



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

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

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

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

PREFACE

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

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

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

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

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

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

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

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

Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for

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

a) Audit Methodology

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

b) Audit of Expenditure and Receipt

Total expenditure of the District Government Jhelum for the financial year 2011-2012 was Rs2,833.542 million covering 402 formations. Out of this RDA Rawalpindi audited expenditure of Rs1,486.196 million which in terms of percentage was 52% of total expenditure. Regional Director Audit, planned and executed audit of 26 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Jhelum for the financial year 2011-2012, were Rs9.094 million. RDA Rawalpindi audited receipts of Rs5.541 million which was 61% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs25.056 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.692 million was recovered and verified during the year 2012-13, till the time of compilation of report.

d) Key Audit Findings of the Report

- i. Non-production of Record of Rs6.12 million noted in one case¹
- ii. Non Compliance of Rules of Rs1.41 million noted in one case².
- iii. Recoveries of Rs 11.39 million noted in four cases³.
- iv. Analysis of budget and expenditure of District Government Attock for the financial year 2011-12 revealed that the original budget was Rs2,969.865 million, supplementary grant was Rs87.021 million whereas Rs52.157 million were surrendered/ withdrawn and the final budget was Rs3,004.729 million. Non-development expenditure of Rs2,753.329 million was incurred against original allocation of Rs2,847.469 million and Development Expenditure of Rs80.213 million was incurred against the original budget allocation of Rs122.395 million resulting in savings of Rs129.004 million and Rs42.182 million respectively. Total expenditure of Rs2,833.542 million was incurred against the final budget of Rs3,004.729 million, resulting in overall savings of Rs171.186 million which in terms of percentage was 6%.

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

e) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for wasteful expenditure and unauthorized payment.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.2.1

² Para 1.2.3.5

³ Para 1.2.3.1-4

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	3,004.729
2	Total formations under Audit Jurisdiction	402	3,004.729
3	Total Entities (PAOs) Audited	1	1,486.196
4	Total formations Audited	26	1,486.196
5	Audit & Inspection Reports	26	1,486.196
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

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

Table 2: Audit observations

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	
2	Financial management	12.80	1.2.3.1 to 1.2.3.5
3	Internal controls	6.12	1.2.2.1
4	Others	0	
TOTAL		18.92	

**Table3: Outcome Statistics
Expenditure Outlays Audited**

Rs in Million

Sr. No.	Description	Expenditure on Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	9.087	88.290	5.541	1,388.818	1,491.736*	518.084
2	Amount Placed under Audit Observation/ Irregularities of Audit	0	6.49	3.32	9.11	18.92	179.644
3	Recoveries Pointed Out at the instance of Audit	0	5.473	3.32	16.263	25.056	100.95
4	Recoveries Accepted/ Established at the instance of Audit	0	5.473	0	15.571	21.044	71.11
5	Recoveries Realized at the instance of Audit	0	0	0	0.692	0.692	0.252

* The amount mentioned against serial No 1 in column "total current year" is the sum of expenditure and receipts, whereas the total expenditure for the current year was Rs1,486.196 million

Table4: Irregularities Pointed Out

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	1.41
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	0
5	Recoveries, overpayments or unauthorized payments of public money.	11.39
6	Non-production of record to Audit.	6.12
7	Others, including cases of accidents, negligence etc.	0
	Total	18.92

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

CHAPTER 1

1.1 District Government, Jhelum

1.1.1 Introduction of Departments

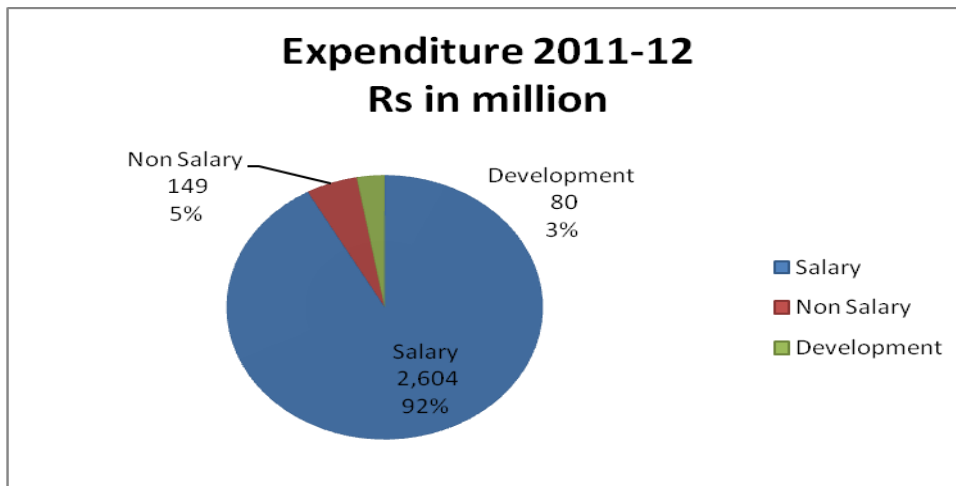
Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance, 2001. Each group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes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

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

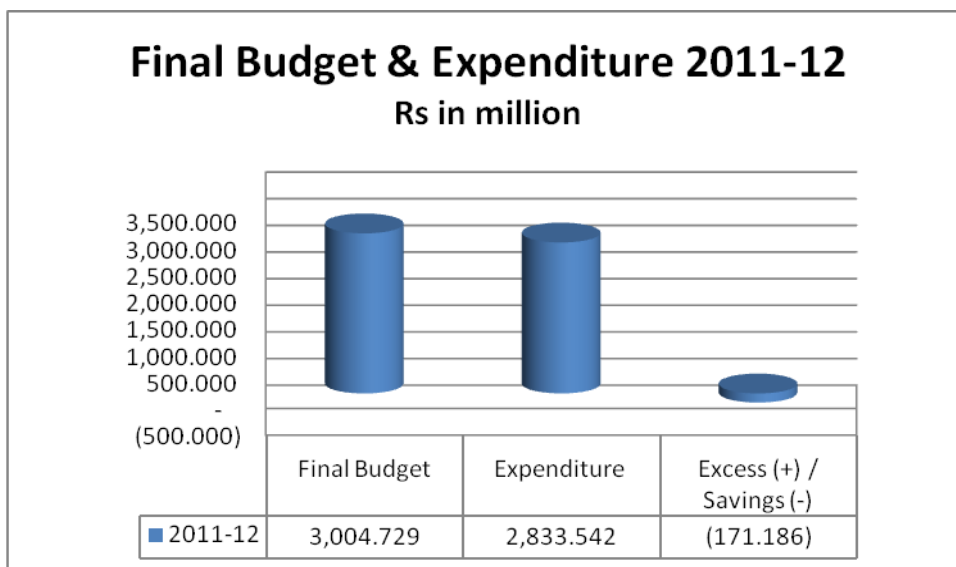
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

2011-12	Budget	Expenditure	Excess (+) / Saving (-)(Rs)	% saving
Salary	2,721,125,406	2,603,872,058	-117,253,348	4
Non Salary	161,208,094	149,457,394	-11,750,700	7
Development	122,395,103	80,212,996	-42,182,107	34
Total	3,004,728,603	2,833,542,448	-171,186,155	7

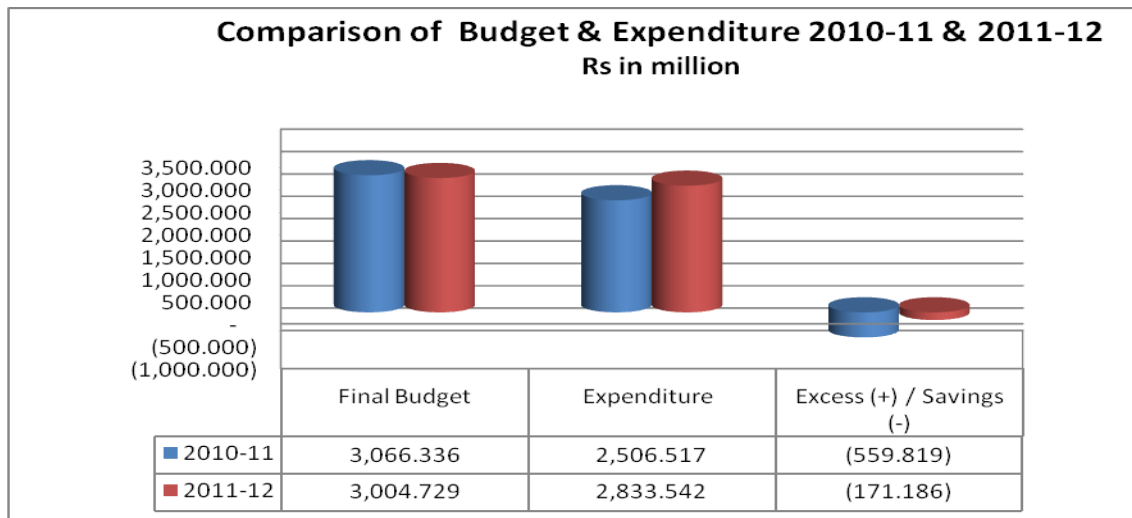


As per the Appropriation Account 2011-12 of District Government Jhelum the original budget was Rs2,969.865 million, supplementary grant was Rs34.864 million and the final budget was Rs3,004.729 million. Against the final budget, total expenditure incurred by District Government during 2011-12 was Rs2,833.542 million, as detailed at as detailed at Annex-B.



Ineffective financial management resulted in savings to the tune of Rs171.186 million which in term of percentage was 7% of the final budget. The same was required to be justified by the Principal Accounting Officer.

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



There was 2% decrease in Budget Allocation while 13% increase in Expenditure for the year 2011-12 as compared to the previous year.

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

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab.

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	7	Not convened
2	2003-04	8	Not convened
3	2004-05	13	Not convened
4	*01/07/2005 to 31/03/2008 Special Audit Report	122	Not convened
5	2009-10	13	Not convened
6	2010-11	22	Not convened
7	2011-12	30	Not convened

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

1.2 AUDIT PARAS

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record –Rs6.118 million

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

Heads of offices of District Jhelum, as detailed below, did not produce record of Rs6.118 million for audit verification pertaining to the financial year 2011-12. In the absence of record, authenticity, validity, accuracy and genuiness could not be verified.

Sr. No.	Name of Department	AIR Para No.	Description	Amount (Rs)
1	EDO (Education)	1	Purchase of Plant and Machinery	50,000
			Medical & Lab. Equipment	323,780
			Cost of Other Stores	396,800
			Medical & Lab. Equipment	803,921
2	DCO	3	Vouched Account from AC Dina	300,000
			Vouched Account from AC P.D Khan	150,000
3	Dy. DEO (M) Sohawa	15	GES Shah Safeer , Donation record	40,000
			GPS Hodial SMC & FTF	53,140
4	DO (Roads)	1	Lease& possesion record of 65 Kanal, 01 Marla	-
5	-do-	5	Roard Rolers	4,000,000
Total				6,117,641

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

In the absence of record, authenticity, validity, accuracy and genuiness of expenditure worth Rs6.118 million could not be verified.

