Class 9 <sup>th</sup>	92	230	08	
		Class 10 <sup>th</sup>		240	7	29
2	2020	Class 6 <sup>th</sup>	315			
		Class 7 <sup>th</sup>	40	230		
		Class 8 <sup>th</sup>	40	230		
		Class 9 <sup>th</sup>	130	230		
		Class 10 <sup>th</sup>		309	02	

##### b) Performance of school in terms of Matriculation result

Sr. No.	Year	Passing out Grades of Students (Metric)	Total Students	No. of Students	Percentage
1	2019	Grade A+	205	115	56%
		Grade A		35	17%
		Grade B		43	21%
		Grade C		10	5%
		Below Grade C		02	1%
2	2020	Grade A+	241	119	49%
		Grade A		51	21%
		Grade B		48	20%
		Grade C		21	9%
		Below Grade C		2	1%

There is an increasing trend in A+ grade of students and is a positive indicator. However, the quality education was not delivered in its best towards educating the students as some students got Grade C and Below Grade C which could not be acceptable to the authority.

**c) Detail of sanctioned and available human resources**

Sr. No.	Description	Year	Sanctioned	Available	Remarks
1	Sanctioned Post (Administrative posts)	2016	1	1	Target Achieved
		2017	1	1	
		2018	1	1	
		2019	1	1	
		2020	1	1	
2	Sanctioned Post (Academic Staff)	2016	49	12	Target not Achieved
		2017	49	18	
		2018	35	29	
		2019	35	29	
		2020	39	28	
3	Sanctioned Post (Non Academic Staff)	2016	35	21	Target Achieved
		2017	35	21	
		2018	35	26	
		2019	24	24	Target Achieved
		2020	27	20	Target not Achieved

Detail of sanctioned and available human resources indicates that all posts (academic & non-academic) are not filled as per requirement of the school which is very essential for quality education.

**Serious Financial Irregularities and Findings:**

- Violation of Procurement, Financial and Delegation of Power rules amounting to Rs 24.924 million was observed in 04 cases.
- Value for Money and Service Delivery Issues involving Rs 5.207 million were noticed in 01 case
- Performance related Issues involving Rs 138.984 million were noticed in 01 case

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public

Accounts Committee were included in Memorandum for Departmental Accounts Committee (MFDAC) Annexure-A.

**Conclusion:**

The overall financial management regarding achievement of budget utilization was not satisfactory as 19% funds were not utilized by the Principals. The performance of Center of Excellence Schools was not satisfactory in compliance of rules and regulations regarding expenditure and irregularities amounting to Rs 169.115 million were pointed out during audit of 2015-20.

## Chapter 2.2

### DS & CoE, Muzaffargarh

#### 2.2.1 Introduction:

DS & CoE was established in 2014 under the PDS & CEA Act 2010. The schools are administered through a Governing body working under the Authority having perpetual succession and a common seal, with power to acquire/hold property and enter into any contract and may sue and be sued in its name.

Managing Director (MD) is the Principal Accounting Officer (PAO) of the Authority and is responsible to the Public Accounts Committee (PAC) of the Provincial Assembly. He is responsible to ensure that the business of the Authority is carried out in accordance with the Act, laws and to coordinate the activities of all Daanish Schools and Centers of Excellences under the Authority for coherent planning, development, effective and efficient functioning of the Authority. The Principal is the administrative head and acts as Drawing & Disbursing Officer (DDO) of the school who is appointed by the Authority.

The detail of Audit jurisdiction in respect of Center of Excellence in District Muzaffargarh is given below:

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited F.Y. 2015-20	Revenue /Receipts audited F.Y. 2015-20
1	Formations	02	01	138.984	-
2	Assignment Accounts (Excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

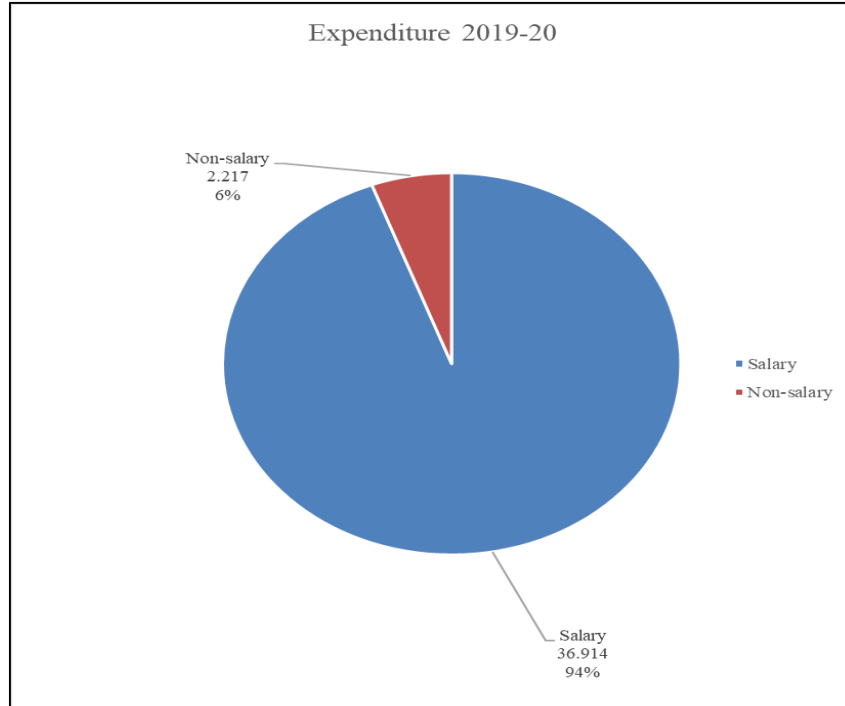
## 2.2.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

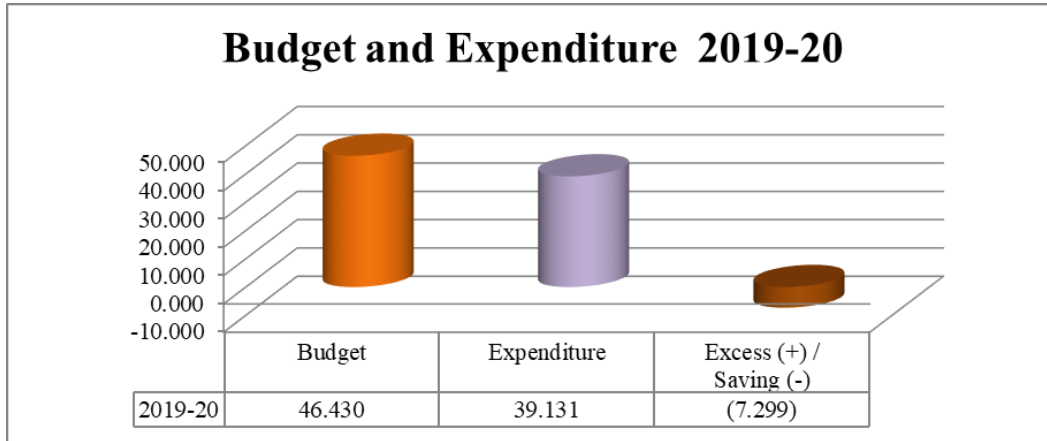
Particulars	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	43.030	36.914	-6.116	14.213
Non-Salary	3.400	2.217	-1.183	34.794
<b>Total</b>	<b>46.430</b>	<b>39.131</b>	<b>-7.299</b>	

(Rupees in million)



During analysis of expenditure statement, it was observed that total original budget (Salary and Non-salary) was Rs 46.430 million. Against the budget, total expenditure of Rs 39.131 million was incurred during 2019-20. Lapse of funds amounting to Rs 7.299 million came to the notice of audit due to inefficient financial management in release of budget. No plausible explanation was provided by DDO. (Annexure-B)

(Rupees in million)



### 2.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 169.115 million were raised as a result of this audit. This amount also includes recoverable of Rs 13.146 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rupees in million)

Sr. No.	Classification	Amount
1	Non-production of record	0
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural Irregularities	0
A	HR / Employees related irregularities	24.924
B	Procurement related irregularities	0
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	5.207
5	Others	138.984
<b>Total</b>		<b>169.115</b>

#### **2.2.4 Comments on the Status of Compliance with PAC Directives**

The Audit Report pertaining to the following years was submitted to the Governor of the Punjab but has not been discussed in the Public Accounts Committee.

##### **Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2019-20	08	PAC not constituted

## AUDIT PARAS

### 2.3 Procedural Irregularities

#### 2.3.1 Irregular payment of pay & allowances without verification of educational certificates - Rs 11.778 million

According to part-I (4.p) of Recruitment and Selection Policy-2018, all appointments of successful candidates shall be provisionally subject to verification of antecedent/documents and highest educational degree will be provided by the employee after verification by HEC within the probation period.

The Principal, Center of Excellence (Boys) Muzaffargarh, appointed the staff and salaries amounting to Rs 11.778 million were paid during 2016-20. The management paid salaries and perks to the staff but the educational degrees were not got verified from concerned Boards / HEC due to which the chance of having appointment on the basis of fake educational certificates could not be eliminated. The detail is given below:

(Rupees in Million)

Sr. No.	Name	Designation & Grade	Date of Joining	Required/ Missing Documents	Pay Rate (Rs/Month)	Months	Amount
1.	M. Alamdar Raza Shah,	OD-I (English)	23.01.2016	MA English Verification	82,118	54	4.434
2.	Muhammad Ismail	OG-I (Gen Science)	01.08.2017	MSc Physics Verification	69,942	37	2.588
3.	Shakir Abbas, Urdu	OG-I (Urdu)	01.08.2017	MA Urdu Verification	69,942	37	2.588
4.	Muhammad Ilyas,	OG-I (Gen Science)	29.03.2018	BS Botany Verification	69,942	31	2.168
<b>Total</b>							<b>11.778</b>

Due to weak internal controls, appointments were made and salaries were paid without verification of degrees.

Payment of salaries without verification of degrees resulted in irregular payment of pay and allowances.

The matter was reported to MD and DDO concerned in November, 2020. DDO replied that the academic record of the teachers has been sent to the respective board / universities for verification purpose.



Despite many efforts, DAC meeting was not convened.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of the expenditure and verification of degrees.

[AIR Para: 14]

### **2.3.2 Overpayment of adhoc relief allowance 2010 - Rs 4.874 million**

According to the clause 4 of Government of the Punjab, Finance Department letter no.FD.PC.2-2/2010 dated 15.07.2010, the adhoc allowance will not be admissible to the personal or employees of the department who have already been allowed an allowance equal to the one month basic pay. Moreover, according to Part-II (allowance) (6)(i) Government of the Punjab, Finance Department letter No.FD.PC.2-1/2017 dated 14.07.2017, the adhoc allowance 2010 granted w.e.f. 01.07.2010, shall cease to exist with effect from 01.07.2017.

The Principal, Center of Excellence (Boys) Muzaffargarh, paid an amount of Rs 4.874 million for the period 2015-2020 on account of 50% adhoc relief allowance 2010. The said allowance was not admissible to employees as they already received “Daanish Allowance” which was equal to one basic pay. Furthermore, the said allowance was not discontinued after 01.07.2017. **(Annexure-C/MGH)**

Due to weak financial management, inadmissible allowance was paid to employees.

The payment of inadmissible allowances resulted in overpayment of Rs 4.874 million.

The matter was reported to MD and DDO concerned in November, 2020. DDOs replied that PDS&CE Authority is empowered to make own rules for its smooth functioning. All the employees of PDS&CEA not fall under the definition of civil servants. The reply was not tenable because all the department under the Government has to obey the instructions of the Government of the Punjab Finance Department.

Despite many efforts, DAC meeting was not convened.

Audit recommends that the department should recover the unauthorized payment and deposit into the Government treasury.

[AIR Para:6]

### **2.3.3 Unauthorized payment of inadmissible allowance – Rs 4.296 million**

According to Rule 1.15 of the Punjab Travelling Allowance Rules, conveyance allowance will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time. Furthermore, according to clause No.2 (g) of Annexure-C (Chapter-IV Salary) of PDS & CEA Regulations 2014, Boarding Allowance (only for residents in Daanish School) will be admissible. Moreover, according to clause 1(II) (C) of PDS & CEA letter No.CEO/11/14/ 7382 dated 20.11.2014, evening instruction allowance will only be admissible to the teachers residing in the campus and taking evening classes for the entire month.

The Principal, Center of Excellence (Boys) Muzaffargarh, paid conveyance allowance, adhoc allowance and charge allowance of Rs 4.296 million during 2015-20 to the employees despite the fact that the said allowance was not admissible during summer / winter vacations.

(Rupees in million)

<b>Sr. No</b>	<b>Nature of leave</b>	<b>Amount</b>
1	CA during leave	0.023
2	Adhoc allowance 2016	0.436
3	CA during Covid-19 vacation	0.114
4	Charge allowance	0.840
5	Additional HRA	2.883
<b>Total</b>		<b>4.296</b>

Due to weak administrative controls, inadmissible allowances were paid.

Payment of inadmissible allowances resulted in loss of Rs 4.296 million.

The matter was reported to MD and DDO concerned in November, 2020. DDO replied that overpaid amount will be deducted from the monthly pay of the employees.

Despite many efforts, DAC meeting was not convened.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 4.296 million.

[AIR Paras:1,2,5,7,16]

#### **2.3.4 Overpayment on account of Daanish allowance – Rs 3.976 million**

According to Para 2(f) of PDS-CE Authority Regulation salary chapter (Chapter IV Salary) Danish Allowance @ of one additional pay (initial of relevant Grade without allowances) will be paid to all employees

The Principal Center of Excellence (Boys) School, Muzaffargarh, made overpayment of Rs 3.976 million on account of Daanish Allowance for the period 2015-20. The said allowance was paid equal to the running basic pay instead of the initial of relevant grade. (**Annexure-D/MGH**)

Due to weak financial management, Daanish Allowance was paid at running pay @ 100% instead of initial basic rate of pay.

The payment of Daanish Allowance at running pay resulted in overpayment of Rs 3.976 million.

The matter was reported to MD and DDO concerned in November, 2020. DDO replied that PDS&CE is disbursing the salary as per its approved salary chapter in its 14<sup>th</sup> authority meeting held on 27.09.2014. The reply was not tenable because in the aforesaid meeting Daanish Allowance @ one additional pay (initial of relevant grade without allowances) will be paid to all the employees.

Despite many efforts, DAC meeting was not convened.

Audit recommends that matter may be investigated besides the recovery of Government loss.

[AIR Para:3]

## **2.4 Value for Money and Service Delivery Issues**

### **2.4.1 Unjustified blockage of funds – Rs 5.207 million**

According to clarification issued by the Finance Department vide letter No. B-I-3(121)/2009-2010 dated 02.02.2010, all departments shall ensure that no savings are depicted in their accounts and no percentage will be available with regard to savings therein.

The Principal, Center of Excellence (Boys) Muzaffargarh, neither utilized nor surrendered the funds amounting to Rs 5.207 million well in time, which resulted in blockage of fund.

Due to weak financial controls, funds were neither utilized nor surrendered well in time.

Non utilization and non-surrendering of fund resulted in blockage of funds Rs. 5.207 million.

The matter was reported to MD and DDO concerned in November, 2020. DDO replied that FTF funds has not been utilized because having an operational account to meet the contingent expenditure. The reply was not tenable because the said fund was not utilized.

Despite many efforts, DAC meeting was not convened.

Audit recommends that matter may be probed and responsibility may be fixed against the person at fault.

[AIR Para:10]

## 2.5 Performance

### 2.5.1 Non development of system of accounting controls and spending the funds without pre-audit - Rs 138.984 million

According to Section 8 of the Punjab Daanish School Act 2010, the Governing Body is empowered to receive charities and donations and maintain accounts and finance of the school. Moreover, Section 11 of ibid states that a Governing Body shall maintain the accounts of the School in the prescribed manner. Furthermore, Section 5(b) of Controller General of Accounts (Appointment, Functions and Powers) Ordinance, 2001, CGA shall authorize payments and withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial Governments against approved budgetary provisions after pre-audit checks as the Auditor-General may, from time to time, prescribe.

The Principals, Centers of Excellence (Boys) Muzaffargarh, incurred expenditure of Rs 138.984 million on account of salaries and contingencies during 2015-20. Scrutiny of the record revealed that expenditure was incurred without any accounting controls and pre-audit. No prescribed format of accounting was got approved. Furthermore, accounts of the schools were not reviewed and annual requirement/need assessment was not approved by Governing Bodies. The detail is given below:

(Rupees in million)

Sr. No.	Financial Year	Total Expenditure
1	2015-16	7.874
2	2016-17	19.022
3	2017-18	33.330
4	2018-19	39.627
5	2019-20	39.131
<b>Total</b>		<b>138.984</b>

Due to weak financial management, payments were made without accounting controls, pre-audit and without review of the Governing Body.

Payments without accounting controls and pre-audit resulted in irregular expenditure of Rs 138.984 million.

The matter was reported to MD and DDO concerned in November, 2020. DDOs replied that internal audit was carried out by the Chartered Accountants and

report was submitted regularly. The reply was not tenable because no approved accounting controls were being applied.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends regularization of expenditure from the Finance Department, besides fixing responsibility on the person(s) at fault.

[AIR Paras:11]

### 3. Center of Excellence (CoE) Rajanpur

#### Chapter 3.1

#### Public Financial Management Issues

Directorate General Audit (Distt.Govts.) Punjab (South) Multan does not conduct Financial Attest Audit of the DS & CoE because consolidation of Accounts of the said schools is maintained at PDS & CEA level. The formation gets the budget from A/c-1 and Financial Attest Audit is carried out by D.G Audit Punjab, Lahore.

#### Sectoral Analysis

##### a) Detail regarding enrollment of students

Sr. No.	Year	Class Description	Students inducted	Students promoted	Students left out	Students failed
1	2019	Class 6 <sup>th</sup>	295	238	16	41
		Class 7 <sup>th</sup>	238	206	16	16
		Class 8 <sup>th</sup>	183	131	52	0
		Class 9 <sup>th</sup>	157	149	0	15
		Class 10 <sup>th</sup>	136	93	39	4
2	2020	Class 6 <sup>th</sup>	348	235	8	105
		Class 7 <sup>th</sup>	261	183	15	63
		Class 8 <sup>th</sup>	202	174	28	0
		Class 9 <sup>th</sup>	207	150	57	0
		Class 10 <sup>th</sup>	147	138	6	3

##### b) Performance of school in terms of Matriculation result

Sr. No.	Year	Passing out Grades of Students (Metric)	Total Students	No. of Students	Percentage
1	2019	Grade A+	123	20	16%
		Grade A		26	21%
		Grade B		43	35%
		Grade C		22	18%
		Below Grade C		12	10%
2	2020	Grade A+	141	18	13%
		Grade A		34	24%
		Grade B		42	30%
		Grade C		30	21%
		Below Grade C		17	12%

There is an increasing trend in A+ grade of students and is a positive indicator. However, the quality education was not delivered in its best towards educating the students as some students got Grade C and Below Grade C which could not be acceptable to the authority.

