



**AUDIT REPORT
ON
THE ACCOUNTS OF
MINISTRY OF OVERSEAS PAKISTANIS
AND
HUMAN RESOURCE DEVELOPMENT
AND
POVERTY ALLEVIATION &
SOCIAL SAFETY DIVISION**

AUDIT YEAR 2021-22

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
AGPR	Accountant General Pakistan Revenues
AIR	Audit and Inspection Report
AJK	Azad Jammu and Kashmir
ATM	Automated Teller Machine
AY	Audit Year
BAFL	Bank Alfalah Limited
BE&OE	Bureau of Emigration and Overseas Employment
BISP	Benazir Income Support Program
BoG	Board of Governors
BOQ	Bill of Quantity
BOT	Board of Trustee
BPS	Basic Pay Scales
BVS	Biometric Verification System
CCI	Council of Common Interests
CCT	Conditional Cash Transfer
CDA	Capital Development Authority
CNIC	Computerized National Identity Card
COVID	Corona Virus Disease
CSP	Child Support Program
CZF	Central Zakat Fund
DAC	Departmental Accounts Committee
DAGP	Department of the Auditor General of Pakistan
DG	Director General
DGA-SSN	Directorate General Audit, Social Safety Nets
DWE	Directorate of Workers Education
DZF	District Zakat Fund
EKBNS	<i>Ehsaas Koe Bokha Na Soay</i>
ENP	<i>Ehsaas Nashonuma</i> Program
EOBI	Employees Old Age Benefit Institution
EUSP	<i>Ehsaas</i> Under-Graduate Scholarship Program
FAM	Financial Audit Manual

FAP	Foreign Aided Project
FBR	Federal Board of Revenue
FGSH	Federal Government Services Hospital
FIA	Federal Investigation Agency
FST	Federal Service Tribunal
FY	Financial year
GCC	General Conditions of Contract
GFR	General Financial Rules
HBL	Habib Bank Limited
HEC	Higher Education Commission
HQ	Head Quarters
ICT	Islamabad Capital Territory
IFA	Individual Financial Assistance
IMEI	International Mobile Equipment Identity
INTOSAI	International Organization of Supreme Audit Institutions
IPC	Interim Payment Certificate
JPMC	Jinnah Post Graduate Medical Center
KIBOR	Karachi Inter Bank Offer Rate
KTH	Khyber Teaching Hospital
LMA	Limited Mandate Account
MAC	Media Access Control
MFDAC	Memorandum for Departmental Accounts Committee
M&E	Monitoring and Evaluation
MIS	Management Information System
MTBF	Medium Term Budgetary Framework
NAB	National Accountability Bureau
NADRA	National Database and Registration Authority
NCOC	National Command Operational Committee
NIRC	National Industrial Relations Commission
NSER	National Socio-Economic Registry
NOC	No Objection Certificate
OEC	Overseas Employment Corporation
O.M	Office Memorandum
OPF	Overseas Pakistanis Foundation

OR	Operational Review
OWSP	Orphan Widow Support Program
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PBM	Pakistan Bait-ul-Mal
PCMS	Payment complaint/Case Management System
PMT	Proxy Mean Test
POS	Point of Sale
PPAF	Pakistan Poverty Alleviation Fund
PPRA	Public Procurement Regulatory Authority
PRIMACO	Pakistan Real Estate Investment and Management Company
PZF	Provincial Zakat Fund
Rs.	Rupees
RSPN	Rural Support Programmes Network
SDGs	Sustainable Development Goals
SLIC	State Life Insurance Corporation of Pakistan
SNF	Specialized Nutritious Food
SSN	Social Safety Nets
SSP	Social Protection Programmes
UBL	United Bank Limited
UCT	Unconditional Cash Transfer
WeT	<i>Waseela-e-Taleem</i>
WFP	World Food Programme
WWB	Workers Welfare Board
WWF	Workers Welfare Fund
ZCCAs	Zakat Collection Controlling Agencies
ZCOs	Zakat Collection Offices

PREFACE

Articles 169 and 170 of the Constitution of Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Clause (7) of Section 11 of Zakat and Ushr Ordinance, 1980, require the Auditor General of Pakistan to conduct audit of the receipts/expenditure from the Federal Consolidated Fund and Public Account including of collection/deduction and utilization of Zakat fund.

The report is based on the audit of receipts and expenditure of Federal Government on Ministry of Overseas Pakistanis and Human Resource Development and Poverty Alleviation and Social Safety Division for the financial year 2020-21. The Directorate General Audit, Social Safety Nets, Islamabad conducted audit during Audit Year 2021-22 on test check basis with a view to report significant findings to the stakeholders. The main body of the Audit Report includes only the systemic issues and significant audit findings. Relatively less significant issues are listed in Annex-1 of the Audit Report, which shall be pursued with the Principal Accounting Officers (PAOs) at the DAC level. In cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Thematic Audit – new concept, has been introduced and made part of this report at Chapter-6. It is an attempt to improve organization's performance through critically reviewing its business processes to identify those risks which are hindering it from achieving its intended objectives.

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 in future.

The report has been finalized after incorporating managements' responses and in the light of DAC meetings held.

The Audit Report is submitted to the President of Islamic Republic of Pakistan in pursuance of Article 171 of the Constitution of Islamic Republic of Pakistan, 1973 for causing it to be laid before both houses of *Majlis-e-Shoora* [Parliament].

Islamabad:
Dated:

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

Directorate General Audit, Social Safety Nets, Islamabad is a Field Audit Office of Department of the Auditor General of Pakistan that conducts the audit of Social Safety Programs. The main products of this office are Certification Audit Reports on Foreign Aided Projects, Performance Audit Reports, Special Audit Reports and Compliance with Authority Audit Reports.

The Directorate General Audit Social Safety Nets carries out the audit of BISP, PPAF, Pakistan Bait-ul-Mal, Ministry of Overseas Pakistanis and Human Resource Development and all its allied offices such as Employees Old Age Benefit Institution (EOBI), Overseas Pakistanis Foundation (OPF), Overseas Employment Corporation (OEC), Workers Welfare Fund (WWF), Workers Welfare Board(s) (WWB), National Industrial Relations Commissions (NIRC), Bureau of Emigration and Overseas Employment (BE&OE) and Directorate of Workers Education (DWE). Moreover, Poverty Alleviation and Social Safety Division, Central Zakat Fund (CZF), Provincial Zakat Funds (PZFs), District Zakat Funds (DZFs) and Zakat deducted by Zakat Collection Controlling Agencies (ZCCAs)/Zakat Collection Offices (ZCOs) are also audited by this office. The Directorate General Audit, Social Safety Nets has a human resource of 38 officers and staff having 9,213 man-days. The annual budget amounting to Rs. 80.810 million was allocated to this office during Audit Year 2021-22.

a. Scope of Audit

This office is mandated to conduct audit of 440 formations working under 10 PAOs. Total expenditure and receipts of these formations were Rs. 301.978 billion and Rs. 69.872 billion respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 75 formations during the 1st phase of 09 PAOs having a total expenditure of Rs. 225.223 billion for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure is 75% of auditable expenditure and hundred percent in terms of the number of formations that had to be audited during the first phase.

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

1. Expenditure of Rs. 1.149 billion for the financial year 2019-2020 pertaining to 14 formations of 02 PAOs.

2. Expenditure of Rs. 288.867 million pertaining to previous financial years.

In addition to this compliance audit report, DGA Social Safety Nets conducted 09 Financial Attest audits. Reports of these audits are being published separately.

Moreover, following two themes were selected for Thematic Audit:

- i. Procurement and Contract Management in BISP, PPAF and EOBI (PRIMACO)
- ii. Analysis of Management and Control Processes of Cash Transfer mechanism in Health and Education Sector of Zakat and Bait-ul-Mal

The PPAF and PRIMACO were not audited during 1st Phase of audit plan.

b. Recoveries at the instance of Audit

As a result of audit, a recovery of Rs. 12,496.654 million was pointed out in this report. Recovery of Rs. 44.877 million was effected during the year 2021-22 at the time of compilation of report.

c. Audit Methodology

Audit was conducted in accordance with INTOSAI Auditing Standards as incorporated in Financial Audit Manual (FAM), Guidelines for the Audit of Federal Government Operations and the International Standards on Auditing.

The evidences were primarily gathered by applying procedures, like inquiries from the management, review of monitoring and progress reports and examination of receipt and payment vouchers. Audit evidences were also collected by applying Audit Command Language (ACL) on respective Management Information Systems (MIS) of the Social Safety programs.

d. Audit Impact

On the recommendation of audit, the following actions have been taken by the respective PAOs:

- i. Benazir Income Support Programme has added clauses of penalty in new contract to avoid banks to retain de-credited funds.

- ii. Poverty Alleviation and Social Safety Division has taken up the matter of non-existence of Central Zakat Council with the Federal Government.

e. Comments on Internal Controls and Internal Audit Department

One of the objectives of the audit was to assess whether the internal controls were properly designed, implemented and working effectively or not? For most of the entities audited during 2021-22, it was noticed that the Internal Audit departments existed but remained non-functional.

f. The key audit findings of the report

- i. 04 cases of fraud and embezzlement amounting to Rs. 2,810.202 million¹
- ii. 35 cases of irregular expenditure/payments and violation of rules amounting to Rs. 6,899.493 million²
- iii. 32 cases of recovery amounting to Rs. 9,686.452 million³
- iv. 02 cases of non-production of record⁴
- v. 13 cases of weak internal controls amounting to Rs. 9,071.660 million⁵

g. Recommendations

- i. Fraud and embezzlement cases may thoroughly be investigated, recoveries effected and strict action may be taken against person(s) at fault.
- ii. Irregular expenditure may be regularized from the competent forums.
- iii. Recoveries may be affected as pointed out by Audit.
- iv. Record may be produced in the listed cases of non-production of record and disciplinary action be initiated against the responsible.
- v. Internal control system needs to be strengthened to mitigate the allied risk.

¹ Para No. 2.4.1, 2.4.2, 4.4.21 & 4.4.22

² Para No. 2.4.3, 2.4.5, 2.4.8, 2.4.10, 2.4.12, 2.4.16, 2.4.20, 2.4.21, 2.4.27, 3.4.2, 3.4.3, 3.4.4, 3.4.5, 3.4.6, 3.4.9, 3.4.10, 3.4.11, 4.4.2, 4.4.5, 4.4.7, 4.4.9, 4.4.12, 4.4.14, 4.4.17, 4.4.18, 4.4.19, 4.4.20, 4.4.35, 4.4.36, 4.4.37, 4.4.38, 4.4.40, 4.4.41, 5.4.1 & 5.4.2

³ Para No. 2.4.6, 2.4.7, 2.4.11, 2.4.13, 2.4.14, 2.4.17, 2.4.19, 2.4.24, 2.4.26, 4.4.1, 4.4.3, 4.4.4, 4.4.8, 4.4.10, 4.4.11, 4.4.13, 4.4.23, 4.4.24, 4.4.25, 4.4.26, 4.4.27, 4.4.28, 4.4.29, 4.4.30, 4.4.31, 4.4.32, 4.4.33, 4.4.34, 4.4.39, 4.4.43, 5.4.3 & 5.4.4

⁴ Para No. 3.4.1, 4.4.42

⁵ Para No. 2.4.4, 2.4.9, 2.4.15, 2.4.18, 2.4.22, 2.4.23, 2.4.25, 2.4.28, 3.4.7, 3.4.8, 4.4.6, 4.4.15 & 4.4.16

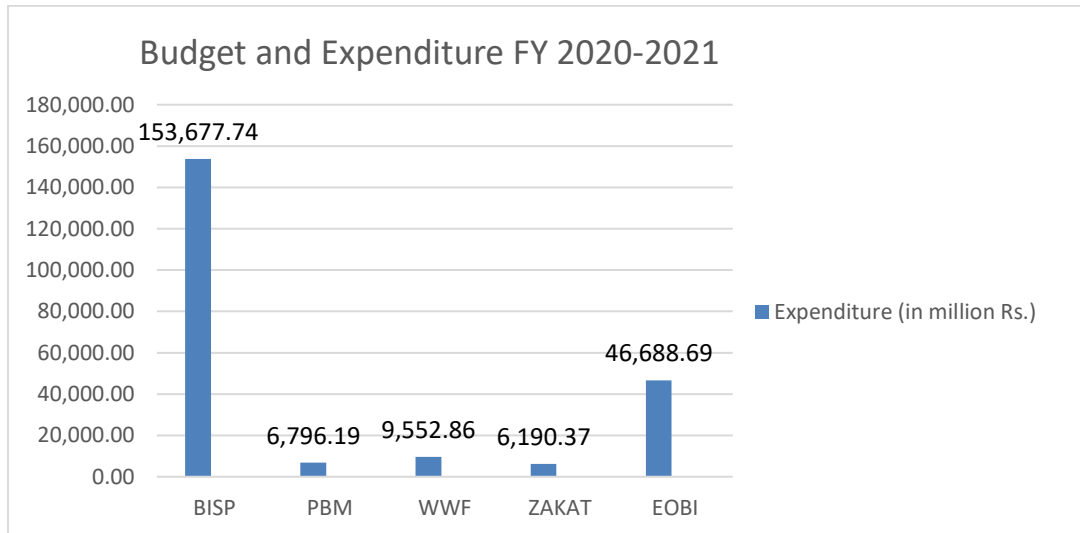
CHAPTER 1

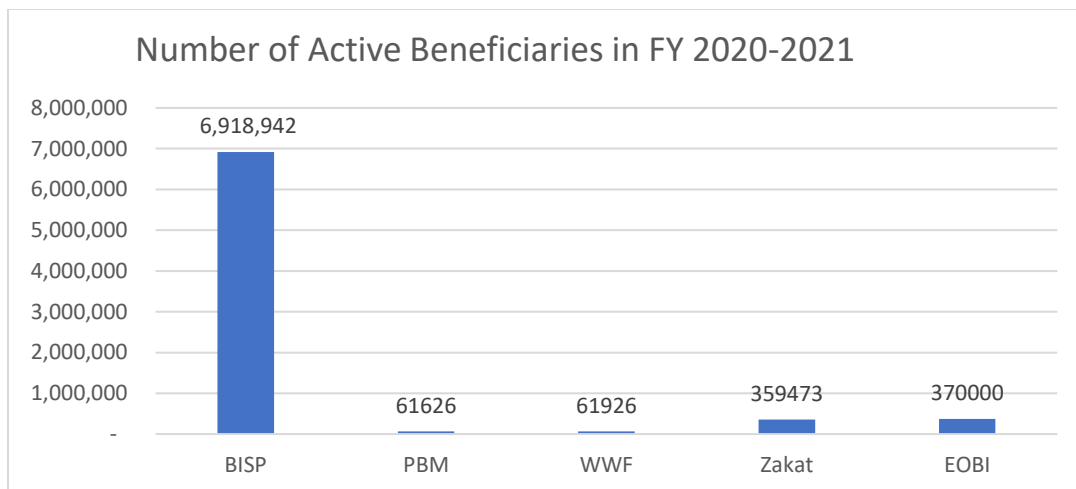
SOCIAL PROTECTION SECTOR ANALYSIS

1.1 Introduction

Social Protection sector is the emerging sector of the state, with increased budgetary allocations over the years. Universal access of the poor and marginalized sector to the basic necessities of life including proper food, clothes and housing facilities is the basic goal of this sector. Various federal and provincial governments have introduced Social Safety programmes. Starting from 1967, the Provincial Employees Social Security Scheme (PSSS) was introduced as first social protection measure in Pakistan. Currently, Benazir Income Support Programme, Pakistan Poverty Alleviation Fund, Workers Welfare Fund, Employee Old Age Benefit Institution, Bait-ul-Mal and Zakat are the main social protection programmes catering both chronic and transient poor population for reducing poverty. The beneficiaries registered with these programmes are increasing gradually.

The total budget allocation and expenditure of these programmes in FY 2020-21 was Rs. 265.87 billion and Rs. 222.905 billion respectively. Details of budget and number of beneficiaries registered with these social protection programmes are given in the graphs below:





The present Government streamlined the Conditional Cash Transfers and established appropriate graduation programmes to enhance the coverage of Social Protection Programmes to reduce the poverty in all its forms. In this regard, Poverty Alleviation Coordination Council was created to synergize the efforts of various organizations working for poverty alleviation in public and private sector, to eliminate duplication and overlap and to develop a framework to improve the implementation plans for capacity building and performance enhancement of such organizations. Poverty Alleviation and Social Safety Division has also been established to effectively administer all Social Protection Programmes through one window operation. Moreover, *Ehsaas* Program has been initiated which implies a multi-dimensional approach to reduce poverty effectively. However, the major initiatives under *Ehsaas* Program include *Kafalat* program, Under-graduate Scholarships, *Ehsaas Nashonuma* and establishment of *Sehat Insaaf* Card for free medical treatment to around eight million families.

1.2 Sectoral Analysis

Following are the organizations under Social Protection Programmes to counter poverty by graduating the poor out of poverty and making them self-sufficient.

1.2.1 *Benazir Income Support Programme*

BISP is a federal cash transfer Social Safety Net initiative of Government of Pakistan. Its long-term objectives include meeting the targets set by Sustainable Development Goals (SDGs) to eradicate extreme & chronic poverty and empowerment of women through establishment of comprehensive social protection.

BISP has a nationwide presence with headquarter in federal capital and six regional offices at provincial capitals, Azad Jammu & Kashmir and Gilgit-Baltistan. There are also 34 divisional and 385 Tehsil offices all across the country. From inception of this programme till 30.06.2021, Rs. 1,042.40 billion was disbursed under different cash transfer programmes and total number of beneficiaries now stands at seven million (approx.). BISP uses Poverty Score Card, where a score of PMT 16.7 (Old Survey) and PMT 32 (New Survey) makes the beneficiary eligible for this cash transfer programme. BISP has following programs:

- ▶ **Unconditional Cash Transfers (UCT)** provides minimum income support package (Rs. 2,000 monthly) to those rated poor on Poverty Score Card.
- ▶ **Conditional Cash Transfer Programmes** which include *Waseela-e-Taleem* to facilitate primary education
- ▶ **Ehsaas Nashonuma Program** provides women cash stipends, specialized nutritious food, immunizations, antenatal and postnatal checkups, health awareness sessions and tackling stunting in children across 15 most stunted districts in the country.
- ▶ **Ehsaas Under-graduate Scholarships Program** started in 2019 provides a total number of 200,000 scholarships with 50,000 scholarships each year with a 50% scholarships quota is reserved only for girls.

BISP started in 2008 with the aim to reduce poverty and making beneficiaries self-sufficient to prevent them from falling below the poverty line. In FY 2020-2021, Rs. 128.756 billion was disbursed as Unconditional Cash Transfer, Rs. 3.67 billion was disbursed for Conditional Cash Transfer Programme i.e., *Waseela-e-Taleem* and Rs. 1.95 billion and Rs. 8.468 billion were disbursed for *Ehsaas Nashonuma* and Under-graduate scholarships program, respectively.

BISP has developed the database of its beneficiaries in Management Information System through multiple surveys by participation of both public and private sector. To track down the financial status of the beneficiaries being covered by the BISP programmes over the long period of time, it is very important to update the beneficiaries' data after shorter periods to check the economy, efficiency and effectiveness of the programme. Latest Survey report (National Socio-economic Registry) was due in 2017 but it is still under progress. Moreover, data integration across the multiple social safety organizations remains an issue because auditors have reported deficiencies in beneficiaries' record in these MIS.

To become a productive and robust vehicle to deliver services to the poorest, BISP still has to plug the identified gaps as reported in the recent audit report. Though efforts have been made to improve the payment mechanism and currently Biometric Verification System is operational, still instances of fraud and embezzlement have been reported from different regions of the country. This speaks for inadequate inbuilt controls in the payment mechanism. That is why the Complaint Monitoring System needs to be more effective for timely remedial measures to address recipients' concerns. Delayed and incomplete reconciliation process among BISP, Banks and Post Offices are potential grey areas. In addition to this, retention of undisbursed funds by the banks is against the terms of agreements.

1.2.2 Pakistan Bait-ul-Mal

Pakistan *Bait-ul-Mal* (a welfare fund) established in 1992 by PBM Act, 1991. PBM is significantly contributing towards poverty alleviation through its various poorest of the poor focused services and providing assistance to the poor and needy persons, as per eligibility criteria approved by *Bait-ul-Mal* Board irrespective of their gender, cast, creed and religion through its establishment at the district level. A person to be eligible for PBM programme should have monthly household income less than Rs. 17,000 for the FY 2020-21. During FY 2020-21, PBM has disbursed an amount of Rs. 6.796 billion through its following core projects /schemes:

- **Individual Financial Assistance** caters poor, widows, and orphans for medical treatment, education and general assistance.
- **School for Rehabilitation of Child Labour (SRCLs)** are working for the rehabilitation of the bonded child labour and provide them primary education. PBM has established 159 National Centre's for Rehabilitation of Child Labour countrywide since 1995.
- **Women Empowerment Centers (WEC)** works for the skill-development i.e. cutting, sewing, knitting, computers and embroidery along with other trades to women and provide free training to widows, orphans and poor girls in different skills. There are 160 WECs operating across the country.
- **Pakistan Sweet Homes/*Dar-ul-Ehsaas*** are for the orphan children where they get free food, medical treatment, boarding and lodging and free education. There are 51 Sweet Homes now called *Dar-ul-Ehsaas* across the country.
- **Pakistan Great Home** enrolls seniors (above 60 years of age) and provide them

free of cost boarding/lodging, messing and medical care.

- **Child Support Program** is a conditional cash transfer program, in which cash incentive is provided to the parents for sending their children to schools.
- **Orphan Widow Support Program** for families having orphan child, preferably girls, launched in four districts Abbottabad, Peshawar, Gujrat and Okara. This program has launched in replacement of 4 closed *Dar-ul-Ehsas* 247 children in those districts.
- **Panagahs** Under the vision of Prime Minister, PBM launched the program of *Panagahs* (5 in Islamabad, 1 in Mardan, 1 in Abbottabad, 5 in Karachi, 1 in Quetta, 1 in Gawadar, 1 in Qilla Abdullah, 1 in Lasbella and 1 in Skardu) during the FY 2020-21.
- **Ehsas Koe Bokha na Soay** Under the vision of Prime Minister, PBM launched the Program of 12 *Ehsas Koe Bokha na Soay* food vehicle (4 in Peshawar, 4 in Lahore, 2 in Islamabad and 2 in Faisalabad)
- **Institutional Rehabilitation for NGOs** is grant-in-aid for registered non-governmental organizations (NGOs) having excellent track record aimed at institutional rehabilitation of the poor and deserving persons of the society.

1.2.3 Workers Welfare Fund

Workers Welfare Fund (WWF) was established under Workers Welfare Fund Ordinance, 1971 for providing low cost housing and other welfare amenities to the industrial labour. Initial contribution of Rs.100 million was made by the Federal Government and the further resources were to be raised by the private sector. The main objective of WWF is to finance housing schemes for the industrial workers which include construction of houses, flats and development of plots, establishment of health facilities like hospitals, wards and dispensaries and education facilities like secondary and higher secondary schools, technical institutes and industrial homes in all major industrial cities. Provision of death grant to the widow/legal heir of the deceased workers and marriage grant for the marriage of daughters of workers is also provided. Total budget for the FY 2020-2021 was Rs. 17,242.51 million.

In construction of the housing colonies, significant number of instances of overpayments was reported. Moreover, there were cases of fraudulent withdrawals from the accounts of Workers Welfare Board, KP in the name of withholding tax. In addition to this, there was less collection of rental income from labour colonies

amounting to Rs. 322.962 million. While over payments to the contractors were made amounting to Rs. 29.153 during the financial year 2020-21.

1.2.4 Zakat

Zakat plays an important role in poverty alleviation. Apart from support to the poor and needy, it helps in re-distribution of wealth which curtails unemployment and reduces chances of economic recession. Zakat funds are utilized for assistance to the needy, indigent, poor, orphans, widows, handicapped and disabled for their subsistence or rehabilitation. These poor segments of society are provided Zakat funds either directly through respective Local Zakat Committee or indirectly through institutions i.e. educational, vocational, social institutions and hospitals, etc.

The subject of Zakat stands devolved to the provinces and federal areas. Poverty Alleviation and Social Safety Division (Zakat Cell) has been assigned the task of collection and disbursement of Zakat funds to the Provinces/Federal Areas till next NFC Award under the Council of Common Interests approved formula. *Mustahiqeen* should have income less than Rs. 670 per head in a household. A total amount of Rs. 6,190.370 million was collected during FY 2020-21 and distributed in lump sum amongst the Provinces/Federal Areas.

Auditors during the Audit of FY 2020-2021 found the issues of non-constitution of Central Zakat Council and irregular Zakat exemptions granted on invalid declarations. The issues of duplication in payments and accommodating non-*mustahiqeen* were reported.

1.2.5 Employees' Old-age Benefits Institution

EOBI Act, 1976 was enforced w.e.f. 01.04.1976. The statute intends to provide security and benefits to the old-age employees of industries, commercial or other organizations covered under it. EOBI provides an Old-Age Pension, Invalidity Pension, Old-Age Grant and Survivor's Pension to eligible beneficiaries. The purpose of EOBI is to achieve the objective of Article 38(C) of the Constitution, by providing compulsory social insurance.

In provision of pension grant, the significant number of incidences of payments to government employees and registration of government employees as insured persons has been noticed. Moreover, there are instances of non-recovery of contributions from defaulting employers. Total Budget allocation and expenditure of

these programs in financial year 2020-21 is Rs. 47.471 billion and Rs. 45.289 billion, respectively.

1.3 Conclusion

Social Protection Programmes are often fragmented and duplicated, because each programme has been working on its own and under different ministries, whereas inter-ministerial coordination is weak. The Social Safety Nets Institutions do not have clear division of responsibilities in terms of target groups and have their own eligibility criteria for rating an individual as poor so they have their own database. Due to lack of data sharing and correspondence among different programmes and ministries, beneficiaries are being covered by multiple programmes which lead to decrease in overall efficiency and effectiveness of Social protection Sector in achieving the targets of poverty alleviation and self-sustainability in beneficiaries. Recently, government created Poverty Alleviation and Social Safety Division as the administrative head of these programmes. Still, EOBI is under Ministry of Overseas Pakistanis and Human Resource Development. To make the Social Safety nets result oriented it is very important to use a single criterion of poverty measurement in line with the national definition of poverty and develop a single database for all programmes which should be re-evaluated after appropriate number of years to track down the progress made by each programme. Cash transfer programmes may be time barred to reduce the dependency syndrome in beneficiaries while the core programme should include Poverty Graduation Schemes through skill enhancement and subsequent asset transfer and micro-financing to make the beneficiaries self-sufficient. It is also desired that there may be segregation of duties among social protection sector and development of key performance indicators along with the proper monitoring and evaluation mechanism.

In short term, there may be a policy level intervention to resolve the issues of cumbersome delivery mechanism, limited funding, ineffective targeting and low coverage to create the time value of money and make the social protection sector efficient and effective in service delivery.

CHAPTER 2

BENAZIR INCOME SUPPORT PROGRAM

2.1 Introduction

A. The Government of Pakistan launched BISP in July 2008 with an immediate objective to eradicate poverty and to evaluate the status of marginalized and under privileged sections of society, especially women, through establishment of comprehensive Social Protection Net. Accordingly, the Benazir Income Support Programme Act, 2010 was passed by the parliament to provide a basis for regulation and establishment of an autonomous Social Safety Net Authority to coordinate the design and implementation of targeted programmes for the poor. The purpose of the program is to:

- Enhance financial capacity of the poor and their dependent family members;
- Formulate and implement comprehensive policies and targeted programs;
- Reduce poverty and promote equitable distribution of wealth, especially for the low-income groups.

The President of Pakistan is Chief Patron and the Prime Minister is Executive Patron of BISP, while a Special Assistant on Poverty Alleviation and Social Safety to the Prime Minister of Pakistan, with the status of Federal Minister, manages its operations as Chairperson with the help of a Board constituted by the President on the advice of the Prime Minister.

Key powers and functions of the Board are as under:

- To approve the budget of the programme prepared by the management;
- To take decisions on the financial aspects of the programme;
- To monitor the programme in a transparent manner;
- To make regulations and approve policies and manuals in order to carry out the purposes of the Ordinance;
- To approve criteria of eligible families for financial assistance under the programme;
- To present annual progress reports to the Council and consider recommendations.

B. Comments on Budget & Accounts (Variance Analysis)

Budget allocated to the Benazir Income Support Program for the Financial year 2020-21 was Rs. 200,000 million, out of which the Program incurred an expenditure of Rs. 194,324.74 million resulting in savings of Rs. 5,675.26 million (including surrendered amount of Rs. 5,089.32 million) which is 2.84% of the Final Budget.

Rs. in million

Grant No	Grant Type	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Final Grant/ Appropriation	Actual Expenditure	Excess/ (Savings)	% age Excess/ (Saving)
26	Current	200,000	-	194,910.68	194,324.74	(5,675.26)	(2.84)

C. Sectoral analysis on the achievements against targets under MTBF

The performance indicators, targets and achievements for the FY 2020-21 by BISP is tabulated below:

Outputs	Selected Performance Indicators	Targets	Achievements
Unconditional cash transfer services	Number of beneficiaries (In thousand)	6,825	6,903
Waseela-e-Taleem programme	Number of beneficiaries (In thousand)	3,811	1,500
Graduation Program	Number of beneficiaries graduated (In thousand)	65	0

Table 1: Audit Profile of Benazir Income Support Program

Rs. in million

Sr. No.	Description	Total Nos	Audited	Expenditure audited (FY 2020-21)
1	Formations	40	09	*194,324.74
2	Assignment Accounts (excluding FAP)	01	01	99,360.68
3	Foreign Aided Projects (FAP)	06	06	54,317.06

*including *Ehsaas* Emergency Cash of Rs.40,647 million

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 15,474.058 million were raised as a result of this audit. This amount also includes recoverable of Rs. 3,793.274 million as pointed out by the audit.

Table 2: Overview of the Audit observations

		Rs. in million
Sr. No.	Classification	Amount
1	Reported cases of fraud, embezzlement and misappropriation	2,736.960
2	Irregularities	3,223.89
A	HR/ Employees related irregularities	233.845
B	Management of accounts with commercial banks	7,688.00
3	Value for money and service delivery issue	427.765
4	Others	1,163.60`

2.3 Brief comments on the status of compliance with PAC Directives

Year of AR	PAC Status	No. of Actionable points	Compliance	Non-compliance	% Compliance
2011-12	Held	3	2	1	66.67
2012-13	Held	8	-	8	-
2013-14	Held	18	6	12	33.33
2014-15	Held	9	-	9	-
2015-16	Held	6	4	2	66.67
2016-17	Not Held	-	-	-	-
2018-19	Held	5	1	3	25.00
2019-20	Not Held	-	-	-	-
2020-21	Not Held	-	-	-	-

2.4 AUDIT PARAS**Fraud and Embezzlement****2.4.1 Fraudulent activity made by some franchises exactly at the same time or upto 6 transactions in less than a minute – Rs. 2,723.24 million**

Clause 1.5(D)(xii) of contracts between BISP and Banks provides that “onus of any fraudulent activity either due to low quality Biometric Verification System (BVS) hardware, saving of biometric images, or any other fraudulent activity relating to BVS shall squarely rest with the Bank.

Para 8(d) of the contracts signed with the banks provide that after successful system integration as per time lines prescribed in Clause-15 of SSC, the HBL shall be responsible to report data of all beneficiaries' related transactions/activities to BISP MIS i.e. enrollment/account activation, deposit, withdrawal, transfer of funds to linked saving account, de-crediting including forced de-crediting and reversal entries on a real time basis with maximum margin of three working days' time lag

due to any issues failing which penalty @ 0.05 % of the unreported amount shall be applicable on each delayed/non- reporting transaction/activity.

Suspicious withdrawal activities in cases of some BVS franchises and ATMs, such as more than one transaction occurring exactly at same time, more than two transactions within one minute, upto 1000 transactions in one day and withdrawals upto Rs. 235 million by one BVS in one financial year were reported in the BISP-MIS.

Audit observed cases of suspicious and/or fraudulent withdrawal through multiple transactions at the same time and up to 6 transactions in one minute.

Detail of Franchises/ BVS made withdrawals more than 120 million in a year is given at **Annex-2**. However, detail of BVS Franchises, on sample basis, showing transactions exactly as same time, upto 5 transactions within a day etc., is as under:

Sr. No.	CNIC	Franchise District	Franchise ID	Transaction Type	Withdrawal Time and date
1	3510326285391	Kasur	44666	202	08/25/2020 09:50:22
2	3510163754790	Kasur	44666	202	08/25/2020 09:50:22
3	3510359748007	Kasur	44666	202	08/25/2020 09:50:22
4	3510339312089	Kasur	44666	202	08/25/2020 09:30:06
5	3510355862387	Kasur	44666	202	08/25/2020 09:30:10
6	3510171521856	Kasur	44666	202	08/25/2020 09:30:12
7	3510344490017	Kasur	44666	202	08/25/2020 09:30:20
8	3510351568099	Kasur	44666	202	08/25/2020 09:30:49
9	3510406644312	Kasur	44666	202	08/25/2020 09:30:59
10	3640234006416	Pakpattan	120085	202	8/4/2020 10:01:33
11	3640208309547	Pakpattan	120085	202	8/4/2020 10:01:54
12	3640280370153	Pakpattan	120085	202	8/4/2020 10:01:56
13	3640291623915	Pakpattan	120085	202	8/4/2020 10:01:56
14	3640264397901	Pakpattan	120085	202	8/4/2020 10:10:12
15	3640292191107	Pakpattan	120085	202	8/4/2020 10:10:12
16	3640289557599	Pakpattan	120085	202	8/4/2020 10:10:12
17	3640249229502	Pakpattan	120085	202	8/4/2020 10:10:15
18	4110348922372	Badin	77203	202	07/29/2020 09:38:55
20	4110348922372	Hyderabad	77203	202	07/29/2020 09:38:55
21	4130247041240	Hyderabad	77203	202	07/29/2020 17:21:48
22	4130680171771	Jaffarabad	77203	202	07/29/2020 17:21:48
23	4130264470082	Hyderabad	77203	202	7/29/2020 9:42:03
24	4130359788766	Hyderabad	77203	202	7/29/2020 9:42:15
25	4130229282782	Hyderabad	77203	202	7/29/2020 9:42:31
26	4130360413234	Hyderabad	77203	202	7/29/2020 9:42:36
27	4130218825326	Hyderabad	77203	202	7/29/2020 9:42:52

Audit is of the view that these suspicious withdrawals need to be investigated to fix responsibility and recovery of fraudulent withdrawals from culprits.

Management replied that detailed response will be submitted later as it requires thorough analysis and verification of all these transactions in consultation with BISP field offices, MIS and Banks.

The reply is not tenable as no detailed response was provided to audit.

DAC in its meeting held on 30.12.2021 decided to refer the un-reported franchises mentioned in the para to FIA, if not already reported, till 31.03.2022.

Audit recommends that the matter may be investigated and recoveries be effected from fraudsters in cases of suspicious withdrawals.

{Para No.51 of AIR of BISP}

2.4.2 Non-recovery of embezzled amount as per complaints of fake biometric reported in different tehsil offices – Rs 13.72 million

Para 7(vi) of banking contract between BISP and two partner banks states that as soon as the complaint(s) (individually or collectively) of deduction (partial payment) or embezzlement (full stipend amount or full amount in case of de-credit beneficiaries) is received, the bank shall immediately block the Branchless Banking Agent and simultaneously initiate investigation and once proven/ established then blacklist the accused Branchless Banking agent and compensate the affected beneficiaries or deposit the embezzled amount in the government treasury within four weeks, regardless of the recovery of the deducted/embezzled amounts.

The management of BISP disbursed an amount of Rs. 132,423 million amongst beneficiaries of UCT and CCT during the FY 2020-21 through two partner banks i.e., Bank Alfalah and HBL.

Audit observed that numerous complaints of fake withdrawals were received in respective Tehsil offices regarding these two banks amounting to Rs. 13,720,500.

Audit further observed that these complaints were unresolved till close of audit.

Detail is as under.

Rs. in million

Region	Total Cases	Amount Involved	Amount Recovered	Outstanding amount
Punjab	396	4.710	0.029	4.681
Sindh	108	1.306	0.036	1.270
Balochistan	188	2.325	0	2.325
Khyber Pakhtunkhwa	452	5.418	0	5.418
KPK Migrated ben.	3	0.036	0	0.036
Total				13.720

Audit is of the view that neither the affected beneficiaries were compensated nor the embezzled amount was deposited into the Government Treasury.

The management stated that Regional Offices of BISP have already taken up all their cases with FIA on the directions of BISP HQs. However, in the light of contractual obligations, BISP has requested HBL for the joint inquires to probe the matter. HBL has shared names of its members for the joint inquires which are being planned to be conducted.

The management has accepted the contention of the Audit.

DAC in its meeting held on 30.12.2021 decided that the amount may be recovered as per contract.

Audit recommends that the amount may be recovered and action be initiated against responsible person(s) at fault.

{Para No.32 of BISP HQ, Para 4 of RO Quetta and RO Peshawar}

Irregularity and non-compliance

2.4.3 Non-decrediting of beneficiaries' accounts– Rs. 2,227.52 million

The BISP Board in its 30th meeting held on 24.12.2018 approved that the accounts of the beneficiaries having no activity for six months may be blocked and de-credited. The Board further directed that the matter be taken up with the banks such that de-credited funds are deposited on weekly basis in Government Treasury.

Management of BISP enrolled and served 6.90 million and 6.75 million beneficiaries, respectively under Regular BISP UCT and CCT during the financial year 2020-21.

Audit observed that beneficiaries' accounts were not de-credited during the period from 01.11.2020 to 30.06.2021.

Detail is as under.

Rs. in million			
Sr. No.	Name of Bank	No. of Accounts	Amount not de-credited as amount in respective accounts 24000 or more as on 30.06.2021
1	HBL	70,569	1,701.98
2	Alfalah	21,850	525.54
Total			2,227.52

Audit is of the view that no approval of Board was available to halt de-credit of accounts of beneficiaries. Audit is also of the view that such non de-crediting of accounts and onward non-deposit of de-credited amount into Government treasury was loss to Government exchequer.

Management replied that as per practice, the de-crediting process is always suspended on the cut-off date for each generation, to avoid payments to beneficiaries de-credited after the cut-off date. At the time of approval of de-crediting policy by the Board in its 30th meeting, payments were generated to beneficiaries on quarterly basis and to give two chances to the beneficiaries in six months to withdraw their payments before de-crediting. However, since April, 2020 the frequency of the generation is changed to bi-annual basis and only one tranche is generated to the beneficiaries in a six-month period. While the generation was in process, BISP Board in its 42nd meeting decided that upon completion of new NSER survey, the exiting beneficiaries will be provided two additional quarterly tranches till December, 2020. Therefore, in order to facilitate the prospective exiting beneficiaries whose BISP Board approved Jan – June, 2021, tranche was being released, de-crediting was kept on hold to allow all such beneficiaries to withdraw their funds.

The reply of management is not relevant as no approval of Board was made available to halt de-credit of accounts of beneficiaries.

DAC in its meeting held on 30.12.2021 decided to apprise the BISP Board about the insistence of audit on the issue of non-decrediting for the period 01.11.2020 to 30.06.2021 and take guidance/decision of BISP Board on the matter already being taken before the Board.

Audit recommends that approval of the Board to halt the de-credit process be produced to audit beside responsibility for non-compliance be fixed.

{Para No.34 of AIR of BISP}

2.4.4 Non-monitoring by BISP resulted in over-utilization of funds shown by WFP in Annual Report –USD 5.028 million

Article II Clause 11.2(12) of the agreement between WFP and BISP, obligated WFP for provision of compliance monitoring data for conditionality as requested by BISP.

The data relating to registration of beneficiary, child, number of visits, payment made to the beneficiary on every visit, consumption of Specialized Nutritious Food (SNF) Sachet (Wawamum and *Maamta*) etc., has been reported to BISP-MIS through software application in use of World Food Program.

Audit observed that data monitoring has not been carried out as the cost of total sachet distributed comes to USD 841,252 upto 31.03.2021 as per BISP-MIS. Whereas, utilization of USD 5,869,421 under the expenditure head “Food and related cost” was communicated to BISP⁶

Detail is as under.

Amount in USD				
Commodity	No. of Sachet distributed	Number of Grams in one Sachet	Rate per gram as provided by WFP	Cost of total Sachet distributed
Maamta	914,587	75	0.0045	412,518
Wawamum	1,964,371	50	0.0042	310,960
Total				841,252

Audit is of the view that the adjustment provided by WFP in Certified Financial Report for the year ending 30.03.2021 was without mentioning of closing inventory of SNF purchased in bulk and the rate of SNF charged was on the higher side.

Audit is further, of the view that this shows over utilization of USD 5,028,169 as head wise cost distribution in the agreement was different from that reported by WFP in annual report.

Management replied that implementing partner i.e., WFP has procured SNF as per estimated beneficiaries for one year and the amount reported includes closing inventory of the SNF. Details provided by WFP are given as under a target of enrollment of 189,736 beneficiaries was set for pilot phase of the *Ehsaas*

⁶ WFP in certified Financial Report as at 31.03.2021

Nashonuma Project. Based on this target, estimated quantity of 2,769 MT SNF (2,404 MT from BISP funds and 365 MT WFP from WFP funds) including 1,825 MT *Maamta* and 944 MT Wawamum was procured, in advance. The cost of BISP share comes to USD 5.721 million. The same was reported in the financial report. It is also added that out of the procured SNF, 817 MT SNF (452 MT from BISP funds and 365 MT WFP from WFP funds) has been utilized and 1952 MT SNF is available in balance stock.

The reply of the management is not tenable as closing stock was not reported by WFP in its certified financial report as at 31.03.2021 that was submitted to the BISP.

DAC in its meeting held on 28.12.2021 decided to pend the para till provision of break-up of the stock, its cost and the outstanding amount in question in para. Authorities agreed to include the balance amount of para in their financial statements to depict outstanding stock available with WFP before 14.01.2022.

The management has provided information about status of stock (in MT tons and not in grams). However, the second part of the decision of the DAC regarding the disclosure about these funds related to the subject contract in certified financial statements is yet to be provided.

Audit recommends that the decision of DAC may be implemented in letter and spirit.

{Para No.53 of AIR of BISP}

2.4.5 Non-adjustment of savings of 1st year in budget releases of next year - Rs. 415.104 million

Article IV(2) of the agreement between BISP and WFP states that payments by BISP will be made for activities of one year at the commencement of each year.

Article IV(6) of the agreement between BISP and WFP provides that any identifiable interest accrued on the contribution and any residual income derived from WFP's activities financed by the Contribution shall be utilized by WFP in accordance with WFP Regulations and Rules.

BISP signed an agreement for *Ehsaas Nashonuma* with WFP on 28.02.2020 and amendment on 15.06.2021. Total value of the program implementation was Rs. 5,846,382,498. BISP contribution was Rs. 1,599,446,836 for the 1st year.

Audit observed as under:

- i. BISP contributed Rs. 1,599,446,836 as the advance payment of first year-2020.
- ii. The Certified Financial Report of WFP as on 31.03.2021 showed savings of Rs. 415,104,525 (USD 2,515,785*165) at the end of 1st year of contract.

Audit is of the view that BISP management transferred funds to the tune of Rs. 1,946,192,527 as 2nd year's installment to WFP, without adjusting last year's saving amounting to Rs. 415,104,525 in 2nd year's budget.

Audit is further of the view that a total amount of Rs. 415,104,525 was required to be adjusted by BISP from the budget of the 2nd year from WFP.

Management replied that as per Article III(3) of the agreement, WFP will mobilize and contribute USD 1.5 million on a twining basis, as additional financing for the Project's operational and support costs. As per Article IV Payment Schedule, projects funds will be transferred from BISP to WFP in installments, payments by BISP will be made for activities of one year at the commencement of each year and the WFP shall return to BISP all remaining unspent funds within 90 days upon expiration, termination or suspension of this agreement.

The reply is not tenable as contribution for 2nd year was required to be paid after adjusting the balance of 1st year fund released by BISP and available with WFP.

DAC in its meeting held on 28.12.2021 decided to pend the para till provision of detailed revised interim Financial Statement of WFP for reconciliation as of 31.03.2022 and of an outstanding amount of USD 1.5 million.

Audit recommends that the matter may be investigated and additional funds paid to WFP more than the actual requirement may be recovered.

{Para No. 54 of AIR of BISP}

2.4.6 Irregular payment of Cash Transfers to Government employees/pensioners and to their spouses – Rs. 369.636 million

Section 4(a) of BISP Act 2010 provides that the objectives and purposes of the program shall be to enhance the financial capacity of the poor people and their dependent family members.

Federal Cabinet, *inter alia*, approved exclusion of government employee (self) & “government employees’ (spouse)” from Regular BISP UCT Program.

Management of BISP enrolled and served 6.90 million and 6.75 million beneficiaries respectively under Regular BISP, UCT during the Financial year 2020-21.

Audit observed that a total number of 21,041 Government employees & pensioners and their spouses (Grade 1 to Grade 22) were drawing Cash Transfers payments. A total of Rs. 369,636,000 has been disbursed by BISP during the FY 2020-21 to them.

Details are as under.

Rs. in million				
Pool	Self/ Spouse	No. of beneficiaries	Grade Range	Total Amount
<i>Kafalat</i> Programme beneficiaries	Self	231	1-17	5.54
NSER new enrollment	Self	2193	1-22	26.32
<i>Kafalat</i> Programme beneficiaries	Spouse	9531	1-19	228.74
NSER new enrollment	Spouse	9086	1-20	109.03
Total		21041	1-22	369.64

Audit is of the view that payment of Regular BISP UCT to government employees & pensioners and to their spouses is irregular.

Management responded that the observation raised by the audit is not based on facts. The recent data of serving government employees obtained by the audit was not available with BISP at the time of processing beneficiaries, these government employees benefited from the programme. BISP has blocked all mentioned beneficiaries for further benefits. BISP will also write letters to all concerned government departments for the recovery of amount from these employees who benefited from regular *Kafalat*, EEC etc. and requested to initiate legal proceedings.

The reply of management is self-contradictory as BISP is mandated to perform such activity and it says that BISP didn’t have the data yet BISP blocked the employee. However, these employees did get included in the program. The reply is also silent about the status of pensioners.

DAC in its meeting held on 30.12.2021 decided to obtain the details of these government servants from CGA/Provincial governments and other Payment

Offices with request to provide their pay scales and salaries/pension of government servants and pensioners for necessary blockage in the system and further allied actions.

Audit recommends cleansing the database for excluding the government servants (serving, pensioners and their spouses) and recovery may be effected from Government employees/pensioners and their spouses.

{Para No.30 of AIR of BISP}

2.4.7 Non-recovery of penalty from the survey firms due to less deployment of Enumerators – Rs.360.765 million

Clause 18(b) of contract between BISP and survey firms states “for identification of possible violations during the course of implementation, the data against various performance indicators to be provided on Data Collection Support System will be used to auto-calculate deductions, wherever applicable. Deductions shall either be made from the due/subsequent invoice or adjusted from the final payment.”

Clause 18(d) of the contract states that each time staffing shortfall surfaces, the firm will be penalized Rs.1,500 per staff member per day starting with eighth day, since the position is left vacant.

Benazir Income Support Programme management awarded Door to Door Survey to the following survey firms.

Rs. in million			
Sr.No	Name of Survey Firm	Cluster	Contract Cost
01	M/s Aurat Foundation, Islamabad.	1	997.40
02	M/s Sustainable Development Policy Institute (SDPI)	2	1,244.90
03	M/s Sustainable Development Policy Institute (SDPI)	3	1,042.18
04	M/s Aurat Foundation, Islamabad.	5	1,025.02
Total			4,309.51

Audit observed, on sampling basis, in case of June 2021, that the Survey Firms did not deploy the enumerators as per agreement. The detail of enumerators less deployed is as under:

S. No.	Name of Firm	Cluster No.	Enumerators as per Contract	Maximum Enumerators Engaged in a Day	Less Deployed
1	Aurat Foundation	1	3,216	154	3,062
2	SDPI	2	3,108	1,751	1,357
3	SDPI	3	2,580	1,744	836
4	Aurat Foundation	5	3,354	592	2,762
Total					8,017

Audit is of the view that an amount of Rs.360,765,000 (Number of enumerators 8017 x penalty @ 1500/day =12,025,500 x 30 days) is required to be recovered from the survey firms. As the sample data pertains only to the month of June 2021, the management may calculate total penalty for the remaining period.

Management replied that the penalty is to be recovered from subsequent invoices which are yet to be paid to partner firms. Once the coverage is achieved, NSER will recover penalty amount from the last deliverable i.e., project completion report.

DAC in its meeting held on 30.12.2021 decided to pend the para till full recovery of the amount from partner firms.

Audit recommends that the decision of DAC be implemented in letter and spirit.

{Para No.64 of AIR of BISP}

2.4.8 Irregular creation of 882 posts of Compliance Monitors during the period of ban - Rs. 168.345 million

Finance Division vide its O.M. No. 7(1) Exp.IV/2016-430 dated 06.08.2020 imposed ban on creation of new posts except those required for Development Projects and approved by the competent authority for which NOC from Finance Division would be required.

The management of Benazir Income Support Programme, Islamabad created 882 posts of Compliance Monitors at a lump sum package of Rs. 43,000 per month and paid Rs. 168,345,182 during the year 2020-21 to Compliance Monitors who joined their duties.

Audit observed that the posts of Compliance Monitors were created during ban period.

Detail is as under.

		Rs. in million
Sr. No.	Month	Amount of payment
1	February 2021	34.814
2	March 2021	25.555
3	April 2021	32.990
4	May 2021	36.766
5	June 2021	38.221
Total		168.345

Audit is of the view that the creation of post during ban was irregular.

Management replied that institutionalizing of compliance monitoring activity has been initiated as a project and with the approval of BISP Board/Competent forum; 882 - vacancies of Compliance Monitors have been created purely on temporary basis for a period of one year, extendable on yearly basis. In view of the autonomy of the BISP, it did not require approval of any forum, other than its Board, to approve creation of 882-project based posts.

The reply is not relevant because the issue is not the powers of the Board to create posts but creation of posts during ban period.

DAC in its meeting held on 28.12.2021 decided to refer the matter to the BISP Board to appraise it about the creation of posts during the ban period under Austerity Measures as circulated by the Ministry of Finance and to seek Board's guidance in this regard.

Audit recommends that the decision of DAC be implemented in letter and spirit.

{Para No.24 of AIR of BISP}

2.4.9 Irregular enrollment of beneficiaries under NSER not meeting the eligibility criteria of PMT score – Rs. 149.172 million

BISP Board in its 42nd meeting dated 23.10.2020 approved that “All households below or at 29 PMT score in updated NSER will be eligible to receive

BISP UCT and CCTs until the next reassessment of eligibility and next recertification”.

BISP enrolled 2,612,029 new beneficiaries of Regular UCT under NSER during the 2020-21.

Audit observed that 12,431 were ineligible because they did not fulfill the criteria of 29 or less PMT score. These ineligible beneficiaries have been enrolled and an amount of Rs. 149,172,000 was released in their names during FY 2020-21.

Detail is as under.

Rs. in million		
Source	No. of beneficiaries	Amount
Roll out	11,106	113.27
Teacher based	1,325	15.90
Total	12,431	149.17

Audit is of the view that these beneficiaries did not meet the eligibility criteria of PMT score within 29 or less. Therefore, payment of UCT to them was irregular.

The management replied that as per policy and board decision, the PMT as eligibility criteria for regular beneficiaries has increased from 29 to 32. For the data of “Rollout”, there were some beneficiaries made that had PMT more than 37. However, before payment disbursement they were blocked. For the data of “Teacher”, all minimum PMT is less than or equal to 37. There are only 32 beneficiaries exist whose PMT is greater than 32, all of these beneficiaries have been blocked now.

The reply is not based on facts as the criteria were changed in 52nd BISP Board meeting which was held after 30.06.2021 and therefore, not applicable to the audit period till 30.06.2021. Moreover, in 2/3 of the cases mentioned in para, the PMT scores were more than 32.

DAC in its meeting held on 30.12.2021 decided that data of 12,431 beneficiaries may be re-checked/re-run in system and certified by DG Technology till 05.01.2022 under intimation to audit and affect recovery from beneficiaries who are found ineligible.

Audit recommends that, as no further progress was reported by the management till the finalization of this report, responsibility for wrong selection of beneficiaries be fixed besides recovery of objected amount.

{Para No.39 of AIR of BISP}

2.4.10 Irregular up-gradation of posts and paid arrears of Rs. 65.500 million

Para 5(2) of BISP Service Regulations, 2018 states that any matter not expressly provided for in these Regulations, shall be governed by the Rules applicable to the employees of the Federal Government subject to its adoption in the prescribed manner.

Estacode Vol-I Sl. No. 25-B(3)1(i) states that subject to the observance of the parameters the future cases for the up-gradation/re-designation of posts in BS-1 to 19 will be decided by the Finance Division in consultation with the Establishment Division.

The BISP Board, after recommendation of HR Committee, in its 46th meeting approved to re-designate and upgrade the various posts w.e.f. 01.06.2019 and allowed SPS-16 as one time dispensation to the existing incumbents in BISP.

Detail is as under.

Sr. No.	Up-Gradation		
	Nomenclature	From	To
1	Assistant Compliant, Data Entry Assistant, Assistant Media, Field Supervisor, Accounts/Audit Assistant and Assistant Engineer Chiller	SPS-14	SPS-15
2	Receptionist	SPS-11	SPS-15
3	Record Keeper	SPS-09	SPS-11
4	Assistant Record Keeper	SPS-07	SPS-09

Audit observed as under:

- i. BISP Board in its 27th meeting dated 26.09.2016 approved the up-gradation of BISP ministerial posts as per Establishment Division OM dated 10.08.2016 with the advice to complete all codal formalities.
- ii. In 28th BISP Board meeting dated 16.02.2017, it was informed that, a case for up-gradation of the Ministerial post of Assistant & UDC was made provisionally subject to the approval of Finance Division's Regulation Wing who advised that the case be taken up with the Establishment division.

- iii. On 19.01.2017, Establishment Division advised BISP to finalize the instant case in light of provision available in Service Rules or Act.
- iv. BISP Board in its 29th meeting, dated 29.01.2018 advised to pend the case until concurrence to the BISP Service Regulations 2017 received from Finance and Establishment Divisions.
- v. BISP Board was informed in its 46th meeting held on 02.04.2021 that the BISP Employees Service Regulations (BESR-2018) were approved by the BISP Board in its 31st meeting held on 08.03.2019.
- vi. Thereupon, after recommendation of HR Committee the Board of BISP in same meeting approved to upgrade the posts w.e.f. 01.06.2019 and allowed SPS-16 one time dispensation to the existing incumbents in BISP.
- vii. Rs. 65,500,797 was paid to the employees of BISP as arrears on up-gradation dated 04.05.2021 as detailed below:

			Rs. in million
Sr. No.	Cheque No.	Bank	Amount
1	898449/6304	310008-Allied Bank Ltd.	1.218
2	898450/6305	310007-Habib Bank Ltd.	43.949
3	898451/6306	310009-Muslim Commercial Bank	0.401
4	898452/6307	310003-NBP Main Branch Islamabad	15.974
5	898453/6308	310002-United Bank Ltd.	3.959
Total			65.501

Audit is of the view that the BISP Act, 2010 and BISP Service Regulations, 2018 did not contain any provision for upgradation. Therefore, the Board did not have the authority to upgrade the posts. Hence, up-gradation of ministerial posts without the approval of the Finance Division and Establishment Division was irregular and unauthorized.

Management replied that in view of the legal/statutory provisions, up-gradation of posts in BISP falls within the ambit of BISP' own functions and no consultation from Establishment / Finance Division was required for this purpose.

The DAC decided to apprise the BISP Board regarding audit observation and its point of view that up-gradation and one time dispensation are not covered in HR regulation and get necessary guidance/ratification from BISP Board in this regard.

Audit recommends that the decision of DAC be implemented in letter and spirit.

{Para No.11 of AIR of BISP}

2.4.11 Unauthorized payment of under-graduate scholarship program to the children of Government Officers (BS-17 to BS-21) – Rs. 44.935 million

Section 3.2 (d) of Revised Operations & Payment Manual for BISP-HEC of *Ehsaas* Undergraduate Scholarship Project provides that household income (from all sources) threshold set by the Poverty Score Card is equal to or less than Rs. 45,000.

Section 3.10 (a) of Revised Operations & Payment Manual for BISP-HEC of *Ehsaas* Undergraduate Scholarship Project states that the scholarship funds will be recovered from the students by the university if student concealed information about household income/assets etc., which is later disclosed by third party audits/physical verification.

The management of BISP places an amount of Rs 4,800 million (Batch-I) at the disposal of HEC under *Ehsaas* Undergraduate Scholarship Project for onward submission to Higher Education Institutions. The Higher Education Institutions were required to disburse it as scholarships to 50,484 undergraduate students during the FY 2020-21.

Audit observed that HEC awarded scholarship to 473 students who are the children of Government Officers in BS-17-21. An average amount of Rs. 44.935 million (473 x 95000) was paid to such students by Higher Education Institutions during the FY 2020-21.

Detail is given at **Annex-3**.

Audit is of the view that the payment of scholarships to dependents of the government employees was irregular, as household income (from all sources) was equal to or less than Rs. 45,000.

Management replied that HEC will be taking stringent measures of action which including cancellation of *Ehsaas* Undergraduate Scholarship Project of such awardees who are children of Government Officers, serve notices of recovery of amount along with disciplinary action, re-constitutions of Institutional Scholarship Award Committees of the university, disciplinary action against any university

official if identified to be involved and development of data repository at the university level in order to avoid scholarship duplication in future.

The management has accepted the audit contention.

DAC in its meeting held on 30.12.2021 decided to pend the para till verification of the payment of scholarships made only to the wards of the families having income less than Rs. 45,000. DAC directed the HEC authorities to take up the matter with the concerned universities and to get the record verified from the audit authorities within 2 weeks from the audit authorities. Recovery is to be effected till 31.03.2022.

Audit recommends that the decision of DAC be implemented in letter and spirit.

{Para No.56 of AIR of BISP}

2.4.12 Irregular expenditure on construction of 3rd floor - Rs 26.90 million

Regulation 2.2.2 of Islamabad Residual Sectors Zoning (Building Control) Regulations, 2005 provides that no building or structure shall be constructed or any addition/alteration made thereon except (a) with the prior approval of the Authority.

The work of construction of 3rd Floor at BISP F- Block, Pak Secretariat, Islamabad was awarded to PWD with total cost of Rs. 134.52 million and accordingly payment of Rs. 26.90 million was made to PWD.

Audit observed that the prior approval of building plan from Capital Development Authority (CDA) Islamabad was not obtained.

Audit is of the view that Construction of 3rd floor at BISP F-Block, Pak Secretariat, Islamabad was unauthorized.

Management replied that in 2016, BISP sought clarification from the CDA regarding procedure to get BISP HQs building under their supervision for payment of utility bills and repair & maintenance of BISP building. In response, the CDA stated that the F Block, Pak Secretariat where BISP exist has never been maintained by CDA and advised to approach Cabinet Division. Therefore, BISP approached the Cabinet Division who responded that the subject matter may be taken up with M/o Housing and Works. Therefore, the activity in question is carried out by engaging Pak PWD.

The reply is not relevant as it is the issue of construction of additional floor and not of repair and maintenance.

DAC in its meeting held on 30.12.2021 decided to pend the para subject to provision of approval of CDA for original building plan and directed the BISP management to provide the record for audit verification.

Audit recommends that the decision of DAC be implemented in letter and spirit.

{Para No.08 of AIR of BISP}

2.4.13 Payments to ineligible beneficiaries – Rs. 26.15 million

Federal Cabinet vide summary/case no. 1052/47/2019 dated 24.12.2019, *inter alia*, approved the following profiling criteria to exclude the BISP beneficiaries for payment:

- One or more foreign travel by beneficiary or spouse
- Ownership of motor vehicle/ car by beneficiary or a spouse
- Average monthly PTCL/mobile bill of more than Rs. 1,000 (self) for the last 6 months in the name of beneficiary or spouse.
- Three or more family members of beneficiaries having obtained CNIC with executive fee through executive processing

Management of BISP enrolled 6.90 million and 6.75 million beneficiaries have approached the Point of Sales (POS) respectively under Regular BISP CCT and UCT during the Financial year 2020-21.

Audit observed that payments to the tune of Rs. 26,148,000 were made to 2179 ineligible beneficiaries enrolled under new NSER as per provided pool of NADRA, during the FY 2020-21.

Detail is as under:

Sr. No.	Nature of ineligibility	No. of beneficiaries	Rs. in million
			Amount
1	In NADRA foreign travelling pool	292	3.50
2	In NADRA motor vehicle pool	35	0.42
3	Av. monthly PTCL/mobile bill > Rs. 1,000	1317	15.80
4	NADRA executive CNIC data pool	535	6.42
	Total	2179	26.148

Audit is of the view that these payments were made by violating the profiling criteria approved by Federal Cabinet and BISP Board.

Management replied that data shared by BISP has been marked cleared by NADRA during the profiling exercise.

The management has accepted the audit observation.

DAC in its meeting held on 30.12.2021 decided to seek clarification from NADRA and apprise the Board on the performance of NADRA on this issue and effect recovery from NADRA if any payments have been made on the basis of wrong profiling.

Audit recommends that the decision of DAC be implemented in letter and spirit.

{Para No.37 of AIR of BISP}

2.4.14 Irregular payments to undergraduate students by both BISP and Pakistan Bait-ul-Mal – Rs. 17.29 million

Section 3.3 of Revised Operations & Payment Manual for BISP-HEC Undergraduate Scholarship Project states that a student is ineligible for the scholarship if found availing any other scholarship or continuous grant.

Management of BISP provided data of 50,495 undergraduate students of BISP-HEC programme selected under Batch-I during the Financial year 2020-21.

Audit observed that HEC awarded scholarship to 182 ineligible students through institution selection committees of different colleges/universities that were also getting undergraduate scholarships, upto maximum of Rs. 100,000, from Bait-ul-Mal under the same discipline and in the same financial year.

Detail of payments made to students by both BISP and Pakistan Bait-ul-Mal is at **Annex-4**.

Audit is of the view that an amount of Rs. 17.290 million (average basis) was disbursed amongst ineligible students by BISP as they were also beneficiary of scholarships granted by Pakistan Bait-ul-Mal.

Management replied that the objected cases of Pakistan *Bait-ul-Mal* were referred to the concerned HEIs for confirmation of statuses of EUSP awardees availing funding of PBM. As per received responses, 86 students approached directly to PBM, 61 had not availed PBM funding despite being applicant of PBM,

13 cases were cancelled by HEI probe committee and in remaining cases, the amount is either refunded by university/ student or agreed to be refunded. Recovery will be made from those awardees that availed scholarships from both BISP and PBM through the respective universities within a month.

Management has accepted audit point of view.

DAC in its meeting held on 30.12.2021 decided to pend the para till the recovery of the outstanding amount of the duplicate scholarship. BISP authorities were directed to enact recovery of one scholarship duly endorsed by BISP through a certificate and to get it verified from audit. DAC further directed that the audit para amount would be reduced after verification of the recovered amount till 31.03.2022.

Audit has verified the record of only 11 cases, as per the decision of this report and has also reduced the objected amount to that extent. Audit, however, recommends that the decision of DAC in all remaining cases be implemented in letter and spirit.

{Para No.42 of AIR of BISP}

2.4.15 Irregular roaming of devices/geo fencing not observed – Rs. 15.925 million

Clause 1.5 (iv) of the agreement states that the Geo fencing of BVS devices shall be carried out within a radius of 50 meters of the registered location of retailer. Notwithstanding the foregoing, the BAFL shall take measures to ensure that BVS device does not move beyond the registered location of the retailer.

Clause 7(xxi) of contract provides that no roaming of devices shall be allowed. The Bank shall ensure IMEI tagging and geo fencing of the BVS devices. Moreover, General Guidelines of the contract include that restriction on devices mobility through IMEI tagging/geo-fencing. No IDs are shared between Branchless Banking (BB) Agents. Additionally, multiple logins against single Agent ID shall not be allowed. FIs shall also ensure that Agent login is through biometric verification only.

The management of BISP disbursed Cash Transfers amongst beneficiaries of UCT and CCT during the FY 2020-21 through two partner banks i.e., Bank Alfalah and HBL.

Audit observed from the withdrawals record that, in 906 cases, single IMEI/MAC was shared amongst Branchless Banking (BB) agents and geo fencing was not imposed on Franchises/ POS agents.

Moreover, in many cases, one POS/ franchise made transactions from entirely different locations during the FY 2020-21. A total number of 1304 transactions amounting to Rs. 15.925 million, on sample basis, are summarized below, whereas detail of transactions was provided to BISP management.

Franchise ID	GPS Latitude reported during withdrawal transaction (rounded off)	Transaction Count
(0303)-905-3085	33	44
(0303)-905-3085	34	2984
(0311)-970-8350	28	136
(0311)-970-8350	34	1
(0312)-211-0350	31	12
(0312)-211-0350	35	2217
(0313)-337-0691	28	71
(0313)-337-0691	33	1084
(0345)-305-7720	34	4
(0345)-305-7720	35	2570
(0346)-542-9988	24	37
(0346)-542-9988	34	298
(0346)-972-4228	31	130
(0346)-972-4228	32	768
(0347)-886-0436	30	2
(0347)-886-0436	34	1162
1018601	33	65
1018601	35	6
1043505	33	126
1043505	34	72
	Total transactions from different locations	438
	Total Amount involved (438x12,000)	5.256 million

Rs. in million

RANCHISE ID	POS District	DISTRICT GPS	POS Longitude at the time of Transactions	POS Latitude at the time of Transactions	Transactions made	Amount
(0311)-970-8350	Swat	72 Longitude & 34 Latitude	70.10718	28.29823	27	0.552

(0343)-800-0782	Shangla	72 Longitude & 34 Latitude	67.0332	24.95324	15	0.180
(0345)-884-1781	Rawal-pindi	73 Longitude & 33 Latitude	71.89937	34.33948	74	0.900
(0345)-889-1888	Swat	72 Longitude & 34 Latitude	68.11005	25.82303	18	0.348
(0348)-987-7536	Tank	70 Longitude & 32 Latitude	72.10307	35.02646	732	8.689
Totals					866	10.669
Grand Total (5.256 million+10.669 million)					1304	15.925

Audit is of the view that non-imposing of geo-fencing has resulted into roaming of devices i.e., transactions made by POS agents from entirely different locations, as indicated from more than one addresses (Longitude & Latitude) shown against one device during withdrawals, which was held as irregular.

Management replied that since April, 2020, payments under all initiatives of BISP are being disbursed through designated campsites, established in coordination with Provincial Governments as per approved mechanism by NCOG in the wake of Covid-19 and special circumstances. The condition of Geo fencing of BVS devices was applicable on retailer shops only and this condition was not applicable on campsites or cash on wheels as per contractual provision. It is also added here that for facilitation to beneficiaries the device/agent/campsite locations were changed, on and off, on the request/s of BISP field office in coordination with local district administration. Further details against the provided franchisee will be shared after the consultation/investigation with MIS Wing.