The observations were discussed with the departmental representatives. EDO (Education) replied that said amount was neither drawn by the DDO nor shown in the monthly/annually expenditure statement dully verified by the DAO, Jhelum. A certificate was provided for verification for non-drawl and non-utilization of funds under Head JM 7417. DO (Roads) replied that the land was

disputed and the case is subjudice whereas Dy.DEO (M), Sohawa replied that the case was under inquiry. DAC in its meeting held on 14-12-2012 directed to produce the record to Audit. No compliance of DAC directives was shown till finalization of this report.

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

1.2.3 Irregularity and Non-compliance of Rules

1.2.3.1 Non-imposition of Penalty due to Delay - Rs5.080 million

According to Clause 39 read with Clause 37 of contract agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer In-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

DO (Buildings) awarded certain works during 2011-12 at a cost of Rs50.777 million. Neither the works were completed within stipulated time nor any penalty imposed. Further, the contractors did not apply for extension in time limit to the Engineer-in-charge. This resulted in non-imposition of penalty for delay in completion of works @ 10% amounting to Rs.5.080 million as detailed at Annex-C.

Audit holds that due to weak internal controls and negligence, amount of penalty for delay in completion was not imposed resulting in loss of Rs5.080 million to the public exchequer.

The matter was reported to the DCO / PAO in October 2012. It was replied in DAC meeting dated 14.12.2012 that works could not be started in time due to disputed sites and non- availability of funds. However, penalty would be imposed on finalization of accounts. DAC directed the department to implement penalty as per rule. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility and recover the amount from the contractor or the person(s) held responsible under intimation to Audit.

[AIR Para No.5]

1.2.3.2 Payment of Inadmissible Increment to Newly Appointed Staff – Rs2.988 million

As per Sr. 04 of terms and condition of appointment there pay would be fixed on the initial of their pay Grade / Scale by granting the difference of pay as their personal effect. Similarly according to clause-6 of the Pay Revision Rules 1972, “the increment in national pay scale shall fall due on 1st of December following the completion of at least six months service at a stage in the scale.

Following Dy.DEO`s regularized the services of 501 contract employees under the regularization policy of services on 19-10-2009. They were not entitled for annual increment on 01.12.2009 but department allowed them to draw annual increment of 2009 in violation of rules resulting in overpayment of Rs2.719 million as detailed below:

No. of posts	Name of Office	AIR Para No.	Period	Amount (Rs)
108	Dy. DEO WEE PD Khan	4	31.12.09 to 31.08.12	1,231,200
19	Dy. DEO MEE PD Khan	3	-do-	269,400
374	Dy. DEO MEE Sohawa	3	-do-	1,488,270
501	Total			2,988,870

Audit holds that due to weak internal controls and negligence unauthorized increment of pre-mature time was granted to officials causing an overpayment of Rs2.988 million.

The matter was reported to the DCO / PAO in October 2012. It was replied in DAC meeting dated 14.12.2012 that increment was awarded as per policy of finance department. DAC did not accept the reply and directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses that recovery be made from the officials concerned under intimation to Audit.

1.2.3.3 Non-recovery of Registration Renewal Fees - Rs1.754 million

According to Section 3 of Punjab private Educational Institution (Promotion and Regulation) Ordinance, 1984, no institution shall be run unless it is registered in accordance with the provisions of this Ordinance. Further, according to Section 11 Penalties: (1) subject to provision of section 3 whoever continues to run an institution without registration or after refusal or cancellation of registration shall be punished with fine which may extend to one hundred rupees for each day during which the contravention continues (2) Where the contravention continues for a period of three months, the institution shall be liable to closure by the registering authority.

EDO (Education) registered 303 schools up to June 2011. It was required to collect renewal of registration fees of Rs1.754 million for the year 2011-12,

but renewal fee of registration was not found collected as detailed at Annex-D.

Audit holds that due to mismanagement and weak internal controls renewal fees were not collected causing a loss to public exchequer of Rs1.754 million.

The matter was reported to the DCO / PAO in October 2012. It was replied in DAC meeting held on 14.12.2012 that renewal fee of all the schools had already been deposited but their cases of renewal were under process with the department and no loss was sustained by the government, but no evidence in support of reply was provided. DAC directed the department to ensure compliance at the earliest. No compliance of DAC directives was shown till finalization of this report.

Audit stresses immediate recovery of the amount under intimation to Audit.

[AIR Para No.3]

1.2.3.4 Non-recovery of Annual Inspection Fee and Registrarion Fee – Rs1.564 Million

As per rate notified by Government of Punjab, Education Department vide letter No. SO (A-I) 7-21/81 dated: 24th August, 1998, inspection fee from private colleges, higher / high schools is Rs1,000 and for elementary schools Rs500/- be charged and As per Notification No.SO(A-I)7-21/81 dated 24th August, 1998 of the Government of the Punjab, Education Department, an amount of Rs7,000 and Rs5,000 on account of registration was required to be collected from the privately managed High School and elementary/primary Schools respectively.

EDO (Education) did not collect annual inspection fee and registration fee amounting to Rs 1.564 Million from private schools during 2011-12. It was observed during Audit that from 303 schools already been registered with education department, an amount of Rs830,000 was not collected on account of annual inspection fee was not collected (Annex-E). Similarly EDO (Education) failed to register eight (08) private schools and five (5) Colleges which were running in the District Government, Jhelum. An amount of Rs734,400 along with penalty was recoverable from the management of the said schools and colleges as

detailed at Annex-F.

Audit holds that due to mismanagement and weak internal controls annual inspection fees and registration fee was not collected causing a loss to public exchequer of Rs1.564 Million.

The matter was reported to the DCO / PAO in October 2012. It was replied in DAC meeting held on 14.12.2012 that renewal fee of all the schools had already been deposited but their cases of renewal and registration were under process with the department and no loss was sustained by the government, but no evidence in support of reply was provided. DAC directed the department to ensure compliance at the earliest and recover the remaining amount. DAC further directed to investigate the matter for fixing responsibility within seven days under intimation to Audit. No compliance of DAC directives was shown till finalization of this report.

Audit stresses that the matter be investigated for fixing responsibility besides recovery under intimation to Audit.

[AIR Para No.4 & 5]

1.2.3.5 Execution of Strip Foundation without Approval-Rs1.410 million

According to the instructions issued by the Chief Engineer, Buildings Department Punjab, Lahore vide memo No.01-DEV/39007/D-2 dated 9th January, 1992, the payment on account of RCC work in strip / raft foundation was admissible only on the approval of Chief Engineer.

DO (Buildings) paid Rs1.410 million on account of strip / rafts foundation in works during 2011-12, as detailed at Annex-G, without approval of the Chief Engineer and recommendation of the Buildings material testing laboratory.

Audit holds that due to weak internal controls and negligence strip foundation was used without the approval of competent authority in North Zone.

The matter was reported to the DCO / PAO in October 2012, it was replied in DAC meeting held on 14.12.2012 that topography of the PD Khan and Sohawa is hilly area and having weak soil therefore, ordinary step footing foundation is unfeasible for the construction of building. DAC directed for regularization from the authority concerned. No compliance of DAC directives

was shown till finalization of this report.

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

[AIR Para No.2]

ANNEXES

[Annex-A]

MFDAC Para

Sr. No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	EDO Education	Expenditure in excess of budget allocation	Non Compliance of Rule	144,535
2	-do-	Non surrender of anticipated savings	-do-	440,555
3	DHQ	Doubtful payment on account of R/M of office building	-do-	1,627,869
4	EDO Health	Non surrender of anticipated savings	-do-	1,340,648
5	-do-	Unjustified/ doubtful payment of GST, w/o verification of Sales tax department	-do-	255,865
6	DO Health	Non Production of Vouched Accounts	Non Production of Record	76,640
7	-do-	Non surrender of anticipated savings	Non Compliance of Rule	296,681
8	DO Live Stock	Non utilization of funds provided for purchase of medicine	-do-	2,000,000
9	Dy. DEO-MEE Jlm	Non verification of GST worth	-do-	53,615
10	Dy. DEO-MEE Sohawa	Undustified retention of money	-do-	300,000
11	-do-	Unjustified grant of selection grade	-do-	
12	-do-	Undue grant of higher grade to selection grade holder	Recoveries	
13	-do-	Unauthorized award of special increment	-do-	8,871,120
14	-do-	Undue grant of higher grade to selection grade holder	-do-	263,868
15	-do-	Unauthorized award of annual increment to the staff through appointment	-do-	516,040
16	-do-	Unauthorized Appointment during Ban	Non Compliance of Rule	672,436
17	-do-	Doubtful disbursement	Misappropriation	191,005
18	-do-	Misappropriation of allowances	-do-	157,299
19	-do-	Overpayment to the teacher on leave	Recoveries	309,788
20	-do-	Unauthorized payment of mobility and conveyance allowance	-do-	213,563
21	RHC Dina	Expenditure in excess of budget allocation	-do-	97,400
22	-do-	Non surrender of anticipated savings	-do-	3,879,505
23	DO Roads	Non production of record	Non Production of Record	2200.099 million
24	-do-	Non recovery of restoration charges of road damaged by PHE	Recoveries	17.303 million
25	-do-	Unauthorized payment to A Category contractor w/o machinery	Non Compliance of Rule	97.212 million
26	-do-	Misappropriation of road rollers	Misappropriation	4.00 million
27	Dy. DEO WEE Sohawa	Unauthorized deduction of zakat from SMC & FTF	Non Compliance of Rule	98,070
28	Dy. DEO WEE	Non verification of payment schedule	-do-	2.047 million
29	DO Buildings	Non credit of lapse securities	-do-	65,416
30	-do-	Unjustified payment of M.S flat grill ½” Sq.bar	Recoveries	88,011
31	-do-	Expenditure without tenders	-do-	379,206
32	THQ PD Khan	Non Sales of Used Fixer Water	-do-	62,040
33	-do-	Unauthorized deduction of GST	-do-	55,591
34	-do-	Irregular purchase of medicine w/o DTL	Non Compliance of Rule	368,410
35	-do-	Non recovery of HSRA from doctors absent from duty	Recoveries	104,000
36	-do-	Non maintenance of donation record	Non Compliance of Rule	