**c) Detail of sanctioned and available human resources**

<b>Sr. No.</b>	<b>Description</b>	<b>Year</b>	<b>Sanctioned</b>	<b>Available</b>	<b>Remarks</b>
1	Sanctioned Post (Administrative posts)	2015	2	2	Target achieved
		2016	2	2	Target achieved
		2017	2	2	Target achieved
		2018	2	2	Target achieved
		2019	2	2	Target achieved
		2020	2	2	Target achieved
2	Sanctioned Post (Academic Staff)	2015	22	7	Target not achieved
		2016	85	47	Target not achieved
		2017	98	79	Target not achieved
		2018	112	62	Target not achieved
		2019	95	80	Target not achieved
		2020	99	76	Target not achieved
3	Sanctioned Post (Non Academic Staff)	2015	12	7	Target not achieved
		2016	70	47	Target not achieved
		2017	72	54	Target not achieved
		2018	67	58	Target not achieved
		2019	60	54	Target not achieved
		2020	58	40	Target not achieved

\* Data provided by the management of CoE Schools.

Detail of sanctioned and available human resources indicates that all posts (academic & non-academic) are not filled as per requirement of the school which is very essential for quality education.



**Serious Financial Irregularities and Findings:**

- Fraud and Misappropriations amount to Rs 1.027 million were reported in one case.
- Violation of Procurement, Financial and Delegation of Power rules amounting to Rs 152.285 million was observed in 08 cases.
- Value for Money and Service Delivery Issues involving Rs 25.933 million were noticed in 01 case.
- Performance related issues involving Rs 326.575 million were noticed in 01 case.

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

**Conclusion:**

The overall financial management regarding achievement of budget utilization was not satisfactory as 8% funds were not utilized by the Principals. The performance of Center of Excellence Schools was not satisfactory in compliance of rules and regulations regarding expenditure and irregularities amounting to Rs 505.820 million were pointed out during audit of 2015-20.

## Chapter 3.2

### DS & CoE, Rajanpur

#### 3.2.1 Introduction:

DS & CoE was established in 2014 under the PDS & CEA Act 2010. The schools are administered through a Governing body working under the Authority having perpetual succession and a common seal, with power to acquire/hold property and enter into any contract and may sue and be sued in its name.

Managing Director (MD) is the Principal Accounting Officer (PAO) of the Authority and is responsible to the Public Accounts Committee (PAC) of the Provincial Assembly. He is responsible to ensure that the business of the Authority is carried out in accordance with the Act, laws and to coordinate the activities of all Daanish Schools and Centers of Excellences under the Authority for coherent planning, development, effective and efficient functioning of the Authority. The Principal is the administrative head and acts as Drawing & Disbursing Officer (DDO) of the school who is appointed by the Authority.

PDS & CEA manages following education facility in District Rajanpur:

Sr. No.	Description	No. of Schools
1	Daanish Schools	2
2	Centers of Excellence	2

The detail of Audit jurisdiction in respect of Daanish Schools and Center of Excellence in District Rajanpur is given below:

(Rupees in million)

Sr. No.	Description	Total No.	Audited	Expenditure audited F.Y. 2018-19	Revenue /Receipts audited F.Y. 2015-20
1	Formations	04	02	146.671	-
2	Assignment Accounts (Excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

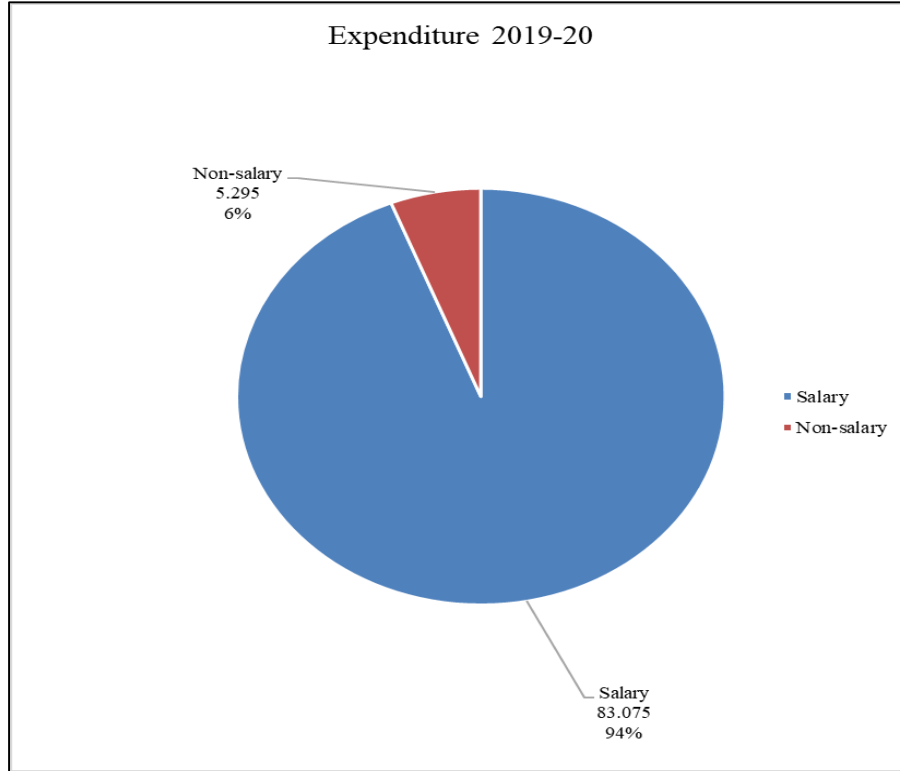
### 3.2.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

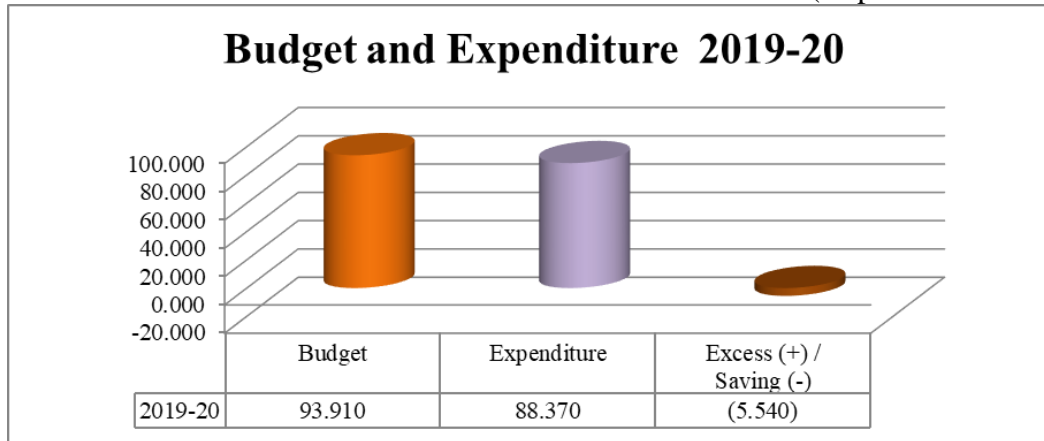
Particulars	Budget	Actual	Excess (+) / Lapse (-)	Lapse (Per Cent)
Salary	85.960	83.075	-2.885	3.356
Non-Salary	7.950	5.295	-2.655	33.396
<b>Total</b>	<b>93.910</b>	<b>88.370</b>	<b>-5.540</b>	

(Rupees in million)



During analysis of expenditure statement, it was observed that total original budget (Salary and Non-salary) was Rs 93.910 million. Against the budget, total expenditure of Rs 88.370 million was incurred during 2019-20. Lapse of funds amounting to Rs 5.540 million came to the notice of audit due to inefficient financial management in release of budget. No plausible explanation was provided by DDOs. (Annexure-B)

(Rupees in million)



### 3.2.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 505.820 million were raised as a result of this audit. This amount also includes recoverable of Rs 110.739 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rupees in million)

Sr. No.	Classification	Amount
1	Non-production of record	0
2	Reported cases of fraud, embezzlement and misappropriation	1.027
3	Procedural Irregularities	0
A	HR / Employees related irregularities	145.222
B	Procurement related irregularities	0
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	25.933
5	Others	333.638
<b>Total</b>		<b>505.820</b>

### **3.2.4 Comments on the Status of Compliance with PAC Directives**

The Audit Report pertaining to the following years was submitted to the Governor of the Punjab but has not been discussed in the Public Accounts Committee.

#### **Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2019-20	18	PAC not constituted

## AUDIT PARAS

### 3.3 Fraud / Misappropriation

#### 3.3.1 Misappropriation of Government money – Rs 1.027 million

According to Rule 2.33 of Punjab Financial Rules Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

The Principals, Centers of Excellence (Boys and Girls) Rojhan withdrew an amount of Rs 1.027 million on account of leveling and excavation and repair of building during 2015-20. POL was drawn for tractor without entry in the log book. Furthermore, Principal CoE (Girls) withdrew the amount of bills dated 13.07.2018 against sanction of higher authority dated 21.05.2016. The above scenario shows that government money was misappropriated. The detail is as below.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	Principal CoE School Boys	Excavation and leveling	0.549
2	Principal CoE School Girls	Repair of building	0.478
<b>Total</b>			<b>1.027</b>

Audit is of the view that due to weak financial controls, government money was withdrawn and expended through fake bills.

Incurring of expenditure through fake bills resulted in misappropriation of money Rs 1.027.

The matter was reported to MD and DDOs concerned in November, 2020. Principal CoE School Boys Rojhan replied that logbooks are available and modalities are being worked out to initiate the lease process and Principal CoE School Girls Rojhan replied that repair work was executed in summer vacations after getting lowest rate from the market. The reply was not tenable because no proper evidence was provided in support.

Despite many efforts, DAC meeting was not convened.

Audit recommends investigation at appropriate level for fixing responsibility on the person (s) at fault besides making admissible recovery, under intimation to Audit.

[AIR Para:37,41]

### 3.4 Procedural Irregularities

#### 3.4.1 Overpayment on account of Daanish Allowance – Rs 53.350 million

According to Clause 2 (f) of Annexure-C (Chapter-IV Salary) of Government of the Punjab, Daanish Authority Regulations 2010, Daanish Allowance shall be admissible one additional Pay (Initial of relevant Grade without allowance). Furthermore, according to Government of the Punjab, Finance Department letter No.FD.PC.2-1/2017 dated 14.07.2017, for those who are in receipt of an allowance equal to 100% of Basic Pay Scale in BPS-2011 as on 30.06.2015 and not in receipt of Ad-hoc Allowance 2010 @ 50%, the existing amount of 100% allowance (being drawn at frozen level) shall be reduced w.e.f. 30.06.2017 by 50% of the amount to be calculated at the level admissible on 30.06.2011. The remaining amount shall continue to be drawn at reduced frozen level.

The Principals, Centers of Excellence (Boys and Girls) overpaid an amount of Rs 53.350 million on account of Daanish Allowance to officers/officials during 2015-20. The said allowance was paid at running basic pay instead of initial basic for the period 2015-2017. Thereafter, w.e.f. 01.07.2017 it was to be reduced to 50% whereas the employees continued to draw @ 100% in violation of the above quoted letter. **(Annexure-C/RP)**

(Rupees in million)

Sr. No.	DDOs	Description	Period	Amount
1	Principal CoE School Boys	Drawn equal to running basic pay instead of initial basic pay	2016-20	3.990
2		Drawn 100% instead of 50% of initial basic pay	2017-20	23.874
3	Principal CoE School Girls	Drawn equal to running basic pay instead of initial basic pay	2016-20	3.273
4		Drawn 100% instead of 50% of initial basic pay	2017-20	22.213
<b>Total</b>				<b>53.350</b>

Due to weak financial management, Daanish Allowance was paid in excess of allowed rates.



The payment of Daanish Allowance in excess of allowed rates resulted in overpayment of Rs 53.350 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that PDS&CE is disbursing the salary as per its approved salary chapter in its 14<sup>th</sup> authority meeting held on 27.09.2014. The reply was not tenable because in the aforesaid meeting Daanish Allowance @ one additional pay (initial of relevant grade without allowances) will be paid to all the employees.

Despite many efforts, DAC meeting was not convened.

Audit recommends recovery of overpaid amount of Rs 53.350 million besides fixing of responsibility on the person(s) at fault.

[AIR Paras:11,16,8,13]

### 3.4.2 Overpayment of adhoc relief allowance 2010 – Rs 31.712 million

According to the clause 4 of Government of the Punjab, Finance Department letter no.FD.PC.2-2/2010 dated 15.07.2010, the adhoc allowance will not be admissible to the personal or employees of the department who have already been allowed an allowance equal to the one month basic pay. Moreover, according to Part-II (allowance) (6)(i) Government of the Punjab, Finance Department letter No.FD.PC.2-1/2017 dated 14.07.2017, the adhoc allowance 2010 granted w.e.f. 01.07.2010, shall cease to exist with effect from 01.07.2017.

The Principals, Centers of Excellence (Boys and Girls) Rojhan, paid an amount of Rs 31.712 million for the period 2015-20 on account of 50% adhoc relief allowance 2010. The said allowance was not admissible to employees as they already received “Daanish Allowance” which was equal to one basic pay. Furthermore, the said allowance was not discontinued after 01.07.2017. The detail is below: **(Annexure-D/RP)**

(Rupees in million)

Sr. No.	DDOs	Period	Amount
1	Principal CoE school ( Boys)	2015-20	8.797
2		2017-20	7.195
3	Principal CoE school ( Girls)	2015-20	8.511
4		2017-20	7.209
<b>Total</b>			<b>31.712</b>

Due to weak financial management, inadmissible allowance was paid to employees.

The payment of inadmissible allowances resulted in overpayment of Rs 31.712 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that PDS&CE Authority is empowered to make own rules for its smooth functioning. All the employees of PDS&CEA not fall under the definition of civil servants. The reply was not tenable because all the department under the Government has to obey the instructions of the Government of the Punjab Finance Department.

Despite many efforts, DAC meeting was not convened.

Audit recommends that the department should recover the unauthorized payment and deposit into the Government treasury.

[AIR Paras:12,13,9,10]

### **3.4.3 Irregular Appointment without criteria / prescribed qualification and payment of salaries – Rs 26.449 million**

According to the section –II (b) Danish School Authority Manual 2012, the Principal Danish School shall be the competent authority to appoint all employees of the school on contract basis through selection committee other than mentioned in A (a). Furthermore, according to Rule 16 (ii) of Punjab Danish Schools and Centers of Excellence Authority Rules, 2012, initial appointment on all posts shall be made on the basis of examination / test /interview and merit to be determined in transparent and well defined manner as approved by Authority.

The Principals, Centers of Excellence (Boys and Girls) Rojhan paid an amount of Rs 26.449 million on account pay and allowances during 2015-20. Scrutiny of record reveals that following employees were appointed without having relevant criteria/prescribed qualification which resulted in irregular appointment and pay and allowances. Further principal of school did not maintain the record of these irrelevant appointments which shows that Principal has not performed monitoring role as directed by the authority. The detailed is as below.

(Rupees in million)

Sr. No	DDO	No. of employees	Amount
1	Principal CoE school (Boys)	6	21.949
2	Principal CoE school (Girls)	1	4.500
<b>Total</b>		<b>7</b>	<b>26.449</b>

Due to weak internal controls, employees were appointed without criteria/ prescribed qualification.

Appointment without criteria/ prescribed qualification and payment of salaries resulted in irregular expenditure of Rs 26.449 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that appointments were made after observing all the prescribed requirements. The reply was not tenable because supporting documents were not available.

Despite many efforts, DAC meeting was not convened.

Audit recommends fixing of responsibility on the person(s) at fault besides regularization of the expenditure from competent authority.

[AIR Paras:3,36]

#### **3.4.4 Unauthorized payment of inadmissible allowances - Rs 18.614 million**

According to Rule 2.10 (a) (1) of Punjab Financial Rules Vol-1, same vigilance should be exercised in respect of expenditure incurred from government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

The Principals, Centers of Excellence (Boys and Girls) Rojhan, paid an amount of Rs 18.614 million on account of conveyance allowance, medical allowance, house rent allowance, and charge allowance during 2015-20. The said allowances were not admissible to the employees. **(Annexure-E/RP)**

Due to weak financial management, inadmissible allowances were paid to employees.

Payment of inadmissible allowances resulted in loss to Government for Rs 18.614 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that overpaid amount will be deducted from the monthly pay of the employees.

Despite many efforts, DAC meeting was not convened.

Audit recommends fixing responsibility against the person(s) at fault besides recovery of amount from officers concerned as early as possible.

[AIR Paras:1,2,4,5,6,9,10,14,21,23,24,28,1,2,3,5,6,11,18,20,21,23,28,34]

### **3.4.5 Unauthorized sanction of expenditure beyond competency - Rs 8.773 million**

According to Government of the Punjab Daanish School Authority letter No.CEO/2013/3913 dated 04.02.2013, the financial limits for sanction of expenditure will be as follows:

<b>Sr. No.</b>	<b>Particular</b>	<b>Description</b>	<b>Approving Authority</b>
<b>3</b>	Cash Payment (Other Than Fixed Assets)	Up to Rs 25,000	Principal
		Rs 25001- Rs 100,000	Convener GB
		Above Rs 100,000	CEO
<b>B (1)</b>	Purchase of fixed assets	Up to Rs 100,000	Convener GB
		Above Rs 100,000	CEO
		(Till the finalization of Procurement Rules of PDS / CEA the requirement of PPRA Rules shall be complied with)	
<b>2</b>	Expense	Up to Rs 25,000	Principal
		Rs 25001- Rs 100,000	Convener GB
		Above Rs 100,000	CEO

The Principal, Center of Excellence (Girls) Rojhan, incurred an expenditure of Rs 8.773 million on account of contingencies during 2015-20. Scrutiny of record revealed that expenditure was incurred without obtaining financial sanction from competent authority. The detail is given below:

(Rupees in million)

Date	Head	Month	Amount	Sanctioned
02.2017	Salary	02.2017	1.743	DM Finance
01.2017		01.2017	1.482	
12.2016		12.2016	1.357	
11.2016		11.2016	1.276	
05.2016		05.2016	1.041	
04.2017		04.2017	1.874	
<b>Total</b>			<b>8.773</b>	

Due to weak financial management, expenditure was incurred beyond competency.

Sanction beyond financial limits resulted in irregular expenditure of Rs 8.773 million.

The matter was reported to MD and DDO concerned in November, 2020. DDOs replied that expenditure was made as per requirement and after observing all codal formalities. The reply was not tenable because expenditure was incurred beyond the competency.

Despite many efforts, DAC meeting was not convened.

Audit recommends regularization of expenditure from the Finance Department, besides fixing responsibility on the person(s) at fault.

[AIR Para:7]

### **3.4.6 Payment of pay and allowance without verification of degrees - Rs 6.824 million**

According to part-I (4.p) of Recruitment and Selection Policy-2018, all appointments of successful candidates shall be provisionally subject to verification of antecedent/documents and highest educational degree will be provided by the employee after verification by HEC within the probation period.