The management has accepted Audit point of view as they have agreed to analyze the records.

DAC in its meeting held on 30.12.2021 decided to conduct fact finding analysis strictly according to content of the para and share the report with Audit through BISP Management till 31st March 2022.

Audit recommends that embezzled amount be recovered from persons at fault besides strengthening of relevant controls.

{Para No.49 of AIR of BISP}

2.4.16 Irregular expenditure due to non-approval of building plan/design by CDA- Rs.12.906 million

Metropolitan Corporation Islamabad letter No. MCI/DMA/Admin-2 (1)2021/445 dated 04.01.2021 states that “subject building shall be renovated by BISP. The details of renovations along with estimated cost of such renovation shall be discussed with and approved by Finance Wing, CDA and Directorate of Municipal Administration”.

The management of BISP incurred an expenditure of Rs. 12.906 million on Civil and Electrical work at the Model Tehsil Office at G-7 (One Window Center, *Aam Sarai*), Islamabad.

Audit observed that the renovation works were carried out without the approval of Finance Wing, CDA and Directorate of Municipal Administration.

Audit is of the view that carrying out of renovation works without the approval of Finance Wing, CDA and Directorate of Municipal Administration was irregular.

The management replied that to establish “One Window Center” BISP hired a building “*Aam Sarai*”, Sector, G-7, Islamabad which was under administrative control of Metropolitan Corporation Islamabad (MCI). The structure of the building was already constructed, BISP just carried out its renovations/furniture & fixture works as per requirements in order to operationalize BISP’s functions.

The management has accepted the fact that they did carryout the renovation works, however, no proof of approval by Finance Wing, CDA and Directorate of Municipal Administration was available with BISP.

DAC in its meeting held on 28.12.2021 decided to pend the para subject to required approval from the CDA & MCA Finance wing till 14.01.2022.

Audit recommends that the approval of Finance Wing, CDA and Directorate of Municipal Administration be sought otherwise responsibility may be fixed for the irregularity.

{Para No.05 of AIR of BISP}

2.4.17 Withdrawals from the accounts of dead beneficiaries– Rs. 10.246 million

Para 9(vii) of UCT payment generation parameters states that no installment is to be generated for beneficiaries marked as dead

The management of BISP disbursed Cash Transfers during the FY 2020-21 through two partner banks i.e., Bank Alfalah and HBL.

Audit observed that many beneficiaries were either marked dead in Payment Complaint Management System or reported by NADRA as dead but still the amount to the tune of Rs. 10.246 million has been withdrawn from such beneficiaries' accounts during FY 2020-21.

Detail is as under.

Rs. in million

Particulars	No. of transactions	Amount	Other Remarks
From BISP dead Pool (amount withdrawn after inserted as dead in BISP-MIS)	30	0.353	In most cases, the insertion stamp date was missing, which needs clarification
From NADRA dead Pool	738	8.856	180K dead pool received from NADRA but Date of Death not provided with individual cases
*SLIC beneficiaries	06	0.051	The nominees of dead beneficiaries received 100,000 each during 2013-14 as Insured amount from SLIC
Pakistan Post	68	0.987	Reported as dead by Post man in 2018 delivery status report of Money Order
Total	842	10.246	

Audit is of the view that the above mentioned amount was withdrawn though the use of fake biometric, which needs to be recovered and investigated to fix responsibility.

The management replied that the payment was not made to the dead beneficiaries. The summary of data analysis is attached as follows:

Particulars	No. of transactions	Other Remarks
From BISP dead Pool	30	UCT Payment Generation not found since 01.07.2019. The data of enrollment was shared with banks in Nov-2019. At that time these CNICs were active for payment.
From NADRA dead Pool	738	UCT Payment is not generated after blocking is performed on center. The data of enrollment was shared with banks in Nov-2019. At that time these CNICs were active for payment.
*SLIC beneficiaries	6	The mentioned beneficiaries were still active in system. The request has been shared with CT wing to review, analyze and mark as dead these beneficiaries so further payments will not be generated. CT wing has confirmed that mentioned beneficiaries have been blocked. The matter will undergo forensic investigation.
Pakistan Post	68	

The management has agreed to the audit observation and agreed for forensic investigation.

DAC in its meeting held on 30.12.2021 decided to pend the para till finalization of a fact findings report regarding the contents of this para through Director M&E (BISP) and to share the said report with audit authorities till 31.03.2022.

Audit recommends that the matter may be investigated for fixation of responsibility against person(s) at fault and besides effecting the recovery thereof.

{Para No.35 of AIR of BISP}

2.4.18 Unauthorized change in PMT scores of the beneficiaries under new NSER survey recalculated in the FY 2020-21

BISP Board in its 42nd meeting dated 23.10.2021 approved that “All households below or at 29 PMT score in updated NSER will be eligible to receive BISP UCT and CCTs until the next reassessment of eligibility and next recertification”.

The management of BISP provided to audit the total PMT scores of the following households during the FYs 2019-20 & 2020-21.

Particulars (NSER)	Upto June 2020	Upto June 2021
PMT NSER (Total)	13,602,487	-
PMT (Pilot) complete	-	1,285,105
PMT (Roll Out) complete	-	9,806,177
PMT (Teacher Model) upto 37	-	2,842,960

Audit observed that PMT NSER scores of households calculated earlier (upto June 2020), under the new survey, were changed/re-calculated during the FY 2020-21.

Audit is of the view that scores were changed without any approval of competent authority. 147,017 beneficiaries who were not eligible earlier on the basis of original scores (provided during FY 2019-2020) have now become eligible for enrollment in regular program after re-run/ recalculation of PMT scores.

Audit is, further, of the view that recalculation of survey scores has resulted into change in the status of beneficiaries who according to the revised calculation of scores were no more eligible for *Ehsaas Kafalat* Program, as their PMT scores became greater than eligibility threshold of 29.

The management replied that the PMT was not re-run/ re-calculated. The PMT formula was executed according to set of SOPs. The PMT calculation is an automated process, and there is no possibility for changing the PMT, unless there is change in weights of any specific variable. They were analyzing all 147,017 records provided by auditor. As per policy and board decision, the PMT as eligibility criteria for regular beneficiaries has increased from 29 to 32. Also, there are beneficiaries created up to 37 PMT for which disability has been verified from NSER and NADRA data. And the PMT for EEC-2 beneficiaries is up to 37 PMT.

The management has accepted Audit point of view as they have agreed to analyze all 147,017 records.

DAC in its meeting held on 30.12.2021 decided to conduct fact finding report, analyze the data and share the results with audit by 05.01.2022.

The management has conducted the fact finding, in which it was stated that on the basis of comparison of the given sources of PMT values, the committee confirms the variation. However, based on the clarification given by the Technology Wing, the approved PMT formula was not changed or recalculated, rather the updated PMT score was the result of unifying and developing the correct address library. Further based on the discussions and a review of documentation, it is also concluded that no *mala fide* was involved and no fresh approval of the competent forum was required.

Audit is of the view that the management of BISP has accepted the audit Para. Audit is still of the opinion that the approval of competent forum was required as change/variation in the PMT scores did take place as ascertained by the Fact Finding. The PMT score is the primary basis for selection of beneficiaries under *Ehsaas Kafalat* Programme. The change in PMT scores resulted in inclusion of new beneficiaries and exclusion of already registered beneficiaries as observed by audit in this para.

Audit recommends that the matter be placed before the Board, along with audit's assertions, and a third party independent inquiry be got conducted.

{Para No.46 of AIR of BISP}

2.4.19 Un-authentic withdrawals of cash transfers out of districts/ province

Clause 4(2)(c) of the contracts with banks provides that FI shall ensure system based (geo fencing/IMEI tagging of agent BVS device) restrictions for all beneficiaries, to restrict out of district cash withdrawal or fund transfer.

Clause 4(2)(d) further provides that, in case of a beneficiary who is not within her registered district, visits any BVS Agent to withdraw cash or fund transfer, the system shall identify the out of district beneficiary at the time of biometric and display the error message 'to visit the BVS enabled branch or BVS ATM of the FI' or as per BISP's guidelines.

The management of BISP disbursed an amount of Rs 132,423 million amongst beneficiaries of UCT and CCT during the FY 2020-21 through two partner banks i.e., Bank Alfalah and HBL.

Audit observed that withdrawals of Cash Transfers were shown from out of province/ districts. 25 POS agents were involved in out of districts withdrawals of Cash Transfers ranges from beneficiaries belonging to 51-79 districts.

Detail is as under.

Rs. in million			
POS District	Franchise ID	Total Bene. Districts withdrawals	Amount
Abbottabad	106430	51	4.440
Bahawalpur	97141	51	2.304
Faisalabad	2440	62	50.725
Faisalabad	45092	52	7.392
Gujranwala	81335	54	5.652
Gujrat	83377	57	3.027
Hyderabad	77203	62	15.782
Hyderabad	44261	54	11.113
Jamshoro	123121	52	5.628
Jamshoro	121335	51	7.801
Karachi East	43829	79	21.682
Karachi East	127156	51	4.884
Karachi West	122037	74	11.033
Kasur	44666	52	10.007
Lasbela	89156	58	5.274
Lasbela	54279	55	4.884
Lasbela	125962	51	2.952
Quetta	47178	75	5.856
Quetta	116345	63	3.688

Quetta	124535	63	27.296
Quetta	120020	62	2.964
Quetta	44060	51	14.328
Rawalpindi	63205	51	5.213
Sheikhupura	91082	51	10.837
Sialkot	116262	57	5.196
Total			249.957

Audit is of the view that out of district withdrawals of Cash Transfers by one POS agent of beneficiaries belonging to 51-79 districts was held as irregular and needs proper investigation.

Management replied that the detailed response will be submitted later as it requires thorough analysis and verification of all these transactions in consultation with BISP field offices and Banks.

DAC in its meeting held on 30.12.2021 decided to carryout study on the sample drawn by audit and share the results with Audit by 31.03.2022.

Audit recommends that the matter may be studied and amount of fake biometric be recovered besides strict action against the person(s) at fault.

{Para No.50 of AIR of BISP}

2.4.20 Irregular representation of ex-officio members in BISP Board meetings

Section 5 (4) of BISP, Act 2010, the member of the board shall be appointed from amongst Government, non-governmental organizations and technical experts who have relevance to the purposes of the programme having such qualifications and experience as may be determined by the Federal Government by notification in the official gazette for a term of three years. The members shall be appointed from Government and non-governmental organizations with equal representation.

The President of Pakistan vide Finance Division Notification dated 05.12.2018 and dated 29.12.2020 has approved following ex-officio members of BISP Board with immediate effect for a tenure of three years.

- i. Chairperson BISP -Ex-Officio
- ii. Secretary BISP -Ex -Officio
- iii. Secretary/Additional Secretary, Finance Division -Ex-Officio
- iv. Secretary/Additional Secretary, Economic Affairs Division -Ex-Officio
- v. Secretary/Additional Secretary, Poverty Alleviation and Social Safety Division Ex-Officio

vi. Chairman, NADRA -Ex-Officio

Audit observed that proper representation of ex-officio members was not observed in 40th to 50th Board meetings conducted during the year 2020-21 as under:

- a. Secretary/Additional Secretary, Economic Affairs Division Ex-Officio did not attend any board meeting (Deputy Secretary and Section Officer of EAD attended meetings on their behalf)
- b. Chairman NADRA did not attend any Board meeting instead Project Director *Ehsaas* Program attended the meetings on his behalf which is also conflict of Interest, as he signed contracts of different services offered by NADRA on its behalf.
- c. Secretary/Additional Secretary, Finance Division attended only 06 meetings out of 11 meetings (Deputy Secretary attended meeting on their behalf).

Management replied that proper representation of ex-officio members was observed in all Board meetings (40th to 50th). The Section 5(4) of BISP Act, 2010 is silent regarding participation of ex-officio members in person or through representative. The nominated representative(s) participate in Board meeting as ex-officio members by virtue of their high level office(s) are engaged in other official engagements. Deputy Secretary and Section Officer, EAD attend Board's meeting(s) as a nominated representative on the behalf of Secretary/Additional Secretary, Economic Affairs Division. Project Director *Ehsaas* Program as a representative of Chairman, NADRA attended Board's meeting on his behalf while declaring 'No Conflict of Interest' statement in response to Chairperson's query prior to initiating formal proceeding on agenda items of every meeting of BISP Board.

The management has accepted the contention of Audit.

DAC in its meeting held on 30.12.2021 decided to apprise BISP Board about audit observation and request the board that ex-officio members may personally attend the Board meetings.

Audit recommends that attendance of statutory ex-officio Board members be ensured.

{Para No.57 of AIR of BISP}

2.4.21 Non-monitoring of performance of the Operation Review (OR) Firm by BISP's NSER Wing due to non-provision of data to BISP Server

Clause-E.1.2.2 (Process Evaluation Tools) of the Contract with Operation Review (OR) firm provides that the OR firm will develop monitoring tools required to observe and record community perceptions and evaluate efficacy of the communication and social mobilization campaigns of the survey firms. The OR firm will create the android application of the tools. The application should be designed to be compatible with the requirements of BISP (these requirements will be shared following the award of contract). The application will be reviewed and approved by BISP before it becomes effective for implementation. The OR firm will be required to send data to BISP server on regular basis after which the same will be made available on the dashboard (to be provided by BISP) for review and analysis of the data to be conducted by OR.

Benazir Income Support Programme and M/s Innovative Development Strategies (Pvt) Ltd., Islamabad both entered into Contract vide No.NSER/RFP/16/013/OR on 21.06.2018 for monitoring Cluster-I to VIII at agreed Contract Price of Rs.897,272,806.

Audit observed that the NSER Wing of the BISP has no access to monitor the performance of the OR Firm on regular basis. Audit further observed that the responsibility of the OR Firm was to send data to BISP server on regular basis after which the same will be made available on the dashboard (to be provided by BISP) for review and analysis of the data to be conducted by the OR Firm.

Audit is of the view that non-monitoring of performance of the OR Firm occurred due to non-adherence to the contractual provisions and inadequate implementation of technical and internal controls.

Management replied that the OR firm has submitted process evaluation reports and spot check reports as per deliverable plan. Data collected during process evaluation and spot check was submitted to BISP in CDs because BISP was unable to provide the data hosting platform to Third party firm. The third party has now itself developed dashboard. The impression that the third party work is not monitored is totally deduced from the fact that the data hosting was not provided. Moreover, all the data collected by OR firm was available to BISP in form of reports which was dully checked by BISP hence the impression of not monitoring OR work

is incorrect. Further, all the collected information is available now on the server and dashboard along with GIS coordinates.

The reply is not tenable as BISP has accepted the audit point of view that the OR firm was required to send data to BISP server on regular basis to made available on the dashboard (to be provided by BISP) for review and analysis which was not done.

DAC in its meeting held on 30.12.2021 decided to pend the para for fact finding report about the whole matter through Director M&E and to share this report with audit till 14.01.2022.

Audit recommends investigating the matter for fixing responsibility against the persons at fault.

{Para No.61 of AIR of BISP}

2.4.22 Non-conduct of re-survey by firms due to more than 20% coverage error

Clause-E.4 of the Contract with survey firms provides that the results of spot checks exceeding the acceptable thresholds of “household coverage” and “data quality” will be accepted and the remainder will be subject to different penalties, including (i) specific percentage deductions from the contractual amounts of, and (ii) resurvey in the respective blocks by the survey firms. The abnormal results will lead to the resurvey and the resultant costs will be borne by the respective survey firms not by BISP. Resurvey will be conducted in the entire block (tehsil) if the survey coverage and/or data quality related error is greater than 20%.

M/s Innovative Development Strategies (OR Firm) submitted three (03) Spot Check Reports for the following clusters to the NSER Wing detail as under:-

Sr.No.	Name of Survey Firm	Cluster	Letter No	Date
01	M/s Aurat Foundation	1A	No.IDS/NSER/PPC103/2021	05.03.2021
02	M/s RSPN	6	No.IDS/NSER/PPXR/2021	25.03.2021
03	M/s RSPN	7	No.IDS/NSER/PP45/2021	18.01.2021

Audit observed that the Survey Firms did not conduct resurvey of the 50 blocks and the BISP management did not make the efforts for re-survey against the blocks pointed out by the M/s Innovative Development Strategies (OR Firm).

Audit is of the view that non-conduct of resurvey occurred due to non-adherence to the contractual provision.

Management replied that NSER is not paying the partner firm for blocks with above 20% coverage or content error, hence NSER is not requiring partner firms to resurvey such blocks. The missed households with erroneous data have the opportunity to visit *Ehsaas* Registration Centers already established across Pakistan at tehsil levels to ensure 100% carpet coverage.

The reply is not tenable as no proof of non-payment was provided to audit.

DAC in its meeting held on 30.12.2021 decided to pend the para for verification of the related record for non-payment to partner firms for discrepant blocks.

Audit recommends fixing responsibility against the persons at fault.

{Para No.63 of AIR of BISP}

2nd Phase of Ehsaas Emergency Cash

2.4.23 Undue favour to banks by excess release of funds during 2nd phase of Ehsaas Emergency – Rs. 7.688 billion

ECC of the Cabinet and BISP Board approved the 2nd phase of *Ehsaas* Emergency Cash on 26.05.2021 and 04.06.2021 respectively to provide one time Emergency Cash @ Rs.12,000 to 4 million beneficiaries having PMT scores between 29-37 range.

Para 6.3.1 of contracts signed between BISP and the banks stated that:

- a. Initially, BISP shall provide funds to the Bank equivalent to 20% of total case load (eligible beneficiaries with valid CNIC whose bank accounts are required to be opened/activated) in the allocated Cluster of the Bank.
- b. If the funds are utilized before ten (10) days as per data reported by the Bank to BISP MIS, BISP on the request of Bank shall provide additional funds equivalent to 20% of total case load.
- c. Subsequent funds shall be provided based on the last ten (10) days average of LMA account activation proportionate to future fifteen (15) days requirement.

BISP selected 2,957,764 beneficiaries for 2nd phase of *Ehsaas* Emergency Cash upto 30.06.2021 and total case load/funds to be released was Rs. 35.493 billion @ Rs.12,000 per beneficiary.

Audit observed as under:

- i. An amount to Rs. 28.984 billion (82% of case load) in total was released to the partner banks for 2nd phase of Emergency Cash Transfer during the period from 14th to 30th June, 2021
- ii. An amount of Rs. 7.688 billion (20% of case load) was excess released up to 30.06.2021, as it was more than the case load of operational funds.
- iii. An amount of Rs. 13.880 billion (40% of case load) of 2nd phase of Emergency Cash Transfer remained unutilized with banks as on 30.06.2021.

Detail is as under:

Rs. in million		
Name of Bank	Cluster	Amount with banks as on 30.06.2021
HBL	2	7,983.17
HBL	3	3,652.47
Bank Alfalah Ltd.	1	2,244.12
Total Funds available with banks		13,879.76

Audit is of the view that an effort to prevent the lapse of funds caused a release of more than 60% of case load up to 30.06.2021, which resulted in extension of undue favour to banks.

Management replied that as for the observation related to release of advance/operational funds of Rs. 28.984 billion to banks during 14th to 30th June, 2021 for enrollment of EEC-2 beneficiaries, it is apprised that as per record, BISP released Rs. 21.14 billion as advance/operational funds to banks from 11th to 30th June, 2021 for enrollment of EEC-2 beneficiaries. Out of these, an amount of Rs. 10.63 billion was utilized for enrollment of 886,031 beneficiaries till 30th June, 2021. Thus, the remaining balance with banks was Rs. 10.5 billion on 30th June, 2021. It is pertinent to mention that till 30th June, 2021, data of 2,410,229 beneficiaries was identified out of which 886,031 beneficiaries were enrolled/disbursed till 30th June, 2021. Out of remaining 1,524,198 beneficiaries,

the balance advance funds of Rs. 10.5 billion were sufficient for only 875,709 beneficiaries.

It is also highlighted that after the start of new financial year, the first tranche of budgetary allocations is usually received from Finance Division after two to three weeks. In order to keep the enrollment/disbursement process continued during first two to three weeks of July, it is necessary that sufficient funds are available with the banks during these days. Moreover, it was anticipated that few more batches of eligible beneficiaries will also become available in July, 2021 which will increase the turnout of beneficiaries at disbursement points and resultantly the advance funds available with the banks would be utilized before receipt of tranche from Finance Division. Keeping in view these facts and in the best interest to keep the operations continued, BISP released some additional advance funds to banks during last days of June, 2021.

To cover this change in procedures for release of advance funds to beneficiaries, an addendum to the contract is being signed with the banks which will define procedures for release of advance funds under all new initiatives.

The management has accepted the audit contention that additional advance funds were released to banks during last days of June, 2021 and efforts were made to avoid lapse of fund.

DAC meeting was not convened by the PAO.

Audit recommends that matter may be investigated to fix responsibility.

{Para No.36 of AIR of BISP}

2.4.24 PMT scores of beneficiaries enrolled under ECC 2nd phase are more than prescribed threshold of eligibility/poverty line–Rs. 80.508 million

Para 3(ii) of summary of 2nd phase of ECC duly approved by Federal Cabinet stated that “4 million additional beneficiaries will be identified through ongoing NSER survey by using higher eligibility threshold while remaining within the national poverty line”.

The BISP Board in its 48th Meeting dated 04.06.2021 approved the eligibility threshold of PMT score between 29.01 to 37 under ongoing NSER survey. Further, the upper PMT will be locked where the desired target i.e., 4 million will be achieved within given PMT range. Number of 4 million to be reached on first come first basis.

BISP identified 2,957,764 beneficiaries upto 30.06.2021 for 2nd phase of *Ehsaas* Emergency Cash.

Audit observed that (the lowest score of) total number of 6,709 beneficiaries was found above the threshold level of national poverty of 37 approved by Federal Cabinet and accordingly fixed by the BISP Board. An amount of Rs. 80.508 million was released to banks against them (the detail was provided to the management in soft form).

Audit is of the view that the release of Rs. 80.508 million to ineligible beneficiaries was irregular hence recoverable.

Management replied that the PMT for EEC-2 beneficiaries is up to 37 PMT. The data of 6,709 have been analyzed and PMT was found greater than 37 against 33 records only and after disbursement only few took out payment. Currently, all beneficiaries with ineligible PMT scores have been blocked.

The reply is not tenable as no relevant record in support of management response has been produced.

DAC in its meeting held on 30.12.2021 decided that data of beneficiaries may be re-checked/re-run and certified by DG Technology till 05.01.2022 under intimation to audit and recovery may be effected from beneficiaries who are found ineligible.

Audit recommends that responsibility for wrong selection of beneficiaries be fixed besides recovery of objected amount.

{Para No.45 of AIR of BISP}

2.4.25 Irregular payment of EEC Phase-II to those who are likely to receive assistance under regular program within next 6 months – Rs 67 million

Para no. 10 of summary approved by Cabinet dated 26.05.2021 regarding launching of 2nd phase of *Ehsaas* Emergency Cash provides that, in order to maximize the overall welfare impact of the proposed emergency cash support, BISP may ensure that it is provided to person/families other than those who are already receiving assistance under the regular *Ehsaas* programme or likely to receive it within a period of six months of receiving the emergency cash transfer.

BISP identified 2,957,764 beneficiaries upto 30.06.2021 for 2nd phase of *Ehsaas* Emergency Cash.

Audit observed that BISP paid an amount of Rs. 67.008 million as Ehsaas Emergency Cash to 5,584 beneficiaries whose PMT scores were within the eligible threshold of ≤ 29 and were either already receiving assistance under the regular *Ehsaas* programme or were likely to receive it within a period of six months (of approval of the Federal Cabinet).

Audit is of the opinion that these beneficiaries received the cash transfers because of change in the PMT scores which occurred due to unauthorized re-run of PMT formula by BISP management.

Management replied that this is not the case of PMT re-run/re-calculation. All are linked to multiple surveys of household data in system. All minimum PMT is less than or equal to 37. Either they are *Ehsaas Kafalat* beneficiary or *Ehsaas* Emergency Cash Program-II. The analysis of Minimum and Maximum PMT is attached. Minutes of 50th Board Meeting for considering lowest PMT in case of multiple surveys have been attached.

The reply is not tenable as it was the violation of decision of Federal Cabinet.

DAC meeting was not convened by the PAO.

Audit recommends that the matter of change in the PMT scores of beneficiaries may be investigated and responsibility for payment to ineligible beneficiaries be fixed.

{Para No.40 of AIR of BISP}

2.4.26 Irregular payment of Cash Transfers to Government employees/pensioners and to their spouses – Rs. 146.784 million

Section 4(a) of BISP Act 2010 provides that the objectives and purposes of the program shall be to enhance the financial capacity of the poor people and their dependent family members.

Federal Cabinet, *inter alia*, approved exclusion of government employee (self) & government employees' (spouse) from Regular BISP UCT Program.

Management of BISP enrolled 2,957,764 beneficiaries under EEC Phase-II during the Financial year 2020-21.

Audit observed that a total number of 12,232 Government employees & pensioners and their spouses (Grade 1 to Grade 20) were drawing Cash Transfers

payments. A total of Rs. 146.784 million has been disbursed by BISP during the FY 2020-21 to them.

Details are as under:

				Rs. in million
Pool	Self/ Spouse	No. of beneficiaries	Grade Range	Total Amount
EEC-II	Self	2,631	1-19	31.572
ECC-II	Spouse	9,601	1-20	115.212
Total		12,232	1-20	146.784

Audit is of the view that payment of EEC Phase-II to government employees & pensioners and to their spouses is irregular.

Management responded that the observation raised by the audit is not based on facts. The recent data of serving government employees obtained by the audit was not available with BISP at the time of processing beneficiaries, these government employees benefited from the programme. BISP has blocked all mentioned beneficiaries for further benefits. BISP will also write letters to all concerned government departments for the recovery of amount from these employees who benefited from regular *Kafalat*, EEC etc. and requested to initiate legal proceedings.

The reply of management is self-contradictory, as BISP is mandated to perform such activity and it says that BISP didn't have the data yet BISP blocked the employee. However, these employees did get included in the program. The reply is also silent about the status of pensioners.

DAC in its meeting held on 30.12.2021 decided to obtain the details of these government servants from CGA/Provincial governments and other Payment Offices with request to provide their pay scales and salaries/pension of government servants and pensioners for necessary blockage in the system and further allied actions.

Audit recommends cleansing the database for excluding the government servants (serving, pensioners and their spouses) and recovery may be effected from Government employees/pensioners and their spouses.

{Para No.30 of AIR of BISP}

2.4.27 Payments to ineligible beneficiaries – Rs. 14.792 million

Federal Cabinet vide summary/case no. 1052/47/2019 dated 24.12.2019, *inter alia*, approved the following profiling criteria to exclude the BISP beneficiaries for payment:

- One or more foreign travel by beneficiary or spouse
- Ownership of motor vehicle/ car by beneficiary or a spouse
- Average monthly PTCL/mobile bill of more than Rs. 1,000 (self) for the last 6 months in the name of beneficiary or spouse.
- Three or more family members of beneficiaries having obtained CNIC with executive fee through executive processing

Management of BISP identified 2,957,764 beneficiaries under *Ehsaas* Emergency Cash (EEC) Phase-II during the Financial year 2020-21.

Audit observed that payment to the tune of Rs. 14,792,000 was made to 1,233 ineligible beneficiaries enrolled under new NSER as per provided pool of NADRA, during the FY 2020-21.

Detail is as under:

Rs. in million			
Sr. No.	Nature of ineligibility	No. of beneficiaries	Amount
1	In NADRA foreign travelling pool	475	5.70
2	In NADRA motor vehicle pool	37	0.44
3	Av. monthly PTCL/mobile bill > Rs. 1,000	44	0.528
4	NADRA executive CNIC data pool	677	8.124
	Total	1,233	14.792

Audit is of the view that the payment was made to ineligible beneficiaries under *Ehsaas* Emergency Cash (EEC) Phase-II by violating the profiling criteria approved by Federal Cabinet and BISP Board.

Management replied that data shared by BISP has been marked cleared by NADRA during the profiling exercise.

DAC in its meeting held on 30.12.2021, in similar para, decided to seek clarification from NADRA and apprise the Board on the performance of NADRA on this issue and effect recovery from NADRA if any payments have been made on the basis of wrong profiling.

Audit recommends that the decision of DAC be implemented in letter and spirit.

{Para No.37 of AIR of BISP}

2.4.28 Target of 4 million of 2nd phase of ECC not achieved by BISP

Para 3(ii) of summary of 2nd phase of ECC duly approved by Federal Cabinet, “4 million additional beneficiaries will be identified through ongoing NSER survey by using higher eligibility threshold while remaining within the national poverty line. These 4 million beneficiaries will also be provided one-time emergency cash assistance of Rs. 12,000 per beneficiary”.

BISP selected 2,957,764 beneficiaries for 2nd phase of *Ehsaas* Emergency Cash upto 30.06.2021.

Audit observed that BISP was unable to achieve the provided target of 4 million beneficiaries. Only 2.96 million beneficiaries have been enrolled under the program, out of which only 2.169 beneficiaries have received emergency cash assistance under 2nd phase of ECC (till close of audit on 21.09.2021).

Audit is of the view that the irregularity occurred due to delay in completion of new survey.

Management replied that as per data extracted from the database, more than five million beneficiaries were identified falling within the approved PMT score. However, only around three million beneficiaries had valid CNICs at that time and their data was shared with the banks for enrollment/disbursement. CNICs of remaining two million beneficiaries were not available in the database. Therefore, their data was shared with NADRA for identification of their CNICs from family tree. These beneficiaries were also being referred to *Ehsaas* Registration Centers established by NADRA where they can update their CNICs in BISP database. BISP is putting all efforts to include more beneficiaries from the pool of pending beneficiaries (without CNICs) as well as from other sources.

It is also opined that observations related to non-achievements of targets are usually highlighted in Performance Audits and not in Financial Audits. Moreover, it is not possible to achieve 100 % target under any program especially under such a large program and that too in an emergency situation.

The management has accepted that it was unable to achieve target set by the Federal Cabinet. Further, under Article 170 of the Constitution of Islamic Republic

of Pakistan, 1973 it is the Auditor General of Pakistan, who determines the nature and extent of any audit.

DAC meeting was not convened by the PAO.

Audit recommends that the matter be intimated to Federal Cabinet besides fixing the responsibility for non-achievement of targets.

{Para No.40 of AIR of BISP}

CHAPTER 3

PAKISTAN BAIT-UL-MAL

3.1 Introduction

A. Pakistan Bait-ul-Mal (a welfare fund) established in 1992 by PBM Act, 1991 (amended 2002 & 2016) under the umbrella of Ministry of Social Welfare & Special Education. The mission of the PBM is to provide social protection to the poor and marginalized segments of the society. All the programs of Pakistan Bait-ul-Mal are funded through “Grant-in-Aid” provided by Government of Pakistan. The Pakistan Bait-ul-Mal is administered by the Board which is constituted by the Federal Government. All administrative and financial powers under the Act are exercised by the Managing Director who is appointed by the Federal Government.

According to Section 4 of PBM Act, 1991, the money in the Bait-ul-Mal shall be utilized for the following purposes:

- Provide financial assistance to destitute and needy widows, orphans, invalid, infirm and other needy persons;
- Rendering help for rehabilitation of the persons specified in clause (a) in various professions or vocations;
- Provide assistance to children of the deserving persons for educational pursuits;
- Provide residential accommodation and necessary facilities to the deserving persons;
- Provide free medical treatment to indigent sick persons and set up free hospitals, poor houses and rehabilitation centers and give financial aid to charitable institutions, including industrial homes and other educational institutions established specially for poor and needy;
- Provide stipends to educated youth during training before their employment in jobs;
- Provide stipends and financial assistance to brilliant but poor students who cannot afford to acquire higher technical or medical education abroad for lack of money;
- Sponsor and promote self-employment scheme; and
- Any other purpose approved by the Board having regard to the aims and objects of the Bait-ul-Mal.

B. Comments on Budget & Accounts (Variance Analysis)

Statement of Accounts of Bait-ul-Mal Fund for the year 2020-21 was as under:

Rs. in million	
Particulars	Amount
Total Budget of PBM 2020-21	6,796.194
Total Disbursements	6,796.194
Balance (Lapsed)	Nil

Budget of Formations Audited:

Rs. in million			
Sr. No.	Name of Formation	Receipts/ Budget	Expenditure
1	PBM HQ Islamabad	1,378.470	1378.470
2	PBM Regional Office ICT	546.608	546.608
3	PBM Regional Office Gilgit Baltistan	151.198	151.198
4	PIMS, Islamabad	769.628	644.156
5	FGHS Islamabad (FYs 2019-21)	30.273	19.333
6	Nishtar Hospital Multan (FYs 2019-21)	202.626	94.778
7	Institute of Kidney Disease Peshawar	1.370	0.458
8	Khyber Teaching Hospital Peshawar	42.900	15.721
9	Mayo Hospital Lahore (FYs 2019-21)	109.434	84.072
10	Allied Hospital Faisalabad (FYs 2018-21)	57.564	57.564
11	DHQ Hospital Faisalabad, (FYs 2018-21)	3.370	3.370
12	JPMC Hospital Karachi, (FYs 2016-21)	409.463	409.463
13	Civil Hospital Karachi, (FY 2016-21)	75.450	75.450
Total		3,778.354	3,480.639

C. Sectoral analysis on the achievements against targets agreed under MTBF

The performance indicators, targets and achievements for the FY 2020-21 by PBM is tabulated below:

Output	Selected performance indicators	Targets	Achievement
Provision of financial assistance related to health and education through Individual Financial Assistance	Number of beneficiaries of individual financial assistance general	3,800	5,397
	Number of beneficiaries of individual financial assistance medical	30,000	23,268
	Number of beneficiaries of individual financial assistance education	5,500	6,755

Table: Audit Profile of Pakistan Bait-ul-Mal

Rs. in million				
Sr. No.	Description	Total	Audited	Expenditure audited FY 2020-21
1	Formations	121	13	3,480.639
2	Assignment Account (excluding FAP)	09	03	2,076.276
3	PBM Hospitals	112	10	1,404.363

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 1,567.648 million were raised as a result of this audit. This amount does not include any recoverable amount. Summary of audit observations classified by nature is as under:

Rs. in million		
Sr. No.	Classification	Amount
1	Irregularities	250.553
A	HR/ Employees related irregularities	404.080
B	Procurement related irregularities	893.340
2	Value for money and service delivery issue	-
3	Others	19.675

3.3 Brief comments on the status of compliance with PAC Directives

Year of AR	No. of Actionable points	Compliance	Non-compliance	% Compliance
1993-94	9	8	1	89
1997-98	8	7	1	88
2000-01	1	0	1	0
2003-04	2	0	2	0
2006-07	5	3	2	60
2007-08	3	0	3	0
2009-10	11	7	4	64
2010-11	16	1	15	6
2015-16	10	0	0	-
2016-17	3	0	3	-
2019-20	PAC not held	-	-	-
2020-21	PAC not held	-	-	-

3.4 AUDIT PARAS

Non-production of record

3.4.1 Non-production of record

Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 states that "the Officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition."

The management of Pakistan Bait-ul-Mal, Regional Office, ICT Islamabad was requested for provision of record relating to the appointment of staff for *Panagha* but no record was produced to audit.

Moreover, the managements of Pakistan Bait-ul-Mal Headquarters, Islamabad and Pakistan Bait-ul-Mal, Regional Office, Gilgit Baltistan were requested for provision of following record, but no record was produced to audit.

Detail is as under.

Head Office	Regional Office Gilgit Baltistan
i. Financial Statements for the Year 2020-21 i.e (Trial Balances, Income & Expenditure accounts, Balance Sheet etc.)	i. Vouchers of all expenditure for the financial years 2018-2020.
ii. Internal Audit Plan, Tour Programme and Internal Audit Reports for the year 2019-20 & 2020-21	ii. Pay roll for the year the financial years 2018-20 in soft and hard
iii. Soft copy of assignment account for the year 2020-21 (in Excel format)	iii. Cheque Book (counter folios of used cheque and un-used cheque books)
iv. Utilization Reports / Expenditure Statements (Complete Administration & Projects)	iv. Detail of Bank accounts, Bank Statements of all accounts along with Bank Reconciliation Statement of all accounts.
v. Approved Sanction Strength of Head Office & Field Offices	v. Reconciliation with AG/DAO/Banks for the financial years 2018-20
vi. Detail of buildings hired by PBM all over Pakistan along with rent paid detail (for all projects), Complete files	vi. List of employees appointed/promoted/retired/terminated
vii. Data/files related to appointment of staff for <i>Panagha</i>	vii. Detail of inquiry conducted under process and finalized during financial years 2018-20
	viii. Correspondence, Honorarium and tender Files
	ix. Internal Audit Report for the financial years 2018-21
	x. Detail of Court & NAB Cases for the financial years 2018-21

Audit is of the view that in the absence of the above documents, the authenticity of expenditure incurred could not be verified. The non-production of record is the violation the Auditor-General of Pakistan Ordinance.

The management of Pakistan Bait-ul-Mal Headquarters, Islamabad replied that, the observation was raised during early days of audit team and same was entertained by the management. Most of the mentioned record has already been provided to audit team during course of audit.

Management of Pakistan Bait-ul-Mal, Regional Office, ICT Islamabad replied that all the available record was shown to Audit. Main record of recruitment is available at PBM Head Office.

Management of Pakistan Bait-ul-Mal, Regional Office, Gilgit Baltistan replied that all requisite record was provided in two batches. The record of 2nd batch (FY 2018-20) is still ready and can be verified at any time.

The replies are not based on fact, as none of the referred record was provided during the audit and even during subsequent verification exercises.

DAC in its meeting held on 04.01.2022 took serious notice and showed displeasure on non-production of record. DAC directed to produce complete record to Audit.

Audit recommends to implement the decisions of the DAC.

{Para No.14, 19 & 10 of AIR of PBM HQ, ICT, GB}

Irregularity and non-compliance

3.4.2 Un-authorized use of unspent balance on IFA medical in annual budget -Rs. 250.553 million

Para 2(vi) of revised procedure of Assignment Account issued vide letter No.AC-II/1-39/08-Vol-V/632 dated 24.09.2008, states that the officers holding Assignment Accounts will ensure that no money is drawn from these accounts unless it is required for immediate disbursement. Moneys will not be drawn for deposit into chest or any bank account. The cheques for payments on account of purchases / supplies will be drawn in the name of contractor/supplier.

Pakistan Bait-ul-Mal Islamabad transferred an amount of Rs.2,543,415,604 against 16,731 beneficiaries during the financial year 2020-21 to different hospitals on account of Individual Financial Assistance (IFA) Health.

Rs. in million

Sr. No.	Name of Formation	No. of Beneficiaries	Amount Disbursed
1	PBM Regional Office ICT	3,428	482.817
2	PBM Regional Office Punjab	4,391	683.918
3	PBM Regional Office Punjab Region-II	2,234	338.765
4	PBM Regional Office Sindh	2,406	403.055
5	PBM Regional Office Khyber Pakhtunkhwa	3,099	508.747
6	PBM Regional Office Balochistan	815	94.317
7	PBM Regional Office Gilgit Baltistan	358	31.797
	Total	16,731	2,543.416

Audit observed that a sum of Rs. 250,552,579 was not utilized by hospitals and was refunded back to Pakistan Bait-ul-Mal Head Quarters and Regional Office ICT, which was kept by respective formations in the following bank accounts.

Rs. in million

Sr. No.	Name of Formation	Accounts Title	Account No.	Funds not utilized
1	PBM HQ Islamabad	PBM-IFA Recovery A/c	3008607544 NIDA 39-5	164.812
2	PBM Regional Office ICT, Islamabad	PBM IFA recovery A/c	3008607606	85.741
Total:				250.553

Audit is of the view that refunding of the funds back to Pakistan *Bait-ul-Mal* headquarters, Islamabad and deposit of the same into their commercial accounts for future usage was unlawful.

Management of Pakistan Bait-ul-Mal Head Quarter, Islamabad and Regional Office ICT, Islamabad replied that main purpose is to provide free medical treatment for poor/needly sick persons. In this regard, PBM Board in its 67th meeting held on 10.06.2020 was apprised that PBM received a large number of requests for provision of IFA (Medical) from deserving people which required funds much more than the budget released for the purposes by the Finance Division. Hence, excess demand will be met through the PBM unspent amount retrieved from hospitals, and profit earned on reserves. The Board approved the point with the desire that the amounts retrieved from hospitals and expenditures out of these may be clearly indicated in the financial statements of PBM.

The reply is not acceptable as unused funds were required to be deposited into Government Treasury and the Board was (probably) not informed of the applicable rules.

DAC in its meeting held on 04.01.2022 decided to pend the para with the direction that the PBM Board to make the Rules and seek the approval from competent forum and complete case may be submitted to Finance Division for streamlining the process.

Audit recommends that matter may be referred to Finance Division for decision besides deposit of the unspent balances into Federal Consolidated Fund.

{Para No.6 & 2 of AIR of PBM HQ & ICT}

3.4.3 Overpayment on account of House Rent Allowance - Rs. 208.514 million

Finance Division vide letter No.10(3)DS(Exp-PA&SSD)/2020-21-320 dated 11.12.2020 states that consultation of Finance Division is mandatory for “a change in the terms and conditions of service of Government servants on their statutory rights and privileges, which have financial implications”.

The Management of PBM HQ, Islamabad did not adopt the rates of House Rent Allowance (HRA) as notified by Federal Government through Finance Division.

Detail is as under.

Rs. in million

Sr. No.	Formation Name	Number of Employees	HRA due	HRA drawn	Over payment of HRA
01	PBM HQ Islamabad	299	30.920	190.341	159.070
02	PBM Regional Office ICT, Islamabad	91	9.445	52.817	43.372
03	PBM Regional Office Gilgit Baltistan	11	1.244	7.316	6.072
	Total	401	41.609	250.474	208.514

Audit observed that all the officer/official of Pakistan Bait-ul-Mal Head Quarters, Islamabad and Regional Offices of Islamabad and Gilgit Baltistan were paid a sum Rs. 250.474 as House Rent Allowance at the rate of 80% (70% in case of Gilgit Baltistan) of the running basic pay during the financial years 2019-21.

Audit is of the view that the payment of House Rent Allowance @ 80% of running basic pay was the violation of Finance Division’s above referred OM and the payment was required to be made at the rates prescribed by the Federal Government through Finance Division.

Managements replied that, the HRA was approved by the competent forum i.e. PBM board in its 65th meeting held on 05.09.2019. The audit also raised same observation vide Para-20 in the audit report of audit year 2019-20 and submitted the audit report before the honorable Supreme Court of Pakistan in SMC No.1/2020 which was replied by the PBM vide CMA No.3094/2020 and the matter is still pending in honorable Supreme Court of Pakistan.

The reply is not tenable as the payment of HRA @ 80% of running basic pay is beyond the powers of the Board as clarified by the Finance Division vide above referred OM. The management has also not provided details of the case being heard by the Supreme Court of Pakistan.

DAC in its meeting held on 04.01.2022 decided that the Para be pended till the decision from the honorable Supreme Court of Pakistan.

Audit recommends that management may comply with the directives of Finance Division.

{Para No.7, 3 & 3 of AIR of PBM HQ, ICT & GB}

3.4.4 Un-authorized up-gradation of Assistant Director from BS-17 to BS-18 on performance basis - Rs. 93.828 million

Serial No.25-B (3) 1(i) of Estacode Vol-I states that the cases for up-gradation/re-designation of the posts in BS-1 to 19 will be decided by the Finance Division in consultation with the Establishment Division.

The Management of Pakistan *Bait-ul-Mal* up-graded 45 Assistant Director along with posts from BS-17 to BS-18 vide office order No.PBM/Estb/029/2909 dated 06.04.2018 and up-graded 10 Assistant Director from BS-17 to BS-18 vide office order No.PBM/Estb/029/4029 dated 18.10.2019. These upgraded employees received a sum of Rs.93,827,688 as salary during financial year 2020-21.

Audit was of the view that the approval of Finance Division, Establishment and Law Division was not obtained as per DAC decision held on 27.02.2020, as Up-gradations without reference to the Finance Division and payment made were irregular.

Detail attached at **Annex-5**.

Management replied that, the up-gradation was made by the Managing Director – PBM and the same was approved /endorsed by the Bait-ul-Mal Board in

its meeting 65th meeting held on 05.09.2019. Further, as per Sections 15 & 16 of PBM Act, 1991, the Bait-ul-Mal Board may prescribe the Terms and Conditions of the employees of PBM. As the up gradation was made by the competent authority/forum in exercise of its legal power provided in the status, therefore, management is of the view that there was no irregularity occurred. The matter is still *sub judice*, before the honorable Supreme Court of Pakistan.

The reply is not tenable as the up-gradation does not fall in the ambit of Terms and Conditions and therefore beyond the powers of the Board. Further, this was done without the approval of Finance Division. The management has also not provided details of the case being heard by the Supreme Court of Pakistan.

DAC in its meeting held on 04.01.2022 stated that the management point of view was that, as per section 9 of PBM Act, MD had the power for up-gradation of the posts. The MD exercised such power and intimated to PBM Board. The same para was also *sub-judice* in honorable Supreme Court vide SMC No. 01/2020 and PBM also submitted reply in this regard vide CMA No.3094/2020. Audit was the view that up-gradation does not fall in the definition of terms and condition and the honorable Supreme Court has not granted the stay order in this regard. DAC pended the Para till the decision from the honorable Supreme Court of Pakistan.

Audit recommends that management may comply with the directives of Finance Division and the Establishment Division.

{Para No.4 of AIR of PBM}

3.4.5 Irregular purchase of vehicles during ban period – Rs. 46.076 million

Section 23 of Pakistan Bait-ul-Mal Act, 1991 states that the Federal Government may make rules for carrying out the purposes of this Act.

Para(i)(a) of Finance Division (Expenditure Wing) OM No.7(1)Exp.IV/2016-430 dated 06.08.2020 states that “There Shall be complete ban on purchase of all types of vehicles (excluding motorcycles) both for current, as well as, development expenditure”.

Pakistan Bait ul Mal (PBM) incurred an expenditure for Rs.46,075,417 on purchase of 07 Toyota HILUX REVO MT (G) vehicles.

Audit observed that the purchase of vehicle during the ban period was irregular.

The PBM management replied that the controlling Division (PA&SS Division) and PBM were of the view that Staff Car Rules, 1980 were not applicable on PBM being the Autonomous Body. The PBM has also referred the matter to Law and Justice Division vide letter dated 08.07.2021 and the reply was still awaited. The Finance Division in a connected matter ruled that the O.M's of Finance Division are not applicable on PBM *ipso facto*, being an autonomous body.

The reply is not acceptable as Pakistan Bait-ul-Mal Board does not have the power to make rules without the prior approval of Federal Government. Further, if there are any rules available for such purchases, they had to be the ones that are made by the Federal Government and not Pakistan Bait-ul-Mal Board.

DAC in its meeting held on 04.01.2022 decided that the para be pended as it was informed that clarification has been sought from Ministry of Law & Justice whether Finance Division's O.M regarding the imposition of ban was applicable on PBM or not as Finance Division had not agreed with the contention of PMB regarding the imposition of ban.

Audit recommends that responsibility may be fixed against the person (s) at fault besides surrendering the vehicles to the Cabinet Division.

{Para No.1 of AIR of PBM}

3.4.6 Procurement by splitting to avoid open tenders – Rs.16.660 million

Rule 12(1) of Public Procurement Rules, 2004 states that procurements over five hundred thousand rupees and up to the limit of two million rupees shall be advertised on the Authority's website in the manner and format specified by regulation by the Authority from time to time. These procurement opportunities may also be advertised in print media.

Pakistan Bait-ul-mal, Regional Office, Gilgit Baltistan procured different items amounting to Rs. 16.660 million during the FY 2020-21.

Detail is as under.

		Rs. in million
Sr. No.	Detail of Items Purchased	Amount
01	Purchase of Uniform	2.720
02	Purchase of Food Item	4.150
03	Purchase of Furniture & Fixture	9.720
04	Purchase of Disinfection items	0.070
Total:		16.660

Audit observed that the procurement amounting to Rs. 16.660 million was made without calling of open tenders.

Audit is of the view that incurring of expenditure without procurement planning and calling of tenders has lead to splitting of the procurement and is, therefore, irregular.

Management replied that all procurement files were provided to the audit team wherein all codal formalities were fulfilled.

The reply is not tenable as Public Procurement Rules,2004 were not followed during procurement of above mentioned items.

DAC in its meeting held on 04.01.2022 pended the para with the direction to get the record verified.

Audit recommends to implement the decision of the DAC.

{Para No.7 of AIR of PBM R.O GB}

3.4.7 Non-depositing of recoveries of House Building Advance/Motor Car Advance/ motor cycle advances into Federal Consolidated Fund (FCF) – Rs. 14.149 million

Rule 7(1) of Federal Treasury Rules Vol-I states that, “all moneys received by or tendered to Government officers on account of the revenues of the Federal Government shall without undue delay be paid in full into a treasury or into the Bank. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Federal Consolidated Fund of the Federal Government. No department of the Government may require that any moneys received by it on account of the revenues of the Federal Government be kept out of the Federal Consolidated Fund of the Federal Government.”

The PBM granted Rs. 167,959,120 as HBA/MCA/Motor Cycle advances to the officers/officials of PBM during the financial year 2020-21.

Detail is as under.

Rs. in million			
S. No	Type of loan	Advance Granted	Advance Recovered
1	House Building Advance	75.759	9.606
2	Motor Car Advance	88.200	3.501
3	Motor Cycle Advance	4.000	1.042
	Total	167.959	14.149

Audit observed Rs. 14,149,187 were recovered from their salaries on account of deduction against advances during the financial year 2020-21. The management of PBM transferred these recoveries into PBM Account, instead of depositing into Federal Consolidated Fund.

Audit is of the view that deposit of the recovered deductions against advances into a commercial account was unlawful.

The Management replied that PBM loan and advances policy has been approved by the PBM board in its 50th meeting. According to Loan and Advance Policy “the amount of advances recovered from PBM employees shall be utilized in every month of June to dispose of the pending applications of advances to the maximum extent”.

Reply is not acceptable as recoveries are required to be deposited into Federal Consolidated Fund.

DAC in its meeting held on 04.01.2022 directed to stop the practice forthwith. The case may be placed before the PBM Board regarding the rules and policy and seeking the guidance. Rs.14.149 million, as pointed out in the para may be deposited in FCF.

Audit recommends that the recoveries may be deposited into Federal Consolidated Fund besides discontinuation of the practice.

{Para No.19 of AIR of PBM}

3.4.8 Unjustified payment of subsistence from both PBM and BISP to same beneficiaries – Rs. 5.526 million

Pakistan Bait-ul-Mal’s IFA General Policy guidelines state that the applicants should not be beneficiary of similar subsistence from any other government organization i.e., Zakat, Khushhali Bank, Provincial - *Bait-ul Mal* & BISP etc. The Government Servants (including their dependents) are not eligible to apply for IFA. Employee serving in Public Sector Enterprises, Corporations and autonomous bodies are also not eligible to apply.

Pakistan *Bait-ul-Mal*, disbursed an amount of Rs. 108,564,000 amongst 5,397 beneficiaries under the head IFA General during the financial year 2020-21.

Detail is as under.

Rs. in million

Sr. No.	Name of Formation	No. of Ben.	Amount
1	PBM Regional Office ICT	633	12.81
2	PBM Regional Office Punjab	1477	26.79
3	PBM Regional Office Punjab Region-II	764	14.399
4	PBM Regional Office Sindh	990	25.195
5	PBM Regional Office Khyber Pakhtunkhwa	1048	21.855
6	PBM Regional Office Balochistan	300	5.735
7	PBM Regional Office Gilgit Baltistan	185	1.78
	Total	5397	108.564

Audit observed that, out of 5,397 beneficiaries, 281 beneficiaries also took similar benefit from BISP amounting to Rs.5,526,000.

Detail is given in **Annex-6**.

Rs. in million

Sr. No	Name of Formation	No. of Beneficiaries	Amount
1	PBM Regional Office, ICT	27	0.49
2	PBM Regional Office, Punjab	45	0.745
3	PBM Regional Office, Punjab Region-II	58	0.836
4	PBM Regional Office, Sindh	81	2.125
5	PBM Regional Office, Khyber Pakhtunkhwa	50	1.07
6	PBM Regional Office, Balochistan	9	0.19
7	PBM Regional Office, Gilgit Baltistan	11	0.07
	Total	281	5.526

Audit is of the view that payments from both Bait-ul-Mal and BISP was a violation of Pakistan Bait-ul-Mal's IFA General Policy guidelines and was, therefore, irregular.

Management replied that as both the programs (PBM & BISP) run by the federal government under its *Ehsaas* program, proper mechanism to check the duplication of the beneficiaries in different *Ehsaas* programs was still to be devised. PBM has made several efforts and coordinate with BISP to set up such central data base and a comprehensive mechanism to check the duplication etc., but still there is need to improve in this area.

Management has agreed with audit point of view.

DAC in its meeting held on 04.01.2022 decided that DAC pended the para with the direction that this issue to be placed before the PBM Board so that other agencies that provide the social safety may coordinate for data sharing.

Audit recommends that proper mechanism to check the duplication of the beneficiaries may be devised under the aegis of PASS Division.

{Para No.13 of AIR of PBM}

3.4.9 Irregular up-gradation of Audit & Accounts Posts – Rs. 101.738 million

Estacode Vol-I Sl. No. 25-B(3)1(i) states that subject to the observance of the parameters, the future cases for the up-gradation/re-designation of posts in BS-1 to 19 will be decided by the Finance Division in consultation with the Establishment Division.

The Management of Pakistan Bait-ul-Mal up-graded 64 officers/ official vide office order No.PBM/Estb/029/208 dated 07.01.2011.

Detail is as under.

S. No.	Post held before up-gradation	Post held after Up-gradation	No. of person upgraded
1	Assistant Director (BPS-17)	Assistant Director (BPS-18)	10
2	Accountant/AAO (BPS-16)	Accountant/AAO (BPS-17)	14
3	Accounts/Audit Asst. (BPS-14)	Accounts/Audit Asst.(BPS-16)	28
4	Accounts Clerk (BPS-9)	Accounts Clerk (BPS-14)	12
		Total	64

Audit observed that these upgraded employees received a sum of Rs.101,737,548 as salary during financial year 2020-21.

Audit is of the view that up-gradation of employees was made without the approval of Finance Division. Management itself is required to calculate the difference of total salaries paid in access due to irregular up-gradation.

Management replied that, FST in its judgment dated 05.12.2008, upgraded the posts of audit and accounts cadre of the federal Govt. which was also endorsed by the Supreme Court of Pakistan in its judgment dated 15.03.2010 also and directed to up-grade Audit and Accounts Cadre posts. As per Section 15 & 16 of PBM Act, 1991, the Bait-ul-Mal Board is competent to prescribe the terms and conditions of the employees of PBM. PBM Board in its 53rd meeting held on 12.07.2010 has also implemented the same in PBM. As the up gradation of the posts was made by the competent forum in exercise of its legal power provided in the status, therefore, management is of the view that there was no irregularity occurred.

The reply was not tenable as up-gradation of employees was made without the approval of Finance Division as per rule mentioned in the criterion and these posts do not belong to the Pakistan Audit and Accounts Cadre.

DAC in its meeting held on 04.01.2022 pended the Para till the further outcome as the matter (may) again be placed before the PBM Board with all details for further guidance since the Management (of PBM) was of the point of view that up-gradation was made in the light of judgment of appeal No. 1620:1621:1623 to 1632 & 1696 & 1811 (R), CS/2010 dated 16.04.2011 of the FST. Implementation of this FST decision was applied on the basis of discrimination between employees working in PBM on deputation and regular basis. While, Audit was of the opinion that these posts did not belong to the cadre of Pakistan Audit & Accounts Service and the decision was made only for the cadre of Pakistan Audit & Accounts Service.

Audit recommends that the matter may be referred to Finance Division.

{Para No.5 of AIR of PBM}

3.4.10 Non-preparation of annual Procurement Plan and non-uploading on the websites of the Procuring Agency and PPRA

Rule 9 of Public Procurement Rules, 2004 states that save as otherwise provided and subject to the regulation made by the Authority, with the prior approval of the Federal Government, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the Authority's website as well as on the website of the procuring agency in case the procuring agency has its own website.

Managements of Pakistan Bait-ul-Mal Headquarters, Islamabad and Regional Offices of ICT Islamabad and Gilgit Baltistan procured different items during the FY 2020-21.

Detail is as under.

Rs. in million

Sr. No.	Name of Formation	Amount
01	PBM HQ Islamabad	186.140
02	PBM Regional Office ICT, Islamabad	13.292
03	PBM Regional Office Gilgit Baltistan	16.660
Total		216.092

Audit observed that Pakistan Bait-ul-Mal Headquarters, Islamabad and Regional Offices of ICT, Islamabad and Gilgit Baltistan neither prepared annual procurement plan nor uploaded the Annual Procurement Plan on the website of the PPRA.

Audit is of the view that non-preparation of annual procurement plan occurred due to non-adherence to the Public Procurement Rules.

Pakistan Bait-ul-Mal Headquarters, Islamabad replied that under Section 8 & 9 of Public Procurement Rules 2004 annual procurement plan was prepared for the year 2020-21 and for the year 2021-22. The provinces were also directed to prepare their annual procurement plans.

Management of PBM Regional Office ICT Islamabad replied that annual procurement plan for the financial year 2020-21 was prepared and forwarded to PBM Head Office for information.

Management of PBM Regional Office, Gilgit Baltistan replied that letter was written to Press Information Department for annual procurement publications/advertisements.

The replies are not tenable as no proof of timely preparation of Annual Procurement Plan and uploading on the websites of the Procuring Agency and PPRA was shown to audit.

DAC in its meeting held on 04.01.2022 directed that an inquiry may be conducted to probe the matter and report be shared with Audit.

Audit recommends compliance of DAC decision.

{Para No. 34 ,10&8 of AIR of PBM HQ, ICT & GB respectively}

3.4.11 Purchase of medicines without calling open tender - Rs.614.512 million

Rule 20 of Public Procurement Rules, 2004 states that save as otherwise provided hereinafter, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

Pakistan Bait-ul-Mal, Head Quarters, Islamabad releases funds to the following hospitals against the treatment of different patients from PBM fund.

Audit observed that the following hospitals incurred an expenditure of Rs. 614.512 million on purchase of medicine for PBM beneficiaries, without calling of open tenders.

Detail is as under.

Rs. in million

Sr. No	Name of Formation	AIR Para No.	Amount	Remarks
1	PIMS, Islamabad	3	134.078	Medicines purchased from other than approved supplier(s)
2	FGSH, Islamabad	1	5.719	-do-
3	KTH, Peshawar	6	1.048	-do-
4	Mayo Hospital, Lahore	7	0.906	-do-
5	JPMC Hospital, Karachi	1	337.318	Medicines purchased without calling open tender
6	Nishtar Hospital, Multan	1	73.508	-do-
7	Civil Hospital, Karachi	1	55.743	-do-
8	DHQ Hospital, Faisalabad	1	3.37	-do-
9	Allied Hospital, Faisalabad	3	2.822	-do-
Total:			614.512	

Audit is of the view that procurements were made in violation of Public Procurement Rules, 2004.

Management of JPMC replied that procurement of all kinds of medicines from Pakistan Bait-ul-Mal fund are purchased on individual/patient wise to whom funds are released. There is neither any fixed allocation of PBM funds for JPMC nor any limited prescribed list of medicines. Bait-ul-Mal release funds for the non-affording patients as per prescribed by the different medical Specialists /Consultants of diseases for their treatments.

Management of PIMS replied that there are some companies i.e M/s Roche Pakistan, M/s Novartis Pharma and Supplier of Cardiac Items were not interested to supply of their items through the approved vender, therefore, directly supplying matter will resolved soon.

Management of Nishtar Hospital replied that Pakistan Bait-ul-Mal has its own authorized Distributors for procurement of medicines instead of open tender, on approved discounted rates.

Management of Civil Hospital Karachi replied that Pakistan Bait-ul-Mal itself performs procurement of medicines through Memorandum of Understanding

(MOU's) and issued direction for purchase medicines from different companies. There is no need of open tender from this office.

Management of DHQ Hospital Faisalabad replied that as the funds from Pakistan Bait-ul-Mal are released case to case basis, so the procurement is dealt according to the received single amount for single patient.

Management of Allied Hospital Faisalabad replied that due to administrative issues i.e. strike of doctors the tender formalities might not be completed in the said span of time.

Management of Mayo Hospital replied that non-nominated committee exists for Pakistan Bait-ul-Mal beneficiaries fund/rate estimation. Social Welfare Department is available in hospital outdoor for necessary collaboration with PBM for patient.

The managements of Federal Government Services Hospital, Islamabad and Khyber Teaching Hospital, Peshawar did not submit reply.

The replies are not tenable as Public Procurement Rules, 2004 were violated.

Despite repeated requests, the DAC meeting has not been convened by the management so far.

Audit recommends to fix the responsibility through fact finding inquiry against the person(s) at fault.

CHAPTER 4

MINISTRY OF OVERSEAS PAKISTANIS AND HUMAN RESOURCE DEVELOPMENT

4.1 Introduction

A. The Ministry of Overseas Pakistanis and Human Resource Development oversees matters concerning Overseas Pakistanis and human resource development in Pakistan. According to Rules of Business, 1973 following functions are assigned to allied departments/ offices:

1. National policy, planning and coordination regarding manpower development and employment promotion for intending overseas workers.
2. Preparation of short and long-term programs for manpower development and employment promotion abroad.
3. Research into problems of overseas Pakistanis; promotion and coordination of measures best suited to resolving them and motivating Pakistani citizens abroad to strengthen their links with the mother country.
4. Policy for linkages between the training of workers/labour force with the latest requirements abroad.
5. Linkage of training imparted at training institutes like National Training Bureau, Pakistan Manpower Institute, etc. with the efforts for increase in manpower export through Overseas Employment Corporation and Bureau of Emigration and Overseas Employment. This would also include close coordination and linkage with the Community Welfare Attaches abroad.
6. Welfare of Pakistani emigrants abroad and their dependents in Pakistan.
7. Periodic assessment, review and analysis of manpower resources and employment requirements overseas.
8. Administrative control of Overseas Pakistanis Foundation.
9. Special Selection Board for selection of Community Welfare Attaches for posting in Pakistan Missions abroad.

10. Administration of:

- a) Emigration Ordinance, 1979;
- b) Control of Employment Ordinance, 1965;
- c) Workers Welfare Fund Ordinance, 1971;
- d) Companies Profits (Workers Participation) Act, 1968;
- e) Employees' Old Age Benefits Act, 1976 including supervision and control of the employees' old age benefits institutions.

11. Administrative control of:

- a) Overseas Employment Corporation; and
- b) Bureau of Emigration and Overseas Employment.

12. Foreign Employment and Emigration.

13. Administration of the Industrial Relations Act, 2012 and keeping a watch on labour legislation from international perspective, coordination of labour legislation in Pakistan and the Industrial Relations Commission.

14. Dealing and agreements with international organizations in the fields of Labour and Social Security.

B. Comments on Budget & Accounts

Statement of Receipts/ Budget allocated and expenditure for the FY(s) 2018-21 is as under:

Name of Formation	FY(s)	Rs. in million	
		Receipts/ Budget	Expenditure
Ministry of OP&HRD	2019-21	474.432	465.565
EOBI HQ, Regional Office Multan, Sahiwal, Lahore North, Lahore Centre, Sheikhpura, Gujranawala, Gujrat, Rawalpindi, Sukkur	2020-21	66,057.667	46,688.687
WWF Islamabad	2020-21	2,256.260	1,397.039
WWB Punjab	2020-21	10,293.285	3,489.587
WWB KPK	2020-21	4,062.675	4,035.947
WWB Balochistan	2020-21	630.289	630.289
OPF HQ Islamabad & Regional office, Peshawar	2020-21	3,807.118	4,723.266

Bureau of Immigration & Overseas Employment, Islamabad	2020-21	246.885	201.535
Protectorate of Emigrant, Quetta	2018-21	29.196	27.374
NIRC, Islamabad	2019-21	174.945	172.286
NIRC, Peshawar	2019-21	18.963	17.780
NIRC, Quetta	2018-21	29.471	25.496
Total		88,081.186	61,874.851

C. Sectoral analysis on the achievements against targets agreed under MTBF

The performance indicators, targets and achievements for the FY 2020-21 by Ministry of Overseas Pakistanis and Human Resource Development Division is tabulated below:

Outputs	Selected Performance Indicators	Targets	Achievements
Promotion of overseas employment and welfare of overseas Pakistanis	Number of Community Welfare Attachés around the world	19	19
	Number of complaints of emigrants registered by Community Welfare Attaches	34,500	Details were not provided to Audit
	Percentage of complaints of emigrants resolved by Community Welfare Attaches	66%	
Resolution of Industrial Disputes	Number of labor disputes resolved	15,530	
Overseas employment promotion and regulation of overseas employment promoters	Number of employees hired by foreign countries	440,000	
Monitoring and control of immigration and overseas employment	Computerization of data of outgoing emigrants	440,000	

Table: Audit Profile of Ministry of Overseas Pakistanis and Human Resource Development

Rs. in million

Sr. No.	Description	Total Nos	Audited	Expenditure audited FY 2020-21
1	Formations	69	22	61,874.851
2	Assignment Accounts (excluding FAP)	-	-	-
3	Authorities/ Autonomous Bodies etc., under the PAO	53	16	60,964.82
4	Foreign Aided Projects	-	-	-

4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 11,419.990 million were raised as a result of this audit. This amount also includes recoverable of Rs. 8,697.269 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs. in million

Sr. No.	Classification	Amount
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	73.242
3	Irregularities	3,782.956
A	HR/ Employees related irregularities	230.740
B	Procurement related irregularities	61.865
4	Others	7,271.187

4.3 Brief comments on the status of compliance with PAC Directives

Year of AR	Formation	PAC Status	No. of Actionable points	Compliance	Non-compliance	% Compliance
2013-14	Ministry of Overseas Pakistanis and Human Resource Development	Not Held	1	0	1	-
2011-12	-do-	Held	2	1	1	50
2014-15	-do-	Not Held	8	0	8	-
2016-17	-do-	Not Held	3	0	3	-
2012-13	EOBI	Held	7	2	5	29
2014-15	EOBI	Held	17	2	15	12
2015-16	EOBI	Held	17	0	17	-
2017-18	EOBI	Held	3	0	3	-
1989-90	OEC	Held	5	3	2	60

1990-91	OEC	Held	5	3	2	60
1991-92	OEC	Held	9	6	3	67
1992-93	OEC	Held	7	5	2	71
1996-97	OEC	Held	10	8	2	80
1997-98	OEC	Held	7	6	1	86
2000-01	OEC	Held	5	4	1	80
2005-06	OEC	Held	7	6	1	86
2006-07	OEC	Held	7	3	4	43
2007-08	OEC	Held	2	1	1	50
2010-11	OEC	Held	5	1	4	20
2011-12	OEC	Held	3	2	1	66
2012-13	OEC	Held	3	0	3	-
2013-14	OEC	Held	7	5	2	71
2016-17	OEC	Held	4	0	4	-
1987-88	OPF	Held	20	19	1	95
1989-90	OPF	Held	12	9	3	75
1990-91	OPF	Held	5	4	1	80
1992-93	OPF	Held	5	3	2	60
1994-95	OPF	Held	7	4	3	57
1995-96	OPF	Held	10	6	4	60
1996-97	OPF	Held	12	10	2	83
1997-98	OPF	Held	7	5	2	71
1999-20	OPF	Held	3	1	2	33
2000-01	OPF	Held	14	11	3	79
2001-02	OPF	Held	2	0	2	-
2003-04	OPF	Held	19	3	16	16
2004-05	OPF	Held	3	1	2	33
2006-07	OPF	Held	9	5	4	56
2007-08	OPF	Held	4	1	3	25
2008-09	OPF	Held	10	3	7	30
2009-10	OPF	Held	8	4	4	50
2010-11	OPF	Held	26	8	18	31
2011-12	OPF	Held	13	9	4	69
2013-14	OPF	Held	7	3	4	43
2014-15	OPF	Held	3	3	0	-
2016-17	OPF	Held	12	2	10	17
2017-18	OPF	Held	9	7	2	22
2019-20	OPF	Not held	-	-	-	-
2020-21	OPF	Not held	-	-	-	-

WWF Islamabad and Boards

Years	Formation	PAC Status	No. of Actionable points	Compliance	Non-compliance	% Compliance
2012-13	WWF & Boards	Held	44	4	40	10
2015-16	WWF & Boards	Held	17	0	17	-
2017-18	WWF & Boards	Held	15	4	11	27

4.4 AUDIT PARAS

Employees' Old-age Benefits Institution

Irregularity and non-compliance

4.4.1 Non-recovery of arrears of contribution from defaulter employers – Rs. 5,669.719 million

Para No.05.11 of EOBI Operating Manual states that all the Regional Heads have been invested with the powers of Assistant Collector (Grade-1) to recover the arrears of contributions as arrears of land revenue.