37	DO Secondary	Expenditure in excess of budget allocation	-do-	249,179
38	-do-	Non surrender of anticipated savings	-do-	336,225
39	Dy. DO Agri Ext	Expenditure in excess of budget allocation	-do-	54,842
40	-do-	Unauthorized payment of social security benefit to regular employees	Recoveries	73,236
41	DO Cooperative	Expenditure in excess of budget allocation	-do-	925,890
42	-do-	Non surrender of anticipated savings	-do-	278,310
43	-do-	Non recovery of Loans	Recoveries	645,713
44	DO Buildings	Loss Due to Drop of Schemes	-do-	429,000
45	-do-	Non reduction in RCC rates due to use of local sand	-do-	274,533
46	-do-	Unauthorized payment on account of price variation	-do-	253,347
47	-do-	Non deduction of 10% of shrinkage	-do-	108,339
48	DEO (Secondary)	Wasteful Expenditure due to below 25% result	-do-	15.785 million
49	DCO	Non Refund of government money	Recoveries	1.00 million
50	-do-	Misappropriation due to wastage of quantities	Misappropriation	67,905
51	-do-	Misappropriation of unsold stock	-do-	51,088
52	-do-	Unjustified expenditure and non refunding of unspent balance	Non Compliance of Rules	338,140
53	General Nursing School	Unjustified excess payment then the provision under MNCH program	Recoveries	637,474
54	-do-	Non refund of stipend	-do-	336,140
55	-do-	Unjustified excess payment of Sui Gas charges	-do-	168,983
56	Special Education	Unauthorized purchase without district tender board	Non Compliance of Rule	411,442
57	-do-	Unjustified purchase on exorbitant rates	Recoveries	146,777
58	-do-	Excess payment of GST	-do-	54,368
59	RHC Jalapur sharif	Non recovery of penal rent	-do-	532,440
60	RHC Khalas pur	Unauthorized payment of conveyance allowance	-do-	249,720
61	THQ Sohawa	Non deduction of 5% of Basic Pay	-do-	199,998

[Annex-B]

Grant No.	Description	Original Grant (Rs)	Supplementary (Rs)	Final Grant (Rs)	Actual Expenditures (Rs)	(-) Saving (Rs)	%age of savings
3	Provincial Excise	2,692,000	53,500	2,745,500	2,501,221	-244,279	9
5	Forests.	3,457,100	298,836	3,755,936	3,628,978	-126,958	3
7	Charges on a/c of MV Act.	2,784,000	-196,000	2,588,000	2,353,624	-234,376	9
8	Other Taxes & Duties.	3,314,000	690,000	4,004,000	3,787,789	-216,211	5
10	General Administration.	56,085,400	-15,248,500	40,836,900	37,718,513	-3,118,387	8
15	Education.	2,107,650,069	-32,927,481	2,074,722,588	1,992,289,019	-82,433,569	4
16	Health Services.	472,253,000	69,270,012	541,523,012	515,377,590	-26,145,422	5
17	PHE (Environment)	2,672,000	-737,000	1,935,000	1,907,906	-27,094	1
18	Agriculture	66,994,000	9,618,610	76,612,610	72,493,446	-4,119,164	5
19	Fisheries	1,000,000	-88,500	911,500	820,106	-91,394	10
20	Veterinary.	40,513,000	-1,648,000	38,865,000	32,613,260	-6,251,740	16
21	Co-operative	11,363,000	2,037,000	13,400,000	12,886,204	-513,796	4
22	Industries.	1,089,000	-116,300	972,700	808,440	-164,260	17
23	Misc. Deptt. (Labour)	3,127,000	-67,000	3,060,000	2,930,777	-129,223	4
24	Civil Works.	26,414,000	1,466,500	27,880,500	25,826,797	-2,053,703	7
25	Communications.	28,052,000	3,587,000	31,639,000	29,954,023	-1,684,977	5
31	Miscellaneous.	15,209,000	-791,746	14,417,254	13,239,577	-1,177,677	8
32	Civil Defence	2,801,000	-337,000	2,464,000	2,192,182	-271,818	11
Total Non-Development		2,847,469,569	34,863,931	2,882,333,500	2,753,329,452	-129,004,048	4
36	Development.	122,395,103	0	122,395,103	80,212,996	-42,182,107	34
Total Development		122,395,103	0	122,395,103	80,212,996	-42,182,107	34
Net Total		2,969,864,672	34,863,931	3,004,728,603	2,833,542,448	-171,186,155	6

[Annex-C]
Para 1.2.3.1

Sr No.	Name of Scheme	Agreement Amount & Completion Date	Penalty @ 10% (Rs)
1	GBHS Tabligh ul Islam, Jhelum	3.338/13-01-12(2/1/2)	338,000
2	GGES Waugh PD Khan	6.465	646,500
3	Additional/Alteration Veterinary Hospital Sohawa	4.544/22-12-09(05 months)	454,000
4	Civil veterinary hospital Sohawa	4.863/29-12-09(05 monhs)	486,300
5	Community midwifery School and hostel in DHQ Hospital Jhelum	6.463/26-06-09(12 months)	646,000
6	Up-gradation of GGES Dina	5.127/29-12-09(08 months)	512,700
7	BHU Bara Gawah Sohawa	9.283/14-05-09(12 months)	928,300
8	GRD at Padhri	10.694/25-03-10(08 months)	1,069,000
	Total		5,080,800

**[Annex –D]
Para 1.2.3.3**

S.no	Name of school	Level	Limit of registration	Registration fee (Rs)
1.	Green city model S/S Chakwal road sohawa	Sec	1-9-03 to 31-3-08	7000
2.	Alrazi boys S/S Sohawa	Sec	10-9-08 to 31-3-11	7000
3.	Ghori H/S boys Sohawa	High	1-9-06 to 31-5-09	7000
4.	Bright way public school secondary girls domeli sohawa	Sec	1-4-02 to 31-3-07	7000
5.	Five star model girls h/s pind gul andazan sohawa	High	1-9-03 to 31-3-06	7000
6.	Birten grammer girls h/s sohawa	High	9-3-07 to 31-5-10	7000
7.	Al karam model girls h/s ghattar sohawa	High	15-5-07 to 31-5-12	7000
8.	Oxford public girls h/s dewane hazuri sohawa	High	11-7-07 to 31-3-10	7000
9.	The educator girls h/s gt road sohawa	High	23-10-08to31-3-11	7000
10.	Modern public m/s mohra kanyal sohawa	Middle	1-4-02to31-3-05	5000
11.	Iqra children academy middle gadryam sohawa	Middle	1-4-02to31-3-05	5000
12.	Jinnah international public m/s bara gowa sohawa	Middle	1-6-08to31-3-12	5000
13.	Cambridge model boys academy m/s bans qaim sohawa	Middle	1-9-04to31-3-10	5000
14.	Kyani national foundation model e/s sohawa	Middle	1-4-06to31-5-10	5000
15.	Saad amar elementary academy of education boys boken sohawa	Middle	1-5-06 to 31-5-09	5000
16.	Punjab academy medical school dhok mekan sohawa	Middle	1-6-09 to 31-3-12	5000
17.	Al ghazi public m/s boys sor puur sohawa	Middle	1-9-06 to 31-5-09	5000
18.	Al eman p/m boys e/s bokrala sohawa	Middle	1-8-08 to 31-3-11	5000
19.	Oxford public m/s diwan e hazuri sohawa	Middle	1-4-04 to 31-3-07	5000
20.	Nisar public m/s jhanda mera sohawa	Middle	16-4-03 to 31-3-06	5000
21.	Islamia public m/s girls amral sohawa	Middle	1-9-03 to 31-3-06	5000
22.	Pakistan academy for elementary education tabi bagla sohawa	Middle	1-4-04 to 31-3-08	5000
23.	Shan ali public m/s shah safeer sohawa	Middle	1-4-06 to31-5-09	5000
24.	National girls e/s of sciences nagial sohawa	Middle	21-4-04 to 31-3-07	5000
25.	Zia ul alum model m/s girls fazal abad domeli sohawa	Middle	10-11-02 to 31-3-08	5000
26.	Minhaj ul quran girls m/s lehri sohawa	Middle	14-5-05 to 31-5-10	5000
27.	Pakistan foundation model e/s girls sohawa	Middle	1-4-06 to 31-5-10	5000
28.	The scholars academy girls e/s dial sohawa	Middle	31-5-00 to 1-1-05	5000
29.	Pakistan science elementary academy girls chakwal road sohawa	Middle	1-9-05 to 31-5-10	5000
30.	Ali public girls m/s dhok nagial	Middle	12-1-05 to 31-3-10	5000
31.	Kiran pblic e/s rasila kalan sohawa	Middle	15-9-07 to 31-3-10	5000
32.	Shah meer public p/s nathhot sohawa	Prmary	1-4-06 to 31-5-09	5000
33.	Hira public p/s jadala	Prmary	15-11-99 to 31-3-06	5000
34.	Punjab academy p/s dhok makiin sohawa	Prmary	1-4-03 to 31-3-06	5000
35.	Paradise public p/s bagwala shah safeer sohawa	Prmary	1-5-03to 31-3-06	5000
36.	Nawa e iqbal p/s muhallah bording house domeli	Prmary	1-4-06 to 31-5-10	5000
37.	PMDC HSS KHEWRA	HSS	1-4-06 to 31-5-09	10000
38.	National foundation model HSS Pinawal P.D Khan	HSS	31-10-07 to 31-5-12	10000
39.	Pearl public S/S girls p.d khan	Sec	1-4-04 to 31-3-09	7000
40.	Tameer e milat girls h/s dharyala jalip0	Sec	1-4-07 to 31-3-07	7000
41.	Meraj ehsan public s/s girls khewra	Sec	1-4-06 to31-3-06	7000
42.	Tameer e no s/s girls muhallah sultan kot	Sec	1-4-04 to 31-3-11	7000
43.	First girls science h/s jalal pur sharif	Sec	1-4-06 to 31-3-10	7000
44.	Hafiz maqbul elahi tameer e milat girls h/s p.d khan	Sec	1-4-05 to 31-3-10	7000
45.	Tameer e milat girls h/s khewra	Sec	1-4-08to31-3-11	7000
46.	Fauji foundation model s/s girls p.d khan	Sec	1-6-09to31-5-11	7000
47.	Wington h/s girls ici khewra	Sec	2-1-06to31-5-11	7000
48.	Tameer e no public girls h/s p.d khan	Sec	1-4-06to31-5-11	7000
49.	Mustafai model girls h/s khewra	Sec	1-6-08to31-5-10	7000
50.	National girls h/s of sciences nagial	Sec	1-4-07to31-5-10	7000
51.	Model s/s girls dolat pur p.d khan	Sec	7-7-07to31-5-12	7000
52.	Oxford grammer girls higher school pindi said pur	Sec	10-7-08to31-3-10	7000