The Principals, Centers of Excellence (Boys and Girls) Rojhan paid an amount of Rs 6.824 million on account of pay and allowance during 2015-20. Scrutiny of record reveal that the verification of degrees academic record was not obtained from the concerned Board/University, as no proof was available. Without verification of degree/academic record the payment of salaries was unjustified. The detail is given below:

(Rupees in million)

Sr. No	DDOs	Amount
1	Principal CoE School Boys	2.024
2	Principal CoE School Girls	4.800
<b>Total</b>		<b>6.824</b>

Due to weak internal control, pay and allowances were paid without verification of degree.

Payment of pay and allowances without verification of degree resulted in unjustified payment of Rs 6.824 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that the academic record of the teachers has been sent to the respective board / universities for verification purpose.

Despite many efforts, DAC meeting was not convened.

Audit recommends verification of degrees besides fixing responsibility on the person(s) at fault.

[AIR Paras:32,35]

### 3.4.7 Loss due to non deduction of taxes – Rs 3.963 million

According to Finance Act, 2012, a Provincial Sales Tax (PST) on services was imposed by the Government. According to letter No. PRA/WH/DAO-127 dated 18-11-2015 issued by the Punjab Revenue Authority Multan, the withholding agents were liable to ensure that sales tax on services @ 16% is deducted and deposited before making any payment.

The Principals, Centers of Excellence (Boys and Girls) Rojhan incurred expenditure of Rs 3.963 million on various items during 2015-20 without deduction of Income Tax, GST and PST. DDOs did not make deductions which resulted in overpayment of Rs 3.963 million to suppliers. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	GST	Income Tax	WHT on Services	Total
1	Principals CoE Schools Boys	0.189	1.108	0.761	2.058
2	Principals CoE Schools Girls	0.162	1.031	0.712	1.905
<b>Total</b>					<b>3.963</b>

Due to weak financial controls, provincial sales tax and income tax was not deducted.

Non deduction of Taxes resulted in loss of Rs 3.963 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that concerned suppliers has been intimated to deposit the outstanding amount of taxes.

Despite many efforts, DAC meeting was not convened.

Audit recommends provision of relevant record for verification and recovery of due amount from the concerned besides fixing responsibility on the person (s) at fault.

[AIR Paras:27,31,33,27,33,37]

### **3.4.8 Non-auction of canteen - Rs 3.1 million**

According to Rule 2.33 of the PFR Vol-I every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

The Principals, Centers of Excellence (Boys and Girls) Rojhan, did not take any action to auction school canteen from 2015. Due to non auction of canteen school has deprived of revenue of Rs 3.1 million. The detail is given below:

(Rupees in million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
1	Principal CoE School Boys	2.100
2	Principal CoE School Girls	1.000
<b>Total</b>		<b>3.100</b>

Due to weak internal controls and least interest of management canteen was not auctioned.

Non auctioning of canteen resulted in loss of Revenue Rs 3.1 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDO replied that no policy has been made / circulate by the PDS&CE Authority. The reply was not tenable because no efforts were made for auctioning of canteen.

Despite many efforts, DAC meeting was not convened.

Audit recommends fixing responsibility on the person(s) at fault besides inquiring the matter about non auctioning of school canteen.

[AIR Paras:29,30]



### 3.5 Value for Money and Service Delivery Issues

#### 3.5.1 Unjustified blockage of funds – Rs 25.933 million

According to clarification issued by the Finance Department vide letter No. B-I-3(121)/2009-2010 dated 02.02.2010, all departments shall ensure that no savings are depicted in their accounts and no percentage will be available with regard to savings therein.

The Principals, Centers of Excellence (Boys and Girls) Rojhan, neither utilized nor surrendered the funds amounting to Rs 25.933 million well in time, which resulted in blockage of fund as detailed below:

(Rupees in million)

Sr. No	DDOs	Total Budget	Expenditure	Balance
1	Principal CoE School Boys	175.340	161.794	13.546
2	Principal CoE School Girls	168.745	156.358	12.387
<b>Total</b>		<b>344.085</b>	<b>318.152</b>	<b>25.933</b>

Due to weak financial controls, funds were neither utilized nor surrendered well in time.

Non utilization and non-surrendering of fund resulted in blockage of funds Rs. 25.933 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that expenditure were made as per requirements. The reply was not tenable because the lapse amount was not surrender in time.

Despite many efforts, DAC meeting was not convened.

Audit recommends that matter may be probed and responsibility may be fixed against the person at fault.

[AIR Para:40.43]

### 3.6 Performance

#### 3.6.1 Non development of system of accounting controls and spending the funds without pre-audit - Rs 326.575 million

According to Section 8 of the Punjab Daanish School Act 2010, the Governing Body is empowered to receive charities and donations and maintain accounts and finance of the school. Moreover, Section 11 of ibid states that a Governing Body shall maintain the accounts of the School in the prescribed manner. Furthermore, Section 5(b) of Controller General of Accounts (Appointment, Functions and Powers) Ordinance, 2001, CGA shall authorize payments and withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial Governments against approved budgetary provisions after pre-audit checks as the Auditor-General may, from time to time, prescribe.

The Principals, Centers of Excellence (Boys and Girls) Rojhan, incurred expenditure of Rs 326.575 million on account of salaries and contingencies during 2015-20. Scrutiny of the record revealed that expenditure was incurred without any accounting controls and pre-audit. No prescribed format of accounting was got approved. Furthermore, accounts of the schools were not reviewed and annual requirement/need assessment was not approved by Governing Bodies. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Period	Amount
1	Principal CoE School Boys	2015-20	170.216
2	Principal CoE School Girls		156.359
<b>Total</b>			<b>326.575</b>

Due to weak financial management, payments were made without accounting controls, pre-audit and without review of the Governing Body.

Payments without accounting controls and pre-audit resulted in irregular expenditure of Rs 326.575 million.

The matter was reported to MD and DDOs concerned in November, 2020. DDOs replied that internal audit was carried out by the Chartered Accountants and report was submitted regularly. The reply was not tenable because no approved accounting controls were being applied.

Despite many efforts, DAC meeting was not convened till finalization of this Report.

Audit recommends regularization of expenditure from the Finance Department, besides fixing responsibility on the person(s) at fault.

[AIR Paras:15,12]

## **ANNEXURE**

**Annexure-A**

**Part-I**

**Memorandum for Departmental Accounts Committee Paras Pertaining to Current Audit Year 2020-21**

(Rupees in million)

Sr. No.	DDOs	Para No.	Subject	Amount
1	Principal CoE (Boys) Dera Ghazi Khan	10	Non deduction of 5% Maintenance charges	0.168
2		11	Non deduction of electricity charges from the employees residing in the school premises	0.320
3		12	Non recovery of advance income tax	0.211
4		13	Less recovery of auction of school canteen	0.230
5		14	Unauthorized auction of school canteen without tender advertisement loss	0.630
6		15	Non recovery of electricity charges from the contractor of school canteen	0.072
7		16	Irregular expenditure on repair and maintenance of building	0.457
8		17	Unauthorized expenditure beyond the competency	0.458
9		18	Unauthorized expenditure on refreshment charges	0.156
10		20	Non-verification of general sales tax deposit into government treasury	0.344
11		21	Irregular Expenditure on Repair of Machinery and Equipment	0.233
12		25	Unjustified release of security deposits	0.302
13		26	Unauthorized Payments in cash	0.402
14		27	Un-authorized payment of previous years liabilities	2.185
15		28	Doubtful purchase and issuance of store items	0.140
16		30	Recovery of un-authorized payment of basic pay, SSB and adhoc allowances after regularization	0.047
17		31	Recovery on account of Pay and allowance	0.312
18		34	Loss due to unauthorized appointments of teacher beyond the authorization resulting loss to the Government	38.970
19	Principal CoE (Girls) Dera Ghazi Khan	14	Unjustified expenditure on Sews machines	0.211
20		16	Non-verification of general sales tax deposit into government account	0.278
21		25	Improper maintenance of cash book	

Sr. No.	DDOs	Para No.	Subject	Amount
22	Center of Excellence School (Boys) Muzaffargarh	4	Loss to Government due to non-allotment of residence	0.800
23		8	Unauthorized drawl of board Registration Fee without actual return to payee students	0.096
24		9	Non deduction of Income Tax from the salaries of the officer	0.095
25		12	Inadmissible Expenditure on Purchase of Furniture	0.437
26		13	Unauthorized Payments in cash	3.717
27		15	Loss due to non deduction/deposit of Income tax/sales tax	0.028
28		Principal CoE (Boys) Rojhan District Rajanpur	7	Unjustified Drawal of salaries after abolition of post
29	8		Irregular Expenditure on Purchase of Assets	2.772
30	17		Irregular expenditure on development works without measurement	2.132
31	18		Irregular payment of salaries without approval of Finance Department	151.329
32	19		Unauthorized repair of transport and equipment	2.058
33	20		Irregular payments in cash	22.402
34	22		Unauthorized Drawl of Ad-hoc Allowance-2016	0.526
35	25		Irregular expenditure due to non-compliance of PPRA Rules	3.200
36	26		Doubtful expenditure due to non accountal and proof of consumption	2.489
37	30		Unauthentic purchase of Assets	1.630
38	34		Loss of taxes due to irregular purchases from unregistered firms	0.844
39	35		Unauthorized consumption of POL	1.804
40	36		Loss due to wasteful purchase of Sports Rifle	0.472
41	38		Unauthorized expenditure in excess of budget allocation	0.621
42	39		Unjustified drawl of TA/DA	0.157
43	41		Doubtful consumption of POL due to non production of logbooks	0.322
44	42		BOG Meetings Not Conducted	-
45	43		Irregular expenditure out of Impress	0.901
46	44		Improper Maintenance of Cash Book	
47	45		Irregular purchase of plants by splitting	0.118
48	46		Purposefully/Willfully concealment of record from audit	-
49		4	Purchase of Assets without advertisement	2.513

Sr. No.	DDOs	Para No.	Subject	Amount
50	Principal CoE (Girls) Rojhan District Rajanpur	14	Irregular expenditure on development works without measurement	2.492
51		15	Irregular payment of salaries without approval of Finance Department	141.041
52		16	Unauthorized repair of transport and equipment	1.642
53		17	Irregular payments in cash	3.582
54		19	Unauthorized Drawl of Ad-hoc Allowance-2016	0.207
55		22	Irregular expenditure due to non-compliance of PPRA Rules	2.736
56		24	Doubtful expenditure due to non accountal and proof of consumption	3.956
57		25	Unjustified Payment of TA/DA	0.089
58		26	Unjustified drawl of TA/DA	0.119
59		29	Irregular expenditure on account Advertisement	0.139
60		31	Unauthentic purchase of Assets	1.396
61		32	Doubtful consumption of POL due to non production of logbooks	0.214
62		38	Loss of taxes due to irregular purchases from unregistered firms	0.672
63		39	Unauthorized consumption of POL	0.754
64		40	Loss due to unnecessary purchase of Sports Rifle	0.473
65		42	Unauthorized expenditure in excess of budget allocation	1.046
66		44	BOG Meetings Not Conducted	-
67		45	Improper Maintenance of Cash Book	-

**Part-II**

**Memorandum for Departmental Accounts Committee Paras Pertaining to  
Audit Year 2019-20**

(Rupees in million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
68	Daanish School (Boys) Dera Ghazi Khan	1	Recovery due to unjustified payment of allowances during leave	0.082
69		30	Non or less deduction of electricity & water rate charges from the mess supplier & laundry service provider	0.439
70		34	Expenditure on POL without authorization	0.368
71	Daanish School (Girls) Dera Ghazi Khan	9	Unjustified purchase of store items	0.750
72		10	Unauthorized Drawl of Ad-hoc Allowance-2016 (10%)	0.247
73		16	Un-authentic expenditure on construction of basket ground	0.423
74		19	Un-authentic expenditure due to un-realistic issuance of schools bags	0.570
75		20	Irregular payments in cash	0.216
76		24	Un-authentic issuance of bad sheets	0.639
77		28	Irregular expenditure on traveling allowance	0.342
78		29	Un-authentic expenditure on construction of basket ground	0.423
79		33	Un-justified purchase of crockery items without requirement	0.630
80	Center of Excellence School (Girls) Muzaffargarh	6	Irregular expenditure on repair and maintenance of building	0.594
81		7	Unauthorized purchase of stationary items without advertisement	0.216
82		8	Non-verification of general sales tax deposit into government treasury	0.210
83		9	Irregular Expenditure on repair of machinery and equipment	0.303
84		11	Withdrawal of Government funds but not taken in the cashbook	0.087
85		15	Unauthorized Payment of Mobile Allowance, Children Education Allowance in advance	0.317
86		16	Inadmissible expenditure on purchase of furniture	0.484
87		17	Unauthorized Drawl of 10% Adhoc Allowance-2016	0.120
88		18	Unjustified release of security deposits	0.226



Sr. No.	DDOs	Para No.	Subject	Amount
89		20	Un-authorized payment of previous years liabilities	0.049
90		21	Doubtful purchase and issuance of store items	0.160
91		22	Loss due to non deduction of Income tax/sales tax	0.172
92		23	Non presenting FTF account to BOG	
93		24	Non-conducting of professional training to staff of center of excellence	
94		25	Non-conducting of comparative study	
95		Daanish School (Girls) Fazilpur District Rajanpur	12	Non forfeiting of security
96	16		Excess payment made for refreshment	0.303
97	20		Improper maintenance of important records	-
98	26		Non sales of scrap	-
99	Daanish School (Boys) Fazilpur District Rajanpur	4	Misappropriation of food items through fake billing without actual consumption	0.960
100		13	Non recovery of conveyance/boarding allowance during winter vacations	0.441
101		24	Consumption of food items during summer leave period.	0.475
102		25	Expenditure on POL without authorization	0.586
103		26	Misappropriation due to non accountal and proof of consumption of various store items	0.448
104		27	Non-verification/Deduction of General Sales Tax	0.074
105		28	Deduction of electricity bills without meter reading & actual consumption record	0.997
106		31	Overpayment of Danish Allowance due to paying on running scales instead on initials of pay scales 2011	-
107		32	Purposefully/Willfully concealment of record from audit.	-

**Annexure-B****Detail of Expenditure****(Rupees in million)**

<b>Sr. No.</b>	<b>District</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess/ Savings</b>
1	Center of Excellence School (Boys & Girls) Dera Ghazi Khan	67.420	64.320	-3.100
2	Center of Excellence School (Boys) Muzaffargarh	46.430	39.131	-7.299
3	Center of Excellence School (Boys & Girls) Rojhan	93.910	88.370	-5.540

## Annexure-C/DGK

[1.3.2]

## Overpayment on account of Daanish Allowance – Rs 54.035 million

Table-A

Name	Designation	Pay scale	D.A12/19 to 6/20	D.A 12/2018 to 11/2019	D.A 12/17 to 11/18	D.A 12/16 to 11/17	Due D.A 7/2016 to 6/2020	Recovery
Lt. Col. ® Muhammad Ejaz	OG-111	stage-1V	59610	57050	54490	51930	49370	256,000
Syed Jawad Haider	OG-1	stage -111	31230	27370	25440	25440	25440	63,690
Zahid Abbas	OG-1	stage -111	31230	27370	25440	25440	25440	63,690
Ishtiaq Ahmad	OG-1	stage -111	31230	27370	25440	25440	25440	63,690
Muhammad Haris Ayaz	OG-1	stage -111	31230	27370	25440	25440	25440	63,690
Syed Arif Naseer	OG-1	stage -111	31230	27370	25440	25440	25440	63,690
Muhammad Tariq	OG-1	stage -111	31230	27370	25440	25440	25440	63,690
Rovaid Mehmood Ghauri	OG-1	stage -111	31230	27370	25440	25440	25440	63,690
Abbas Mehdi	OG-1	stage -111	31230	27370	25440	25440	25440	63,690
Hafiz Muhammad Rizwan	OG-1	stage -111	31230	27370	25440	25440	25440	63,690
Nazik Amin	OG-1	stage-11	29300	27370			25440	50,180
Haroon Rasheed	OG-1	stage-11	29300	27370			25440	50,180
Muhammad Yousaf	OG-1	stage-11	29300	27370			25440	50,180
Muhammad Hassan Murad	OG-1	stage-11	29300	27370			25440	50,180
Imtiaz Irfan	OG-1	stage-11	29300	27370			25440	50,180
Muhammad Faheem	OG-1	stage-11	29300	27370			25440	50,180
Muhammad Rehman	OG-1	stage-11	29300	27370			25440	50,180
Husnain Waqar	OG-1	stage-11	29300	27370			25440	50,180
Faisal Munir	OG-1	stage-11	29300	27370			25440	50,180
Muhammad Ramzan	OG-1	stage-11	29300	27370			25440	50,180
luqman elahi	OG-1	stage-11	29300	27370			25440	50,180
khrshid Ibrahim	OG-1	stage-111	31230	27370			25440	63,690
Adnan Siddiqui	OG-1	stage-11	29300	27370			25440	50,180
Irfan Ahmad	OG-1	stage-11	29300	27370			25440	50,180
Liaqat Ali	DS-16	Stage II	18440	17160			15880	33,280
Zulfiqar Ali	DS-16	Stage I	17160				15880	8960
Ghulam Abbas	DS-2	Stage II	8340	8065			7790	7,150
Riaz Ahmad	DS-2	Stage II	8340	8065			7790	7,150
Ashiq Hussain	DS-1	Stage IV	8600	8600	8360	8120	7640	25,920
							<b>Total</b>	<b>1,627,700</b>

Table-B

Name	Designation	Pay scale	D.A12/19 to 6/20	D.A 12/2018 to 11/2019	D.A 12/17 to 11/18	D.A 7/17 to 11/17	D.A due from 1.7.2017 to 30.6.20	Recovery
Lt. Col. @ Muhammad Ejaz	OG-111	stage-1v	59610	57050	54490	51930	24685	1,126,740
Syed Jawad Haider	OG-1	stage -111	31230	27370	25440	25440	12720	521,610
Zahid Abbas	OG-1	stage -111	31230	27370	25440	25440	12720	521,610
Ishtiaq Ahmad	OG-1	stage -111	31230	27370	25440	25440	12720	521,610
Muhammad Haris Ayaz	OG-1	stage -111	31230	27370	25440	25440	12720	521,610
Syed Arif Naseer	OG-1	stage -111	31230	27370	25440	25440	12720	521,610
Muhammad Tariq	OG-1	stage -111	31230	27370	25440	25440	12720	521,610
Rovaid Mehmood Ghauri	OG-1	stage -111	31230	27370	25440	25440	12720	521,610
Abbas Mehdi	OG-1	stage -111	31230	27370	25440	25440	12720	521,610
Hafiz Muhammad Rizwan	OG-1	stage -111	31230	27370	25440	25440	12720	521,610
Nazik Amin	OG-1	stage-11	29300	27370	25440	0	12720	444,500
Haroon Rasheed	OG-1	stage-11	29300	27370	25440		12720	444,500
Muhammad Yousaf	OG-1	stage-11	29300	27370	25440		12720	444,500
Muhammad Hassan Murad	OG-1	stage-11	29300	27370	25440		12720	444,500
Imtiaz Irfan	OG-1	stage-11	29300	27370	25440		12720	444,500
Muhammad Faheem	OG-1	stage-11	29300	27370	25440		12720	444,500
Muhammad Rehman	OG-1	stage-11	29300	27370	25440		12720	444,500
Husnain Waqar	OG-1	stage-11	29300	27370	25440		12720	444,500
Faisal Munir	OG-1	stage-11	29300	27370	25440		12720	444,500
Muhammad Ramzan	OG-1	stage-11	29300	27370	25440		12720	444,500
luqman elahi	OG-1	stage-11	29300	27370	25440		12720	444,500
khrshid ibrahim	OG-1	stage-111	31230	27370	25440		12720	458,010
Adnan siddiqui	OG-1	stage-11	29300	27370	25440		12720	444,500
Irfan Ahmad	OG-1	stage-11	29300	27370	25440		12720	444,500
Liaqat Ali	DS-16	Stage II	18440	17160			7940	184,140
Zulfiqar Ali	DS-16	Stage I	17160	15880			7940	159,820
Ghulam Abbas	DS-2	Stage II	8340	8065			3895	81,155
Riaz Ahmad	DS-2	Stage II	8340	8065			3895	81,155
Ashiq Hussain	DS-1	Stage IV	8600	8600	8360	8120	3820	145,300
							<b>Total</b>	<b>12,709,310</b>