The management of EOBI was to recover due contributions from Registered Employers during the Financial year 2020-21.

Audit observed, during Audit of EOBI head office and nine regional offices of EOBI, that a sum of Rs. 5,669.719 million was outstanding against defaulting employers on account of contributions up to 30.06.2021.

Detail is as under.

Rs. in million

S. No.	Name of Formation	FY	Para of AIR	No. of Employers	Amount	Remarks
1	EOBI HQ	2020-21	17	36,630	3,528.665	Employers that had not made a single contribution since registration
2	-do-	2020-21	17	6,113	265.733	Employers that had defaulted after making some contribution during the year
3	RO Lahore Central	2020-21	9	698	57.445	Further details are given at respective paras of relevant AIRs
4	RO Lahore North	2020-21	8	216	20.240	
5	RO Gujranwala	2020-21	7	182	6.897	
6	RO Gujrat	2020-21	1	-	7.377	
7	RO Multan	2020-21	3	1484	165.021	
8	-do-	2020-21	13	-	2.361	
9	RO Sukkur	2020-21	2	135	130.593	
10	RO Rawalpindi	2020-21	1	1914	1,207.546	
11	RO Sahiwal	2019-21	2	244	128.642	
12	RO Shekhupura	2019-21	2	389	149.199	
	Total				5,669.719	

Audit is of the view that EOBI has sustained a loss to the tune of Rs. 5,669.719 million due to non-recovery of arrears of contribution from defaulter employers

Management replied that the data pointed out by the auditors pertains to 39 Regional Offices which have been disbursed to regions for reporting. As it involves huge data and is a time consuming job, therefore, the response will be shared in couple of days as received from the concerned quarters.

The reply of management is not acceptable as it was the duty of the management to recover the outstanding contribution

DAC in its meeting held on 03.02.2002 pended the para and directed EOBI to give a revised reply with reference to details provided in soft form by audit. Moreover, a special team be constituted including participation from Law department of EOBI to calculate exact amount of arrears of contribution, recover the arrears of contribution from defaulter employers after cleansing of litigation cases.

Audit recommends implementation of DAC directives.

{Para 17 of EOBI HO}

4.4.2 Loss to EOBI due to non-updation of Facilitation System of payment of contributions made by employers through Auto Vouchers – Rs. 1,513.517 million

Section 3(2) of EOBI Contribution Rules 1976 states that contribution falling due at the end of the month, to which they relate, shall be paid not later than 15th of next following month.

EOBI provides a facilitation system to Employers for payment of contributions through generation of auto voucher with a purpose to ease the process of payment, reconciliation and to maintain a track of the employer in the system including exact number of Insured Persons. A total contribution of Rs. 4,372,383,149 was collected through Facilitation System/Auto voucher from 11,011 employers during the Financial year 2020-21.

Audit observed that the rate of contribution has been fixed/locked in the system @ Rs.780 per month (based of minimum wages of Rs.13,000 for the FY 2015-16), which has resulted in loss to EOBI as the willing employers making payment through Facilitation System/Auto Voucher are forced to pay @ Rs.780

whereas the rate of minimum wages has been revised to Rs.17,500 (Rs.1,050 per month).

Audit is of the view that if contribution rate/cap had not been fixed @ Rs.780, the EOBI would be benefited with the maximum additional contribution of Rs. 1,513,517,244 which needs justification. Detail is provided to EOBI in soft form.

Management replied that the issue of minimum wages is *sub judice* in Supreme Court of Pakistan due to 18th amendment, as well as, the Finance Bills declared ultra vires by the apex court, therefore, the higher minimum wage of Rs.20,000 only applies in jurisdiction of ICT and could not be incorporated in FS for other provinces.

Then reply is not relevant as the management has not touched the core issue of fixation of cap/lock in the system @ Rs.780 per month.

In DAC meeting held on 03.02.2022, the management apprised that the systematic check/cap for minimum contribution has now been removed from the system. DAC pended the para with the direction to take up the matter with the concerned employers to recalculate, reconcile and recovery of said amount.

Audit recommends implementation of DAC directives.

{Para 18 of EOBI HO}

4.4.3 Non-credit of contributions by Bank Alfalah from EOBI MCA to EOBI MIA on daily basis – Rs. 1,490.527 million

Para 1(viii) of banking Services Agreement between EOBI and Bank Alfalah Ltd., provides that MCA means EOBI Main Contribution Account at BAFL, in which all funds collected at designated collecting branches will be consolidated. This will be a non-checking account.

Para 1(ix) of banking Services Agreement between EOBI and Bank Alfalah Ltd., provides that MIA means as investment account where amount from Main Contribution Account shall be automatically collected on daily basis with zero balance at credit.

Bank statements of Main Contribution Account of EOBI showed that the daily closing balances were not being credited into MIA account.

Audit observed, on sample basis, that a total amount of Rs. 1,490.527 million was not automatically transferred by Bank Alfalah Ltd., on daily balances, from Main Contribution Account to Investment Account for the months of May and June 2021, and the daily balances of MCA did not show zero balance at credit.

Detail is given at **Annex-7**.

Audit is of the view that the Bank Alfalah did not automatically transfer the amount of contributions collected from MCA to MIA and unduly availed the Float which was irregular.

Management replied that the observation is noted. The working of the interest has been done by applying mutual agreed rate KIBOR minus 1.5 (points) on the day end closing balances in Bank Alfalah Ltd. EOBI Main Collection Account which were not transferred to EOBI Main Investment Account. As per our calculation the interest amount comes to Rs. 181,296 but the loss is not Rs. 1,033.530 million as per auditor statement which is only the sum total of the closing balances which is incorrect. However, on the observation, it is decided by the head of the F&A to write the letter to the Manager Bank Alfalah Limited for refund of the interest accrued on the balances.

The reply is not tenable as the pointed out amount only pertains to the months of May and June 2020-21. The interest amounts of daily balances not credited into MIA account of remaining 10 months needs to be calculated by EOBI. Moreover, the calculation of KIBOR minus 1.5 points was also not shared with audit.

DAC in its meeting held on 03.02.2022 pended the para with the direction to calculate and share exact interest amount pertaining to the whole period since the signing of the contract with the bank and recover the amount of interest.

Audit recommends implementation of DAC directives.

{Para 25 of EOBI HO}

4.4.4 Loss to EOBI due to late de-credit of funds by bank – Rs. 870.734 million

Clause 6.12 of the Services Agreement signed between Employees' Old-Age Benefits Institution (EOBI) and Bank Alfalah Limited (BAFL) states that "BAFL shall be responsible to intimate EOBI about the funds available in individual pension accounts in real time. Subject to clearance from state bank of

Pakistan, EOBI shall demand the refund of funds lying unused in pension accounts lying dormant for a consecutive period exceeding six calendar months”.

Clause 6.15 of the Services Agreement signed between Employees’ Old-Age Benefits Institution (EOBI) and Bank Alfalah Limited (BAFL) states that “BAFL shall be responsible for reconciliation of all funds received from EOBI, disbursement/credited to pensioners and contributions received. BAFL shall also provide monthly MIS for main disbursement account, main collection account and main investment account to EOBI”.

Clause 6.16 of the Services Agreement signed between Employees’ Old-Age Benefits Institution (EOBI) and Bank Alfalah Limited (BAFL) states that “BAFL shall be responsible to de-credit un-withdrawn pensioner account and credit EOBI disbursement account on the instruction of EOBI subject to approval of State Bank of Pakistan.”

The EOBI, since September 2015, transferred funds to EOBI Main Disbursement Account maintained at Bank Alfalah Limited MA Jinnah Road Branch, Karachi every month, against 400,000 pensioners (average), for onward disbursement of pension into pension accounts of the pensioners.

Audit observed as under:

- a. BAFL made first de-credit after a lapse of almost a year in October 2017.
- b. BAFL did not intimate EOBI about the funds available, in individual pension accounts, in real time.
- c. EOBI did not demand the refund of funds lying unused in pension accounts lying dormant for a consecutive period exceeding six calendar months.
- d. BAFL did not de-credit un-withdrawn pensioner accounts and credit EOBI disbursement account
- e. BAFL did not reconcile disbursement/credited to pensioners accounts for last six years
- f. The de-crediting was made without provision of aging on individual pensioners’ accounts.

Audit is of the view EOBI sustained a loss of Rs. 870,734,418 due to the late de-credited amount of Rs.2,625,395,868 into the Main Disbursement Account of EOBI in the month of May, 2021. Audit is further of the view that this de-credited amount pertains to the period prior to October, 2017.

Detail is as under:

Rs. in million

S.No	Bank Al-falah Account No	Transaction/ Posting Date	Amount de-Credited	Source/Remarks
1	00151005051527	05.05.2021	121.978	As Per Bank Statement of Bank Al-Falah during the Financial year 2020-21.
2	00151005051527	07.05.2021	1,036.076	
3	00151005051527	08.05.2021	1,444.606	
4	00151005051527	10.05.2021	22.736	
Total			2,625.396	

The unearned profit on the basis of KIBOR rate for the period from October 2017 to April 2021 is calculated below:

Rs. in million

Sr. No.	Period	Months	Kibor	Unearned Interest by EOBI
1	Oct 2017 to June 2018	9	7.37	145.119
2	July 2018 to June 2019	12	13.63	357.841
3	July 2019 to June 2020	12	7.35	192.967
4	July 2020 to April 2021	10	7.99	174.808
Total				870.734

Management replied that as per SoP (EOBI Contribution Collection and Pension Disbursement) signed by EOBI and BAFL representatives the role of Reconciliation Department is well defined under SOP “E” Reconciliation. As per E3-4 of Pension Disbursement which states, “BAFL will provide Monthly Bank Statement of EOBI Main Disbursement Account of de-credit transactions along with de-credit report via email to F&A, Reconciliation and Internal Audit Department”. The same report is reconciled with the bank statements. Moreover, the loss calculated by the audit is from 2016 to 2021 whereas, BAFL has de-credited the amount from 2017 to 01.05.2020 detail of which is enclosed for your information. It is also pertinent to mention that due to COVID-19 in which keeping the plight of poor pensioner the Director General (Operations) with the approval of the Chairman EOBI communicated to BAFL on 23.04.2020 vide Letter no. EOBI/BAFL/POL/2020/905 for extension in Time for proof of Life (POL) due to

which the activity of suspension of account as well as de-credit of account were suspended.

The management has accepted that the de-crediting of the funds was delayed.

DAC in its meeting held on 03.02.2022 pended the para with the direction to calculate the exact amount of loss occurred to EOBI on the basis of reconciliation and verify it from audit alongwith detailed working and showing date and pensioner wise amount de-credited. Moreover, Audit will provide the checklist of information to be obtained from the Bank. In future, reconciliation should be carried out on quarter basis.

Audit recommends implementation of DAC directives.

{Para 5 OF EOBI HO}

4.4.5 Unjustified process of pension cases without verification of PR-02 Forms – Rs. 551.856 million

Section 10 of the EOBI Act, 1976 states that, every employer shall keep such records and shall submit to the institution such returns, at such times, in such form and containing such particulars relating to persons employed by him, as may be provided in regulations.

EOBI Regional Office Sukkur processed different pension cases during the FY 2020-21.

Audit observed that Old-Age pension and Grant cases amounting to Rs. 551.856 million were processed without any PR-02 Form Verification.

Audit is of the view that EOBI Regional Office Sukkur was required to check and reconcile PR-02 (provided by the employer) data of the employees with their office record whether full contribution of the employee came for pensionable period or not.

Management replied that it is a policy issue which will be taken up with EOBI top management.

The reply is not tenable as it was the duty of the regional office to process the pension and Grant cases on the basis of PR-02 forms.

DAC pended the para with the direction to scrutinize the objected cases and findings be verified from audit within two months' time.

Audit recommends implementation of DAC directives.

{Para 1 of AIR EOBI RO Sukkur}

4.4.6 Irregular award of pension to pensioners without their entry/ registration found in the IP database – Rs. 302.268 million

Section 22 (1) (b) of Employee Old-Age benefits Act, 1976 describes that, “an insured person shall be entitled to monthly old age pension as specified in the schedule” provided that contributions in respect of him were paid for not less than fifteen years.”

The management of EOBI awarded pensions to more than 700,000 beneficiaries over the period of time upto 30.06.2021.

Audit observed in the data provided (in soft form) that the record of 47,486 beneficiaries was non-existent in the EOBI Insured Persons (IPs) database.

Audit is of the view that the payment of pension in absence of record of payments of contributions against their names, was illegal.

Management replied that the EOBI numbers are available in the sheet shared by the auditors. In case of survivor pension, the EOBI number of insured person is available in the list. The survivors are not the insured persons therefore searching of the survivor CNIC for EOBI number is irrelevant. However, the EOBI number of the insured person is available on the basis of whom the pension case was processed.

The reply of management is not tenable as neither the para relates only to survivor pensioner cases nor only CNIC numbers were used by Audit for searching the name of pensioners in IP database. Moreover, in case of survivor pension, the EOBI number remains same, only the claim number gets changed.

DAC in its meeting held on 03.02.2022 pended the para with the direction to share with audit the detail of their linkage with main claim number along with proper reconciliation of cases. Moreover, the management must ensure that survivor will be linked with original IP of the deceased employee in case of survivor’s pension.

Audit recommends implementation of DAC directives.

{Para No. 16 of EOBI HO}

4.4.7 Unjustified amount of employer’s contribution found entered in EOBI database but not found in Main Contribution Account’s Bank Statement – Rs. 77.856 million

Para 1(viii) of banking Services Agreement between EOBI and Bank Alfalah Ltd., provides that, “MCA means EOBI Main Contribution Account at BAFL, in which all funds collected at designated collecting branches will be consolidated.”

The management of EOBI received a total contribution of Rs. 3,873,662,151 during the month of June 2021 as per EOBI database.

Audit observed that an amount of Rs. 77,856,136 was entered by respective Regional Offices as contribution collected from 231 employers during the month of June but such amounts could not be traced in the bank statement for the month of June 2021 of MCA of EOBI.

Detail is at **Annex-8**.

Management replied that the data shared by the audit was without region code. Due to this operation department is unable to identify that case. Therefore, the same is sent to IT Department with the request to identify the region of entry, so that updated position may be obtained for the regions.

The reply is not tenable as it takes no time to extract the region codes from MIS against the Employer IDs, which were already provided to the EOBI management with the AIR.

In DAC meeting held on 03.02.2022, the management apprised that Rs. 27 million (approx.) has now been deposited in bank accounts. DAC pended the para with the direction to reconcile the issue, verify the amount of Rs. 27 million deposited in bank accounts from Audit. Moreover, case wise details be shared with audit within one month’s time.

Audit recommends implementation of DAC directives.

{Para No. 21 of EOBI HO}

4.4.8 Recoverable payment of Special Allowance – Rs. 55.459 million

Section 44(1) of Employees' Old-Age Benefits Act, 1976 states that the Federal Government may, subject to the condition of previous publication in the official Gazette, make rules to carry out the purposes of this Act.

Rules 12(1)h of Rules of Business 1973 states that no Division shall, without previous consultation with the Finance Division, authorise the issue of any orders, other than orders in pursuance of any general or special delegation made by the Finance Division, which will affect directly or indirectly the finances of the Federation or which in particular involve a change in the terms and conditions of service of Government servants on their statutory rights and privileges, which have financial implications.

BOT of Employees Old-Age Benefits Institution in decided in 94th meeting held on 03.09.2010 to allow the payment of the Special Allowance equal to 100% of Basic Pay for executive/Supervisory staff working in Institution.

Audit observed as under:

- i. An amount of Rs.55,459,212 was paid w.e.f July 2020 to June 2021.
- ii. The Finance Division vide O.M dated 26.06.2018 directed to stop said allowance immediately.
- iii. The management continued to pay the allowance till 18.02.2021 even after specific instructions by the Finance Division.

Audit is of the view that payment of Special Allowance equal to 100% of Basic Pay was unauthorized as it was granted without concurrence of Finance Division.

Management replied that EOBI framed EOBI (Employees' Service), Regulations, 1980 for its employees in terms of Section 45 of EOB Act, 1976 and terms & conditions of services of employees are determined by Boards of Trustees. The Finance Division, however, has directed vide their O.M NoF.4(6) R-4/2008-EOBI dated 26.06.2018, in June, 2018 that Special Allowance may be stopped immediately as the same requires approval of PM. The institution was directed by Secretary, Ministry of OP & HRD to discontinue these allowances mentioned in the letter. The Lahore High Court, Lahore has restrained the operation of above referred letter dated 17.12.2015 of Ministry of OP & HRD. However, the Institution will implement the final orders of Honorable Courts as and when received as to fate of allowances referred in audit observations, accordingly.

The reply is not tenable as the Special Allowance was paid after the date on which Finance Division directed for stoppage of such allowance. Further, the details, and progress since 2015, of the restraining orders of the honorable court have not been shared.

In DAC meeting held on 3.02.2022, the management informed that the matter is *sub judice*. Allowance in respect of officers has also been discontinued. As far as staff is concerned, more than 50% of the staff also opted for foregoing the special allowance, which has accordingly be discontinued. DAC directed to pend the para till final concurrence of Finance Division and outcome of court case.

Audit recommends implementation of DAC directives.

{Para No. 1 of EOBI HO}

4.4.9 Payment of Gratuity in addition to Contributory Provident Fund (CPF) – Rs. 7.355 million

Finance Division Office Memorandum No.F.15(3)R-14/84 dated 16.10.1984 states that the payment of ‘gratuity’ cannot, therefore, be made part of the CPF Scheme, and as such it should not be paid in addition to CP Fund contribution. All such autonomous/Semi-autonomous bodies and corporations etc. under the administrative control of ministries/divisions, where the pension scheme does not exist that the payment of ‘gratuity’ in addition to contributory provident fund is not allowed to their employee on their quitting the service.

The Employee Old Age Benefit Institution (EOBI) has adopted both schemes i.e., payment of Gratuity and Contributory Provident Fund.

Audit observed that the EOBI, during the financial years 2019-21, paid a sum of Rs. 7,354,725 as Gratuity and Rs. 9,345,352 as Contributory Provident Fund to its employees.

Detail is as under.

Rs. in million						
S. No.	Name of employee	P. No.	Designation	Date of retirement	Amount of gratuity	Amount of CP Fund Trust
1.	Muhammad Shafique	903526	Assistant Director	09.12.19	2.847	5.708
2.	Mirza Awais Syed	915662	Director	30.06.19	4.508	3.638
Total:					7.355	9.346

Audit is of the view that the management has allowed an un-due favor to its employees which resulted into loss to government exchequers to the tune of Rs. 7,354,725.

Management replied that at the time of appointment of above mentioned officers, retirement benefits were admissible under Employees' Old-Age Benefits Institution (Employees Provident Fund) Regulations, 1982 and Gratuity Regulations-1980. Under these Regulations, payment of Gratuity and Contributory Provident Fund (CPF) were allowed to the employees of the Institution. EOB (Employees Provident Fund) Regulations, 1982 were repealed with Employees' Old-Age Benefits (Employees' Pension & Gratuity) Regulations, 1987 that were enforced w.e.f. 01.07.1987 and included General Provident Fund (GPF) and Pension in lieu of CPF. Under the Regulation-3 of these Regulations, all EOBI employees were required to tender an option within six months' time to opt for Pension & Gratuity, failing which their retirement benefits were to continue to be governed under EOB (Employees Provident Fund) Regulations, 1982. The officers were amongst thirty three (33) employees who did not tender option, and as such remained included in CPF Scheme. However, Government of Pakistan had already discontinued the scheme of Gratuity vide its OM # F.15(3)R-14/84 dated 16.10.1984 but this O.M had not been considered in the Institution while enforcing the EOB (Employees' Pension & Gratuity) Regulations, 1987. Rather the Board in its 18th meeting held on 02.01.1988 had resolved that "those employees who do not opt for the pension scheme should continue to be benefited by the existing scheme of gratuity and contributory provident fund. Hence, the employees included in the list of CPF/Gratuity Scheme were entitled for both benefits of CPF and gratuity.

The reply is not tenable as payment of Gratuity in addition to Contributory Provident Fund (CPF) was a violation of Ministry of Finance Division Office Memorandum.

DAC in its meeting held on 03.02.2022 pended the para with the direction to verify the judgment of the court regarding their eligibility of drawing both schemes from Audit.

Audit recommends implementation of DAC directives.

{Para No. 9 of EOBI HO}

4.4.10 Illegal provision of pension from EOBI to government pensioners – Rs. 8.976 million

Section 47 of Employees Old-age benefits rules, 1976 states that nothing in this act shall apply to persons in the service of the state, including members of the Armed forces, Police force and Railway servants.

Management of EOBI awarded pension to more than 700,000 beneficiaries over the period of time till June 2021.

Audit observed that 88 government pensioners were registered in EOBI Regional Office, Rawalpindi, and also getting self-pension from the State/Government.

Audit is of the view that pension disbursed to such pensioners during the financial year 2020-21 amounting to Rs. 8,976,000 was illegal.

Detail is at **Annex-9**.

The management did not submit reply till the finalization of audit report.

DAC in its meeting held on 03.02.2022 pended the para with the direction to EOBI to scrutinized all 88 cases, stop and recover the amount of EOBI pension from pensioners in cases of overlapping period of dual jobs after proper consultation/reconciliation with Controller General of Accounts (CGA).

Audit recommends implementation of DAC directives.

{Para No. 3 of EOBI RO Rwp}

4.4.11 Unjustified award of pension to the employees of different establishments more than their total Registered Insured Persons to-date as per IP's database – Rs. 8.589 million

Section 9B of The Employers Old Age Benefits Act 1976 provides that on and from the 1st day of July 2001, the contribution shall be payable every month by an insured person at the prescribed rate.

Rule 2(aa) of The Employees' Old Age Benefits (Contribution) Rules, 1976 provides that "Contribution means the contributions, payable by the employer, consisting of the employers' share of contribution, under section 9 of the Act and the insured persons' share of contributions, under section 9B of the Act.

The management of EOBI awarded pension to 2,760 employees registered under 20 different employers upto the financial year 2020-21.

Audit observed that the total number of pensioners accommodated to date against such 20 employers was more than the number of total Insured Persons registered (1,371 in numbers) to date against those (respective) employers.

Detail is at **Annex-10**.

Audit is of the view that 1,389 pensioners were accommodated more than the registered insured persons against concerned employers and an average amount of Rs. 8.589 million was disbursed to them, which is irregular.

Management replied that the actual numbers of pensioners are 2207 and not 2706 of which 834 pensioners are those who have linked claim number i.e. pension was awarded to insured person and after his/her death the survivor pension was awarded. Hence, the number of pensioners are appearing twice, whereas in actual it is continuity of old age pension to survivor pension. Moreover, the word paid was substituted in year 2002, and before that the word payable was applicable. Therefore, as per Act if any person satisfies that he/she has worked in the establishment than institution is under obligation to award benefit under the term payable.

The reply of the management is not tenable as in case of survivor pension, the EOBI number remains same, only the claim number gets changed.

DAC in its meeting held on 03.02.2022 pended the para with the direction to investigate five employer's cases on random basis (Sr.No.1,6,11,15,20) and detailed findings be shared with audit.

Audit recommends implementation of DAC directives.

{Para No. 22 of EOBI HO}

4.4.12 Illegal registration of Insured Persons (IPs) who are under the employment of State – Rs. 4.66 million

Section 47 of Employees Old-age benefits rules, 1976 states that nothing in this act shall apply to persons in the service of the state, including members of the Armed forces, Police force and Railway servants.

Management of EOBI registered more than 9 million Insured persons (IPs) over the period of time till June 2021.

Audit observed that 510 Insured Persons (IPs) were registered in EOBI Rawalpindi Regional Office who were also in the employment of State/ Government.

Audit is of the view that contribution received against such IPs during the financial year 2020-21 amounting to Rs. 4,660,320 is illegal.

Detail is at **Annex-11**.

The management did not submit reply till the finalization of audit report.

DAC in its meeting held on 03.02.2022 pended the para and directed EOBI to scrutinize all objected cases. In cases where date of entry in government service is after registration in EOBI and overlapping period of dual jobs is not established, their status may be changed to inactive. Moreover, in cases where date of entry in government service is before registration in EOBI, their registration be cancelled.

Audit recommends implementation of DAC directives.

{Para No. 4 of EOBI RO Rawalpindi}

4.4.13 Recoverable amount from Chairmen EOBI on account of Club Membership Fee - Rs. 3.15 million

The Board of Trustees (BoT) of EOBI in its 36th meeting held on 13.06.1994 under agenda no.13, “to consider to allow payment of membership fee of two clubs for Chairman on the same pattern as is being allowed in other autonomous bodies” stated that “The Board considered the item and approved club membership for Chairman EOBI on the same terms and conditions for the Chairman State Life Insurance Corporation”.

The management of EOBI paid club membership against three Chairmen EOBI amounting to Rs. 3.15 million over the period of time.

Audit observed that the club membership was paid in favour of individuals instead of corporate membership and an amount of Rs. 3,150,000 is still recoverable from two Chairmen EOBI.

Detail is as under.

			Rs. in million
Sr#	Name	Period	Amount
1	Mr. Zafar Iqbal	2010-11	0.60
2	Mr. Azhar Hameed	2019-20	0.25
3	Mr. Azhar Hameed	2020-21	2.30
Total			3.15

Audit is of the view that the club membership paid in favour of individuals was due to wrong interpretation of BoT decision and was held irregular and recoverable.

Management replied that the payment on account of Club membership was released as per the decision of 36th BoT’s meeting. While the Board of Trustees in

its 123rd meeting held on 29.07.2021 and 30.07.2021 vide Para 109, agenda item no.16 decided that the interpretation of its earlier decision taken in 36th meeting, the club membership would be considered as corporate membership and be issued in the name of chairman EOBI instead of issuance in favor of individual. Further, the Board directed EOBI to write letter to Ex-Chairmen to refund the amount paid to clubs by EOBI on their behalf. It is submitted that the recovery cases as per the decision of the Board are under active consideration of management.

DAC in its meeting held on 03.02.2022 pended the para with the direction to verify the minutes of 123rd & 36th meeting alongwith detailed working papers submitted to the BoT and also the details of letter written to Chairmen EOBI.

Audit recommends implementation of directives of DAC decision.

{Para 3 of EOBI HO}

4.4.14 Irregular award of Pension against dummy Employer's ID – Rs. 1.886 million

Section 22 (1) (b) of Employee Old-Age benefits Act, 1976 describes that, “an insured person shall be entitled to monthly old age pension as specified in the schedule” provided that contributions in respect of him were paid for not less than fifteen years.”

Management of EOBI awarded pension to more than 700,000 beneficiaries over the period of time till June 2021.

Audit observed that the following 10 beneficiaries were awarded pension during the period 2014-19 against dummy employer ID “ZZZ99999” and an amount of Rs. 1,885,500 was disbursed against such pensioners.

Detail is as under:

Rs. in million					
IP EOBI No.	Claim No.	CNIC No.	Name	Award date	Amount
3700G270062	TBW03869	35403-1106117-0	Hanifan Bibi	08.09.2019	0.305
0800H809675	KDW02172	42201-9516257-4	Gul Nargis	05.23.2019	0.315
4800B050125	KDW01499	37104-5032568-2	Sitara Bibi	05.24.2016	0.126
4672J006184	KDW01453	37103-2011448-0	Saleema	04.11.2016	0.357
0500B101761	CBW01613	42101-2890100-0	Sughra Begum	02.23.2016	0.058
4672A014047	KDW01304	37101-4364928-8	Bibi Khatoon	09.29.2015	0.221
3700H225121	TBW02893	35402-8569946-2	Hanifan Bibi	12.30.2014	0.305
4800G047088	KDW01089	37104-0941642-	Feroz Jan	10.30.2014	0.147
2800H001405	NA 05862	38403-2249370-5	Faiz Muhammad	07.11.2014	0.053

9999999999	HAW01393	35202-1073468-2	Mst. Maqsooda Begum	07.11.2014	NP
Total					1.886

Audit is of the view that award of pension against dummy employers created doubt on the authenticity of these claims.

Management replied that as per business rule, a pensioner must be an insured person in the EOBI system. To be an insured person, an employee must be attached with an employer. The records under question in the audit observation are without a genuine employer. In order to bring these records in the system, a unique employer ID was required to which these orphan insured persons could be attached. Hence, the employer ID ZZZ99999 was used. This employer is still used when an IP is exited by an employer. To keep the IP in the system, it is attached with ZZZ99999.

The management has accepted that the above pensioners were without a genuine employer.

DAC in its meeting held on 03.02.022 pended the para with the direction to initiate an inquiry to probe the matter, reconcile the record and report be shared with audit. Relevant SOPs may also be designed and got approved from BOT.

Audit recommends implementation of DAC directives.

{Para 33 of EOBI HO}

4.4.15 Difference due to non-reconciliation of contribution deposited by employers

Para 5.8 of EOBI Operating Manual states that at least once in a year, EOBI's department will produce a statement of each employer showing the amounts due for each month and the amounts received against them. The total amount received during the year from an employer should agree with its total liability for the year. If the amount received is lesser than the liability, then the matter will be taken up with the employer to reconcile the amounts. The difference could be due to un-accounted receipts or wrong calculation of liability or short deposits by the employer, which should be sorted out with the employer as soon as possible.

The management of EOBI received a total contribution of Rs. 27,588.152 million during the financial year 2020-21.

Audit observed that EOBI Head Office, Karachi did not reconcile the figures and a sum of Rs. 3,333,992,610 (absolute value) was shown as a difference of contribution between the EOBI record and the Bank Statements as per database which was required to be reconciled.

Detail is as under.

Rs. in million			
Month	Contribution as per EOBI	Contribution as per Bank	Difference
July	1,654.916	1,713.334	58.418
August	1,612.103	2,758.452	1,146.349
September	2,081.185	2,063.459	-17.726
October	2,044.864	*33.583	33.583
November	2,390.076	2,401.052	10.976
December	2,377.551	2,384.905	7.354
January	2,225.651	2,202.833	-22.818
February	2,228.685	2,220.951	-7.734
March	2,526.212	2,552.239	26.027
April	2,371.218	2,375.137	3.920
May	2,202.030	2,181.661	-20.369
June	3,873.662	3,872.641	-1.022
Total	27,588.152	26,760.247	3,333.993

**provided by Bank Alfalah as sum of contributions credited into MCA during the month which seems doubtful.*

Audit is of the view that non-reconciliation of contributions receipts with banks was serious lapse on the part of the management.

Management replied that reconciliation is ongoing process and under active consideration by the Institution as the complete data in requisite format as per agreement has not been provided by the bank, so far. As soon as, the requisite data/information is received from the bank, the process will be finalized and shared accordingly.

The management has accepted that the audit contention is correct, however, the reply is partially relevant as the management has not touched the issue of both the variations.

In DAC meeting held on 03.02.2022, the management informed that the actual amount of contribution collected during the financial year 2020-21 is Rs. 27.3 billion as per bank record. DAC pended the para with the direction to reconcile the accounts within 02 months and get the record verified from audit.

Audit recommends implementation of DAC directives.

{Para 19 of EOBI HO}

4.4.16 Non-compliance of the statutory provision regarding preparation of Annual Accounts

Rule 4 (Audit) of Employees' Old-Age Benefits Audit and Accounts Rules, 1977, state that the Auditors shall forward to the Board of Trustees (BoT) their report together with an audited copy of the accounts within six months of the end of the accounting year or within such extended period as the Board may, with the prior approval of the Federal Government, allow.

Audit observed that EOBI did not maintain annual audited accounts.

Audit is of the view that delay in preparation of accounts resulted in non-availability of the approved financial statements of EOBI to all the stake holders.

Management replied that the abnormal delay in preparation / submission of accounts for the year 2013-14 to 2020-21 are due to the fact that accounts for the year 2010-11 were not signed by the President BOT and were not provided to statutory auditors, thereby causing onward delay in finalization of Annual Accounts.

The management has accepted the audit observation.

In DAC meeting held on 03.02.2022, the management informed that the issue of delay in finalization of accounts goes back to 2012-13 when mega corruption cases took place. Now the accounts for the financial year 2012-13 have been prepared and signed and subsequently all accounts till the financial year 2014-15 have been prepared and are under process for signatures. DAC pended the para with the direction to expedite the progress and complete the Annual Accounts preparation by December 2022. Moreover, management may also share progress made so far with audit.

Audit recommends implementation of DAC directives.

{Para 23 of EOBI HO}

Workers Welfare Fund Islamabad

Irregularity and non-compliance

4.4.17 Payment of allowances without approval of Federal Government - Rs. 23.68 million

Section 8(3) Workers' Welfare Fund Ordinance, 1971 states that the Governing Body shall determine the terms and conditions of service of the Secretary and the employees with the previous approval of the Federal Government.

Workers Welfare Fund Islamabad paid Welfare Service Allowance Rs. 23,676,000 during the financial year 2020-21.

Audit observed that the Workers Welfare Fund, Islamabad paid Welfare Service Allowance without the approval of the Federal Government.

Audit is of the view that payment of the allowance without the approval of the Federal Government was unlawful.

The management, *inter alia*, replied that the Governing Body, WWF in terms of section 8(3) of the WWF's Ordinance, 1971, is fully empowered to determine the terms and conditions of the Secretary and employees of the Fund being competent forum. Further, in exercise of powers conferred u/s 8(3) of the Ordinance ibid the Governing Body, WWF in its 111th meeting held on 28.04.2011 approved the Welfare Service Allowance and Conveyance Allowance for the employees of WWF. Both the above allowances have been incorporated in the draft amendments in the WWF (Employees Service) Rules, 1997, which are under process with Establishment and Finance Division for concurrence. The Welfare Service Allowance is *sub judice* in the Honourable Islamabad High Court, Islamabad and Stay Order has already been granted.

The Management has accepted the contention of audit as the management also referred to Para 8(3) of The Act in their reply but missed out the words "with the previous approval of the Federal Government". The management has incorporated the same in the (proposed) draft amendments in the WWF (Employees Service) Rules, 1997. Therefore, the management (probably) did not inform the Governing Board of these words. Furthermore, the management has not shared the current status of the case as the Stay was granted, till the next date of hearing, on 14.10.2015.

In DAC meeting held on 28.01.2022, the management apprised that the matter was *sub judice* due to the reason that BoG decided to discontinue the Welfare Allowance against which the employees resorted to Court. Audit contended that it was clear provision of the Ordinance and the BoG was not informed that prior approval of the Government was required. DAC pended the para with the direction to the management to vigorously pursue the Case. However, if the management deems that the matter still lingers on, next higher Court may be approached without delay, as it has been more than seven years and still case has not been decided.

Audit recommends compliance of DAC directives.

{Para No. 15 of WWF AIR}

**4.4.18 Payment of gratuity in addition to Contributory Provident Fund (CPF)
- Rs. 7.733 million**

Finance Division Office Memorandum No.F.15(3)R-14/84 dated 16.10.1984 states that the payment of ‘gratuity’ cannot, therefore, be made part of the CPF Scheme, and as such it should not be paid in addition to CP Fund contribution. All such autonomous/Semi-autonomous bodies and corporations etc. under the administrative control of ministries/divisions, where the pension scheme does not exist that the payment of ‘gratuity’ in addition to contributory provident fund is not allowed to their employee on their quitting the service.

Worker Welfare Fund, Islamabad has adopted both schemes i.e., payment of Gratuity and Contributory Provident Fund.

Audit observed that the WWF, Islamabad, during the financial year 2020-21, paid a sum of Rs. 7.733 million as Gratuity and Rs. 7.704 million as Contributory Provident Fund to its employees.

Audit is of the view that the payment of Gratuity in addition to Contributory Provident Fund is irregular.

Management replied that Audit referred to O.M of Finance Division dated 16.10.1984. Whereas, WWF (Employees Service) Rules, 1997 were notified in 1997 duly vetted by the Establishment Division & Finance Division. If Finance Division had any objection on payment of Gratuity in addition to CP Fund, it would have not been approved. The job of WWF is not pensionable. Therefore, Gratuity

is paid at the time of retirement in pursuance of Chapter 17 of WWF (ES) Rules 1997 which is duly vetted by the Establishment and Finance Division.

The reply is not tenable as payment of gratuity in addition to CP fund is the violation of above mentioned O.M of Finance Division.

In DAC meeting held on 28.01.2022, the management of WWF informed that the Service Rules of WWF have been submitted to Finance Division for their opinion in light of Finance Division's O.M dated 21.01.2015 on the issue payment of both CP Fund and gratuity. The representative of Finance Division was of the opinion that the practice was unauthorized. DAC pended the para with the direction to seek an early clarification from Finance Division besides discontinuation of the additional stream of CP Fund.

Audit recommends compliance of DAC directives.

{Para No. 25 of WWF AIR}

4.4.19 Unauthorized payment of Ad hoc Relief Allowance without approval of Finance Division – Rs. 4.806 million

Para No.2 of Finance Division (Regulation Wing) Office Memo No.F.4(3)R-4/2011-Revision dated 07.08.2019 states that the grant of *Ad hoc* Relief allowance 2019 will be allowed with the concurrence of Standing Committee of Finance Division on recommendation of respect Board of Directors/ Governors of Public Sector Corporations, autonomous and semi-autonomous bodies

Workers Welfare Fund Islamabad paid *Ad hoc* Relief Allowance 2019 to its employees.

Audit observed that Workers Welfare Fund, Islamabad that the employees of the Workers Welfare Fund were granted *Ad hoc* Relief Allowance 2019 amounting to Rs. 4,806,936 without approval of Finance Division.

Audit is of the view that this has resulted in an unauthorized payment of Adhoc Relief Allowance to employees of WWF, Islamabad.

The management replied that subject Finance Division's order is not applicable to the WWF which has adopted basis pay scales of Federal Government.

The reply is not tenable as the management has not provided evidence that they have adopted the Basic Pay Scale Scheme, in totality.

DAC in its meeting held on 28.01.2022, the management of WWF informed that they have adopted the BPS and therefore the referred OM was not applicable to them. Audit contented that the WWF has not adopted BPS scheme in totality. DAC pended the para with the direction to seek clarification from Finance Division regarding *Ad-hoc* Relief Allowance being awarded to employees of WWF and to re-examine whether the scheme was adopted in totality or otherwise.

Audit recommends compliance of DAC directives.

{Para No. 37 of WWF AIR}

4.4.20 Mis-procurement of consultancy services- Rs. 61.865 million

Rule 20 of Public Procurement Rules, 2004 states that save as otherwise provided hereinafter, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

Rule 50 of Public Procurement Rules, 2004 states that any unauthorized breach of these rules shall amount to mis-procurement.

Workers Welfare Fund, Islamabad hired Consultants for multiple projects during the financial years 2018-2021.

Audit observed that that WWF, Islamabad hired following three consultants for seven construction Projects on the basis of pre-qualification approved by the Governing Body, twelve years ago, in its 99th meeting held on 09.10.2008. An expenditure of Rs. 61.685 million was paid during the FYs 2018-21 as design fee and supervision fee to following consultants.

- i. Al-Jadid Associates
- ii. M/s NESPAK
- iii. Shahzad Associates

Detail is at **Annex-12**.

Audit is of the view that Consultancy services were hired without observing Public Procurement Rules, 2004 as the award was made on the basis of an approval accorded twelve years ago resulting into mis-procurement.

The management stated that the Expression of Interest (EOI) was advertised on 28.06.2008 for pre-qualification of consultants for planning, designing and detailed construction supervision. Accordingly, the shortlisted consultants were

placed before the Governing Body in its 99th meeting held on 09.10.2008. The Governing Body approved the panel of consultants. Further, the consultant hiring was done according to scope of the project and payment was made accordingly as per work done.

The management has agreed to the audit point of view.

DAC in its meeting held on 28.01.2022 directed the management to provide a Certificate of Pre-Qualification Panel of WWF and also share year wise chronology of the projects executed and corresponding award of consultancy from the prequalified firms and also advised the management to initiate the process of Pre-Qualification afresh six months prior to start of new financial year in future. DAC pended the para with the direction to conduct a Fact Finding about the actually commencing of the projects.

Audit recommends compliance of DAC directives.

{Para No. 9 of WWF AIR}

Worker Welfare Board Khyber Pakhtunkhwa

Fraud and embezzlement

4.4.21 Fraudulent withdrawal from Worker Welfare Board in the name of withholding tax on profit from the bank accounts maintained at UBL-Rs. 72.142 million

Section 16 of the Workers' Welfare Fund Ordinance, 1971 states that notwithstanding anything contained in any other law, the Federal Government may, by order in writing, exempt the Institution from any tax, duty, or rate leviable by the Federal Government or by a local authority under the control of the Federal Government.

Workers Welfare Board Khyber Pakhtunkhwa, Peshawar was maintaining two Accounts having number 000244304366 & 000246468983 in United Bank Limited, Tahkal Payan Branch, Peshawar with title CP Fund and Security account respectively and another account No. 2007614961 in Bank of Khyber Gur Mandi Branch, Peshawar with the title "CP Fund Account of KPK Board".

Audit observed during the financial year 2018-21 as under:

- i. The Bank statements showed the deduction of Withholding tax on profit through cheques amounting to Rs. 72,142,236 from the above referred accounts.
- ii. The bank statements provided to audit were fabricated.
- iii. Multiple cheque Books were used to withdraw funds.
- iv. No proof was available for the deposit of the profit on which this tax was withheld.

Detail is at **Annex-13-A, B & C**.

Audit is of the view that it was a fraudulent activity in the name of deduction of Withholding tax on profit and subsequent transfer as the Workers Welfare Board Khyber Pakhtunkhwa, Peshawar is an entity which has been exempted from levy of taxes.

Audit is further of the view the management is required to take-up the matter with bank authorities to fully calculate and recover the amount fraudulently withdrawn from these accounts.

Management replied that in compliance of audit observation the KP, Workers Welfare Board, Peshawar made efforts and approached to the concerned bank dated 15.11.2021 for recovery/returned the excess deduction of withholding tax. The concerned bank returned Rs. 18,629,000 in the subject issue and the balance recovery is under process will be returned shortly. Bank statement attached wherein the intimated the returned amount. When the total amount is returned will be shared with audit.

The management has agreed to the audit point of view.

In DAC meeting held on 28.01.2022 directed, the management of KP WWB informed that so far recovery made in this issue is Rs. 27.368 million and the probable persons involved in the fraud have been suspended. The Secretary Ministry of Overseas Pakistanis & Human Resource Development being PAO/Chairman of the DAC appreciated the Audit for such a remarkable job and asked the Audit to initiate a case for award of Reward for the Director General, the Concerned Audit Officer and his team who conducted this Audit and unearthed such huge fraud. He further asked the audit to also send the case to M/o OP&HRD for their recommendation of Award. DAC also directed the management of KP

WWB to reconcile the amount of fraud so as to ascertain the actual amount defrauded and recovery made so far.

Audit recommends that amount fraudulently withdrawn from the accounts along with interest be calculated, reconciled and recovered besides actions be taken against person(s) at fault. The issue may also be referred to State Bank of Pakistan.

{Para 16 of WWB KPK AIR}

4.4.22 Fraudulent transfer of funds from WWB, Peshawar Bank Account No. 00024304366 maintained in UBL- Rs. 1.10 million

GFR-23 provides that every Government officer 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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Workers Welfare Board Khyber Pakhtunkhwa, Peshawar is maintaining an Account having number 00024304366 in United Bank Limited, Tahkal Payan Branch, Peshawar.

Audit observed that:

- i. On 31.08.2020 an amount of Rs. 495,000 was shown as transferred from UBL CP Fund account to Haleem Telecom's Account No. 201469884 vide cheque no. 26906394.
- ii. On 01.02.2021 an amount of Rs. 597,500 was shown as transferred from UBL CP Fund account to Al-Hobaib Traders' Account No. 0002****5416 vide cheque no. 26906397.

Audit is of the view that these were fraudulent transactions as no record and entries into ledgers were available in support of transactions. This shows that the funds were transferred to accounts unknown to the Workers Welfare Board Khyber Pakhtunkhwa, Peshawar.

The management stated that in compliance of Audit observation the KP, Workers Welfare Board, Peshawar approached to the concerned bank dated 15.11.2021 for clarification of transaction made from Account No. 00024304366 to M/s Haleem Telecom Account No.201469884 for Rs.495,000 showing in the

Bank Statement as deduction of withholding tax. The amount reported by the audit has been recovered.

The management has accepted the audit point of view to the extent of amount objected in the AIR. However, other amount stated in this para and such similar transactions may be thoroughly re-examined and reported.

In DAC meeting held on 28.01.2022 directed, the management of KP WWB informed that so far recovery made in this issue is Rs. 27.368 million (in both the paras) and the probable persons involved in the fraud have been suspended. The Secretary Ministry of Overseas Pakistanis & Human Resource Development being PAO/Chairman of the DAC appreciated the Audit for such a remarkable job and asked the Audit to initiate a case for award of Reward for the Director General, the Concerned Audit Officer and his team who conducted this Audit and unearthed such huge fraud. He further asked the audit to also send the case to M/o OP&HRD for their recommendation of Award. DAC clubbed this para with the para no 4.5.20 (above) and directed the management of KP WWB to reconcile the amount of fraud so as to ascertain the actual amount defrauded in these two paras and recovery made so far.

Audit recommends compliance of DAC directives.

{Para 18 of WWB KPK AIR}

Irregularity and non-compliance

4.4.23 Irregular payment of scholarship to employees of WWB Khyber Pakhtunkhwa- Rs. 70.818 million

Para 2(j) of the Workers Welfare Fund Ordinance, 1971 states "worker" has the same meaning as in section 2 of the Industrial Relations Ordinance.

Section 2 Industrial Relations Act, 2012 states that "Worker" and "Workman" mean person not falling within the definition of employer who is employed (including employment as a supervisor or as an apprentice) in an establishment or industry for hire or reward either directly or through a contractor whether the terms of employment are express or implied but does not include any person who is employed mainly in managerial or administrative staff.

The Governing Body of Workers Welfare Board Khyber Pakhtunkhwa, Peshawar in its 38th meeting held on 08.01.1997 launched the scheme of Scholarship. Scholarships have been approved for talented children of workers

studying in F.A, F.Sc, upto M.A, M.Sc, besides Medical and Engineering Colleges/Universities.

Audit observed that management of Workers Welfare Board, Khyber Pakhtunkhwa, Peshawar paid a sum of Rs. 65,216,391 during the financial year 2020-21 on account of scholarship to employees of the Board.

Audit further observed that Workers Welfare Board Khyber Pakhtunkhwa, Peshawar paid a sum of Rs. 5,599,306 during financial year 2020-21 on account of reimbursement of educational expenses against different employees' Children education expenses.

Audit is of the view that the employees of Workers Welfare Board Khyber Pakhtunkhwa, Peshawar did not fall in the definition of "worker" and they were not entitled for scholarship out of the Fund.

Management replied that the Governing Body in its 139th meeting held on 27.12.2017 decided and approved revised SOPs which states that "the employees of WWF, Regional Offices and Provincial Workers Welfare Board who are paid from WWF/WWBs regular budget can avail the scholarship facility for their children subject to three years of service". The decision of the Governing Body is very much clear and there are no irregularities involved in payment of Scholarship. The payment has been made in light of the approval of the Governing Body.

The reply is not tenable as the payment was made in violation of provisions of Workers Welfare Fund Ordinance, 1971.

In DAC meeting held on 28.01.2022, DAC was of the view that Worker Welfare Board Khyber Pakhtunkhwa, Peshawar needs to have its own legislation as a number of anomalies that have been observed in the working of the Board in such issues. DAC pended the para with the direction to conduct a Fact Finding on the issue and take necessary steps for enactment of the legislation.

Audit recommends compliance of DAC directives.

{Para 10 & 20 of WWB KPK AIR}

4.4.24 Non-receipt of School Fee from students – Rs.18.957 million

Rule 26 of GFR (Vol-I) states that, it is the duty of the departmental Controlling officers to see that all sums due to Government: are regularly and promptly assessed, realized, and duly credited in the Public Account.

A total of 21,759 students were enrolled in 48 Schools of the Workers Welfare Boards, Khyber Pakhtunkhwa during the financial year 2020-21.

Audit observed that total recoverable fee for the financial year 2020-21 was Rs. 56.424 million. However, only a sum of Rs. 37.467 million was collected and deposited while remaining fee amounting to Rs. 18.957 million has not been recovered from the students. Detail is as under.

Rs. in million

Shift	Prep+ Primary	Middle + Secondary	Higher secondary + Commerce	Total Monthly	Annual Total 2020-21
1 st	2.288	0.782	1.412	4.482	53.782
2 nd	0.090	0.130	-	0.220	2.642
Total	2.378	0.912	1.412	4.702	56.424
	Amount received during the year				37.467
	Recoverable amount				18.957

Audit is of the view that non-existence of any proper system towards the collection of fees was the cause of less recovery which resulted in loss to the Fund.

Management replied that the audit point of view has been noted. These schools were closed in the month of March 2020 due to COVID-19 Pandemic and remained closed till 15.09.2020 and later-on, again closed from time to time hence, the recovery is outstanding.

The management has accepted the audit observation.

In DAC meeting held on 28.01.2022, the management informed that the process of recovery was in progress. DAC pended the para with the direction to share the updated status of recovery made so far along with the amount of arrears.

Audit recommends compliance of DAC directives.

{Para 8 of WWB KPK AIR}

4.4.25 Un-authorized appointment & payment of salaries to employees of WWB having dual jobs - Rs. 10.737 million

Para 16(1) of Government Servant Conduct Rules, 1964 states that no Government servant shall, except with the previous sanction of the Government, engage in any trade or undertake any employment or work, other than his official duties”

Para 4 of Workers Welfare Funds Employees Service Rules, 1997 states that unless in any case if otherwise provided, the whole time employee shall be at

the disposal of the Fund and he may be employed in any manner required by proper authority without claim for additional remuneration.

There are 4278 employees of Worker Welfare Board Khyber Pakhtunkhwa, Peshawar who were on their payroll during 2020-2021.

Audit observed that Worker Welfare Board Khyber Pakhtunkhwa, Peshawar paid a sum of Rs. 10,737,624 as salaries to 16 employees during 2020-2021 who were also on the payroll of Provincial Government.

Detail is at **Annex-14**.

Audit is of the view that the appointment and payment of salaries to persons having two jobs in same time is unlawful.

Management replied that the KP WWB has approached the Accountant General Regional Office, Peshawar on 25.11.2021 for verification/ confirmation on account of employee's dual job. The concerned office confirmed dual job of 16 employees vide letter dated 16.12.2021. However, the actions against these employees are initiated by the KP, Workers Welfare Board, Peshawar which is under process for the approval of the Competent Authority.

The management has accepted the audit observation.

In DAC meeting held on 28.01.2022, the management informed the DAC that disciplinary action has been taken against all the 16 persons mentioned in the audit para and they have been suspended. Inquiry against them was also in progress. DAC pended the para with the direction to the management to make a comprehensive comparative statement of salary drawn from federal/provincial governments (wherein the employees were drawing dual salaries), reconcile and recover it and dispose of the case within one month as all the evidences were available. DAC further directed that an exercise be conducted across Workers Welfare Fund and all Boards to rule out any such practice there.

Audit recommends compliance of DAC directives.

{Para 2 of WWB KPK AIR}

**4.4.26 Payment of gratuity in addition to Contributory Provident Fund (CPF)
- Rs. 6.260 million**

Finance Division Office Memorandum No.F.15(3)R-14/84 dated 16.10.1984 states that the payment of 'gratuity' cannot, therefore, be made part of

the CPF Scheme, and as such it should not be paid in addition to CP Fund contribution. All such autonomous/Semi-autonomous bodies and corporations etc. under the administrative control of ministries/divisions, where the pension scheme does not exist that the payment of ‘gratuity’ in addition to contributory provident fund is not allowed to their employee on their quitting the service.

Worker Welfare Board Khyber Pakhtunkhwa, Peshawar has adopted both schemes i.e., payment of Gratuity and Contributory Provident Fund.

Audit observed that the WWB, during the financial year 2020-21, paid a sum of Rs. 6,260,220 as Gratuity and Rs. 9,453,375 as Contributory Provident Fund to its employees.

Detail is as under;

Rs. in million				
Sr. No.	Department	Gratuity Payment	CP Fund Payment	Total Payment
1	Education	1.382	1.862	3.243
2	Main office	4.879	7.592	12.470
	Grand total	6.260	9.453	15.714

Audit is of the view that the payment of Gratuity in addition to Contributory Provident Fund is irregular.

Management replied that the Khyber Pakhtunkhwa Workers Welfare Board, Peshawar is a body corporate Constituted under the WWF Ordinance, 1971. According to clause 7(1),2abc,3,4 of the said Ordinance, the Governing Body is competent forum. The rule/ regulation of the Finance Division Federal Government is not applicable to the Khyber Pakhtunkhwa Workers Welfare Board, Peshawar. The KP, Workers Welfare Board, Peshawar has adopted Workers Welfare Fund Employees Service Rules, 1997 and the payment of gratuity and contributory provident fund payment is being paid to employees in light of the provision available in the said rules.

The reply is not tenable as payment of gratuity in addition to CP fund is the violation of above mentioned O.M of Finance Division.

In DAC meeting held on 28.01.2022, the management of WWF informed that the Service Rules of WWF have been submitted to Finance Division for their opinion in light of Finance Division’s O.M dated 21.01.2015 on the issue payment of both CP Fund and gratuity. The representative of Finance Division was of the opinion that the practice was unauthorized. DAC pended the para with the direction

to seek an early clarification from Finance Division besides discontinuation of the additional stream of CP Fund.

Audit recommends compliance of DAC directives.

{Para 19 of WWB KPK AIR}

4.4.27 Non-recovery of rent from allottees of labour colonies-Rs.5.899 million

Section 11-C and 11-D of Worker Welfare Fund ordinance, 1971 state that the Board has the power to recover the rent and arrears of rent of such houses.

Workers Welfare Board Khyber Pakhtunkhwa, Peshawar rented out flats and Quarters at different areas of the province where Rs. 18,817,560 was the rent due for 2020-2021 from these allottees.

Audit observed that the management of Workers Welfare Board Khyber Pakhtunkhwa, Peshawar recovered rent amounting to Rs. 12,918,917 and failed to recover Rs. 5,898,643 from allottees of labour colonies during 2020-2021.

Detail is at **Annex-15**.

Audit is of the opinion that due to non-collection of rent from allottees, the revenue of the Workers Welfare Board Khyber Pakhtunkhwa, Peshawar was affected adversely.

Management replied that the audit para with regard to non-recovery of rent receipt from Allottees of Labour Colonies Rs. 5.899 million is not correct, as the amount recovered from the Employees of Khyber Pakhtunkhwa, Workers Welfare Board, to whom Quarters / Flats were allotted are not included in the rent collection. The actual un-collected rent for the Financial 2020-2021 is amounting to Rs. 1,231,917. However, this Board has initiated various efforts for recovery of rent arrear/outstanding from the defaulting Management/Workers. Resultantly the rent recovery process has been accelerated, whereas, due to Corona Virus (COVID-19) various Managements/Workers have not deposited their Quarters/Flats rents, as well as the Care Takers have not transferred the rent to the accounts maintaining in the Head Office.

The management has accepted the audit observation.

In DAC meeting held on 28.01.2022, the management informed that recovery was being made. DAC directed the management to reconcile the amount of recovery and coordinate with respective Deputy Commissioners for affecting the

recovery as the arrears of Land Revenue. DAC pended the para with the direction to vigorously peruse the recovery.

Audit recommends compliance of DAC directives.

{Para 6 of WWB KPK AIR}

Worker Welfare Board Punjab

Irregularity and non-compliance

4.4.28 Non-recovery of rent from Allottees of labour colonies Rs.268.546 million

Section 11-C and 11-D of Worker Welfare Fund ordinance, 1971 state that the Board has the power to recover the rent and arrears of rent of such houses.

Workers Welfare Board Punjab, Lahore rented out flats and Quarters at different areas of the Province.

Audit observed that the management of WWB recovered total rent amounting to Rs. 262.576 million instead of 534.665 million and failed to recover Rs. 268.546 million from allottees of labour colonies upto June 2021.

Detail is as under.

Rs. in million				
Particulars	No. of Properties	Total Amount Recoverable Upto June, 2021	Total Amount Recovered upto June, 2021	Balance Amount Recoverable
Hire Purchase Basis	26,161	433.117	228.722	204.396
Rental Basis	27,523	101.548	33.854	64.150
Total	53,684	534.665	262.576	268.546

Audit is of the opinion that due to non-collection of rent from allottees, the revenue of the Workers Welfare Board was affected adversely.

Management replied that a new mechanism has been launched and the observation has been noted for future compliance.

The management has accepted the audit observation.

DAC in its meeting held on 28.01.2022 directed the management to reconcile the amount of recovery and coordinate with respective Deputy Commissioners for effecting the recovery as the arrears of Land Revenue. DAC pended the para with the direction to conduct a Fact Finding regarding the actual

bifurcation of the amount of Rs. 268.546 million between the categories mentioned in the Para.

Audit recommends compliance of DAC directives.

{Para 02 of WWB Punjab AIR}

**4.4.29 Payment of gratuity in addition to Contributory Provident Fund (CPF)-
Rs 4.325 million**

Finance Division Office Memorandum No.F.15 (3) R-14/84 dated 16.10.1984 states that the payment of 'gratuity' cannot, therefore, be made part of the CPF Scheme, and as such it should not be paid in addition to CP Fund contribution. All such autonomous/Semi-autonomous bodies and corporations etc. under the administrative control of ministries/divisions, where the pension scheme does not exist that the payment of 'gratuity' in addition to contributory provident fund is not allowed to their employee on their quitting the service.

Worker Welfare Board Punjab, Lahore has adopted both schemes i.e., payment of Gratuity and Contributory Provident Fund.

Audit observed that the WWB Lahore, during the financial year 2020-21, paid a sum of Rs. 4.325 million as Gratuity and Contributory Provident Fund to its employees.

Audit is of the view that the payment of Gratuity in addition to Contributory Provident Fund is irregular.

Management replied that Gratuity and CPF both are allowed as per Workers' Welfare fund (Employees Service) Rules 1997 Chapter 15 & 17 respectively as department is non-pensionable.

The reply is not tenable as payment of gratuity in addition to CP fund is the violation of above mentioned O.M of Finance Division.

In DAC meeting held on 28.01.2022, the management of WWB, Punjab informed that the Service Rules of WWF have been submitted to Finance Division for their opinion in light of Finance Division's O.M dated 21.01.2015 on the issue payment of both CP Fund and gratuity. The Representative of Finance Division was of the opinion that the practice was unauthorized. DAC pended the para with the direction to seek an early clarification from Finance Division besides discontinuation of the additional stream of CP Fund.

Audit recommends compliance of DAC directives.

{Para 06 of WWB Punjab AIR}

4.4.30 Inadmissible payment on account of Talent Scholarship and Marriage Grant - Rs. 4.205 million

Para 2(j) of the Workers Welfare Fund Ordinance, 1971 states "worker" has the same meaning as in section 2 of the Industrial Relations Ordinance.

Section 2 Industrial Relations Act, 2012 states that "Worker" and "Workman" mean person not falling within the definition of employer who is employed (including employment as a supervisor or as an apprentice) in an establishment or industry for hire or reward either directly or through a contractor whether the terms of employment are express or implied but does not include any person who is employed mainly in managerial or administrative staff.

Para-1 (ii) of Workers Welfare Board Punjab, Lahore letter No. PWB (WEL) 5(02(2017)/F-674) dated 09.10.2017 states that person who is employed mainly in managerial or administrative capacity e.g. any kind of Executive Officer, Purchase officer, Admin Officer, Accounts Officer etc. does not fall in the definition of worker and workmen.

Worker Welfare Board Punjab, Lahore awarded Talent Scholarship to 660 persons of various establishments and paid 395 marriage grant cases in FY 2020-21.

Audit observed that Secretary, Worker Welfare Board Punjab, Lahore awarded Talent Scholarship worth Rs. 2,905,215 and Marriage grant worth Rs. 1,300,000 to ineligible beneficiaries who were either managerial or supervisory staff.

Detail is in **Annex-16**.

Management replied that all the payments are made as per the directions of Governing Body.

Reply is not acceptable beneficiaries at question do not fall in the definition of worker and workmen as stated in Industrial Relations Act, 2012 and The Factories Act, 1934.

DAC in its meeting held on 28.01.2022 pended the para with the direction to affect recovery from the ineligible persons and conduct a Fact Finding alongwith

details of recovery affected so far. DAC further directed the management to get the record verified relating to supervisory/managerial staff.

Audit recommends compliance of DAC directives.

{Para 10 of WWB Punjab AIR}

Workers Welfare Board Balochistan

Irregularity and non-compliance

4.4.31 Non-recovery of amount on account of sale of quarters in labour colonies - Rs.48.517 millions

The Workers Welfare Fund Ordinance, 1971 section 6(a) states that moneys in the Fund shall be applied to the financing of projects connected with the establishment of housing estates or construction of houses for the workers;

Section 11-C and 11-D of Worker Welfare Fund ordinance, 1971 state that the Board has the power to recover the rent and arrears of rent of such houses.

Workers Welfare Board Balochistan Quetta, sold 1404 quarters to workers on installments during previous years.

Audit observed that the Workers Welfare Board Balochistan, Quetta:

- i. Was not authorized to sell the quarters.
- ii. Even failed to collect due installments amounting to Rs. 48,517,482 from the persons to whom these quarters were unlawfully sold.

Detail is given at **Annex-17**.

Audit is of the view that Board was not competent to sell the quarters and was violation of the Ordinance.

Management replied that a sum of Rs. 4,979,500 has been recovered from the allottees of the quarters residing in the respective labour colonies.

The reply is not acceptable as no breakup and evidence regarding recovery was made available to audit.

DAC in its meeting held on 28.01.2022 was of the view that WWB, Balochistan needs to have its own legislation as a number of anomalies that have been observed in the working of the Board in such issues. The management informed the DAC that Rs. 4.0 million out of Rs. 48.517 million has been

recovered. Further efforts were being made. DAC pended the para with the direction to vigorously peruse the recovery and take necessary steps for enactment of the legislation.

Audit recommends compliance of DAC directives.

{Para 20 of WWB Balochistan AIR}

4.4.32 Un-authorized payment of educational expenditure of WWB employees- Rs. 16.679 million

Para 2(j) of the Workers Welfare Fund Ordinance, 1971 states "worker" has the same meaning as in section 2 of the Industrial Relations Ordinance.

Section 2 Industrial Relations Act, 2012 states that "Worker" and "Workman" mean person not falling within the definition of employer who is employed (including employment as a supervisor or as an apprentice) in an establishment or industry for hire or reward either directly or through a contractor whether the terms of employment are express or implied but does not include any person who is employed mainly in managerial or administrative staff.

The Governing Body of WWF in its 38th meeting held on 08.01.1997 launched the scheme of Scholarship. Scholarships have been approved for talented children of workers studying in F.A, F.Sc, upto M.A, M.Sc, besides Medical and Engineering Colleges/Universities.

Audit observed that management of Workers Welfare Board Balochistan, Quetta paid a sum of Rs. 16,679,332 to 424 employees during the financial year 2020-21 on account of educational expenses to employees of the Board.

Audit is of the view that the employees of WWB did not fall in the definition of "worker" and they were not entitled for scholarship out of the fund.

Management replied that the payment of scholarship to the children of employees of the Board is made according to the decision and instruction of the Governing Body of Workers Welfare Fund Islamabad.

The reply is not tenable as approval of GB meeting cannot supersede the Ordinance in which there is no such provision for assistance to employees of Workers Welfare Board Balochistan, Quetta.

DAC in its meeting held on 28.01.2022 was of the view that Workers Welfare Board Balochistan, Quetta needs to have its own legislation as a number

of anomalies that have been observed in the working of the Board in such issues. DAC pended the para with the direction to conduct a Fact Finding on the issue and take necessary steps for enactment of the legislation.

Audit recommends compliance of DAC directives.

{Para 17 of WWB Balochistan AIR}

**4.4.33 Payment of gratuity in addition to Contributory Provident Fund (CPF)-
Rs. 4.859 million**

Finance Division Office Memorandum No.F.15(3)R-14/84 dated 16.10.1984 states that the payment of ‘gratuity’ cannot, therefore, be made part of the CPF Scheme, and as such it should not be paid in addition to CP Fund contribution. All such autonomous/Semi-autonomous bodies and corporations etc. under the administrative control of ministries/divisions, where the pension scheme does not exist that the payment of ‘gratuity’ in addition to contributory provident fund is not allowed to their employee on their quitting the service.

Worker Welfare Board Balochistan, Quetta has adopted both schemes i.e., payment of Gratuity and Contributory Provident Fund.

Audit observed that the Worker Welfare Board Balochistan, Quetta during the financial year 2020-21, paid a sum of Rs. 4,859,634 as Gratuity and Rs. 6,802,263 as Contributory Provident Fund to its employees.

Detail is as under;

Rs. in million			
Sr. No.	Name and Designation	CP Fund	Gratuity
1	Molvi Nawaz Ali	0.477	0.351
2	Muhammad Hussain (Ex Mali)	0.060	0.096
3	Muhammad Mubarak (Ex-Arabic Teacher)	0.202	0.228
4	Muhammad Iqbal (Ex PTI)	0.260	0.116
5	Abdul Haye (Ex Sweeper)	0.727	0.477
6	Muhammad Kareem (Ex-Senior Clerk)	0.876	0.784
7	Khalid (Ex-Sweeper)	0.311	0.175
8	Bibi Razia	1.304	1.009
9	Pandi Khan (Ex-Chowkidar)	1.148	0.421
10	Khunsa Farukh Bhatti (Ex-Principal)	1.438	1.201
	Total	6.802	4.860

Audit is of the view that the payment of Gratuity in addition to Contributory Provident Fund is irregular.