S.no	Name of school	Level	Limit of registration	Registration fee (Rs)
53.	The educator h/s girls dharyala jalip	Sec	12-11-07to31-3-10	7000
54.	Pearl public s/s boys pd khan	Sec	1-4-04to31-3-09	7000
55.	Meraj ahsan public s/s boys khewra	Sec	1-4-06to31-3-11	7000
56.	Al ghazali model boys s/s lilla sharif	Sec	1-4-04to31-3-09	7000
57.	Haideri model boys h/s jalal pur sharif	Sec	1-4-07to31-5-10	7000
58.	Fauji foundation model s/s boya pdkhan	Sec	1-6-09to31-5-11	7000
59.	Tameer e pakistan model boys h/s khewra	Sec	1-6-08to31-5-11	7000
60.	Mustafai model boys h/s khewra	Sec	1-6-08to31-5-10	7000
61.	Dar ul alum muhamdia rizwia s/s boys p.d khan	Sec	1-8-06to31-5-09	7000
62.	Suffa public h/s boys lilla town	Sec	1-9-06to31-5-10	7000
63.	The educator h/s boys dharyala jalip	Sec	12-11-07to31-3-10	7000
64.	R.m iqbal e/s karimpur pd khan	E/S	1-9-06to31-5-09	5000
65.	Daisy public e/s girls pd khan	E/S	1-4-03to31-3-05	5000
66.	Begum safia nawaz tameer model milat school lilla town	E/S	1-9-03to31-3-06	5000
67.	Suuffa academy e/s girls azam pur	E/S	1-4-06to31-5-09	5000
68.	Al hayat model m/s ather	E/S	1-4-03to31-5-07	5000
69.	Fauji foundation model m/s girls dharyala jalip	E/S	1-4-05to31-5-09	5000
70.	Al haj model girls m/s sadhowal pd khan	E/S	2-1-06to31-5-08	5000
71.	Al hassan public e/s girls dhodi thal	E/S	1-4-06to31-5-11	5000
72.	Muhammad ali jinnah girls m/s muhallah balochan	E/S	1-1-06to31-5-09	5000
73.	Oxford grammer girls e/s pindi said pur	E/S	1-10-06to31-5-09	5000
74.	Shah amir public e/s girls pir khara sharif	E/S	16-10-06to31-5-08	5000
75.	National foundation girls e/s bhalwal	E/S	1-4-07to31-5-10	5000
76.	Ali public girls e/s ahmed abad pd khan	E/S	1-3-07to31-5-11	5000
77.	Minhaj public girls m/s pinanwal	E/S	1-4-07to31-3-10	5000
78.	Sar syad public model e/s girls kiran pur	E/S	1-1-07to31-3-10	5000
79.	New sar syed public elementary girls schol chak mijahid	E/S	5-1-09to31-3-12	5000
80.	Ali public e/s ather pd khan	E/S	1-4-06to31-5-11	5000
81.	Dar e arqam e/s dharyala jalip	E/S	1-2-04to31-3-09	5000
82.	New jinnah model m/s khewra	E/S	1-4-03to31-3-05	5000
83.	Suffa grammer public e/s lilla town	E/S	1-4-04to31-3-06	5000
84.	Falcon public e/s p.d khan	E/S	1-4-03to31-3-06	5000
85.	Crescent model m/s khewra	E/S	1-4-07to31-3-12	5000
86.	Hira public m/s khewra	E/S	1-4-06to31-5-09	5000
87.	Qazi public m/s malyar	E/S	1-4-04to31-3-07	5000
88.	Mubaraz khan model m/s kandwal	E/S	15-4-03to31-3-06	5000
89.	Tameer e pakista model m/s khewra	E/S	24-9-03to31-3-06	5000
90.	Al hussain model m/s dhadi thal	E/S	5-4-04to31-3-06	5000
91.	Minhaj model m/s boys nowa lok	E/S	1-4-04to31-3-06	5000
92.	Dar ul ehsan model m/s kora	E/S	1-4-04to31-3-07	5000
93.	Iman public boys model school sauwal	E/S	1-4-04to31-3-06	5000
94.	Hira public model boys e/s pinanwal	E/S	1-4-00to31-3-06	5000
95.	Sar syed model public e/s boys lilla bharwana	E/S	1-4-06to31-5-09	5000
96.	Rizwan public m/s boys lilla bharwana	E/S	1-4-05to31-3-08	5000
97.	Punjab cadeat m/s for boys kandwal	E/S	1-3-05to31-3-08	5000
98.	Crescent model m/s for boys khewra	E/S	15-4-02to31-3-07	5000
99.	Minhaj public m/s boys pinanwal	E/S	1-4-05to31-3-07	5000
100.	Fateh ali model boys e/s darhh phiphra	E/S	15-8-04to31-5-07	5000
101.	Fauji foundation model m/s boys dharyala jalip	E/S	1-4-05to31-5-09	5000
102.	Al beruni model e/s boys dharyala jalip	E/S	3-1-06to31-5-11	5000
103.	Al mehmuud public elementary boys school pindi said pur	E/S	1-6-07to31-5-12	5000
104.	Mustafai model m/s boys khewra	E/S	1-4-06to31-5-09	5000
105.	Pakistan international boys m/s nagial	E/S	1-4-06to31-5-09	5000
106.	Green land public e/s boys pd khan	E/S	1-1-06to31-5-11	5000
107.	Al bas model m/s boys dhok awan pd khan	E/S	1-9-06to31-5-11	5000

S.no	Name of school	Level	Limit of registration	Registration fee (Rs)
108.	Al suffa model boys e/s jalal pur sharif	E/S	1-9-06to31-5-09	5000
109.	Sar syed public model e/s boys haran pur	E/S	1-4-04to31-5-09	5000
110.	Falcon public e/s boys pd khan	E/S	1-4-06to31-5-09	5000
111.	Al saim model e/s boys shair pur	E/S	1-10-07to31-5-10	5000
112.	Sar syed public e/s boys haran pur	E/S	1-1-07to31-3-10	5000
113.	Zainabia public e/s boys saghar pur	E/S	1-9-08to31-3-12	5000
114.	R.m iqbal e/s karimpur pd khan	E/S	1-9-06to31-5-09	5000
115.	Daisy public e/s girls pd khan	E/S	1-4-03to31-3-05	5000
116.	Begum safia nawaz tameer model milat school lilla town	E/S	1-9-03to31-3-06	5000
117.	Suuffa academy e/s girls azam pur	E/S	1-4-06to31-5-09	5000
118.	Al hayat model m/s ather	E/S	1-4-03to31-5-07	5000
119.	Fauji foundation model m/s girls dharyala jalip	E/S	1-4-05to31-5-09	5000
120.	Al haj model girls m/s sadhowal pd khan	E/S	2-1-06to31-5-08	5000
121.	Al hassan public e/s girls dhodi thal	E/S	1-4-06to31-5-11	5000
122.	Muhammad ali jinnah girls m/s muhallah balochan	E/S	1-1-06to31-5-09	5000
123.	Oxford grammer girls e/s pindi said pur	E/S	1-10-06to31-5-09	5000
124.	Shah amir public e/s girls pir khara sharif	E/S	16-10-06to31-5-08	5000
125.	National foundation girls e/s bhalwal	E/S	1-4-07to31-5-10	5000
126.	Ali public girls e/s ahmed abad pd khan	E/S	1-3-07to31-5-11	5000
127.	Minhaj public girls m/s pinanwal	E/S	1-4-07to31-3-10	5000
128.	Sar syad public model e/s girls kiran pur	E/S	1-1-07to31-3-10	5000
129.	New sar syed public elementary girls schol chak mijahid	E/S	5-1-09to31-3-12	5000
130.	Al habib public school sherpur pd khan	Primary	1-4-07to31-5-10	5000
131.	Feroz model public p/s kaslian	Primary	1-4-00to31-3-05	5000
132.	Hussain public p/s jotana pd khan	Primary	1-9-01to31-3-05	5000
133.	Unique public p/s wara buland khan	Primary	1-4-07to31-5-09	5000
134.	Pakistan international public p/s nagial	Primary	7-4-03to31-3-06	5000
135.	Al jawad public p/s jotana	Primary	1-4-04to31-3-06	5000
136.	Abdullah public p/s lilla town	Primary	1-4-07to31-5-09	5000
137.	Sar syed model p/s chak mujahid dharyala jalip	Primary	1-4-03to31-3-07	5000
138.	Minhaj public p/s toba	Primary	28-8-04to31-3-08	5000
139.	New shaheen foundation p/s khhotian	Primary	1-4-06to31-5-10	5000
140.	Iram public p/s pinanwal	Primary	1-4-07to31-3-10	5000
141.	Hira public model p/s saroba	Primary	1-4-07to31-3-10	5000
142.	National foundation model p/s bhaluwal pd khan	Primary	1-4-04to31-3-07	5000
143.	Waleed memorial public p/s muhallah sultania khewra	Primary	1-4-07to31-5-10	5000
144.	Raj bakhsh model p/s pd khan	Primary	1-4-06to31-5-08	5000
145.	Hussain public p/s jotana	Primary	1-4-05to31-3-09	5000
146.	Al khaleel academy p/s kot kalan pd khan	Primary	1-4-02to31-3-07	5000
147.	Madni public p/s jalalpur sharif	Primary	1-4-08to31-3-10	5000
148.	Kinder garden p/s khewra	Primary	1-4-05to31-3-09	5000
149.	Minhaj public p/s dharyala jalip	Primary	1-4-05to31-3-09	5000
150.	Islamia public model p/s chak denial	Primary	1-4-07to31-5-10	5000
151.	Al nasir model primary school chak mehamda	Primary	1-4-98to31-3-07	5000
152.	Mustafai model girls p/s khewra	Primary	1-4-06to31-5-09	5000
153.	Al nasir super p/s diwan pur pd khan	Primary	1-6-06to31-5-09	5000
154.	Bright future p/s karyaala jalip	Primary	15-8-06to31-5-09	5000
155.	Iqra model p/s adawal pd khan	Primary	29-9-07to31-5-10	5000
156.	Fauji foundation model secondary school boys chakri rajgan	Sec	1-4-06to31-3-11	7000
157.	Radiant boys public secondary school chak jamal jhelum	Sec	1-4-02to31-3-05	7000
158.	Oxford sec school system rakhrwan jhelum	Sec	1-4-03to31-3-07	7000
159.	Bloom field boys sec school major akram shaheed road jhelum	Sec	1-4-03to31-3-09	7000
160.	Hira secschool for boys lalazar colony jhelum	Sec	1-4-05to31-3-09	7000
161.	Al-asar science high school boys arsal town jhelum	High	1-4-05to31-3-09	7000
162.	Becon house public sec school boys gt road jhelum	Sec	1-4-06to31-5-09	7000