Table-C

Sr #	Employee Name	Designation	Pay Scale	Date of Joining M/D/Y	Danish Allowance as on 2017	Months	Danish Allowance as on 2018	Months	Danish Allowance as on 2019	Months	Danish Allowance as on 2020	Months	Total	G. total (7*8, 9*10, 11*12 & 13*14)
1	2	3	4	5	7	8	9	10	11	12	13	14	15	16
1	Shabana Afreen	Principal	OG-III	19-Nov-19	0	0	0	0	0		49,370	7.5	370,275	370,275
2	Shahina Mehboob	Principal	OG-III	21-Aug-16	49,370	5	51,930	12	54,490	11	0	0	0	1,469,400
3	Farzana Nawaz	Teachers	OG-I	01-Jan-16	27,370	5	29,300	12	29,300	12	31,230	7	218,610	1,058,660
4	Bushra Noureen	Teachers	OG-I	01-Jan-16	27,370	5	29,300	12	29,300	12	31,230	7	218,610	1,058,660
5	Arjmand Hanif	Teachers	OG-I	01-Jan-16	27,370	5	29,300	12	29,300	12	31,230	7	218,610	1,058,660
6	Zahra Mazhar	Teachers	OG-I	01-Jan-16	27,370	5	29,300	12	29,300	12	31,230	7	218,610	1,058,660
7	Syeda Adeela Abid	Teachers	OG-I	01-Jan-16	27,370	5	29,300	12	29,300	12	31,230	7	218,610	1,058,660
8	Sehrish Minhas	Teachers	OG-I	01-Jan-16	27,370	5	29,300	12	29,300	12	31,230	7	218,610	1,058,660
9	Aqsa Ambreen	Teachers	OG-I	01-Jan-16	27,370	5	29,300	12	29,300	12	31,230	7	218,610	1,058,660
10	Mahpara Yasmeen	Teachers	OG-I	01-Jan-16	27,370	5	29,300	12	29,300	12	31,230	7	218,610	1,058,660
11	Maria Nizam	Teachers	OG-I	13-Jan-16	27,370	5	29,300	12	29,300	12	31,230	7	218,610	1,058,660
12	Hina Gul	Teachers	OG-I	13-Jan-16	27,370	5	29,300	12	29,300	12	31,230	7	218,610	1,058,660
13	Munaza Wahid	Teachers	OG-I	01-Mar-16	27,370	5	29,300	12	29,300	12	29,300	7	205,100	1,045,150
14	Bina Yasmeen	Teachers	OG-I	15-Mar-17	25,440	5	29,300	12	29,300	12	29,300	7	205,100	1,035,500
15	Misbha Falak	Teachers	OG-I	15-Mar-17	25,440	5	29,300	12	29,300	12	29,300	7	205,100	1,035,500
16	Saima Muzaffar Saba	Teachers	OG-I	15-Mar-17	25,440	5	29,300	12	29,300	12	29,300	7	205,100	1,035,500
17	Sara Safdar	Teachers	OG-I	01-Apr-17	25,440	5	29,300	12	29,300	12	29,300	7	205,100	1,035,500
18	Hafza Sidra Khan	Teachers	OG-I	15-Mar-17	25,440	5	29,300	12	29,300	12	29,300	7	205,100	1,035,500
19	Hussan Shabbir Qureshi	Teachers	OG-I	21-Sep-17	0		29,300	12	29,300	12	29,300	7	205,100	908,300
20	Tasnim Fatima	Teachers	OG-I	21-Sep-17	0		29,300	12	29,300	12	29,300	7	205,100	908,300
21	Mehwish Nazeer	Teachers	OG-I	17-Nov-17	0		29,300	12	29,300	12	29,300	7	205,100	908,300
22	Sidra Khan	Teachers	OG-I	11-Nov-17	0		29,300	12	29,300	12	29,300	7	205,100	908,300
23	Ulfat Ayesha	Teachers	OG-I	29-Mar-18			25,440	6	29,300	12	29,300	7	205,100	709,340

Sr.#	Employee Name	Designation	Pay Scale	Date of Joining M/D/Y	Danish Allowance as on 2017	Months	Danish Allowance as on 2018	Months	Danish Allowance as on 2019	Months	Danish Allowance as on 2020	Months	Total	G. total (7*8, 9*10, 11*12 & 13*14)
24	Nuzhat Fatima	Teachers	OG-I	06-Oct-17	0		25,440	6	29,300	12	29,300	7	205,100	709,340
25	Ansa Batoool	Teachers	OG-I	22-Mar-18			25,440	6	29,300	12	29,300	7	205,100	709,340
26	Riffat Naz	Teachers	OG-I	01-Oct-18			25,440	6	29,300	12	31,230	7	218,610	722,850
27	Sarima Ghazal	Teachers	OG-I	02-Aug-19			0	0	0	0	25,440	7	178,080	178,080
28	SAHAR ISHAQ	Teachers	OG-I	02-Sep-19			0	0	0	0	25,440	7	178,080	178,080
29	Samra Saleem	Teachers	OG-I	12-Aug-16	25,440	5	29,300	12	29,300	12	29,300	7	205,100	1,035,500
30	Salma Kaleem	Teachers	OG-I	15-Aug-16	25,440	5	29,300	12	29,300	12	29,300	7	205,100	1,035,500
31	Dur-e-Sabih Malaghani	Assist. Inst. Physical Edu./Coach	DS-16	02-May-17			15,880	12	17,160	12	18,440	7	129,080	525,560
32	Deeba Yasmeen	Assist. Inst. Physical Edu./Coach	DS-16	02-May-17	25,440	5	15,880	12	17,160	12	18,440	7	129,080	652,760
33	Muhammad Ramzan	Assistant AO/Carer Taker	DS-16	12-Oct-15	17,160	5	18,440	12	19,720	12	21,000	7	147,000	690,720
34	Asma Hameed	Science lab Assistant	DS-14	14-Apr-17			12,720	12	13,700	12	14,680	7	102,760	419,800
35	Sundas Fatima	Science lab Assistant	DS-14	14-Apr-17			12,720	12	13,700	12	14,680	7	102,760	419,800
36	Muhammad Irshad	Store Keeper (General)	DS-9	02-May-17			9,860	12	10,470	12	11,080	7	77,560	321,520
37	Saif-Ullah	Library Attendant	DS-5	09-Feb-16	8,590	5	9,430	12	9,850	12	10,270	7	71,890	346,200
38	Baqir Husain	Electrician	DS-4	02-May-17			8,280	12	8,650	12	9,020	7	63,140	266,300
39	Shah Nawaz	Security Guard	DS-2	17-Nov-16	7,790	5	7,790	12	8,065	12	8,340	7	58,380	287,590
40	Muhammad Amjad	Security Guard	DS-2	21-Sep-17			7,790	12	8,065	12	8,340	7	58,380	248,640
41	Haq Nawaz	Security Guard	DS-2	21-Sep-17			7,790	12	8,065	12	8,340	7	58,380	248,640
42	Saleem Ullah	Security Guard	DS-2	21-Sep-17			7,790	12	8,065	12	8,340	7	58,380	248,640
43	Zafar Iqbal	Security Guard	DS-2	23-Sep-17			7,790	12	8,065	12	8,340	7	58,380	248,640
44	Muhammad Hussain	Mali / Baildar	DS-1	09-Feb-16	7,880	5	8,120	12	8,360	12	8,600	7	60,200	297,360
45	Rukhsana bibi	Naib Qasid	DS-1	09-Mar-16	7,880	5	8,120	12	8,360	12	8,600	7	60,200	297,360

Sr.#	Employee Name	Designation	Pay Scale	Date of Joining M/D/Y	Danish Allowance as on 2017	Months	Danish Allowance as on 2018	Months	Danish Allowance as on 2019	Months	Danish Allowance as on 2020	Months	Total	G. total (7*8, 9*10, 11*12 & 13*14)
46	Sadiq Hussain	Janitor	DS -1	09-Mar-16	7,880	5	8,120	12	8,360	12	8,600	7	60,200	297,360
47	Jaffar Hussain	Janitor	DS -1	09-Mar-16	7,880	5	8,120	12	8,360	12	8,600	7	60,200	297,360
48	Muhamad Bilal	Naib Qasid	DS -1	01-Mar-17	7,880	5	8,120	12	8,360	12	8,600	7	60,200	297,360
49	Muhamad Bilal	Janitor	DS -1	01-Apr-17	7,880	5	8,120	12	8,360	12	8,600	7	60,200	297,360
50	Ghulam Nabi	Janitor	DS -1	01-Mar-17	7,880	5	8,120	12	8,360	12	8,600	7	60,200	297,360
51	Rozeena Bibi	Janitor	DS -1	10-Jun-16	7,880	5	8,120	12	8,360	12	8,600	7	60,200	297,360
52	Mian Muhammad Adnan Tariq	Mali / Baildar	DS -1	23-Aug-19	7,880	5	8,120	12	8,360	12	8,600	7	60,200	297,360
53	Fiaz Ahmad	Janitor	DS -1	23-Aug-19	7,880	5	8,120	12	8,360	12	8,600	7	60,200	297,360
54	Wajeeda Akhtar	Teachers	OG -I	01-Apr-13	29,370	5	29,300	12	29,300	12	31,230	7	218,610	1,068,660
55	Sunila Khan	Teachers	OG -I	15-Aug-16	27,330	5	29,300	12	29,300	12	31,230	7	218,610	1,058,460
								Total						37,585,685

Table-D

Sr.#	Employee Name	Designation	Pay Scale	Date of Joining M/D/Y	Basic pay of 2016	Basic pay of 2011	Diff.	Months	Basic pay 2016	Basic pay 2011	Months	Difference	G. Total up to 30.06.17
1	Shahina Mehboub	Principal	OG -III	21/Aug/16	0	0	0	0	49,370	31,000	6	18,370	110,220
2	Farzana Nawaz	Teachers	OG -I	01-Jan-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860
3	Bushra Nourreen	Teachers	OG -I	01-Jan-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860
4	Arjmand Hanif	Teachers	OG -I	01-Jan-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860
5	Zahra Mazhar	Teachers	OG -I	01-Jan-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860
6	Syeda Adeela Abid	Teachers	OG -I	01-Jan-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860
7	Sehrish Minhas	Teachers	OG -I	01-Jan-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860
8	Aqsa Ambreen	Teachers	OG -I	01-Jan-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860
9	Mahpara Yasmeen	Teachers	OG -I	01-Jan-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860
10	Maria Nizam	Teachers	OG -I	13-Jan-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860
11	Hina Gul	Teachers	OG -I	13-Jan-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860
12	Munaza Wahid	Teachers	OG -I	01-Mar-16	25,440	16,000	9,440	6	27,370	16,000	6	11,370	124,860

Sr. #	Employee Name	Designation	Pay Scale	Date of Joining M/D/Y	Basic pay of 2016	Basic pay of 2011	Diff.	Months	Basic pay 2016	Basic pay-2011	Months	Difference	G. Total up to 30.06.17
13	Samra Saleem	Teachers	OG-I	12-Aug-16					25,440	16,000	6	9,440	56,640
14	Salma Kaleem	Teachers	OG-I	15-Aug-16					25,440	16,000	6	9,440	56,640
15	Dur-e-Sabih Malaghani	Assist. Inst. PE	DS-16	02-May-17					25,440	16,000	6	9,440	56,640
16	Muhammad Ramzan	Assistant AO	DS-16	12-Oct-15	15,880	10,000	5,880	6	17,160	10,800	6	6,360	73,440
17	Saif-Ullah	Library Attendant	DS-5	09-Feb-16					8,590	5,400	6	3,190	19,140
18	Muhammad Hussain	Mali / Baildar	DS-1	09-Feb-16					7,880	4,800	6	3,080	18,480
19	Rukhsana bibi	Naib Qasid	DS-1	09-Mar-16					7,880	4,800	6	3,080	18,480
20	Sadiq Hussain	Janitor	DS-1	09-Mar-16					7,880	4,800	6	3,080	18,480
21	Jaffar Hussain	Janitor	DS-1	09-Mar-16					7,880	4,800	6	3,080	18,480
22	Muhammad Bilal	Naib Qasid	DS-1	01-Mar-17					7,880	4,800	6	3,080	18,480
23	Muhammad Bilal	Janitor	DS-1	01-Apr-17					7,880	4,800	6	3,080	18,480
24	Ghulam Nabi	Janitor	DS-1	01-Mar-17					7,880	4,800	6	3,080	18,480
25	Rozeena Bibi	Janitor	DS-1	10-Jun-16					7,880	4,800	6	3,080	18,480
26	Mian Muhammad Adnan Tariq	Mali / Baildar	DS-1	23-Aug-19					7,880	4,800	6	3,080	18,480
27	Fiaz Ahmad	Janitor	DS-1	23-Aug-19					7,880	4,800	6	3,080	18,480
28	Wajeaha Akhtar	Teachers	OG-I	01-Apr-13	25,440	16,000	9,440	6	27,330	16,000	6	11,330	124,620
29	Sunila Khan	Teachers	OG-I	15-Aug-16					25,440	16,000	6	9,440	56,640
								<b>Total</b>					<b>2,112,240</b>

**Grand Total 1.628+12.709+37.586+2.112= 54.035 million**



**Overpayment on account of adhoc relief allowance 2010 - Rs 13.843  
million**

**Table-A**

Name	Designation	50% Adhoc Allowance 2010	Period	Amount
Lt. Col. © Muhammad Ejaz	OG-111	9840	1.7.2017 to 30.6.20	354,240
Syed Jawad Haider	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Zahid Abbas	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Ishtiaq Ahmad	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Muhammad Haris Ayaz	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Syed Arif Naseer	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Muhammad Tariq	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Rovaid Mehmood Ghauri	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Abbas Mehdi	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Hafiz Muhammad Rizwan	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Nazik Amin	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Haroon Rasheed	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Muhammad Yousaf	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Muhammad Hassan Murad	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Imtiaz Irfan	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Muhammad Faheem	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Muhammad Rehman	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Husnain Waqar	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Faisal Munir	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Muhammad Ramzan	OG-1	4925	1.7.2018 to 30.6.2020	118,200
luqman elahi	OG-1	4925	1.7.2018 to 30.6.2020	118,200
khrrshid Ibrahim	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Adnan Siddiqui	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Irfan Ahmad	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Liaqat Ali	DS-16	3030	2/2018 to 30.6.2020	60,600
Zulfiqar Ali	DS-16	3030	7/2018 to 30.6.20	36,360
Ghulam Abbas	DS-2	1518	7/2018 to 30.6.20	18,216
Riaz Ahmad	DS-2	1518	7/2018 to 30.6.20	18,216
Ashiq Hussain	DS-1	1485	7/2018 to 30.6.20	17,820
			<b>Total</b>	<b>3,622,977</b>

**Table-B**

Name	Designation	50% Adhoc Allowance 2010	Period	Amount
Lt. Col. © Muhammad Ejaz	OG-111	9840	1.8.2015 to 30.6.20	580,560
Syed Jawad Haider	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Zahid Abbas	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Ishtiaq Ahmad	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Muhammad Haris Ayaz	OG-1	4925	1.10.2017 to 30.6.2020	162,525

Name	Designation	50% Adhoc Allowance 2010	Period	Amount
Syed Arif Naseer	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Muhammad Tariq	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Rovaid Mehmood Ghauri	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Abbas Mehdi	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Hafiz Muhammad Rizwan	OG-1	4925	1.10.2017 to 30.6.2020	162,525
Nazik Amin	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Haroon Rasheed	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Muhammad Yousaf	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Muhammad Hassan Murad	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Imtiaz Irfan	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Muhammad Faheem	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Muhammad Rehman	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Husnain Waqar	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Faisal Munir	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Muhammad Ramzan	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Iuqman elahi	OG-1	4925	1.7.2018 to 30.6.2020	118,200
khrshid Ibrahim	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Adnan Siddiqui	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Irfan Ahmad	OG-1	4925	1.7.2018 to 30.6.2020	118,200
Liaqat Ali	DS-16	3030	2/2018 to 30.6.2020	60,600
Zulfiqar Ali	DS-16	3030	7/2018 to 30.6.20	36,360
Ghulam Abbas	DS-2	1518	7/2018 to 30.6.20	18,216
Riaz Ahmad	DS-2	1518	7/2018 to 30.6.20	18,216
Ashiq Hussain	DS-1	1485	7/2018 to 30.6.20	17,820
			<b>Total</b>	<b>3,849,297</b>

**Table-C**

Sr.#	Employee Name	Designation	Pay Scale	Date of Joining M/D/Y	Months from 01.07.17 to 30.06.20	Adhoc Relief @50% (2010)	Amount
1	Shabana Afreen	Principal	OG-III	19-Nov-19	7	9,840	68,880
2	Shahina Mehboob	Principal	OG-III	21-Aug-16	29	9,840	285,360
3	Farzaana Nawaz	Teachers	OG-I	01-Jan-16	36	4,925	177,300
4	Bushra Noureen	Teachers	OG-I	01-Jan-16	36	4,925	177,300
5	Arjmand Hanif	Teachers	OG-I	01-Jan-16	36	4,925	177,300
6	Zahra Mazhar	Teachers	OG-I	01-Jan-16	36	4,925	177,300
7	Syeda Adeela Abid	Teachers	OG-I	01-Jan-16	36	4,925	177,300
8	Sehrish Minhas	Teachers	OG-I	01-Jan-16	36	4,925	177,300
9	Aqsa Ambreen	Teachers	OG-I	01-Jan-16	36	4,925	177,300
10	Mahpara Yasmeen	Teachers	OG-I	01-Jan-16	36	4,925	177,300
11	Maria Nizam	Teachers	OG-I	13-Jan-16	36	4,925	177,300
12	Hina Gul	Teachers	OG-I	13-Jan-16	36	4,925	177,300
13	Munaza Wahid	Teachers	OG-I	01-Mar-16	36	4,925	177,300
14	Bina Yasmeen	Teachers	OG-I	15-Mar-17	36	4,925	177,300
15	Misbha Falak	Teachers	OG-I	15-Mar-17	36	4,925	177,300
16	Saima Muzaffar Saba	Teachers	OG-I	15-Mar-17	36	4,925	177,300
17	Sara Safdar	Teachers	OG-I	01-Apr-17	36	4,925	177,300
18	Hafza Sidra Khan	Teachers	OG-I	15-Mar-17	36	4,925	177,300
19	Hussan Shabbir Qureshi	Teachers	OG-I	21-Sep-17	33	4,925	162,525
20	Tasnim Fatima	Teachers	OG-I	21-Sep-17	33	4,925	162,525
21	Mehwish Nazeer	Teachers	OG-I	17-Nov-17	31	4,925	152,675
22	Sidra Khan	Teachers	OG-I	11-Nov-17	31	4,925	152,675