Management replied that since the service of the Workers Welfare Fund and Workers Welfare Boards is not pensionable till moment, therefore, the policy of payment of Gratuity equivalent to the number of services years at the basic salary and contributory provident fund (CPF) including profit is paid to the employees on retirement.

The reply is not tenable as payment of gratuity in addition to CP fund is the violation of above mentioned O.M of Finance Division.

In DAC meeting held on 28.01.2022, the management of Workers Welfare Board Balochistan, Quetta informed that the Service Rules of WWF have been submitted to Finance Division for their opinion in light of Finance Division’s O.M dated 21.01.2015 on the issue payment of both CP Fund and gratuity. The representative of Finance Division was of the opinion that the practice was unauthorized. DAC pended the para with the direction to seek an early clarification from Finance Division besides discontinuation of the additional stream of CP Fund.

Audit recommends compliance of DAC directives.

{Para 25 of WWB Balochistan AIR}

4.4.34 Loss to Workers Welfare Board due to non-filer status – Rs. 4.51 million

Section 16 of the Workers’ Welfare Fund Ordinance, 1971 states that notwithstanding anything contained in any other law, the Federal Government may, by order in writing, exempt the Institution from any tax, duty, or rate leviable by the Federal Government or by a local authority under the control of the Federal Government.

Section 151 (1)(b) of Income tax Ordinance 2001, provides that profit on debt paid by Banking company or financial institution on account or deposit maintained should be charge to tax as per the following rate:

Nature of Payment	Tax rate for filer	Tax rate for non-filer
Profit on debt up to Rs.500,000	10%	20%
Profit on debt more than Rs,500,000	15%	30%

Section 114 “ Return of Income” states that, subject to this Ordinance, the following persons are required to furnish a return of income for a tax year, namely:-

- i. Any non-profit organization as defined in clause (36) of section 2.

- ii. Any welfare institution approved under clause (58) of part I of the second schedule.

The Workers' Welfare Board Balochistan, Quetta maintained saving accounts in different Banks.

Audit observed that the Banks charged withholding Tax @ 30% on profit of these saving accounts.

Detail is at **Annex-18**.

Audit is of the view that Worker Welfare Board Balochistan, Quetta is an exempt entity but the management did not claim the exemption. Therefore, an amount of Rs. 9,021,270 was deducted by the bank as withholding tax @ 30% on profit from the accounts of Workers' Welfare Board Balochistan, Quetta.

Management replied that the matter will be taken up with FBR for extending exemption of deduction withholding tax on profit of Bank Account of Workers Welfare Board, being corporate Body.

The management has accepted the audit observation.

DAC in its meeting held on 28.01.2022 pended the para with the direction to the management to file last five years tax returns to become a filer, claim refund and seek exemption for future.

Audit recommends compliance of DAC directives.

{Para 26 of WWB Balochistan AIR}

4.4.35 Un-authorized expenditure on children of non-workers - Rs. 3.608 million

Section 6(b) of The Workers Welfare Fund Ordinance, 1971 states that moneys in the Fund shall be applied to the financing of other welfare measures including education, training, re-skilling and apprenticeship for the welfare of the Workers.

Workers Welfare Board Balochistan, Quetta incurred an expenditure of Rs. 3,608,320 during the financial year 2020-21 for purchase and provision of Books and stationery.

Audit observed that the above expenditure was made for provision of supplied to the children of non-workers studying in Schools established by the Board for the children of Workers.

Audit is of the view that the children of non-workers did not fall in the definition of “worker” as these schools and subsequent provision of supplies was made from the contribution of the Workers.

Management replied that as per decision taken in Provincial Workers Welfare Board Balochistan, Quetta Board meeting held 29.03.2004 vide item No. 6, the members decided that free of cost Books & Uniform may also be provided to the children of non-workers.

The reply is not tenable as approval granted by Provincial Board is in violation of WWF Ordinance.

DAC, in its meeting held on 28.01.2022, was of the view that Workers Welfare Board Balochistan, Quetta needs to have its own legislation as a number of anomalies that have been observed in the working of the Board in such issues. DAC pended the para with the direction to approach the Provincial Government for provision of study material and take necessary steps for enactment of the legislation.

Audit recommends compliance of DAC directives.

{Para 22 of WWB Balochistan AIR}

4.4.36 Doubtful promotions of the employees of Workers Welfare Board

Rule 18 of WWF Service Rules, 1997 states that an employee possessing such qualifications and length of service and fulfilling other conditions, as are laid down in rule 20 and Part-III of Appendix -2 to these rules, shall be eligible for promotion to a higher post, for the time being, reserved for promotion in the cadre to which he belongs. The prescribed minimum length of the service is condition for eligibility for promotion and does not confer a right to promotion. Where a senior person has not put in requisite service, the junior, as a rule, should not be considered even if he fulfills the requisite condition of length of service. Even for Selection post, the persons shall be considered in the order of their seniority.

Worker’s Welfare Board Balochistan, Quetta promoted 62 employees during the FY 2020-21 which includes both teaching and non-teaching staff.

Audit observed that no record relating promotion of employees was maintained by the Board and only notifications of promotion was available with the management.

Detail of the promotions made in FY 2020-21 is at **Annex-19**.

Sr. No.	Department	Letter No.	Date	No. of Emp.
01.	WWB, Head Office	WWB/QTA/2020/934-41	25.09.20	04
02.	-do-	WWB/QTA/2020/1094-96	06.10.20	12
03.	Workers Model Higher Schools in Balochistan	DWC19/WWB/QTA/2020/647-51	29.09.20	19
04.	-do-	DWC119/WWB/QTA/2020/731-36	02.10.20	28
	Total			63

Audit is of the view that in the absence of complete record relating the sanctioned strength, promotion quota, working papers, seniority lists of employees and recommendations of Promotion Committee, these promotions are doubtful.

Management replied that the seniority lists of staff of Main office and staff of Workers Model Higher Secondary Schools in Balochistan are available. However, the relevant record was provided to NAB Balochistan dated 20.08.2021 by Mr. Munir Ahmed, Focal Person and Ex-Assistant Account Officer who was relieved from that office on 23.09.2021. He was directed to return original record of appointment made in WWB Balochistan during 2020-21 which was handed over to him for submission to NAB Balochistan. No response from his end has been received.

The reply is not tenable as seniority list of main Office & Workers Model Higher Secondary Scholl staff has still not been provided. Moreover, copy of relieving letter and report of NAB inquiry/finding may be shared with Audit.

In DAC meeting held on 28.01.2022, the management informed that the investigations of NAB were underway. DAC pended the para with the direction to management to seek relevant record from NAB and conduct its own inquiry to fix responsibility of these doubtful promotions.

Audit recommends compliance of DAC directives.

{Para 07 of WWB Balochistan AIR}

4.4.37 Doubtful regularizations of employees of WWB

Rules 30 of the Workers' Welfare Fund (Employees Service) Rules, 1997 state A person may be appointed on contract in Fund subject to such terms and conditions as specified in rule 31.

Rules 31 of the Workers' Welfare Fund (Employees Service) Rules, 1997 elaborates the terms and conditions of contract appointment which *inter alia* provides that the appointment during the period of contract shall be liable to termination on thirty days' notice on either side, or payment of basic pay in lieu thereof, without assigning any reason.

Secretary Workers' Welfare Board Balochistan, Quetta, during the financial year 2020-21, regularized the services of 37 contract employees, which included 2 employees of Head Office, Quetta and 35 teaching and non-teaching staff of Workers Model Higher Secondary School for boys and girls in Balochistan.

Details are as under.

Sr. No	Department	Letter No.	Date of letter	No of Employees promoted
01.	WWB, Quetta	Admin/WWB/QTA/2020/2614-18	08.04.2021	01
02.	-do-	Admin/WWB/QTA/2020/3026-30	12.10.2020	01
03.	Workers Model Higher Schools in Balochistan	DWC-49/WWB/QTA/2020/590-94	18.09.2020	35
Total				37

Audit observed that no record relating regularization of employees was maintained by the Board and only notifications of regularization were available with the management.

Audit is of the view that the absence of complete record relating to the authority who is competent to grant such regularization, the sanctioned strength, Personal files, quota, working papers, seniority lists of employees, rendered the regularization as doubtful.

Management replied that the relevant record was provided to NAB Balochistan dated 20.08.2021 by Mr. Munir Ahmed, Focal Person and Ex-Assistant Account Officer who was relieved from that office on 23.09.2021. He was directed to return original record of appointment made in WWB Balochistan during 2020-21 which was handed over to him for submission to NAB Balochistan. No response from his end has been received.

The reply is not tenable as report of NAB inquiry/finding has not been shared with Audit.

In DAC meeting held on 28.01.2022, the management informed that the investigations of NAB were underway. DAC pended the para with the direction to management to seek relevant record from NAB and conduct its own inquiry to fix responsibility of these doubtful promotions.

Audit recommends compliance of DAC directives.

{Para 08 of WWB Balochistan AIR}

4.4.38 Payment of salaries to persons having no appointment record with WWB - Rs. 34.711 million

Rules 16(1) of the Workers' Welfare Fund (Employees Service) Rules, 1997 states that an initial appointment shall be subject to such verification of the character and antecedents of the candidate, as the appointing authority may require.

Worker's Welfare Board, Balochistan, Quetta paid Rs. 34,710,792 during the financial year 2020-21 to the 151 employees of Head Office, Quetta and 319 teaching and non-teaching staff of Workers Model Higher Secondary School for boys and girls in Balochistan.

Audit observed that 55 such employees are on the payroll of the Board against whom no record as well as personal files were available with the management and the management of WWB informed that their personal files are missing / not available.

Detail is given at **Annex-20**.

Sr. No	Department	No. of Employees
01.	WWB Main Office	18
02.	Education Deptt.	37
	Total	55

Audit is of the view that in the absence of record, their antecedents could not be verified.

Management replied that the relevant record was provided to NAB Balochistan dated 20.08.2021 by Mr. Munir Ahmed, Focal Person and Ex-Assistant Account Officer who was relieved from that office on 23.09.2021. He was directed to return original record of appointment made in WWB Balochistan during 2020-21 which was handover to him for submission to NAB Balochistan. No response from his end has been received.

The management has accepted the audit observation.

In DAC meeting held on 28.01.2022, the management informed that the investigations of NAB were underway. DAC pended the para with the direction to management to seek relevant record from NAB and conduct its own inquiry to fix responsibility of this payment of salaries to the persons having no appointment record.

Audit recommends compliance of DAC directives.

{Para 09 of WWB Balochistan AIR}

Overseas Pakistanis Foundation

Irregularity and non-compliance

4.4.39 Payment to contractor against quantities claimed in excess to BOQ - Rs 17.353 million

Para 6.09 of Central Public Works Department Code states that technical sanction is a guarantee that proposals are structurally sound and the estimates are accurately calculated and based on adequate data. As such Technical Sanction ensures that the proposal is structurally sound and estimate is an economical one.

Director (Housing & Works) Overseas Pakistanis Foundation, Islamabad awarded certain contracts to contractors during financial year 2020-21.

Audit observed as under:

- i. The quantities of certain items were increased beyond than BOQs
- ii. The contractors claimed quantities in excess to that which were in BOQs/ Engineer estimates.
- iii. A sum of Rs. 17,353,139 was paid by the management against items which were claimed in excess to BOQs.

Details are at **Annex-21**.

Audit is of the opinion that the payment made against quantities as claimed in excess to Engineer estimates/BOQ resulted in loss to Organization.

Management replied that the Managing Director has authorized the Head of Housing & Works Division/Director (H&W) to direct the contractor to increase or decrease the quantity of any work included in the Contract.

The management reply is not considerable as no such directions for increase of quantities were issued by the Division. Furthermore, no approval for increase of quantity was obtained from the Employer.

In DAC meeting held on 28.01.2022, audit inquired as to whether the Variation Order was issued with due approval of competent authority or otherwise and sought copy of such Variation Order. The management apprised that there was no increase in actual cost of the contract. DAC directed the management to get the record of Variation Order issued with approval of Competent Authority verified before finalization of the minutes. However, no record was produced till finalization of these minutes. Therefore, the Para is pending.

Audit recommends compliance of DAC directives.

{Para 09 of OPF HQ AIR}

4.4.40 Non execution of approved BOQ items without seeking approval of Competent Authority – Rs 2.50 million

Clause 51.1 General Condition of the Contract states that if, by reason of circumstances of the Works and its requirements, or by necessity to carry out certain works for the purpose of completing the Works, variations in the form, quality or quantity of the Works or any part thereof, shall, in the opinion of the Engineer, be necessary or appropriate for any other reason, he shall have the authority (as per clause 2.1b after obtaining the approval of the Employer) to instruct the Contractor to do and the Contractor shall do any of the following:

- (a) increase or decrease the quantity of any work included in the Contract,
- (b) omit any such work (but not if the omitted work is to be carried out by the Employer or by another contractor),
- (c) change the character or quality or kind of any such work,
- (d) change the levels, lines, position and dimensions of any part of the Works,
- (e) execute additional work of any kind necessary for the completion of the Works,
- (f) Change any specified sequence or timing of construction of any part of the works.

Director (Housing & Works), OPF, Islamabad awarded work “Uplifting of Boundary wall & Horticulture/ Landscaping Works at OPF Girls College F-8/2

Islamabad” to M/S Khurshid Alam Tauskhel dated 04.01.2021 at agreed cost Rs.58,033,242. The commencement date of work was 21.01.2021 and was required to be completed on 20.06.2021.

Audit observed that the management of OPF excluded the approved BOQ item No. 9-100/186. Excluded BOQ items were related to the safety, security and protection of the premises from any unforeseeable event.

Detail is as under.

Description	Qty as pr BOQ	Rs. in million	
		Rate	Amount
Supply and fix, barbed wire, galvd 12 guage, strands 4 points barbs at 75mm apart fixed with staples, nails etc and connect up ends complete	15642 Rft	15,642 x 23.27	0.364
Supply and fix, Razor Wire, 12 guagegalvd wire single coil/ cross type, loop dia 0.7M, with/ without clips all as specified	15642 Rft	15,642 x 137.14	2.145

Audit is of the view that non-execution of these items shows that safety, security and protection of the premises has been compromised. Further, no approval for excluding these items were obtained.

Management replied that the Managing Director has authorized the Head of Housing & Works Division/Director (H&W) to direct the contractor to increase or decrease the quantity of any work included in the contract.

The reply is not considerable as no such directions for omission of quantities were issued by the Division. Furthermore, the required work was included in the BOQ and omission of two items may result in compromised security of the premises in these vulnerable times. Moreover, undue favor was provided to the contractor by excluding the above mentioned items as there was a price hike in steel prices by 30% from January 2021 to May 2021.

In DAC meeting held on 28.01.2022, management apprised that there was saving because of non-execution of this item as the material used earlier was reused instead of the item mentioned in para. DAC pended the Para with the direction to get the record, of the approval of Competent Authority for reuse of earlier material, verified and also show that the material used earlier led to the saving.

Audit recommends compliance of DAC directives.

{Para 10 of OPF HQ AIR}

**4.4.41 Loss to Foundation due to excess payment than approved covered area -
Rs. 124.42 million**

Para 208 of Central Public Works Accounts Code, payments for all work done are made on the basis of measurements recorded in the Measurement Book (Form 23) in accordance with Para 209 (d) of CPWA code which provides that all payments for work or supplies are based on quantities recorded in the Measurement Book. It is incumbent upon the person taking the measurements to record the quantities clearly and accurately.

Capital Development Authority vide its letter No. CDA/DD/I BC/II/6(93)/P-127/10/D/OPF/Z-V/525 dated 23.09.2020 conveyed the approval of building plan for construction in OPF Housing Scheme in Zone V with a covered area of 3772.79 sft.

Director (Housing & Works) OPF, Islamabad awarded work “Construction of fifty (50) Country Homes at OPF housing scheme Zone-V, Islamabad” to M/s KMAK Construction Company vide dated 08.04.2020 at agreed cost of Rs.769,900,000 on Engineering Procurement Construction (EPC) basis and proposed Sale price was fixed at Rs. 4,600 per sft with a covered area of 4500 sft for single Country Home.

Audit observed that:

- i. The award of the contract was on basis of covered area of 4500 sft.
- ii. The layout plan of Country Homes as available in the Brochures provided that the total covered area for each Country Home as 4500 sft (i.e ground floor 2705 sft + 1st floor 1795 sft = 4500 sft).
- iii. The approval of building plans obtained from CDA reflects total covered area 3772.79 sft of single home (i.e. ground floor 2133.24 sft + 1st floor 1639.55 sft = 3772.79 sft) instead of 4500 sft.
- iv. There was difference of 727.21 sft covered area for each home.
- v. The Contractor would be overpaid an amount of Rs. 124,425,631 (i.e 36,360.50 sft x Rs 3,422 per Square-foot cost)

Audit is of the view that the payment was made to the contractor according to covered area as per unapproved layout plan besides the sale price has also been fixed for the 4500 sft.

Management replied that the CDA does not take into account the porch area, Over Head Water Tank, Under Ground Water Tank, Harvest Tank and shades.

Management reply is not satisfactory as no justification along with documentary evidences were provided.

In DAC meeting held on 28.01.2022, audit inquired as to whether the layout of the building was approved by CDA before the finalization/execution of the contract? The management explained that first the Contract was executed/signed and approval from CDA was obtained later, after the Contract had already been signed. However, the management was also of the view that it was an EPC mode contract rather than a normal construction contract. The audit contended that it was the issue of approval of lesser covered area as approved by CDA compared to the one in the Contract awarded. DAC pended the Para with the direction to conduct a Fact Finding Inquiry and responsibility be fixed. The Inquiry may be completed within one month time from the issuance of the minutes.

Audit recommends compliance of DAC directives.

{Para 18 of AIR of OPF HQ}

National Industrial Relations Commission

Non-production of record

4.4.42 Non-production/ maintenance of record

Section 14(2) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 states that the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Rule 5 (a) of the National Industrial Relations Commission Act, 2012 state that the Registrar and the Joint Registrar shall have function of "the registration of trade unions under this Act and maintenance of a register for the purpose."

Despite repeated requisitions, the management of NIRC Islamabad did not produce auditable record for the FYs 2019-2021.

Detail is as under:

- i. Details of Elections/Referendum conducted under NIRC Act 2012 in FY 2019-21.

- ii. Details of Bank accounts of receipts of Elections/Referendum /Registration.
- iii. Number of cancelled registration of Trade Unions.
- iv. Details of inquires conducted, warnings issued & punishments awarded by Registrar Trade Union.
- v. Number of summons issued to Employers during FY 2020-21.
- vi. Duty list of Officers/Officials during Election/Referendum conducted during FY 2019-21.
- vii. Details of Rules/Regulations regarding financial matters, Service Rules and Performance/function/procedure made by Commission under NIRC Act, 2012.

Audit contends that in the absence of above-mentioned record, audit could not verify the authenticity of receipts collected and expenditures incurred by the National Industrial Relations Commission.

The management replied that the record is being provided.

The reply is not tenable as above mentioned record was not provided to audit till finalization of audit report.

DAC in its meeting held on 28.01.2022 directed the management of NIRC to produce relevant record before Audit on 01.03.2022 in the premises of M/o OP&HRD. DAC pended the para with the direction to provide record to audit.

Audit recommends compliance of DAC directives.

{Para 05 of AIR}

Bureau of Emigration & Overseas Employment

Irregularity and non-compliance

4.4.43 Outstanding rent and utility charges from tenants resulting in blockage of funds - Rs. 35.21 million

Clause-2 of the tenancy agreement executed by Bureau of Emigration and Overseas Employment with the tenants state that, “Lessee shall pay the annual rent in advance, first payment shall be made at the time of signing of the Rent/Tenancy Agreement and the next payment would be payable within 30 days’ time period after the end of first year from the effective date of signing of Rent Agreement.

Bureau of Emigration and Overseas Employment rented out spaces of the different floor of the Emigration Tower to different tenants.

Audit observed that tenants failed to pay an amount of Rs. 35.21 million on account of rent and allied charges of occupied space upto 30.06.2021.

Detail is as under.

Rs. in million

S#	Tenants	Outstanding Rent	Outstanding Allied charges	Total Recoverable Amount
1	FIA	7.00	3.24	10.24
2	GCISC	7.68	0	7.68
3	L&J	0.03	0.81	0.84
4	OP&HRD	8.51	2.80	11.31
5	NCD	3.51	1.63	5.14
Total		26.73	8.48	35.21

Audit is of the view that non-recovery of outstanding rent and allied charges show poor performance and in-efficiency of the management.

Management replied that there is no chance of loss of money owing to Government departments. Further, this office is always in contact with the tenants and issue written reminders and conduct meeting with focal persons of all the tenants on fortnightly basis for recovery of outstanding dues.

DAC in its meeting held on 28.01.2022 pended the para till complete recovery from the tenants. DAC further directed to get the record of recovered amount verified from Audit.

Audit recommends that responsibility for non-recovery of rent and allied charges may be fixed and efforts be made for early recovery.

{Para no.5 of AIR}

CHAPTER 5

CENTRAL ZAKAT FUND, ZAKAT COLLECTION CONTROLLING AGENCIES/ ZAKAT COLLECTION OFFICES

5.1 Introduction

A. Zakat Collection and Refund Rules, 1981 prescribe procedures to be followed by Zakat Collection Controlling Agencies (ZCCA) and Zakat Collection Offices (ZCO) for the collection/deduction of Zakat Fund. The flow of accounting information for collection is from the ZCOs to ZCCAs to Central Zakat Fund Account No.8 being maintained at State Bank of Pakistan.

B. Comments on Budget & Accounts

The total deductions (including refunds) made by ZCCAs/ZCOs during the year 2020-21 were Rs. 7,929.16 million as compared to Rs. 9,256.656 million in previous year. This shows a decrease of 17% as compared to last year.

C. Sectoral analysis on the achievements against targets agreed under MTBF

No specific targets were set by Poverty Alleviation and Social Safety Division for poverty reduction specifically related to Zakat. However, the Directorate General Audit, Social Safety Nets conducted audit of 11 ZCCAs/ZCOs during the Audit Year 2021-22 out of many ZCCAs (banks and companies), 13,000 Post Offices (ZCOs) and 367 National Saving Centers (ZCOs) working under 12 Regional Directorates.

Table: Audit Profile of Central Zakat Administration

Sr. No.	Description	Total Nos	Audited	Rs. in million
1	Formations	61	11	7,929.16

5.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 6.111 million were raised, all of which is recoverable. Summary of audit observations classified by nature is as under:

Rs. in million

Sr. No.	Classification	Amount
1	Irregularities	-
A	Others (weak internal controls)	6.111

5.3 Brief comments on the status of compliance with PAC Directives

Audit Year	Status of PAC/Remarks	No. of Audit Paras (Sub-Paras) Discussed	Paras (Sub-Paras) Not Complied	Percentage of compliance
1995-98	PAC held	19(104)	3(36)	65
1998-99	PAC held	79	14	82
1998-99	PAC held	21	21	0
1999-00	PAC held	21	21	0
2000-01	PAC held	47	5	90
2002-03	PAC not held	-	-	-
2003-04	PAC held	7 (23)	(12)	48
2004-05	PAC held	8	8	0
2005-06	PAC not held	-	-	-
2006-07	PAC held	8	5	37.5
2007-08	PAC held	8(16)	8(5)	69
2008-09	PAC held	10	7	30
2009-10	PAC held	3	3	0
2010-11	PAC held	18 (64)	(44)	31
2011-12	PAC not held	-	-	-
2012-13	PAC not held	-	-	-
2013-14	PAC held	13	10	23
2014-15	PAC not held	-	-	-
2015-16	PAC not held	-	-	-
2016-17	PAC held	1(7)	1(7)	0
2017-18	PAC not held	12	10(2)	-
2018-19	PAC held	06	Actionable Points not received	
2019-20	PAC not held	-	-	-
2020-21	PAC not held	-	-	-

5.4 AUDIT PARAS

Central Zakat Administration/ Fund

Irregularity and non-compliance

5.4.1 Non-existence of Central Zakat Council

Section-12(1) of the Zakat & Ushr Ordinance, 1980 states that the Federal Government shall, by notification in the official Gazette, establish, a Central Zakat Council to provide policy guidelines for, and to exercise general superintendence and control over matters relating to Zakat and Ushr, particularly the Zakat Funds and maintenance of their accounts.

Poverty Alleviation and Social Safety Division has not requested the Federal Government for the establishment of Central Zakat Council.

Audit observed that Central Zakat Council has not been established by the government.

Audit is of the view that Central Zakat Council has pivot role to play in the light of Ordinance and in the absence of Central Zakat Council, policy guidelines could not be enumerated and the general superintendence and control over matters relating to Zakat and Ushr, particularly the Zakat Funds and maintenance of their accounts has not been exercised besides it is violation of the Zakat & Ushr Ordinance, 1980.

Management stated that as a consequence of 18th constitutional amendment the subject of Zakat has been devolved to the Provinces/Federal Areas. The Law & Justice Division advised that after devolution of subject of Zakat, there is no need of constitution of Central Zakat Council. The Federal Government in Poverty Alleviation and Social Safety Division has the mandate of Collection of Zakat and its disbursement. The provinces have their own Zakat Laws and system of Zakat after 18th constitutional amendment.

The management has accepted that Central Zakat Council does not exist.

The DAC in its meeting held on 29.12.2021 decided that Poverty Alleviation and Social Safety Division may take up the matter with the Federal Government for highlighting this legal anomaly.

Audit recommends implementation of DAC directives.

{Para 04 of CZF AIR}

5.4.2 Irregular transfer of Zakat Cell to PAAS Division

Section 22(1) of the Zakat & Ushr Ordinance, 1980 states that the administrative organization under this Ordinance shall be through a Division to be known as the Religious Affairs, Zakat and Ushr Division

Government vide SRO 487(1)/2019 dated 23.04.2019 transferred Zakat and Ushr matters to Poverty Alleviation and Social Safety Division.

Audit observed that it was the violation of the Zakat & Ushr Ordinance, 1980.

Audit is of the view that amendment in the Zakat & Ushr Ordinance, 1980 is required.

The management stated that the Federal Government in Poverty Alleviation and Social Safety Division has the mandate of Collection of Zakat and its disbursement in accordance with the formula approved by the Council of Common Interests (CCI) as per Sr.No. 31AA of Second Schedule of the Rules of Business, 1973. This Division in consultation with Law & Justice Division has already proposed some amendments in section 13 and 22 of Zakat and Ushr Division by replacing the words “Religious affairs, Zakat and Ushr Division” with “Division Concerned” and same are under consideration of the Cabinet Committee for Legislative cases (CCLC). After approval of the CCLC the said amendment bill will be introduced in the parliament. However, this Division is dealing the subject in accordance with the approval of the Federal Government and mandate as per Rules of Business, 1973.

The management has accepted the audit point of view regarding both the issues highlighted in AIR.

The DAC in its meeting held on 29.12.2021 decided that Poverty Alleviation and Social Safety Division may appraise the Federal Government for immediate rectification of this legal anomaly.

Audit recommends that the decision of DAC be implemented in letter and spirit.

{Para 06 of CZF AIR}

Zakat Collection Controlling Agencies/ Zakat Collection Offices

Irregularity and non-compliance

5.4.3 Irregular exemption granted from Zakat against late received declarations (CZ-50) - Rs. 6.11 million

Rule 20 (1) of Zakat (Collection and Refund) Rules, 1981 describes that Zakat shall not be deducted in respect of the assets of a person claiming exemption on ground of faith and fiqah under the first proviso to sub section (3) of section 1 of the Ordinance, provided he files with the ZCO a declaration, on the form CZ.50 or an attested true copy thereof, within a period not less than thirty days preceding the valuation date.

Rule 2(b) of Zakat (Collection and Refund) Rules, 1981 states that “Valuation Date” means commencing day of Zakat years, that is, the first day of Ramadhan-ul-Mubarak.

CDA Islamabad, First Micro Finance Bank Ltd., HQ, Islamabad and Khushhali Bank HQ Islamabad granted exemption to its employees from deduction of Zakat on non-refundable advances and final payment of Provident Fund on invalid declarations during the year 2020.21.

Detail is at **Annex-22**.

Audit observed that Zakat amounting to Rs. 6.11 million was exempted to certain employees without receiving the declaration on form CZ-50 thirty days prior to the valuation date.

Summary is tabulated below.

Rs. in million			
Sr. No.	Name of ZCO	FY(s)	Amount of Zakat exempted
1	CDA Islamabad	2018-20	0.623
2	First Micro Finance Bank Ltd. HQ Islamabad	2020-21	0.434
3	Khushhali Bank HQ, Islamabad	2019-21	5.053
			6.11

Audit is of the view that the irregularity occurred due to non-observance of the Zakat collection and refund rules 1981 and the exemption was granted irregularly which results in loss to Zakat Fund.

Management of CDA replied that CZ-50 were receipt one month preceding valuation of Zakat i.e., GP Fund, non-refundable advances and final payment.

Management of First Micro Finance Bank Ltd. HQ Islamabad replied that as per legal opinion obtained, there is no illegality but irregularity.

Management of Khushhali Bank HQ, Islamabad replied that most of the customers' accounts were opened within same month and CZ-50 were attached with account opening applications.

The replies are not tenable as declarations were not received one month prior to valuation date for the concerned Zakat Year.

DAC in its meeting held on 29.12.2021 directed respective managements to get their record verified from audit within a week.

Audit recommends that the amount be recovered from these employees and deposited into CZF besides referring the matter to State Bank of Pakistan for taking action against person(s) at fault.

{Para 01 of CDA, Khushhali and FMFB AIRs}

5.4.4 Un-justified non-deduction of Zakat by all branches of Khyber Bank on any asset other than 101(Saving and Similar Bank Accounts)

Rule 3(1) of The Zakat Collection and Refund Rules 1981 provides that "Each ZCCA shall ensure the correct deduction of Zakat by its ZCOs, and the proper accounting, control and remittance thereof, in accordance with the provision of the Ordinance, the rules and the instruction which the CZA may issue in this behalf, from time to time".

Rule 6 of the Zakat Collection and Refund Rules 1981 reads with Row 3 of First Schedule to the Zakat and Ushr Ordinance 1980, inter alia, require that Zakat be deducted from Fixed Deposit Receipts and Accounts, including those based on profit and loss sharing and similar receipts and accounts and certificates, by whatever name described, on which return is receivable by the asset holder periodically or is received earlier than the maturity or withdrawal.

Bank of Khyber, Head Office, Peshawar collected and deposited Zakat amounting to Rs. 11,362,639 during the FY 2020-21 on account of Zakat deducted by its all 180 branches all over Pakistan.

Audit observed that all the Zakat collected and deposited during the Year relates only to Saving and Similar Bank Accounts (asset code 101) and Dividend on shares (asset code 108) amounting to Rs. 7,447,191 and Rs.3,988,448 respectively. However, not a single rupee has been deducted as Zakat by any branch of Khyber Bank on asset codes 102,103 & 104. Total assets at valuation date under such asset codes were 17.287 billion, which was exempted as a whole without any bifurcation of asset-wise exemption in consolidated summary provided to the audit, which needs justification.

Summary is as under.

Rs. in million			
Asset code	Total Assets at Valuation	Total Assets exempted	Zakat deducted
102	3,102.935	All assets as per consolidated summary	Nil
103	9,668.280		
104	4,516.120		
Total	17,287.34	17,287.34	

Audit is of the view that non-deduction of Zakat without mentioning the reasons of exemption was held as irregular and a loss to Zakat exchequer.

Management replied that the Bank collectively reported the exempted amounts and hence the statements which were submitted to SBP showed total assets of Rs. 17.278 billion at valuation date which were exempted from compulsory deduction of Zakat and hence showed a nil Zakat deduction there against. Furthermore, a major portion of these amounts was referred back to the concerned branches for rechecking the exemption status and no discrepancy was reported. Most of the fixed deposits reported in assets code 102, 103 and 04 on valuation date pertained to Government deposits which are exempt from Zakat.

The reply is not tenable as the Government deposits shown in the annual report of Bank of Khyber of respective year are not more than 60% of overall deposits.

The management did not attend DAC meeting. DAC in its meeting held on 29.12.2021 shown its displeasure and directed respective managements to get their record verified from audit within a week.

Audit recommends that the matter may be investigated and responsibility for non-deduction of Zakat be fixed besides recovery of Zakat not deducted.

CHAPTER 6

THEMATIC AUDIT

Theme I : Procurement and Contract Management in BISP

1.1 Introduction

In order to bridge the financial gaps between the haves and have nots, current regime have introduced an extensive range of social safety programs aimed at creation of a social welfare state responsive to and cognizant of its people needs. Pakistan, like the rest of the world, has been a victim of COVID-19 induced financial crisis. In order to face the deadliest wave of delta variant during 2020-2021, Government took smart lock down measures to save masses from virus. This inadvertently led to financial losses to the poorest of the poor, the daily wagers and low-income families. Government in its bid to help its masses launched its biggest ever relief program through *Ehsaas*, an amount of Rs. 168,758.09 million was allocated during FY 2020-2021. An amount of Rs. 169,403.41 million was disbursed through BISP. The management of BISP undertook a procurement of goods and services to streamline and facilitate its core tasks and to improve its performance.

If we look at the task assigned to BISP by the Government, its effective performance can play a vital role in improving the government image both locally and internationally. So, it becomes imperative that the internal processes of BISP are digitized to enhance visibility, transparency while distributing the amounts among poor and needy etc. BISP beneficiaries are spread across all over Pakistan. Thousands are being added to the program due to increasing poverty due to COVID-19 induced financial crisis. BISP has to maintain its database to prevent frauds and illegal payments.

1.2 Background

The Government of Pakistan has faced criticism over inflated public sector procurement through media. There has been reports of procedural lapses and collusion of vested interests etc. resulting in mis-procurements in the public sector. During audit special attention was paid to following of relevant laws while making procurement during 2020-2021; whether sufficient internal controls were in place to prevent loss of public money during the procurement process and lastly, if the

services and goods so procured has been used effectively for the purposes assigned to them.

1.3 Establishing the Audit theme

There was a need to carry out a thematic audit solely for checking the procurement and contract management cycle of the social safety programmes of the government. This exercise becomes important as Pakistan has been signatories to the global SDGs especially of reducing hunger, poverty and better access to health & education facilities and lastly, empowerment of women, to name a few relevant ones. In order to achieve these global targets and to improve the lives of its millions of people government allocated sizeable amount for running the administrative offices of BISP. Hence, there is a need to analyse, if these funds were being used judiciously.

1.3.1 Reasons of selection: To study the entire procurement and contract management cycle during 2020-2021 in BISP, Islamabad.

1.3.2 Purpose/Objective: The focus of this chapter is to identify if the whole procurement cycle is being completed as per the applicable laws, within the specified timelines and for the intended purposes.

1.3.3 Scope: To gain assurance that adequate controls exist in key business processes for procurement and that they have remained operational throughout the period under consideration at all significant locations during 2020-2021 in BISP, Islamabad. During the financial year 2020-21 BISP allocated a budget of Rs. 1,499.13 million for procurement of assets and services, out of which an amount of Rs. 1,466.68 million was utilized.

2. Legal framework governing the Theme:

- i. BISP Act, 2010
- ii. BISP Financial Regulations, 2017
- iii. BISP Payment Regulations, 2018
- iv. Delegation of Financial Powers (Revised, 2017)
- v. Delegation of Administrative Powers Dec, 2017
- vi. Accounting Procedure for BISP
- vii. Public Procurement Rules, 2004

3. Stakeholders and governmental organizations identified as directly/indirectly involved:

BISP beneficiaries, Government of Pakistan, Development Partners and NADRA.

4. Role of important organization(s):

BISP, Government of Pakistan, Development Partners and NADRA: verification of beneficiaries, data verification etc.

5. Organization’s Financials:

Rs. in million

Sr. No.	Sources of Fund (GoP/ Loan/Grant)	Name of Foreign Aid Projects	Budget	Expenditure
1	GoP	-	140,593.62	140,007.68
2	68550-Pak	Pakistan Crises Resilient Crisp	22,660.12	22,660.12
3	203029-Pak	Support to Pakistan National Cash Transfer Programme	3,771.73	3,771.73
4	5973-IDA	NSPP (National Social Protection Programme	5,100.66	5,100.66
5	ADB-3049	SPDP (Social Protection Development Programme	22.61	22.61
6	3837-Pak	Social Protection Development Project	2,878.66	2,878.66
7	3923-Pak	ADB-Emergency Assistant for fighting Covid-19 pandemic	19,883.28	19,883.28
Total			194,910.68	194,324.74

6. Field audit activity

Desk Audit and Field Audit; reviewing the documents of contracts and procurement

6.1 Methodology

Sample based Field Audit of the procurement cycle & contract management during 2020-2021 of BISP HQ, Islamabad was carried out in order to ensure that the requisite internal controls were put in place and that all the procurements (goods & services) were in line with the government policies.

6.2 Audit Analysis

6.2.1 Review of internal controls

During audit sufficient internal control mechanisms were found in place, as far as, procurement and contract management was concerned in BISP. Independent Procurement Wing is established in BISP with professional Expert appointed in the Wing. Further regular Fiduciary Risk Assessment of Procurement wing is carried out through reputed audit firms on annual basis.

BISP has also developed Error Fraud Corruption Manual under guidance and approval from World Bank couple of years ago. During the development of this manual, loopholes in various department were identified and after detailed review. Relevant Standard Operating Procedures (SOPs) were given in this manual; another ‘whistle blowing policy’ has also been put in place wherein any employee can point out any system loophole etc. by writing to designated management members at any time. In addition to all the above, an independent Internal Audit Cell is also working in BISP which carries out audit on periodical basis. The findings of the internal audit are placed in front of the Audit Committee of the BISP Board.

Audit is of the opinion that BISP authorities could perform better if the initiatives by the government are announced before 30th June each year so that BISP authorities could plan and execute their activities in timely manner and after observing all codal formalities. The pressure to develop and implement the government BISP initiatives within short span of time during an already ongoing financial year may lead to internal control compromises. Audit is of the view that procurement of around Rs 7-8 million on quotation basis could be avoided. Government support in this regard would facilitate the BISP authorities.

6.2.2 Critical Review

Benazir Income Support Program (BISP) was launched in 2008 with the prime objectives of consumption smoothening for the poor families and provide them cushion against negative economic shocks that includes global financial crisis and rising food prices. Its long-term objectives include meeting the target of sustainable Development Goals (SDGs) to eradicate extreme poverty, provide education and uplift of underprivileged and vulnerable people i.e., Women. In order to achieve these targets BISP launched various social safety programs like Conditional Cash Transfer, Un-Conditional Cash Transfer, *Waseela-e-Taleem*, etc.

In order to run these programs, BISP needed to sign multiple contract agreements and to carry out procurements for ensuring smooth data collection of the beneficiaries and the resultant social mobilization. Preparation of annual procurement plan clearly highlights the futuristic needs of the organization and its preparation in order to achieve these needs. The organization needed to have an effective procurement section alongside the Annual Procurement Plan. Audit found that BISP authorities had developed a comprehensive Annual Procurement Plan and it had placed it on its website, as well as, at PPRA website.

Procurement and contract management plays a pivotal role in the operations of BISP. Being a social security program it is imperative that its performance is assessed on the basis of best value for money obtained from the procurement and contract management. Audit observed that the BISP has predominantly followed the prevailing rules and regulations in procuring various services; however, there were a few points of concern, which the management needs to address for procurement management and obtaining best value for money.

As major component of the procurement of services were contracted from NADRA, being the direct contracting source, it was all the more important that prior thorough need assessment was done. The BISP authorities could not devise a mechanism where the prices offered by single source contractor could be evaluated for its reasonability and best value for money, rather cost structure was presented before BISP board that was approved. In the case of direct contracting, it becomes the primary responsibility of the procuring entity that need assessment, market survey and evaluation of parity in similar nature contracts are done so that the reasonability of price is ensured at all levels. Although, the BISP management has stated that the price was agreed upon after negotiation, there exists no evidence to support that those prices were agreed upon on the basis of any extensive need assessment or market price analysis. It is also worth mentioning, that the profile of direct contracting source cannot be made basis for not exercising due diligence in determining the reasonability of the price offered. NADRA being a national database authority could have been subjected to the same scrutiny as any other direct source contracting.

Although, as stated earlier, the normal procedure for procuring services were followed, such as, constitution of evaluation committees, open invitation for RFPs, wide publicity etc., thorough market analysis was missing. For instance, there is no evidence to suggest that any analysis was carried out, while agreeing on

the price of data sharing about the beneficiaries of the cash transfer payment, similar nature contracts with other agencies or services procured needed to be assessed for best evaluation. Likewise, for efficient contract management, mode and method of arbitration is made part and parcel of every contract, more so in direct source contracting. Thus, in order to safeguard the interest of the government, it was imperative that method of arbitration was made integral part of the contract, but it was not done by the procuring entity i.e. BISP.

In the services contract, a clear and precise method of arbitration is important to ward off against future dispute which may lead to jeopardizing the whole program. As in services contracts, payments are made upon receiving deliverable, contract security becomes secondary. Therefore, dispute resolution process needs be clearly outlined at the outset of the contract. Thus, the absence of a clear method for arbitration, in case of any dispute, tarred the efficiency of contract management.

Similarly, contract provisions for blacklisting and debarment of firms /companies may be made part of every contract, for effective contract management. However, BISP administration failed to do so, which was not only the violation of statutory provisions but against the spirit of efficient contract management. Audit also observed that there was a lack of coordination among various Wings of BISP as the Administration Wing of BISP made (certain) procurements, on need to need basis, without consulting procurement wing. That clearly highlights the weakness in internal controls mechanism. In order to meet the emergent needs of the organization, BISP authorities may sign running contracts with the vendors so that the requisite approval of the designated authorities are always available and serious audit observations could be avoided. As already discussed, the BISP management violated Rule 12(1) of Public Procurement Rules, 2004 by splitting during purchasing of computer hardware, furniture, and office equipment on quotation basis from different vendors without calling open tenders.

Moving on to the contract management while procuring the services for managing the operations of BISP many instances of violation of contract agreements have come to the light. An example in this case is defective contract management of the *Waseela-e-Taleem* Program. It was observed from record that, Independent Partner Firms (IPFs) that has to create Beneficiary Committees (BBCs) and make them self-sufficient to continue social mobilization, coordination & capacity building and follow-up, were replaced by compliance monitors.

Contract Agreement between BISP and IPFs like *Aurat* Foundation and RSPN state that during the stipulated timeframe, IPFs will be required to create BBCs. The BBCs creation marks the second major activity in the order of activities bottomed in *Waseela-e-Taleem* program. Efficient planning to ensure timely identification followed by an impactful mobilization of the beneficiary families will be pivotal to meaningfully embed them into BBCs. Besides, Firm were to formulate and implement a strategy for continued technical oversight and meaningful community level engagement of the BBCs during course of project implementation. The strategy must clearly spell-out set of activities and corresponding timelines to be achieved during project life.

BISP management stated that the compliance monitors were hired as a replacement of Implementing Partner Firms (IPFs) for collection of attendance compliance data from the schools on quarterly basis. It was indicated in the revised design document that IPFs implementation modal was not effective in terms of cost and delivery. BISP was bearing huge cost by engaging the IPFs. That's clear testimony of the fact that the contract was not properly prepared by considering the needs of the program and it resulted in huge financial loss to the organization.

On several occasions audit noted weakness in contract implementation, e.g., *Aurat* Foundation procured Tablets to carryout activities. As per contract, *Aurat* Foundation had to return these data collecting equipment to BISP. However, BISP have not yet received a number of them. This resulted in loss to the BISP.

It was also noted that there was no imposition of penalties to IPFs on non-accomplishment of deliverables. It was observed that in contract agreements between BISP and Implementation Partner Firms for *Waseela-e-Taleem* Program, there was no clause mentioned regarding imposing of penalties on IPFs for non-deliverables/achievements of given targets. It shows major flaw in contract between BISP and IPFs. Management failed to impose penalty as there was no clause in the agreement.

6.2.3 Significant Audit Observations

Mis-procurement of services from NADRA

Rule 42(C) of Public Procurement Rules, 2004 states that (i) the procurement concerns the acquisition of spare parts or supplementary services from original manufacturer or supplier: Provided that the same are not available from alternative sources; (ii) only one manufacturer or supplier exist for the required

procurement: Provided that the procuring agencies shall specify the appropriate fora, which may authorize procurement of proprietary object after due diligence; & (iv) repeat orders not exceeding fifteen percent of the original procurement; (v) in case of an emergency: Provided that the procuring agencies shall specify appropriate fora vested with necessary authority to declare an emergency; (vi) when the price of goods, services or works is fixed by the government or any other authority, agency or body duly authorized by the Government, on its behalf, & (vii) for purchase of motor vehicle from local original manufactures or their authorized agents at manufacturer's price.

The management of the BISP procured different services from NADRA and sum of Rs.588,930,215 vide No.NADRA/BISP-DV SMS-8171/001 dated. 02.06.2021 was paid to NADRA. Audit observed that this procurement was made without specifying any appropriate fora to determine the price reasonability. Audit is of the view that procurement made without specifying any appropriate fora was mis-procurement.

The DAC in its meeting held on 28.12.2021 decided to pend the para with the direction to constitute appropriate fora for determining the price reasonability of future as well as objected direct contracting in the para and also apprise the BISP Board .

Procurement by splitting to avoid open tenders

Rule 12(1) of Public Procurement Rules, 2004 states that procurements over five hundred thousand rupees and up to the limit of three million rupees shall be advertised on the Authority's website in the manner and format specified by regulation by the Authority from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

The management made procurements of assets worth Rs 560.61 million during the FY 2020-21. Audit observed that BISP incurred an expenditure of Rs. 7,202,309, out of above referred expenditure, on purchase of computer hardware, furniture and office equipment, on quotation basis, from other vendors without calling tenders. Audit is of the view that incurring of expenditure without procurement planning has lead to splitting of the procurement of computer hardware, furniture and office equipment.

DAC in its meeting held on 28.12.2021 decided to pend the para till finalization of a fact finding report regarding Annexure B of the para, whether splitting was done or not, prior to 14.01.2022 and share with audit.

The fact finding committee recommended that in future Admin wing may plan their annual procurement by obtaining demands / requirements from each wings. The procurement plan be prepared well in time as per Public Procurement Rules 2004 to arrive at economical rates for different items

7. Departmental Responses

In response to the observation raised by the audit regarding mis-procurement of services from NADRA, the management of BISP replied that since NADRA maintains family tree information, CNIC validation & verification checks and various databases to run data analytics on the received CNICs, the matter was presented before BISP Board to seek principal approval to enter into direct contracting with NADRA. The matter was duly approved by BISP Board in its 46th meeting held on 02.04.2021. Later, the costs were negotiated at the highest level and the cost structure was again presented before BISP Board in its 47th meeting held on 28.04.2021 which was duly approved. After the formal approval, the contract with NADRA was signed on 28.05.2021.

Regarding splitting of tender BISP was of the opinion that due to launching of new initiatives the hardware was procured on urgent basis to facilitate the requisitioning officers in order to timely disposal of their assigned duties. The procurements were made on different occasions as and when demand received in Admin Wing. In order to avoid any delay assigned assignments of the officers, they have been facilitated, after completion of all codal formalities. In current financial year Admin Wing has prepared a “Procumbent Plan” which is shared with the Procurement Wing. The same is under process and all the procurements will be made as per approved the plan.

8. Recommendations

BISP authorities need to devise a mechanism where the prices offered by third party and single source contractor could be evaluated for price reasonability and best value for money. Dispute resolution mechanism and process needs to be clearly outlined for arbitration in case of any conflict alongside blacklisting and debarment of firms or companies for effective contract management. Procurement

should only be made through procurement wing with prior planning and instances like splitting should be avoided.

9. Conclusion:

Audit is of the view that BISP authorities were making efforts to ensure transparent procurement and effective contract management. However, proper procurement planning is not possible as initiatives by the government are being announced throughout the financial year.

Theme II: Analysis of Management and Control Processes of Cash Transfer Mechanism in Health and Education Sector of Zakat and *Bait-ul Mal*

1.1 Introduction:

Zakat

Zakat is 4th important “*RUKAN*” of Islam which is compulsory for all Muslims who are *sahib-e-nisab* to pay Zakat @2.5% and Ushr is collected on agriculture land @ 5% from land lords. Zakat & Ushr system was introduced in Pakistan through Zakat and Ushr Ordinance, 1980. The Zakat is public money, which can be utilized for specific purpose as defined under Shariah. It is not available for appropriation for the government functions. It is utilized on various programmes, namely *Guzara Allowance*, Educational stipends including technical education, *Deeni Madaris*, Social Welfare/ Rehabilitation, Marriage Assistance to un-married women and Healthcare. Through the said Ordinance, it was made necessary to make provision regarding collection and disbursement of Zakat and Ushr and also matters connected, as Pakistan, being a Muslim state must provide for implementation of Islamic precepts.

The primary objective of the collection of Zakat & Ushr and disbursement thereof is, to assist the needy, the indigent and the poor. The Federal Government is responsible for collection of Zakat which is then distributed among the federating units on the basis of population through the Poverty Alleviation and Social Safety Division (PASS), Islamabad. These zakat funds are then released to respective Provincial Zakat Fund(s). It is important to note that the zakat funds are released to the Provincial Zakat Fund which is then distributed by the Provincial Zakat Councils, at the respective provincial headquarters, to the District Zakat

Committees, hospitals, *deeni madaris* etc. All cash transfers thus practically take place at the provincial level.

The Compliance with authority audit of Zakat fund (Disbursement) is conducted to ensure that the entity is properly complying with all rules and regulations pertaining to disbursement of Zakat framed by Provincial Zakat Council as provided in their respective Provincial Zakat and Ushr legislations.

Zakat & Ushr system was introduced in Pakistan through Zakat and Ushr Ordinance, 1980. The Zakat Fund is public money, which can be utilized for specific purpose as defined under shariah. It is not available for appropriation for the government functions. It is utilized on various programmes, namely *Guzara* Allowance, Educational stipends including technical education, *Deeni Madaris*, Social Welfare/ Rehabilitation, Marriage Assistance to un-married women and Healthcare. Zakat is compulsory for all Muslims who are *sahib-e-nisab* to pay Zakat @2.5% and Ushr is collected on agriculture land @ 5% from land lords. Zakat and Ushr Department established in 1980 with an Ordinance issued by the President of Pakistan, wherein it is necessary to make provision regarding collection and disbursement of Zakat and Ushr and also matters connected, being a Muslim state must provide for implementation of Islamic precepts. The primary objective of the collection of Zakat & Ushr and disbursement thereof is, to assist the needy, the indigent and the poor. After 18th amendment in the constitution Federal government is responsible for collection of Zakat which is then re-distributed among the federating units on the basis of population through the Poverty Alleviation and Social Safety Division (PASS), Islamabad. These zakat funds are released to respective Provincial Zakat Fund.

Pakistan Bait-ul-Mal

Pakistan *Bait-ul-Mal* (PBM) is an autonomous body established in 1992 by the government through Pakistan Bait-ul-Mal Act, 1991. It works under the umbrella of Poverty Alleviation and Social Safety Division (Old Ministry of Social Welfare & Special Education).

The mission of the PBM is to provide social protection to the poor marginalized segments of the society. All the programs of Pakistan Bait-ul-Mal are funded through “Grant-in-Aid” provided by Government of Pakistan.

The Pakistan Bait-ul-Mal is administered by the Board which is constituted by the Federal Government. All administrative and financial powers under the Act

are exercised by the Managing Director who is appointed by the Federal Government.

According to PBM Act, 1991, the money in the Bait-ul-Mal shall be utilized for the following purposes: -

- i. To provide financial assistance to destitute and needy widows, orphans, invalid, infirm and other needy persons;
- ii. For rendering help for rehabilitation of the persons specified in clause (a) in various professions or vocations;
- iii. To provide assistance to children of the deserving persons for educational pursuits;
- iv. To provide free medical treatment to indigent sick persons and set up free hospitals, poor houses and rehabilitation centers and give financial aid to charitable institutions, including industrial homes and other educational institutions established specially for poor and needy;
- v. To provide stipends to educated youth during training before their employment in jobs;
- vi. To provide stipends and financial assistance to brilliant but poor students who cannot afford to acquire higher technical or medical education abroad for lack of money.

1.2 Background:

It is important to note that the zakat funds are released to the Provincial Zakat Fund which is then distributed by the PZC (Provincial Zakat Council), at the respective provincial headquarters, to the DZCs (District Zakat Council), hospitals, *deeni madaris* etc. All cash transfers thus practically take place at the provincial level. DG Audit, Social Safety Nets carries out separate Zakat audit at the provincial level and subsequently issues separate report to each provincial government as well. Hence, the discussion in the following paras is based on the issues identified during audit of zakat funds at the provincial levels.

As far as Pakistan *Bait-ul-Mal* is concerned, a one line annual budget is released by the government through assignment account which is then distributed to regional offices as per requirement. The cash transfer in health and education

take place at both level; at the Head Quarter and Regional / Provincial level. The process of payment gets initiated by the individual level application submitted in regional office and after verification of the financial health of the applicant as well as the verification of the medical estimate prepared by the hospital authority the case is approved by the competent authority and cheque is issued to the concerned hospital for the treatment of the patient.

In hospitals a separate designated accounts are being maintained and no other transaction is made through these accounts. Same process is followed while making the payment of educational stipend through universities. Any unspent balances, in the designated health and education bank accounts, are credited back to Pakistan *Bait-ul-Mal* at the close of the financial year. These bank accounts' balances and utilization reports along with other auditable documents are being audited on regular basis.

1.3 Establishing the Audit theme:

It is imperative to study the processes of cash transfer mechanism to health and education sectors through Zakat funds or Pakistan Bait-ul-Mal due to Pakistan's international commitments to the SDGs of reduction of hunger and poverty and to enhance access to education.

1.3.1 Reasons of selection:

- i. To check the system of internal controls and their compliance.
- ii. To check transparency in distribution of Zakat/Funds.
- iii. To conduct compliance with authority audit of Zakat and Pakistan Bait-ul-Mal
- iv. To check the criteria for selection of assistance and rehabilitation programs and their impact on the targeted beneficiaries.
- v. To ascertain the veracity of selected beneficiaries whether the persons selected for financial assistance, come up to the criteria set forth in Acts.
- vi. To check whether the beneficiaries are receiving financial assistance from any other poverty alleviation program. Study the

issues involved in cash distribution in health and education sectors through zakat and Bait-ul-Mal

1.3.2 Purpose/Objective: The focus of this chapter is to identify key issues which are related to the cash transfer of funds from Zakat and Bait-ul Mal for education and health sectors and not actual provision of funds to the beneficiaries but to the institutions rendering education and health services to them.

1.3.3 Scope: This part is limited to identification of issues only as all audit findings identified during the audit must be responded to by the PAOs in the respective PACs. During the financial year 2020-21 PBM incurred an expenditure of Rs. 2,730.081 million on IFA-Health and Education.

2 Legal framework governing the Theme:

Following are the legal documents related to the Theme

- i. Zakat & Ushr Ordinance 1980.
- ii. Decisions of Central Zakat Council.
- iii. Public Procurement Rules, 2004
- iv. Zakat Disbursement Procedures.
- v. The Sindh Zakat & Ushr Act, 2011
- vi. The Punjab Zakat & Ushr Act, 2018
- vii. The Khyber Pakhtunkhwa Zakat and Ushr Act, 2011;
- viii. Sindh Zakat Disbursement Procedures.
- ix. Instructions issued time to time by PASS Division.
- x. Instructions issued time to time by M/O Zakat & Ushr and Provincial Zakat Council.
- xi. Pakistan Bait-ul-Mal Act 1991
- xii. Decisions of Bait-ul-Mal Board.

3 Stakeholders and governmental organizations identified as directly / indirectly involved:

Federal and Provincial Governments, Provincial & District Zakat Councils and *mustahiqeen*.

4 Role of important organizations

Provincial/District level Health Institutions, Federal/Provincial/District level Educational Institutions, Vocational Training Institutes, School for Rehabilitation of Child Labour

5 Organization Financials Funding procedures and Sources:

Government of Pakistan released following funds in 2020-2021⁷ as Zakat:

		Rs. in million
Sr. No.	Name of Province	Budget
1	Punjab	4,229.795
2	Sindh	1,748.404
3	KPK	1,019.103
4	Balochistan	376.8175
5	Gilgit Baltistan	103.0712
6	PLA of Zakat Fund under ICT	195.0415
7	Provincial Zakat Fund, KPK (PATA)	256.9286
Total		7,929.16

Pakistan *Bait-ul-Mal* Budget

		Rs. in million
Particulars		2020-21
Budget received from GOP		6,105.000
Other Receipt i.e (Un-spend from hospitals, Donation, other receipt) included in Annual Budget		691.194
Total Budget		6,796.194
Total Expenditure		6,796.194

6 Field audit activity

Desk Audit and Field Audit; reviewing the documents

⁷ Letter No 1(3) ZC/20212-Zakat/187-193 dated 07/09/2020 issued by PASS Division Islamabad

6.1 Audit Methodology

Sample based field audit activity was carried out in order to find the efficacy of the cash transfer mechanism in health and education sectors. These following findings are based on the understanding of both entities developed over audit experience of many years as well. An effort has been made to list few systemic issues which if corrected could make the maximum impact towards effective service delivery and resultant welfare of the poor and needy.

6.2 Audit Analysis

6.2.1 Review of Internal Controls

Internal control review mechanism is not very effective in both Zakat and Pakistan *Bait-ul-Mal*. Internal audit wing does exist in Pakistan Bait ul Mal and they do focus on pre-audit of the claims and bills but the story is totally different when it comes to the Zakat Offices.

Internal audit offices do not exist in the Zakat department of Balochistan Province which needs to be set up immediately. Audit is of the view that all the internal controls may be regularly reviewed by the management and changes may be made wherever required. Fraud and wrong payment control procedures and SOPs may be updated as well.

6.2.2 Critical Review

Data integration between the MIS of various government departments operating in the social safety arena of the federal government appears to be the major issue as many beneficiaries were discovered who were obtaining aid from multiple organizations. As far as, Zakat money is concerned that is handed over to the provinces on the basis of the population and as per the share worked out in the NFC. After 18th amendment provincial governments are responsible for the disbursement of zakat. However, in order to ensure uniformity and transparency federal government may at least direct the respective provincial governments for development of their MIS.

Similarly, despite a clear-cut policy issued by the Cabinet Division that government employees were ineligible to receive zakat, multiple cases were found involving this irregularity due to the non-integration of data at all levels.

In the presence of health card especially in KP, sizeable funds may be directed towards marriages of the poor people in the local community. In some

instance health authorities failed to consume the entire funds in the provinces either due to the late release or availability of *Sehat* card. As far as stipends were concerned, the provincial departments were doing a good job. In Sindh a systemic issue of issuance of NOC by the Deputy Commissioner for release of fund to the *deeni madaris* was creating bottleneck which may be removed. Late release of health funds by the provincial governments, dormant bank account of the District Zakat Committees, absence of Chairmen of Zakat committees etc. lead to major savings on the health portion of Zakat distributable budget which practically deprived the needy from availing benefit of the zakat scheme.

Non-assessment and consequent non-collection of Ushr and its subsequent non-disbursement to the poor is a chronic issue. It can be a significant source of funds generation for the welfare of poor. Despite Pakistan being an Islamic country, this important issue is being ignored.

The procedure for declaration of *mustahiqeen* needs to be automated. If possible, a joint poverty survey may be carried out, through the administration of the district, under multiple agencies dealing with the issues of cash transfer to *mustahiqeen* and based on the results the electronic records of the *mustahiqeen* may be generated and shared among the multiple departments and agencies.

Payment of amount from multiple programs to the same beneficiaries and unavailability of verified data of the beneficiaries all were found common. The departments operating on the social safety nets side need to hold regular meeting among themselves to identify the cross cutting issues and mechanism to address those issues, as well.

In time treatment of the deserving patients is of paramount importance. Late releases of the funds to the concerned hospitals cause a lot of problem to the beneficiaries. Multiple times it has been observed that the cases take too long to be processed that either the individual expires or is forced out to private hospitals. The main purpose of facilitating the needy at that critical time is hardly achieved. Despite the fact that funds are available but because of this inordinate delays in processing deprives the needy. During the course of audit, it was found that in many hospitals huge amount of funds couldn't be utilized because of the processing hurdles.

Proper utility of the funds towards the needy in case of medical can only be assure by the PBM, when it will have a proper utilization and corresponding

reconciliation report(s) from the hospitals. In the year 2021, Rs.1,837.778 million were released to different hospitals against 11,946 number patients. Out of that total money allocated, Rs.164 million couldn't be utilized by the hospital and ultimately they had to return back this money. Management of PBM failed to reconcile this cash transfer with the hospitals.

Management of Pakistan *Bait-ul-Mal* transferred cash to 160 Women Empowerment Centers (WECs) across country. During audit it was observed that the WECs in KPK and Balochistan were not registered with their Technical Boards respectively. These Women Empowerment Centers are working from more than 20 years without registration.

Cash transferred in Zakat is being disbursed in the shape of *Guzara* Allowance, Marriage assistance, Educational stipend and in Health assistance. Fund is being paid as education stipend for both general and technical stipend. In Punjab Province Vocational Training Institutes were established by Punjab Vocational Training Council (PVTC) in all districts of the province. These institutes are imparting technical training to deserving students whom are financed out of zakat fund. A major portion of the Zakat budget of the District Zakat Fund is being paid to Vocational Training Institutes. Audit observed that in certain cases the students did not complete the course and were dropped out before completion of course which resulted in wastage of zakat fund as the purpose for which Funds were released could not be fulfilled. Zakat Fund as one time grant was paid to the deserving persons who received technical training from Vocational Training Institutes in different trades for start of their business under the Program. Audit observed that no follow-up has been carried out by the Zakat Department to check whether the objective for which Cash was transferred could be fulfilled. In the absence of proper monitoring and follow-up the payment of one time grant remained fruitless.

As per Zakat procedure a monitoring committee of at least two DZC members was required to be constituted to supervise the conduct of the course and the quality of training. The committee was required to keep contact with course beneficiaries and comment upon their chances of permanent settlement after successful completion of training and award of diploma/certificate. However, audit observed that no such committees were formed to check the quality of technical education being provided to the students.

From the record of District Zakat Committees it was also observed that the management failed to utilize the Fund and after retaining the amount in the account of District Zakat Fund, refunded it to Provincial Zakat Fund which resulted in depriving the *mustahiqeen* of the concerned district. Despite the fact that the Zakat Funds were available but the same could not be utilized for the betterment of the poor segment of the society. The same issue was also noticed in case of hospitals to whom Zakat Funds were released for treatment of poor patients. Hospital management refunded the amount without utilization; resultantly the poor patients were deprived of from getting medical assistance out of Zakat Fund

6.2.3 Significant Audit Observations

Un-authorized use of unspent balance on IFA medical

The management of Pakistan *Bait-ul-Mal* issued cheques to different hospital on account of IFA Medical but the amount was not utilized by hospital. The reason may be, the delay in the released of fund by PBM management or negligence of hospital staff, the said amount of Rs.164,812,015 was kept in PBM IFA recovery account No.3008607544 (NIDA-39-5) maintained in NBP Industrial Branch Islamabad against the above-mentioned DAC directives.

In-Ordinate delay in process of IFA-Cases

Inordinate delay has been done by Pakistan Bait-ul-Mal Head Office Islamabad in processing of Individual Financial Assistance-cases which resulted in non-treatment of poor patients out of Bait-ul-Mal. Record provided by Pakistan Bait ul Mal management regarding IFA Cases, most of the cases were processed, has taken 8 to 11 months, whereas, it is evident that the applicants need the fund most urgently. It shows that Bait-ul-Mal failed to utilize the fund for the betterment of poor sector of the country.

7. Departmental responses

The management of Pakistan Bait ul Mal replied that Pakistan *Bait-ul-Mal*'s main purpose is to provide free medical treatment for poor/needy sick persons. PBM use its major portion of budget for this purpose, but due to large number of applications received from general public it is not possible to full fill the requirement of medical cases under this budget allocation. According to PBM Individual Financial Assistance Policy unspent amount will be used for pending cases of IFA (Medical). In this regard PBM Board in its 67th meeting held on 10th

June 2020 was apprised that PBM received a large number of requests for provision of IFA (Medical) from deserving people which required funds much more than the budget released for the purposes by the Finance Division. Hence excess demand will be met through the PBM unspent amount retrieved from hospitals, and profit earned on reserves. The board approved the point with the desire that the amounts retrieved from hospitals and expenditures out of these may be clearly indicated in the financial statements of PBM. Furthermore, according to Finance Division, Budget Wing Letter No.F.2(32)/S.O(TSA)/187/2020 dated 16.12.2020, Cash Management & Treasury Single Account Rules, 2020 are not applicable on Pakistan *Bait-ul-Mal* being autonomous body. Regarding inordinate delay in medical cases the management of PBM was of the opinion that they provide financial assistance to the poor/ deserving beneficiaries in the field of Medical. All the medical applications of deserving beneficiaries are processed on priority and the assistance is provided well in time. However, incomplete documentation or non-availability of funds may result non treatment of the patients and delay in provision of financial assistance. The preference is given to the continued patients of Cancer, Heart, already getting treatment from PBM. Moreover, the processing time of IFA Medical cases has been minimized by launching the E-filing Software in December 2021.

Now PBM established F.C facilitation center at Headquarter and at regional offices, BMS and E filling/ E processing of cases and more than 90% case are being concluded/ disposed of within 10 to 12 days.

8. Recommendations:

Proactive and synergetic approach may be adopted to gain maximum value out of the public money and to lower the incidence of poverty and hunger in our country.

In time treatment of deserving patients is very important. Late release of funds, processing delays and non-utilizations of available funds seriously affects the beneficiaries. All the above mentions issues can be addressed by keeping the strict check towards the compliance.

9. Conclusion

Processing delays despite the available funds causes a lot of issues to the patients. In time treatment in medical cases is of paramount importance. Poor patients are forced to move towards private treatment that is expensive and as well

as unaffordable for them. All these issues need to be addressed for the relief of needy and effectiveness of these social protection's programs.

Cash payments on health and education can be made more effective if internal audit mechanism is made functional and is established where it does not exist; ERPs working in the public sector start talking with each other and timely reallocation of funds are made and funds are not kept unutilized due to the dormant bank accounts.