S.no	Name of school	Level	Limit of registration	Registration fee (Rs)
163.	Kawish sec school boys dhok juma jhelum	Sec	1-6-08to31-5-12	7000
164.	Reformers foundation boys s/s muhallah khansaman jhelum	Sec	1-6-06to31-5-09	7000
165.	Dawn academy s/s boys rohtas road jhelum	Sec	1-4-06to31-5-11	7000
166.	The educators h/s boys jada jhelum	High	1-9-07to31-3-12	7000
167.	The crescent s/s system boys muhammadi chowk jhelum	Sec	1-9-07to31-08-12	7000
168.	Fauji foundation model s/s girls chakri rajgan	Sec	1-4-06to31-3-11	7000
169.	Dawn public academy girls s/s rohtas roadjhelum	Sec	1-9-03to31-3-06	7000
170.	Becon housa girls school high gt road jhelum	High	1-9-03to31-3-08	7000
171.	Bright star public girlsh/s nogran jhelum	High	1-4-04to31-3-07	7000
172.	Happy home girls s/s gulafshn colony jhelum	Sec	1-4-04to31-3-09	7000
173.	Dabistan girls s/s islamia school road jhelum	Sec	1-4-04to31-5-09	7000
174.	Abdullah memorial girls h/s rohtas road jhelum	High	1-5-02to31-3-05	7000
175.	Defence model girls h/s muhallah islam pura jhelum	High	16-8-04to31-3-08	7000
176.	Dar e arqam model girls s/s muhammadi chowk jhelum	Sec	1-4-05to31-3-11	7000
177.	Muslim high school for girls mehman e pakistan jhelum	High	15-9-04to31-5-08	7000
178.	Tat town girls h/s west colony jhelum cantt	High	1-4-04to31-5-07	7000
179.	Al raza model h/s girls chotala jhelum	High	1-4-05to31-5-09	7000
180.	Radient house girls public s/s bhatian	Sec	1-4-05to31-5-08	7000
181.	Defence model girls h/s islam pura jhelum	High	1-4-07to31-5-12	7000
182.	Fatima jinnah public girls s/s muhallah rashid abad jhelum	Sec	15-8-08to31-5-12	7000
183.	The educators girls h/s jada jhelum	High	1-9-08to31-3-12	7000
184.	Elegant public h/s girls dara pur	High	1-4-00to31-5-10	7000
185.	Wings college of commerce civil line jhelum	Degree	1-6-06to31-5-08	10000
186.	Islamic asian inter college boys civil line jhelum	Inter	1-5-06to30-4-08	10000
187.	Wings institute of learning boys civil line jhelum	Inter	1-5-06to31-5-09	10000
188.	Pakistan institute of commerce & computer science bilal town jhelum	Inter	1-6-03to31-5-06	10000
189.	Ma jinnah college of commerce& computer science machine muhallah no2 jhelum	Inter	1-5-05to31-5-2010	10000
190.	Al-sufa degree girls college rohtas road jhelum	Inter	1-10-05to31-5-07	10000
191.	Fatima jinnah inter science college girls civil line jhelum	Inter	1-5-04to30-4-06	10000
192.	City inter college for women kuchery road jhelum	Inter	1-6-04to31-5-06	10000
193.	National foundation academy girls higher secondary school civil line jhelum	Higher	23-5-06to31-5-09	10000
194.	Jamia atia tul binat m/s meeman jhelum	Middle	1-4-04to31-3-09	5000
195.	Rose double junior e/s girls islamia school road jhelum	Middle	1-4-04to31-5-09	5000
196.	Suffa school of islamis modern educatuion fazila colony civil line Jhelum	Middle	21-4-04to31-3-08	5000
197.	Gulistan public girls m/s kotha purana jhelum	Middle	1-4-05to31-3-10	5000
198.	Minhaj girls e/s bilal town jhelum	Middle	15-4-05to31-5-07	5000
199.	Wisdom house girls jada jhelum	Middle	1-1-05to31-5-10	5000
200.	Rise&shine public elemenrary girls school qadria muhallah rohtas road jhelum	Middle	1-4-05to31-5-10	5000
201.	Muslim handle moddle m/s girls chak daulat	Middle	1-9-04to31-5-08	5000
202.	Zeerak model girls e/s rohtas road jhelum	Middle	1-10-99to31-5-10	5000
203.	Shehzad public girls e/s bhimber jhelum	Middle	1-1-08to31-5-11	5000
204.	Solid foundation girls e/s rakhranwan jhelum	Middle	1-4-06to31-3-11	5000
205.	Al noor(n) public model school kolpur jhelum	Middle	1-4-03to31-3-06	5000
206.	Al madina public m/s chotala jhelum	Middle	1-5-03to31-3-06	5000
207.	Bannu noor un nisa public e/s mirza abad rohtas road jhelum	Middle	1-4-01to31-3-06	5000
208.	Barkat excusite m/s rohtas road monan	Middle	23-5-03to31-3-07	5000
209.	Minhaj model m/ saeela	Middle	1-4-03to31-03-08	5000
210.	Pieniers public m/s kashmir colony jhelum	Middle	1-4-04to31-3-08	5000
211.	Junior model m/s boys kala gujran	Middle	1-4-02to31-3-07	5000
212.	New sar sarwan e/s islam pura jhelum	Middle	1-9-03to31-3-07	5000
213.	Shaheen model m/s boys bilal town jhelum	Middle	1-4-07to31-5-12	5000

S.no	Name of school	Level	Limit of registration	Registration fee (Rs)
214.	Defence foundation m/s rohtas road jhelum	Middle	1-4-04to31-3-07	5000
215.	Eminent cadet m/s baig pur jhelum	Middle	12-5-04to31-3-08	5000
216.	Al raza model m/s boys chotala jhelum	Middle	1-4-07to31-5-12	5000
217.	Aljunaid national public p/s chotala	Primary	1-4-00to31-3-05	5000
218.	Iqra public p/s ajrood jhelum	Primary	1-4-00to31-3-05	5000
219.	Noor ul islam p/s makhdoom abad jhelum	Primary	1-4-00to31-3-05	5000
220.	New almadina foundation academy machine muhallah no 3 jhelum	Primary	1-1-04to31-5-09	5000
221.	Quaid milat p/s rohtas road chattan jhelum	Primary	1-4-04to31-5-07	5000
222.	Al tahir public middle school river road bagh muhallah jhelum	Primary	1-9-03to31-3-07	5000
223.	Raza model p/s ghazi abad kala gijran	Primary	1-4-07to31-5-12	5000
224.	Rehman model p/s banni gharmala	Primary	1-4-03to31-3-06	5000
225.	Little star public p/s kala gujran	Primary	1-4-07to31-5-12	5000
226.	Sadiq memorial public p/s kala gujran	Primary	1-4-07to31-3-10	5000
227.	Nazia model p/s machine muhallah no 2 jhelum	Primary	1-4-04to31-3-09	5000
228.	Kids education home p/s machine muhallah no 1 jhelum	Primary	1-2-03to31-3-08	5000
229.	Sun rise pak cadet p/s dhok jumma jhelum	Primary	1-4-04to31-3-08	5000
230.	Irfan ul quran english model p/s shamas pur jhelum	Primary	1-1-00to31-3-05	5000
231.	Al shahab p/s dhok raju jhelum	Primary	1-4-03to31-3-08	5000
232.	Al hassan public p/s janjil jhelum	Primary	1-9-99to31-3-07	5000
233.	Kamran public p/s fazal abad rathhian	Primary	20-9-02to28-2-03	5000
234.	Noor ul nahar p/s machine muhallah no 1 jhelum	Primary	1-4-04to31-3-07	5000
235.	New angels house P/S Mujahid Abad Jhelum	Primary	1-4-07to31-5-12	5000
236.	Kiran public p/s rohtas road jhelum	Primary	1-4-07to31-3-12	5000
237.	Mustafai model p/s bajar jhelum	Primary	1-9-02to31-3-06	5000
238.	Unique public p/s dhok abdullah jhelum	Primary	1-4-03to31-3-06	5000
239.	Al fazal public p/s wahab colony jinnah town	Primary	15-8-03to31-3-08	5000
240.	Rising star academy kala gujran	Primary	1-4-05to31-3-10	5000
241.	Crescent academy p/s machine muhallah no 2 jhelum	Primary	1-4-05to31-3-10	5000
242.	Royal public p/s gujar pur jhelum	Primary	1-4-03to31-3-08	5000
243.	Happy kids model p/s gujar pur	Primary	1-4-05to31-5-08	5000
244.	Pak one welfare p/s cmh road jhelum cantt	Primary	1-4-01to31-3-07	5000
245.	Hamza rising star p/s arsal town jhelum cantt	Primary	1-4-03to31-5-09	5000
246.	Toseeq public p/s sanghoi jhelum	Primary	28-8-06to31-5-09	5000
247.	Islamia english p/s jagta jhelum	Primary	1-9-05to31-5-09	5000
248.	Glu raiis model p/s rohtas road jhelum	Primary	1-4-99to31-5-10	5000
249.	Kids education p/s machine muhallah no 2 jhelum	Primary	1-4-08to31-3-12	5000
250.	Radiant way public e/s boys maira dina	Middle	1-4-02to31-3-06	5000
251.	Minhaj public model school new jang dina	Middle	1-4-04to31-3-08	5000
252.	Minhaj model m/s saghri dina	Middle	1-5-04to31-3-09	5000
253.	Al rehman public m/s mohan jhelum	Middle	1-12-03to31-3-08	5000
254.	City muslim dina	High	1-4-04to31-3-09	7000
255.	Almas girls h/s raju pindi	High	1-9-03to31-3-06	7000
256.	Iftikhar public girls h/s pandhal dina	High	19-5-03to31-3-07	7000
257.	Minhaj ul quran girls model h/s mangla road dina	High	1-4-06to31-5-09	7000
258.	Bright career islamic public girls h/s dina	High	1-4-03to31-3-08	7000
259.	Irfan ul quran model h/s girls new raju pindi ghar mahal dina	High	1-4-06to31-5-11	7000
260.	Al noor college for girls dina	college	15-8-04to30-4-06	10000
261.	Farabi foundation school girls near boys h/s dina	High	25-4-05to31-3-10	7000
262.	Sars foundation hss girls mangla road dina	High	1-4-04to31-3-09	7000
263.	Laraib secondary education centre mangla road dina	High	20-4-04to31-5-07	7000
264.	Golden sparrow foundation s/s girls baral dina	High	1-4-05to31-5-09	7000
265.	Flower academy girls h/s dhanyala dina	High	1-4-00to31-5-07	7000
266.	Moon light girls h/s raju pindi dina	High	1-9-03to31-5-10	7000
267.	Ever shaheen model h/s girls mangla road dina	High	1-4-06to31-5-11	7000
268.	Grand knowledge girls h/s gt road dina	High	11-11-06to31-5-10	7000

S.no	Name of school	Level	Limit of registration	Registration fee (Rs)
269.	Fauji foundation secondary girls dina	High	1-4-06to31-5-11	7000
270.	District grammer s/s girls dina	High	1-4-06to31-5-11	7000
271.	Quaid model h/s girls mangla road dina	High	1-2-07to31-5-10	7000
272.	Wapda h/s girls mangla dina	High	15-8-08to31-3-11	7000
273.	Al baqa s/s girls mangla road dina	High	13-10-08to31-3-12	7000
274.	City muslim school dina	Middle	1-4-04to31-3-09	5000
275.	Islamic system m/s mehta losar dina	Middle	1-4-03to31-3-08	5000
276.	Hira elementary girls school mangla roaad dina	Middle	1-6-04to31-3-09	5000
277.	Resident star girls m/s dina	Middle	1-10-03to31-30-07	5000
278.	Yasir m/s for girls taraqi mor dina	Middle	1-9-05to31-5-09	5000
279.	Adil bright career girls m/s chak meu dina	Middle	1-6-06to31-5-11	5000
280.	Salwa girls elementary academy of education iqbal town dina	Middle	6-2-03to31-5-08	5000
281.	Jinnah public girls e/s baral dina	Middle	1-4-04to31-5-07	5000
282.	Bright future girls m/s dina mangla road	Middle	1-9-07to31-3-10	5000
283.	Hamad public p/s dhok khokar dina	Middle	1-6-07to31-5-10	5000
284.	Jalal model girls m/s dharyala dina jhelum	Middle	20-9-07to31-5-12	5000
285.	Pak public h/s boys dina jhelum	High	1-4-04to31-3-06	7000
286.	Punjab cadet boys s/s maira jhelum	High	1-3-03to31-3-07	7000
287.	Saras foundation h/s boys mangla road dina	High	1-4-04to31-3-09	7000
288.	Radiant house boys public s/s chak jamal dina	High	1-4-05to31-5-08	7000
289.	Raheel hss boys railway road dina	High	1-8-06to31-8-09	7000
290.	Pak public h/s boys mangla road dina	High	1-4-06to31-5-08	7000
291.	Fauji foundation s/s boys dina	High	1-4-06to31-5-11	7000
292.	Farabi foundation h/s boys gt road dina	High	1-4-07to31-5-12	7000
293.	District grammer s/s boys dina	High	1-4-06to31-5-11	7000
294.	Quaid model h/s boys mangla road dina	High	1-4-03to31-5-10	7000
295.	Wapda h/s boys mangla jhelum	High	15-8-08to31-3-11	7000
296.	Al habib public p/s chak aka dina	Primary	1-4-08to31-5-10	5000
297.	Sunny public p/s chakyam dina	Primary	2-12-02to31-5-08	5000
298.	Muslim hander model p/s karla dina	Primary	22-12-05to31-5-08	5000
299.	Muslim hander model p/s isla pura mangla road dina	Primary	10-1-06to31-5-10	5000
300.	Hamad public p/s dhok khar khana boki dina	Primary	1-6-07to31-5-10	5000
301.	Zeeshan p/s madina street mangla road dina	Primary	1-2-06to31-5-11	5000
302.	Universal school system primary thikarian dina	Primary	25-7-06to31-5-11	5000
303.	Lasen leaf p/s said hassan dina	Primary	1-8-06to31-3-10	5000
	Total			1,753,764