Sr.#	Employee Name	Designation	Pay Scale	Date of Joining M/D/Y	Months from 01.07.17 to 30.06.20	Adhoc Relief @50% (2010)	Amount
23	Ulfat Ayesha	Teachers	OG-I	29-Mar-18	27	4,925	132,975
24	Nuzhat Fatima	Teachers	OG-I	06-Oct-17	33	4,925	162,525
25	Ansa Batool	Teachers	OG-I	22-Mar-18	27	4,925	132,975
26	Riffat Naz	Teachers	OG-I	01-Oct-18	20	4,925	98,500
27	Sarima Ghazal	Teachers	OG-I	02-Aug-19	11	4,925	54,175
28	SAHAR ISHAQ	Teachers	OG-I	02-Sep-19	12	4,925	59,100
29	Samra Saleem	Teachers	OG-I	12-Aug-16	36	4,925	177,300
30	Salma Kaleem	Teachers	OG-I	15-Aug-16	36	4,925	177,300
31	Dur-e-Sabih Malaghani	Assist. Inst. P.E	DS-16	02-May-17	36	3,030	109,080
32	Deeba Yasmeen	Assist. Inst. P.E	DS-16	02-May-17	36	3,030	109,080
33	Muhammad Ramzan	Assistant AO	DS-16	12-Oct-15	36	3,030	109,080
34	Asma Hameed	Lab Assistant	DS-14	14-Apr-17	36	2,460	88,560
35	Sundas Fatima	Lab Assistant	DS-14	14-Apr-17	36	2,460	88,560
36	Muhammad Irshad	Store Keeper	DS-9	02-May-17	36	1,910	68,760
37	Saif-Ullah	L.A	DS-5	09-Feb-16	36	1,670	60,120
38	Baqir Husain	Electrician	DS-4	02-May-17	36	1,620	58,320
39	Shah Nawaz	Security Guard	DS-2	17-Nov-16	36	1,518	54,648
40	Muhammad Amjad	Security Guard	DS-2	21-Sep-17	33	1,518	50,094
41	Haq Nawaz	Security Guard	DS-2	21-Sep-17	33	1,518	50,094
42	Saleem Ullah	Security Guard	DS-2	21-Sep-17	32	1,518	48,576
43	Zafar Iqbal	Security Guard	DS-2	23-Sep-17	33	1,518	50,094
44	Muhammad Hussain	Mali / Baildar	DS-1	09-Feb-16	36	1,485	53,460
45	Rukhsana bibi	Naib Qasid	DS-1	09-Mar-16	36	1,485	53,460
46	Sadiq Hussain	Janitor	DS-1	09-Mar-16	36	1,485	53,460
47	Jaffar Hussain	Janitor	DS-1	09-Mar-16	36	1,485	53,460
48	Muhamad Bilal	Naib Qasid	DS-1	01-Mar-17	36	1,485	53,460
49	Muhammad Bilal	Janitor	DS-1	01-Apr-17	36	1,485	53,460
50	Ghulam Nabi	Janitor	DS-1	01-Mar-17	36	1,485	53,460
51	Rozeena Bibi	Janitor	DS-1	10-Jun-16	36	1,485	53,460
52	Muhammad Adnan Tariq	Mali / Baildar	DS-1	23-Aug-19	10	1,485	14,850
53	Fiaz Ahmad	Janitor	DS-1	23-Aug-19	10	1,485	14,850
54	Wajeeda Akhtar	Teachers	OG-I	01-Apr-13	36	4,925	177,300
55	Sunila Khan	Teachers	OG-I	15-Aug-16	36	4,925	177,300
				Total			6,573,336

**Table-D**

Sr.#	Employee Name	Designation	Pay Scale	Date of Joining M/D/Y	Months up to 30.06.17	Adhoc Relief @50% (2010)	Amount
1	Shahina Mehboob	Principal	OG-III	21-Aug-16	10	9,840	98400
2	Farzaana Nawaz	Teachers	OG-I	01-Jan-16	18	4,925	88650
3	Bushra Noureen	Teachers	OG-I	01-Jan-16	18	4,925	88650
4	Arjmand Hanif	Teachers	OG-I	01-Jan-16	18	4,925	88650
5	Zahra Mazhar	Teachers	OG-I	01-Jan-16	18	4,925	88650
6	Syeda Adeela Abid	Teachers	OG-I	01-Jan-16	18	4,925	88650
7	Sehrish Minhas	Teachers	OG-I	01-Jan-16	18	4,925	88650
8	Aqsa Ambreen	Teachers	OG-I	01-Jan-16	18	4,925	88650
9	Mahpara Yasmeen	Teachers	OG-I	01-Jan-16	18	4,925	88650
10	Maria Nizam	Teachers	OG-I	13-Jan-16	18	4,925	88650
11	Hina Gul	Teachers	OG-I	13-Jan-16	18	4,925	88650
12	Munaza Wahid	Teachers	OG-I	01-Mar-16	16	4,925	78800
13	Bina Yasmeen	Teachers	OG-I	15-Mar-17	3	4,925	14775
14	Misbha Falak	Teachers	OG-I	15-Mar-17	3	4,925	14775

Sr.#	Employee Name	Designation	Pay Scale	Date of Joining M/D/Y	Months up to 30.06.17	Adhoc Relief @50% (2010)	Amount
15	Saima Muzaffar Saba	Teachers	OG-I	15-Mar-17	3	4,925	14775
16	Sara Safdar	Teachers	OG-I	01-Apr-17	3	4,925	14775
17	Hafza Sidra Khan	Teachers	OG-I	15-Mar-17	3	4,925	14775
18	Samra Saleem	Teachers	OG-I	12-Aug-16	10	4,925	49250
19	Salma Kaleem	Teachers	OG-I	15-Aug-16	10	4,925	49250
20	Dur-e-Sabih Malaghani	Assist. Inst. P.E	DS-16	02-May-17	2	3,030	6060
21	Deeba Yasmeen	Assist. Inst. P.E	DS-16	02-May-17	2	3,030	6060
22	Muhammad Ramzan	Assistant AO	DS-16	12-Oct-15	20	3,030	60600
23	Asma Hameed	Lab Assistant	DS-14	14-Apr-17	2	2,460	4920
24	Sundas Fatima	Lab Assistant	DS-14	14-Apr-17	2	2,460	4920
25	Muhammad Irshad	Store Keeper	DS-9	02-May-17	2	1,910	3820
26	Saif-Ullah	L.A	DS-5	09-Feb-16	17	1,670	28390
27	Baqir Husain	Electrician	DS-4	02-May-17	2	1,620	3240
28	Shah Nawaz	Security Guard	DS-2	17-Nov-16	6	1,518	9108
29	Muhammad Hussain	Mali / Baildar	DS-1	09-Feb-16	16	1,485	23760
30	Rukhsana bibi	Naib Qasid	DS-1	09-Mar-16	16	1,485	23760
31	Sadiq Hussain	Janitor	DS-1	09-Mar-16	16	1,485	23760
32	Jaffar Hussain	Janitor	DS-1	09-Mar-16	16	1,485	23760
33	Muhamad Bilal	Naib Qasid	DS-1	01-Mar-17	4	1,485	5940
34	Muhammad Bilal	Janitor	DS-1	01-Apr-17	3	1,485	4455
35	Ghulam Nabi	Janitor	DS-1	01-Mar-17	4	1,485	5940
36	Rozeena Bibi	Janitor	DS-1	10-Jun-16	12	1,485	17820
37	Wajeaha Akhtar	Teachers	OG-I	01-Apr-13	51	4,925	251175
38	Sunila Khan	Teachers	OG-I	15-Aug-16	10	4,925	49250
				<b>Total</b>			<b>1,792,813</b>

**Grand Total 3.623+3.849+1.793+6.573 = 15.838 million**

**Annexure-C/MGH**  
**[2.3.2]**

**Overpayment of adhoc relief allowance 2010 - Rs 4.874 million**

(Amount in rupees)

Sr.#	Employee Name	Pay Scale	rate of Adhoc Relief @50% (2010) Frozen drawn june-20	Total Recovery
1	Hafiz Muhammad Rashid Saeed Rana	OG-III	9840	236,160
2	Nadia Hashmi (Biology)	OG-I	4925	118,200
3	Hina Batool (IT)	OG-I	4925	118,200
4	Muhammad Arshad Malik (Chemistry)	OG-I	4925	118,200
5	Muhammad Ismail (s) (Chemistry)	OG-I	4925	118,200
6	Hafiz Jameel Ahmad Faridi (Math)	OG-I	4925	118,200
7	Mudassir Zulfikar (Urdu)	OG-I	4925	118,200
8	Muhammad Yousaf (Urdu)	OG-I	4925	118,200
9	Syed Muhammad Alamdar Raza Shah (English)\	OG-I	4925	118,200
10	Faheem Ahmad (English)	OG-I	4925	118,200
11	Muhammad Kamran Abbas (English)	OG-I	4925	118,200
12	Muhammad Tariq Naeem (Physics)	OG-I	4925	118,200
13	Muhammad Ramzan (Chemistry)	OG-I	4925	118,200
14	Majid Kamran (English)	OG-I	4925	118,200
15	Kamran Hussain (English)	OG-I	4925	118,200
16	Jafir Hussain (English)	OG-I	4925	118,200
17	Muhammad Naveed Nazim (Mathematics)	OG-I	4925	118,200
18	Wajid Ali (Urdu)	OG-I	4925	118,200
19	Muhammad Ismail (J) (G. Science)	OG-I	4925	118,200
20	Muhammad Mudassar Shafique (Islamiat)	OG-I	4925	118,200
21	Abdul Rauf Malik (Islamiat)	OG-I	4925	118,200
22	Hafiz Muhammad Atta Ur Rehman (Islamiat)	OG-I	4925	118,200
23	Muhammad Amjad Alvi (Pak Studies)	OG-I	4925	118,200
24	Shakir Abbas (Urdu)	OG-I	4925	118,200
25	Muhammad Badar Sajjad (Biology)	OG-I	4925	118,200
26	Muhammad Delawar (Mathematics)	OG-I	4925	118,200
27	Muhammad Zubair Hussain (G. Science)	OG-I	4925	118,200
28	Muhammad Asif Zia (Mathematics)	OG-I	4925	118,200
29	Muhammad Ilyas (G. Science)	OG-I	4925	118,200
30	Nazia Zafar	OG-I	4925	118,200
31	Ayyaz Mehmood (Social Studies)	OG-I	4925	118,200
32	Hafiz Muhammad Kashif	OG-I	4925	118,200
33	Subedar (R) Sultan Ali	DS-16	3030	72,720
34	Gul Sher	DS-11	2058	49,392
35	Mazhar Hussain Sangi	DS-5	1670	40,080
36	Jaleel Ahmed	DS-4	1620	38,880
37	L/Nk (R) Mumtaz Ahmad	DS-2	1518	36,432
38	L/Hav (R) Muhammad Afzal (e.d.c.12 march 18)	DS-2	1518	36,432

Sr.#	Employee Name	Pay Scale	rate of Adhoc Relief @50% (2010) Frozen drawn june-20	Total Recovery
39	Amin Khan Nk® (e.d.c. 20 April 2018)	DS-2	1518	36,432
40	Munazar Ali	DS-1	1485	35,640
41	Muhammad Imran Khan Laghari	DS-1	1485	35,640
42	Muhammad Ismaeel	DS-1	1485	35,640
43	Muhammad Riaz	DS-1	1485	35,640
44	Muhammad Irfan Nazir (Lab Assit. Phy.) S/o Nazir Ahmad Khan	DS-14	2460	59,040
45	Muhammad Sageer (Lab Assist. Chem.) S/o Mahar Deen	DS-14	2460	59,040
46	Muhammad Rehan (Lab Assist. Bio) S/o	DS-14	2460	59,040
47	Shafqat Khalid (Lab Assist. IT) S/o Muhammad Khalid	DS-14	2460	59,040
48	Muhammad Jabbar Shaikh S/o Shaikh Mehmood Ahmed	DS-1	1485	35,640
49	Muhammad Tanveer S/o Mhammad Abraham	DS-1	1485	35,640
50	Jafir Hussain S/o Muhammad Riaz	DS-1	1485	35,640
51	Sohail Ahmad S/o Muhammad Aslam	DS-1	1485	35,640
52	Khizar Haya S/o Aashiq Hussain	DS-1	1485	35,640
53	Sajan Lal S/o Natha	DS-1	1485	35,640
54	Muhammad Shamoan S/o Abdul Khaliq	DS-1	1485	35,640
55	Afzal Sha S/o Ashraf Ali	DS-1	1485	35,640
				4,874,568

## Annexure-D/MGH

[2.3.4]

## Overpayment on account of Daanish allowance – Rs 3.976 million

Sr.#	Employee Name	Pay Scale	initial of scale 2017	Daanish Allowance (Running)	Diff	Months	Recovery of Danish A. 2019-20	Total Recovery
1	Hafiz Muhammad Rashid Saeed Rana	OG-III	49370	57050	7,680	12	92,160	184,320
2	Nadia Hashmi (Biology)	OG-I	25440	31230	5,790	12	69,480	138,960
3	Hina Batool (IT)	OG-I	25440	31230	5,790	12	69,480	138,960
4	Muhammad Arshad Malik (Chemistry)	OG-I	25440	31230	5,790	12	69,480	138,960
5	Muhammad Ismail (s) (Chemistry)	OG-I	25440	31230	5,790	12	69,480	138,960
6	Hafiz Jameel Ahmad Faridi (Math)	OG-I	25440	31230	5,790	12	69,480	138,960
7	Mudassir Zulfikar (Urdu)	OG-I	25440	31230	5,790	12	69,480	138,960
8	Muhammad Yousaf (Urdu)	OG-I	25440	31230	5,790	12	69,480	138,960
9	Syed Muhammad Alamdar Raza Shah (English)	OG-I	25440	31230	5,790	12	69,480	138,960
10	Faheem Ahmad (English)	OG-I	25440	31230	5,790	12	69,480	138,960
11	Muhammad Kamran Abbas (English)	OG-I	25440	31230	5,790	12	69,480	138,960
12	Muhammad Tariq Naem (Physics)	OG-I	25440	31230	5,790	12	69,480	138,960
13	Muhammad Ramzan (Chemistry)	OG-I	25440	29300	3,860	12	46,320	92,640
14	Majid Kamran (English)	OG-I	25440	29300	3,860	12	46,320	92,640
15	Kamran Hussain (English)	OG-I	25440	29300	3,860	12	46,320	92,640
16	Jafir Hussain (English)	OG-I	25440	29300	3,860	12	46,320	92,640
17	Muhammad Naveed Nazim (Mathematics)	OG-I	25440	29300	3,860	12	46,320	92,640
18	Wajid Ali (Urdu)	OG-I	25440	29300	3,860	12	46,320	92,640
19	Muhammad Ismail (J) (G. Science)	OG-I	25440	29300	3,860	12	46,320	92,640
20	Muhammad Mudassar Shafique (Islamiat)	OG-I	25440	29300	3,860	12	46,320	92,640
21	Abdul Rauf Malik (Islamiat)	OG-I	25440	29300	3,860	12	46,320	92,640
22	Hafiz Muhammad Atta Ur Rehman (Islamiat)	OG-I	25440	29300	3,860	12	46,320	92,640
23	Muhammad Amjad Alvi (Pak Studies)	OG-I	25440	29300	3,860	12	46,320	92,640
24	Shakir Abbas (Urdu)	OG-I	25440	29300	3,860	12	46,320	92,640
25	Muhammad Badar Sajjad (Biology)	OG-I	25440	29300	3,860	12	46,320	92,640
26	Muhammad Delawar (Mathematics)	OG-I	25440	27370	1,930	12	23,160	46,320
27	Muhammad Zubair Hussain (G. Science)	OG-I	25440	27370	1,930	12	23,160	46,320
28	Muhammad Asif Zia (Mathematics)	OG-I	25440	27370	1,930	12	23,160	46,320
29	Muhammad Ilyas (G. Science)	OG-I	25440	27370	1,930	12	23,160	46,320
30	Nazia Zafar	OG-I	25440	29300	3,860	12	46,320	92,640
31	Ayyaz Mehmood (Social Studies)	OG-I	25440	29300	3,860	12	46,320	92,640
32	Hafiz Muhammad Kashif	OG-I	25440	31230	5,790	12	69,480	138,960
33	Subedar (R) Sultan Ali	DS-16	15880	21000	5,120	12	61,440	122,880
34	Gul Sher	DS-11	10510	13470	2,960	12	35,520	71,040
35	Mazhar Hussain Sangi	DS-5	8590	10270	1,680	12	20,160	40,320
36	Jaleel Ahmed	DS-4	8280	9760	1,480	12	17,760	35,520
37	L/Nk (R) Muntaz Ahmad	DS-2	7790	8890	1,100	12	13,200	26,400
38	L/Hav (R) Muhammad Afzal (e.d.c.12 march 18)	DS-2	7790	8615	825	12	9,900	19,800
39	Amin Khan Nk® (e.d.c. 20 April 2018)	DS-2	7790	8340	550	12	6,600	13,200
40	Munazar Ali	DS-1	7640	8600	960	12	11,520	23,040
41	Muhammad Imran Khan Laghari	DS-1	7640	8600	960	12	11,520	23,040
42	Muhammad Ismaeel	DS-1	7640	8600	960	12	11,520	23,040
43	Muhammad Riaz	DS-1	7640	8600	960	12	11,520	23,040
44	Muhammad Irfan Nazir (Lab Assit. Phy.) S/o Nazir Ahmad Khan	DS-14	12720	13700	980	12	11,760	23,520
45	Muhammad Sageer (Lab Assist. Chem.) S/o Mahar Deen	DS-14	12720	13700	980	12	11,760	23,520
46	Muhammad Rehan (Lab Assist. Bio) S/o Shafqat Khalid (Lab Assist. IT) S/o Muhammad Khalid	DS-14	12720	13700	980	12	11,760	23,520