MFDAC Paras**Benazir Income Support Program:****1. BISP HQ, Islamabad**

S. No.	AIR Para No.	Subject of Audit Para	DAC's Decision
1.	1	Non-recovery on account of irregular/fake/fraudulent payments from focal persons of BISP and Pakistan Post Office employees - Rs. 25.504 million	The DAC decided to pend the para subject to the verification of the recovery effected & to reduce the actual para amount up to the latest recovered amount portion.
2.	2	Irregular appointment of DG (MCO) & DG (IA) & unauthorized payment / overpayment on account of grant of advance increments of Rs. 3.749 million	The DAC decided to settle the para subject to verification of the BISP Board's approvals prior to the advertisement.
3.	3	Irregular, unjustified expenditure on Pay & allowances - Rs. 11.823 million	On the basis of clarification already sought from AGPR, the DAC decided to refer the case to Finance Division.
4.	12	Non-auction of condemned vehicles	The DAC decided to pend the para till auction of the all vehicles by 28 th of February 2022 and subsequent verification of the vehicles' auction record.
5.	14	Unauthorized occupation of building "Saree-aam" at G-7, Islamabad without assessment by PWD and the consent of Ministry of Housing and Works and expenditure of Rs. 19.079 million	The DAC decided to pend the para subject to required approval from the CDA & MCA Finance wing till 14 th January 2022. (Required by No.MCI/DMA/ Admin-2 (1) 2021/415 dated 4/01/2021 by Metropolitan Corporation Islamabad office.
6.	15	Recruitment of Compliance Monitors through flawed recruitment process-Rs. 4.910 million	The DAC decided to pend the para as the matter is sub-judice.

7.	18	Unreasonable time awarded to Human Resource Consultancy Firm (M/s Excelerate Private Limited) to submit Final Project Report on completion of Deliverables	The DAC decided to pend the para subject to verification of the record.
8.	29	Recoverable amount for irregular payments made to BISP regular beneficiaries whose children are overage – Rs. 3.771 million	The DAC decided to pend the para till recovery of the amount
9.	31	Non-imposition and adjustment of penalties from service charges of partner banks – Rs. 73.895 million	The DAC decided that management will recalculate the penalties and recover from bank.
10.	33	Non-reconciliation of LMA1 & LMA2 Accounts - Rs. 17.447 billion & Rs. 1.495 billion respectively	The DAC decided to pend the para regarding reconciliation of LMA-I and LMA-II till 31 st March 2022 and report the matter to audit through Secretary BISP.
11.	47	Irregular payment to WeH beneficiaries that were graduated/ blocked from any BISP's program payments – Rs. 276,000	The DAC decided to block ineligible beneficiaries and affect recovery from 15 beneficiaries of <i>Ehsaas Kafalat</i> programme.
12.	55	Non-Reconciliation of funds utilized by Higher Education Institutions- Rs.13.2 billion	The DAC decided to pend the para till crediting of the interest amount if accrued upon balances available in the bank account on 30/06/2021. Adjustment accounts/utilization reports (university-wise) of the unspent balances available with HEC may be got verified within a week. DAC expressed its zero tolerance for any such future occurrences and it directed the concerned authorities through timely communication and reconciliation process which should be batch-wise.

13.	58	Non-Production of Record	The DAC decided to pend the para till provision of record related to HEC for audit to the concerned authorities after 15 th January 2021. For record verification related to M&E, DAC decided that UCT payment would be got verified within a month and the regular payments record verification is to be conducted within a week.
14.	62	Non Deduction of 10% Liquidated Damages from the Survey Firm due to non-completion of work timely Rs.19.392 million	The DAC decided to pend the para as the matter is in arbitration between BISP and the Survey Firm.
15.	65	Un due benefit to the supplier due to release of previously deducted Liquidated Damages - Rs.1.240 million	The DAC decided that matter may be taken to the competent forum for decision.
16.	68	Non-reconciliation of amount paid to Teachers against Teacher Model Survey – Rs.521.090 million	The DAC decided to pend the para till verification of the pay-orders.

2. BISP Divisional Office, Malakand

17.	2	Non-imposition/ deduction of penalty from services charges paid to service provider on account of deficiency of POS	-do-
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3. BISP Divisional Office, Mirpurkhas

18.	3	Non-recovery of Waseela-e-Haq Loan – Rs. 0.796 million	-do-
19.	4	Non-withdrawal of cash grant by beneficiaries due to excess limit - Rs. 2.277 million	-do-
20.	8	Withdrawal of Stipend of beneficiaries through 1-Link by un-known persons amounting to Rs. 976,468	-do-

21.	10	Un-authentic withdrawals of Cash Transfers out of districts/ Province – Rs. 0.192 million	-do-
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4. Regional Office, BISP Balochistan, Quetta

22.	03	Doubtful Payment of group life insurance claims to BISP Beneficiaries Rs.10 million	-do-
23.	06	Non-recovery of Waseela-e-Haq Loan – Rs. 116.548 million	-do-
24.	08	Insufficient number of POS in various divisions/ districts and required imposition of penalty of Rs 3.350 million	-do-

5. Divisional Office, BISP Quetta

25.	01	Non-maintenance of record of complaints of beneficiaries	DAC not held
26.	02	Doubtful Payment of group life insurance claims to BISP Beneficiaries amounting to Rs1.400 million	-do-
27.	05	Non-recovery of Waseela-e-Haq Loan – Rs.11.280 million	-do-

6. BISP Divisional Office, Peshawar

28.	1	Non recovery of loan amount from Waseela-e-Haq beneficiaries - Rs.31,972,520	DAC not held
29.	3	Discrepancies due to non-reconciliation of group life insurance scheme - Rs.19,200,000	-do-

7. BISP Divisional Office, Karachi

30.	4	Non-reconciliation of Group Life Insurance Scheme with State Life Insurance Corporation-Rs. 819,100,000	DAC not held
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31.	8	Non-Recovery of Loan Amount from Waseela-e-Haq Beneficiaries Amounting to Rs. 33.9 million	-do-
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8. BISP Divisional Office, Lahore

32.	4	Non-recovery of Waseela-e-Haq Loan—Rs. 85.689 million	-do-
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Pakistan Bait-ul-Mal:

9. PBM, Head Office Islamabad

S. No.	Para No. of AIR	Subject of Audit Para	DAC's Decision
33.	2	Irregular award of work order of customize kitchen “Koi Bokha Na Soay” without open tenders - Rs. 16.205 million	DAC directed the management for the provision of record immediately for verification.
34.	3	Un-necessary pending of IFA cases	DAC pended the Para till detail of cases to be provided to Audit for verification within one week.
35.	9	Utilization reports on the account of grants to certain hospitals on account of individual financial assistance (health) not called / without reconciliation—Rs.1,837.788 million	DAC pended the para with the direction that the detail report, of objected amount, along with direction that the amount has been utilized properly and the patients against whom funds were released had actually been treated by the hospitals, may be submitted to the Managing Director within 90 days. Report may also be shared with Audit.
36.	10	Irregular payment on account of education (15%) & utilities allowance (15%) Rs. 2.974 million	On the basis of clarification and verification of record DAC settled the para to the extent of these allowances mentioned in the para. Regarding Audit & Accounts Allowance, DAC pended the Para

			with the direction that matter may be presented before the PBM Board for seeking clarification and guidance regarding Audit & Accounts Allowance.
37.	11	Un-authorized payment on account of honorarium to the officers BPS-19 and above without ECC approval- Rs. 8.357 million	DAC pending the Para with the direction that the Case with full disclosures may be placed before the PBM Board for seeking the directions regarding the payment of honorarium to the officers BPS-19 and above and the Board be informed as to why the payment was made with-out approval of ECC Chairman. DAC directed that disciplinary action may be initiated against the concerned who did not disclose the facts to the Board.
38.	12	Poor performance of internal audit wing & non-conduct of internal audit	DAC directed that approval of Internal Audit Plan for next 6 months and subsequent years be obtained from MD and reports be presented to him regularly. MD directed that completed internal Audit reports of financial year 2020-21 be shared with Audit.
39.	15	Irregular awarding of current / look-after charge - Rs. 0.942 million	DAC pended the para with the direction that PBM management put the case before the PBM Board for seeking guidance.
40.	16	In-ordinate delay in process of IFA- cases for Rs 16.360 million	DAC pended the para with the direction that a fact finding be conducted and report be submitted to MD within 60 days and also be shared to Audit.
41.	17	Un-justified expenditures on account of Dar ul Ehsas at Tando Muhammad Khan for Rs. 9.843 million	DAC pended the Para with the direction that fact finding be conducted within 60 days and report be submitted to MD for necessary action.

42.	18	Irregular deduction on account of HBA/MCA advances Rs. 200.884 million	DAC pended the Para and directed that recoveries be rescheduled within 120 installments as per PBM Financial Rules, 1995.
43.	20	Over payment to the supplier for the articles not supplied – Rs. 0.595 million	DAC pended the para with the direction that a fact finding be conducted within 60 days and report be submitted to MD for necessary action. The report may also be shared with Audit.
44.	21	Over payment to supplier against LPG exorbitant rates – Rs. 0.794 million	DAC pended the para with the direction that a fact finding be conducted within 60 days and report be submitted to MD for necessary action. The report may also be shared with Audit.
45.	22	Loss to PBM fund by charging of higher rate while making a customize kitchen on “meal on wheel” truck Rs. 1.808 million	DAC directed that management to provide the item wise cost comparison of changes made and items replaced may be provided to Audit for verification within 30 days.
46.	23	Loss to government exchequer due to hiring of building of non-functional Dar ul Ehsas for Rs. 9.080 million	DAC pended the para with the direction that an inquiry be conducted within 60 days and report be submitted to MD for placing it before Board for seeking necessary guidance.
47.	29	Un-justified transfer of fund from five accounts (closed) to others bank accounts maintained by Pakistan bait-ul-mal Rs.93.029 million	DAC directed that management to provide the approval of these accounts and breakup of the fund transferred.
48.	33	Irregular payment on account of non-registered WEC's with technical boards Rs. 50.313 million	The management informed that they have been working extremely hard and the matter is near to resolution. DAC Pended the Para till completion of WEC's registration with Technical Boards.

49.	36	Payment to the supplier against doubtful supplies Rs. 53.299 million	DAC pended the para with the direction that an inquiry be conducted within 60 days and report be submitted to MD.
50.	37	Unjustified deprivation of needy persons by Dar ul Ehsas & irregular payment Rs. 42.00 million	DAC pended the para with the direction that a fact finding be conducted within 60 days and report be submitted to MD for necessary action. The report may also be shared with Audit.
51.	39	Un-authorized reimbursement of medical charges Rs. 1.139 million	Management informed that the Policy has been amended and approved by PMB. Policy may be shared with Audit. Para was pended.
52.	41	Irregular creation and upgradation of posts BS-17 to BS-19 (legal & pension/fund section)	DAC settled the para to the extent upgradation of posts of Director Legal on the basis the decision of the honorable Supreme Court of Pakistan. However, DAC pended the other portion of the para pertaining to creation of Posts. It is decided that matter may be sent to Ministry Law & Justice and Finance Division for seeking the clarification about the creation of posts.
53.	44	Unjustified payment on account of pension benefit to the PBM employees without approval of Finance Division	DAC pended the Para and directed that the complete record be produced to Audit for verification.

10. Pakistan Bait-ul-Mal, Regional Office, ICT Islamabad

S. No.	Para No. of AIR	Subject of Audit Para	DAC's Decision
54.	4	Irregular payment on account of education,	On the basis of clarification and verification of record DAC settled

		utilities and audit allowances Rs. 10.603 million	the para to the extent of Education and Utilities Allowances. Regarding Audit & Accounts Allowance, DAC pended the Para with the direction that matter may be presented before the PBM Board for seeking clarification and guidance regarding Audit & Accounts Allowance.
55.	5	Utilization reports on the account of IFA medical not called / obtained Rs. 364.593 million	DAC pended the para with the direction that the detail report, of objected amount, along with direction that the amount has been utilized properly and the patients against whom funds were released had actually been treated by the hospitals, may be submitted to the Managing Director within 90 days. Report may also be shared with Audit.
56.	6	Unjustified withdrawal of IA (general) from both PBM and BISP by same beneficiaries -Rs. 0.490 million.	DAC pended the para with the direction that this issue to be placed before the PBM Board so that other agencies that provide the social safety may coordinate for data sharing.
57.	7	In-ordinate delay in process of IFA- cases for Rs. 8.095 million	DAC pended the para with the direction that a fact finding be conducted and report be submitted to MD within 60 days and also be shared to Audit.
58.	9	Non-verification of the degrees of employees of Pakistan Bait-ul-Mal	The management informed that over 90 % degrees have been verified. DAC directed that the remaining verification be completed soon.
59.	12	Un-authorized re-imburement of medical & lab / test charges Rs. 0.812 million	Management informed that the Policy has been amended and approved by PMB. Policy may be

			shared with Audit. Para was pended.
60.	16	Non-provision of facilities to school for rehabilitation of child labour (SRCL) students	DAC pended the para with the direction that a fact finding be conducted within 60 days and report be submitted to MD for necessary action.
61.	17	Non-provision of sewing machines to the trainees	DAC pended the para with the direction that a fact finding be conducted within 60 days and report be submitted to MD for necessary action.
62.	18	Non-recovery of unutilized balances from SRCLs & WEC's accounts-Rs.3.686 M	DAC pended the Para and directed that amount be recovered and deposited in FCF.

11. Pakistan Bait-ul-Mal, Regional Office, Gilgit

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
63.	1	Non-recovery of Income Tax from the Salaries – Rs.1.844 million	DAC pended the Para and directed that clarification may be sought from FBR.
64.	2	Undue benefit due to allowing of disparity reduction allowance – Rs.2.17 million	DAC pended the Para till the outcome of the case which is <i>sub judice</i> in Supreme Appellate Court of GB.
65.	4	Irregular Payment on account of education (15%) & Utilities Allowance (15%) Rs.1.400 million	On the basis of clarification and verification of record DAC settled the para to the extent of Education and Utilities Allowances.
66.	11	Non-disbursement of WECs Cash Benefit to the trainees – Rs.1.508 million	DAC pended the para with the direction that a fact finding be conducted within 60 days and report be submitted to MD for necessary action.
67.	12	Non-payment of Stipend to the students of SRLC and	DAC pended the para with the direction that a fact finding be conducted within 60 days and

		subsistence allowance to parents – Rs.2.012 million	report be submitted to MD for necessary action.
68.	15	Non-registration/ affiliation of Women Empowerment Centers with Provincial Technical Boards	The management told that they have been working extremely hard and the matter is near to resolution. DAC pended the para till completion of WEC's registration with Technical Boards.

12. Pakistan Bait-ul-Mal, Nishtar Hospital, Multan

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
69.	2	Non-refund of Interest Amount – Rs. 5.746 Million	DAC not held
70.	3	Non-refund of unspent balance – Rs. 6.267 Million	-do-
71.	6	Non-Reconciliation of Bank Account	-do-

13. Pakistan Bait-ul-Mal, FGSB Islamabad

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
72.	2	Non-refund of unspent balance – Rs. 1.430 million	DAC not held
73.	3	Non deduction of Discount rate from Suppliers of Rs. 1.878 million.	-do-

14. Pakistan Bait-ul-Mal PIMS Islamabad

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
74.	2	Non deduction of Discount rate from Suppliers of Rs. 2.237 million.	DAC not held
75.	4	Non-refund of unspent balance – Rs. 17.800 Million	-do-

76.	5	Un-authorized Purchase of medicines from the technically disqualified Supplier of Rs. 48.153 million.	-do-
77.	6	Non- refund of Interest Amount – Rs. 21.636 Million	-do-

15. Pakistan Bait-ul-Mal, Khyber Teacher Hospital, Peshawar

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
78.	3	Irregular expenditure of IFA Medical on patients that were getting similar subsistence from Zakat Fund- Rs. 1.025 million	DAC not held
79.	4	Irregular expenditure of IFA Medical on Government Employees and their family members- Rs. 983,000	-do-
80.	5	Unjustified indoor treatment of IFA Medical on patients that are also insured with SLIC under <i>Sehat Sahulat</i> Program – Rs. 1.145 million	-do-

16. Pakistan Bait-ul-Mal, Allied Hospital, Faisalabad

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
81.	1	Illegal subletting of supplying of medicines by the contractor/ supplier of medicines – Rs. 17.774 million	DAC not held
82.	2	Overpayment of Rs 2.576 million against Herceptin Injection	-do-

83.	4	Non-utilization of funds received on behalf of patients—Rs. 34.391 million	-do-
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17. Pakistan Bait-ul-Mal, Jinnah Postgraduate Medical Centre, Karachi

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
84.	4	Non-refund of unspent balance of PBM Fund – Rs. 72.145 million	DAC not held

18. Pakistan Bait-ul-Mal Civil Hospital Karachi

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
85.	3	Unjustified discontinuation of treatment of Thalassemia Patients by surrendering funds to PBM—Rs.19.707 M	DAC not held

19. Pakistan Bait-ul-Mal Mayo Hospital Lahore

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
86.	1	Non-Refund of profit earned on PBM account—Rs.0.36 M	DAC not held

Ministry of Overseas Pakistanis and Human Resource Development:

20. M/o OP&HRD Head Quarter Islamabad.

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
87.	1	Purchases made without open competition / tender - Rs. 2.725 million	DAC not held

21. EOBI HQ, Karachi

S.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
88.	8	Irregular payment of Computer allowance to EOBI Employees for Rs.1,224,000	DAC directed to pend the para with the direction to share report of the committee from Audit in the light of the opinion of Chair.
89.	20	Irregular disbursement of EOBI Program Pension against the deceased persons – Rs. 4.524 million	The DAC decided to reconcile the cases and recovery be made in cases where there is no survivor. Para pending.
90.	24	Unjustified appearance of disbursement of pension payments to some pensioners upto 14 times in each month as per Pension disbursement details in EOBI database – Rs 3.343 million	DAC settled the para subject to sharing of all Bank transactions made by the Bank into the accounts of Pensioners (at least two pensioners pointed out by Audit) during the F.Y 2020-21. Moreover, corrections in objected entries into the system may also be verified from audit.

22. EOBI Reg. Office, Rawalpindi

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
91.	2	Loss to EOBI exchequer due to receipt of contribution at lesser rates-Rs.13.875 M	DAC not held
92.	15	Irregular generation and withdrawal of EOBI program pension against the deceased persons – Rs. 153,000	-do-

23. EOBI, Regional Office, Sukkur

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
93.	3	Non-reconciliation of Collection–Rs. 68.762 M	DAC not held

24. EOBI, Regional Office, Multan

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
94.	2	Loss to EOBI Exchequer due to receipt of contribution at lesser rates-Rs.4.269 million	-do-

25. EOBI Regional Office, Gujrat

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
95.	2	Loss to EOBI exchequer due to receipt of contribution at lesser rates-Rs.35.780 M	DAC not held

26. EOBI Regional Office, Sahiwal

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
96.	1	Loss to EOBI by accepting less rates from the employers – Rs. 71.382 million	DAC not held
97.	3	Significant contribution missed due to non-registration–Rs.15.120 M	-do-

27. EOBI, Reg. Office, Sheikhpura

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
98.	1	Loss to EOBI by accepting less rates from the employers – Rs. 767.308 million	DAC not held
99.	3	Significant contribution missed due to non-registration – Rs.1.920 million	-do-

28. EOBI Reg. Office, Lahore (Centre)

Sr. No	Para No. of AIR	Subject of Audit Para	DAC's Decision
100.	1	Loss due to negligence of the management by accepting less rates from the employers – Rs. 35.753 million	DAC not held

29. EOBI Reg. Office, Lahore (North)

Sr. No.	Para No. of AIR	Subject of Audit Para	DAC's Decision
101.	3	Loss due to negligence of the management by accepting less rates from the employers – Rs. 33.369 million	DAC not held
102.	10	Non-recovery of arrears on account of contribution – Rs. 88.067 million	-do-

30. EOBI Reg. Office, Gujranwala

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
103.	3	Loss due to negligence of the management by accepting	DAC not held

		less rates from the employers – Rs. 14.686 million	
104.	9	Non-recovery of arrears on account of contribution – Rs. 50.655 million	-do-

31. WWF, Islamabad

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
105.	1	Non-preparation of Financial Statements of Workers Welfare Fund	DAC not held
106.	3	Unauthorized occupation of land by Naval Anchorage	-do-
107.	4	Unauthorized purchase of vehicles during ban-period - Rs. 15.927 million	-do-
108.	5	Unjustified over payment to contractor through inserting additional items in contravention to original structural design	-do-
109.	8	Defective competition of application for allotment of Houses and Flats	-do-
110.	12	Overpayment due to allowing excess quantity measured/paid - Rs 11.8 million	-do-
111.	16	Allotment of Flats/Houses to employees of ineligible Industrial Establishment	-do-
112.	22	Non-reconciliation of Funds of receipt of 2% and 5% Rs - 151.258 Billion	-do-
113.	32	Unauthorized upgradation of employees without concurrence of Finance Division	-do-

114.	38	Irregular payment of House Rent Allowance without approval of Finance Division	-do-
115.	42	Non-deposit of Rs 14.944 million in Government Treasury on Account of Receipt from Condemnation of Vehicles	-do-
116.	52	Unjustified provision of Procelain Tiles in contravention of BoQ Marble Tiles	-do-

32. WWB, Khyber Pakhtunkhwa, Peshawar

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
117.	1	Overpayment to the contractor due to claim of double item of BOQ - Rs. 2.202 million	DAC not held
118.	3	Payment to contractor against Quantities claimed in excess to BOQ/TS - Rs 19.582 million	-do-
119.	4	Payment for execution of work without insurance and Performance guarantee - Rs. 37.492 million /Non-payment of insurance premium by contractor-Rs. 2.199 million	-do-
120.	5	Non-deduction of sales tax from the consultant's payments - Rs 1.188 million	-do-
121.	7	Non allotment of vacant flats / Loss due to non-allotment of flats- Rs. 2.382 million	-do-
122.	9	Loss to WWB (KPK) due to non-allotment of shops on	-do-

		auction basis – Rs.11.990 million approximate	
123.	11	Un-authorized payment of conveyance allowances due to allowing higher rates than rates notified by the Finance Division - Rs 184.439million	-do-
124.	12	Un-authorized payment of Dearness Allowance to employees Rs 42.840 million	-do-
125.	13	Irregular payment of house rent ceiling at higher rates – Rs 519.019 million	-do-
126.	14	Irregular payment of scholarship to the employees of factories other than workers- Rs. 17.414 million	-do-
127.	24	Non-Verification of Degrees/ Certificates/ Diplomas of KPWWB Employees	-do-

33. WWB, Punjab, Lahore

Sr. No.	Para No. of AIR	Subject of Audit Para	DAC's Decision
128.	3	Illegal possession of 1045 plots/houses/quarters/shops	DAC not held
129.	4	Loss due to delay in project completion Rs.9.350 Million	-do-
130.	5	Irregular withdrawal under various heads of account - Rs. 4.612 million	-do-
131.	7	Unjustified expenditure on Matric-Tech Program - Rs 28.9 million	-do-
132.	8	Un-Justified payments to employees on medical treatment – Rs. 5.48 M	-do-

133.	14	Payment of conveyance allowance at higher rates than those notified by the Finance Division –Rs. 4.418 million	-do-
134.	15	Overpayment to the employees of PWWB on account of House Rent Ceiling paid as HRA in salary -Rs.2.627 million	-do-
135.	19	Un- authorized Excess payment Rs.1.120 million and failure to regularize the post of Legal Advisor.	-do-

34. WWB, Balochistan, Quetta

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
136.	1	Overpayment to contractors due to inclusion of unauthorized cost item in formula for price adjustment – Rs.0.207million	DAC not held
137.	2	Non-recovery of insurance premium from the contractor against the un-insured period - Rs.0.472 million	-do-
138.	3	Payment to contractor against Quantities claimed in excess to BOQ/TS -Rs 0.903 million	-do-
139.	4	Overpayment to the contractor due to claim of double item of BOQ - Rs. 0.497 million	-do-
140.	5	Irregular expenditure on purchase and installation of CCTV camera for Worker Model Schools – Rs. 24.11 million	-do-

141.	6	Loss due to delay in completion of Project- Rs. 6.084 million	-do-
142.	10	Un-Justified up gradation of Post of Accountant from BPS-16 to BPS-17 / creation of the post Assistant Accounts Officer	-do-
143.	11	Non-recovery of undisbursed amount from Muslim Commercial Bank -Rs.1.500 million	-do-
144.	12	Un-authorized appointment of Work Charged Staff by the WWB Balochistan Rs 10.950 million	-do-
145.	13	Non-deduction of House Rent Allowance of employees availing Govt. accommodation -Rs. 1.256 million	-do-
146.	14	Un-authorized payment of Dearness Allowance to employees Rs 4.380 million	-do-
147.	15	Un-authorized payment of conveyance allowances due to allowing higher rates than rates notified by the Finance Division - Rs 21.830 million	-do-
148.	16	Overpayment to the employees of WWB Balochistan on account of House Rent Allowance/Ceiling-Rs. 58.405 million	-do-
149.	18	Non-Verification of Degrees/Certificates/Diplom as of BWB Employees	-do-
150.	19	Provision of Un-Authorized Benefit to Employees of Public Sector Industrial	-do-

		Establishments- Rs5.965 million	
151.	21	Irregular use of official vehicles of WWB and Expenditure thereon- Rs.1.243 million	-do-
152.	23	Wasteful expenditure on Matric –Tech Project Rs.5.685 million	-do-
153.	24	Loss due to non allotment of flats / Quarters to Workers – Rs.7.104 million	-do-
154.	27	Purchase of Furniture & Fixture, Office Equipment and Stationery without annual procurement Plan/ open tender – Rs. 2.89 million	-do-
155.	28	Loss due to non-allotment of Shops / less recovery of rent - Rs. 0.675 million	-do-
156.	29	Illegal possession of plots/houses/quarters of WWB by unauthorized persons	-do-
157.	30	Un-Authorized appointment & payment of salaries to Employees of WWB having Dual Jobs - Rs. 0.673 million	-do-
158.	31	Irregular payment of marriage assistance to employees of WWB- Rs. 1.400 million	-do-
159.	32	Overpayment on Account of Conveyance Allowance alongwith allotment of Staff Car-Rs. 0.80 million	-do-
160.	33	Un-Authorized payment of Salary to employee for period before appointment / Joining	-do-

		on deputation- Rs. 0.242 million	
161.	34	Overpayment of salaries to Employees of WWB due to wrong fixation on promotion	-do-
162.	35	Non/Less deduction of Income Tax from supplier - Rs. 0.156 million	-do-
163.	36	Wasteful Expenditure on account of construction of 05 hospital which are not functional - Rs. 123.048 million	-do-
164.	37	Wasteful Expenditure on account of salaries of staff promoted as Senior Subject Specialist	-do-
165.	38	Wasteful Expenditure on account of salaries of staff of Non-functional Girls High School Nokandi -Rs. 3.841 million	-do-
166.	39	Irregular Payment of amount to Chairperson and Staff of Ministry of Labour and Manpower - Rs.0.1740 million	-do-
167.	40	Non-conduct of Internal Audit / non-existence of internal audit mechanism	-do-
168.	41	Non maintenance of Dead Stock Register and Non-conduct of physical verification of Dead Stock	-do-

35. OPF HQ, Islamabad

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
169.	1	Non-Finalization of Financial Statements	DAC not held

170.	2	Non-recovery/adjustment of long term loans from ex-employees- Rs.3.940 million	-do-
171.	4	Non publishment and authentication of statement of Compliance	-do-
172.	7	Non-Compliance of Prime Minister's Performance Delivery Unit (PMDU) directions	-do-
173.	8	Approval of Self Financing Development Schemes in Violation of Planning and Development Division's Instructions	-do-
174.	11	Execution of work without insurance guarantee /Non-payment of insurance premium by contractor-Rs. 19.894 million	-do-
175.	12	Irregular approval of Bill- Rs 49.781 million and non-extension of Performance Security Bond – Rs. 81.95 million	-do-
176.	13	Irregular approval of Bill- Rs 46.678 million and non-extension of Performance Security Bond – Rs. 76.90 million	-do-
177.	14	Non-imposition and recovery of liquidated damages for delay in completion of work – Rs. 8.853 million	-do-
178.	17	Wasteful expenditure on consultancy services for planning/ designing, supervision and construction of apartment building and 50 country homes at OPF Zone-	-do-

		V Islamabad – Rs. 1.485 million	
179.	19	Overpayment due to paying item 201, 202, 302a and 305b at higher rates/ Loss due to adoption of the rates of PWD-CSR instead of NHA-CSR - Rs 3.56 million	-do-
180.	20	Non-appointment of Chief Financial Officer / assigning of additional charge of CFO to Company Secretary beyond six months period	-do-
181.	23	Approval of Voluntary Separation Scheme (VSS) by incomplete quorum – Rs. 17.930 million	-do-
182.	25	Non-disposal of pending enquires	-do-

36. OPF, Regional Office Peshawar

Sr. No.	Para No. of AIR	Subject of Audit Para	DAC's Decision
183.	1	Inappropriate use of the resources of OPF / Loss due to vacant space at OPF Building Peshawar – Rs. 5.769 million	DAC not held

37. Bureau of Emigration and Overseas Employment, HQ, Islamabad

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
184.	11	Declining trend in overseas employment.	DAC not held
185.	17	No MOU signed by BE&OE with countries for emigration promotion.	-do-

38. NIRC, Peshawar

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
186.	5	Non recruitment of inspectors for ensuring compliance with NIRC Act 2012	DAC not held

Central Zakat Fund, Zakat Collection Controlling Agencies / Zakat Collection Offices:

39. Central Zakat Fund

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
187.	2	Non-Maintenance of Accounts	Record be verified from audit
188.	7	Non-reconciliation of Zakat Collection-Rs. 16,634.334 million	Record be verified from audit

40. Capital Development Authority (CDA), Head Office Islamabad

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
189.	3	Non deposit of Zakat in Central Zakat Fund Account-Rs. 789,535	Record be verified from audit

41. Sindh Bank, HO, Karachi

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
190.	2	Loss of Rs. 682.799 million by giving exemption on Saving Accounts	Record be verified from audit

42. HBL, HO, Karachi

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
191.	1	Irregular exemption granted without obtaining Form CZ-50 – Rs. 2,253.177 million	Record be verified from audit
192.	2	Exemption allowed without declaration on CZ-50 to the employees of HBL	-do-

43. Bank of Khyber, HO, Peshawar

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
193.	1	Late deposit of Zakat by ZCCAs-Rs. 23.71 million	Record be verified from audit
194.	4	Non-obtaining of CZ-07 from branches on periodical basis	-do-

44. Khushhali Bank, HO, Islamabad

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
195.	1	Irregular and unjustified grant of Exemption from deduction of Zakat against late received declaration (CZ-50)- Rs. 5.053 million	Record be verified from audit

45. BOP, Main Brach/ Head Office Lahore

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
196.	2	Non-Deduction of Zakat from Provident Fund (non-refundable/final settlement) paid to the Employees Rs.0.2983 million	Record be verified from audit

197.	3	Exemption Allowed from Deduction of Zakat to Employees who had submitted Declaration late (CZ-50)-Rs 1.272 million.	Record be verified from audit
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46. ABL, Main Brach/ Head Office, Lahore

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
198.	1	Exemption Allowed to Shareholders from Deduction of Zakat without Declaration (CZ-50) – Rs. 23.341 million	Record be verified from audit
199.	2	Exemption Allowed to ABL employees from Deduction of Zakat on Final Payment of Provident Fund without Declaration(CZ-50) – Rs. 24.884 million	-do-
200.	3	Exemption Allowed to ABL employees from Deduction of Zakat on Payment of Non-Refundable Advances from Provident Fund without Declaration (CZ-50) – Rs. 1.861 million	-do-
201.	4	Where about of Zakat deposited into CZF-08 not known-Rs.1,249.509 million	-do-

47. MCB Main Br. Lahore

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
202.	1	Non-Deduction of Zakat from Provident Fund (non-refundable/final settlement) Paid to the Employees Rs.0.353 million	Record be verified from audit

203.	3	Exemption Allowed from Deduction of Zakat to Employees who had submitted Declaration late (CZ-50)-Rs. 6.348 million	-do-
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48. Islamabad Zakat and Ushr Committee, Islamabad

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
204.	1	Irregular District Zakat Committee disbursed the funds - Rs 256.143 million	DAC not held
205.	2	Non-production of record of collection and assessment of Ushr	-do-
206.	3	Non-pursuance of matter of Ushr with Revenue Department	-do-
207.	4	The permanent post of DZO vacant since 22 nd October 2018 resulting office work badly effective.	-do-
208.	9	Non-utilization/release of Budget to National Level Hospitals - Rs 25,330,000	-do-
209.	11	Non-Constitution of 18 Local Zakat Committees	-do-
210.	13	Disbursement of Rs 0.626 million in cash/ open cheques instead of cross cheques	-do-
211.	14	Non-refund of unspent balances of Rs. 5.041 million	-do-

49. Zakat Fund, PIMS Hospital, Islamabad

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
212.	1	Unauthorized extension of previous agreement and	DAC not held

		purchased of medicines of Rs. 10.920 million	
213.	2	Non obtaining case wise approval of expenditure incurred on patients whose treatment was exceeding the prescribed ceiling of Rs. 2.028 million	-do-
214.	3	Non-Refund of Unspent Balance by HWC – Rs 3.080 million	-do-

50. Zakat Fund, FGPH Hospital, Islamabad

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
215.	1	Non utilization of Zakat fund- Rs. 1.400 million	DAC not held

Poverty Alleviation & Social Safety Division

51. PASS Division, Head Office, Islamabad

Sr.No	Para No. of AIR	Subject of Audit Para	DAC's Decision
216.	3	Recurring Loss due to Execution of Tenancy Agreement at higher rates and before Getting Assessment from Pakistan Public Works Department – Rs.13.579 million	DAC not held
217.	4	Loss due to Occupation of Extra Space for Office Building than the actual requirement – Rs.5.144 million annually	-do-
218.	5	Non-execution/completion of approved Tahafuz Pilot Project within Stipulated Time Period resulting into	-do-

		lapse of funds of Rs.20.00 million in the first financial year and irregular disbursement of 31.058 million without achieving objectives in next financial year	
219.	6	Irregular excess expenditure under various head of accounts over & above the estimated Cost approved in PC-1 of “Ehsaas Delivery Unit” – Rs.15.377 million	-do-
220.	7	Non-availability of essential record in the personal files of Contract Employees in EDU Project	-do-

Annex-2**Franchises/ BVS made withdrawals more than 120 million in a year**

Rs. in million

Sr. No.	POS ID	No. of transactions during Year	Bank	Status	Province	Franchise District	Amount withdrawn
1	44666	19572	102	In-Active	Punjab	Kasur	235.11
2	120085	18634	102	Active	Punjab	Pakpattan	222.75
3	77203	14928	102	Active	Sindh	Hyderabad	79.18
5	123508	14618	102	Active	Punjab	Faisalabad	176.38
6	48319	14196	102	In-Active	Punjab	Faisalabad	170.48
7	115714	13515	102	Active	Punjab	Jhang	166.65
8	91808	13884	102	Active	Punjab	T.T Singh	166.19
9	46875	13537	102	In-Active	Punjab	Hafizabad	160.52
10	114043	13282	102	Active	Punjab	Khanewal	160.06
11	113998	12793	102	Active	Punjab	Bahawalnagar	147.93
13	91206	11869	102	Active	Punjab	Rawalpindi	141.68
15	128247	11343	102	Active	Punjab	Faisalabad	135.16
16	46020	11460	102	Active	Punjab	Vehari	134.92
17	36577	11430	102	Active	Punjab	Multan	133.83
18	91110	11464	102	Active	Punjab	Narowal	132.73
19	122828	10880	102	Active	Punjab	Multan	130.46
20	119455	10818	102	Active	Punjab	Sahiwal	129.22
		Total					2723.24

Annex-3

Duplicate payments to undergraduate students by both BISP and Pakistan Bait ul Mal – Rs 17.29 million

Amount in Rs.

Sr. No.	University Name	STUDENT CNIC	PBM Reg. Date	BISP Date	Baitul Mal Amount	BISP amount (avg)
1	University of Peshawar	1110130900295	6/13/2019	5/19/2021	16,612	95,000
2	Quaid-i-Azam University, Islamabad	1120101488933	7/1/2020	11/26/2020	46,100	95,000
3	AWKU Mardan	1120104481655	4/15/2019	11/23/2020	24,050	95,000
4	University of Peshawar	1120152885767	9/23/2019	7/10/2020	27,500	95,000
5	International Islamic University, Islamabad	1220126365565	8/1/2020	9/29/2020	33,300	95,000
6	Federal Urdu University of Arts, S&T, Karachi	1310102727779	6/3/2020	9/29/2020	46,500	95,000
7	Hazara University, Mansehra	1350392541466	8/8/2019	11/27/2020	13,463	95,000
8	KUST Kohat	1410145302669	2/9/2019	9/25/2020	16,285	95,000
9	KUST Kohat	1410193410506	12/11/2019	12/17/2020	31,105	95,000
10	KUST Kohat	1430116752017	1/27/2020	9/23/2020	18,825	95,000
11	International Islamic University, Islamabad	1430119957287	8/1/2020	9/28/2020	47,100	95,000
12	University of Malakand	1540275907257	1/25/2021	2/22/2021	14,000	95,000
13	University of Swat	1560182735875	7/14/2020	8/21/2020	11,636	95,000
14	University of Swat	1560266935999	8/7/2020	8/21/2020	8,865	95,000
15	International Islamic University, Islamabad	1560299834955	6/3/2020	9/29/2020	47,200	95,000
16	International Islamic University, Islamabad	1560503448451	2/3/2020	9/29/2020	11,400	95,000
17	KMU	1560603469097	3/27/2019	1/26/2021	42,500	95,000
18	University of Swat	1560603565429	6/7/2020	8/21/2020	12,650	95,000
19	University of Swat	1560703760581	7/16/2020	8/21/2020	12,647	95,000
20	University of Swat	1560703804927	8/2/2019	9/25/2020	8,865	95,000
21	UET Peshawar	1610206211621	11/15/2019	10/23/2020	19,649	95,000
22	International Islamic University, Islamabad	1610218652021	5/3/2020	9/29/2020	23,600	95,000
23	Islamia College Peshawar	1620130959173	7/11/2019	10/9/2020	26,000	95,000
24	University of Swabi	1620181297991	3/22/2019	11/23/2020	19,509	95,000
25	Islamia College Peshawar	1620246309262	2/25/2020	9/25/2020	26,000	95,000
26	UoT Nowshera	1620280251249	4/17/2019	10/9/2020	21,000	95,000
27	Islamia College Peshawar	1710174954999	7/20/2020	10/9/2020	28,500	95,000
28	National University of Sciences & Technology, Islamabad	1720103827075	5/5/2020	9/21/2020	100,000	95,000
29	UET Peshawar	1730125650663	1/17/2020	5/19/2021	10,649	95,000

30	University of Peshawar	1730195400014	2/19/2020	10/23/2020	40,000	95,000
31	Quaid-i-Azam University, Islamabad	2120307784593	3/1/2020	9/28/2020	38,800	95,000
32	University of Peshawar	2130210875799	1/20/2020	12/17/2020	36,900	95,000
33	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	2130356014063	2/28/2020	9/29/2020	34,600	95,000
34	Quaid-i-Azam University, Islamabad	2140560671947	12/27/2019	9/28/2020	46,100	95,000
35	KMU	2150584235501	8/27/2019	10/9/2020	39,000	95,000
36	Quaid-i-Azam University, Islamabad	2170883050553	6/25/2020	11/24/2020	36,200	95,000
37	Government Sadiq College Women University, Bahawalpur	3110492006318	11/27/2020	12/31/2020	9,500	95,000
38	Islamia University, Bahawalpur	3120289168568	5/5/2020	7/28/2020	8,000	95,000
39	University of Agriculture, Faisalabad	3130290908507	3/19/2020	8/19/2020	28,150	95,000
40	KFUEIT, Rahim Yar Khan	3130392411210	3/16/2020	8/19/2020	38,500	95,000
41	Quaid-i-Azam University, Islamabad	3210242816571	3/1/2020	9/28/2020	46,100	95,000
42	Quaid-i-Azam University, Islamabad	3210261760717	12/27/2019	9/28/2020	46,100	95,000
43	Gomal University	3210362178200	2/18/2020	8/19/2020	25,375	95,000
44	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	3220189987625	7/2/2019	11/23/2020	30,100	95,000
45	Quaid-i-Azam University, Islamabad	3220212580509	12/27/2019	9/28/2020	47,100	95,000
46	Bahauddin Zakariya University, Multan	3220306662083	2/25/2020	8/19/2020	28,800	95,000
47	Bahauddin Zakariya University, Multan	3230150955761	3/3/2020	8/19/2020	13,200	95,000
48	MNS University of Agriculture, Multan	3230293198970	2/17/2020	8/19/2020	26,900	95,000
49	Ghazi University, Dera Ghazi Khan	3230321333351	12/11/2020	10/12/2020	34,500	95,000
50	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	3230376950281	6/2/2020	9/28/2020	45,100	95,000
51	Ghazi University, Dera Ghazi Khan	3230406676311	1/15/2021	2/24/2021	29,550	95,000
52	Bahauddin Zakariya University, Multan	3230433494613	12/2/2020	7/28/2020	24,200	95,000
53	Bahauddin Zakariya University, Multan	3230452240943	9/18/2019	8/19/2020	13,200	95,000
54	Bahauddin Zakariya University, Multan	3230457812433	3/19/2019	11/23/2020	24,200	95,000
55	Bahauddin Zakariya University, Multan	3230458551603	2/4/2019	11/23/2020	22,000	95,000

56	Ghazi University, Dera Ghazi Khan	3230460860361	4/2/2020	8/19/2020	13,850	95,000
57	NFCEIT Multan	3230462660557	5/3/2020	9/25/2020	33,000	95,000
58	Bahauddin Zakariya University, Multan	3230465740533	11/15/2019	1/26/2021	13,200	95,000
59	Rawalpindi Medical University, Rawalpindi	3240315387735	12/19/2019	2/2/2021	10,262	95,000
60	Bahauddin Zakariya University, Multan	3240332533348	5/7/2019	8/19/2020	20,700	95,000
61	University of the Punjab, Lahore	3320204274874	2/21/2020	9/25/2020	10,900	95,000
62	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	3410125464064	6/2/2020	9/29/2020	45,100	95,000
63	Federal Urdu University of Arts, S&T, Karachi	3410421484491	6/2/2020	9/28/2020	64,500	95,000
64	University of Gujrat, Gujrat	3420138426814	9/3/2020	9/25/2020	14,249	95,000
65	University of Engineering & Technology, Taxila	3460366861013	8/4/2019	9/21/2020	21,000	95,000
66	University of Agriculture, Faisalabad	3510207982681	5/22/2019	9/24/2020	36,500	95,000
67	University of Engineering & Technology, Lahore	3520253747942	5/3/2021	4/5/2021	40,975	95,000
68	University of Okara	3530118579460	12/23/2020	12/28/2020	8,500	95,000
69	University of Okara	3530209319294	12/19/2019	12/16/2020	28,900	95,000
70	Quaid-i-Azam University, Islamabad	3530217246531	7/1/2020	9/28/2020	46,100	95,000
71	University of Okara	3530229179449	10/29/2020	12/18/2020	13,375	95,000
72	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	3530233160957	5/24/2019	11/23/2020	7,700	95,000
73	University of Okara	3530244070822	10/15/2019	6/16/2021	17,675	95,000
74	University of Okara	3530289079243	8/28/2020	1/26/2021	10,500	95,000
75	University of Okara	3530357109386	10/16/2019	6/11/2020	28,900	95,000
76	University of Okara	3530391665399	12/24/2019	12/16/2020	8,500	95,000
77	Bahauddin Zakariya University, Multan	3550301630195	2/4/2019	11/23/2020	22,000	95,000
78	National University of Sciences & Technology, Islamabad	3610311014925	4/22/2020	11/23/2020	100,000	95,000
79	University of Engineering & Technology, Lahore	3610442623921	12/30/2019	11/8/2020	30,000	95,000
80	MNS University of Agriculture, Multan	3610485753056	2/24/2020	8/19/2020	26,500	95,000
81	Bahauddin Zakariya University, Multan	3620111682803	5/3/2020	8/19/2020	13,200	95,000

82	Bahauddin Zakariya University, Multan	3620116402069	3/3/2020	8/19/2020	13,200	95,000
83	Islamia University, Bahawalpur	3620323078803	7/2/2020	8/19/2020	23,400	95,000
84	Bahauddin Zakariya University, Multan	3620346464813	9/3/2020	8/19/2020	29,500	95,000
85	Bahauddin Zakariya University, Multan	3620350830709	3/3/2020	8/19/2020	13,200	95,000
86	National University of Modern Languages, Islamabad (NUML)	3630106797029	6/8/2019	8/19/2020	27,700	95,000
87	MNS UET Multan	3630218170251	5/22/2019	8/19/2020	31,000	95,000
88	Bahauddin Zakariya University, Multan	3630239504898	2/17/2020	8/19/2020	13,200	95,000
89	The Women University, Multan	3630246116508	7/31/2019	8/19/2020	9,500	95,000
90	MNS University of Agriculture, Multan	3630251334755	10/2/2020	8/19/2020	13,500	95,000
91	Bahauddin Zakariya University, Multan	3630278408871	2/27/2020	8/19/2020	13,200	95,000
92	MNS University of Agriculture, Multan	3630287999162	8/29/2019	7/28/2020	21,500	95,000
93	Bahauddin Zakariya University, Multan	3630292543627	3/13/2019	5/24/2021	24,200	95,000
94	National University of Sciences & Technology, Islamabad	3630327825181	7/7/2020	11/23/2020	100,000	95,000
95	International Islamic University, Islamabad	3630430842421	10/2/2020	9/28/2020	47,100	95,000
96	Bahauddin Zakariya University, Multan	3630463686384	1/6/2020	8/19/2020	23,700	95,000
97	University of Poonch Rawalakot AJ&K	3650282157415	2/20/2019	11/23/2020	38,732	95,000
98	University of Agriculture, Faisalabad	3660140057180	9/14/2020	12/11/2020	21,000	95,000
99	University of Agriculture, Faisalabad	3660155657809	8/26/2020	10/11/2020	6,200	95,000
100	National University of Modern Languages, Islamabad (NUML)	3660159450572	10/1/2020	11/23/2020	28,220	95,000
101	Cholistan University of Veterinary and Animal Sciences, Bahawalpur	3660224582015	3/19/2020	8/19/2020	17,000	95,000
102	Federal Urdu University of Arts, S&T, Karachi	3710426689585	3/21/2019	11/23/2020	54,000	95,000
103	Quaid-i-Azam University, Islamabad	3710479773658	1/17/2019	11/23/2020	37,400	95,000
104	Quaid-i-Azam University, Islamabad	3720131947607	7/1/2020	9/29/2020	47,950	95,000
105	International Islamic University, Islamabad	3720364215990	2/20/2020	9/28/2020	79,300	95,000

106	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	3720374811191	8/1/2020	4/2/2021	45,100	95,000
107	National University of Modern Languages, Islamabad (NUML)	3740525262947	1/13/2020	1/10/2020	36,720	95,000
108	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	3740529814606	5/4/2019	11/23/2020	30,100	95,000
109	National University of Modern Languages, Islamabad (NUML)	3740537169440	2/26/2020	9/28/2020	70,680	95,000
110	International Islamic University, Islamabad	3740545824344	1/13/2020	9/28/2020	53,100	95,000
111	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	3740557881091	5/21/2019	11/23/2020	30,100	95,000
112	Federal Urdu University of Arts, S&T, Karachi	3740581330903	4/29/2019	11/23/2020	33,000	95,000
113	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	3740584205945	8/1/2020	9/29/2020	16,600	95,000
114	University of Sargodha, Sargodha	3810193562512	8/4/2021	6/16/2021	14,400	95,000
115	National University of Modern Languages, Islamabad (NUML)	3830228695177	3/19/2020	9/29/2020	61,570	95,000
116	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	3830265526955	6/2/2020	9/28/2020	16,600	95,000
117	University of Engineering & Technology, Lahore	3840111677885	3/19/2020	3/9/2020	46,000	95,000
118	University of Sargodha, Sargodha	3840133022436	11/16/2020	11/20/2020	4,325	95,000
119	Peoples University of Medical & Health Sciences for Women, NawabShah	4120564669658	5/25/2021	2/6/2021	26,600	95,000
120	The Women University, Multan	4130423629902	6/1/2020	8/19/2020	15,500	95,000
121	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	4140166251515	5/24/2019	1/2/2021	28,200	95,000
122	Peoples University of Medical & Health Sciences for Women, NawabShah	4150606184326	8/12/2020	12/23/2020	17,600	95,000
123	University of sindh	4170106249273	9/28/2020	12/11/2020	38,500	95,000

124	Sindh Agriculture University, Tandojam	4170106749108	10/16/2020	12/11/2020	30,000	95,000
125	Federal Urdu University of Arts, S&T, Karachi	4250165226449	11/19/2020	12/14/2020	43,600	95,000
126	Shaheed Mohtarma Benazir Bhutto Medical University Larkana	4310584867949	11/18/2020	12/14/2020	39,400	95,000
127	Shaheed Mohtarma Benazir Bhutto Medical University Larkana	4310587184285	5/5/2021	2/6/2021	31,900	95,000
128	International Islamic University, Islamabad	4320761489830	10/14/2019	5/5/2021	20,200	95,000
129	University of Sindh	4410712898521	5/6/2020	2/9/2020	5,900	95,000
130	Peoples University of Medical & Health Sciences for Women, NawabShah	4420310822926	5/5/2021	2/6/2021	26,600	95,000
131	National University of Sciences & Technology, Islamabad	4510583585167	4/22/2020	9/21/2020	100,000	95,000
132	Peoples University of Medical & Health Sciences for Women, NawabShah	4520262701786	5/10/2020	12/11/2020	45,350	95,000
133	Quaid-i-Azam University, Islamabad	4520290149799	10/7/2019	10/3/2021	27,230	95,000
134	Shah Abdul Latif University, Khairpur	4520386636317	8/20/2020	2/9/2020	4,750	95,000
135	Peoples University of Medical & Health Sciences for Women, NawabShah	4520433018540	4/20/2020	12/11/2020	100,000	95,000
136	Peoples University of Medical & Health Sciences for Women, NawabShah	4550271129880	11/1/2021	1/25/2021	26,800	95,000
137	Shaheed Mohtarma Benazir Bhutto Medical University Larkana	4550462494168	7/24/2020	2/9/2020	37,400	95,000
138	UET Khuzdar	5140107800325	2/6/2020	9/21/2020	14,390	95,000
139	UET Khuzdar	5140132089733	7/22/2020	9/21/2020	13,390	95,000
140	UET Khuzdar	5140136108896	2/10/2020	10/16/2020	35,000	95,000
141	UET Khuzdar	5140168419084	8/5/2020	12/21/2020	13,477	95,000
142	UET Khuzdar	5140192000921	1/10/2020	10/16/2020	16,390	95,000
143	UET Khuzdar	5140192631073	7/21/2020	9/21/2020	10,220	95,000
144	LUAWMS	5150107898282	9/25/2020	10/16/2020	7,255	95,000
145	LUAWMS	5150575188343	9/25/2020	10/16/2020	7,255	95,000
146	LUAWMS	5170303568791	8/5/2020	10/3/2021	7,600	95,000
147	University of Turbat	5210130924540	3/26/2021	4/13/2021	5,900	95,000

148	University of Turbat	5210139772615	3/18/2021	3/29/2021	5,900	95,000
149	University of Turbat	5210186774328	3/18/2021	3/29/2021	5,900	95,000
150	University of Turbat	5210198010286	3/26/2021	4/13/2021	5,900	95,000
151	Bolan Medical University Quetta	5220318826787	9/23/2019	10/3/2021	18,400	95,000
152	University of Balochistan	5220391182435	7/24/2020	9/21/2020	9,910	95,000
153	UET Khuzdar	5320215133396	2/18/2021	10/3/2021	35,000	95,000
154	University of Balochistan	5340471735161	12/4/2021	10/6/2021	17,630	95,000
155	BUIITEMS, Quetta	5420205203165	3/24/2021	4/13/2021	18,240	95,000
156	BUIITEMS, Quetta	5430340579719	8/24/2020	4/1/2021	22,300	95,000
157	Quaid-i-Azam University, Islamabad	5430364437803	3/19/2019	9/21/2020	29,700	95,000
158	Quaid-i-Azam University, Islamabad	5430396218349	3/1/2020	9/28/2020	53,600	95,000
159	University of Balochistan	5440011195954	3/11/2020	12/21/2020	4,570	95,000
160	UET Khuzdar	5440068266511	8/3/2021	3/17/2021	15,610	95,000
161	University of Balochistan	5440180637314	8/24/2020	10/16/2020	25,870	95,000
162	Quaid-i-Azam University, Islamabad	5510385705453	10/15/2020	5/11/2020	28,600	95,000
163	International Islamic University, Islamabad	5650325676503	6/2/2020	9/28/2020	21,000	95,000
164	University of Balochistan	5660103623551	11/3/2020	3/29/2021	11,375	95,000
165	KFUEIT, Rahim Yar Khan	6110106136340	9/24/2019	12/11/2020	33,500	95,000
166	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	6110195075174	4/18/2019	11/23/2020	7,700	95,000
167	University of Health Sciences, Lahore	7110430529303	9/11/2020	11/2/2021	19,700	95,000
168	Quaid-i-Azam University, Islamabad	7110503449419	1/13/2020	9/28/2020	46,100	95,000
169	Federal Urdu University of Arts, S&T, Karachi	7130276564123	2/28/2020	9/28/2020	46,500	95,000
170	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	7140254599707	4/16/2019	1/2/2021	28,150	95,000
171	University of Sargodha, Sargodha	7150145467237	1/13/2020	9/29/2020	24,200	95,000
172	Quaid-i-Azam University, Islamabad	7160105995306	7/1/2020	9/28/2020	46,100	95,000
173	University of Poonch Rawalakot AJ&K	7160106035739	3/18/2021	5/31/2021	22,904	95,000
174	MUST, Mirpur	7160106049677	8/2/2019	9/21/2020	27,525	95,000
175	Quaid-i-Azam University, Islamabad	7160106055285	2/26/2019	11/23/2020	28,400	95,000

176	Quaid-i-Azam University, Islamabad	8130223794611	5/9/2019	11/23/2020	28,400	95,000
177	Quaid-i-Azam University, Islamabad	8210268070971	8/7/2019	11/23/2020	28,400	95,000
178	University of Health Sciences, Lahore	8220342092015	4/17/2019	12/17/2020	31,927	95,000
179	University of Health Sciences, Lahore	8220370733226	3/28/2019	12/17/2020	31,927	95,000
180	University of Poonch Rawalakot AJ&K	8230332439424	1/22/2021	5/17/2021	19,965	95,000
181	National University of Modern Languages, Islamabad (NUML)	8240189644443	1/13/2020	9/28/2020	70,680	95,000
182	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	8240191792208	7/24/2019	11/23/2020	30,100	95,000
	Total				5,153,858	17,290,000

Annex-4

Unauthorized payment of under-graduate scholarship program to the children of Government Officers BS-17 to BS-21 – Rs 44.935 million

Amount in Rs.

Sr. No.	University_Name	Student CNIC	FATHER's CNIC	Employee Subgroup	Average Amount paid
1	University of Balochistan	5440067734115	5440093914841	Grade 21	95,000
2	UST Bannu	1110147968816	1110114573691	Grade 20	95,000
3	UST Bannu	1110184989106	1110166782343	Grade 20	95,000
4	Bahauddin Zakariya University, Multan	3230452063154	3230415523467	Grade 20	95,000
5	University of Health Sciences, Lahore	3840399644494	3840379256907	Grade 20	95,000
6	University of sindh	4110560277501	4110528253661	Grade 20	95,000
7	JSMU,KARACHI	4320368787197	4320309771953	Grade 20	95,000
8	BBS University of Technology & Skill Development Khairpur Mirs	4520385685467	4520206783515	Grade 20	95,000
9	Shah Abdul Latif University, Khairpur	4520377738334	4520326058311	Grade 20	95,000
10	Shah Abdul Latif University, Khairpur	4520543789095	4520581568227	Grade 20	95,000
11	Shah Abdul Latif University, Khairpur	4520696800189	4520692927341	Grade 20	95,000
12	Dawood University of Engineering & Technology Karachi	4520879528663	4520873834771	Grade 20	95,000
13	Shah Abdul Latif University, Khairpur	4550260312855	4550208216743	Grade 20	95,000
14	Shah Abdul Latif University, Khairpur	4550465109762	4550411216303	Grade 20	95,000
15	BUIITEMS, Quetta	5150354976046	5150388459647	Grade 20	95,000
16	UET Khuzdar	5160246574747	5160211350975	Grade 20	95,000
17	Bolan Medical University Quetta	5160213435010	5160290329419	Grade 20	95,000
18	Bolan Medical University Quetta	5160213435010	5160290329419	Grade 20	95,000
19	University of Balochistan	5220377965171	5220309886445	Grade 20	95,000
20	Quaid-i-Azam University, Islamabad	5220351048583	5220309944047	Grade 20	95,000
21	Bolan Medical University Quetta	5220397143387	5220347283925	Grade 20	95,000

22	SBK Quetta	5430346817758	5430320307937	Grade 20	95,000
23	SBK Quetta	5430347461420	5430320574915	Grade 20	95,000
24	SBK Quetta	5440053514034	5440004593345	Grade 20	95,000
25	BUIITEMS, Quetta	5440001612557	5440089656603	Grade 20	95,000
26	KMU	1120174916707	1120103676067	Grade 19	95,000
27	University of Peshawar	1120125542733	1120104091029	Grade 19	95,000
28	University of Engineering & Technology, Lahore	1420335190475	1420320431329	Grade 19	95,000
29	International Islamic University, Islamabad	1710304200271	1710124364879	Grade 19	95,000
30	University of Peshawar	1730175544146	1730113178973	Grade 19	95,000
31	AUP	1560263115799	1730167537541	Grade 19	95,000
32	University of Peshawar	2110320439219	2110305295463	Grade 19	95,000
33	University of Agriculture, Faisalabad	1610195386857	2110322945833	Grade 19	95,000
34	UST Bannu	2150586499370	2150546880387	Grade 19	95,000
35	MNS UET Multan	3120157552165	3120103223913	Grade 19	95,000
36	University of Engineering & Technology, Lahore	3120306091945	3120387870919	Grade 19	95,000
37	University of the Punjab, Lahore	3430193919723	3430117704881	Grade 19	95,000
38	Quaid-i-Azam University, Islamabad	3450111565159	3450158521529	Grade 19	95,000
39	Punjab Tianjin University of Technology, Lahore	3520165403603	3520113323969	Grade 19	95,000
40	Punjab Tianjin University of Technology, Lahore	3520113364973	3520113323969	Grade 19	95,000
41	COMSATS University Islamabad	3520259145477	3520224043359	Grade 19	95,000
42	University of the Punjab, Lahore	3110537446681	3520253892253	Grade 19	95,000
43	Bahauddin Zakariya University, Multan	3630214679602	3630256964985	Grade 19	95,000
44	The Women University, Multan	3660213698774	3660209169711	Grade 19	95,000
45	University of sindh	4160306145781	4110592301697	Grade 19	95,000
46	University of sindh	4180306123699	4130135206827	Grade 19	95,000
47	JSMU,KARACHI	4220139134245	4220107874921	Grade 19	95,000
48	Benazir Bhutto Shaheed University, Lyari Karachi	4230113909750	4230122529695	Grade 19	95,000

49	University of sindh	4310573442523	4230148897259	Grade 19	95,000
50	JSMU,KARACHI	4250115422558	4250115338647	Grade 19	95,000
51	Shaheed Zulfiqar Ali Bhutto University of Law, Karachi	4310279508161	4310255962861	Grade 19	95,000
52	Shah Abdul Latif University, Khairpur	4310270134511	4310270134511	Grade 19	95,000
53	Peoples University of Medical & Health Sciences for Women, NawabShah	4310502039884	4310547395923	Grade 19	95,000
54	Dawood University of Engineering & Technology Karachi	4320269038063	4320216767543	Grade 19	95,000
55	Shaheed Mohtarma Benazir Bhutto Medical University Larkana	4320344334810	4320313441039	Grade 19	95,000
56	Quaid-i-Azam University, Islamabad	4320536445653	4320515231577	Grade 19	95,000
57	Shah Abdul Latif University, Khairpur	4320694665694	4320687045839	Grade 19	95,000
58	University of sindh	4330315562167	4330379447625	Grade 19	95,000
59	JSMU,KARACHI	4330495119084	4330494152785	Grade 19	95,000
60	QUEST, Nawabshah	4410360729269	4410357391007	Grade 19	95,000
61	University of sindh	4440460765495	4410476140319	Grade 19	95,000
62	Shah Abdul Latif University, Khairpur	4510218451641	4510268052847	Grade 19	95,000
63	Shah Abdul Latif University, Khairpur	4520168848369	4520104118561	Grade 19	95,000
64	Shah Abdul Latif University, Khairpur	4520367431639	4520380035309	Grade 19	95,000
65	Dawood University of Engineering & Technology Karachi	4520498778773	4520405270311	Grade 19	95,000
66	Shah Abdul Latif University, Khairpur	4520448666072	4520415499623	Grade 19	95,000
67	Shah Abdul Latif University, Khairpur	4520512281336	4520541112437	Grade 19	95,000
68	Shah Abdul Latif University, Khairpur	4520629853635	4520623454327	Grade 19	95,000
69	Sindh Agriculture University, Tandogram	4520616065423	4520653399047	Grade 19	95,000
70	Shah Abdul Latif University, Khairpur	4520604736393	4520684276951	Grade 19	95,000
71	Shah Abdul Latif University, Khairpur	4520696543892	4520685588645	Grade 19	95,000

72	Shah Abdul Latif University, Khairpur	4520665455231	4520685588645	Grade 19	95,000
73	Shah Abdul Latif University, Khairpur	4520857600618	4520845297877	Grade 19	95,000
74	Shah Abdul Latif University, Khairpur	4520818329505	4520846838763	Grade 19	95,000
75	Federal Urdu University of Arts, S&T, Karachi	4520848461061	4520875343147	Grade 19	95,000
76	Shah Abdul Latif University, Khairpur	4520815989573	4520877460995	Grade 19	95,000
77	University of sindh	4530363628958	4530315273857	Grade 19	95,000
78	Shaheed Mohtarma Benazir Bhutto Medical University Larkana	4530463947277	4530424473259	Grade 19	95,000
79	QUEST, Nawabshah	4540194747247	4540106166523	Grade 19	95,000
80	Peoples University of Medical & Health Sciences for Women, NawabShah	4540405762778	4540209735469	Grade 19	95,000
81	Liaquat University of Medical and Health Sciences, Jamshoro	4540404380435	4540223775033	Grade 19	95,000
82	QUEST, Nawabshah	4550136007849	4550118696725	Grade 19	95,000
83	Shah Abdul Latif University, Khairpur	4550463859211	4550410393243	Grade 19	95,000
84	LUAWMS	5110109245441	5110123698391	Grade 19	95,000
85	University of Turbat	5110101778051	5110154745235	Grade 19	95,000
86	University of Balochistan	5120203138943	5120217890655	Grade 19	95,000
87	SBK Quetta	5130141182312	5130121408295	Grade 19	95,000
88	University of Turbat	5170303538479	5130304883293	Grade 19	95,000
89	University of Balochistan	5140117309017	5140131546207	Grade 19	95,000
90	Bolan Medical University Quetta	5140152896430	5140173859097	Grade 19	95,000
91	Bolan Medical University Quetta	5160220261114	5160269393305	Grade 19	95,000
92	Bolan Medical University Quetta	5210110024336	5210105622575	Grade 19	95,000
93	University of Turbat	5210171587895	5210153856541	Grade 19	95,000
94	University of Turbat	5210468105206	5210490583853	Grade 19	95,000
95	University of Turbat	5220182431696	5220113593773	Grade 19	95,000
96	BUIITEMS, Quetta	5220384890295	5220309800409	Grade 19	95,000
97	University of Turbat	5220377778987	5220309823475	Grade 19	95,000
98	University of Turbat	5220395093507	5220309857841	Grade 19	95,000

99	University of Turbat	5220386749885	5220309882527	Grade 19	95,000
100	University of Turbat	5220357356003	5220309882773	Grade 19	95,000
101	University of Turbat	5220346355963	5220309900211	Grade 19	95,000
102	University of Turbat	5220340052897	5220309992123	Grade 19	95,000
103	University of Turbat	5220385422432	5220319195507	Grade 19	95,000
104	University of Turbat	5220370267306	5220341131805	Grade 19	95,000
105	University of Turbat	5220398411006	5220353689663	Grade 19	95,000
106	University of Turbat	5220309573053	5220361260133	Grade 19	95,000
107	University of Turbat	5220455651651	5220410575355	Grade 19	95,000
108	University of Turbat	5220466466364	5220410598539	Grade 19	95,000
109	University of Turbat	5220436031744	5220422809925	Grade 19	95,000
110	University of Turbat	5220405453949	5220491603377	Grade 19	95,000
111	University of Balochistan	5230173891369	5230103244257	Grade 19	95,000
112	SBK Quetta	5310452674096	5310406976889	Grade 19	95,000
113	University of Balochistan	5320128384490	5340314134949	Grade 19	95,000
114	BUIITEMS, Quetta	5340354773409	5340314341693	Grade 19	95,000
115	BUIITEMS, Quetta	5430223925931	5430207760499	Grade 19	95,000
116	BUIITEMS, Quetta	5430334656915	5430320345419	Grade 19	95,000
117	SBK Quetta	5430319960074	5430320456375	Grade 19	95,000
118	International Islamic University, Islamabad	5430383538423	5430320563207	Grade 19	95,000
119	SBK Quetta	5440158206380	5440005073579	Grade 19	95,000
120	SBK Quetta	5440110585877	5440005073579	Grade 19	95,000
121	SBK Quetta	5440177989048	5440005330305	Grade 19	95,000
122	DOW University of health science karachi	5440177698559	5440016765079	Grade 19	95,000
123	BUIITEMS, Quetta	5440030270019	5440024362481	Grade 19	95,000
124	SBK Quetta	5440173943350	5440052789687	Grade 19	95,000
125	BUIITEMS, Quetta	5440161038790	5440074457803	Grade 19	95,000
126	BUIITEMS, Quetta	5440128178445	5440096713727	Grade 19	95,000
127	Quaid-i-Azam University, Islamabad	3210392182431	5510266411099	Grade 19	95,000
128	BUIITEMS, Quetta	5510376422555	5510318725861	Grade 19	95,000
129	AUP	5530160241561	5530160241561	Grade 19	95,000
130	BUIITEMS, Quetta	5620121694769	5620117615225	Grade 19	95,000
131	AUP	5650318396959	5650318396959	Grade 19	95,000
132	SBK Quetta	5650335384690	5650318515243	Grade 19	95,000