**[Annex-E]
Para 1.2.3.4**

S.no	Name of school	Level	Limit of registration	Inspection fee (Rs)
1.	Green city model s/s chakwal road sohawa	Sec	1-9-03 to 31-3-08	5000
2.	Alrazi boys s/s sohawa	Sec	10-9-08 to 31-3-11	1000
3.	Ghori h/s boys sohawa	High	1-9-06 to 31-5-09	4000
4.	Bright way public school secondary girls domeli sohawa	Sec	1-4-02 to 31-3-07	6000
5.	Five star model girls h/s pind gul andazan sohawa	High	1-9-03 to 31-3-06	7000
6.	Birten grammer girls h/s sohawa	High	9-3-07 to 31-5-10	3000
7.	Al karam model girls h/s ghattar sohawa	High	15-5-07 to 31-5-12	1000
8.	Oxford public girls h/s dewane hazuri sohawa	High	11-7-07 to 31-3-10	3000
9.	The educator girls h/s gt road sohawa	High	23-10-08 to 31-3-11	2000
10.	Modern public m/s mohra kanyal sohawa	Middle	1-4-02 to 31-3-05	4000
11.	Iqra children academy middle gadryam sohawa	Middle	1-4-02 to 31-3-05	4000
12.	Jinnah international public m/s bara gowa sohawa	Middle	1-6-08 to 31-3-12	500
13.	Cambridge model boys academy m/s bans qaim sohawa	Middle	1-9-04 to 31-3-10	1500
14.	Kyani national foundation model e/s sohawa	Middle	1-4-06 to 31-5-10	1500
15.	Saad amar elementary academy of education boys boken sohawa	Middle	1-5-06 to 31-5-09	2000
16.	Punjab academy medical school dhok mekan sohawa	Middle	1-6-09 to 31-3-12	500
17.	Al ghazi public m/s boys sor puur sohawa	Middle	1-9-06 to 31-5-09	2000
18.	Al eman p/m boys e/s bokrala sohawa	Middle	1-8-08 to 31-3-11	1000
19.	Oxford public m/s diwan e hazuri sohawa	Middle	1-4-04 to 31-3-07	3000
20.	Nisar public m/s jhanda mera sohawa	Middle	16-4-03 to 31-3-06	3500
21.	Islamia public m/s girls amral sohawa	Middle	1-9-03 to 31-3-06	3500
22.	Pakistan academy for elementary education tabi bagla sohawa	Middle	1-4-04 to 31-3-08	2500
23.	Shan ali public m/s shah safeer sohawa	Middle	1-4-06 to 31-5-09	2000
24.	National girls e/s of sciences nagial sohawa	Middle	21-4-04 to 31-3-07	3000
25.	Zia ul alum model m/s girls fazal abad domeli sohawa	Middle	10-11-02 to 31-3-08	2500
26.	Minhaj ul quran girls m/s lehri sohawa	Middle	14-5-05 to 31-5-10	1500
27.	Pakistan foundation model e/s girls sohawa	Middle	1-4-06 to 31-5-10	1500
28.	The scholars academy girls e/s dial sohawa	Middle	31-5-00 to 1-1-05	4000
29.	Pakistan science elementary academy girls chakwal road sohawa	Middle	1-9-05 to 31-5-10	1500
30.	Ali public girls m/s dhok nagial	Middle	12-1-05 to 31-3-10	1500
31.	Kiran pblic e/s rasila kalan sohawa	Middle	15-9-07 to 31-3-10	1500
32.	Shah meer public p/s nathhot sohawa	Prmary	1-4-06 to 31-5-09	2000
33.	Hira public p/s jadala	Prmary	15-11-99 to 31-3-06	3500
34.	Punjab academy p/s dhok makiin sohawa	Prmary	1-4-03 to 31-3-06	3500
35.	Paradise public p/s bagwala shah safeer sohawa	Prmary	1-5-03 to 31-3-06	3500
36.	Nawa e iqbal p/s muhallah bording house domeli	Prmary	1-4-06 to 31-5-10	1500
37.	PMDC HSS KHEWRA		1-4-06 to 31-5-09	4000
38.	National foundation model HSS Pinanwal P.D Khan		31-10-07 to 31-5-12	1000
39.	Pearl public s/s girls p.d khan	Sec	1-4-04 to 31-3-09	4000
40.	Tameer e milat girls h/s dharyala jalip0	Sec	1-4-07 to 31-3-07	6000
41.	Meraj ehsan public s/s girls khewra	Sec	1-4-06 to 31-3-06	7000
42.	Tameer e no s/s girls muhallah sultan kot	Sec	1-4-04 to 31-3-11	2000
43.	First girls science h/s jalal pur sharif	Sec	1-4-06 to 31-3-10	3000
44.	Hafiz maqbul elahi tameer e milat girls h/s p.d khan	Sec	1-4-05 to 31-3-10	3000
45.	Tameer e milat girls h/s khewra	Sec	1-4-08 to 31-3-11	2000
46.	Fauji foundation model s/s girls p.d khan	Sec	1-6-09 to 31-5-11	2000
47.	Wington h/s girls ici khewra	Sec	2-1-06 to 31-5-11	2000
48.	Tameer e no public girls h/s p.d khan	Sec	1-4-06 to 31-5-11	2000
49.	Mustafai model girls h/s khewra	Sec	1-6-08 to 31-5-10	3000
50.	National girls h/s of sciences nagial	Sec	1-4-07 to 31-5-10	3000
51.	Model s/s girls dolat pur p.d khan	Sec	7-7-07 to 31-5-12	1000

S.no	Name of school	Level	Limit of registration	Inspection fee (Rs)
52.	Oxford grammer girls higher school pindi said pur	Sec	10-7-08to31-3-10	3000
53.	The educator h/s girls dharyala jalip	Sec	12-11-07to31-3-10	3000
54.	Pearl public s/s boys pd khan	Sec	1-4-04to31-3-09	4000
55.	Meraj ahsan public s/s boys khewra	Sec	1-4-06to31-3-11	2000
56.	Al ghazali model boys s/s lilla sharif	Sec	1-4-04to31-3-09	4000
57.	Haideri model boys h/s jalal pur sharif	Sec	1-4-07to31-5-10	3000
58.	Fauji foundation model s/s boya pdkhan	Sec	1-6-09to31-5-11	2000
59.	Tameer e pakistan model boys h/s khewra	Sec	1-6-08to31-5-11	2000
60.	Mustafai model boys h/s khewra	Sec	1-6-08to31-5-10	3000
61.	Dar ul alum muhamdia rizwia s/s boys p.d khan	Sec	1-8-06to31-5-09	4000
62.	Suffa public h/s boys lilla town	Sec	1-9-06to31-5-10	3000
63.	The educator h/s boys dharyala jalip	Sec	12-11-07to31-3-10	3000
64.	R.m iqbal e/s karimpur pd khan	E/S	1-9-06to31-5-09	2000
65.	Daisy public e/s girls pd khan	E/S	1-4-03to31-3-05	4000
66.	Begum safia nawaz tameer model milat school lilla town	E/S	1-9-03to31-3-06	3500
67.	Suuffa academy e/s girls azam pur	E/S	1-4-06to31-5-09	2000
68.	Al hayat model m/s ather	E/S	1-4-03to31-5-07	3000
69.	Fauji foundation model m/s girls dharyala jalip	E/S	1-4-05to31-5-09	2000
70.	Al haj model girls m/s sadhowal pd khan	E/S	2-1-06to31-5-08	2500
71.	Al hassan public e/s girls dhodi thal	E/S	1-4-06to31-5-11	1000
72.	Muhammad ali jinnah girls m/s muhallah balochan	E/S	1-1-06to31-5-09	2000
73.	Oxford grammer girls e/s pindi said pur	E/S	1-10-06to31-5-09	2000
74.	Shah amir public e/s girls pir khara sharif	E/S	16-10-06to31-5-08	2500
75.	National foundation girls e/s bhalwal	E/S	1-4-07to31-5-10	1500
76.	Ali public girls e/s ahmed abad pd khan	E/S	1-3-07to31-5-11	1000
77.	Minhaj public girls m/s pinanwal	E/S	1-4-07to31-3-10	1500
78.	Sar syad public model e/s girls kiran pur	E/S	1-1-07to31-3-10	1500
79.	New sar syed public elementary girls schol chak mijahid	E/S	5-1-09to31-3-12	500
80.	Ali public e/s ather pd khan	E/S	1-4-06to31-5-11	1000
81.	Dar e arqam e/s dharyala jalip	E/S	1-2-04to31-3-09	2000
82.	New jinnah model m/s khewra	E/S	1-4-03to31-3-05	4000
83.	Suffa grammer public e/s lilla town	E/S	1-4-04to31-3-06	3500
84.	Falcon public e/s p.d khan	E/S	1-4-03to31-3-06	3500
85.	Crescent model m/s khewra	E/S	1-4-07to31-3-12	500
86.	Hira public m/s khewra	E/S	1-4-06to31-5-09	2000
87.	Qazi public m/s malyar	E/S	1-4-04to31-3-07	3000
88.	Mubaraz khan model m/s kandwal	E/S	15-4-03to31-3-06	3500
89.	Tameer e pakista model m/s khewra	E/S	24-9-03to31-3-06	3500
90.	Al hussain model m/s dhadi thal	E/S	5-4-04to31-3-06	3500
91.	Minhaj model m/s boys nowa lok	E/S	1-4-04to31-3-06	3500
92.	Dar ul ehsan model m/s kora	E/S	1-4-04to31-3-07	3000
93.	Iman public boys model school sauwal	E/S	1-4-04to31-3-06	3500
94.	Hira public model boys e/s pinanwal	E/S	1-4-00to31-3-06	3500
95.	Sar syed model public e/s boys lilla bharwana	E/S	1-4-06to31-5-09	2000
96.	Rizwan public m/s boys lilla bharwana	E/S	1-4-05to31-3-08	2500
97.	Punjab cadeat m/s for boys kandwal	E/S	1-3-05to31-3-08	2500
98.	Crescent model m/s for boys khewra	E/S	15-4-02to31-3-07	3000
99.	Minhaj public m/s boys pinanwal	E/S	1-4-05to31-3-07	3000
100.	Fateh ali model boys e/s darhh phiphra	E/S	15-8-04to31-5-07	3000
101.	Fauji foundation model m/s boys dharyala jalip	E/S	1-4-05to31-5-09	2000
102.	Al beruni model e/s boys dharyala jalip	E/S	3-1-06to31-5-11	1000
103.	Al mehmuud public elementary boys school pindi said pur	E/S	1-6-07to31-5-12	500
104.	Mustafai model m/s boys khewra	E/S	1-4-06to31-5-09	2000
105.	Pakistan international boys m/s nagial	E/S	1-4-06to31-5-09	2000
106.	Green land public e/s boys pd khan	E/S	1-1-06to31-5-11	1000