Sr.#	Employee Name	Pay Scale	initial of scale 2017	Daanish Allowance (Running)	Diff	Months	Recovery of Danish A. 2019-20	Total Recovery
48	Muhammad Jabbar Shaikh S/o Shaikh Mehmood Ahmed	DS-1	7640	7880	240	12	2,880	5,760
49	Muhammad Tanveer S/o Mhammad Abraham	DS-1	7640	7880	240	12	2,880	5,760
50	Jafir Hussain S/o Muhammad Riaz	DS-1	7640	7880	240	12	2,880	5,760
51	Sohail Ahmad S/o Muhammad Aslam	DS-1	7640	7880	240	12	2,880	5,760
52	Khizar Haya S/o Aashiq Hussain	DS-1	7640	7880	240	12	2,880	5,760
53	Sajan Lal S/o Natha	DS-1	7640	7880	240	12	2,880	5,760
54	Muhammad Shamoan S/o Abdul Khaliq	DS-1	7640	7640	-	12	-	-
55	Afzal Sha S/o Ashraf Ali	DS-1	7640	7640	-	12	-	-
							1,988,340	3,976,680



**Overpayment on account of Daanish Allowance – Rs 53.350 million**

**Table-A**

Sr No	Name	Desig	Grade	Daanish Allowance Drawn	Drawn 12,2018 to 11,2019	Drawn 12,2017 to 11,2018	Drawn 12,2016 to 11,2017	Due as on scales	Recovery	
1	Lt. Col Siraj Ur Rehman	Principal	OG-III	0	0	0	51930	49370	30720	
2	Maj @ Waliullah Tariq Awan	Principal	OG-III	0	51930	49370	0	49370	30720	
3	Mr. Muhammad Hanif	Teachers	OG-I	31230	29300	27370	25440	25440	138960	
4	Mr. Waqas Qaiser	Teachers	OG-I	31230	29300	27370	25440	25440	138960	
5	Mr. Falak Sher	Teachers	OG-I	31230	29300	27370	25440	25440	138960	
6	Miss. Qurat-Ul-Ain Qasmi	Teachers	OG-I	31230	29300	27370	25440	25440	138960	
7	Mr. Ghulam Mursaleen	Teachers	OG-I	31230	29300	27370	25440	25440	138960	
8	Mr. Amjad Karim	Teachers	OG-I	31230	29300	27370	25440	25440	138960	
9	Mr. Rao Waqas Akhtar	Teachers	OG-I	29300	29300	27370	25440	0	25440	69480
10	Mr. Mohsin Ali Sabir	Teachers	OG-I	29300	27370	25440	0	25440	69480	
11	Mr. M Qasim Baloach	Teachers	OG-I	29300	27370	25440	0	25440	69480	
12	Mr. Naveed Ullah	Teachers	OG-I	31230	29300	27370	0	25440	69480	
13	Mr. Shah Nawaz Khan	Teachers	OG-I	29300	27370	25440	0	25440	69480	
14	Miss. Sunila Khan	Teachers	OG-I	31230	29300	27370	0	25440	138960	
15	Miss. Azra Ashiq	Teachers	OG-I	31230	29300	27370	0	25440	138960	
16	Mr. Umar Waqas	Teachers	OG-I	31230	29300	27370	0	25440	138960	
17	Mr. Ghulam Murtaza	Teachers	OG-I	31230	29300	27370	0	25440	138960	
18	Miss. Asma Noreen Syed	Teachers	OG-I	31230	29300	27370	0	25440	138960	
19	Mr. Muhammad Yousif	Teachers	OG-I	31230	29300	27370	0	25440	138960	
20	Mr. Adnan Siddique	Teachers	OG-I	29300	27370	25440	0	25440	69480	
21	Mr. Zahid Murtaz	Teachers	OG-I	29300	27370	25440	0	25440	69480	
22	Mr. Nadeem Nasir	Teachers	OG-I	29300	27370	25440	0	25440	69480	
23	Mr. Muhammad Kamran	Teachers	OG-I	29300	27370	25440	0	25440	69480	
24	Mr. Syed Mueen Ahmad	Teachers	OG-I	29300	27370	25440	0	25440	69480	
25	Miss. Offeara Kareem	Teachers	OG-I	29300	27370	25440	0	25440	69480	
26	Miss. Rabia Sana	Teachers	OG-I	29300	27370	25440	0	25440	69480	
27	Mr. Rashid Mansoor Ali	Teachers	OG-I	29300	27370	25440	0	25440	69480	
28	Mr. Irfan Yazdan Kashif	Teachers	OG-I	29300	27370	25440	0	25440	69480	
29	M. Kamran Saif	Teachers	OG-I	31230	29300	27370	25440	25440	138960	
30	Sub @ Muhammad Muslim	Assistant AO/Care Taker	DS-16	18440	17160	0	0	15880	46080	
31	Sub @ Muhammad Rafique	Assistant AO/Care Taker	DS-16	17160	15880	0	0	15880	15360	
32	Farooq Ahmad	Dispenser / Nurse	DS-14	16640	14680	13700	12720	12720	141120	
33	Muhammad Islam	IT Lab Assistant	DS-14	16640	14680	13700	12720	12720	141120	
34	Abdul Majid	Science lab Assistant	DS-14	13700	12720	0	0	12720	23520	
35	Remsha Ghaffar	Science lab Assistant	DS-14	13700	12720	0	0	12720	23520	
36	Ali Nawaz Mazari	Science lab Assistant	DS-14	13700	12720	0	0	12720	23520	
37	Abi Waqas	Junior Clerk (General)	DS-11	13470	12730	11990	11250	10510	106560	
38	Zubair Nisar	Junior Clerk (Accounts)	DS-11	11250	10550	0	0	10510	8880	
39	Hav @ Jamshed Arshad	Store Keeper (General)	DS-9	12300	11690	11080	10470	9860	87840	
40	Syed Tawfiq Ahmad	Library Attendant	DS-5	9850	9430	9010		8590	60480	
41	Syed Abid Muazzam	Electrician	DS-4	10270	9390	9020	8280	8280	71040	

Sr No	Name	Desig	Grade	Daanish Allowance Drawn	Drawn 12,2018 to 11,2019	Drawn 12,2017 to 11,2018	Drawn 12,2016 to 11,2017	Due as on scales	Recovery
42	L/NK @ Muhammad Rafi	Security Guard	DS-2	8890	8615	8340	8065	7790	39600
43	L/NK @ Ghulam Abbas	Security Guard	DS-2	8890	8615	8340	8065	7790	39600
44	L/Hav @ Muhammad Sardar	Security Guard	DS-2	8890	8615	8340	8065	7790	39600
45	L/Nk @ Habib Ullah	Security Guard	DS-2	8890	8615	8340	8065	7790	39600
46	Abdul Jabbar	Mali / Baildar	DS-1	8600	8360	8120	7880	7640	34560
47	Shahzad Ahmad Gul	Mali / Baildar	DS-1	8600	8360	8120	7880	7640	34560
48	Munawar Hussain	Naib Qasid	DS-1	8600	8360	8120	7880	7640	34560
49	Sohail Ahmad	Janitor	DS-1	8600	8360	8120	7880	7640	34560
50	Muhammad Murtza	Janitor	DS-1	8600	8360	8120	7880	7640	34560
51	Habib Ullah	Janitor	DS-1	8600	8360	8120	7880	7640	34560
52	Muhammad Faheem	Janitor	DS-1	8600	8360	8120	7880	7640	34560
<b>G. Total</b>									<b>3990000</b>

**Table-B**

Sr. No	Name of Employees	Designation	Pay Scale	Period	Drawn	Due	Diff	Amount Recoverable after 07.17
1	Col Siraj Ur Rehman	Principal	OG-III	3	54,490	24,685	29,805	89,415
2	Maj @ Waliullah Tariq Awan	Principal	OG-III	18	54,490	24,685	29,805	536,490
3	Mr. Muhammad Hanif	Teachers	OG-I	36	31,230	12,720	18,510	666,360
4	Mr. Waqas Qaiser	Teachers	OG-I	36	31,230	12,720	18,510	666,360
5	Mr. Falak Sher	Teachers	OG-I	36	31,230	12,720	18,510	666,360
6	Miss. Qurat-Ul-Ain Qasmi	Teachers	OG-I	36	31,230	12,720	18,510	666,360
7	Mr. Ghulam Mursaleen	Teachers	OG-I	36	29,300	12,720	16,580	596,880
8	Mr. Amjad Karim	Teachers	OG-I	36	29,300	12,720	16,580	596,880
9	Mr. Rao Waqas Akhtar	Teachers	OG-I	36	29,300	12,720	16,580	596,880
10	Mr. Mohsin Ali Sabir	Teachers	OG-I	36	29,300	12,720	16,580	596,880
11	Mr. M Qasim Baloach	Teachers	OG-I	36	29,300	12,720	16,580	596,880
12	Mr. Naveed Ullah	Teachers	OG-I	36	29,300	12,720	16,580	596,880
13	Mr. Shah Nawaz Khan	Teachers	OG-I	36	29,300	12,720	16,580	596,880
14	Miss. Sunila Khan	Teachers	OG-I	36	29,300	12,720	16,580	596,880
15	Miss. Azra Ashiq	Teachers	OG-I	36	29,300	12,720	16,580	596,880
16	Mr. Umar Waqas	Teachers	OG-I	36	29,300	12,720	16,580	596,880
17	Mr. Ghulam Murtaza	Teachers	OG-I	36	29,300	12,720	16,580	596,880
18	Miss. Asma Noreen Syed	Teachers	OG-I	36	29,300	12,720	16,580	596,880
19	Mr. Muhammad Yousif	Teachers	OG-I	36	29,300	12,720	16,580	596,880
20	Mr. Adnan Siddique	Teachers	OG-I	36	29,300	12,720	16,580	596,880
21	Mr. Zahid Murtaz	Teachers	OG-I	36	29,300	12,720	16,580	596,880
22	Mr. Nadeem Nasir	Teachers	OG-I	36	29,300	12,720	16,580	596,880
23	Mr. Muhammad Kamran	Teachers	OG-I	36	29,300	12,720	16,580	596,880
24	Mr. Syed Mueen Ahmad	Teachers	OG-I	36	29,300	12,720	16,580	596,880
25	Miss. Offeera Kareem	Teachers	OG-I	36	29,300	12,720	16,580	596,880
26	Miss. Rabia Sana	Teachers	OG-I	36	29,300	12,720	16,580	596,880
27	Mr. Rashid Mansoor Ali	Teachers	OG-I	36	29,300	12,720	16,580	596,880
28	Mr. Irfan Yazdan Kashif	Teachers	OG-I	36	29,300	12,720	16,580	596,880
29	Muhammad Shahbaz	Teachers	OG-I	10	25,440	12,720	12,720	127,200
30	Mashood Altaf	Teachers	OG-I	10	25,440	12,720	12,720	127,200
31	Haroon Ur Rasheed	Teachers	OG-I	10	25,440	12,720	12,720	127,200

Sr. No	Name of Employees	Designation	Pay Scale	Period	Drawn	Due	Diff	Amount Recoverable after 07.17
32	Allah Dewaya	Teachers	OG-I	10	25,440	12,720	12,720	127,200
33	Farhan Akbar	Teachers	OG-I	10	25,440	12,720	12,720	127,200
34	Muhammad Zeeshan	Teachers	OG-I	10	25,440	12,720	12,720	127,200
35	Waqas Alam Khan	Teachers	OG-I	10	25,440	12,720	12,720	127,200
36	Shehenshah Ali	Teachers	OG-I	10	25,440	12,720	12,720	127,200
37	Muhammad Younis	Teachers	OG-I	10	25,440	12,720	12,720	127,200
38	Azhar Fareed	Teachers	OG-I	10	25,440	12,720	12,720	127,200
39	Muhammad Afzal	Teachers	OG-I	10	25,440	12,720	12,720	127,200
40	Ateeq Ur Rehman	Teachers	OG-I	10	25,440	12,720	12,720	127,200
41	Abdul Kareem	Teachers	OG-I	10	25,440	12,720	12,720	127,200
42	Salah Ud Din	Teachers	OG-I	10	25,440	12,720	12,720	127,200
43	Muhammad Azam	Teachers	OG-I	10	25,440	12,720	12,720	127,200
44	Humaira Tabassum	Teachers	OG-I	10	25,440	12,720	12,720	127,200
45	Farzana Mumtaz	Teachers	OG-I	10	25,440	12,720	12,720	127,200
47	Sub @ Muhammad Muslim	Assistant AO/Care Taker	DS-16	36	19,720	7,940	11,780	424,080
48	Sub @ Muhammad Rafique	Assistant AO/Care Taker	DS-16	28	18,440	7,940	10,500	294,000
49	Farooq Ahmad	Dispenser / Nurse	DS-14	36	16,640	6,360	10,280	370,080
50	Muhammad Islam	IT Lab Assistant	DS-14	36	16,640	6,360	10,280	370,080
51	Abdul Majid	Science lab Assistant	DS-14	22	13,700	6,360	7,340	161,480
52	Remsha Ghaffar	Science lab Assistant	DS-14	22	13,700	6,360	7,340	161,480
53	Ali Nawaz Mazari	Science lab Assistant	DS-14	22	13,700	6,360	7,340	161,480
54	Abi Waqas	Junior Clerk (General)	DS-11	36	13,470	5,255	8,215	295,740
55	Zubair Nisar	Junior Clerk (Accounts)	DS-11	22	11,990	5,255	6,735	148,170
56	Hav @ Jamshed Arshad	Store Keeper (General)	DS-9	36	12,300	4,930	7,370	265,320
57	Syed Tawfiq Ahmad	Library Attendant	DS-5	36	9,850	4,295	5,555	199,980
58	Syed Abid Muazzam	Electrician	DS-4	36	9,760	4,140	5,620	202,320
59	L/NK @ Muhammad Rafi	Security Guard	DS-2	36	8,890	3,895	4,995	179,820
60	L/NK @ Ghulam Abbas	Security Guard	DS-2	36	8,890	3,895	4,995	179,820
61	L/Hav @ Muhammad Sardar	Security Guard	DS-2	36	8,890	3,895	4,995	179,820
62	L/Nk @ Habib Ullah	Security Guard	DS-2	36	8,890	3,895	4,995	179,820
63	Anjum Shahzad	Mali / Baildar	DS-1	22	7,880	3,820	4,060	89,320
64	Ameer Bakhsh	Janitor	DS-1	22	7,880	3,820	4,060	89,320
65	Abdul Jabbar	Mali / Baildar	DS-1	36	8,600	3,820	4,780	172,080
66	Shahzad Ahmad Gul	Mali / Baildar	DS-1	36	8,600	3,820	4,780	172,080
67	Munawar Hussain	Naib Qasid	DS-1	36	8,600	3,820	4,780	172,080
68	Sohail Ahmad	Janitor	DS-1	36	8,600	3,820	4,780	172,080
69	Muhammad Murtza	Janitor	DS-1	36	8,600	3,820	4,780	172,080
70	Habib Ullah	Janitor	DS-1	36	8,600	3,820	4,780	172,080
71	Muhammad Faheem	Janitor	DS-1	36	8,600	3,820	4,780	172,080
72	Shahzad Hameed	Plumber	DS-4	27	9,020	4,140	4,880	131,760
<b>Total</b>								<b>23,873,555</b>

**Table-C**

Employee Name	Designation	Pay Scale	Danish Allowance Drawn 01.12.2019 to 06.2020	Drawn 12.2018 to 11.2019	Drawn 12.2017 to 11.2018	Drawn 12.2016 to 11.2017	Drawn 07.2016 to 11.2016	Due 07.2016 to 06.2020	Recovery
Mrs. Fozia Siraj	Principal	OG-III		0	54590	51930	49330	49370	93320
Miss Rizwana Akram	Principal	OG-III	54490	51930	49370	0	0	49370	92160
Farah Naz	Teachers	OG-I	31230	29300	27330	25440	0	25440	138480
Sadia Amjad	Teachers	OG-I	31230	29300	27330	25440	0	25440	138480
Rozina Javed	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Mehwish Zafar	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Raheela Zahoor	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Samreen Iqbal	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Samra Saleem	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Salma Kaleem	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Maimona Ramzan	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Farah Waheed	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Saima Anjum	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Shafqat Batool	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Saba Mubeen	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Sunnia Shafiq	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Gulnaz Fatima	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Rubeena Shahab	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Syeda Farhana Bibi	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Niyyar Fatima	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Sumera Irshad	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Sobia Najeeb	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Zeenat Ameer	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Samia Ehsan	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Tehreem Ashraf	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Misbah Muslim	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Maryam Jamila	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Irum Asif	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Maryam Nigar	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Sadia Saeed	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Farkhanda Jabeen	Teachers	OG-I	29300	27370	25440	0	0	25440	69480
Qurat Ul Ain Syed	Teachers on probation	Probation / Adhoc		0					0
SM (R) Amir Sultan	Assistant AO /Care Taker	DS-16	19720	18440	17160	15880	0	15880	92160
N/Sub @ Umar Farooq Shah	Head Clerk	DS-16	19720	18440	17160	15880	0	15880	92160
Anum Zahra	Assistant AO /Care Taker	DS-16	19720	18440	17160	15880	0	15880	92160
Fakhra Saleem	Science lab Assistant	DS-14	14680	13700	12720	0	0	12720	35280
Qurat Ul Ain	Science lab Assistant	DS-14	13700	12720	0	0	0	12720	11760
Fiza Rafique	Science lab Assistant	DS-14	13700	12720	0	0	0	12720	11760

Employee Name	Designation	Pay Scale	Daanish Allowance Drawn 01.12.2019 to 06.2020	Drawn 12.2018 to 11.2019	Drawn 12.2017 to 11.2018	Drawn 12.2016 to 11.2017	Drawn 07.2016 to 11.2016	Due 07.2016 to 06.2020	Recovery
Muhammad Javed	Junior Clerk (Accounts)	DS-11	13470	12730	11990	11250	10510	10510	79920
Ghulam Rasool Khan	Junior Clerk (General)	DS-11	11250	10510	11990	11250	10510	10510	26640
Hav ® Ilahi Bukhsh	Store Keeper (General)	DS-9	12300	11690	11080	10470	9860	9860	65880
Zahra Nadeem	Library Attendant	DS-5	10270	9850	9430	9010	8590	8590	45360
Muhammad Ibrahim Amir	Drivers	DS-4	10270	9390	9020	0	0	8280	46080
Muhammad Ali	Carpenter	DS-4	10270	9390	9020	0	0	8280	46080
Muhammad Yousaf	Electrician	DS-4	10270	9020	0	0	0	8280	23880
L/Nk (R) Mazhar Hussain	Security Guard	DS-2	8890	8615	8340	8065		7790	29700
Sep ® Muhammad Abid	Security Guard	DS-2	8890	8615	8340	8065		7790	29700
Sep ® Fazal Hussain	Security Guard	DS-2	8615	8340	8065	7790		7790	19800
Hav ® Sadiq Hussain	Security Guard	DS-2	8340	8065	7790	0		7790	9900
Malka Bibi	Naib Qasid	DS-1	8120	7880	7640	0	0	7640	8640
Muhammad Mehran	Naib Qasid	DS-1	7880	7640	0	0	0	7640	2880
Meer Muhammad	Naib Qasid	DS-1	7880	7640	0	0	0	7640	2880
Noor Jahan	Naib Qasid	DS-1	8360	8120	7880	7640	0	7640	17280
Muhammad Waqas	Mali / Baildar	DS-1	8600	8360	8120	7880	7640	7640	25920
Mr. Abbas Ali	Janitor	DS-1	8600	8360	8120	7880	7640	7640	25920
Samreen Bibi	Janitor	DS-1	8600	8360	8120	7880	7640	7640	25920
Talib Hussain	Janitor	DS-1	8600	8360	8120	7880	7640	7640	25920
Muhammad Nasir	Janitor	DS-1	8360	8120	7880	7640	0	7640	17280
Muhammad Waseem	Janitor	DS-1	8120	7880	7640	0	0	7640	8640
Raheela Munawar	Assist. Inst. Physical Edu./Coach	DS-16	17160	15880	0	15880	0	15880	15360
<b>Total</b>									<b>3273260</b>