133	COMSATS University Islamabad	7130115129739	7130126263143	Grade 19	95,000
134	Islamia University, Bahawalpur	7150319455209	7150339899911	Grade 19	95,000
135	Islamia University, Bahawalpur	7150339279454	7150350601097	Grade 19	95,000
136	University of Poonch Rawalakot AJ&K	8230371404187	8230310066057	Grade 19	95,000
137	University of Poonch Rawalakot AJ&K	8230360814646	8230326599965	Grade 19	95,000
138	AUP	1110177662466	1110173044167	Grade 18	95,000
139	Gomal University	1210123859621	1210134745855	Grade 18	95,000
140	IM Sciences	1540289155127	1540260021685	Grade 18	95,000
141	Hazara University, Mansehra	1560703847393	1560202610523	Grade 18	95,000
142	KMU	1560221459570	1560230821407	Grade 18	95,000
143	Quaid-i-Azam University, Islamabad	1710117424129	1710102617525	Grade 18	95,000
144	SBBWU Peshawar	2120165320486	1730113620579	Grade 18	95,000
145	AWKU Mardan	2140786973401	2140786973401	Grade 18	95,000
146	University of Health Sciences, Lahore	3120248787829	3120258469601	Grade 18	95,000
147	KFUEIT, Rahim Yar Khan	3130124179445	3130131158325	Grade 18	95,000
148	Islamia University, Bahawalpur	3130215385558	3130239168623	Grade 18	95,000
149	Islamia University, Bahawalpur	3130289495127	3130284205591	Grade 18	95,000
150	Ghazi University, Dera Ghazi Khan	3210403432920	3210209192615	Grade 18	95,000
151	NFCEIT Multan	3210403452927	3210220181375	Grade 18	95,000
152	Ghazi University, Dera Ghazi Khan	3210312904619	3210390851043	Grade 18	95,000
153	Nishtar Medical University, Multan	3210360150795	3210390851043	Grade 18	95,000
154	Bahauddin Zakariya University, Multan	3230185383348	3230140342631	Grade 18	95,000
155	KFUEIT, Rahim Yar Khan	3230175766031	3230178728987	Grade 18	95,000
156	University of Health Sciences, Lahore	3230406542000	3230441936519	Grade 18	95,000
157	Gomal University	3240334742315	3240380343871	Grade 18	95,000
158	GC University, Faisalabad	3310668526681	3310603462063	Grade 18	95,000
159	University of Agriculture, Faisalabad	3330223347321	3330257503389	Grade 18	95,000

160	University of Engineering & Technology, Taxila	3460185592532	3460160529733	Grade 18	95,000
161	University of the Punjab, Lahore	3460346397171	3460355539235	Grade 18	95,000
162	University of the Punjab, Lahore	3510150163611	3510124938955	Grade 18	95,000
163	University of Engineering & Technology, Lahore	3520276621647	3520291389227	Grade 18	95,000
164	University of Okara	3530154149278	3530118604225	Grade 18	95,000
165	University of Agriculture, Faisalabad	3530392605675	3530320927799	Grade 18	95,000
166	GC University, Faisalabad	3540422581090	3540415337583	Grade 18	95,000
167	University of Engineering & Technology, Lahore	3640196932883	3640108879671	Grade 18	95,000
168	University of the Punjab, Lahore	3640269350339	3640235228091	Grade 18	95,000
169	MNS University of Agriculture, Multan	3660397449721	3660314434745	Grade 18	95,000
170	University of Sargodha, Sargodha	3810188510264	3810105871735	Grade 18	95,000
171	University of sindh	4110104550432	4110155962577	Grade 18	95,000
172	QUEST, Nawabshah	4110397103219	4110364683031	Grade 18	95,000
173	Liaquat University of Medical and Health Sciences, Jamshoro	4110483062582	4110456496773	Grade 18	95,000
174	University of sindh	4120137752539	4120198105595	Grade 18	95,000
175	QUEST, Nawabshah	4120564933179	4120502909801	Grade 18	95,000
176	Peoples University of Medical & Health Sciences for Women, NawabShah	4130247142524	4130394593331	Grade 18	95,000
177	JSMU, KARACHI	4130620639029	4130694739031	Grade 18	95,000
178	Sindh Agriculture University, Tandojam	4170106490959	4130757145451	Grade 18	95,000
179	Shaheed Zulfiqar Ali Bhutto University of Law, Karachi	4140616534427	4140657243873	Grade 18	95,000
180	Peoples University of Medical & Health Sciences for Women, NawabShah	4140948702611	4140948702611	Grade 18	95,000

181	Liaquat University of Medical and Health Sciences, Jamshoro	4310505570797	4310524198523	Grade 18	95,000
182	Shah Abdul Latif University, Khairpur	4310511286276	4310590780089	Grade 18	95,000
183	Shaheed Benazir Bhutto University Shaheed, Benazirabad	4310597634019	4310598612303	Grade 18	95,000
184	Dawood University of Engineering & Technology Karachi	4320304599067	4320382381525	Grade 18	95,000
185	University of sindh	4330361111630	4330346507155	Grade 18	95,000
186	International Islamic University, Islamabad	4440178578863	4410701808949	Grade 18	95,000
187	PAQSJIMS, Gambat	4410797261481	4410787474609	Grade 18	95,000
188	PAQSJIMS, Gambat	4410797261481	4410787474609	Grade 18	95,000
189	PAQSJIMS, Gambat	4410797261481	4410787474609	Grade 18	95,000
190	DOW University of health science karachi	4420353717416	4420343735575	Grade 18	95,000
191	MUET JAMSHORO	4420482652531	4420440913823	Grade 18	95,000
192	University of sindh	4430157198071	4430180406931	Grade 18	95,000
193	Shah Abdul Latif University, Khairpur	4510239261571	4510269334893	Grade 18	95,000
194	Shah Abdul Latif University, Khairpur	4520203840887	4520206900389	Grade 18	95,000
195	Shah Abdul Latif University, Khairpur	4520343359272	4520308080783	Grade 18	95,000
196	Shah Abdul Latif University, Khairpur	4520308674794	4520390399041	Grade 18	95,000
197	Shah Abdul Latif University, Khairpur	4520455352197	4520449722837	Grade 18	95,000
198	BBS University of Technology & Skill Development Khairpur Mirs	4520526122233	4520573010429	Grade 18	95,000
199	Shah Abdul Latif University, Khairpur	4520514512127	4520574408617	Grade 18	95,000
200	BBS University of Technology & Skill Development Khairpur Mirs	4520578827779	4520584838001	Grade 18	95,000
201	Shah Abdul Latif University, Khairpur	4520660946173	4520648068429	Grade 18	95,000
202	Shah Abdul Latif University, Khairpur	4520608302124	4520675400671	Grade 18	95,000
203	Shah Abdul Latif University, Khairpur	4520621009363	4520697559217	Grade 18	95,000

204	Shah Abdul Latif University, Khairpur	4520850691501	4520804967469	Grade 18	95,000
205	JSMU,KARACHI	4520835865128	4520841072881	Grade 18	95,000
206	Shah Abdul Latif University, Khairpur	4520825145611	4520850929681	Grade 18	95,000
207	Shah Abdul Latif University, Khairpur	4520887759504	4520864660221	Grade 18	95,000
208	Shah Abdul Latif University, Khairpur	4520824235901	4520872912671	Grade 18	95,000
209	Shaheed Mohtarma Benazir Bhutto Medical University Larkana	4530107537243	4530146250989	Grade 18	95,000
210	Shaheed Benazir Bhutto University Shaheed, Benazirabad	4530246828655	4530203836639	Grade 18	95,000
211	University of sindh	4530504040439	4530279055015	Grade 18	95,000
212	Sindh Agriculture University, Tandojam	4530303378749	4530322898293	Grade 18	95,000
213	QUEST, Nawabshah	4530360208589	4530373529423	Grade 18	95,000
214	Shaheed Benazir Bhutto University Shaheed, Benazirabad	4540322105985	4540307881289	Grade 18	95,000
215	Shaheed Benazir Bhutto University Shaheed, Benazirabad	4540356849757	4540398047051	Grade 18	95,000
216	JSMU,KARACHI	4550153519837	4550118297425	Grade 18	95,000
217	Quaid-i-Azam University, Islamabad	4550425322261	4550447906829	Grade 18	95,000
218	SBK Quetta	5120189566128	5120116054921	Grade 18	95,000
219	University of Balochistan	5150125217119	5150118905987	Grade 18	95,000
220	University of Balochistan	5440149080851	5150321698497	Grade 18	95,000
221	University of Balochistan	4220168482375	5150363871011	Grade 18	95,000
222	LUAWMS	5160276042587	5160290044589	Grade 18	95,000
223	University of Balochistan	5210174272556	5210191456905	Grade 18	95,000
224	Bahauddin Zakariya University, Multan	5220314558032	5220310013757	Grade 18	95,000
225	University of Turbat	5220439688477	5220410595291	Grade 18	95,000
226	University of Turbat	5230149649265	5230103045071	Grade 18	95,000
227	University of Turbat	5230149639765	5230103045071	Grade 18	95,000
228	LUAWMS	5230102921105	5230103108347	Grade 18	95,000
229	QUEST, Nawabshah	4310556479673	5340149169651	Grade 18	95,000

230	BUIITEMS, Quetta	5420112514245	5420124506313	Grade 18	95,000
231	SBK Quetta	5440195546852	5440003798085	Grade 18	95,000
232	BUIITEMS, Quetta	5440133599201	5440015443427	Grade 18	95,000
233	University of Balochistan	5440016467097	5440043279151	Grade 18	95,000
234	BUIITEMS, Quetta	5440161563985	5440043880387	Grade 18	95,000
235	Pir Mehr Ali Shah Arid Agriculture University, Rawalpindi	5440018996227	5440087119121	Grade 18	95,000
236	Bolan Medical University Quetta	5620298933654	5620209592531	Grade 18	95,000
237	Bahauddin Zakariya University, Multan	5630163197151	5630110758299	Grade 18	95,000
238	Karakorum International University, Gilgit	7150169967653	7120146698439	Grade 18	95,000
239	UAJ&K Muzaffarabad	7130118978981	7130123164537	Grade 18	95,000
240	International Islamic University, Islamabad	7130161338493	7130186504411	Grade 18	95,000
241	University of Engineering & Technology, Taxila	7150155492107	7150102171643	Grade 18	95,000
242	GC for Women University, Faisalabad	7150126847300	7150149440949	Grade 18	95,000
243	Karakorum International University, Gilgit	7150169703707	7150181938315	Grade 18	95,000
244	Karakorum International University, Gilgit	7150122285370	7150193887489	Grade 18	95,000
245	University of Poonch Rawalakot AJ&K	8120184491296	8120136723019	Grade 18	95,000
246	Women University of Azad Jammu and Kashmir Bagh	8210107410012	8210103170163	Grade 18	95,000
247	University of Poonch Rawalakot AJ&K	8210170219015	8210145530671	Grade 18	95,000
248	University of Poonch Rawalakot AJ&K	8220294320262	8220203931511	Grade 18	95,000
249	University of Kotli Azad Jammu and Kashmir	8230268541459	8230250870723	Grade 18	95,000
250	University of Poonch Rawalakot AJ&K	8230393344263	8230348790081	Grade 18	95,000
251	University of Veterinary and Animal Sciences, Lahore	3210397626432	3210302945131	Grade 17	95,000

252	KFUEIT, Rahim Yar Khan	3210304197211	3210332253695	Grade 17	95,000
253	NED University of Engineering & Technology	4220120170729	4220104410027	Grade 17	95,000
254	Shah Abdul Latif University, Khairpur	4250134402155	4250153499385	Grade 17	95,000
255	DOW University of health science karachi	4310476981652	4310405646679	Grade 17	95,000
256	Shah Abdul Latif University, Khairpur	4310589314116	4310505453157	Grade 17	95,000
257	QUEST, Nawabshah	4320476827953	4320476372099	Grade 17	95,000
258	Sukkur IBA University	4330493259341	4330464378021	Grade 17	95,000
259	Sukkur IBA University	4330485958057	4330482298101	Grade 17	95,000
260	JSMU,KARACHI	4420124997551	4420191969071	Grade 17	95,000
261	Shah Abdul Latif University, Khairpur	4520562945725	4520515837887	Grade 17	95,000
262	Shah Abdul Latif University, Khairpur	4530425118963	4530424508473	Grade 17	95,000
263	Shah Abdul Latif University, Khairpur	4550468232597	4550468232597	Grade 17	95,000
264	UET Khuzdar	5110179702599	5110180488509	Grade 17	95,000
265	LUAWMS	5110263375067	5110207896839	Grade 17	95,000
266	Dawood University of Engineering & Technology Karachi	5110272662051	5110216632981	Grade 17	95,000
267	LUAWMS	5150148695089	5150118939815	Grade 17	95,000
268	BUIITEMS, Quetta	5220113183620	5220113576575	Grade 17	95,000
269	University of Turbat	5220240296074	5220238205787	Grade 17	95,000
270	University of Turbat	5220359593041	5220309817425	Grade 17	95,000
271	National University of Modern Languages, Islamabad (NUML)	5220397479799	5220309884587	Grade 17	95,000
272	University of Turbat	5220352550804	5220309895747	Grade 17	95,000
273	University of Turbat	5220389672582	5220309908467	Grade 17	95,000
274	MUET JAMSHORO	5220365201215	5220309990101	Grade 17	95,000
275	MUET JAMSHORO	5220313269315	5220323278147	Grade 17	95,000
276	UET Khuzdar	5330262051451	5330201802021	Grade 17	95,000
277	University of sindh	4350304929079	5340356856151	Grade 17	95,000
278	SBK Quetta	5430216294130	5430207818465	Grade 17	95,000
279	Sindh Agriculture University, Tandojam	5430263716893	5430207893733	Grade 17	95,000
280	International Islamic University, Islamabad	5540119526769	5540120599749	Grade 17	95,000

281	BUIITEMS, Quetta	5620251554183	5620211332617	Grade 17	95,000
282	BUIITEMS, Quetta	5620252600133	5620211332617	Grade 17	95,000
283	University of Balochistan	5620220329389	5620235911529	Grade 17	95,000
284	BUIITEMS, Quetta	5650333666949	5650388172707	Grade 17	95,000
285	Gomal University	1110150833421	1110114351077	Grade 17	95,000
286	KKK Karak	1110106925815	1110114571241	Grade 17	95,000
287	KMU	1110156512195	1110114845571	Grade 17	95,000
288	KMU	1110118713677	1110114987723	Grade 17	95,000
289	University of Peshawar	1110203706289	1110115059497	Grade 17	95,000
290	Islamia College Peshawar	1110165679731	1110140669923	Grade 17	95,000
291	UST Bannu	1110164808214	1110169967463	Grade 17	95,000
292	Gomal University	1110173273501	1110195579239	Grade 17	95,000
293	UST Bannu	1120118146823	1120103394851	Grade 17	95,000
294	UST Bannu	1120198727593	1120103604781	Grade 17	95,000
295	University of Peshawar	1120181147013	1120104018829	Grade 17	95,000
296	Gomal University	1120138284697	1120122502157	Grade 17	95,000
297	UST Bannu	1120138349283	1120138349283	Grade 17	95,000
298	Gomal University	1220124101419	1220104399935	Grade 17	95,000
299	Gomal University	1220159473063	1220118708969	Grade 17	95,000
300	AUST	1310206316092	1310108965585	Grade 17	95,000
301	University of Haripur	1320118117293	1320118117293	Grade 17	95,000
302	AWKU Mardan	1350358282546	1350320788731	Grade 17	95,000
303	Hazara University, Mansehra	1350358282546	1350320788731	Grade 17	95,000
304	University of Peshawar	1410116569397	1410198836503	Grade 17	95,000
305	UST Bannu	1420345486952	1420320613979	Grade 17	95,000
306	AUP	1430128623701	1430163801873	Grade 17	95,000
307	University of Chitral	1520101985977	1520105689101	Grade 17	95,000
308	University of Chitral	1520153476474	1520105748547	Grade 17	95,000
309	National Defence University, Islamabad (NDU)	1520196136097	1520105800623	Grade 17	95,000
310	University of Peshawar	1520138998732	1520208111967	Grade 17	95,000
311	Islamia College Peshawar	1520263658257	1520208324233	Grade 17	95,000
312	University of Chitral	1520208421813	1520208421813	Grade 17	95,000
313	AWKU Mardan	1530214784781	1530209200359	Grade 17	95,000
314	AUST	1560143062065	1560110303535	Grade 17	95,000

315	Hazara University, Mansehra	1560239509379	1560291885921	Grade 17	95,000
316	SBBU Shringal Dir	1530287540186	1570224788489	Grade 17	95,000
317	AWKU Mardan	1610160786942	1610106069903	Grade 17	95,000
318	Hazara University, Mansehra	1620289340213	1620210143005	Grade 17	95,000
319	Bacha Khan University Charsad	1710285799998	1710211405609	Grade 17	95,000
320	SBBWU Peshawar	1710260531340	1710282615353	Grade 17	95,000
321	AUP	1730107242249	1730114746725	Grade 17	95,000
322	University of Peshawar	1730172391865	1730116191981	Grade 17	95,000
323	University of Peshawar	1730169303523	1730126084683	Grade 17	95,000
324	SBBWU Peshawar	1730126002090	1730171625855	Grade 17	95,000
325	KMU	2130312463019	2130324094129	Grade 17	95,000
326	Quaid-i-Azam University, Islamabad	2150773059057	2150759730695	Grade 17	95,000
327	University of Health Sciences, Lahore	3110130066231	3110126507041	Grade 17	95,000
328	Islamia University, Bahawalpur	3120261176470	3120202648929	Grade 17	95,000
329	Islamia University, Bahawalpur	3120276415610	3120259066283	Grade 17	95,000
330	KFUEIT, Rahim Yar Khan	3130104646289	3130114521741	Grade 17	95,000
331	Islamia University, Bahawalpur	3130123268507	3130151717045	Grade 17	95,000
332	MNS UET Multan	3130169007783	3130184576361	Grade 17	95,000
333	Government Sadiq College Women University, Bahawalpur	3130212052112	3130266577869	Grade 17	95,000
334	Islamia University, Bahawalpur	3130263612833	3130274397929	Grade 17	95,000
335	KFUEIT, Rahim Yar Khan	3130244864875	3130274397929	Grade 17	95,000
336	KFUEIT, Rahim Yar Khan	3130368829717	3130313681851	Grade 17	95,000
337	Islamia University, Bahawalpur	3130460905387	3130420741393	Grade 17	95,000
338	KFUEIT, Rahim Yar Khan	3130496513857	3130434068373	Grade 17	95,000
339	Gomal University	3210164473163	3210165000941	Grade 17	95,000
340	Cholistan University of Veterinary and Animal Sciences, Bahawalpur	3210233021381	3210208986707	Grade 17	95,000

341	National University of Modern Languages, Islamabad (NUML)	3210255881793	3210249032791	Grade 17	95,000
342	Gomal University	3230379688115	3230307782371	Grade 17	95,000
343	KFUEIT, Rahim Yar Khan	3230461841445	3230466195213	Grade 17	95,000
344	University of Poonch Rawalakot AJ&K	3240395192831	3240316496969	Grade 17	95,000
345	University of Education, Lahore	3310007842113	3310007842113	Grade 17	95,000
346	University of Engineering & Technology, Lahore	3310696718825	3310602903145	Grade 17	95,000
347	University of Engineering & Technology, Lahore	3320337718295	3320386378441	Grade 17	95,000
348	GC for Women University, Faisalabad	3330353785168	3330304942413	Grade 17	95,000
349	COMSATS University Islamabad	3410168371121	3410124667295	Grade 17	95,000
350	University of Engineering & Technology, Lahore	3410164968204	3410127145373	Grade 17	95,000
351	University of the Punjab, Lahore	3460193278419	3460149754145	Grade 17	95,000
352	University of the Punjab, Lahore	3540452229186	3520202304593	Grade 17	95,000
353	University of Health Sciences, Lahore	3520211207237	3520226388895	Grade 17	95,000
354	Lahore College for Women University, Lahore	3520209954340	3520226388895	Grade 17	95,000
355	University of Okara	3530277865992	3530120107735	Grade 17	95,000
356	University of Okara	3530212643762	3530218719925	Grade 17	95,000
357	University of Okara	3530225971510	3530218930787	Grade 17	95,000
358	University of Engineering & Technology, Lahore	3540129954047	3540154878679	Grade 17	95,000
359	University of Health Sciences, Lahore	3610117095335	3610102470593	Grade 17	95,000
360	Cholistan University of Veterinary and Animal Sciences, Bahawalpur	3620386128199	3620396098603	Grade 17	95,000
361	Cholistan University of Veterinary and Animal Sciences, Bahawalpur	3620373685994	3620396098603	Grade 17	95,000
362	Bahauddin Zakariya University, Multan	3630208726853	3630204597477	Grade 17	95,000

363	The Women University, Multan	3630426551420	3630488425213	Grade 17	95,000
364	Lahore College for Women University, Lahore	3660191171216	3660105043029	Grade 17	95,000
365	Lahore College for Women University, Lahore	3810188149250	3810106819219	Grade 17	95,000
366	International Islamic University, Islamabad	3810161275755	3810120475847	Grade 17	95,000
367	International Islamic University, Islamabad	3830230548579	3830211745863	Grade 17	95,000
368	Shaheed Zulfiqar Ali Bhutto University of Law, Karachi	4110537057115	4110507733329	Grade 17	95,000
369	University of sindh	4110508332087	4110507876901	Grade 17	95,000
370	University of sindh	4120169547789	4120138745511	Grade 17	95,000
371	University of sindh	4120572664086	4120582543829	Grade 17	95,000
372	University of sindh	4150606004236	4120602554299	Grade 17	95,000
373	University of sindh	4130458258694	4130469711755	Grade 17	95,000
374	University of sindh	4140952584512	4140940391219	Grade 17	95,000
375	University of sindh	4140968560790	4140994681249	Grade 17	95,000
376	Peoples University of Medical & Health Sciences for Women, NawabShah	4240176582078	4240159362125	Grade 17	95,000
377	Sindh Agriculture University, Tandojam	4240198585535	4240198585535	Grade 17	95,000
378	Shah Abdul Latif University, Khairpur	5440079791939	4320198568289	Grade 17	95,000
379	MUET JAMSHORO	4320150251403	4320199268219	Grade 17	95,000
380	University of Karachi	4340205203041	4320262424221	Grade 17	95,000
381	QUEST, Nawabshah	4320323952212	4320319100543	Grade 17	95,000
382	Shah Abdul Latif University, Khairpur	4340404107719	4320498172393	Grade 17	95,000
383	Benazir Bhutto Shaheed University, Lyari Karachi	4330209612731	4330221266787	Grade 17	95,000
384	Shah Abdul Latif University, Khairpur	4330320297109	4330369902433	Grade 17	95,000
385	University of sindh	4420378238625	4420354473809	Grade 17	95,000
386	Peoples University of Medical & Health Sciences for Women, NawabShah	4420558689822	4420510102135	Grade 17	95,000

387	National University of Sciences & Technology, Islamabad	4430177576945	4430118244097	Grade 17	95,000
388	Shah Abdul Latif University, Khairpur	4510265467849	4510218334019	Grade 17	95,000
389	Shah Abdul Latif University, Khairpur	4520234903011	4520206844695	Grade 17	95,000
390	Shah Abdul Latif University, Khairpur	4520221987006	4520265176035	Grade 17	95,000
391	Shah Abdul Latif University, Khairpur	4520350843453	4520308077979	Grade 17	95,000
392	Shah Abdul Latif University, Khairpur	4520378470692	4520309309289	Grade 17	95,000
393	Shah Abdul Latif University, Khairpur	4520324818303	4520327127189	Grade 17	95,000
394	Shah Abdul Latif University, Khairpur	4520387942531	4520331968817	Grade 17	95,000
395	Shah Abdul Latif University, Khairpur	4520318380693	4520344526919	Grade 17	95,000
396	Shah Abdul Latif University, Khairpur	4520527747363	4520515967983	Grade 17	95,000
397	Shah Abdul Latif University, Khairpur	4520664964863	4520618581193	Grade 17	95,000
398	Shah Abdul Latif University, Khairpur	4520611775891	4520691081001	Grade 17	95,000
399	Shah Abdul Latif University, Khairpur	4520808194505	4520805099657	Grade 17	95,000
400	QUEST, Nawabshah	4520842611295	4520893880703	Grade 17	95,000
401	BBS University of Technology & Skill Development Khairpur Mirs	4520864068767	4520893880703	Grade 17	95,000
402	Peoples University of Medical & Health Sciences for Women, NawabShah	4530142679998	4530106926537	Grade 17	95,000
403	QUEST, Nawabshah	4530165969029	4530194150641	Grade 17	95,000
404	Shaheed Mohtarma Benazir Bhutto Medical University Larkana	4530253960648	4530203750801	Grade 17	95,000
405	Shah Abdul Latif University, Khairpur	4530240186744	4530227415455	Grade 17	95,000
406	QUEST, Nawabshah	4540144015445	4540153376195	Grade 17	95,000
407	QUEST, Nawabshah	4540180714519	4540194506199	Grade 17	95,000
408	QUEST, Nawabshah	4540217353963	4540205375019	Grade 17	95,000
409	MUET JAMSHORO	4540277897657	4540205375019	Grade 17	95,000
410	QUEST, Nawabshah	4540404312717	4540208988591	Grade 17	95,000

411	Shah Abdul Latif University, Khairpur	4550163323071	4550175187403	Grade 17	95,000
412	Shah Abdul Latif University, Khairpur	4550206514689	4550213287403	Grade 17	95,000
413	Quaid-i-Azam University, Islamabad	5119182397973	5110123730763	Grade 17	95,000
414	SBK Quetta	5160288016398	5160211424843	Grade 17	95,000
415	SBK Quetta	5160201855278	5160211424843	Grade 17	95,000
416	LUAWMS	5160218724881	5160277345867	Grade 17	95,000
417	University of Turbat	5210156328675	5210105719177	Grade 17	95,000
418	University of Turbat	5210192858548	5210105728473	Grade 17	95,000
419	University of Turbat	5210260919947	5210215620963	Grade 17	95,000
420	University of Turbat	5220352403232	5220309820251	Grade 17	95,000
421	University of Turbat	5220357966722	5220310017569	Grade 17	95,000
422	University of Karachi	5220384731209	5220310027487	Grade 17	95,000
423	University of Turbat	5220361555808	5220326231475	Grade 17	95,000
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427	University of Turbat	5220484853393	5220445920235	Grade 17	95,000
428	University of Turbat	5220427005956	5220451467325	Grade 17	95,000
429	University of Turbat	5230113508061	5230103113905	Grade 17	95,000
430	UET Khuzdar	5310248608449	5310291596153	Grade 17	95,000
431	BUIITEMS, Quetta	5320193903579	5320174110219	Grade 17	95,000
432	University of Balochistan	5330296239255	5330203816023	Grade 17	95,000
433	UET Khuzdar	5330334026837	5330307854923	Grade 17	95,000
434	Sindh Agriculture University, Tandojam	4310523045737	5340233517539	Grade 17	95,000
435	SBK Quetta	5410276561464	5410281625663	Grade 17	95,000
436	AUP	5430383496385	5430339979129	Grade 17	95,000
437	AUP	5430375757573	5430339979129	Grade 17	95,000
438	SBK Quetta	5430340818392	5430385960693	Grade 17	95,000
439	BUIITEMS, Quetta	5440046872291	5440004246713	Grade 17	95,000
440	BUIITEMS, Quetta	5440175611879	5440004609305	Grade 17	95,000
441	University of Balochistan	5440048521870	5440004658903	Grade 17	95,000
442	SBK Quetta	5440183269560	5440005024471	Grade 17	95,000
443	BUIITEMS, Quetta	5440062423475	5440005336697	Grade 17	95,000
444	University of Balochistan	5440054309983	5440031754119	Grade 17	95,000

445	University of Balochistan	5440191044141	5440040937415	Grade 17	95,000
446	SBK Quetta	5440045331947	5440045331947	Grade 17	95,000
447	SBK Quetta	5440195602614	5440045331947	Grade 17	95,000
448	University of Balochistan	5440047887473	5440059670465	Grade 17	95,000
449	Bolan Medical University Quetta	5440079335334	5440062241021	Grade 17	95,000
450	SBK Quetta	5440111045220	5440076034425	Grade 17	95,000
451	University of Balochistan	5550203402619	5530123389563	Grade 17	95,000
452	University of Veterinary and Animal Sciences, Lahore	5540151853669	5540120612161	Grade 17	95,000
453	UET Khuzdar	5620265678471	5620209549019	Grade 17	95,000
454	University of Balochistan	5620256302991	5620209589947	Grade 17	95,000
455	BUIITEMS, Quetta	5630231030949	5630208454147	Grade 17	95,000
456	Bolan Medical University Quetta	5630414301245	5630414301245	Grade 17	95,000
457	SBK Quetta	5650336219420	5650318341971	Grade 17	95,000
458	University of Balochistan	5650319066231	5650396851597	Grade 17	95,000
459	University of Poonch Rawalakot AJ&K	7110216419201	7110247118351	Grade 17	95,000
460	Karakorum International University, Gilgit	7150160857161	7140102119889	Grade 17	95,000
461	Bahria University, Islamabad	7150144245550	7150144037775	Grade 17	95,000
462	Karakorum International University, Gilgit	7150197273240	7150168550701	Grade 17	95,000
463	Federal Urdu University of Arts, S&T, Karachi	7170103393567	7150314987191	Grade 17	95,000
464	UAJ&K Muzaffarabad	8120271373937	8120210662131	Grade 17	95,000
465	University of Kotli Azad Jammu and Kashmir	8120253576929	8120210662131	Grade 17	95,000
466	University of Poonch Rawalakot AJ&K	8130256483491	8130263213701	Grade 17	95,000
467	Women University of Azad Jammu and Kashmir Bagh	8210157505658	8210103056601	Grade 17	95,000
468	Women University of Azad Jammu and Kashmir Bagh	8210152025530	8210117297063	Grade 17	95,000

469	Hazara University, Mansehra	8210218961976	8210224201379	Grade 17	95,000
470	UAJ&K Muzaffarabad	8250201178714	8220123578967	Grade 17	95,000
471	International Islamic University, Islamabad	8220365572202	8220311202469	Grade 17	95,000
472	UAJ&K Muzaffarabad	8220334007168	8220381384347	Grade 17	95,000
473	University of Poonch Rawalakot AJ&K	8230396786090	8230314036415	Grade 17	95,000
		Total			44,935,000

Annex-5

Un-authorized up-gradation of assistant director from BS-17 to BS-18 on performance basis Rs 93.828 million

Sr. No.	Name	Designation	Place of Posting	Salary Per Month	Salary Per Annum
1	Zafar Khan Safdar	Assistant Director	HQrs	182,886	2,194,632
2	Sardar Muhammad	Assistant Director	HQrs	-	-
3	Shabab Aslam Toor	Assistant Director	Lahore	219,904	2,638,848
4	Gouar Afshan Zaidi	Assistant Director	HQrs	191,471	2,297,652
5	Rubina Kausar	Assistant Director	Sindh	210,254	2,523,048
6	Haroon Shah	Assistant Director	Quetta	209,922	2,519,064
7	Kamran Munir Bhutta	Assistant Director	HQrs	183,401	2,200,812
8	Javed Iqbal	Assistant Director	HQrs	-	-
9	Muhammad Azmat Malik	Assistant Director	HQrs	183,401	2,200,812
10	Lal Badshah	Assistant Director	KPK	214,890	2,578,680
11	Zahir Shah	Assistant Director	KPK	-	-
12	M.Sarfraz Ahmed	Assistant Director	KPK	-	-
13	Iqbal Ahmed	Assistant Director	HQrs	216,676	2,600,112
14	Nazir Ahmed Bhatti	Assistant Director	ICT	-	-
15	Sarfraz Ahmad	Assistant Director	Layyah	-	-
16	Malik Ashdar	Assistant Director	HQrs	244,793	2,937,516
17	Ashfaq Ahmed	Assistant Director	HQrs	-	-
18	Muhammad Ishaq	Assistant Director	Washak	199,130	2,389,560
19	M.Qaswar Nadeem	Assistant Director	HQrs	184,687	2,216,244
20	Ijaz Qasim	Assistant Director	KPK	171,274	2,055,288
21	Majid Hussain Sarki	Assistant Director	Sindh	170,463	2,045,556
22	Shamsher Ali Khan	Assistant Director	Gilgit	198,196	2,378,352
23	Ghulam Abbas Khan Niazi	Assistant Director	Lahore	188,035	2,256,420
24	Faisal Naseem	Assistant Director	ICT	194,740	2,336,880
25	Javed Iqbal	Assistant Director	HQrs	164,466	1,973,592
26	Mujahid Iqbal	Assistant Director	Lahore	172,690	2,072,280
27	Faisal Ayub	Assistant Director	Punjab	156,078	1,872,936
28	Yasir Sarwar Tanoli	Assistant Director	ICT	141,805	1,701,660
29	Muhammad Saeed Ahmad Raza	Assistant Director	HQrs	157,938	1,895,256

30	Muhammad Zaheer Khan	Assistant Director	HQrs	152,055	1,824,660
31	muhammad Atif Riaz	Assistant Director	HQrs	157,938	1,895,256
32	Sumera Bibi	Assistant Director	HQrs	-	-
33	Asad Iqbal	Assistant Director	Distt.office Karak	166,650	1,999,800
34	Masroor Ahmad	Assistant Director	ICT	176,986	2,123,832
35	Sadia Ashraf	Assistant Director	Sindh	170,268	2,043,216
36	Kaleem Ullah	Assistant Director	KPK	180,195	2,162,340
37	Agha Taimour Ahmad	Assistant Director	F-9 Park	151,413	1,816,956
38	Imran Riaz Satti	Assistant Director	HQrs	141,884	1,702,608
39	Wijdan Asif	Assistant Director	ICT	162,259	1,947,108
40	Uzma Naveed	Assistant Director	HQrs	141,884	1,702,608
41	Muhammad Shahbaz	Assistant Director	Multan	165,181	1,982,172
42	Shahzad Mahmood	Assistant Director	HQrs	156,514	1,878,168
43	Muzaffar Hussain	Assistant Director	HQrs	138,361	1,660,332
44	Lal Muhammad Fareed	Assistant Director	Quetta	157,377	1,888,524
45	Shahzado Jaskani	Assistant Director	S.Benazir abad	143,483	1,721,796
46	Mansoor-ul-Hassan	Assistant Director	Lahore	217,731	2,612,772
47	Shabana Kanwal	Assistant Director	Lahore	147,341	1,768,092
48	Fouzia Buhkari	Assistant Director		-	-
49	Muhammad Shahzad Maqsood	Assistant Director	Lahore	173,022	2,076,264
50	Rabia Mariam	Assistant Director	HQrs	142,135	1,705,620
51	Shaista Kanwal	Assistant Director	HQrs	139,375	1,672,500
52	Abuzar	Assistant Director	Lahore	158,008	1,896,096
53	Abdul Latif	Assistant Director	Sindh	157,375	1,888,500
54	Gul Sursanda Kakar	Assistant Director	Quetta	164,439	1,973,268
Total:				7,818,974	93,827,688

Unjustified withdrawal of Individual Financial Assistance (General) from both PBM and BISP by same beneficiaries -Rs 5.526 million

Sr. No.	CNIC No.	Sum of Amount	PBM Project
1	1110119680140	60,000	IFA General
2	1110141757020	20,000	IFA General
3	1110148635706	20,000	IFA General
4	1110184589946	15,000	IFA General
5	1210109243128	25,000	IFA General
6	1210120834306	25,000	IFA General
7	1210121604552	10,000	IFA General
8	1210126764528	25,000	IFA General
9	1210449956710	30,000	IFA General
10	1310135933610	20,000	IFA General
11	1350357332640	15,000	IFA General
12	1350371141122	30,000	IFA General
13	1350373395662	15,000	IFA General
14	1430185204222	20,000	IFA General
15	1510102988084	15,000	IFA General
16	1510103542368	15,000	IFA General
17	1510173832922	15,000	IFA General
18	1510193603844	15,000	IFA General
19	1540213670318	20,000	IFA General
20	1550140438022	25,000	IFA General
21	1610111616946	50,000	IFA General
22	1610162251886	30,000	IFA General
23	1620208582542	50,000	IFA General
24	1620269092010	25,000	IFA General
25	1710154398972	10,000	IFA General
26	1710211094314	15,000	IFA General
27	1710305790978	20,000	IFA General
28	1710306054966	25,000	IFA General
29	1720137720092	10,000	IFA General
30	1720191697186	10,000	IFA General
31	1730116797036	15,000	IFA General
32	1730120700308	15,000	IFA General
33	1730130463892	20,000	IFA General
34	1730131684928	15,000	IFA General
35	1730136177824	10,000	IFA General

36	1730143478994	15,000	IFA General
37	1730148692840	30,000	IFA General
38	1730153419532	25,000	IFA General
39	1730160410714	20,000	IFA General
40	1730162983476	25,000	IFA General
41	1730177073486	10,000	IFA General
42	1730177923462	15,000	IFA General
43	1730182198390	20,000	IFA General
44	1730184342854	10,000	IFA General
45	1730191114950	20,000	IFA General
46	1730198035226	30,000	IFA General
47	2170809476218	20,000	IFA General
48	3110186146190	10,000	IFA General
49	3110190461742	10,000	IFA General
50	3110383151798	25,000	IFA General
51	3120103864056	15,000	IFA General
52	3120202110182	10,000	IFA General
53	3120211275218	4,000	IFA General
54	3120228104492	5,000	IFA General
55	3120240749818	25,000	IFA General
56	3120241325424	4,000	IFA General
57	3120269875740	5,000	IFA General
58	3130103535884	5,000	IFA General
59	3130191261376	5,000	IFA General
60	3130219281140	5,000	IFA General
61	3130226058044	5,000	IFA General
62	3130323442246	5,000	IFA General
63	3210109088414	30,000	IFA General
64	3210216066162	25,000	IFA General
65	3210236649174	15,000	IFA General
66	3210243063940	25,000	IFA General
67	3210244450186	30,000	IFA General
68	3210266910712	25,000	IFA General
69	3210296041104	15,000	IFA General
70	3220104858834	10,000	IFA General
71	3220152230592	10,000	IFA General
72	3220178689302	10,000	IFA General
73	3220340664978	10,000	IFA General
74	3230269099948	20,000	IFA General
75	3240440299208	15,000	IFA General

76	3310263579736	15,000	IFA General
77	3320115846758	20,000	IFA General
78	3320132214200	20,000	IFA General
79	3320151566924	20,000	IFA General
80	3320405933826	15,000	IFA General
81	3330215234346	25,000	IFA General
82	3330217691968	5,000	IFA General
83	3330259553626	20,000	IFA General
84	3410179738136	5,000	IFA General
85	3410203975654	15,000	IFA General
86	3410298224038	15,000	IFA General
87	3420113128646	15,000	IFA General
88	3450126525412	20,000	IFA General
89	3450159332826	35,000	IFA General
90	3450166413664	5,000	IFA General
91	3450215033794	25,000	IFA General
92	3450237458288	25,000	IFA General
93	3450274967932	5,000	IFA General
94	3520111289920	5,000	IFA General
95	3520112008280	30,000	IFA General
96	3520115057988	25,000	IFA General
97	3520118742438	20,000	IFA General
98	3520133265608	15,000	IFA General
99	3520161468146	5,000	IFA General
100	3520163268774	5,000	IFA General
101	3520166409914	5,000	IFA General
102	3520169176644	20,000	IFA General
103	3520169893804	5,000	IFA General
104	3520196209414	5,000	IFA General
105	3520197134732	5,000	IFA General
106	3520216294030	10,000	IFA General
107	3520254326450	40,000	IFA General
108	3520284204394	15,000	IFA General
109	3520288950106	10,000	IFA General
110	3530345596644	15,000	IFA General
111	3530375397944	25,000	IFA General
112	3540119370294	15,000	IFA General
113	3630202355830	20,000	IFA General
114	3630255726296	20,000	IFA General
115	3630272256302	20,000	IFA General

116	3630302903766	10,000	IFA General
117	3630320152804	30,000	IFA General
118	3630348489586	20,000	IFA General
119	3630353470390	10,000	IFA General
120	3630411127860	10,000	IFA General
121	3630423671944	15,000	IFA General
122	3630478756728	20,000	IFA General
123	3640207411600	25,000	IFA General
124	3650246267018	10,000	IFA General
125	3650247368130	25,000	IFA General
126	3660115461182	10,000	IFA General
127	3660146383238	20,000	IFA General
128	3660198728852	20,000	IFA General
129	3660313419884	20,000	IFA General
130	3740503108102	30,000	IFA General
131	3810106797602	20,000	IFA General
132	3830309277564	20,000	IFA General
133	3840408067726	20,000	IFA General
134	3840424756402	20,000	IFA General
135	3840460631300	15,000	IFA General
136	4110194443080	20,000	IFA General
137	4110401430260	10,000	IFA General
138	4110426398672	10,000	IFA General
139	4110446376292	10,000	IFA General
140	4110449185796	10,000	IFA General
141	4110470755430	10,000	IFA General
142	4110497567866	30,000	IFA General
143	4110581290818	30,000	IFA General
144	4130141865014	20,000	IFA General
145	4130298557178	25,000	IFA General
146	4130335192870	25,000	IFA General
147	4130372263876	25,000	IFA General
148	4130820945406	25,000	IFA General
149	4140571988254	25,000	IFA General
150	4140754385930	10,000	IFA General
151	4140917667570	25,000	IFA General
152	4140961750430	30,000	IFA General
153	4140995751236	60,000	IFA General
154	4160105942166	15,000	IFA General
155	4200004348508	200,000	IFA General

156	4220102514330	20,000	IFA General
157	4220134226454	5,000	IFA General
158	4220191201378	10,000	IFA General
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160	4240104421446	10,000	IFA General
161	4250119272152	10,000	IFA General
162	4250138354272	10,000	IFA General
163	4250158668358	10,000	IFA General
164	4250164294196	10,000	IFA General
165	42501711121486	10,000	IFA General
166	4250178618658	10,000	IFA General
167	4250190494762	10,000	IFA General
168	4250196304294	10,000	IFA General
169	4310287423222	25,000	IFA General
170	4320329112754	15,000	IFA General
171	4320331666514	15,000	IFA General
172	4320372914842	15,000	IFA General
173	4320590241950	60,000	IFA General
174	4320691318478	60,000	IFA General
175	4330130652538	30,000	IFA General
176	4330148809906	20,000	IFA General
177	4330156248976	20,000	IFA General
178	4330177620554	20,000	IFA General
179	4330185453202	20,000	IFA General
180	4330187996858	20,000	IFA General
181	4330201373294	20,000	IFA General
182	4330256360026	20,000	IFA General
183	4330334032170	20,000	IFA General
184	4340405660918	15,000	IFA General
185	4340705880486	30,000	IFA General
186	4340706162446	25,000	IFA General
187	4350306339298	50,000	IFA General
188	4410189429616	30,000	IFA General
189	4410302927032	10,000	IFA General
190	4410363850318	10,000	IFA General
191	4410395123184	30,000	IFA General
192	4410632179614	25,000	IFA General
193	4410719857078	25,000	IFA General
194	4410731679646	30,000	IFA General
195	4410753305578	30,000	IFA General

196	4410760956928	30,000	IFA General
197	4420511864616	30,000	IFA General
198	4430234862528	25,000	IFA General
199	4430294771478	25,000	IFA General
200	4440104239160	30,000	IFA General
201	4440316771218	30,000	IFA General
202	1210184388406	25,000	IFA General
203	1510160756166	15,000	IFA General
204	1540161350030	40,000	IFA General
205	1620299112220	20,000	IFA General
206	3120110070442	20,000	IFA General
207	3120206949430	25,000	IFA General
208	3120209013358	10,000	IFA General
209	3120227827606	10,000	IFA General
210	3120262671830	4,000	IFA General
211	3120266419498	10,000	IFA General
212	3120296473402	5,000	IFA General
213	3120298347120	4,000	IFA General
214	3210284481492	25,000	IFA General
215	3220142447288	10,000	IFA General
216	3220156988732	10,000	IFA General
217	3220356084982	10,000	IFA General
218	3520131787930	30,000	IFA General
219	3530347685764	25,000	IFA General
220	3610315807732	10,000	IFA General
221	3620294473242	15,000	IFA General
222	3630301753266	30,000	IFA General
223	3840434634508	25,000	IFA General
224	4110374760878	30,000	IFA General
225	4130359560392	25,000	IFA General
226	4150706082230	25,000	IFA General
227	4250134761808	10,000	IFA General
228	4250189171764	10,000	IFA General
229	4330143152362	20,000	IFA General
230	4410584141674	30,000	IFA General
231	4420318847234	30,000	IFA General
232	4440184853648	30,000	IFA General
233	4520348777368	30,000	IFA General
234	4520515409268	10,000	IFA General
235	4520617161472	50,000	IFA General

236	4520879637052	50,000	IFA General
237	4540183359360	15,000	IFA General
238	4540366495134	60,000	IFA General
239	4550108403682	25,000	IFA General
240	4550143126104	25,000	IFA General
241	4550198643252	25,000	IFA General
242	5220309578712	15,000	IFA General
243	5220313590262	15,000	IFA General
244	5430319576700	10,000	IFA General
245	5440003596960	15,000	IFA General
246	5440004009800	30,000	IFA General
247	5440084094360	30,000	IFA General
248	5510190586986	20,000	IFA General
249	5520398809246	25,000	IFA General
250	5530305730286	30,000	IFA General
251	6110152330086	25,000	IFA General
252	6110191954198	15,000	IFA General
253	7110226888804	5,000	IFA General
254	7110252217150	5,000	IFA General
255	7110254571834	5,000	IFA General
256	7110388399866	5,000	IFA General
257	7120124036290	5,000	IFA General
258	7120230164288	10,000	IFA General
259	7120298469716	10,000	IFA General
260	7150130881438	5,000	IFA General
261	7150183213566	5,000	IFA General
262	7170405663986	10,000	IFA General
263	8120210659870	10,000	IFA General
264	8130245838656	5,000	IFA General
265	8210103103184	10,000	IFA General
266	8210103140912	5,000	IFA General
267	8210133322980	5,000	IFA General
268	8210138782930	5,000	IFA General
269	8210156738356	5,000	IFA General
270	8210353204244	20,000	IFA General
271	8210365117660	20,000	IFA General
272	8210388164188	20,000	IFA General
273	8210394176456	20,000	IFA General
274	8210399493878	20,000	IFA General
275	8220169759546	15,000	IFA General

276	8220295023814	30,000	IFA General
277	8220361889532	50,000	IFA General
278	8240119187572	20,000	IFA General
279	8250105926290	20,000	IFA General
280	8260105655188	10,000	IFA General
281	8260105715590	20,000	IFA General
Total Amount		5,526,000	

Annex-7

Non-credit of Contributions by Bank Alfalah from EOBI MCA to EOBI MIA on daily basis – Rs 1,490.527 million

Date	Day closing balances
6/5/2021	29,099,148
7/5/2021	114,677,764
9/5/2021	50,402,204
18/05/2021	178,934,434
20/05/2021	25,910,812
23/05/2021	4,189,833
25/05/2021	27,395,950
27/05/2021	23,648,797
30/05/2021	2,737,408
6/6/2021	501,770
6/8/2021	209,439
6/9/2021	24,781,965
6/11/2021	38,880,503
6/13/2021	41,685,591
6/14/2021	46,234,036
6/17/2021	23,910,882
6/18/2021	16,328,929
6/20/2021	17,765,135
6/21/2021	24,042,668
6/22/2021	30,654,525
6/23/2021	20,427,315
6/25/2021	1,371,390
6/27/2021	6,732,106
6/29/2021	288,905,998
6/30/2021	451,098,208
	1,490,526,810

Annex-8

Unjustified amount of Employer's Contribution found entered in in EOBI database but not found in Main Contribution Account's Bank Statement – Rs 77.856 million

MAIN_CD	SUB_CD	RECEIPT_DATE	RECEIPT_NO	TOTAL AMOUNT PAID
FAA685	0	6/30/2021	1001131113	7,483,320
BKA192	0	6/30/2021	2722815	6,041,019
BIA2694	0	6/16/2021	2515266	5,233,235
BIB2945	0	6/30/2021	2715063	5,000,000
FAA151	0	6/29/2021	2251497	4,659,164
BIB1259	0	6/29/2021	2715057	2,110,212
AAB1	CC4	6/30/2021	1111111	2,024,100
FAA2225	0	6/30/2021	2	1,461,015
AAC697	0	6/30/2021	2742424	1,452,120
BIB2109	0	6/22/2021	271747	1,200,572
CGB11	0	6/29/2021	1914815	1,177,050
AAF783	AA2	6/8/2021	2132288	1,162,124
BGA1204	BG3	6/16/2021	28028336	1,129,300
BOA393	0	6/29/2021	18181753	1,074,240
FAA1096	0	6/11/2021	1001121691	956,560
BTB366	0	6/28/2021	3681655	788,319
BLA141	0	6/22/2021	2632855	756,000
BLA586	0	6/30/2021	2647428	710,000
BKA470	0	6/30/2021	2521944	705,047
FAA176	0	6/9/2021	929618	695,079
BLA3178	0	6/21/2021	1047906	671,229
BIA3359	BT8	6/28/2021	2681696	644,436
AAF1985	AA62	6/30/2021	2149098	624,780
BIB3181	0	6/16/2021	2411387	616,200
AAB33	AA3	6/22/2021	2279245	615,390
BOA666	BO1	6/30/2021	2707412	581,256
CCA536	0	6/14/2021	996852	573,707
AAC1227	AA2	6/4/2021	2740063	567,147
FAA3246	0	6/17/2021	6645700	558,967
AAD1508	0	6/28/2021	6000710	531,960
AAF487	0	6/14/2021	2750461	509,657
AAF1985	AA20	6/30/2021	2154081	503,478

BKA113	0	6/17/2021	2722953	501,658
AAA1193	AA4	6/17/2021	118966	499,566
BPA246	BP2	6/28/2021	2747594	497,950
BGA25425	0	6/21/2021	2045926	477,160
BTB220	0	6/30/2021	2550011	454,846
BNC35	0	6/21/2021	123	411,000
FAA1766	0	6/1/2021	2560285	408,450
BNA30	0	6/23/2021	2667807	405,140
BGA2206	0	6/26/2021	443751269	399,816
FAA1274	0	6/11/2021	443575745	397,323
FAA87	FA2	6/30/2021	2368759	385,350
BOA679	0	6/30/2021	2705183	379,990
BIB411	0	6/2/2021	2024054	374,720
BIA4603	0	6/15/2021	1001124697	370,040
FAA808	0	6/10/2021	1001122221	363,096
BIB1989	0	6/17/2021	2441578	355,620
BJA2006	0	6/18/2021	1274358	345,800
AAB36	0	6/25/2021	2692459	339,880
AAC309	0	6/29/2021	1738014	334,360
FAA1246	BB1	6/10/2021	1001121984	326,700
AAG1963	0	6/16/2021	1798400	323,128
AAA239	0	6/30/2021	2686246	322,000
BIA982	BK1	6/30/2021	2186509	316,457
BIB1560	0	6/15/2021	1001123554	315,812
BIA5105	BP9	6/8/2021	2090305	314,822
BIB1075	0	6/16/2021	1990572	312,982
AAB3655	0	6/30/2021	2	307,680
AIF312	0	6/11/2021	2616189	304,750
BEA747	0	6/15/2021	2385280	302,515
BTB829	0	6/1/2021	2339460	301,088
AAA2014	0	6/30/2021	2763462	295,459
AAE3066	AH1	6/25/2021	1001132318	282,999
BAA1162	0	6/11/2021	2167782	278,978
AAB2169	AA1	6/14/2021	1001124580	258,050
FAA1395	0	6/30/2021	251607	251,607
FAA430	0	6/28/2021	2718546	250,001
BIB2931	0	6/30/2021	1001131569	247,950
AAF3325	0	6/15/2021	1001126961	247,889

BCA194	0	6/30/2021	1606914	233,100
BPB452	0	6/28/2021	2747592	224,070
FAA736	0	6/15/2021	1001130547	214,404
AAC2559	AA18	6/15/2021	1001129867	211,866
BKA449	0	6/30/2021	2521943	211,394
AAD4209	0	6/14/2021	6001180	210,060
FAA1162	0	6/3/2021	2292883	206,750
AAH58	0	6/1/2021	2733603	205,259
BEC2	0	6/13/2021	629858	201,676
BOA1134	0	6/22/2021	2500743	193,640
BIA4201	0	6/14/2021	1001127751	188,234
FAA64	0	6/8/2021	2415371	183,715
AAD765	AA1	6/17/2021	2477128	182,271
BGA51708	0	6/16/2021	2697393	176,906
DAA462	0	6/30/2021	2643608	175,482
FAA480	0	6/16/2021	2696627	174,880
FAA2986	0	6/9/2021	1001125063	166,003
AAE1322	CA10	6/7/2021	2608136	162,383
AAA3803	0	6/14/2021	1001124148	156,252
FAA2734	0	6/10/2021	1001127871	152,715
BTB844	0	6/30/2021	1000990062	141,398
BCC35	0	6/29/2021	1001130704	137,872
BGA2263	0	6/30/2021	1001124756	135,253
BIB37	0	6/3/2021	1001120865	134,320
AAE1559	0	6/30/2021	1679569	126,369
CAA34	0	6/30/2021	92617161	125,275
AIF32	0	6/15/2021	2611484	123,370
AAF1985	AA27	6/30/2021	2149089	119,324
BGA2305	0	6/24/2021	2547404	116,640
FAA330	0	6/29/2021	2685319	116,070
FAA3935	0	6/4/2021	1001121122	114,249
DAA67	0	6/30/2021	2756443	108,150
BIA5242	0	6/30/2021	1001132081	107,452
BIC138	0	6/15/2021	655475	104,000
BOA1710	0	6/23/2021	2419222	103,350
BIA50434	FA12	6/7/2021	2729202	101,970
FAA222	0	6/25/2021	2110474	100,001
BLA1668	0	6/30/2021	2185068	99,783

BIA858	0	6/30/2021	1601223	98,800
AAA588	0	6/25/2021	2653189	95,960
CCA1069	0	6/18/2021	885779	95,554
AAE4369	0	6/3/2021	1001120193	94,540
AJA87	0	6/13/2021	429329	94,400
AAB2131	BI1	6/11/2021	2737909	93,660
AAA1501	AA2	6/14/2021	2482177	90,775
BIB1440	0	6/15/2021	1001129713	88,450
AAF3708	0	6/23/2021	1001129339	87,510
FAA1906	0	6/1/2021	892144	87,105
AAE2605	AA2	6/9/2021	1001127053	86,227
BIB729	AA4	6/10/2021	2411413	85,779
BOA73	BO2	6/29/2021	2503764	85,482
CCC2	0	6/2/2021	1	83,177
BGA50903	0	6/14/2021	1001128264	82,240
BGA50691	0	6/15/2021	1001129921	82,080
AAE5031	0	6/30/2021	563741	80,120
BIA3281	FA3	6/28/2021	1001123271	78,878
AAD888	0	6/15/2021	1001130442	78,802
AAB2666	0	6/30/2021	1	76,830
AAF2791	AA1	6/9/2021	1001126425	76,680
FAA1296	CB2	6/29/2021	2712478	75,400
BIB2307	0	6/15/2021	1464786434	73,720
CBA125	0	6/2/2021	2498235	73,716
DAA434	0	6/30/2021	2643609	73,369
BGA25466	0	6/29/2021	1001131303	71,600
AAE1338	0	6/4/2021	1001119458	70,140
AAC1645	AA1	6/11/2021	1001126810	69,860
BGA26060	0	6/24/2021	443576999	68,950
BGA691	BT2	6/14/2021	2599331	67,740
AAF2128	0	6/14/2021	2727773	67,020
BBA476	FA4	6/15/2021	2405214	66,969
FAA2957	0	6/28/2021	921838	66,950
CAA160	0	6/10/2021	2020190	66,250
AAF1982	AA20	6/30/2021	2751416	65,572
AAF1982	AA20	6/2/2021	2650972	65,455
BIB1222	0	6/30/2021	2441593	65,420
CAA314	0	6/25/2021	2377897	63,900

BIA1106	BG69	6/14/2021	2658161	63,690
BIA1724	BI1	6/11/2021	1001123253	63,420
AAC30	AL2	6/11/2021	2525831	59,080
FAA3895	0	6/17/2021	1001131943	57,288
CCA1254	0	6/23/2021	2181929	55,658
AAE3443	AA1	6/4/2021	1001119443	55,145
CJA35	0	6/17/2021	2590676	54,700
BBA136	0	6/29/2021	1114832	54,100
FAA2452	0	6/25/2021	2718537	53,425
AAA3213	AA8	6/25/2021	2418511	53,240
AAA3179	0	6/9/2021	1001121824	52,720
AAA1057	0	6/14/2021	2254140	52,160
BPA960	0	6/25/2021	2747685	52,050
BGA52007	0	6/29/2021	2531729	52,007
FAA3246	0	6/7/2021	3159000	50,874
BIA755	0	6/24/2021	2740315	50,320
BGA50173	0	6/14/2021	2734514	50,173
AAA3929	0	6/15/2021	2114934	49,996
BLA2186	0	6/14/2021	1001127039	49,620
AAC2606	0	6/14/2021	2749091	48,860
AAA588	0	6/30/2021	2655187	48,129
AAC1490	0	6/15/2021	1001129240	46,821
AHA1555	0	6/11/2021	351562	46,808
BSA512	0	6/30/2021	2757702	44,337
BIB2036	0	6/25/2021	1001132494	43,962
BGA4	BG1	6/30/2021	1	43,873
BNA37	0	6/21/2021	123	39,500
AAD2654	0	6/2/2021	2660890	38,550
BBA1078	AH3	6/7/2021	46919	38,402
AAF2150	0	6/30/2021	2741659	37,548
AAD3788	0	6/30/2021	2748047	36,666
BBA244	0	6/29/2021	2495480	36,650
FAA3552	0	6/15/2021	8151080	36,208
AHA686	0	6/29/2021	2718632	35,560
AHA1455	0	6/22/2021	2478158	35,140
COA19	0	6/24/2021	1618085	35,110
BKA631	0	6/15/2021	1001125866	34,760
ALA118	0	6/2/2021	2563763	34,350

FAA3297	0	6/11/2021	1001125424	33,396
FAA1837	0	6/15/2021	1722646	32,650
AAF1970	0	6/11/2021	2748478	32,240
AAB1890	BL1	6/30/2021	1809496	31,686
BBA2663	0	6/15/2021	2192524	31,550
BGA25915	0	6/29/2021	2045935	30,780
FAA3732	0	6/25/2021	2110118	30,500
BOA2368	0	6/16/2021	1001119906	30,405
BIA4939	0	6/30/2021	2517446	29,730
BTB1029	0	6/9/2021	1752464	28,850
AHA926	0	6/6/2021	2688773	28,016
AAE3654	0	6/30/2021	2423717	28,011
BIA2337	FA1	6/2/2021	1001119215	27,852
BIC240	0	6/11/2021	1001122983	26,940
AHA1038	0	6/14/2021	2719031	26,800
BMA130	BM1	6/29/2021	2460219	25,520
AAF1982	AA40	6/30/2021	2751417	24,970
BBA934	0	6/28/2021	2094637	24,900
BLA1674	0	6/18/2021	2456907	24,840
AAA501	0	6/29/2021	2675674	24,552
AAB1231	0	6/29/2021	2728567	23,686
AIF312	0	6/2/2021	2616182	23,650
CCA1138	0	6/15/2021	1806503	23,500
FAA1463	0	6/15/2021	1001119610	22,490
AAF1985	AA56	6/30/2021	2154088	21,724
AAH487	0	6/1/2021	1901306	21,340
AAH2043	0	6/29/2021	516223	21,200
AAB1890	BD12	6/30/2021	1809497	20,190
BIA5556	0	6/1/2021	1001117623	19,821
BCA206	0	6/4/2021	2052085	18,920
FAA2487	CC1	6/18/2021	988571	18,833
AAD2998	0	6/29/2021	1434936	18,640
AAE4755	0	6/4/2021	1001119445	18,150
BIA1399	0	6/24/2021	2438796	18,140
BKA707	0	6/15/2021	1001130882	17,782
BQA233	0	6/4/2021	1001121817	16,250
BPA351	0	6/9/2021	2461494	15,250
AAE703	FA30	6/21/2021	12347	14,970

AAE4861	0	6/29/2021	2111935	14,940
BKA207	0	6/22/2021	2525165	14,696
BBA782	0	6/26/2021	2113141	14,550
BOA2102	0	6/17/2021	2174685	13,842
DNC741	0	6/14/2021	1574417	13,420
AFE4	0	6/21/2021	1518591	13,064
AAA3936	AA1	6/24/2021	2686235	10,919
BCA204	0	6/15/2021	1753748	10,550
AHA1093	0	6/14/2021	1136383	10,230
		Total		77,856,136

Annex-9

Illegal provision of pension from EOBI to Government Pensioners – Rs 8.976 million

Sr. No.	CLAIM NO	CNIC	Employee Sub-group	Name as per EOBI & Federal Govt.	Amount (Rs.)
1	60414	14301-1937066-1	Grade 07	Ejaz hussain	102,000
2	CB 04800	37401-1505126-9	Grade 14	Raja akhtar hussain	102,000
3	DA 04153	37401-9563009-1	Grade 08	Asghar hussain	102,000
4	IA 04952	37401-1508540-1	Grade 08	Nazeer ahmed	102,000
5	KA 10351	37402-8264424-1	Grade 11	Muhammad rasheed	102,000
6	KA 11026	37405-0271268-9	Grade 07	Mirza muhammad firdaus	102,000
7	KA 11093	37402-0976390-3	Grade 14	Chaudhary ulfat ali iqbal	102,000
8	KA 11789	37402-7152625-7	Grade 14	Raja sultan mehmoood	102,000
9	KA 12108	37401-6949129-3	Grade 14	Abdul aziz	102,000
10	KA 12317	37401-4756806-5	Grade 07	Muhammad nawaz	102,000
11	KA 12563	37405-6968145-3	Grade 17	Karar hussain shah	102,000
12	KA 12976	37401-1410693-5	Grade 14	Mumtaz ali	102,000
13	KA 13048	37405-0206315-5	Grade 04	Iqrar hussain mughal	102,000
14	KA 13539	37405-4587846-1	Grade 07	Muhammad yaqoob	102,000
15	KA 13775	37402-0396115-9	Grade 08	Abdul qayyum khan ghauri	102,000
16	KA 13889	37401-8272865-9	Grade 07	Muhammad rasheed	102,000
17	KA 13902	37401-1442334-7	Grade 05	Muhammad riaz	102,000
18	KA 14510	37402-7104754-1	Grade 09	Fayyaz hussain	102,000
19	KA 14774	37401-2524412-1	Grade 07	Sajwal khan	102,000
20	KA 15013	37402-1624233-3	Grade 02	Abdul ghafar	102,000
21	KA 16071	37405-0511268-1	Grade 03	Gul afsar	102,000
22	KA 16124	37405-0226250-6	Grade 16	Hanifa maqsood	102,000
23	KA 16307	61101-3916077-3	Grade 14	Muhammad banaras	102,000
24	KA 16689	37405-4129104-5	Grade 17	Asif ur rehman	102,000
25	KA 16782	37405-0451109-9	Grade 12	Anwar hussain	102,000
26	KA 17191	61101-2024981-5	Grade 12	Syed nazim hussain zaidi	102,000

27	KA 17210	37405-0594809-9	Grade 17	Muhammad asghar	102,000
28	KA 17273	37405-0582543-5	Grade 16	Muhammad ashraf sulehri	102,000
29	KA 17300	37405-4244827-1	Grade 20	Talat faruq lone	102,000
30	KA 17517	37401-7860937-3	Grade 08	Muhammad yousaf	102,000
31	KA 17847	37402-0998310-3	Grade 08	Muhammad yaseen	102,000
32	KA 17959	37401-2465253-1	Grade 08	Muhammad razzaq	102,000
33	KA 18221	37405-1862942-4	Grade 05	Nusrat sultana	102,000
34	KA 18294	37405-0240063-9	Grade 07	Mohammad asif	102,000
35	KA 19129	37402-1013551-9	Grade 08	Ghulam farid	102,000
36	KA 19142	37405-0398337-0	Grade 17	Naseem akhtar	102,000
37	KA 19421	37405-6201024-1	Grade 04	Muhammad sabir	102,000
38	KA 19433	15202-8086969-9	Grade 07	Saat muhammad	102,000
39	KA 19530	37405-0340245-7	Grade 11	Muhammad aftab ahmed	102,000
40	KA 19571	37405-7186351-9	Grade 06	Muhammad nawaz awan	102,000
41	KA 19836	37401-2053267-1	Grade 14	Shoukat ali bhatti	102,000
42	KA 19877	37201-7464833-5	Grade 14	Muhammad ayub	102,000
43	KA 19926	37405-0558577-3	Grade 16	Malik shah nawaz	102,000
44	KA 19931	37405-0896449-3	Grade 07	Mulazim hussain	102,000
45	KA 20506	37405-3821478-7	Grade 09	Malik muhammad riaz	102,000
46	KA 20698	37401-1506584-7	Grade 12	Muhammad nazir	102,000
47	KA 20725	37105-6500178-9	Grade 07	Abdul rasheed qureshi	102,000
48	KA 20761	37405-0557184-1	Grade 15	Malik qurban ali	102,000
49	KA 20791	17201-4823246-1	Grade 15	Lal nawab sabir	102,000
50	KA 20898	37203-1484998-7	Grade 06	Deen muhammad	102,000
51	KA 20950	37405-1802391-9	Grade 05	Faiz muhammad	102,000
52	KA 21075	37201-1710682-5	Grade 07	Muhammad munir	102,000
53	KA 21333	37302-8377567-9	Grade 09	Mukhtar ahmed	102,000
54	KA 21426	37405-2054791-7	Grade 02	Muhammad talib	102,000
55	KA 21557	37405-3230656-3	Grade 06	Basharat ali	102,000
56	KA 21641	37405-4523652-1	Grade 02	Muhammad mushtaq	102,000
57	KA 22338	37405-5915916-1	Grade 16 Non-Gazat.	Shaukat hussain chotana	102,000
58	KA 22350	14301-1959003-7	Grade 11	Ahmed shah	102,000
59	KA 22351	13504-4673096-1	Grade 05	Jannat gul	102,000
60	KA 22438	37405-3133198-9	Grade 09	Ameer khan	102,000
61	KA 22450	14301-9231333-1	Grade 16	Gul sahib khan	102,000
62	KA 22916	37405-0290023-3	Grade 02	Gulzar masih	102,000
63	KA 23042	14203-9421091-7	Grade 05	Sher andaz	102,000

64	KA 23560	37405-8956359-5	Grade 16	Touqeer ahmed	102,000
65	KA 23817	61101-5866657-3	Grade 06	Muhammad shafique	102,000
66	KA 23895	37405-0394165-7	Grade 16	Raham dil khan	102,000
67	KA 23903	37405-6099369-1	Grade 03	Boota masih	102,000
68	KA 23925	37405-0918546-8	Grade 01	Shama begum	102,000
69	KB 00854	37405-0281033-1	Grade 01	Sadiq masih	102,000
70	KB 01439	37402-0943697-9	Grade 07	Abdul aziz	102,000
71	KB 01682	37405-0678713-9	Grade 13	Abdur rasheed khan	102,000
72	KB 01750	37402-6314416-3	Grade 07	Mehfooz khan	102,000
73	KB 02034	16202-0926865-1	Grade 03	Fazal khaliq	102,000
74	KB 02977	37405-2956300-7	Grade 18	Rasheed ahmad shad	102,000
75	KB 03269	61101-1768320-7	Grade 18	Muhammad riaz khan	102,000
76	KB 03533	37401-1459760-9	Grade 08	Muhammad akbar	102,000
77	KB 03843	37405-0507845-3	Grade 07	Abdul majeed	102,000
78	KB 04228	37405-5512438-9	Grade 17	Muhammad saleem akhtar	102,000
79	KB 04377	37403-0654913-9	Grade 08	Ghulam nabi satti	102,000
80	KB 04559	37405-3937287-7	Grade 17	Pervaiz iqbal	102,000
81	KB 04604	37402-8009835-5	Grade 01	Muhammad shabbir	102,000
82	KBW01219	37405-0547082-8	Grade 11	Baseerat sultana	102,000
83	KC 00635	37405-3879604-3	Grade 05	Chaudhry muhammad zamurd	102,000
84	KZ 08035	37405-4903449-3	Judges	Muhammad yousaf	102,000
85	KZ 08802	61101-6584461-5	Grade 10	Ashiq hussain	102,000
86	KZ 09064	37402-8993404-3	Grade 08	Akhmat hussain	102,000
87	KZ 09231	37405-8180631-5	Grade 02	Chaman masih	102,000
88	TA 01332	37401-1423069-3	Grade 07	Bostan khan	102,000
					8,976,000