S.no	Name of school	Level	Limit of registration	Inspection fee (Rs)
107.	Al bas model m/s boys dhok awan pd khan	E/S	1-9-06to31-5-11	1000
108.	Al suffa model boys e/s jalal pur sharif	E/S	1-9-06to31-5-09	2000
109.	Sar syed public model e/s boys haran pur	E/S	1-4-04to31-5-09	2000
110.	Falcon public e/s boys pd khan	E/S	1-4-06to31-5-09	2000
111.	Al saim model e/s boys shair pur	E/S	1-10-07to31-5-10	1500
112.	Sar syed public e/s boys haran pur	E/S	1-1-07to31-3-10	1500
113.	Zainabia public e/s boys saghar pur	E/S	1-9-08to31-3-12	500
114.	R.m iqbal e/s karimpur pd khan	E/S	1-9-06to31-5-09	2000
115.	Daisy public e/s girls pd khan	E/S	1-4-03to31-3-05	4000
116.	Begum safia nawaz tameer model milat school lilla town	E/S	1-9-03to31-3-06	3500
117.	Suuffa academy e/s girls azam pur	E/S	1-4-06to31-5-09	2000
118.	Al hayat model m/s ather	E/S	1-4-03to31-5-07	3000
119.	Fauji foundation model m/s girls dharyala jalip	E/S	1-4-05to31-5-09	2000
120.	Al haj model girls m/s sadhowal pd khan	E/S	2-1-06to31-5-08	2500
121.	Al hassan public e/s girls dhodi thal	E/S	1-4-06to31-5-11	1000
122.	Muhammad ali jinnah girls m/s muhallah balochan	E/S	1-1-06to31-5-09	2000
123.	Oxford grammer girls e/s pindi said pur	E/S	1-10-06to31-5-09	2000
124.	Shah amir public e/s girls pir khara sharif	E/S	16-10-06to31-5-08	2500
125.	National foundation girls e/s bhalwal	E/S	1-4-07to31-5-10	1500
126.	Ali public girls e/s ahmed abad pd khan	E/S	1-3-07to31-5-11	1000
127.	Minhaj public girls m/s pinanwal	E/S	1-4-07to31-3-10	1500
128.	Sar syad public model e/s girls kiran pur	E/S	1-1-07to31-3-10	1500
129.	New sar syed public elementary girls schol chak mijahid	E/S	5-1-09to31-3-12	500
130.	Al habib public school sherpur pd khan	Primary	1-4-07to31-5-10	1500
131.	Feroz model public p/s kaslian	Primary	1-4-00to31-3-05	4000
132.	Hussain public p/s jotana pd khan	Primary	1-9-01to31-3-05	4000
133.	Unique public p/s wara buland khan	Primary	1-4-07to31-5-09	2000
134.	Pakistan international public p/s nagial	Primary	7-4-03to31-3-06	3500
135.	Al jawad public p/s jotana	Primary	1-4-04to31-3-06	3500
136.	Abdullah public p/s lilla town	Primary	1-4-07to31-5-09	2000
137.	Sar syed model p/s chak mujahid dharyala jalip	Primary	1-4-03to31-3-07	3000
138.	Minhaj public p/s toba	Primary	28-8-04to31-3-08	2500
139.	New shaheen foundation p/s khhotian	Primary	1-4-06to31-5-10	1500
140.	Iram public p/s pinanwal	Primary	1-4-07to31-3-10	1500
141.	Hira public model p/s saroba	Primary	1-4-07to31-3-10	1500
142.	National foundation model p/s bhaluwal pd khan	Primary	1-4-04to31-3-07	3000
143.	Waleed memorial public p/s muhallah sultania khewra	Primary	1-4-07to31-5-10	1500
144.	Raj bakhsh model p/s pd khan	Primary	1-4-06to31-5-08	2500
145.	Hussain public p/s jotana	Primary	1-4-05to31-3-09	2000
146.	Al khaleel academy p/s kot kalan pd khan	Primary	1-4-02to31-3-07	3000
147.	Madni public p/s jalalpur sharif	Primary	1-4-08to31-3-10	1500
148.	Kinder garden p/s khewra	Primary	1-4-05to31-3-09	2000
149.	Minhaj public p/s dharyala jalip	Primary	1-4-05to31-3-09	2000
150.	Islamia public model p/s chak denial	Primary	1-4-07to31-5-10	1500
151.	Al nasir model primary school chak mehamda	Primary	1-4-98to31-3-07	3000
152.	Mustafai model girls p/s khewra	Primary	1-4-06to31-5-09	2000
153.	Al nasir super p/s diwan pur pd khan	Primary	1-6-06to31-5-09	2000
154.	Bright future p/s karyala jalip	Primary	15-8-06to31-5-09	2000
155.	Iqra model p/s adawal pd khan	Primary	29-9-07to31-5-10	1500
156.	Fauji foundation model secondary school boys chakri rajgan	Sec	1-4-06to31-3-11	2000
157.	Radient boys public secondary school chak jamal Jhelum	Sec	1-4-02to31-3-05	8000
158.	Oxford sec school system rakhrawan jhelum	Sec	1-4-03to31-3-07	6000
159.	Bloom field boys sec school major akram shaheed road jhelum	Sec	1-4-03to31-3-09	4000
160.	Hira secschool for boys lalazar colony jhelum	Sec	1-4-05to31-3-09	4000
161.	Al-asar science high school boys arsal town jhelum	High	1-4-05to31-3-09	4000

S.no	Name of school	Level	Limit of registration	Inspection fee (Rs)
162.	Becon house public sec school boys gt road jhelum	Sec	1-4-06to31-5-09	4000
163.	Kawish sec school boys dhok juma jhelum	Sec	1-6-08to31-5-12	1000
164.	Reformers foundation boys s/s muhallah khansaman Jhelum	Sec	1-6-06to31-5-09	4000
165.	Dawn academy s/s boys rohtas road jhelum	Sec	1-4-06to31-5-11	2000
166.	The educators h/s boys jada jhelum	High	1-9-07to31-3-12	1000
167.	The crescent s/s system boys muhammadi chowk Jhelum	Sec	1-9-07to31-08-12	1000
168.	Fauji foundation model s/s girls chakri rajgan	Sec	1-4-06to31-3-11	2000
169.	Dawn public academy girls s/s rohats roadjhelum	Sec	1-9-03to31-3-06	7000
170.	Becon housa girls school high gt road jhelum	High	1-9-03to31-3-08	5000
171.	Bright star public girlsh/s nogran jhelum	High	1-4-04to31-3-07	6000
172.	Happy home girls s/s gulafshn colony jhelum	Sec	1-4-04to31-3-09	4000
173.	Dabistan girls s/s islamia school road jhelum	Sec	1-4-04to31-5-09	4000
174.	Abdullah memorial girls h/s rohtas road jhelum	High	1-5-02to31-3-05	8000
175.	Defence model girls h/s muhallah islam pura jhelum	High	16-8-04to31-3-08	5000
176.	Dar e arqam model girls s/s muhammadi chowk Jhelum	Sec	1-4-05to31-3-11	2000
177.	Muslim high school for girls mehman e pakistan Jhelum	High	15-9-04to31-5-08	5000
178.	Tat town girls h/s west colony jhelum cantt	High	1-4-04to31-5-07	6000
179.	Al raza model h/s girls chotala jhelum	High	1-4-05to31-5-09	4000
180.	Radient house girls public s/s bhatian	Sec	1-4-05to31-5-08	5000
181.	Defence model girls h/s islam pura jhelum	High	1-4-07to31-5-12	1000
182.	Fatima jinnah public girls s/s muhalah rashid abad Jhelum	Sec	15-8-08to31-5-12	1000
183.	The educators girls h/s jada jhelum	High	1-9-08to31-3-12	1000
184.	Elegant public h/s girls dara pur	High	1-4-00to31-5-10	3000
185.	Wings college of commerce civil line jhelum	Degree	1-6-06to31-5-08	5000
186.	Islamic asian inter college boys civil line jhelum	Inter	1-5-06to30-4-08	5000
187.	Wings institute of learning boys civil line jhelum	Inter	1-5-06to31-5-09	4000
188.	Pakistan institute of commerce & computer science bilal town jhelum	Inter	1-6-03to31-5-06	7000
189.	Ma jinnah college of commerce& computer science machine muhallah no2 jhelum	Inter	1-5-05to31-5-2010	3000
190.	Al-sufa degree girls college rohtas road jhelum	Inter	1-10-05to31-5-07	6000
191.	Fatima jinnah inter science college girls civil line jhelum	Inter	1-5-04to30-4-06	7000
192.	City inter college for women kutchery road jhelum	Inter	1-6-04to31-5-06	7000
193.	National foundation academy girls higher secondary school civil line jhelum	Higher	23-5-06to31-5-09	4000
194.	Jamia atia tul binat m/s meeman jhelum	Middle	1-4-04to31-3-09	2000
195.	Rose double junior e/s girls islamia school road jhelum	Middle	1-4-04to31-5-09	2000
196.	Suffa school of islamis modern educatuion fazila colony civil line Jhelum	Middle	21-4-04to31-3-08	2500
197.	Gulistan public girls m/s kotha purana jhelum	Middle	1-4-05to31-3-10	1500
198.	Minhaj girls e/s bilal town jhelum	Middle	15-4-05to31-5-07	3000
199.	Wisdom house girls jada jhelum	Middle	1-1-05to31-5-10	1500
200.	Rise&shine public elemenary girls school qadria muhallah rohtas road jhelum	Middle	1-4-05to31-5-10	1500
201.	Muslim handle moddle m/s girls chak daulat	Middle	1-9-04to31-5-08	2500
202.	Zerak model girls e/s rohtas road jhelum	Middle	1-10-99to31-5-10	1500
203.	Shehzad public girls e/s bhimber jhelum	Middle	1-1-08to31-5-11	1000
204.	Solid foundation girls e/s rakhranwan jhelum	Middle	1-4-06to31-3-11	1000
205.	Al noor(n) public model school kolpur jhelum	Middle	1-4-03to31-3-06	3500
206.	Al madina public m/s chotala jhelum	Middle	1-5-03to31-3-06	3500
207.	Bannu noor un nisa public e/s mirza abad rohtas road jhelum	Middle	1-4-01to31-3-06	3500
208.	Barkat excusite m/s rohtas road monan	Middle	23-5-03to31-3-07	3000
209.	Minhaj model m/ saeela	Middle	1-4-03to31-03-08	2500
210.	Pieniers public m/s kashmir colony jhelum	Middle	1-4-04to31-3-08	2500
211.	Junior model m/s boys kala gujran	Middle	1-4-02to31-3-07	3000
212.	New sar sarwan e/s islam pura jhelum	Middle	1-9-03to31-3-07	3000