**Table-D**

Employee Name	Designation	Pay Scale	Daanish Allowance Drawn 01.12.2019 to 06.2020	Drawn 12.2018 to 11.2019	Drawn 12.2017 to 11.2018	Drawn 12.2016 to 11.2017	Drawn 07.2016 to 11.2016	Due as on 07.2017	Recovery
Mrs. Fozia Siraj	Principal	OG-III		0	54590	51930	49330	24685	710445
Miss Rizwana Akram	Principal	OG-III	54490	51930	49370	0	0	24685	980820
Farah Naz	Teachers	OG-I	31230	29300	27330	25440	0	12720	596400
Sadia Amjad	Teachers	OG-I	31230	29300	27330	25440	0	12720	596400
Rozina Javed	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Mehwish Zafar	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Raheela Zahoor	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Samreen Iqbal	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Samra Saleem	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Salma Kaleem	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Maimona Ramzan	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Farah Waheed	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Saima Anjum	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Shafqat Batool	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Saba Mubeen	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Sunnia Shafiq	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Gulnaz Fatima	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Rubeena Shahab	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Syeda Farhana Bibi	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Niyyar Fatima	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Sobia Najeeb	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Zeenat Ameer	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Samia Ehsan	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Tehreem Ashraf	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Misbah Muslim	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Maryam Jamila	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Irum Asif	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Maryam Nigar	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Sadia Saeed	Teachers	OG-I	29300	27370	25440	0	0	12720	527400
Farkhanda Jabeen	Teachers	OG-I	29300	27370	25440	0	0	12720	527400

Employee Name	Designation	Pay Scale	Daanish Allowance Drawn 01.12.2019 to 06.2020	Drawn 12.2018 to 11.2019	Drawn 12.2017 to 11.2018	Drawn 12.2016 to 11.2017	Drawn 07.2016 to 11.2016	Due as on 07.2017	Recovery
Qurat Ul Ain Syed	Teachers on probation	Probation / Adhoc		0				0	0
SM (R) Amir Sultan	Assistant AO/Care Taker	DS-16	19720	18440	17160	15880	0	7940	378000
N/Sub @ Umar Farooq Shah	Head Clerk	DS-16	19720	18440	17160	15880	0	7940	378000
Anum Zahra	Assistant AO/Care Taker	DS-16	19720	18440	17160	15880	0	7940	378000
Fakhra Saleem	Science lab Assistant	DS-14	14680	13700	12720	0	0	6360	264240
Qurat Ul Ain	Science lab Assistant	DS-14	13700	12720	0	0	0	6360	88080
Fiza Rafique	Science lab Assistant	DS-14	13700	12720	0	0	0	6360	88080
Muhammad Javed	Junior Clerk (Accounts)	DS-11	13470	12730	11990	11250	10510	5255	269100
Ghulam Rasool Khan	Junior Clerk (General)	DS-11	11250	10510	11990	11250	10510	5255	215820
Hav @ Ilahi Bukhsh	Store Keeper (General)	DS-9	12300	11690	11080	10470	9860	4930	243360
Zahra Nadeem	Library Attendant	DS-5	10270	9850	9430	9010	8590	4295	199980
Muhammad Ibrahim Amir	Drivers	DS-4	10270	9390	9020	0	0	4140	195120
Muhammad Ali	Carpenter	DS-4	10270	9390	9020	0	0	4140	195120
Muhammad Yousaf	Electrician	DS-4	10270	9020	0	0	0	4140	82440
L/Nk (R) Mazhar Hussain	Security Guard	DS-2	8890	8615	8340	8065		3895	169920
Sep @ Muhammad Abid	Security Guard	DS-2	8890	8615	8340	8065		3895	169920
Sep @ Fazal Hussain	Security Guard	DS-2	8615	8340	8065	7790		3895	160020
Hav @ Sadiq Hussain	Security Guard	DS-2	8340	8065	7790	0		3895	150120
Malka Bibi	Naib Qasid	DS-1	8120	7880	7640	0	0	3820	146160
Muhammad Mehran	Naib Qasid	DS-1	7880	7640	0	0	0	3820	48720
Meer Muhammad	Naib Qasid	DS-1	7880	7640	0	0	0	3820	48720
Noor Jahan	Naib Qasid	DS-1	8360	8120	7880	7640	0	3820	154800
Muhammad Waqas	Mali / Baildar	DS-1	8600	8360	8120	7880	7640	3820	163440
Mr. Abbas Ali	Janitor	DS-1	8600	8360	8120	7880	7640	3820	163440
Samreen Bibi	Janitor	DS-1	8600	8360	8120	7880	7640	3820	163440

Employee Name	Designation	Pay Scale	Draanish Allowance Drawn 01.12.2019 to 06.2020	Drawn 12.2018 to 11.2019	Drawn 12.2017 to 11.2018	Drawn 12.2016 to 11.2017	Drawn 07.2016 to 11.2016	Due as on 07.2017	Recovery
Talib Hussain	Janitor	DS-1	8600	8360	8120	7880	7640	3820	163440
Muhammad Nasir	Janitor	DS-1	8360	8120	7880	7640	0	3820	154800
Muhammad Waseem	Janitor	DS-1	8120	7880	7640	0	0	3820	146160
Raheela Munawar	Assist. Inst. Physical Edu./Coach	DS-16	17160	15880	0	15880	0	7940	110640
<b>Total</b>									<b>22212945</b>



**Overpayment of adhoc relief allowance 2010 – Rs 31.712 million**

**Table-A**

Sr. No	Name of Employees	Designation	From	To	Pay Scale	Months	Adhoc Relief @50% (2010) Frozen	TOTAL
1	Col Siraj Ur Rehman	Principal	2016-06-15	2017-11-15	OG-III	17	9,840	167,280
2	Maj @ Waliullah Tariq Awan	Principal	2017-12-29	2019-12-29	OG-III	24	9,840	236,160
3	Mr. Muhammad Hanif	Teachers	2015-12-14	2020-06-30	OG-I	54	4,925	265,950
4	Mr. Waqas Qaiser	Teachers	2016-01-11	2020-06-30	OG-I	53	4,925	261,025
5	Mr. Falak Sher	Teachers	2016-08-12	2020-06-30	OG-I	46	4,925	226,550
6	Miss. Qurat-UL-Ain Qasmi	Teachers	2016-08-12	2020-06-30	OG-I	46	4,925	226,550
7	Mr. Ghulam Mursaleen	Teachers	2016-04-18	2020-06-30	OG-I	50	4,925	246,250
8	Mr. Amjad Karim	Teachers	2016-01-18	2020-06-30	OG-I	53	4,925	261,025
9	Mr. Rao Waqas Akhtar	Teachers	2017-01-16	2020-06-30	OG-I	41	4,925	201,925
10	Mr. Mohsin Ali Sabir	Teachers	2017-01-18	2020-06-30	OG-I	41	4,925	201,925
11	Mr. M Qasim Baloach	Teachers	2017-03-08	2020-06-30	OG-I	39	4,925	192,075
12	Mr. Naveed Ullah	Teachers	2016-08-15	2020-06-30	OG-I	46	4,925	226,550
13	Mr. Shah Nawaz Khan	Teachers	2017-01-23	2020-06-30	OG-I	41	4,925	201,925
14	Miss. Sunila Khan	Teachers	2016-08-15	2020-06-30	OG-I	46	4,925	226,550
15	Miss. Azra Ashiq	Teachers	2016-02-11	2020-06-30	OG-I	52	4,925	256,100
16	Mr. Umar Waqas	Teachers	2016-08-12	2020-06-30	OG-I	46	4,925	226,550
17	Mr. Ghulam Murtaza	Teachers	2016-08-12	2020-06-30	OG-I	46	4,925	226,550
18	Miss. Asma Noreen Syed	Teachers	2016-04-18	2020-06-30	OG-I	50	4,925	246,250
19	Mr. Muhammad Yousif	Teachers	2016-08-12	2020-06-30	OG-I	46	4,925	226,550
20	Mr. Adnan Siddique	Teachers	2017-01-16	2020-06-30	OG-I	41	4,925	201,925
21	Mr. Zahid Murtaz	Teachers	2017-05-03	2020-06-30	OG-I	37	4,925	182,225
22	Mr. Nadeem Nasir	Teachers	2017-05-01	2020-06-30	OG-I	37	4,925	182,225
23	Mr. Muhammad Kamran	Teachers	2017-05-01	2020-06-30	OG-I	37	4,925	182,225
24	Mr. Syed Mueen Ahmad	Teachers	2017-05-08	2020-06-30	OG-I	37	4,925	182,225
25	Miss. Offeera Kareem	Teachers	2017-05-08	2020-06-30	OG-I	37	4,925	182,225

Sr. No	Name of Employees	Designation	From	To	Pay Scale	Months	Adhoc Relief @50% (2010) Frozen	TOTAL
26	Miss. Rabia Sana	Teachers	2017-05-08	2020-06-30	OG-I	37	4,925	182,225
27	Mr. Rashid Mansoor Ali	Teachers	2017-05-03	2020-06-30	OG-I	37	4,925	182,225
28	Mr. Irfan Yazdan Kashif	Teachers	2017-05-04	2020-06-30	OG-I	37	4,925	182,225
29	Muhammad Shahbaz	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
30	Mashood Altaf	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
31	Haroon Ur Rasheed	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
32	Allah Dewaya	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
33	Farhan Akbar	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
34	Muhammad Zeeshan	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
35	Waqas Alam Khan	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
36	Shehenshah Ali	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
37	Muhammad Younis	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
38	Azhar Fareed	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
39	Muhammad Afzal	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
40	Ateeq Ur Rehman	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
41	Abdul Kareem	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
42	Salah Ud Din	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
43	Muhammad Azam	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
44	Humaira Tabassum	Teachers	2019-08-16	2020-06-30	OG-I	10	4,925	49,250
45	Farzana Mumtaz	Teachers	2019-08-16	2020-03-31	OG-I	7	4,925	34,475
47	Sub @ Muhammad Muslim	Assistant AO/Care Taker	2017-01-23	2020-06-30	DS-16	41	3,030	124,230
48	Sub @ Muhammad Rafique	Assistant AO/Care Taker	2018-01-27	2020-06-30	DS-16	29	3,030	87,870
49	Farooq Ahmad	Dispenser / Nurse	2016-02-15	2020-06-30	DS-14	52	2,460	127,920
50	Muhammad Islam	IT Lab Assistant	2016-03-28	2020-06-30	DS-14	51	2,460	125,460
51	Abdul Majid	Science lab Assistant	2018-09-27	2020-06-30	DS-14	21	2,460	51,660
52	Remsha Ghaffar	Science lab Assistant	2018-09-28	2020-06-30	DS-14	21	2,460	51,660
53	Ali Nawaz Mazari	Science lab Assistant	2018-09-28	2020-06-30	DS-14	21	2,460	51,660
54	Abi Waqas	Junior Clerk (General)	2016-02-01	2020-06-30	DS-11	52	2,058	107,016
55	Zubair Nisar	Junior Clerk (Accounts)	2018-03-24	2020-06-30	DS-11	27	2,058	55,566

Sr. No	Name of Employees	Designation	From	To	Pay Scale	Months	Adhoc Relief @50% (2010) Frozen	TOTAL
56	Hav @ Jamshed Arshad	Store Keeper (General)	2016-02-01	2020-06-30	DS-9	52	1,910	99,320
57	Syed Tawfiq Ahmad	Library Attendant	2017-02-23	2020-06-30	DS-5	40	1,670	66,800
58	Syed Abid Muazzam	Electrician	2016-05-01	2020-06-30	DS-4	49	1,620	79,380
59	L/NK @ Muhammad Rafi	Security Guard	2016-02-10	2020-06-30	DS-2	52	1,518	78,936
60	L/NK @ Ghulam Abbas	Security Guard	2016-02-05	2020-06-30	DS-2	52	1,518	78,936
61	L/Hav @ Muhammad Sardar	Security Guard	2016-02-18	2020-06-30	DS-2	52	1,518	78,936
62	L/Nk @ Habib Ullah	Security Guard	2016-03-14	2020-06-30	DS-2	51	1,518	77,418
63	Anjum Shahzad	Mali / Baildar	2018-09-27	2020-06-30	DS-1	21	1,485	31,185
64	Ameer Bakhsh	Janitor	2018-09-27	2020-06-30	DS-1	21	1,485	31,185
65	Abdul Jabbar	Mali / Baildar	2015-11-05	2020-06-30	DS-1	55	1,485	81,675
66	Shahzad Ahmad Gul	Mali / Baildar	2016-02-24	2020-06-30	DS-1	52	1,485	77,220
67	Munawar Hussain	Naib Qasid	2016-02-09	2020-06-30	DS-1	52	1,485	77,220
68	Sohail Ahmad	Janitor	2016-02-01	2020-06-30	DS-1	52	1,485	77,220
69	Muhammad Murtza	Janitor	2016-02-15	2020-06-30	DS-1	52	1,485	77,220
70	Habib Ullah	Janitor	2016-02-24	2020-06-30	DS-1	52	1,485	77,220
71	Muhammad Faheem	Janitor	2016-04-01	2020-06-30	DS-1	50	1,485	74,250
72	Shahzad Hameed	Plumber	2018-03-22	2020-06-30	DS-4	27	1,620	43,740
<b>Total</b>								<b>8,796,843</b>

**Table-B**

Sr. No	Name of Employees	Designation	From	To	Pay Scale	Date of stoppage	Months	Adhoc Relief @50% (2010) Frozen	TOTAL
1	Col Siraj Ur Rehman	Principal	2016-06-15	2017-11-15	OG-III	7.17	3	9,840	29,520
2	Maj @ Waliullah Tariq Awan	Principal	2017-12-29	2019-12-29	OG-III	7.17	18	9,840	177,120
3	Mr. Muhammad Hanif	Teachers	2015-12-14	2020-06-30	OG-I	7.17	36	4,925	177,300
4	Mr. Waqas Qaiser	Teachers	2016-01-11	2020-06-30	OG-I	7.17	36	4,925	177,300
5	Mr. Falak Sher	Teachers	2016-08-12	2020-06-30	OG-I	7.17	36	4,925	177,300
6	Miss. Qurat-Ul-Ain Qasmi	Teachers	2016-08-12	2020-06-30	OG-I	7.17	36	4,925	177,300

Sr. No	Name of Employees	Designation	From	To	Pay Scale	Date of stoppage	Months	Adhoc Relief @50% (2010) Frozen	TOTAL
7	Mr. Ghulam Mursaleen	Teachers	2016-04-18	2020-06-30	OG-I	7.17	36	4,925	177,300
8	Mr. Amjad Karim	Teachers	2016-01-18	2020-06-30	OG-I	7.17	36	4,925	177,300
9	Mr. Rao Waqas Akhtar	Teachers	2017-01-16	2020-06-30	OG-I	7.17	36	4,925	177,300
10	Mr. Mohsin Ali Sabir	Teachers	2017-01-18	2020-06-30	OG-I	7.17	36	4,925	177,300
11	Mr. M Qasim Baloach	Teachers	2017-03-08	2020-06-30	OG-I	7.17	36	4,925	177,300
12	Mr. Naveed Ullah	Teachers	2016-08-15	2020-06-30	OG-I	7.17	36	4,925	177,300
13	Mr. Shah Nawaz Khan	Teachers	2017-01-23	2020-06-30	OG-I	7.17	36	4,925	177,300
14	Miss. Sunila Khan	Teachers	2016-08-15	2020-06-30	OG-I	7.17	36	4,925	177,300
15	Miss. Azra Ashiq	Teachers	2016-02-11	2020-06-30	OG-I	7.17	36	4,925	177,300
16	Mr. Umar Waqas	Teachers	2016-08-12	2020-06-30	OG-I	7.17	36	4,925	177,300
17	Mr. Ghulam Murtaza	Teachers	2016-08-12	2020-06-30	OG-I	7.17	36	4,925	177,300
18	Miss. Asma Noreen Syed	Teachers	2016-04-18	2020-06-30	OG-I	7.17	36	4,925	177,300
19	Mr. Muhammad Yousif	Teachers	2016-08-12	2020-06-30	OG-I	7.17	36	4,925	177,300
20	Mr. Adnan Siddique	Teachers	2017-01-16	2020-06-30	OG-I	7.17	36	4,925	177,300
21	Mr. Zahid Murtaz	Teachers	2017-05-03	2020-06-30	OG-I	7.17	36	4,925	177,300
22	Mr. Nadeem Nasir	Teachers	2017-05-01	2020-06-30	OG-I	7.17	36	4,925	177,300
23	Mr. Muhammad Kamran	Teachers	2017-05-01	2020-06-30	OG-I	7.17	36	4,925	177,300
24	Mr. Syed Mueen Ahmad	Teachers	2017-05-08	2020-06-30	OG-I	7.17	36	4,925	177,300
25	Miss. Offeara Kareem	Teachers	2017-05-08	2020-06-30	OG-I	7.17	36	4,925	177,300
26	Miss. Rabia Sana	Teachers	2017-05-08	2020-06-30	OG-I	7.17	36	4,925	177,300
27	Mr. Rashid Mansoor Ali	Teachers	2017-05-03	2020-06-30	OG-I	7.17	36	4,925	177,300
28	Mr. Irfan Yazdan Kashif	Teachers	2017-05-04	2020-06-30	OG-I	7.17	36	4,925	177,300
29	Muhammad Shahbaz	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
30	Mashood Altaf	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
31	Haroon Ur Rasheed	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
32	Allah Dewaya	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
33	Farhan Akbar	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
34	Muhammad Zeeshan	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
35	Waqas Alam Khan	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
36	Shehenshah Ali	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250