Annex-10

Unjustified award of pension to the employees of different establishments more than their total Registered Insured Persons to-date as per IP's database – Rs 8.589 million

Sr. No.	MAIN CD	Pension amount paid during the Year	Region Code	Total pensioners to-date	Total IPs to-date	Difference excess
1	AAD2000	2,028,582	5100	307	73	234
2	BFA6	2,802,500	2800	529	315	214
3	BGA137	667,700	2700	161	14	147
4	BOE1	1,077,450	2100	251	147	104
5	AIF5	803,475	1000	151	67	84
6	AAB168	1,164,480	4700	174	93	81
7	BOA53	561,908	2100	166	87	79
8	CIF8	855,238	5200	105	29	76
9	BIA1613	1,993,250	3600	280	219	61
10	BBA22	413,963	5300	78	20	58
11	BPA94	416,955	500	93	48	45
12	BGA62	334,897	2500	52	15	37
13	AAA1408	109,700	4800	35	6	29
14	AAB1104	185,450	200	29	1	28
15	AAB2	146,730	400	28	1	27
16	AAB1190	356,981	200	66	44	22
17	AAC1165	146,925	800	23	6	17
18	CAC25	2,449,769	5300	174	157	17
19	CIF175	362,381	5200	39	23	16
20	BIA29	187,383	3300	19	6	13
	Total	17,065,717		2760	1371	1389
	Average pension paid to 1389 during 2020-21 (1389x6183.23)			8,588,507		

Annex-11

Illegal registration of Insured Persons (IPs) who are under the employment of State – Rs 4.66 million

Sr. No.	CNIC	Pers no	Cost Center Description of Federal Govt.	Job Title	Grade	Birth date	Date of Joining Govt. Job	Date of Joining EOBI	EOBI Number
1.	10166223948	50056540	INTELLIGENCE BUREAU	NAIB CONSTABLE	2	1/19/1964	5/21/2004		4600H1 18365
2.	10168087063	50006614	IMCG (PG) F-7/4	ASSISTANT PROFESSOR	19	9/15/1968	6/22/2000	10/1/1997	4600C1 07652
3.	10168601465	50006725	PRIME MINISTER SECTT (PUB)	STAFF CAR DRIVER	7	8/27/1968	5/16/1996	1/1/2003	4600D1 36537
4.	10172035874	50007623	ISLAMABAD MODEL SCHOOL FOR BOYS	TRAINED GRADUATE TEACHER	17	2/12/1972	11/17/2000		4600G1 00208
5.	10172173320	50007755	ISLAMABAD MODEL SCHOOL FOR BOYS	S.S.T	18	8/14/1972	3/2/1999		4600D0 98585
6.	10173232301	50057321	INTELLIGENCE BUREAU	ASSTT. PRIVATE SECRETARY	16	4/2/1973	1/7/1999		4700D0 20753
7.	10175343943	50009087	IMCG G-9/2	SENIOR TEACHER	18	4/5/1975	1/14/2002	10/1/1998	4600J08 2465
8.	10177311148	50009851	ESTABLISHMENT DIVISION SECTT	ASSTT. PRIVATE SECRETARY	16	4/27/1977	10/27/2003	10/1/1999	4600I07 7429
9.	1120143207787	50553403	DISTRICT POPULATION WELFARE OFFICE	FAMILY WELFARE ASSTT	7	4/21/1989	2/17/2020		4600I23 8009
10.	1210171367687	50126953	ISLAMABAD MODEL COLLEGE FOR BOYS	LECTURER	17	4/13/1981	12/4/2008		4600H2 48013
11.	1310127451553	50545477	NATIONAL COMMISSION ON THE STATUS OF	ASSISTANT	15	1/25/1991	11/4/2019	11/6/2018	4600J26 9130
12.	1310134007957	50388434	DG AUDIT FEDERAL GOVERNMENT, ISLAMABAD	SENIOR AUDITOR	16	3/1/1991	12/28/2017	1/12/2016	4600E2 53126
13.	1310197879371	50376032	ASF BBIA, ISLAMABAD	WAITER	1	9/16/1989	10/23/2017	1/5/2012	4600E2 00652
14.	1330191913973	50548716	NAT HIGHWAYS & PAK MOTORWAY POLICE MOTOR	PATROL OFFICER	14	12/2/1991	1/28/2020		4600G2 54340
15.	1330285747243	50096414	ISLAMABAD MODEL SCHOOL FOR GIRLS(I-V)	CHOWKIDAR	1	11/6/1966	8/13/2007	1/1/2016	4600A2 42674
16.	1350103229127	50551170	NATIONAL RESPONSE CENTRE FOR CYBER	INSPECTOR	16	12/31/1986	1/7/2020	1/1/2015	0500A1 09744
17.	1610257370035	50534562	TEXTILE INDUSTRY DIVISION	STENO TYPIST	14	4/20/1992	8/26/2019	2/1/2017	4700E4 31709
18.	1720147185973	50506425	FEDERAL DIRECTORATE OF EDUCATION	ASSISTANT	15	1/1/1994	5/15/2019		4600D2 45475
19.	1720157070954	50116782	CHILDREN HOSPITAL PIMS ISLAMBAD	CHARGE NURSE	16	6/28/1986	8/30/2007		4600C1 51211
20.	1730126748702	50494266	FEDERAL GENERAL HOSPITAL CHAK SHEHZAD	MEDICAL OFFICER	17	10/31/1987	1/16/2019	3/12/2013	4600A2 09731
21.	1730136155491	50354087	ISLAMABAD HIGH COURT. ISLAMABAD	ASST: ACCOUNTS OFFICER	17	6/25/1987	6/22/2017		4600C2 17465
22.	1730193727575	50491844	DIRECTOR GENERAL FIA H.Q., ISLAMABAD	NAIB QASID	1	7/8/1993	2/15/2019		4600E2 52099
23.	21185177152	50049806	IMCG G-6/1-4 ISLAMABAD	DEPUTY HEADMISTR ESS	18	5/9/1966	5/4/1987		4600D8 57840

24.	21187137600	50050291	ISLAMABAD MODEL COLLEGE FOR BOYSF-8/4	ASSOCIATE PROFESSOR	19	2/5/1966	6/20/1996		4600I051075
25.	21188258149	50050513	CHILDREN HOSPITAL PIMS ISLAMBAD	SANITARY WORKER	3	7/1/1970	8/9/1991	10/1/1994	4600E101646
26.	21189222928	50050650	FEDERAL DIRECTORATE OF EDUCATION	CHOWKIDAR	2	6/12/1969	6/1/2002		4600D097979
27.	21261185522	50006993	ISLAMABAD MODEL COLLEGE FOR BOYSG-10/4	ASSOCIATE PROFESSOR	20	8/11/1961	9/22/1987		4600H857927
28.	21263005643	50007166	REGIONAL TAX OFFICE RAWALPINDI.	INSPECTOR	16	5/25/1963	2/1/1987		4600B857915
29.	21266035985	50007432	NATIONAL ASSEMBLY SECTT (CHARGED)	PRIVATE SECRETARY	17	2/25/1966	9/25/1989	1/4/1988	4600H037991
30.	21272031478	50007612	ISLAMABAD MODEL COLLEGE FOR BOYS I-8/3	ASSOCIATE PROFESSOR	20	10/29/1972	12/23/2000	4/1/1900	4600I10918
31.	21274150651	50007708	ISLAMABAD MODEL COLLEGE FOR GIRLS	ASSISTANT PROFESSOR	18	8/15/1974	1/27/2003	11/1/1901	4600C130231
32.	21279323378	50007907	CHIEF COORDINATOR COMPUTER WING	DRIVER	5	8/1/1979	6/30/2003	7/7/1997	4600G031483
33.	21287125694	50008407	IMCG I-9/1	S.S.T	18	1/4/1965	9/2/1990	1/10/1989	4600E031883
34.	21472057059	50010911	REGIONAL TAX OFFICE RAWALPINDI.	LOWER DIVISION CLERK	9	9/5/1973	5/19/1999		4600C037815
35.	21476179114	50011035	POLICE DEPARTMENT OF FEDERAL AREA ISLAMA	LANGARY	2	7/1/1976	6/18/1999		4600F109596
36.	30578290080	50062164	MANAGMENT SERVICES WING ISB	STENO TYPIST	14	1/1/1978	5/29/2004	#####	4600D120104
37.	3310025341727	50553736	NATIONAL RESPONSE CENTRE FOR CYBER	SUB-INSPECTOR	14	11/11/1994	2/12/2020	6/11/2019	4600B286596
38.	3310045239578	50527510	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	MEDICAL OFFICER	17	5/29/1993	5/23/2019		4600J266409
39.	3310144763629	50554883	CH. REHMAT ALI COMMUNITY CENTRE G-7 ISLA	SWEEPER	1	5/4/1995	2/20/2020	2/6/2014	4600A218277
40.	3320168031997	50548178	HOUSING AND WORKS DIV(MAIN SECRETARIAT)	ASSISTANT	15	9/6/1988	1/13/2020	1/1/2017	4600H259739
41.	3320212895769	50097412	SECTT STF OF PRES SECRETARIAT (PUB)	ASSTT. PRIVATE SECRETARY	16	8/27/1981	9/4/2007		4600C147254
42.	3320327408109	50129637	ISLAMABAD COLLEGE FOR BOYS	LECTURER	17	5/5/1982	3/12/2009	11/8/2017	4600E258249
43.	3410196163871	50554968	FEDERAL GOVERNMENT POLYCLINIC ISLAMBAD	SANITARY WORKER	1	6/22/1997	2/15/2020	7/5/2015	4600G230493
44.	3440105279519	50548682	NAT HIWAYS&MOTORWAY POLICE (N 5) NORTH S	PATROL OFFICER	14	3/13/1989	1/21/2020	1/9/2014	4600F219341
45.	3440206657059	50554306	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	8/1/1986	1/23/2020		4600G214497
46.	3440319557155	50087311	ISLAMABAD COLLEGE FOR BOYS	ASSISTANT PROFESSOR	18	1/1/1973	11/20/2006		4600G247987
47.	3450133580149	50556207	Federal Govt. College of Home Economics	SANITARY WORKERS	1	1/1/1996			4600D258672
48.	3450151891639	50432240	PRESS INFORMATION DEPARTMENT (HQ) ISB	SWEEPER	1	3/24/1989	3/5/2018	8/6/2015	4600D230713
49.	3460224393431	50463535	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	SANITARY WORKER	1	10/10/1992	10/27/2018	1/11/2014	4600H227978
50.	3460242094299	50532991	FEDERAL GOVERNMENT POLYCLINIC ISLAMBAD	SENATORY WORKER	1	8/4/1997	4/23/2019	1/11/2015	4600D236612

51.	3520008564419	50364767	Hajj and Umrah Directorate	PROGRAMMER	17	8/31/1990	9/25/2017	1/8/2015	3100D5 58182
52.	3520196271243	50398272	SENATE SECTT (CHARGED)	ASSISTANT DIRECTOR	17	6/11/1990	4/3/2018		4600B2 50969
53.	3520211153741	50556126	NATIONAL RESPONSE CENTRE FOR CYBER	DSR/MTO	5	1/17/1988	12/30/2019		3600A3 95752
54.	3520279684269	50556477	SECRETARIAT TRAINING INSTITUTE	SECTION OFFICER	17	4/8/1993	10/17/2019		4600D2 34814
55.	3550103386893	50553493	CARDIAC CARE CENTRE PIMS ISLAMABAD	DISPENSER	9	12/8/1994	2/17/2020	1/12/2018	4600C2 74158
56.	3610399465139	50541955	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	1/10/1986			4600I20 9644
57.	3630203395105	50532381	INSTITUTE OF REGIONAL STUDIES (IRS)	ASSISTANT COLLECTOR	17	1/15/1968	5/2/2007	1/7/2007	4600F15 4999
58.	3630222333015	50065390	COUNTER TERRORISM DEPARTMENT (CTD),	ASSISTANT SUB INSPECTOR	11	8/8/1981	7/12/2005		4600F13 6250
59.	3630309445083	50127883	PBS (H.Q) ISLAMABAD	LIBRARIAN	17	4/1/1980	10/21/2008	1/2/2007	4600C1 51261
60.	3630344091239	50109123	MINISTRY OF NATIONAL FOOD SECURITY AND	DRIVER	4	1/1/1984	12/26/2007		4600F12 1988
61.	3710117546411	50129606	ISLAMABAD COLLEGE FOR BOYS	LECTURER	17	2/9/1981	2/7/2009		4600E1 38261
62.	3710194515631	50507324	BUREAU OF EMIGRATION AND OVERSEAS	LOWER DIVISION CLERK	9	9/13/1993	5/14/2019	5/9/2016	4600D2 43481
63.	3710502093209	50379288	CABINET DIVISION SECTT	CHOWKIDAR	1	12/18/1974	12/27/2017	1/5/2015	4600E2 26153
64.	3710502139460	50066254	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	CHARGE NURSE	16	7/18/1975	11/30/2005		4600E1 20470
65.	3720119781984	50543054	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	CHOWKIDAR	1	5/26/1994	11/26/2019	1/7/2014	4600H2 63411
66.	3720160536390	50537359	MOTHER & CHILD HELATH CARE CENTRE	DOCTOR TRAINEE	17	10/16/1989	1/17/2018		0400G3 89729
67.	3720189754459	50061274	POLICE DEPARTMENT OF FEDERAL AREA ISLAMA	CONSTABLE	7	9/2/1985	1/25/2005	1/8/2017	4600H2 57232
68.	3730205334497	50508270	MODEL CUSTOMS COLLECTORATE ISLAMABAD.	UPPER DIVISION CLERK	11	2/5/1995	9/26/2018		4600B2 53349
69.	3730267880364	50067303	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	CHARGE NURSE	16	1/10/1977	1/27/2006		4600G1 45096
70.	3730311215475	50382594	CABINET DIVISION SECTT	CLEANER	1	5/25/1975	12/29/2017		4600G2 28771
71.	3730370044021	31477835	ANTI NARCOTICS FORCE REGIONAL	CONSTABLE	5	10/14/1985	9/30/2010		4600I17 1338
72.	3730379248177	50470409	FEDERAL BOARD OF REVENUE (HQ) ISB	UPPER DIVISION CLERK	11	4/15/1997	12/14/2018	10/6/2016	4600A2 40363
73.	3740113959148	50114203	ISLAMABAD MODEL COLLEGE FOR GIRLS-10/4	LECTURER	17	9/30/1981	11/11/2006		4600B1 37250
74.	3740178175043	50555203	NATIONAL RESPONSE CENTRE FOR CYBER	DRIVER	1	10/16/1993			4600J23 8545
75.	3740213400035	50542973	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	MALI	1	7/30/1992	11/27/2019	3/10/2015	4600D2 33101
76.	3740226406251	50551584	CHILDREN HOSPITAL PIMS ISLAMBAD	DRIVER	4	4/29/1989	11/30/2019		4600B2 65176
77.	3740270341697	50393939	INTELLIGENCE BUREAU	NAIB CONSTABLE	1	7/16/1979	3/16/2018		4600E2 59619
78.	3740306622723	50116590	SUPREME COURT	NAIB QASID	3	7/1/1966	8/8/2008		4600C1 24696
79.	3740306692623	50097082	ISLAMABAD MODEL SCHOOL FOR GIRLS (I-V)	CHOWKIDAR	1	1/1/1970	8/13/2007		4600D1 48160

80.	3740357252133	50348457	FEDERAL GOVERNMENT POLYCLINIC ISLAMABAD	JUNIOR TECHNICIAN	9	4/13/1988	8/4/2016		4600D2 33729
81.	3740405788793	50406055	NO 4 PARTY MURREE DEFENCE	NAIB QASID	1	3/25/1991	6/1/2018		4600D2 29110
82.	3740416422387	50408201	SENATE SECTT (CHARGED)	NAIB QASID	1	8/9/1991	6/20/2018	1/9/2016	4600I28 8606
83.	3740501946527	50514804	ASF BBIA, ISLAMABAD	GUARD DRIVER	5	2/7/1991	6/12/2019	10/2/2015	4600E2 38100
84.	3740502306179	50069671	PAKISTAN MET DEPARTMENT ISLAMABAD	METROLOGI ST	17	6/15/1971	5/24/2002	1/9/2014	4600H2 19739
85.	3740502467638	50071138	ISLAMABAD MODEL SCHOOL (I-V) F-6/4 IBD	TRAINED GRADUATE TEACHER	17	7/1/1977	6/11/2005		4600G1 38552
86.	3740502606871	50094340	MALIK TAIMOOR SHAHEED MODEL COLLEGE	CHOWKIDAR	1	12/3/1964	8/13/2007		4700J03 3174
87.	3740503063441	50098331	E-OFFICE REPLICATION AT 45 DIVISION IN F	MASTER TRAINER	18	4/11/1981	10/5/2007	2/2/2006	4600E1 54178
88.	3740503697389	50069214	NATIONAL ASSEMBLY SECTT (CHARGED)	SUPERINTEN DENT	16	12/12/1972	5/10/2006	1/10/1998	4600A1 39415
89.	3740504333090	50063096	ISLAMABAD MODEL SCHOOL (I-V) NO. 2	TRAINED GRADUATE TEACHER	16	1/6/1981	6/10/2005	1/8/2003	4600J13 9393
90.	3740504476760	50057121	DIRECTOR GENERAL FIA H.Q., ISLAMABAD	SUB-INSPECTOR	14	7/10/1980	8/10/2004		4600H1 22966
91.	3740504791468	50542020	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	2/10/1992	7/15/2019		4600G2 52657
92.	3740504819769	50051151	POLICE DEPARTMENT OF FEDERAL AREA ISLAMABAD	SUB INSPECTOR	14	3/3/1963	12/9/1982	1/4/2008	4600G2 61004
93.	3740504883698	50115969	PLANNING AND DEV DIVISION SECTT	ASSISTANT CHIEF	18	7/22/1976	5/8/2008	1/3/2006	3100C3 07168
94.	3740505692777	50486190	PBS (H.Q) ISLAMABAD	CHOWKIDAR	1	10/1/1990	1/15/2019	#####	4600H2 13814
95.	3740505776456	50537863	MOTHER & CHILD HELATH CARE CENTRE	DOCTOR TRAINEE	17	11/10/1993	7/15/2019	6/7/2018	4600B2 82704
96.	3740506586341	50096418	FEDERAL DIRECTORATE OF EDUCATION	DIRECTOR	19	8/11/1964	7/1/2000	2/4/2012	4600H1 96745
97.	3740506754983	50128172	ISLAMABAD MODEL COLLEGE FOR BOYS	LECTURER	17	8/1/1983	2/19/2009		4600J16 2736
98.	3740508701284	50449332	PROTECTORATE OF EMIGRATNS, RAWALPINDL	INSPECTOR	16	5/3/1991	9/17/2018	8/7/2015	4600A2 39508
99.	3740509207105	50554004	CERTIFICATION OF IT PROFEESIONALS	FINANCE OFFICER	18	4/5/1980	2/17/2020	1/7/2008	0400F20 5633
100.	3740510374069	50066971	INDUSTRIES & PRODUCTION DIVISION SECTT	NAIB QASID	2	1/2/1977	12/26/2005	5/12/2019	4600I28 7472
101.	3740510668501	50096830	Capital Regional HQ (IB)	SUB-INSPECTOR	14	12/12/1978	2/11/2006	11/6/2000	4600I14 6121
102.	3740511612425	50433117	COMMISSIONER INLAND REVENUE BENAMI	STENO TYPIST	16	4/2/1988	5/28/2018		4600F21 1084
103.	3740512289909	50554950	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	TRAINEE MEDICAL OFFICER	17	12/30/1984	1/23/2020		4600C2 01189
104.	3740514325343	50462290	DEFENCE DIVISION	NAIB QASID	1	8/16/1995	12/24/2018	8/9/2016	4600H2 43592
105.	3740514624633	50007394	BOARD OF INVESTMENT ISLAMABAD.	SYSTEM OPERATOR	16	7/27/1965	10/23/1990	1/7/2007	4600E1 54990

106.	3740515355869	50130068	ISLAMABAD MODEL COLLEGE FOR BOYSF-11/1	ASSISTANT PROFESSOR	18	4/18/1978	3/13/2009	11/4/2005	4600E1 52299
107.	3740516442916	50066399	ISLAMABAD MODEL SCHOOL FOR GIRLS	COMPUTER LAB INCHARGE	12	12/18/1986	12/15/2005	1/2/2018	4600A2 63874
108.	3740516560177	50097064	PAKISTAN MET DEPARTMENT ISLAMABAD	ASSISTANT METROLOGI ES	16	12/17/1984	5/24/2007		4600C2 23830
109.	3740516741179	50372799	COUNTER TERRORISM DEPARTMENT (CTD).	SWEEPER	1	11/18/1991	11/11/2017		4600B2 41156
110.	3740517177195	50538419	POLICE DEPARTMENT OF FEDERAL AREA ISLAMA	CONSTABLE	7	4/5/1995	10/12/2019	2/2/2016	4600H2 36919
111.	3740523070262	50399080	REGIONAL TAX OFFICE RAWALPINDI.	ASSISTANT COMMISSION ER	17	8/21/1988	9/18/2017	2/4/2015	4600D2 25255
112.	3740524062035	50369983	FEDERAL GENERAL HOSPITAL CHAK SHEHZAD	MEDICAL OFFICER	17	1/10/1987	10/18/2017		4600J27 5898
113.	3740529643366	50346765	MINISTRY OF COMMERCE SECTT	ASSISTANT CHIEF	17	6/5/1988	7/22/2015	2/7/2012	4600I20 3892
114.	3740531372198	50528133	CHILDREN HOSPITAL PIMS ISLAMBAD	MEDICAL OFFICER	17	12/5/1993	5/23/2019	1/11/2018	4600F27 3450
115.	3740532924511	50537149	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	MEDICAL OFFICER	17	7/30/1987	6/13/2019	1/4/2015	4600D2 25962
116.	3740533091033	50514799	ASF BBIA, ISLAMABAD	GUARD DRIVER	5	3/1/1992	6/12/2019		4600D2 31832
117.	3740534429613	50349736	ACCOUNTANT GENERAL PAKISTAN REVENUES ISL	JUNIOR AUDITOR	11	3/6/1988	5/24/2017	1/5/2015	4600A2 26157
118.	3740538495292	50506407	INDUSTRIES & PRODUCTION DIVISION SECTT	SECTION OFFICER	17	11/23/1995	10/25/2018	8/8/2017	4600J25 9703
119.	3740543557468	50116752	FEDERAL GOVERNMENT POLYCLINIC ISLAMBAD	CHARGE NURSE	16	12/8/1975	8/30/2007		4600C1 45105
120.	3740544539480	50506709	EXTERNAL PUBITY WING ISB	ASSISTANT DIRECTOR	17	7/23/1994	10/25/2018		4600C2 58047
121.	3740545577868	50543646	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	6/7/1992	7/15/2019	1/3/2019	4600B2 77741
122.	3740546238767	50537154	PLANNING AND DEV DIVISION SECTT	ASSISTANT	15	6/19/1989	10/16/2019		4600H2 57622
123.	3740547630699	50094593	NATIONAL ACCOUNTABILITY BUREAU (HQ)	STENO TYPIST	14	4/21/1984	8/16/2007		4700D0 33382
124.	3740548498693	50127777	SENATE SECTT (CHARGED)	SECTION OFFICER	18	3/15/1984	12/23/2008	6/2/2008	4600C1 60587
125.	3740549398269	50061582	NATIONAL ACCOUNTABILITY BUREAU (HQ)	UPPER DIVISION CLERK	11	9/8/1976	5/18/2005	1/1/1999	4600G1 76429
126.	3740549511997	50129440	ISLAMABAD COLLEGE FOR BOYS	LECTURER	17	9/15/1980	3/26/2009	5/4/2005	4600B0 28891
127.	3740549614665	31479042	SPECIAL COURT (ANTI TERRORISUM-II)	PRIVATE SECRETARY	17	3/20/1980	1/6/2011	1/4/2008	4600C1 68763
128.	3740550226280	50346884	REGIONAL TAX OFFICE RAWALPINDI.	ASSISTANT COMMISSION ER	17	7/5/1991		1/4/2015	4600D2 25302
129.	3740550244465	50064910	ISLAMABAD MODEL SCHOOL FOR GIRLS (I-V)	LOWER DIVISION CLERK	9	4/15/1978	10/19/2005		4600G2 06127
130.	3740550868720	831555	ISLAMABAD MODEL SCHOOL (I-V) G-10/1 IBD	S.S.T	17	10/1/1975	11/18/2016	1/9/2000	4600E1 67642
131.	3740551015383	50350103	PETROLEUM DIVISION (MAIN SECRETARIAT)	SANITARY WORKER	1	8/14/1994	4/11/2017		4600H2 38791
132.	3740554754622	50403820	FEDERAL GOVERNMENT	MEDICAL OFFICER	17	6/20/1988	4/17/2018	1/8/2017	4600J25 8406

			POLYCLINIC ISLAMBAD						
133.	3740556395567	50362514	DIRECTORATE GEN IMMIGRATION&PASSP ORT (HQ)	GRAPHIC DESIGNER	17	1/1/1990	7/1/2017	1/7/2014	4600F21 6393
134.	3740556493977	20087220	ASF BBIA, ISLAMABAD	ASSISTANT SUB INSPECTOR	11	5/15/1984	9/1/2007	1/8/2018	4600B2 70236
135.	3740557454723	50348051	FEDERAL GOVERNMENT POLYCLINIC ISLAMBAD	JUNIOR TECHNICIAN	9	5/9/1990	8/10/2016	4/1/2012	4600A1 97667
136.	3740558552491	50386725	DG AUDIT DEFENCE SERVICES, RAWALPINDI	SENIOR AUDITOR	16	1/6/1987	1/5/2018	4/8/2014	4600D2 41895
137.	3740561798726	50413055	LARGE TAXPAYERS OFFICE, ISLAMABAD.	INSPECTOR	16	3/19/1991	5/31/2018	1/1/2018	4600A2 62763
138.	3740562756948	50365776	ISLAMABAD MODEL COLLEGE FOR GIRLS	LECTURER	17	9/19/1985	7/19/2017		4600G2 31211
139.	3740565254659	50553738	NATIONAL RESPONSE CENTRE FOR CYBER	SUB-INSPECTOR	14	2/4/1994	12/23/2019	11/6/2018	4600D2 69160
140.	3740567482879	50393141	BUREAU OF EMIGRATION AND OVERSEAS	DATA ENTRY OPERATOR	12	10/8/1988	1/22/2018		3600E2 54164
141.	3740567684022	50556395	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	11/22/1992	1/30/2020		4600F28 2700
142.	3740567714847	50116743	DEFENCE PRODUCTION DIVISION	KHAKROOB	1	7/1/1979	7/1/2008	1/12/2012	4600F20 2514
143.	3740569100941	50066276	ZARGHAM MAZHAR SHAHEED MODEL COLLEGE	TRAINED GRADUATE TEACHER	17	12/12/1976	1/25/2006		4600G2 88381
144.	3740569525207	50007343	SERVEY OF PAKISTAN, CONTROLLING & ADMN.	ASSTT. PRIVATE SECRETARY	16	4/12/1964	8/26/1986	1/10/1998	4600G1 19435
145.	3740570017983	50362443	DIRECTORATE GEN IMMIGRATION&PASSP ORT (HQ)	DATA ENTRY OPERATOR	11	4/13/1985	1/6/2016		4600J23 1527
146.	3740571412231	50394077	Capital Regional HQ (IB)	CONSTABLE	7	10/5/1993	2/23/2018	1/8/2013	4600B2 06481
147.	3740572500951	50346735	ASF BBIA, ISLAMABAD	SWEEPER	1	8/20/1989	3/29/2017	1/10/2015	4600J23 0911
148.	3740574028495	50394159	INTELLIGENCE BUREAU	NAIB CONSTABLE	1	2/28/1988	3/5/2018	1/4/2007	4700F26 1381
149.	3740574355673	50112325	ISLAMABAD HIGH COURT, ISLAMABAD	SWEEPER	2	6/15/1986	4/5/2008	10/4/2017	4600F25 2925
150.	3740575529462	50551838	FEDERAL GOVERNMENT POLYCLINIC ISLAMBAD	JUNIOR TECHNICIAN	9	10/7/1995	2/4/2020	1/2/2018	4600H2 65332
151.	3740575904331	50554905	FEDERAL GENERAL HOSPITAL CHAK SHEHZAD	SUB-ENGINEER	11	5/10/1991	3/20/2020	#####	4600B2 09104
152.	3740579878944	50377217	ASF BBIA, ISLAMABAD	MEDICAL OFFICER	17	11/26/1990	10/19/2017	1/10/2016	4600I24 4864
153.	3740581640271	50515153	ASF BBIA, ISLAMABAD	GUARD DRIVER	5	5/10/1993	7/4/2019	1/9/2016	4600A2 43638
154.	3740582741559	50371151	ASF BBIA, ISLAMABAD	WAITER	1	12/16/1989	10/18/2017	1/1/2015	4600J23 9614
155.	3740585020751	50064175	ASF BBIA, ISLAMABAD	SERGEANT	9	2/15/1986	9/12/2004		4600E1 35849
156.	3740587201697	50346743	ASF BBIA, ISLAMABAD	SWEEPER	1	3/7/1990	3/24/2017	10/2/2020	4600B2 89675
157.	3740587806323	50065830	DEFENCE DIVISION	NAIB QASID	2	8/26/1980	12/27/2005	12/2/2009	4600A1 61268
158.	3740588267727	50538410	POLICE DEPARTMENT OF FEDERAL AREA ISLAMA	ASSISTANT SUB INSPECTOR	11	10/2/1994	10/9/2019	7/10/2016	4600D2 49673

159.	3740591108909	50417292	PAKISTAN MET DEPARTMENT ISLAMABAD	RADIO MECHANIC	7	11/10/1987	8/13/2018		4600J25 6747
160.	3740591734849	50070331	PAKISTAN MET DEPARTMENT ISLAMABAD	METROLOGIST ASSISTANT	14	4/25/1983	7/26/2006		4600A2 14435
161.	3740592109386	50067343	ISLAMABAD MODEL COLLEGE FOR BOYSI-8/3	SENIOR TEACHER	17	8/10/1977	11/17/2005	1/8/2005	4600B1 46241
162.	3740593993690	50542366	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	1/21/1994		6/7/2018	4600A2 72085
163.	3740595368599	50393365	NARCOTICS CONTROL DIVISION (MAIN	STENO TYPIST	14	2/26/1988	2/19/2018	1/5/2013	4600J20 8354
164.	3740596034477	50384908	DIRECTOR AUDIT DEFENCE SERVICES RWP	SENIOR AUDITOR	16	3/15/1988	12/27/2017	4/9/2013	4600H2 23827
165.	3740596721385	50555116	NATIONAL RESPONSE CENTRE FOR CYBER	CONSTABLE	5	12/30/1986	12/26/2019		4600I23 6811
166.	3740597672098	50542117	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	4/22/1994	8/9/2018	8/6/2018	4600I26 8957
167.	3740653098547	50506721	REGIONAL TAX OFFICE ISLAMABAD	INSPECTOR	16	11/7/1990	5/6/2019		4600F23 6806
168.	3740661574089	50458674	INTELLIGENCE BUREAU	ASSISTANT MANAGER	17	10/22/1992	12/14/2018		4600H2 62198
169.	3820109684123	50537141	ACCOUNTABILITY COURT IV RWP	NAIB QASID	1	1/15/1989	10/7/2019	1/10/2005	4600D1 56008
170.	3820112975087	50480461	ACCOUNTANT GENERAL PAKISTAN REVENUES ISL	SENIOR AUDITOR	16	10/31/1989	1/18/2019	3/7/2018	4600J26 9318
171.	3820115171665	50368441	ASF BBIA, ISLAMABAD	CORPORAL	7	2/2/1992	10/18/2017	11/2/2016	4600C2 37342
172.	3820174014535	50386704	DIRECTOR GENERAL AUDIT WORKS (FEDERAL).	SENIOR AUDITOR	16	7/18/1990	12/29/2017	5/1/2015	4600A2 24511
173.	384032040013	50369529	ASF BBIA, ISLAMABAD	ASSISTANT SUB INSPECTOR	11	11/24/1990	10/18/2017	1/4/2017	4600C2 57504
174.	3840321559638	50129306	ISLAMABAD MODEL SCHOOL (I-V) NO.2 E-8/1	TRAINED GRADUATE TEACHER	17	8/11/1981	11/21/2008	1/9/2004	4600G1 51932
175.	4130576295071	50054540	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	CHARGE NURSE	16	4/15/1978	11/4/2003		4600C1 92869
176.	4200064762883	50433182	PBS (H.Q) ISLAMABAD	STATISTICAL ASSISTANT	15	11/18/1992	8/6/2018	1/5/2016	4700F32 4448
177.	4210151906335	70040538	IMCB H-9	LECTURER	17	11/24/1981	2/16/2017		4600G2 47945
178.	4220130059663	50527530	FINANCE DIVISION (MILITARY).	LOWER DIVISION CLERK	9	4/4/1981	2/23/2007	1/3/2011	4600B1 81136
179.	4220142556213	50370449	GT PAK COUNCIL OF RENEWABLE ENGG TECHNO	DEPUTY DIRECTOR	18	2/7/1986	11/12/2011		4600B1 78010
180.	4240150701467	50548223	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DRIVER	4	1/20/1994	11/29/2019	8/7/2017	4600C2 56003
181.	4310478994283	50121829	CLIMATE CHANGE (MAIN SECRETARIAT)	DIRECTOR	19	1/1/1976	8/19/2008		4600I14 8301
182.	4420520401117	50509874	NATIONAL HOUSING AUTHORITY H Q ISB	DRIVER	4	4/18/1989	5/14/2019	2/6/2016	4600F24 0431
183.	4510282780273	50470382	FEDERAL BOARD OF REVENUE (HQ) ISB	ASSISTANT	15	5/1/1991	1/15/2019		4600C2 18136
184.	4510402706461	50088833	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DRIVER	6	6/30/1967	12/18/2006		4700E0 84413
185.	4520438982693	50094524	ISLAMABAD MODEL COLLEGE FOR BOYSG-10/4	ASSISTANT PROFESSOR	18	1/8/1975	8/9/2007		1600A0 21866
186.	4520506878289	50112046	OFFICE OF THE DEPUTY COMMISSIONER ISLAMABAD	LOWER DIVISION CLERK	9	2/1/1985	4/11/2008	1/3/2008	4600D1 52884

187.	4530246851663	50403226	INTELLIGENCE BUREAU	DATA ENTRY OPERATOR	12	1/1/1993	4/24/2018		4600B2 36818
188.	4530304826035	50353833	DEFENCE PRODUCTION DIVISION	STENO TYPIST	14	1/1/1993	7/26/2017		4600H2 55696
189.	4550171828207	50554007	CERTIFICATION OF IT PROFESSIONALS	ASSISTANT PROJECT OFFICER	17	12/25/1990	2/10/2020	4/1/2016	4600E2 37502
190.	50262590505	50049951	LITHOGRAPHIC PRINTING OFFICE	DEPUTY MANAGER	17	2/1/1962	2/1/1984	1/8/1988	4600C0 50237
191.	6110102008843	50507555	FEDERAL SHARIAT COURT ISB	CATALOGER	15	2/18/1988	5/9/2019		4600I20 3931
192.	6110103210033	50064082	ISLAMABAD MODEL SCHOOL FOR BOYS (I-V)	SANITARY WORKER	2	7/20/1983	5/14/2005	8/6/2015	4600A2 30481
193.	6110104225992	50551732	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	NAIB QASID	1	12/24/1994	2/13/2020	4/9/2018	4600D2 73096
194.	6110105463385	50097729	ISLAMABAD MODEL SCHOOL (I-V) ALIPUR	SANITARY WORKER	2	12/28/1983	11/14/2007	2/5/2018	4600G2 67270
195.	6110106675231	50059230	ALI ABBAS SHAHEED MODEL COLLEGE FOR	SANITARY WORKER	2	2/9/1984	1/3/2005		4600F23 0753
196.	6110107861485	50501812	FEDERAL PUB SERVICE COMMISSION ISB	UPPER DIVISION CLERK	11	3/18/1992	2/4/2019	1/6/2014	4700C2 55113
197.	6110116241149	50541966	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	4/24/1985	1/2/2017		4600E2 44509
198.	6110117262543	50486810	ACCOUNTANT GENERAL PAKISTAN REVENUES ISL	SENIOR AUDITOR	16	12/27/1992	2/21/2019	4/12/2017	4600J26 2201
199.	6110117537256	50116751	ISLAMABAD MODEL COLLEGE FOR GIRLSF-8/1	COMPUTER LAB INCHARGE	12	4/25/1978	4/12/2008	7/8/2007	4600B1 59228
200.	6110117554811	50093521	DEFENCE DIVISION	STENO TYPIST	14	12/25/1977	6/20/2007	7/1/2005	4600D1 55866
201.	6110117924186	50057224	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	MEDICAL OFFICER	17	12/3/1974	5/25/2004	1/11/2009	4600F16 7510
202.	6110118978236	50062851	ISLAMABAD MODEL SCHOOL (I-V) NO. 3	TRAINED GRADUATE TEACHER	17	2/22/1972	6/11/2005	4/7/1997	4600F10 3388
203.	6110119025415	50355852	SENATE SECTT (CHARGED)	NAIB QASID	1	6/26/1990	7/29/2017		4600F17 0864
204.	6110119025782	50064563	Govt. Polytechnic Institute for Women	INSTRUCTOR	17	6/11/1980	11/12/2013		4600F13 9208
205.	6110119158321	50069646	ISLAMABAD MODEL SCHOOL FOR GIRLS (I-V)	FARASH	2	3/29/1980	5/30/2006	2/6/2015	4600E2 30615
206.	6110119393573	50069437	NATIONAL COUNCIL OF SOCIAL WELFARE	SUPERINTEN DENT	17	10/3/1983	5/30/2006		4700F08 7004
207.	6110119605205	50097626	ISLAMABAD MODEL SCHOOL FOR BOYS	SANITARY WORKER	2	3/11/1981	8/20/2007	1/7/2016	4600H2 41231
208.	6110119843193	50063211	ISLAMABAD MODEL SCHOOL FOR GIRLS (I-V)	CHOWKIDAR	2	2/2/1964	4/14/2005		4600E1 44505
209.	6110119965145	50108399	LUMP PROVISION FOR P M & E CELL.	ASSISTANT	15	9/3/1980	7/25/2007		4700I09 0834
210.	6110120470711	50556495	SECRETARIAT TRAINING INSTITUTE	SECTION OFFICER	17	6/17/1992	10/17/2019		4600G2 31368
211.	6110121656209	50542321	NATIONAL ARCHIVES OF PAK ISB	SANITARY WORKER	1	9/21/1991	10/25/2019		0400C3 39532
212.	6110123121399	50468966	LARGE TAXPAYERS OFFICE, ISLAMABAD.	NAIB QASID	1	10/24/1988	9/11/2018	1/5/2012	4600B1 97250
213.	6110124666491	50408536	REGIONAL TAX OFFICE ISLAMABAD	INSPECTOR	16	3/1/1993	5/26/2018		4600B2 18925
214.	6110124843351	50509553	PAKISTAN INSTITUTE OF TRADE AND	SWEEPER	1	11/12/1995	5/13/2019	2/2/2016	4600I23 6926
215.	6110126117917	50556587	HOSPITAL WASTE MANAGEMENT	NAIB QASID	1	1/23/1991	3/18/2020		4600D2 48601

216.	6110129352231	50362454	DIRECTORATE GEN IMMIGRATION&PASSPORT (HQ)	DATA ENTRY OPERATOR	11	4/1/1981	1/4/2016	1/6/2010	4600J187540
217.	6110130531027	50468818	REGIONAL TAX OFFICE ISLAMABAD	NAIB QASID	1	12/25/1996	9/11/2018	10/6/2015	4600A230449
218.	6110131504961	50532985	ANTI DUMPING APPELLATE TRIBUNAL,	MEMBER	22	1/20/1973	10/3/2019		4700F091964
219.	6110132680915	50066423	DEFENCE DIVISION	NAIB QASID	2	12/5/1985	1/2/2006		4700G051086
220.	6110133408640	50118325	ISLAMABAD COLLEGE FOR GIRLS	SENIOR TEACHER	17	4/17/1981	11/1/2008		4700J090566
221.	6110135569691	50514765	ASF BBIA, ISLAMABAD	GUARD DRIVER	5	12/27/1992	6/12/2019		4600F241487
222.	6110137216139	50354056	OFFICE OF THE DEPUTY COMMISSIONER ISLAMA	LOWER DIVISION CLERK	9	2/17/1992	7/4/2017	1/9/2014	4600D219597
223.	6110137863173	50539913	POLICE DEPARTMENT OF FEDERAL AREA ISLAMA	CONSTABLE	7	8/18/1995	10/22/2019	3/4/2017	4600I259827
224.	6110139618177	50069381	DIRECTOR ZAKAT AUDIT ISB	SWEEPER	2	10/28/1976	7/1/2006	2/9/2008	4600C153970
225.	6110139747239	50492601	COUNCIL OF ISLAMIC IDEOLOGY COUNCIL OF	LOWER DIVISION CLERK	9	10/5/1990	1/21/2019	1/3/2018	4600H266702
226.	6110144757169	50410254	SECRETARIAT MAIN	NAIB QASID	1	12/6/1995	7/10/2018	8/1/2018	4600E262727
227.	6110144865633	50057801	DEFENCE DIVISION	ASSTT. PRIVATE SECRETARY	16	3/15/1978	12/9/2004		4600F155602
228.	6110146124537	50362009	COUNTER TERRORISM DEPARTMENT (CTD),	CONSTABLE	7	1/1/1995	8/25/2017	1/11/2016	4600F249710
229.	6110146296949	50351560	GT PAK COUNCIL OF RENEWABLE ENGG TECHNO	SWEEPER	1	3/17/1997	2/23/2017	12/5/2015	4600J230589
230.	6110146796685	50063560	IMCG G-6/1-4 ISLAMABAD	SANITARY WORKER	2	2/22/1975	6/6/2005		4700B086913
231.	6110148074585	50556457	PAK-CHINA COOPERATION FOR AGRICULTURAL	SWEEPER	1	6/19/1995		1/8/2016	4600D244916
232.	6110149064453	50374447	HOUSING AND WORKS DIV(MAIN SECRETARIAT)	NAIB QASID	1	1/1/1991	10/25/2017	9/9/2016	4600B243289
233.	6110149970103	50384445	CENTRE FOR RURAL ECONMOY ISLAMABAD	ASSISTANT	15	11/22/1969	6/29/2017		4600C180244
234.	6110150482523	50360469	ESTABLISHMETNT OF MODEL POLICE STATION	SWEEPER	1	7/7/1992	9/12/2017		4600D238868
235.	6110150642439	50378956	SOCIAL WELFARE TRAINING INSTITUTE	NAIB QASID	1	3/26/1994	9/21/2017	1/11/2014	4600E221852
236.	6110151610609	50372898	ESTATE OFFICE ISB	DATA ENTRY OPERATOR	14	3/1/1992	10/17/2017	1/8/2012	4700H199794
237.	6110156311635	50367254	LAW & JUSTICE DIVISION (SECRETARIAT) I	NAIB QASID	1	10/22/1991	10/4/2017		4600B233349
238.	6110157110729	50114269	ISLAMABAD MODEL COLLEGE FOR GIRLSF-7/4	SANITARY WORKER	1	5/4/1982	2/25/2008	1/7/2016	4600F241233
239.	6110160168185	50463705	BURN CARE CENTRE PIMS ISLAMABAD	SANITARY WORKER	1	10/9/1995	11/2/2018	10/5/2015	4600A230627
240.	6110160892425	50094683	ISLAMABAD MODEL SCHOOL FOR GIRLS	SENATORY WORKER	2	1/1/1986	9/1/2007	9/9/2016	4600D243295
241.	6110161403235	50346745	WAFaqI MOHTASIB SECTT	NAIB QASID	1	6/6/1987	2/13/2017	1/7/2007	4600C155312
242.	6110163120905	576138	ANTI NARCOTICS FORCE REGIONAL	UPPER DIVISION CLERK	11	2/9/1988	1/27/2011	6/10/2008	4600C168991

243.	6110163478841	31707039	ISLAMABAD MODEL SCHOOL FOR BOYS	P.T.I	16	10/11/1986	4/3/2015	2/7/2012	4600F203879
244.	6110163876141	50459403	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	SANITARY WORKER	1	12/28/1999	10/26/2018	1/12/2016	4600J253587
245.	6110163992186	50413057	COMMISSIONER INLAND REVENUE AEOI ZONE	INSPECTOR	16	6/13/1990	5/28/2018	#####	4600A220478
246.	6110164886574	50458694	INTELLIGENCE BUREAU	ASSISTANT MANAGER	17	12/20/1992	12/24/2018		4600F263992
247.	6110164937703	50061514	ISLAMABAD MODEL SCHOOL FOR BOYS (L-V)	SANITARY WORKER	2	7/1/1977	2/28/2005		4600A250203
248.	6110165387005	50506558	NAT HIGHWAYS & PAK MOTORWAY POLICE MOTOR	COOK	1	8/10/1994	5/7/2019	1/2/2018	4700B485612
249.	6110165890211	50348065	DEPTT OF COMMUNICATIONS SECURITY	KHAKROOB	1	9/15/1985	4/4/2017		4700E266104
250.	6110169584677	50531973	ANTI NARCOTICS FORCE HEADQUARTER RWP	SWEEPER	1	4/15/1999	2/15/2019	2/8/2017	4600G257152
251.	6110170927562	50129019	IMCG (PG) G-10/4	LECTURER	17	2/27/1983	1/30/2008		4600I152716
252.	6110175141409	50388545	POSTAL SERVICES DIVISION (MAIN	DRIVER	4	1/24/1984	1/1/2018	#####	4600C221147
253.	6110175633353	50551642	CHILDREN HOSPITAL PIMS ISLAMBAD	DRIVER	4	10/11/1992	2/10/2020	6/6/2015	4600H227067
254.	6110177123434	50401789	INTELLIGENCE BUREAU	CONSTABLE	7	7/31/1986	3/20/2018	2/2/2008	0200D224572
255.	6110177424901	50556155	Federal Govt. College of Home Economics	NAIB QASID	1	9/3/1992		1/11/2018	4600B273682
256.	6110178616955	50458304	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	SANITARY WORKER	1	5/30/1989	11/12/2018	12/8/2008	4700F200238
257.	6110179716935	50388429	FEDERAL GOVERNMENT POLYCLINIC ISLAMBAD	SENATORY WORKER	1	2/12/1993	11/22/2017		4600E230665
258.	6110181254066	50361971	DIRECTORATE GEN IMMIGRATION&PASSP ORT (HQ	TECHNICAL OFFICER	17	7/20/1987	7/1/2017	1/10/2009	4600C172372
259.	6110183644032	50379657	REGIONAL TAX OFFICE ISLAMABAD	INSPECTOR	16	11/15/1989	12/19/2017		4600G239544
260.	6110183734614	50480340	CONTROLLER GENERAL OF ACCOUNTS ISB	SENIOR AUDITOR	16	1/30/1991	1/31/2019	1/5/2014	4600B214638
261.	6110183751689	50370231	ASF BBIA, ISLAMABAD	CARPENTER	1	8/7/1989	10/19/2017		4600J251234
262.	6110184410011	50369624	POLICE DEPARTMENT OF FEDERAL AREA ISLAMA	NAIB QASID	1	10/25/1993	11/10/2017		4600C233704
263.	6110184739599	50471188	DIR INTERNAL AUDIT INLAND REVENUE IBD	DRIVER	4	3/12/1985	9/12/2018		4600C149468
264.	6110185165225	50384862	NATIONAL TRANSPORT RESEARCH CENTRE ISLAM	DESPATCH RIDER	4	1/17/1987	1/25/2018		2600E298891
265.	6110186214439	50506699	INDUSTRIES & PRODUCTION DIVISION SECTT	STENO TYPIST	14	6/29/1995	1/16/2019		4600F268324
266.	6110186739917	50394147	INTELLIGENCE BUREAU ACADEMY IBD	CONSTABLE	7	3/5/1990	1/26/2018		4600A218861
267.	6110187807085	50458977	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	SANITARY WORKER	1	1/2/1997	11/8/2018	1/2/2018	4600A264919
268.	6110190234875	50348052	FEDERAL GOVERNMENT POLYCLINIC ISLAMBAD	Jr Technician (Emergency)	9	11/3/1987	8/16/2016	1/12/2010	4600J209392

269.	6110190362612	50382270	FEDERAL GOVERNMENT POLYCLINIC ISLAMBAD	SANITARY WORKER	1	9/3/1991	11/29/2017	8/5/2015	4600G2 30689
270.	6110191929806	50554309	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	5/15/1993	2/28/2020		4600J26 7455
271.	6110197782719	50402070	Federal College of Education	SUBJECT SPECIALIST	15	10/17/1991	1/3/2017		4600A2 06539
272.	6110198097904	50546509	NAT HIGHWAYS & PAK MOTORWAY POLICE MOTOR	ACCOUNTANT	16	2/19/1996	12/31/2019	6/5/2019	4600F28 1461
273.	6110198868453	50548283	ESTABLISHING ONLINE LINKAGE OF FEDERAL	WEB DEVELOPER	17	11/9/1987			4600I20 3680
274.	6110199693289	50556211	Federal Govt. College of Home Economics	SANITARY WORKERS	1	4/18/1993		10/5/2015	4600C2 30641
275.	6110199708055	50116084	BURN CARE CENTRE PIMS ISLAMABAD	NAIB QASID	2	7/1/1978	8/7/2007	1/8/2017	4600C2 57261
276.	71061042346	50053120	NO 1 CARTOGRAPHIC OFFICE DEFENCE	NAIB QASID	4	4/16/1961	9/19/1984	12/3/1986	4600F02 5815
277.	71089008520	50053376	SERVEY OF PAKISTAN, CONTROLLING & ADMN.	UPPER DIVISION CLERK	11	7/26/1971	11/3/1996		4600J09 3408
278.	7130151606095	50544692	WAGES OF HOUSE HOLD SRT PRESSECTT (PER)	COOK	14	12/15/1983	12/1/2019		4600I16 3084
279.	8110358713585	50556217	Federal Govt. College of Home Economics	CARTOGRAPHER	1	6/19/1995	12/2/2019		4600C2 60549
280.	8130230152989	50537253	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	12/19/1988	1/1/2018		4600D2 29461
281.	8210162619281	50435532	NATIONAL COMMISSION FOR HUMAN	FIELD OFFICER	16	1/15/1974	7/1/2013		4600F17 2523
282.	8210197064783	50450744	NATIONAL COMMISSION FOR HUMAN	FIELD OFFICER	16	4/6/1986	7/1/2013		4600A1 72510
283.	8220342400264	50554292	PAKISTAN INSTITUTE OF MEDICAL SCIENCE	DOCTOR TRAINEE	17	8/16/1986	1/22/2020	1/8/2013	4600E2 08456
284.	8230371300481	50402067	COMMISSIONER INLAND REVENUE BENAMI	INSPECTOR	16	6/29/1987	1/4/2018		4600E1 87927
285.	8240181689395	50503786	ACCOUNTANT GENERAL PAKISTAN REVENUES ISL	SENIOR AUDITOR	16	11/9/1992	1/31/2019	1/9/2016	4600A2 44309
286.	1120113746487	50234127	ELAHI COTTON MILLS LTD	RECRUIT	6	12/14/1993	8/1/2015	1/6/2014	4600B2 15422
287.	12186322070	50018511	HAYAT WALI MEDICAL CENTRE	O.T.TECHNICIAN	12	4/10/1968	6/6/1987	1/9/1990	4600H0 54579
288.	1310155601559	50293753	SKILLS hub (pVT) LTD. (ALBAYRAK)	LOWER DIVISION CLERK	9	4/26/1993	5/16/2016	1/8/2015	4600A2 34249
289.	1350352787057	50140251	SKILLS hub (pVT) LTD. (ALBAYRAK)	FARASH	1	2/14/1988	10/4/2010	6/7/2017	4600E2 55835
290.	13586350419	50025379	SENIOR SIR SYED SCHOOL	TRAINED GRADUATE TEACHER	17	10/3/1968	7/29/1992	7/1/1989	4600E0 63767
291.	1420209200043	50343719	ROYAL AIRPORT SERVICES PVT LTD.	CORPORAL	7	9/10/1993	2/6/2017	1/2/2015	4600G2 38093
292.	1430186332450	50143212	FOUJI FOUNDATION HOSPITAL	CHARGE NURSE	16	3/2/1984	2/8/2011	1/4/2009	4600C1 92568
293.	1520143720253	50342463	AGA KHAN HEALTH SERVICES	ASSISTANT	14	7/20/1985	2/1/2017	4/3/2015	4600A2 31851
294.	1610140788497	50299638	J TELEMARKETING	CONSTABLE	7	9/8/1994	6/25/2016	10/3/2015	4600E2 29583
295.	1720106352885	50252458	HRSG OUTSOURCING PVT. LTD.	LOWER DIVISION CLERK	9	10/26/1986	6/23/2015	1/10/2011	0900B1 68474
296.	1730114258569	50146146	AL SHIFA TRUST EYE HOSPITAL	ACCOUNTS OFFICER	17	5/6/1971	1/13/2012		4600J14 3740
297.	1730194597381	50196286	ISLAMIC INTERNATIONAL	PROJECT OFFICER	17	7/1/1982	4/22/2014		4600E1 96829

			MEDICAL COLLEGE TRUST						
298.	20492105115	50031534	RAWAL HOTEL	BEARER	3	1/1/1972	4/5/1996	10/1/1995	4600A036609
299.	20492135080	50031536	S B FEED MILLS	LOWER DIVISION CLERK	9	11/25/1973	2/26/2001	1/1/1901	4600I109739
300.	20687104496	50033578	ARMY WELFARE TRUST	INSPECTOR	14	1/7/1969	8/5/1996	5/4/1990	4600J080730
301.	21061300894	50041292	UNIVERSAL COLLEGE	TRAINED GRADUATE TEACHER	17	12/25/1961	12/17/1989	1/9/1986	4600A027228
302.	21073300218	50043011	UNITED HR SERVICES	CONSTABLE	7	12/26/1973	1/4/2003	5/1/1901	4600C121101
303.	21075495763	50043262	SILVER OAKS SCHOOL	SENIOR PATROL OFFICER	16	1/1/1975	1/7/2002	9/1/1900	4600B105499
304.	21081663844	50043862	UNIVERSITY COLLEGE OF ADVANCED TECHNOLOGIES	NAIB QASID	2	12/10/1981	7/20/2000	11/1/1901	4600A134910
305.	21086518629	50044726	I D LOAN & SONS LTD	ASSISTANT	16	1/1/1967	11/24/1990		4600G020806
306.	21087090351	50044825	SIR SYED EDUCATION COMMITTEE	S.S.T	18	1/27/1965	9/5/1990		4600B031690
307.	21088254753	50045170	KENHALL PUBLIC SCHOOL	DEPUTY HEADMISTR ESS	18	3/21/1963	10/18/1989	2/5/1988	4600J067554
308.	21088283908	50045178	NATIONAL COMMUNICATION SERVICES (SMC) PVT. LTD.	SUPERVISOR	14	6/5/1973	9/21/1994		4600E130166
309.	21165077755	50048626	INTEC MICROELECTRONICS LTD	S.S.T	18	1/7/1965	3/19/1987		4600J850876
310.	21166000389	50048696	JANNAT MODEL SCHOOL	S.S.T	18	2/26/1966	5/3/1997		4600H053248
311.	21167390097	50048818	CONTINENTAL FOODS PVT LTD	REVENUE OFFICER	18	3/10/1967	6/28/1999	6/9/1996	4700J004280
312.	21175431177	50049331	HOTEL SHALIMAR (OWNER CENTRAL ASSOCIATES LTD)	LABORATORY ATTENDANT	3	3/1/1975	1/29/2001	5/1/1998	4600J095777
313.	21669287441	50014526	FAUJI FOUNDATION H.O.	ASSOCIATE PROFESSOR	19	12/28/1969	8/11/1996		4600C092336
314.	21680299074	50014793	ZAMAN FLOUR MILL	WASHER MAN	2	3/5/1980	6/1/2003	7/1/1999	4600D110492
315.	21687147875	50015081	SHAMA HOTEL & RESTAURANT	MALI	3	4/3/1967	2/13/1992	1/1/1986	4600F037684
316.	21770409660	50016723	KOHINOOR TEXTILE MILLS LTD	AUDITOR	16	11/5/1971	6/28/1999	6/10/1998	4600F105330
317.	21777368435	50016980	ARMY WELFARE TRUST	SENIOR PATROL OFFICER	16	2/4/1977	11/10/2002	10/8/1998	4600B096242
318.	21777422057	50016984	OPF GIRLS COLLEGE RAWALPINDI	ASSISTANT PROFESSOR	18	8/15/1977	10/24/2001	4/6/1901	4600G103701
319.	22175205766	50020021	ADABISTAN PUBLIC SCHOOL	ASSISTANT SUB INSPECTOR	9	3/15/1975	11/18/2002	2/1/1997	4600J106895
320.	22187414221	50020520	FAUJI CEMENT COMPANY LIMITED	ASSISTANT SUB INSPECTOR	11	4/1/1968	11/1/1990	8/2/1995	4600F092773
321.	23366174640	50026776	JANNAT MODEL SCHOOL	S.S.T	18	1/20/1966	11/14/1990	6/1/1988	4600H053206
322.	23986235645	50030469	ANGLO ARABIC COLLEGE & SCHOOLS	S.S.T	18	4/19/1968	1/23/1994	7/2/1989	4600B032913
323.	25561278007	50034983	DAILY JANG RAWALPINDI	STENO TYPIST	14	8/9/1961	1/10/2003		4600C143242
324.	28991010563	50039271	ARMY WELFARE TRUST	CHIEF PETROL OFFICER	17	10/10/1980	1/11/2002	2/2/1998	4600A096219

325.	30385222610	50040818	AL MALIK FAMILY HOSPITAL TLD	CHIEF TECHNICIAN	16	3/2/1967	9/8/1988	1/3/1991	4600B0 37450
326.	3110106552263	50199513	MR. CABIN PUBLIC HIGH SCHOOL	ASSISTANT	15	11/30/1989	9/19/2014	2/9/2013	4600D2 07532
327.	3110133208983	50292666	DEHRI FARMS CHAKRI SALMAN POULTRY Pvt Ltd.	HEAD CONSTABLE	9	3/18/1986	4/26/2016	1/1/2016	4600J23 5490
328.	3110311621145	50143270	NATIONAL COMMUNICATION SERVICES (SMC) PVT. LTD.	ASSISTANT PROFESSOR	18	4/12/1980	12/14/2010	1/9/2008	4600C1 53336
329.	3120203363633	50155991	D M TEXTILE MILLS LTD	ELECTRICIAN	5	3/6/1980	4/23/2012		4600G1 47789
330.	3230415841760	50152546	FOUJI FOUNDATION HOSPITAL	ASSOCIATE PHYSICIAN	18	2/10/1978	3/13/2012	5/1/2010	4600A2 60999
331.	3230447614898	50140517	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	CHARGE NURSE	16	2/1/1983	10/21/2011		4600C1 69159
332.	3410110194289	50302672	UNITED SALES (PVT) LTD	LOWER DIVISION CLERK	9	1/14/1986	6/24/2016	6/12/2013	4600H2 23291
333.	3410135556629	50346472	UNITED HR SERVICES	SWEEPER	1	1/1/1990	3/16/2017	1/8/2017	4600E2 59635
334.	3410415213909	50315220	AXACT PRIVATE LIMITED	System Administrator	18	2/11/1989	10/7/2016	1/9/2014	0400A3 58952
335.	3420170289241	50318763	HOTEL PEARL CONTINENTAL	BAKER	9	1/10/1989	12/14/2016		4600A2 12158
336.	3420247507903	50199477	FAUJI FERTILIZER CO LTD	DEPUTY COMMISSIONER	18	10/8/1985	11/18/2013		4600H1 99874
337.	3430117434449	50039154	WALI FILLING STATION	L.M.P.	11	2/28/1963	5/21/1983		4600H1 92458
338.	3460149101107	50256160	UNITED HUMAN RESOURCE SERVICES PVT LTD	SWEEPER	1	2/3/1988	10/28/2015	2/6/2014	4600C2 18267
339.	3460251403787	50209171	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	Info. Security Expert	18	8/20/1985	1/1/2015	1/1/2009	4600H1 63873
340.	3460321615463	50335520	ASKARI BANK LTD	ADMINISTRATIVE OFFICER	17	9/25/1982	1/16/2017	1/7/2008	4600B1 66495
341.	3520109354609	50275754	ID-WARE PAKISTAN (SMC-PRIVATE) LIMITED	ASSISTANT ENGINEER	17	8/28/1990	1/11/2016	1/4/2020	4600A2 91063
342.	3520189174702	50344101	FAUJI FERTILIZER BIN QASIM LIMITED	PROBATION OFFICER	17	7/19/1993	9/30/2016		4600B2 43352
343.	3540462821663	50311883	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	SEPOY	5	10/1/1992	9/1/2016	5/1/2015	4600B2 22445
344.	3710202745431	50237993	RAWALPINDI WASTE MANAGEMENT COMPANY	STAFF CAR DRIVER	4	8/1/1983	6/15/2015	10/4/2014	4600E2 22507
345.	3710403803517	50143800	CITY SCHOOL	LECTURER	17	6/1/1980	1/27/2011	5/8/2008	4600F15 6030
346.	3710409788765	50132817	CITY SCHOOL	S.S.T	17	4/11/1973	6/4/2009	7/10/2007	4600A1 56035
347.	3710484032645	50154718	FOUJI FOUNDATION HOSPITAL	TECHNICIAN	12	5/18/1988	3/12/2012	12/9/2006	4600F19 2549
348.	3710507840151	50334146	ATTOCK REFINERY LIMITED	CORPORAL	7	6/5/1991	1/30/2017		4600C2 48458
349.	3720116304943	50019941	KARAKORAM SECURITY SERVICES PVT LTD	NAIB QASID	2	2/1/1966	10/4/2003	1/3/2012	4600G2 14120
350.	3720116618349	50138394	WHITE ONION RESTAURANT	ASSISTANT DIRECTOR	17	10/12/1974	6/8/2010		4700J08 8682

351.	3720162222055	50299649	AXACT PRIVATE LIMITED	LOWER DIVISION CLERK	9	5/9/1995	6/13/2016		0400A3 56196
352.	3720201993791	50311855	ALBAYRAK TURIZM SEYAHAT INSAAT TICARET	SEPOY	5	6/6/1993	9/1/2016	1/5/2015	4600E2 26064
353.	3720331764907	50327872	GIGA	JUNIOR PETROLING OFFICER	7	3/19/1995	12/14/2016		4600G2 39992
354.	3720343699397	50033723	MUSTEHKAM CEMENT LTD	ASSOCIATE PROFESSOR	20	4/5/1972	3/5/2003	1/7/2008	4700H1 06165
355.	3730397655851	50292608	NATIONAL COMMUNICATION SERVICES (SMC) PVT. LTD.	LECTURER	17	3/19/1988	5/17/2013	1/10/2011	4600H1 97806
356.	3740103035931	50135918	FAUJI FERTILIZER CO LTD	LOWER DIVISION CLERK	9	4/26/1977	12/16/2009	1/4/2008	4600H1 63784
357.	3740107674219	50232197	KARAKORAM SECURITY SERVICES PVT LTD	CORPORAL	7	2/4/1989	5/15/2015	1/2/2012	4600H2 24881
358.	3740110551877	50185781	Philip Morris Pakistan Limited	NAIB QASID	1	9/11/1984	8/11/2011	1/11/2008	4600H1 61481
359.	3740114405210	50131660	RADIANT SEC SCHOOL	TRAINED GRADUATE TEACHER	17	12/28/1975	7/16/2009	1/4/2007	4600D1 75793
360.	3740125574961	50043848	Philip Morris Pakistan Limited	NAIB QASID	2	5/11/1981	6/24/2002		4600F03 9490
361.	3740183752947	50192507	AL KARAM STUDIO	LOWER DIVISION CLERK	9	12/21/1993	2/6/2014	1/10/2013	4600D2 08897
362.	3740198943925	50324687	KOHINOOR (GUJAR KHAN) MILLS LTD	JUNIOR PETROLING OFFICER	7	10/16/1994	12/14/2016	8/7/2015	4600C2 29048
363.	3740216215802	50227090	SIDEEQ PUBLIC SCHOOL	DEPUTY COMMISSIONER	18	11/30/1986	11/7/2014	7/1/2011	4600H1 90113
364.	3740373354657	50136908	FAIZ UL ISLAM HIGH SCHOOL	ASSTT. PRIVATE SECRETARY	16	1/20/1986	4/10/2010	1/7/2008	4600H1 54840
365.	3740405702923	50332827	UNIVERSAL ENTERPRISES	NAIB QASID	3	1/10/1973	11/1/1995		4600F22 1479
366.	3740445278735	50323918	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	DATA CONTROL OFFICER	16	1/4/1991	12/13/2016	6/2/2015	4600G2 23933
367.	3740490193055	50342067	CINEPAX LIMITED	CORPORAL	7	6/2/1997	1/30/2017	1/7/2016	4600A2 40892
368.	3740501598516	50136458	FOUNDATION MEDICAL COLLEGE	MEDICAL OFFICER	17	2/12/1978	11/24/2009		4600F14 4449
369.	3740502211054	50143954	IQRA INTERNATIONAL PUBLIC SCHOOL	TRAINED GRADUATE TEACHER	16	4/24/1965	12/18/2010		4600F11 8139
370.	3740502374555	50048188	SABA ASLAM EDUCATION & WELFARE TRUST	ASSISTANT	15	11/17/1962	11/8/1982	1/1/2003	4600E1 51138
371.	3740502467967	50311922	ST MARYS CAMBRIDGE SCHOOL	ASSISTANT PROFESSOR	18	12/6/1979	8/31/2012		4600J13 6808
372.	3740503548313	50316287	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	DATA ENTRY OPERATOR	14	11/18/1981	10/13/2016	9/12/2013	4600F20 9639
373.	3740504263004	50132352	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	LOWER DIVISION CLERK	9	1/1/1980	9/28/2009	6/7/2006	4600F15 3919
374.	3740504417020	50191114	VALUE ADDED SERVICES CORPORATION	E.S.T TEACHER	14	3/4/1969	1/27/2011	1/9/2007	4600B1 55460

375.	3740504483507	50298651	ST MARYS CAMBRIDGE SCHOOL	UPPER DIVISION CLERK	11	2/1/1991	3/25/2016	1/11/2013	4600D2 29568
376.	3740504828116	50144496	FAIZ UL ISLAM HIGH SCHOOL	ELEMENTAR Y SCHOOL TEACHER	14	6/4/1963	12/8/2010	1/3/2009	4600G1 63002
377.	3740504946453	50307466	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	SENIOR AUDITOR	16	7/22/1980	9/5/2016		4600A2 18837
378.	3740505104459	50144057	MUSTEHKAM CEMENT LTD	T.U.G.T.	16	2/1/1967	10/30/1994	1/7/2008	4700C1 06160
379.	3740505327721	50140105	KARAKORAM SECURITY SERVICES PVT LTD	NAIB QASID	1	12/15/1968	11/13/2010	1/5/2010	4600J18 6691
380.	3740505854778	50141123	SIDEEQ PUBLIC SCHOOL	LECTURER	17	10/25/1978	10/5/2010	9/10/2007	4600I15 2782
381.	3740505876859	50154244	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	DEMONSTRATOR	17	6/27/1977	4/24/2012	9/9/2009	4600B1 64396
382.	3740506404637	50304614	ASKARI BANK LTD	PRIVATE SECRETARY	17	3/22/1983	5/17/2016	3/7/2009	4600B1 74171
383.	3740507669795	50144594	AQSA SECURITY GUARDS PVT LTD	NAIB CONSTABLE	1	7/1/1973	6/4/2011		4600I21 0522
384.	3740510272523	50024639	UTILITY STORES CORPORATION	NOTICE SERVIVOR	4	12/11/1967	1/10/2003		4600D2 76094
385.	3740510556571	50325058	FAUJI SECURITY SERVICES	JUNIOR PETROLING OFFICER	7	10/25/1991	12/14/2016	1/7/2015	4600J22 7722
386.	3740510797283	50143976	UNIVERSAL BUSINESS EQUIPMENTS	SUB-INSPECTOR	14	5/20/1990	6/10/2011		4700G1 31292
387.	3740512419103	50234021	SKILLS hub (pVT) LTD. (ALBAYRAK)	DRIVER	4	6/21/1989	5/12/2015		4600J23 8951
388.	3740514032803	50232261	AQSA SECURITY GUARDS PVT LTD	NAIB QASID	1	12/12/1990	5/28/2015	9/8/2011	4600D2 10543
389.	3740515265420	50143369	FOUJI FOUNDATION HOSPITAL	CHARGE NURSE	16	1/20/1979	2/9/2011	1/7/2010	4600J26 0966
390.	3740516908523	50318678	AVIATION H.R CONSULTANTS (PVT) LIMITED	LOWER DIVISION CLERK	9	3/1/1989	9/26/2016	1/5/2013	4600A2 08361
391.	3740517837362	50328914	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	I.T. ASSISTANT	17	2/10/1988	10/5/2016		4600A1 96328
392.	3740518122267	50315057	ALBAYRAK TURIZM SEYAHAT INSAAT TICARET	UPPER DIVISION CLERK	11	12/25/1989	9/5/2016	5/3/2016	4600H2 36430
393.	3740521158301	50154748	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	LAB ATTENDENT	2	8/16/1983	5/11/2012	4/6/2007	4600G1 70994
394.	3740523874530	50310610	THE CITY SCHOOLS (PVT) LTD.	LECTURER	17	4/15/1980	8/7/2014	3/8/2009	4600E1 67105
395.	3740523907745	50346502	Askari Guards pvt ltd CASH IN TRANSIT SERVICE	CORPORAL	7	4/4/1992	2/6/2017		4600I22 1785
396.	3740524391859	50343886	ATTOCK REFINERY LIMITED	CORPORAL	7	3/15/1994	2/6/2017		4600H2 45081
397.	3740524911475	50193338	THE EXPERT	NAIB QASID	2	1/15/1988	4/9/2014	3/8/2008	4600G1 54003
398.	3740528419157	50307104	TRILLIUM PAKISTAN (PVT) LTD	DRIVER	4	10/20/1986	8/30/2016		4600B2 09324
399.	3740529542121	50194759	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	DATA ENTRY OPERATOR	12	9/23/1989	3/19/2014	12/3/2012	4600I19 6320

400.	3740531447525	50264412	SHAIGAN PHARAMACEUTICAL PVT LTD	LOWER DIVISION CLERK	9	5/20/1986	11/2/2015	12/2/2012	4600D2 02184
401.	3740532706194	50145164	SIDEEQ PUBLIC SCHOOL	LECTURER	17	11/17/1983	8/15/2011	1/7/2007	4600J15 2723
402.	3740532862037	50294915	SKILLS hub (pVT) LTD. (ALBAYRAK)	SANITARY WORKER	1	7/15/1990	4/21/2016	5/1/2009	4700J11 2520
403.	3740535757605	50304393	ROYAL AIRPORT SERVICES PVT LTD.	LOWER DIVISION CLERK	9	4/1/1988	6/27/2016		4600D2 34505
404.	3740537104445	50198548	HOTEL PEARL CONTINENTAL	Asstt Dir (Translation)	17	11/24/1964	7/15/2014	1/12/2006	4600E1 52223
405.	3740538101053	50231708	GRAY MACKENZIE RESTAURANT INTERNATIONAL	CORPORAL	7	12/2/1993	5/18/2015	1/3/2015	4600E2 24282
406.	3740540081040	50346694	CITY SCHOOL	SECTION OFFICER	17	2/12/1987	9/30/2016		4600H2 36587
407.	3740545281895	50316276	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	LOWER DIVISION CLERK	9	12/7/1987	11/21/2016		4600C2 18110
408.	3740546614765	50143150	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	PATROL OFFICER	14	12/31/1984	2/20/2011		4600A1 60628
409.	3740549080851	50269845	NATIONAL INSTITUTIONAL FACILITATION TECHNOLOGIES	LOWER DIVISION CLERK	7	4/11/1990	1/20/2016		4600F21 3808
410.	3740549327315	50304590	The bkry	NAIB QASID	1	4/28/1993	6/30/2016		4600I23 4958
411.	3740551038523	50344239	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	STATISTICAL ASSISTANT	15	10/25/1989	3/4/2017	6/3/2014	4600G2 12013
412.	3740551301525	50183428	RELIANCE WEAVING MILLS LTD & SPINNING UNIT	GUARD-I	7	6/18/1990	6/1/2013	10/8/2014	4600C2 19190
413.	3740552123401	50041187	AL SHIFA TRUST EYE HOSPITAL	ASSISTANT SUPERVISOR	14	2/21/1961	5/6/1981		4600F14 3736
414.	3740553636667	50192309	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	HEAD CONSTABLE	9	5/6/1986	1/13/2014	9/8/2012	4600D2 01196
415.	3740553693151	50299950	ALLIED SCHOOL(CITY CAMPUS)	ASSISTANT SUB INSPECTOR	11	1/25/1992	6/7/2016		4600F21 0282
416.	3740556471617	50237950	SIZA FOODS PVT LTD	NAIB QASID	1	9/30/1993	5/26/2015	2/2/2012	4600B2 00948
417.	3740562686526	50168561	THE CITY SCHOOL PVT LTD	ASST FINANCIAL ADVISOR	18	8/31/1987	10/5/2012	6/9/2009	4600F16 7447
418.	3740565040439	50191244	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	ASSISTANT SUB INSPECTOR	11	4/18/1986	12/27/2013	1/2/2011	4600A1 80555
419.	3740565304018	50146015	FOUJI FOUNDATION HOSPITAL	MEDICAL OFFICER	17	1/13/1978	6/8/2011	4/4/2011	4600J26 0982
420.	3740570081865	50134797	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	LOWER DIVISION CLERK	9	1/29/1988	12/12/2009	1/4/2010	4600B1 72593
421.	3740572480019	50315995	Jubilee Life Insurance Company Limited	ASSISTANT	14	11/24/1986	10/15/2016	12/5/2009	0800D1 81720
422.	3740572537679	50139198	CINEPAX LIMITED	WASHER MAN	2	5/1/1978	7/1/2001	11/5/2008	4600D1 60706
423.	3740573863170	50170759	FAIR FACTOR FORCE F.3 TECHNOLOGIES	DATA CONTROL OFFICER	16	6/24/1982	3/25/2013	2/6/2007	4600H1 91486

424.	3740581728815	50147329	KOHINOOR TEXTILE MILLS LTD	STATISTICAL ASSISTANT	0	12/26/1982	1/1/2011	1/11/2008	4600F15 8773
425.	3740583624553	50193353	UNIVERSAL ENTERPRISES	WAITER	1	4/12/1985	3/13/2014	1/10/2005	4600C1 47000
426.	3740584401243	50253561	MULLER & PHIPPS PAKISTAN LTD	CORPORAL	7	12/1/1991	10/20/2015	1/10/2011	4600D2 09429
427.	3740586353978	50162000	ST MARYS CAMBRIDGE SCHOOL	ASSISTANT DIRECTOR	17	4/1/1987	3/6/2013	1/2/2012	4700F16 5200
428.	3740587876148	50139615	SIDEEQ PUBLIC SCHOOL	DEPUTY DIRECTOR	18	8/10/1984	1/1/2010		4600J15 3274
429.	3740590064573	50139301	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	STENO TYPIST	14	11/2/1983	12/14/2009		4600C1 51635
430.	3740595641903	50155971	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	DATA PROCESSING ASSISTANT	15	4/10/1986	8/6/2012	7/12/2007	4600D1 56121
431.	3740598124325	50135572	CINEPAX LIMITED	MALI	2	2/5/1986	12/31/2009	1/10/2007	4600E1 49149
432.	3740598135234	50317008	AVIATION H.R CONSULTANTS (PVT) LIMITED	LOWER DIVISION CLERK	9	7/21/1986	9/15/2016		4600B2 57547
433.	3740598708953	50231660	MURREE BREWERY CO LTD	CORPORAL	7	7/30/1991	5/18/2015	6/4/2010	4600E1 94673
434.	3740599159132	50132331	GRAMMAR SCHOOL RAWALPINDI	ELEMENTAR Y SCHOOL TEACHER	14	12/25/1977	7/3/2009	1/1/2009	4600C1 55744
435.	3740628648320	50151185	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	ASSISTANT PROFESSOR	18	9/22/1976	4/26/2011		4600I18 0719
436.	3740648856498	50222002	FOUNDATION UNIVERSITY RAWALPINDI CAMPUS(FURC)	SECTION OFFICER	18	4/8/1987	11/7/2014	3/10/2011	4600B1 97959
437.	3740675656999	50232244	FAIR FACTOR FORCE F.3 TECHNOLOGIES	WEB DEVELOPER	17	5/27/1985	5/30/2015	11/3/2013	4600F20 3447
438.	3740697579127	50138694	KOHINOOR TEXTILE MILLS LTD	LOWER DIVISION CLERK	9	12/1/1987	4/17/2010		4600D1 59624
439.	3820139743261	50132492	ELAHI COTTON MILLS LTD	ASSISTANT SUB INSPECTOR	11	10/4/1972	4/2/2009		4600F14 2528
440.	3820147310395	50132945	KOHINOOR TEXTILE MILLS LTD	NAIB QASID	1	4/18/1982	9/9/2009		4600C1 59552
441.	3830149772737	50230298	ROYAL AIRPORT SERVICES PVT LTD.	CORPORAL	7	5/15/1993	5/18/2015	5/1/2013	4600C2 09721
442.	3840156644547	50155777	ALBAYRAK TURIZM SEYAHAT INSAAT TICARET	JUNIOR TECHNICIAN	9	6/7/1989	9/13/2012	4/5/2016	4600D2 39301
443.	4120150587285	50145136	CITY SCHOOL	ASSISTANT DIRECTOR	17	2/1/1984	10/25/2011	3/3/2010	4600G1 70805
444.	4150404140681	50141392	MODEL SERVICE STATION	STENO TYPIST	14	3/11/1989	10/19/2010	1/11/2018	4600A2 73154
445.	4220143311502	50152558	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	DEMONSTRATOR	17	10/22/1984	4/26/2011		4600F21 8599
446.	4220158233668	50170971	BEACONHOUSE PUBLIC SCHOOL (PVT) LTD	DEPUTY DIRECTOR	18	5/18/1984	10/5/2012	1/9/2008	4600C1 67424
447.	4220180009615	50173246	NATIONAL COMMUNICATION SERVICES (SMC) PVT. LTD.	ASSISTANT PROFESSOR	18	2/1/1980	11/10/2003	1/9/2012	4600C2 23822
448.	4230104597515	50168616	ASKARI BANK LTD	SECTION OFFICER	18	2/27/1984	10/5/2012		4600J17 3957

449.	4340605657308	50143214	FOUJI FOUNDATION HOSPITAL	CHARGE NURSE	16	1/11/1983	2/1/2011	9/6/2009	4600B1 89312
450.	43976424836	50048275	FAUJI FOUNDATION COLLEGE FOR GIRLS	LECTURER	18	10/13/1976	4/30/2003		4600J13 5501
451.	4530337679223	50132443	GUARDIAN SECURITY SERVICES PVT LTD.	LOWER DIVISION CLERK	9	4/23/1978	8/20/2009		4600G2 09913
452.	4540209547629	50047721	NATIONAL COMMUNICATION SERVICES (SMC) PVT. LTD.	ASSOCIATE PROFESSOR	19	3/3/1976	12/31/2001		4600J25 8228
453.	4550252664309	50263797	PAK MULTI SERVICES PVT LTD	NAIB QASID	1	3/21/1985	12/14/2015	1/11/2014	4600B2 22380
454.	5440028480371	50304698	TECH GLOBE	UPPER DIVISION CLERK	11	2/28/1986	7/15/2016	1/10/2012	4600A2 00622
455.	6110101562874	50281101	SIDEEQ PUBLIC SCHOOL	SECTION OFFICER	18	7/31/1988	10/3/2015	1/12/2013	4600D2 27558
456.	6110102928767	50314266	Scoop ice cream	LABORATORY ATTENDANT	2	7/13/1993	3/7/2013	7/9/2012	4600G2 03593
457.	6110106515895	50276000	GULF MEDICAL CENTRE	CHOWKIDAR	1	3/6/1991	2/9/2016	8/2/2012	4600A2 01238
458.	6110109741809	50161962	ASKARI BANK LTD	ASSISTANT DIRECTOR	17	9/29/1986	3/6/2013		4600F18 8419
459.	6110111692625	50299933	PAK MULTI SERVICES PVT LTD	SWEEPER	1	10/19/1994	5/24/2016	1/11/2014	4600J22 7976
460.	6110111783069	50144841	SKILLS hub (pVT) LTD. (ALBAYRAK)	SWEEPER	1	2/8/1992	9/13/2011		4600G2 61363
461.	6110111980237	50230647	KOHINOOR TEXTILE MILLS LTD	STENO GRAPHER	17	4/16/1985	5/19/2015		4600J21 6420
462.	6110112885857	50024436	UNITED MEDICAL CENTRE	SENIOR TECHNICIAN	14	3/4/1960	3/11/1977	1/11/2008	4600G1 63816
463.	6110115220513	50144559	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	CHOWKIDAR	1	1/2/1978	10/15/2010	5/4/1999	4600A1 37510
464.	6110116540287	50194993	CITY SUPER MARKET	NAIB QASID	1	4/24/1991	4/2/2014		4600G1 78120
465.	6110118607134	50168467	NATIONAL COMMUNICATION SERVICES (SMC) PVT. LTD.	ASSISTANT PROFESSOR	18	3/7/1978	2/18/2013	1/9/2010	4600D1 76579
466.	6110119274163	50137399	PIONEER Human resource MANAGEMENT Pvt. Ltd.	ASSISTANT	0	10/23/1982	2/18/2010		4700H0 67905
467.	6110119833311	50045298	TOTAL MEDIA SOLUTION	ASSISTANT DIRECTOR	17	2/8/1979	4/13/2001	5/10/2007	4600B1 96678
468.	6110119936493	50267543	SKILLS hub (pVT) LTD. (ALBAYRAK)	NAIB QASID	1	10/12/1981	11/20/2015	4/2/2014	4700G2 44956
469.	6110120023495	50132620	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	ASSISTANT DIRECTOR	17	11/8/1983	9/15/2009	5/8/2009	4600D1 72363
470.	6110120371151	50264445	SKILLS hub (pVT) LTD. (ALBAYRAK)	CONSTABLE	5	3/5/1985	11/4/2015	11/3/2015	4600I23 4306
471.	6110122017001	50342664	ASKARI BANK LTD	DEPUTY DIRECTOR	18	12/10/1989	1/23/2017		4600G2 39528
472.	6110124754555	50145119	FAIZ UL ISLAM HIGH SCHOOL	TRAINED GRADUATE TEACHER	16	5/12/1970	2/20/1995		4600H1 46041
473.	6110126028795	50239550	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	STENO GRAPHER	17	10/21/1991	7/31/2015	5/1/2015	4600C2 22606
474.	6110127548528	50141219	SIDEEQ PUBLIC SCHOOL	LECTURER	17	3/15/1985	9/21/2010		4600C1 53271
475.	6110127794139	50300426	SKILLS hub (pVT) LTD. (ALBAYRAK)	SWEEPER	2	7/1/1980	5/10/2016	5/8/2016	4600G2 42343

476.	6110128047263	50154223	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	COMPUTER OPERATOR	14	6/15/1986	4/9/2012	12/8/2011	4600G1 91005
477.	6110128247671	50252070	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	SANITARY WORKER	1	5/9/1991	8/21/2015		4600H2 24611
478.	6110130513845	50222986	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	ASSISTANT RECORD KEEPER	9	6/2/1988	5/21/2015		4600F21 7349
479.	6110134232115	50187465	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	SCANNER OPERATOR	14	4/12/1986	11/12/2013		4600J16 4403
480.	6110138790607	50290863	J TELEMARKETING	UPPER DIVISION CLERK	11	8/1/1995	4/13/2016	1/10/2016	4600C2 44682
481.	6110146452580	50153174	ISLAMIC INTERNATIONAL MEDICAL COLLEGE TRUST	DEMONSTRATOR	17	7/2/1975	4/26/2011	1/2/2008	4600H1 68996
482.	6110148370822	50131952	SLS SCHOOL	ELEMENTARY SCHOOL TEACHER	14	12/1/1968	6/4/2009		4600B1 39074
483.	6110150891727	50156929	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	UPPER DIVISION CLERK	11	4/6/1985	10/9/2012	4/6/2009	4600C1 63933
484.	6110153031701	50222939	SKYWAYS HJ (PVT) LTD	ASSTT. PRIVATE SECRETARY	16	6/1/1990	5/18/2015	1/3/2013	4600J20 7633
485.	6110158124048	50191000	CHAUDRY REHMAT ALI MEMORIAL SCHOOL SYSTEM	ELEMENTARY SCHOOL TEACHER	14	6/6/1977	1/27/2011		4600A1 91912
486.	6110163499222	50141359	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	STATISTICAL OFFICER	17	3/13/1984	12/6/2010	4/8/2008	4600H1 60223
487.	6110166824899	50281412	SKILLS hub (pVT) LTD. (ALBAYRAK)	SANITARY WORKER	1	1/2/1989	3/11/2016		4600B2 60477
488.	6110168476147	50292662	Jubilee Life Insurance Company Limited	HEAD CONSTABLE	9	3/8/1988	4/11/2016	1/8/2015	4600F22 8730
489.	6110171647261	50145762	NICON INSTITUTE OF COMPUTER SCIENCE	SWEEPER	1	3/20/1978	1/1/2011		4600E1 44335
490.	6110172157573	50299741	UNITED HUMAN RESOURCE SERVICES PVT LTD	SANITARY WORKER	1	10/13/1994	5/5/2016	2/6/2014	4600B2 18242
491.	6110172548426	50292695	AGA KHAN HEALTH SERVICES	ASSISTANT SUB INSPECTOR	11	3/14/1989	5/2/2016		3600B2 31826
492.	6110173342252	50175985	SIDEEQ PUBLIC SCHOOL	TECHNICAL ASSISTANT	14	5/18/1989	5/15/2013	2/7/2012	4600C2 03848
493.	6110173432181	50299512	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	ASSISTANT SUB INSPECTOR	11	1/4/1992	6/18/2016	5/1/2015	4600C2 22591
494.	6110174829237	50293797	DR A Q KHAN COLLAGE OF SCIENCE & TECHNOLOGY	CASHIER	7	6/12/1987	5/26/2016	1/12/2011	4600E2 24800
495.	6110175316293	50157100	URBAN POVERTY ALIVATION PROGRAM	NAIB QASID	1	9/27/1988	10/16/2012	1/5/2012	4600J19 9589
496.	6110180185453	50271039	KOHINOOR TEXTILE MILLS LTD	CONSTABLE	5	1/15/1989	11/7/2015		4600C1 95370
497.	6110181233635	50145369	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	ASSISTANT	0	3/3/1977	9/12/1995		4700E0 90587

498.	6110185758473	50144685	MUSTEHKAM CEMENT LTD	DATA ENTRY OPERATOR	14	11/16/1978	11/24/2010	1/7/2008	4700G1 06158
499.	6110189352571	50166701	SKILLS hub (pVT) LTD. (ALBAYRAK)	CHOWKIDAR	1	12/17/1985	1/20/2011	8/6/2016	4600J24 0429
500.	6110190721353	50281452	PAK MULTI SERVICES PVT LTD	SANITARY WORKER	1	12/25/1994	3/11/2016		4600J21 0775
501.	6110193022685	50135949	FAUJI SECURITY SERVICES	CONSTABLE	7	3/7/1971	7/28/2009	1/11/2008	4600D1 63039
502.	6110194022226	50139553	ASKARI BANK LTD	DEPUTY COMMISSIONER	18	7/31/1982	1/1/2010	1/7/2008	4600H1 66465
503.	6110196102457	50157082	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	ASSISTANT RECORD KEEPER	9	3/22/1985	10/18/2012	7/12/2007	4600H1 56915
504.	6110196198570	50134359	MEDICAL TRANSCRIPTION BILLING COMPANY PVT LTD	SUPERINTENDENT	16	6/28/1983	12/16/2011	9/4/2009	4600B1 72462
505.	7120163782699	50193855	CADET COLLEGE MURREE	ASSISTANT DIRECTOR	17	6/10/1985	2/10/2014	1/1/2005	4600C1 98467
506.	8210252742283	50143014	FOUNDATION UNIVERSITY RAWALPINDI CAMPUS(FURC)	JUNIOR LIBRARIAN	16	1/3/1975	3/18/2011	1/12/2005	4600B1 60512
507.	8220361474081	50339263	HILLCREST SOLUTIONS PVT LTD	ASSISTANT SUB INSPECTOR	11	2/25/1989	3/6/2017	10/8/2012	4600I20 1793
508.	8230259358625	50299396	RAWAL CADET COLLAGE	PATROL OFFICER	14	11/1/1987	5/5/2016	1/9/2013	4600G2 07369
509.	8240104013123	50310835	FOUJI FOUNDATION HOSPITAL	SWEEPER	2	11/23/1990	9/17/2013		4600I18 9234
510.	8240158150987	50343909	FOUJI FOUNDATION HOSPITAL	SANITARY WORKER	1	12/6/1993	4/11/2017		4600B2 58153

Mis-procurement of Consultancy Services- Rs. 61.865 million

Sr. No.	Project Title		Name of Consultants	Design fee	Supervision fee
1.	i.	Construction of 1008 Labour Colony Zone-V, Islamabad.	Al-Jadid Associates	-	25.250
	ii.	Construction of 500 Houses Labour Colony at Zone-V, Islamabad.			
	iii.	Construction of Amenity Building at Zone-V, Islamabad.	Al-Jadid Associates	0.976	3.043
	iv.	Construction of Boundary Wall Guard, Room and Tube-well at Zone-V, Islamabad.	M/s NESPAK	1.872	4.233
	v.	Construction of Septic Tank at Zone-V, Islamabad.		-	-
	vi.	External Electrification Works at Labour Colony Zone-V, Islamabad.		1.921	-
2.		Dismantling and Reconstruction of Workers Welfare Fund office / commercial building at Plot No.16, Sector F-6, Markaz Islamabad.	M/s NESPAK	2.215	3.344
3.		Construction of Boys High School at Sanghar, Sindh.	Shahzad Associates	-	1.146
4.		Construction of Infrastructure Development work of WWF Labour Colony Taxila.	M/s NESPAK	-	3.857
5.		Construction of 50 bedded Hospital at Choundko District Khairpur, Sindh.	Al-Jadid Associates	-	8.243
				-	
6.		128 Flats, Sajawal, Sukkur	Shahzad Associates	-	1.233
7.		1024 Flats in Sukkur	Shahzad Associates	-	4.332
		Total		6.984	54.681
		Grand Total			61.865

Annex-13***Fraudulent withdrawal from Worker Welfare Board in the name of Withholding tax on profit from the Bank Accounts maintained at UBL- Rs.72.142 million******Annex-13-A***

Sr. No	Date	Account Number	Instrument No	Amount
1.	01.02.2019	000244304366	23968155	287,000
2.	01.03.2019	000244304366	23968163	340,000
3.	01.04.2019	000244304366	23968156	541,800
4.	01.05.2019	000244304366	23968160	596,400
5.	01.06.2019	000244304366	23968152	563,625
6.	01.07.2019	000244304366	23968151	762,878
7.	01.08.2019	000244304366	23968158	507,500
8.	01.08.2019	000244304366	23968159	391,500
9.	02.09.2019	000244304366	23968161	712,313
10.	02.09.2019	000244304366	23968162	474,875
11.	02.10.2019	000244304366	23968165	695,250
12.	02.10.2019	000244304366	23968164	578,921
13.	31.10.2019	000244304366	23968166	720,000
14.	01.11.2019	000244304366	23968168	484,313
15.	02.12.2019	000244304366	23968169	706,000
16.	02.12.2019	000244304366	23968167	490,600
17.	31.12.2019	000244304366	23968170	596,000
18.	02.01.2020	000244304366	23968171	500,000
19.	31.01.2020	000244304366	23968172	720,500
20.	02.02.2020	000244304366	23968173	595,000
21.	01.03.2020	000244304366	26906379	926,890
22.	02.03.2020	000244304366	26906378	692,400
23.	31.03.2020	000244304366	26906376	750,580
24.	01.04.2020	000244304366	26906380	588,000
25.	30.04.2020	000244304366	26906382	789,500
26.	01.05.2020	000244304366	26906174	669,400
27.	31.05.2020	000244304366	26906381	693,500
28.	01.06.2020	000244304366	26906386	579,350
29.	26.06.2020	000244304366	26906388	789,450
30.	29.06.2020	000244304366	26906389	697,600
31.	30.07.2020	000244304366	26906390	493,500
32.	02.08.2020	000244304366	26906377	443,390
33.	31.08.2020	000244304366	26906394	495,000
34.	01.09.2020	000244304366	26906393	494,500
35.	30.09.2020	000244304366	26906384	496,500
36.	01.10.2020	000244304366	26906396	493,000
37.	01.11.2020	000244304366	26906402	497,500

38.	02.11.2020	000244304366	26906403	493,500
39.	01.12.2020	000244304366	26906404	497,000
40.	02.12.2020	000244304366	26906405	489,000
41.	31.12.2020	000244304366	26906406	498,600
42.	03.01.2021	000244304366	26906408	593,500
43.	15.01.2021	000244304366	26906409	597,600
44.	01.02.2021	000244304366	26906397	597,500
45.	02.02.2021	000244304366	26906395	597,000
46.	01.03.2021	000244304366	26906410	595,500
47.	02.03.2021	000244304366	23968175	497,000
48.	01.04.2021	000244304366	26906412	589,000
49.	05.04.2021	000244304366	26906411	597,000
50.	03.05.2021	000244304366	26906413	593,000
51.	06.05.2021	000244304366	26906414	593,000
52.	01.06.2021	000244304366	26906415	1,350,000
53.	02.06.2021	000244304366	26906416	1,306,458
Total:				32,339,193

Annex-13-B

Sr.No	Date	Account Number	Instrument No	Amount
1.	02.01.2018	000246468983	00181904	531,378
2.	02.01.2019	000246468983	00181910	332,111
3.	02.07.2019	000246468983	00181906	737,122
4.	02.07.2019	000246468983	00181905	921,407
5.	02.01.2020	000246468983	00181937	1,376,900
6.	03.01.2020	000246468983	00181917	911,000
7.	31.03.2020	000246468983	00181902	492,000
8.	30.06.2020	000246468983	00181909	1,487,000
9.	30.06.2020	000246468983	00181911	1,391,000
10.	02.08.2020	000246468983	00181907	589,600
11.	01.09.2020	000246468983	00181912	589,000
12.	28.10.2020	000246468983	00181914	794,300
13.	30.11.2020	000246468983	00181915	793,000
14.	17.12.2020	000246468983	00181916	795,000
15.	31.12.2020	000246468983	00181920	147,725
16.	31.12.2020	000246468983	00181918	896,000
17.	04.01.2021	000246468983	00181921	797,000
18.	14.01.2021	000246468983	00181923	897,000
19.	01.02.2021	000246468983	00181926	897,000
20.	02.02.2021	000246468983	00181927	897,000
21.	01.03.2021	000246468983	00181928	897,000
22.	02.03.2021	000246468983	00181929	848,500
23.	01.04.2021	000246468983	00181922	893,000

24.	05.04.2021	000246468983	00181930	897,000
25.	03.05.2021	000246468983	00181932	897,000
26.	04.05.2021	000246468983	00181931	897,000
27.	02.06.2021	000246468983	00181933	798,000
28.	03.06.2021	000246468983	00181934	893,000
29.	01.07.2021	000246468983	00181938	893,000
30.	01.07.2021	000246468983	00181935	989,000
31.	01.08.2021	000246468983	00181940	989,000
32.	02.08.2021	000246468983	00181939	887,000
33.	02.08.2021	000246468983	00181941	893,000
34.	04.09.2021	000246468983	00181942	980,000
35.	05.11.2021	000246468983	00181944	879,000
Total:				29,803,043

Annex-13-C

Sr.No	Date	Account Number	Instrument No	Amount
1.	11.11.2021	2007614961	44820456	10,000,000

Annex-14

Un-Authorized appointment & payment of salaries to Employees of WWB having Dual jobs - Rs. 10.737 million

Sr. No	DESIG.	BPS	CNIC	Pay & Allowance Per Year	DOB	DOA	Period of Service	Dual Job posting
1	Elementary Teacher	BPS-14	1120104042003	679,788	4/3/83	2/24/12	9 years 8 Month 16 days	Patwari Deputy Commissioner Lakki martwat
2	Elementary Teacher	BPS-14	1220123134690	756,708	N/A	N/A	NA	Primary School Teacher , DEO Primary Education SOU
3	Elementary Teacher	BPS-14	1220137114952	727,260	N/A	N/A	NA	Primary School Teacher , DEO Primary Education SOU
4	Security Guard	BPS-2	1330204627943	365,700	10/15/64	4/4/11	10 years 7 Month 7 days	Personal number in AG office 00785625
5	Subject Specialist	BPS-17	1550502137261	1,276,596	6/1/76	5/19/04	17 years 5 Month 23 days	Primary school teacher Persoal No 00552268
6	Cook	BPS-2	1710183311731	371,244	1/1/1979	8/7/18	3 years 3 Month 4 days	Jowkidar District office school AN government middle school
7	Lab Attendant	BPS-2	1720128478007	342,204	3/4/1995	4/30/15	6 years 6 Month 11 days	Naib Qasid District Healt Office
8	Elementary Teacher	BPS-14	1720178036357	562,404	4/2/1984	8/17/10	11 years 2 Month 25 days	Assistant, DG provincial Disaster Management
9	Elementary Teacher	BPS-14	2170223382359	775,188	7/1/1983	2/21/12	9 years 8 Month 19 days	Teacher , DEO South Waziristan
10	Elementary Teacher	BPS-14	2170229270523	826,020	6/2/1982	9/27/10	11 years 1 Month 14 days	Theology Teacher, DEO Primary Education SOU

11	Elementary Teacher	BPS-14	2220113695301	679,788	2/10/87	2/14/12	9 years 8 Month 26 Month	Stenographer , Inspectorate of Mines PRO
12	Pesh Imam	BPS-2	1710107339445	151,320	3/19/83	4/23/10	Not Known	Head Master GHS Khat Kill
13	Pump Operator	BPS-5	2120194229475	428,844	11/12/82	11/12/11	9 years 11 Month 19 days	Constable Khyber Khasadar
14	Officer		1110181587815	1,227,336	1/4/1981	N/A	Not Known	Assistant Engineer, Assistant Director Local Government & Rural Development
15	Teacher		1710166785273	1,225,020	N/A	N/A	Not Known	Junior Clerk District office soll conversation AB
16	Class-IV		1720121097957	342,204	N/A	N/A	Not Known	Cattle attended Account office Directorate General L& DD
	Total			10,737,624				

Annex-15

*Non-recovery of rent receipts from allottees of labour colonies-
Rs.5.899 millions*

Sr. No	Name of Colony	Total rent receivable	Rent received	Uncollected rent
1	Family Quarter Workers City Hattar	3,918,000	3,559,773	358,227
2	150 Family Quarter Workers City Haripur	1,350,000	605,164	744,836
3	50 Family Quarter Workers City Haripur	438,000	165,200	272,800
4	352 Family Quarter Workers City Hakimabad	2,418,000	1,629,000	789,000
5	1152 Family Quarter Workers City Gadoon Amazai P-I	2,364,000	2,117,500	246,500
6	290 Family Quarter Workers City Mardan	1,650,600	876,700	773,900
7	252 Family Quarter Workers City Takhtbai	1,758,000	1,535,000	223,000
8	300 Family Quarter Workers City Amangarh (P-I)	1,843,200	855,205	987,995
9	100 Family Quarter Workers City Amangarh (P-II)	660,000	452,500	207,500
10	100 Family Quarter Workers City Amangarh (P-III)	851,760	330,625	521,135
11	200 Family Quarter Workers City Peshawar	1,566,000	792,250	773,750
	Total			5,898,643

Annex-16

**Inadmissible Payment on account of Talent Scholarship and Marriage grant -
Rs. 4.205 million**

Inadmissible payment on account of Marriage Grant

Name	Designation	Nikkah Date	Amount Paid	A/C	Bank Account No. of the Beneficiary
Abdul Khaliq S/o Faiz Bukhsh 31202- 0286128-3	Supervisor	2/2/2019	100,000	1090020154430 000	BOP Lodhran Bahawalpur road Lodhran code
Liaqat Ali s/o Sher Muhammad CNIC 33201- 3323987-9	Supervisor	09-07-2019	100,000	001004831332	Bank Alflah Chiniot Brancg Code 0111
Abdul Aziz Awan son of Abdul Khaliq 37406- 5606377-5	Clerk	06.03.2019	100,000	PK78BPUN323 0020139350005	BOP Lalazar Wah cantt 0201
Riyaz Ahmed S/o Sardar Muhammad 31304- 2052046-7	Chief Supervisor	19-Dec-20	200,000	PK78 ASCM 0002 2603 2000 0084	Askari Bank Ltd, F,F,C Goth Machi Sadiqabad Br Code No:(0226)
Iftikhar Ahmed S/O Sardar Ali 35403- 9291871-9	Supervisor	21.12.19	100,000	PK85NBPA053 4002200017689	NBP Shahkot, Code.#.0534
Munir Masih S/O Khushi Masih 35403- 7310349-9	Cashier	07.03.20	100,000	PK53HABB000 8977901137261	HBL Shahkot, Code.#.0897
Munir Masih S/O Khushi Masih 35403- 7310349-9	Cashier	07.03.20	100,000	PK53HABB000 8977901137261	HBL Shahkot, Code.#.0897
Muhammad Riaz S/O Jewan	Supervisor	19.03.20	100,000	PK07NBPA053 4004073256612	NBP Shahkot, Code.#.0534

33202-6616947-9					
Muhammad Ayoub S/O Allah Yar 37405-0335220-3	Supervisor	18/5/2019	100,000	PK48MUCB0095602010131177	MCB Bank, Naseerabad, Rawalpindi(0956)
Altaf Ahmed S/O Abdul Razaq 37405-0473588-5	Accountant	22/1/2020	100,000	PK05ALFH0083001004700351	Bank Alfalah, Jinnah Road, Rawalpindi(0083)
Muhammad Ashfaq S/O Wazeer Muhammad 82401-2494332-1	Supervisor	16/1/2020	100,000	PK64MUCB0799486001005883	MCB Bank, Naseerabad, Rawalpindi(0956)
M.Zulfiqr Ali S/O Abdul Sattar 33100-9835559-3	Senior Supervisor	17/1/2020	100,000	PK05MUCB0605479921003780	MCB Bank, Naseerabad, Rawalpindi(0956)
Subtotal Annexure-1			1,300,000		

Inadmissible payment on account of Talent Scholarship

Name	Name of Father/Worker CNIC No. of	Designation	Educational Institute	Nature of Course	Total
Anila Rajab 33202-7255128-4 16-04-1995	Rajab Ali Mubarak S/o Roshan Khan 33202-1395181-5	Accountant	University of Agricultural Fsd	MSc Rural Sociology	98,425
Shumaila Rajab 33202-7244773-4 09-07-1998	Rajab Ali Mubarak S/o Roshan Khan 33202-1395181-5	Accountant	Islamia College of Commerce Jhang	I.com	31,700
Muhammad Mudassir 35202-43429207	Ch. Abdul Razzaq Tahir S/o Haji Alaf Din 35202-21698409	Clerk	Al- Aleem Medical College Lahore	MBBS	1,072,000
Zahid Khadim 35405-04110087	Zahid Khadim S/o Khadim Hussain 35401-04110087	Store Asstt.	The Superior College University Shahdra Campus Lahore	Master In Commerce	52,560

Mujahid Rafi 35501- 04337801	Mujahid Rafi S/o Muhammad Rafi 35501-04337801	Supervisor	Govt. College University Faisalabad	MA	72,400
Fatima Kamal 35202- 78630212	Syed Kamal Raza Bukhari S/o Syed Haider Shah 35202-23315365	Supervisor	Govt. Fatima Jinnah College (W) Chuna Mandi Lahore	MA Education	56,065
Muhammad Ashraf 36104- 54896751	Muhammad Ashraf S/o Sadiq Ali 36104-54896751	Clerk	Allama Iqbal Open University Islamabad	MA (Special Education)	34,515
Muhammad Usman 35401- 66417205	Shamshad Ali S/o M. Siddique 35401-18110475	Supervisor	University Of the Punjab New Campus Lahore	MSC Chemical Engineering	68,200
Hassan Zaib Hayat 34302- 67954195	Hafiz M. Akram Tahir S/o Mallah Khan 34302-67954195	Supervisor	University Of The Punjab New Campus Lahore	M. PHIL (CS)	17,580
Sundas Akram 34302- 67954195	Hafiz M. Akram Tahir S/o Mallah Khan 34302- 67954195	Supervisor	Riphah International University Faisalabad Campus Faisalabad	M. PHIL English	60,000
Muhammad Usman S/o Nasira Javed 35202- 3819539-5 8-6-2001	Nasira Javed S/o Muhammad Javed 35302-190749-3	Supervisor	Government College Township Lahore	ICS	20,240
Areeba Tabassum 31205- 1881168-4 (16-06-2002)	Ghulam Mustafa Tabassum S/o Muhammad Anwar 31205- 1653190-9	Accountant	The Govt.Sadiq College women university bahawalpur	Fsc	20,400
Saba Shahbaz 36102- 6371039-6 (04-12-1999)	Shahbaz Hayder S/O Ashiq Hussain 36102- 4974700-9	Supervisor	Government Degree College for Women Lodhran	B.SC	38,350
kashaf Shahbaz 36102- 5755699- 8(15-12-2001)	Shahbaz Haydar S/o Ashiq Hussain 36102- 4974700-9	Supervisor	Govt.Degree Collage (w) Lodhran	ICS	21,305
Muhammad Mobeen S/o Muhammad	Muhammad Naveed Baig S/o Muhammad	Accountant	Government Islamia College	ICS	23,225

Naveed Baig 34201- 5742462-3 27-8-2003	Zameer 34201-1296942-1		Civil Lines Lahore		
Nabiha Wahid 36104- 6203506-6	Abdul Wahid Talha S/o Fatheh Muhammad 36104-7900128-1	Qureshi Textile Mills Ltd.	MBBS	2016 To 2021	42,000
Shanzay Bloch 38302- 9916653-2 DOB 28.10.2001	Shah Jahan Khan 38302-4680034-7	Maple Leaf Cement Factory	MBBS	2019 to 2023	42,000
Shahwaiz Ali Baloch 38302- 4570310-5 DOB 20.02.1998	Shah Jahan Khan 38302-4680034-7	Maple Leaf Cement Factory	MBBS	2016 to 2020	1,050,250
Fawad Ahmad / 34601- 0916688-3	Muhammad Iqbal s/o Nazir Ahmad / 34601- 2545693-5	Supervisor	Azra Naheed Medical Collage Raiwand Road Lahore	M.B.B.S	42,000
Madiha Abdul Sattar 34102- 8119258-4 23.11.1999	Abdul Sattar s/o Fazal Din 34102-8995452- 9	Supervisor	University College of Medicine & Dentistry The University of Lahore	M.B.B.S	42,000
Sub-total Annexure-1					2,905,215
Grand Total					4,205,215

Annex-17

***Non recovery of amount on account of sale of Quarters in labour colonies-
Rs.48.517 millions***

S. No	Name of Labour Colony / Labour Colony.	Location	Total Quarters	Year of Allotment	Total Amount Due	Amount Recovered	Outstanding Dues
1	Old-N Labour Colony, Nawa Killi, Quetta	Nawa Killi Quetta	236	1996	90,860,000	88,944,000	1,916,000
2	Old-NA Labour Colony, Nawa Killi, Quetta	Nawa Killi Quetta	87	2006	26,010,000	23,676,500	2,333,500
3	New Labour Colony Pak: PWD, Nawa Killi Quetta	Nawa Killi Quetta	150	2012	40,500,000	39,071,500	1,428,500
4	Old Labour Colony, Eastern By Pass Quetta	Eastern By Pass Quetta	272	1995	76,160,000	73,579,600	2,580,400
5	New Labour Colony, Eastern By Pass Quetta	Eastern By Pass Quetta	127	2006	40,005,000	33,107,700	6,897,300
6	Labour Colony, Khuzdar	Khuzdar	66	1994	17,963,880	13,646,620	4,317,260
7	Labour Colony, Hub Chowki	Hub Chowki	300	1998	89,724,000	63,151,978	26,572,022
8	Labour Colony, Duki	Duki	50	2005	10,700,000	9,519,500	1,180,500
9	Old Labour Colony, Loralai	Loralai	66	1994	6,236,000	6,080,500	155,500
10	New Labour Colony, Loralai	Loralai	50	2012	6,795,000	5,658,500	1,136,500
Total			1404		404,953,880	356,436,398	48,517,482

Loss to Workers Welfare Board due to non-filer status - Rs 4.51 million

Sr. No	Bank Account	Bank Name	Month	Profit	Normal Tax	Tax Under Finance Act	Excess	Rate
1	211397405	UBL	Jul-20	708,256	106,238	106,238	106,238	15%
2	211397405	UBL	Aug-20	828,123	124,218	124,218	124,218	15%
3	211397405	UBL	Sep-20	626,500	93,975	93,975	93,975	15%
4	211397405	UBL	Oct-20	593,455	89,018	89,018	89,018	15%
5	211397405	UBL	Nov-20	724,143	108,621	108,621	108,621	15%
6	211397405	UBL	Dec-20	870,515	130,577	130,577	130,577	15%
7	211397405	UBL	Jan-21	723,861	108,579	108,579	108,579	15%
8	211397405	UBL	Feb-21	489,290	73,393	73,393	73,393	15%
9	211397405	UBL	Mar-21	967,047	145,057	145,057	145,057	15%
10	211397405	UBL	Apr-21	827,302	124,095	124,095	124,095	15%
11	211397405	UBL	May-21	706,839	106,025	106,025	106,025	15%
12	211397405	UBL	Jun-21	579,447	86,917	86,917	86,917	15%
13	211761013	UBL	Jul-20	1,049,417	157,412	157,412	157,412	15%
14	211761013	UBL	Aug-20	1,058,380	158,757	158,757	158,757	15%
15	211761013	UBL	Sep-20	1,043,791	156,568	156,568	156,568	15%
16	211761013	UBL	Oct-20	1,172,608	175,891	175,891	175,891	15%
17	211761013	UBL	Nov-20	1,150,811	172,632	172,632	172,632	15%
18	211761013	UBL	Dec-20	1,200,637	180,095	180,095	180,095	15%
19	211761013	UBL	Jan-21	1,216,477	182,471	182,471	182,471	15%
20	211761013	UBL	Feb-21	1,107,387	166,108	166,108	166,108	15%
21	211761013	UBL	Mar-21	1,263,596	189,539	189,539	189,539	15%
22	211761013	UBL	Apr-21	1,262,848	189,427	189,427	189,427	15%
23	211761013	UBL	May-21	1,366,816	205,022	205,022	205,022	15%
24	211761013	UBL	Jun-21	1,335,341	218,157	218,157	218,157	16%
25	222031552	UBL	Jul-20	280,584	42,087	42,087	42,087	15%
26	222031552	UBL	Aug-20	280,952	42,142	42,142	42,142	15%
27	222031552	UBL	Sep-20	272,778	40,916	40,916	40,916	15%
28	222031552	UBL	Oct-20	282,762	42,414	42,414	42,414	15%
29	222031552	UBL	Nov-20	274,536	41,180	41,180	41,180	15%
30	222031552	UBL	Dec-20	284,585	42,687	42,687	42,687	15%
31	222031552	UBL	Jan-21	285,515	42,827	42,827	42,827	15%

32	222031552	UBL	Feb-21	258,728	38,809	38,809	38,809	15%
33	222031552	UBL	Mar-21	287,295	43,094	43,094	43,094	15%
34	222031552	UBL	Apr-21	278,936	41,840	41,840	41,840	15%
35	222031552	UBL	May-21	289,146	43,372	43,372	43,372	15%
36	222031552	UBL	Jun-21	280,734	42,110	42,110	42,110	15%
37	3001142442	NBP	Jul-20	912,003	136,800	136,800	136,800	15%
38	3001142442	NBP	Jan-21	568,003	85,200	85,200	85,200	15%
39	3001-0081-021733-01-3	BAH	Jul-20	47,814	7,212	7,212	7,212	15%
40	3001-0081-021733-01-3	BAH	Aug-20	50,696	7,685	7,685	7,685	15%
41	3001-0081-021733-01-3	BAH	Sep-20	52,536	7,921	7,921	7,921	15%
42	3001-0081-021733-01-3	BAH	Oct-20	65,125	9,869	9,869	9,869	15%
43	3001-0081-021733-01-3	BAH	Nov-20	78,001	11,741	11,741	11,741	15%
44	3001-0081-021733-01-3	BAH	Dec-20	98,824	14,864	14,864	14,864	15%
45	3001-0081-021733-01-3	BAH	Jan-21	108,330	16,299	16,299	16,299	15%
46	3001-0081-021733-01-3	BAH	Feb-21	102,185	15,580	15,580	15,580	15%
47	3001-0081-021733-01-3	BAH	Mar-21	96,973	14,546	171,846	157,300	15%
48	3001-0081-021733-01-3	BAH	Apr-21	11,388	1,748	15,580	15,580	15%
49	3001-0081-021733-01-3	BAH	May-21	15,757	2,444	15,580	15,580	16%
50	3001-0081-021733-01-3	BAH	Jun-21	18,041	2,747	2,747	2,747	15%
51	10041297100010	ABL	Dec-20	177,612	26,672	26,672	26,672	15%
52	10041297100010	ABL	Jun-21	182,116	27,318	27,318	27,318	15%
				Total			4,510,635	

Doubtful Promotions of the employees of Workers Welfare Board

Sr.No	Employee Name	Promoted From	Promoted To
1	Mr. Daroo Khan	17	18
2	Abdul Karim Durrani	16	17
3	Roz Mohammad	16	17
4	Peer Muhammad	16	17
5	Jan Muhammad	11	16
6	Aziz Ahmed	11	16
7	Khsahal khan	9	11
8	Muhammad Qasim	9	11
9	Obaid Ur Rehman	9	11
10	Nawaz Ahmed	2	9
11	Waqas Ahmed	2	9
12	Gulam Nabi	2	9
13	Muhammad Ayoub	16	17
14	Muhammad Farooq Buzdar	17	17
15	Mohammad Ilyas Kakar	16	17
16	Mohammad Saleh	16	16
17	Feroz khan	17	18
18	Amina Kakar	17	18
19	Abida Khalil	17	18
20	Perveen Baloch	17	18
21	Muhammad Ishaq	16	17
22	Liaquat Ali	16	17
23	Muhammad Hanif	16	17
24	Nizam ud Din	16	17
25	Asma Mail	16	17
26	Huma Ambreen	16	17
27	Nadir Khan	16	17
28	Muhammad Iqbal	16	17
29	Azazullah	11	16
30	Muhammad Rafiq	11	16
31	Adeel Khan	11	16
32	Ghulam Akbar	9	16
33	Jabbar Khan	9	16

34	Bushra Jaffar	9	16
35	Najma Sikandar	9	16
36	Shamsullah	11	16
37	Wali Khan	9	11
38	Noorullah	9	11
39	Abdul Aziz	9	11
40	Mmuhammad Ilyas	9	11
41	Mmuhammad Asif	7	9
42	Zafar Habib	7	9
43	Gul Muhammad	7	9
44	Muhammad Hussain	7	9
45	Abdullah	7	9
46	Sanauallah	7	9
47	Mushtaq Jaffar	7	9
48	Muhammad Zaman	7	9
49	Muhammad Iqbal	7	9
50	Sharaf ud din	7	9
51	Kalsoom	7	9
52	Sania Nayer	7	9
53	Shreen Gul	7	9
54	Nousheen Lal	7	9
55	Saima Wahab	7	9
56	Aziz ur Rehman	2	9
57	Deen Muhammad	2	9
58	Abdul Raheem	2	9
59	Mubarak Din	2	9
60	Shah Bakhsh	2	9
61	Bah ud Din	2	9
62	Muhammad Hashim	2	9
63	Raja	2	9

Irregular and unauthorized payment of salaries to persons having no record with WWB Rs. 34.711 million

Sr.No	Name	Designation	Grade	Mont hly Gross salary	Annual Gross Salary	Departm ent
1	Mr. Nazeer Ahmed	DD Works	BS-18	88,201	1,058,406	Main office
2	Mr. Riaz Ahmed	AD Works	BS-17	77,581	930,966	Main office
3	Mr. Muhammad Masood Khan	Exective Officer	B-16	57,734	692,808	Main office
4	Mr. Waleed Khan	Senior Assistant (Accounts)	B-16	55,758	669,096	Main office
5	Mr. Nadir Ali	Sub- engineer	B-11	41,074	492,888	Main office
6	Mr. Muhammad Arif	Sub- engineer	B-11	41,074	492,888	Main office
7	Mr. Muhammad Hashim	Sub- engineer	B-11	41,074	492,888	Main office
8	Mr. Sanaullah	Recovery Supervisor	B-07	33,729	404,748	Main office
9	Shah Zaman	Naib Pesh Imam	Not available	25,263	303,156	Main office
10	Ghulam Jan	Chowkidar	B-02	25,170	302,040	Main office
11	Muhammad Saleem	Not available	Not available	30,631	367,572	Main office
12	Ghulam Hader	Chowkidar	B-02	25,263	303,156	Main office
13	Abdul Haleem	Chowkidar	B-02	25,692	308,304	Main office
14	Muhammad ishq	Chowkidar	B-02	25,263	303,156	Main office
15	Abdul jabar	Chowkidar	B-02	25,263	303,156	Main office
16	Salal Khan	Chowkidar	B-02	25,692	308,304	Main office
17	Hafiz Abdul Ghani	Chowkidar	B-02	25,170	302,040	Main office
18	Abdul Wahab	Sweeper	BS-02	25,263	303,156	Main office
19	Abdul Ghafoor	Naib Qasid	BS-2	26,167	314,004	Education

20	Hira Masood	Senior Clerk	BS-11	47,889	574,668	Education
21	Kaleemullah	Chowkidar	BS-2	28,506	342,072	Education
22	M. Asghar	Chowkidar	BS-2	26,236	314,832	Education
23	Miss. Bushara Jafer	S.S.T General	BS-16	46,325	555,900	Education
24	Miss. Najma Sikandar	SST General	BS-16	44,366	532,392	Education
25	Miss. Nasreen Baloch	Vice Principal	BS-17	110,367	1,324,398	Education
26	Miss. Sania Nayer	Junior Teacher	BS-9	45,029	540,348	Education
27	Mr Zeeshan Ahmed	Comp: Instructor	BS-18	136,411	1,636,926	Education
28	Mr. Abdul Lateef	Vice Principal	BS-17	128,775	1,545,294	Education
29	Mr. Abdul Raheem	Junior Clerk	BS-9	46,325	555,900	Education
30	Mr. Abdul Waheed	Senior Teacher	BS-17	110,367	1,324,398	Education
31	Mr. Ali Muhammad	Senior Subject Specialist	BS-17	107,299	1,287,582	Education
32	Mr. Ameer Bakhsh	Superintendent	BS-17	96,275	1,155,300	Education
33	Mr. Atta Muhammad	Vice Principal	BS-17	112,867	1,354,398	Education
34	Mr. Deen Muhammad	Junior Clerk	BS-9	76,526	918,312	Education
35	Mr. Farooq Ahmed	Office Assistant	BS-16	59,230	710,760	Education
36	Mr. Imram Hamid	Vice Principal	BS-17	122,639	1,471,662	Education
37	Mr. Jamil Ahmed	Senior Subject Specialist	BS-17	39,325	471,900	Education
38	Mr. Junaid Khan	Drawing Teacher	BS-9	42,295	507,540	Education
39	Mr. Khawaja Sohail	Superintendent	BS-17	94,527	1,134,318	Education
40	Mr. Liaqat Ali	Senior Teacher	BS-17	78,630	943,560	Education
41	Mr. Mehr Jan	Senior Teacher	BS-17	110,367	1,324,398	Education
42	Mr. Muhammad Khalis	Junior Clerk	BS-9		-	Education
43	Mr. Muhammad Tariq Lehri	Vice Principal	BS-17		-	Education

44	Mr. Nasrullah	Lab Attendant	BS-2	27,014	324,168	Education
45	Mr. Nazeer Ahmed	Junior Clerk	BS-9	30,885	370,620	Education
46	Mr. Nazeer Ahmed	Chowkidar	BS-2	27,014	324,168	Education
47	Mr. Sajid Ali	Junior Teacher	BS-9	42,795	513,540	Education
48	Mr.Khalid Mahmood	Arabic Teacher	BS-9	37,306	447,672	Education
49	Mrs. Tasnia Rabab	Senior Teacher	BS-17	110,367	1,324,398	Education
50	Rashida	J.V.Teacher	BS-7	37,829	453,948	Education
51	Samina	J.V.Teacher	BS-7	37,829	453,948	Education
52	Shah Bakhsh	Chowkidar	BS-2	33,071	396,852	Education
53	Suleman	Chowkidar	BS-1	25,094	301,128	Education
54	Suraya Kausar	Aya	BS-1	26,636	319,632	Education
55	Yasmeen Sharif	Aya	BS-1	25,094	301,128	Education
		Total			34,710,792	

Annex-21

Payment to contractor against Quantities claimed in excess to BOQ - Rs 17.353 million

Project: Uplifting of Boundary wall & Horticulture/ Landscaping Works at OPF Girls College F-8/2 Islamabad						
Item No.	Qty as per BOQ	Rate	Qty actual measured/paid	Excess Qty	Excess Qty x Rate	Amount in Rs.
42(240)	18642 kg	168.79	38386.75 kg	19744.8 kg	19744.8 x 168.79	3,332,716.35
6392	124560 cft	52.04	127050 cft	2490 cft	2490 x 52.04	129,579.60
7/392	124560 cft	2.51	133750 cft	9190 cft	9190 x 2.51	23,066.90
2 (392)	48963 cft	33.52	50825 cft	1862 cft	1862 x 33.52	62,414.24
3 (392)	48963 cft	1.40	50825 cft	1862 cft	1862 x 1.40	2606.80
11/392	210456 cft	22.88	259200 cft	48744 cft	48744 x 22.88	1,115,262.72
Total A						4,665,646.61
Project: Construction of Hostel Building at OPF Boys College, H-8/4, Islamabad						
Item No.	Qty as per BOQ	Rate	Qty actual measured/paid	Excess Qty	Excess Qty x Rate	Amount in Rs.
C-1	33748.31 cft	85	73758 cft	40009.7 cft	40009.7 x 85	3,400,823.40
C-2	30837.17 cft	10	60337.6 cft	29500.4 cft	29500.4 x 10	295,004.30
C-3	20335.52 cft	650	3687.94 cft	1654.42 cft	1654.42 x 650	1,075,373
C-5	5742 cft	220	9079 cft	3337 cft	3337 x 220	734,140
C-6	29605.82 cft	240	30909.28 cft	1303.46 cft	1303.46 x 240	312,830.40
C-8	1099.02 sft	100	1446.99 sft	347.97 sft	347.97 x 100	34,797
C-9	1099.02 sft	100	1446.99 sft	347.97 sft	347.97 x 100	34,797
C-12	6841.748 cft	1100	9900.59 cft	3058.84 cft	3058.84 x 1100	3,364,726.75
C-13	953.66 cft	700	1277.06 cft	323.4 cft	323.4 x 700	226,380
C-15	1835.97 cft	1100	2206.39 cft	370.42 cft	370.42 x 1100	407,462
Total B						9,886,333.85
Project: Rehabilitation/ Improvement of Roads/ Street at OPF Housing Scheme Phase-I, Raiwind Road, Lahore						
Item No.	Qty as per BOQ	Rate	Qty actual measured/paid	Excess Qty	Excess Qty x Rate	Amount in Rs.
302a	26,284 sqm	144.52	45,665.80 sqm	19,381.80 sqm	19,381.80 x 144.5252	2,801,159.10
Total C						2,801,159.10
Grand Total A+B+C						17,353,139.56

Annex-22

Irregular exemption granted from Zakat against late received declarations (CZ.50) - Rs. 6.11 million

Capital Development Authority (CDA) Islamabad

S.No	Name	Amount Paid	Zakat Amount	Date of Payment	Date of CZ-50	Valuation Date
1	Muhammad Ansar Abbas	415,968	10,399	06-11-2020	15-04-2020	24-04-20
2	Asif Jameel	608,188	15,205	19-11-2020	18-11-2020	-do-
3	Raiz Mustafa	641,982	16,050	30-12-2020	2-12-2020	-do-
4	Rahat Hussain	1,127,251	28,181	08-01-2021	08-01-2021	-do-
5	Asif Jah	799,370	19,984	18-01-2021	14-01-2021	-do-
6	Syed Athar Ali	1,146,204	28,655	13-01-2021	08-12-2020	-do-
7	Musthaq Ahmed	415,129	10,378	17-02-2021	11-02-2021	-do-
8	Khurshid Ahmed	370,396	9,260	02-03-2021	09-02-2021	-do-
9	Akhlaq Hussain	216,782	5,420	02-03-2021	27-01-2021	-do-
10	Abdul Rauf	52,809	1,320	15-04-2021	02-04-2021	14-04-2021
11	Nasr ullah Khan	352,631	8,816	02-06-2021	12-04-2021	-do-
12	M.Tamaz	1,156,619	28,915	31-12-2019	29-04-2019	05-05-2019
13	Faisal Hussain	497,085	12,427	16-09-2019	24-04-2019	-do-
14	Naveed Akhthar	534,019	13,350	09-10-2019	15-04-2019	-do-
15	Abdul Rauf	292,885	7,322	26-01-2021	13-01-2021	24-04-2020
16	Jamil Ahmed	320,666	8,017	07-04-2021	26-03-2021	-do-
17	Ghulam Yasin	333,470	8,337	15-04-2021	24-03-2021	14-04-2021
18	Mubbarik Shah	260,070	6,502	30-12-2020	17-12-2020	24-04-2020
19	Hafeeza Begum	738,747	18,469	31-12-2020	23-12-2020	-do-
20	Masood Tariq	1,678,036	41,951	04-01-2021	30-12-2020	-do-
21	M. Akhtar	439,278	10,982	25-01-2021	24-12-2020	-do-
22	Abdali Shah	877,943	21,949	03-02-2021	19-01-2021	-do-
23	Najma Shahnaz	494,815	12,370	24-02-2021	10-02-2021	-do-
24	Fazalur Rehman	269,164	6,729	09-03-2021	11-02-2021	-do-
25	Abdul Rauf	314,705	7,868	24-03-2021	21-02-2021	-do-
26	M. Banaras	257,104	6,428	31-03-2021	09-09-2021	-do-
27	Iftikhar Ahmed	623,839	15,596	-do-	16-03-2021	-do-
28	Zia-ul-Hassan	1,478,772	36,969	20-04-2021	31-03-2021	14-04-2021
29	Nazakat Hussain	441,704	11,043	21-04-2021	12-04-2021	-do-
30	Qamar-ur-Rehman	1,429,590	35,740	27-04-2021	09-04-2021	-do-
31	Naiz Ali	42,550	1,064	26-05-2021	13-04-2021	-do-
32	Ishtaiq Ahmed	1,891,993	47,300	16-06-2021	17-05-2021	-do-
33	Ibrar Hussain	1,628,031	40,701	29-01-2021	25-01-2021	24-04-2020
34	Naeem Khan	1,827,953	45,699	02-03-2020	08-04-2019	05-05-2019
35	M. Hassan	222,202	5,555	02-06-2021	08-04-2021	14-04-2021
36	M. Saleem	231,731	5,793	20-09-2019	16-04-2019	05-05-2019
37	Nisar Ahmed	438,932	10,973	22-08-2019	16-04-2019	-do-
38	Ishrat Ali Shah	74,627	1,866	11-03-2020	25-04-2019	-do-
		24,943,240	623,583			

First Micro Finance Bank Head Office Islamabad

Sr. No	Name	Amount Paid	Payment date	Date of CZ-50	Zakat due
1	ShamimMallah	1,142,412	26-12-2019	26-10-2019	28,560
2	Jubilee Bano	401,933	1-10-2019	11-9-2019	10,048
3	Usman Bhutta	1,545,977	6-9-2019	2-9-2019	38,649
4	M. Ahmed Farhan	1,416,645	12-11-2019	7-10-2019	35,416
5	Sahib Nabi	399,278	8-7-2019	7-5-2019	9,982
6	Muhammad Tarique Abbasi	187,196	23-12-2019	27-09-2019	4,680
7	Zawar Hussain	269,494	4-12-2019	26-11-2019	6,737
8	Tahira Zahra Farman Ali	288,439	22-07-2019	19-07-2019	7,211
9	Huma Bibi	206,833	24-07-2019	18-06-2019	5,171
10	Dost Ali	140,717	12-7-2019	6-8-2019	3,518
11	Muhammad Mushtaq	113,140	31-07-2019	1-6-2019	2,829
12	Kanwal Shaikh	111,467	23-09-2019	1-8-2019	2,787
13	Salman Abid	61,754	12-9-2019	10-7-2019	1,544
14	Ghulam Muhammad	408,739	24-07-2020	24-07-2020	10,218
15	Habib ur Rahman	1,215,121	10-9-2020	9-9-2020	30,378
16	NasrullahJamro	168,856	30-01-2021	24-12-2019	4,221
17	ZarMohd Afridi	224,308	13-03-2020	3-3-2020	5,608
18	SardarNizamuddin	195,149	19-10-2020	8-10-2020	4,879
19	ShamasMadni	177,390	7-2-2020	16-11-2019	4,435
20	Muhammad Abbas	152,981	10-3-2020	20-11-2019	3,825
21	M.YounisSolangi	131,751	4-11-2020	5-8-2020	3,294
22	Farhan Yousaf	157,207	19-01-2020	8-11-2019	3,930
23	M.Hammad Aziz Khan	111,663	23-07-2020	19-06-2020	2,792
24	Muhammad Hassan	58,723	4-11-2020	6-8-2020	1,468
25	Shams Ul Karim	74,472	23-09-2020	21-09-2020	1,862
26	Muhammad Asad	771,209	4-2-2020	30-01-2020	19,280
27	FaizanTasleem	85,295	12-3-2020	19-02-2020	2,132
28	Sabir Aarwani	47,433	2-11-2020	14-09-2020	1,186
29	Mian Muhammad Waqar	55,249	24-08-2020	4-11-2020	1,381
30	Muhammad Rizwan Khalid Butt	132,179	25-06-2020	11-5-2020	3,304
31	Yasir Masud	381,030	29-06-2020	29-06-2020	9,526
32	Atif Aziz	660,721	16-3-2021	22-03-2021	16,518

33	FarouqSafdar	900,302	22-01-2021	21-01-2021	22,508
34	Masood Mehdi	589,939	19-04-2021	8-4-2021	14,748
35	Kamal Uddin	166,807	16-03-2021	25-01-2021	4,170
36	ArslanSakhawat	288,607	8-6-2021	1-12-2021	7,215
37	Gul Munir Khawaja	56,830	8-4-2021	22-12-2020	1,421
38	WaqarHussain	90,909	23-02-2021	23-11-2020	2,273
39	Bilal Irfan	244,100	8-3-2021	29-01-2021	6,103
40	FarheenAzhar	173,714	18-06-2021	18-06-2021	4,343
41	Ghulam Shah	2,484,352	9-7-2019	11-7-2019	62,109
42	Abdul Sattar	616,129	30-10-2019	7-10-2019	15,403
43	Syed Hassan Ali Raza	260,895	8-4-2020	17-03-2020	6,522
	Total				434,184

Khushhali Bank, Head Office Islamabad

Sr. No	Account Number	Account Title	Balance	Date of CZ-50	Zakat Due
1	2066339532	Khalid Farooq	25,004,826	08/04/2021	625,121
2	2049657358	Ghulam Zikria	9,501,244	11/04/2021	237,531
3	2066280058	Sajid Hussain Bhatti	22,004,826	05/04/2021	550,121
4	2065417939	Allah Ditta	7,719,198	16/03/2021	192,980
5	2065981184	Musrat Rani	7,331,819	16/03/2021	183,295
6	2061417896	Yawar Khan Afridi/Tahira Afridi	4,029,760.55	06/04/2021	100,744
7	2065450561	Muhammad Razzaq	47,360,617	16/03/2021	1,184,015
8	2066129977	Feisal Khan	16,420,750	20/03/2021	410,519
9	2056419856	Tanya Shafi Khan/Laila Karim	199,272	21/04/2020	4,982
10	2066179608	Raza Ali Khan/Ayesha Raza Ali	59,814,696	31/03/2021	1,495,367
11	2064730889	Nabeela Rani	1,047,206.34	16/03/2021	26,180
12	2002833638	Muhammad Irshad	1,692,339	13/04/2020	42,308
	Total		202,126,553		5,053,164