Sr. No	Name of Employees	Designation	From	To	Pay Scale	Date of stoppage	Months	Adhoc Relief @50% (2010) Frozen	TOTAL
37	Muhammad Younis	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
38	Azhar Fareed	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
39	Muhammad Afzal	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
40	Ateeq Ur Rehman	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
41	Abdul Kareem	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
42	Salah Ud Din	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
43	Muhammad Azam	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
44	Humaira Tabassum	Teachers	2019-08-16	2020-06-30	OG-I	7.17	10	4,925	49,250
45	Farzana Mumtaz	Teachers	2019-08-16	2020-03-31	OG-I	7.17	10	4,925	49,250
47	Sub @ Muhammad Muslim	Assistant AO/Care Taker	2017-01-23	2020-06-30	DS-16	7.17	36	3,030	109,080
48	Sub @ Muhammad Rafique	Assistant AO/Care Taker	2018-01-27	2020-06-30	DS-16	7.17	28	3,030	84,840
49	Farooq Ahmad	Dispenser / Nurse	2016-02-15	2020-06-30	DS-14	7.17	36	2,460	88,560
50	Muhammad Islam	IT Lab Assistant	2016-03-28	2020-06-30	DS-14	7.17	36	2,460	88,560
51	Abdul Majid	Science lab Assistant	2018-09-27	2020-06-30	DS-14	7.17	22	2,460	54,120
52	Remsha Ghaffar	Science lab Assistant	2018-09-28	2020-06-30	DS-14	7.17	22	2,460	54,120
53	Ali Nawaz Mazari	Science lab Assistant	2018-09-28	2020-06-30	DS-14	7.17	22	2,460	54,120
54	Abi Waqas	Junior Clerk (General)	2016-02-01	2020-06-30	DS-11	7.17	36	2,058	74,088
55	Zubair Nisar	Junior Clerk (Accounts)	2018-03-24	2020-06-30	DS-11	7.17	22	2,058	45,276
56	Hav @ Jamshed Arshad	Store Keeper (General)	2016-02-01	2020-06-30	DS-9	7.17	36	1,910	68,760
57	Syed Tawfiq Ahmad	Library Attendant	2017-02-23	2020-06-30	DS-5	7.17	36	1,670	60,120

Sr. No	Name of Employees	Designation	From	To	Pay Scale	Date of stoppage	Months	Adhoc Relief @50% (2010) Frozen	TOTAL
58	Syed Abid Muazzam	Electrician	2016-05-01	2020-06-30	DS-4	7.17	36	1,620	58,320
59	L/NK @ Muhammad Rafi	Security Guard	2016-02-10	2020-06-30	DS-2	7.17	36	1,518	54,648
60	L/NK @ Ghulam Abbas	Security Guard	2016-02-05	2020-06-30	DS-2	7.17	36	1,518	54,648
61	L/Hav @ Muhammad Sardar	Security Guard	2016-02-18	2020-06-30	DS-2	7.17	36	1,518	54,648
62	L/Nk @ Habib Ullah	Security Guard	2016-03-14	2020-06-30	DS-2	7.17	36	1,518	54,648
63	Anjum Shahzad	Mali / Baildar	2018-09-27	2020-06-30	DS-1	7.17	22	1,485	32,670
64	Ameer Bakhsh	Janitor	2018-09-27	2020-06-30	DS-1	7.17	22	1,485	32,670
65	Abdul Jabbar	Mali / Baildar	2015-11-05	2020-06-30	DS-1	7.17	36	1,485	53,460
66	Shahzad Ahmad Gul	Mali / Baildar	2016-02-24	2020-06-30	DS-1	7.17	36	1,485	53,460
67	Munawar Hussain	Naib Qasid	2016-02-09	2020-06-30	DS-1	7.17	36	1,485	53,460
68	Sohail Ahmad	Janitor	2016-02-01	2020-06-30	DS-1	7.17	36	1,485	53,460
69	Muhammad Murtza	Janitor	2016-02-15	2020-06-30	DS-1	7.17	36	1,485	53,460
70	Habib Ullah	Janitor	2016-02-24	2020-06-30	DS-1	7.17	36	1,485	53,460
71	Muhammad Faheem	Janitor	2016-04-01	2020-06-30	DS-1	7.17	36	1,485	53,460
72	Shahzad Hameed	Plumber	2018-03-22	2020-06-30	DS-4	7.17	27	1,620	43,740
								<b>Total</b>	<b>7,195,546</b>

**Table-C**

Employee ID	Employee Name	Designation	Pay Scale	From	To	Agreement Type	Adhoc Relief @50% (2010)	Months	Recovery
						Contract			
	Mrs. Fozia Siraj			13/07/2015	31.12.2017	Contract	9840	30	295200
2846	Miss Rizwana Akram	Principal	OG-III	1/4/2018	30.06.2020	Contract	9840	30	295200
3207	Farah Naz	Teachers	OG-I	1/2/2016	30.06.2020	Contract	4925	54	265950
3209	Sadia Amjad	Teachers	OG-I	1/2/2016	30.06.2020	Contract	4925	54	265950
3205	Rozina Javed	Teachers	OG-I	8/12/2016	30.06.2020	Contract	4925	46	226550
3218	Mehwish Zafar	Teachers	OG-I	4/16/2016	30.06.2020	Contract	4925	50	246250
2995	Raheela Zahoor	Teachers	OG-I	4/18/2016	30.06.2020	Contract	4925	50	246250
3199	Samreen Iqbal	Teachers	OG-I	8/15/2016	30.06.2020	Contract	4925	50	246250

Employee ID	Employee Name	Designation	Pay Scale	From	To	Agreement Type	Adhoc Relief @50% (2010)	Months	Recovery
						Contract			
						Adhoc			
3204	Samra Saleem	Teachers	OG-I	8/12/2016	30.06.2020	Contract	4925	46	226550
3198	Salma Kaleem	Teachers	OG-I	8/15/2016	30.06.2020	Contract	4925	46	226550
3206	Maimona Ramzan	Teachers	OG-I	8/15/2016	30.06.2020	Contract	4925	46	226550
2856	Farah Waheed	Teachers	OG-I	1/16/2017	30.06.2020	Contract	4925	42	206850
2857	Saima Anjum	Teachers	OG-I	1/16/2017	30.06.2020	Contract	4925	42	206850
3210	Shafqat Batoool	Teachers	OG-I	1/16/2017	30.06.2020	Contract	4925	42	206850
3216	Saba Mubeen	Teachers	OG-I	5/1/2017	30.06.2020	Contract	4925	42	206850
3212	Sunnia Shafiq	Teachers	OG-I	1/16/2017	30.06.2020	Contract	4925	42	206850
3213	Gulnaz Fatima	Teachers	OG-I	1/16/2017	30.06.2020	Contract	4925	42	206850
3214	Rubeena Shahab	Teachers	OG-I	1/16/2017	30.06.2020	Contract	4925	42	206850
3215	Syeda Farhana Bibi	Teachers	OG-I	1/26/2017	30.06.2020	Contract	4925	41	201925
3217	Niyyar Fatima	Teachers	OG-I	5/2/2017	30.06.2020	Contract	4925	41	201925
3219	Sumera Irshad	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
2853	Sobia Najeeb	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
3223	Zeenat Ameer	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
3221	Samia Ehsan	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
3220	Tehreem Ashraf	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
3227	Misbah Muslim	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
3229	Maryam Jamila	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
3225	Irum Asif	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
3226	Maryam Nigar	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
3228	Sadia Saeed	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
3224	Farkhanda Jabeen	Teachers	OG-I	5/8/2017	30.06.2020	Contract	4925	38	187150
2867	SM (R) Amir Sultan	Assistant AO /Care Taker	DS-16	12/1/2016	30.06.2020	Contract	3030	18	54540
2717	N/Sub @ Umar Farooq Shah	Head Clerk	DS-16	1/14/2017	30.06.2020	Contract	3030	17.5	53025
3194	Anum Zahra	Assistant AO /Care Taker	DS-16	1/19/2017	30.06.2020	Contract	3030	17.5	53025
3033	Fakhra Saleem	Science lab Assistant	DS-14	3/22/2018	30.06.2020	Contract	2460	27	66420
3541	Qurat Ul Ain	Science lab Assistant	DS-14	9/28/2018	30.06.2020	Contract	2460	21	51660
3543	Fiza Rafique	Science lab Assistant	DS-14	9/27/2018	30.06.2020	Contract	2460	21	51660

Employee ID	Employee Name	Designation	Pay Scale	From	To	Agreement Type	Adhoc Relief @50% (2010)	Months	Recovery
						Contract			
						Adhoc			
2716	Muhammad Javed	Junior Clerk (Accounts)	DS-11	10/12/2015	30.06.2020	Contract	2058	54	111132
3386	Ghulam Rasool Khan	Junior Clerk (General)	DS-11	6/6/2018	30.06.2020	Contract	2058	24.6	506268
2931	Hav @ Ilahi Bukhsh	Store Keeper (General)	DS-9	2/1/2016	30.06.2020	Contract	1910	54	103140
3195	Zahra Nadeem	Library Attendant	DS-5	3/18/2016	30.06.2020	Contract	1670	51	85170
3009	Muhammad Ibrahim Amir	Drivers	DS-4	5/2/2016	30.06.2020	Contract	1620	53	85860
3011	Muhammad Ali	Carpenter	DS-4	3/14/2016	30.06.2020	Contract	1620	52	84240
2923	Muhammad Yousaf	Electrician	DS-4	8/1/2016	30.06.2020	Contract	1620	54	87480
3116	L/Nk (R) Mazhar Hussain	Security Guard	DS-2	2/18/2016	30.06.2020	Contract	1518	52	78936
3003	Sep @ Muhammad Abid	Security Guard	DS-2	3/14/2016	30.06.2020	Contract	1518	51	77418
3035	Sep @ Fazal Hussain	Security Guard	DS-2	10/28/2016	30.06.2020	Contract	1518	45	68310
3112	Hav @ Sadiq Hussain	Security Guard	DS-2	10/19/2017	30.06.2020	Contract	1518	33.5	50853
3409	Malka Bibi	Naib Qasid	DS-1	3/21/2018	30.06.2020	Contract	1485	27	40095
3553	Muhammad Mehran	Naib Qasid	DS-1	9/27/2018	30.06.2020	Contract	1485	21	31185
3546	Meer Muhammad	Naib Qasid	DS-1	9/27/2018	30.06.2020	Contract	1485	21	31185
3107	Noor Jahan	Naib Qasid	DS-1	1/5/2017	30.06.2020	Contract	1485	42	62370
3122	Muhammad Waqas	Mali / Baildar	DS-1	5/18/2016	30.06.2020	Contract	1485	49.5	735075
3120	Mr. Abbas Ali	Janitor	DS-1	2/10/2016	30.06.2020	Contract	1485	44.5	660825
3192	Samreen Bibi	Janitor	DS-1	3/14/2016	30.06.2020	Contract	1485	36	53460
3032	Talib Hussain	Janitor	DS-1	5/1/2016	30.06.2020	Contract	1485	36	53460
3115	Muhammad Nasir	Janitor	DS-1	8/1/2016	30.06.2020	Contract	1485	36	53460
3012	Muhammad Waseem	Janitor	DS-1	3/21/2018	30.06.2020	Contract	1485	27	40095
	Raheela Munawar	Assist. Inst. Physical Edu./Coach	DS-16	5/8/2017	30.06.2020	Contract	3030	38	115140
<b>Total</b>									<b>8511236</b>



**Table-D**

Employee ID	Employee Name	Designation	Pay Scale	From	To	Started From	Adhoc Relief @50% (2010) Frozen	Months	Recovery
	Mrs. Fozia Siraj			13/07/2015	31.12.2017	07..2017	9840	6	59040
2846	Miss Rizwana Akram	Principal	OG-III	1/4/2018	30.06.2020	07..2017	9840	30	295200
3207	Farah Naz	Teachers	OG-I	1/2/2016	30.06.2020	07..2017	4925	36	177300
3209	Sadia Amjad	Teachers	OG-I	1/2/2016	30.06.2020	07..2017	4925	36	177300
3205	Rozina Javed	Teachers	OG-I	8/12/2016	30.06.2020	07..2017	4925	36	177300
3218	Mehwish Zafar	Teachers	OG-I	4/16/2016	30.06.2020	07..2017	4925	36	177300
2995	Raheela Zahoor	Teachers	OG-I	4/18/2016	30.06.2020	07..2017	4925	36	177300
3199	Samreen Iqbal	Teachers	OG-I	8/15/2016	30.06.2020	07..2017	4925	36	177300
3204	Samra Saleem	Teachers	OG-I	8/12/2016	30.06.2020	07..2017	4925	36	177300
3198	Salma Kaleem	Teachers	OG-I	8/15/2016	30.06.2020	07..2017	4925	36	177300
3206	Maimona Ramzan	Teachers	OG-I	8/15/2016	30.06.2020	07..2017	4925	36	177300
2856	Farah Waheed	Teachers	OG-I	1/16/2017	30.06.2020	07..2017	4925	36	177300
2857	Saima Anjum	Teachers	OG-I	1/16/2017	30.06.2020	07..2017	4925	36	177300
3210	Shafqat Batool	Teachers	OG-I	1/16/2017	30.06.2020	07..2017	4925	36	177300
3216	Saba Mubeen	Teachers	OG-I	5/1/2017	30.06.2020	07..2017	4925	36	177300
3212	Sunnia Shafiq	Teachers	OG-I	1/16/2017	30.06.2020	07..2017	4925	36	177300
3213	Gulnaz Fatima	Teachers	OG-I	1/16/2017	30.06.2020	07..2017	4925	36	177300
3214	Rubeena Shahab	Teachers	OG-I	1/16/2017	30.06.2020	07..2017	4925	36	177300
3215	Syeda Farhana Bibi	Teachers	OG-I	1/26/2017	30.06.2020	07..2017	4925	36	177300
3217	Niyyar Fatima	Teachers	OG-I	5/2/2017	30.06.2020	07..2017	4925	36	177300
3219	Sumera Irshad	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300
2853	Sobia Najeeb	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300
3223	Zeenat Ameer	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300
3221	Samia Ehsan	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300
3220	Tehreem Ashraf	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300
3227	Misbah Muslim	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300

Employee ID	Employee Name	Designation	Pay Scale	From	To	Started From	Adhoc Relief @ 50% (2010) Frozen	Months	Recovery
3229	Maryam Jamila	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300
3225	Irum Asif	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300
3226	Maryam Nigar	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300
3228	Sadia Saeed	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300
3224	Farkhanda Jabeen	Teachers	OG-I	5/8/2017	30.06.2020	07..2017	4925	36	177300
2867	SM (R) Amir Sultan	Assistant AO / Care Taker	DS-16	12/1/2016	30.06.2020	07..2017	3030	36	109080
2717	N/Sub @ Umar Farooq Shah	Head Clerk	DS-16	1/14/2017	30.06.2020	07..2017	3030	36	109080
3194	Anum Zahra	Assistant AO /Care Taker	DS-16	1/19/2017	30.06.2020	07..2017	3030	36	109080
3033	Fakhra Saleem	Science lab Assistant	DS-14	3/22/2018	30.06.2020	07..2017	2460	27	66420
3541	Qurat Ul Ain	Science lab Assistant	DS-14	9/28/2018	30.06.2020	07..2017	2460	21	51660
3543	Fiza Rafique	Science lab Assistant	DS-14	9/27/2018	30.06.2020	07..2017	2460	21	51660
2716	Muhammad Javed	Junior Clerk (Accounts)	DS-11	10/12/2015	30.06.2020	07..2017	2058	36	74088
3386	Ghulam Rasool Khan	Junior Clerk (General)	DS-11	6/6/2018	30.06.2020	07..2017	2058	24.6	50627
2931	Hav @ Ilahi Bukhsh	Store Keeper (General)	DS-9	2/1/2016	30.06.2020	07..2017	1910	36	68760
3195	Zahra Nadeem	Library Attendant	DS-5	3/18/2016	30.06.2020	07..2017	1670	36	60120
3009	Muhammad Ibrahim Amir	Drivers	DS-4	5/2/2016	30.06.2020	07..2017	1620	36	58320
3011	Muhammad Ali	Carpenter	DS-4	3/14/2016	30.06.2020	07..2017	1620	36	58320
2923	Muhammad Yousaf	Electrician	DS-4	8/1/2016	30.06.2020	07..2017	1620	36	58320
3116	L/Nk (R) Mazhar Hussain	Security Guard	DS-2	2/18/2016	30.06.2020	07..2017	1518	36	54648
3003	Sep @ Muhammad Abid	Security Guard	DS-2	3/14/2016	30.06.2020	07..2017	1518	36	54648
3035	Sep @ Fazal Hussain	Security Guard	DS-2	10/28/2016	30.06.2020	07..2017	1518	36	54648
3112	Hav @ Sadiq Hussain	Security Guard	DS-2	10/19/2017	30.06.2020	07..2017	1518	33.5	50853
3409	Malka Bibi	Naib Qasid	DS-1	3/21/2018	30.06.2020	07..2017	1485	27	40095
3553	Muhammad Mehran	Naib Qasid	DS-1	9/27/2018	30.06.2020	07..2017	1485	21	31185
3546	Meer Muhammad	Naib Qasid	DS-1	9/27/2018	30.06.2020	07..2017	1485	21	31185
3107	Noor Jahan	Naib Qasid	DS-1	1/5/2017	30.06.2020	07..2017	1485	36	53460
3122	Muhammad Waqas	Mali / Baildar	DS-1	5/18/2016	30.06.2020	07..2017	1485	36	53460
3120	Mr. Abbas Ali	Janitor	DS-1	2/10/2016	30.06.2020	07..2017	1485	36	53460

Employee ID	Employee Name	Designation	Pay Scale	From	To	Started From	Adhoc Relief @ 50% (2010) Frozen	Months	Recovery
3192	Samreen Bibi	Janitor	DS-1	3/14/2016	30.06.2020	07..2017	1485	36	53460
3032	Talib Hussain	Janitor	DS-1	5/1/2016	30.06.2020	07..2017	1485	36	53460
3115	Muhammad Nasir	Janitor	DS-1	8/1/2016	30.06.2020	07..2017	1485	36	53460
3012	Muhammad Waseem	Janitor	DS-1	3/21/2018	30.06.2020	07..2017	1485	27	40095
	Raheela Munawar	Assist. Inst. Physical Edu./Coach	DS-16	5/8/2017	30.06.2020	07..2017	3030	36	109080
<b>Total</b>									<b>7208672</b>

**Annexure-E/RP**  
**[3.4.4]**

**Unauthorized payment of inadmissible allowances - Rs 18.614 million**

(Rupees in million)

Sr. No.	Formation	Description	Amount
1	CoE (Boys) Rojhan	Conveyance Allowance	0.250
2		Overpayment against pay and allowances	0.100
3		CA during summer vacation	0.044
4		CA during winter vacation	0.209
5		CA during leave	0.026
6		Non deduction of house rent allowance	0.491
7		CA to employees residing in school premises	0.184
8		Recovery of charge allowance	0.780
9		Non deduction of 5% maintenance charges	0.116
10		Mobile allowance	0.178
11		Additional HRA	5.207
12		Medical allowance	2.072
13	CoE (Girls) Rojhan	Conveyance Allowance	0.050
14		CA during summer vacation	0.162
15		CA during winter vacation	0.316
16		Non deduction of house rent allowance	0.441
17		CA to employees residing in school premises	0.411
18		Charge allowance	0.784
19		Non deduction of 5% maintenance charges	0.106
20		Mobile allowance	0.165
21		Additional HRA	4.678
22		Child education allowance	0.859
23		Mobile allowance	0.806
24		Conveyance allowance during leave	0.179
<b>Total</b>			<b>18.614</b>