S.no	Name of school	Level	Limit of registration	Inspection fee (Rs)
213.	Shaheen model m/s boys bilal town jhelum	Middle	1-4-07to31-5-12	500
214.	Defence foundation m/s rohtas road jhelum	Middle	1-4-04to31-3-07	3000
215.	Eminent cadet m/s baig pur jhelum	Middle	12-5-04to31-3-08	2500
216.	Al raza model m/s boys chotala jhelum	Middle	1-4-07to31-5-12	500
217.	Aljunaid national public p/s chotala	Primary	1-4-00to31-3-05	4000
218.	Iqra public p/s ajrood jhelum	Primary	1-4-00to31-3-05	4000
219.	Noor ul islam p/s makhdoom abad jhelum	Primary	1-4-00to31-3-05	4000
220.	New almadina foundation academy machine muhallah no 3 jhelum	Primary	1-1-04to31-5-09	2000
221.	Quaid milat p/s rohtas road chattan jhelum	Primary	1-4-04to31-5-07	3000
222.	Al tahir public middle school river road bagh muhallah jhelum	Primary	1-9-03to31-3-07	3000
223.	Raza model p/s ghazi abad kala gijran	Primary	1-4-07to31-5-12	500
224.	Rehman model p/s banni gharmala	Primary	1-4-03to31-3-06	3500
225.	Little star public p/s kala gujran	Primary	1-4-07to31-5-12	500
226.	Sadiq memorial public p/s kala gujran	Primary	1-4-07to31-3-10	1500
227.	Nazia model p/s machine muhallah no 2 jhelum	Primary	1-4-04to31-3-09	2000
228.	Kids education home p/s machine muhallah no 1 jhelum	Primary	1-2-03to31-3-08	2500
229.	Sun rise pak cadet p/s dhok jumma jhelum	Primary	1-4-04to31-3-08	2500
230.	Irfan ul quran english model p/s shamas pur jhelum	Primary	1-1-00to31-3-05	4000
231.	Al shahab p/s dhok raju jhelum	Primary	1-4-03to31-3-08	2500
232.	Al hassan public p/s janjil jhelum	Primary	1-9-99to31-3-07	3000
233.	Kamran public p/s fazal abad rathhian	Primary	20-9-02to28-2-03	5000
234.	Noor ul nahar p/s machine muhallah no 1 jhelum	Primary	1-4-04to31-3-07	3000
235.	New angels house P/S Mujahid Abad Jhelum	Primary	1-4-07to31-5-12	500
236.	Kiran public p/s rohtas road jhelum	Primary	1-4-07to31-3-12	500
237.	Mustafai model p/s bajar jhelum	Primary	1-9-02to31-3-06	3500
238.	Unique public p/s dhok abdullah jhelum	Primary	1-4-03to31-3-06	3500
239.	Al fazal public p/s wahab colony jinnah town	Primary	15-8-03to31-3-08	2500
240.	Rising star academy kala gujran	Primary	1-4-05to31-3-10	1500
241.	Crescent academy p/s machine muhallah no 2 jhelum	Primary	1-4-05to31-3-10	1500
242.	Royal public p/s gujar pur jhelum	Primary	1-4-03to31-3-08	2500
243.	Happy kids model p/s gujar pur	Primary	1-4-05to31-5-08	2500
244.	Pak one welfare p/s cmh road jhelum cantt	Primary	1-4-01to31-3-07	3000
245.	Hamza rising star p/s arsal town jhelum cantt	Primary	1-4-03to31-5-09	2000
246.	Toseeq public p/s sanghoi jhelum	Primary	28-8-06to31-5-09	2000
247.	Islamia english p/s jagta jhelum	Primary	1-9-05to31-5-09	2000
248.	Glu raiis model p/s rohtas road jhelum	Primary	1-4-99to31-5-10	1500
249.	Kids education p/s machine muhallah no 2 jhelum	Primary	1-4-08to31-3-12	500
250.	Radient way public e/s boys maira dina	Middle	1-4-02to31-3-06	3500
251.	Minhaj public model school new jang dina	Middle	1-4-04to31-3-08	2500
252.	Minhaj model m/s saghri dina	Middle	1-5-04to31-3-09	2000
253.	Al rehman public m/s mohan jhelum	Middle	1-12-03to31-3-08	2500
254.	City muslim dina	High	1-4-04to31-3-09	4000
255.	Almas girls h/s raju pindi	High	1-9-03to31-3-06	7000
256.	Iftikhar public girls h/s pandhal dina	High	19-5-03to31-3-07	6000
257.	Minhaj ul quran girls model h/s mangla road dina	High	1-4-06to31-5-09	4000
258.	Bright career islamic public girls h/s dina	High	1-4-03to31-3-08	5000
259.	Irfan ul quran model h/s girls new raju pindi ghar mahal dina	High	1-4-06to31-5-11	2000
260.	Al noor college for girls dina	Inter college	15-8-04to30-4-06	7000
261.	Farabi foundation school girls near boys h/s dina	High	25-4-05to31-3-10	3000
262.	Sars foundation hss girls mangla road dina	High	1-4-04to31-3-09	4000
263.	Laraib secondary education centre mangla road dina	High	20-4-04to31-5-07	6000
264.	Golden sparrow foundation s/s girls baral dina	High	1-4-05to31-5-09	4000
265.	Flower academy girls h/s dhanyala dina	High	1-4-00to31-5-07	6000
266.	Moon light girls h/s raju pindi dina	High	1-9-03to31-5-10	3000

S.no	Name of school	Level	Limit of registration	Inspection fee (Rs)
267.	Ever shaheen model h/s girls mangla road dina	High	1-4-06to31-5-11	2000
268.	Grand knowledge girls h/s gt road dina	High	11-11-06to31-5-10	3000
269.	Fauji foundation secondary girls dina	High	1-4-06to31-5-11	2000
270.	District grammer s/s girls dina	High	1-4-06to31-5-11	2000
271.	Quaid model h/s girls mangla road dina	High	1-2-07to31-5-10	3000
272.	Wapda h/s girls mangla dina	High	15-8-08to31-3-11	2000
273.	Al baqa s/s girls mangla road dina	High	13-10-08to31-3-12	1000
274.	City muslim school dina	Middle	1-4-04to31-3-09	2000
275.	Islamic system m/s mehta losar dina	Middle	1-4-03to31-3-08	2500
276.	Hira elementary girls school mangla roaad dina	Middle	1-6-04to31-3-09	2000
277.	Resident star girls m/s dina	Middle	1-10-03to31-30-07	3000
278.	Yasir m/s for girls taraqi mor dina	Middle	1-9-05to31-5-09	2000
279.	Adil bright career girls m/s chak meu dina	Middle	1-6-06to31-5-11	1000
280.	Salwa girls elementary academy of education iqbal town dina	Middle	6-2-03to31-5-08	2500
281.	Jinnah public girls e/s baral dina	Middle	1-4-04to31-5-07	3000
282.	Bright future girls m/s dina mangla road	Middle	1-9-07to31-3-10	1500
283.	Hamad public p/s dhok khokar dina	Middle	1-6-07to31-5-10	1500
284.	Jalal model girls m/s dharyala dina jhelum	Middle	20-9-07to31-5-12	500
285.	Pak public h/s boys dina jhelum	High	1-4-04to31-3-06	7000
286.	Punjab cadet boys s/s maira jhelum	High	1-3-03to3-3-07	6000
287.	Saras foundation h/s boys mangla road dina	High	1-4-04to31-3-09	4000
288.	Radient house boys public s/s chak jamal dina	High	1-4-05to31-5-08	5000
289.	Raheel hss boys railway road dina	High	1-8-06to31-8-09	4000
290.	Pak public h/s boys mangla road dina	High	1-4-06to31-5-08	5000
291.	Fauji foundation s/s boys dina	High	1-4-06to31-5-11	2000
292.	Farabi foundation h/s boys gt road dina	High	1-4-07to31-5-12	1000
293.	District grammer s/s boys dina	High	1-4-06to31-5-11	2000
294.	Quaid model h/s boys mangla road dina	High	1-4-03to31-5-10	3000
295.	Wapda h/s boys mangla jhelum	High	15-8-08to31-3-11	2000
296.	Al habib public p/s chak aka dina	Primary	1-4-08to31-5-10	1500
297.	Sunny public p/s chakyam dina	Primary	2-12-02to31-5-08	2500
298.	Muslim hander model p/s karla dina	Primary	22-12-05to31-5-08	2500
299.	Muslim hander model p/s isla pura mangla road dina	Primary	10-1-06to31-5-10	1500
300.	Hamad public p/s dhok khar khana boki dina	Primary	1-6-07to31-5-10	1500
301.	Zeeshan p/s madina street mangla road dina	Primary	1-2-06to31-5-11	1000
302.	Universal school system primary thikarian dina	Primary	25-7-06to31-5-11	1000
303.	Lasen leaf p/s said hassan dina	Primary	1-8-06to31-3-10	1500
	Total			830,000

[Annex-F]
Para 1.2.3.4
Amount in Rs

Sr. No	Name of School	Date of establishment	Registration fee	Annual inspection fee for last 3 years @ Rs 500	Fine @ 100/day (for 853 days) w.e.f 25.05.2010	Total fee recoverable
1	Nazra Fatima Home Of Knowledge middle school Sohawa	Nil	5,000	1,500	85,300	91,800
2	Shahbaz International Academy Jakkar Jhelum		5,000	1,500	85,300	91,800
3	Muslim Hand Model Primary School Kaurla Dina		5,000	1,500	85,300	91,800
4	Minhaj Model Girls elementary School Dhok Kanyal		5,000	1,500	85,300	91,800
5	Hussain Public Girls Elementary School Jutana P.D.Khan		5,000	1,500	85,300	91,800
6	Hira Public Primary School Jandala Sohawa		5,000	1,500	85,300	91,800
7	Kinder Garten Primary School Khewra		5,000	1,500	85,300	91,800
8	Heaven Angle Elementary School Langer Pur		5,000	1,500	85,300	91,800
	Total		40,000	12,000	682,400	734,400

[Annex-G]

1.2.3.5

Vr.No.	Date	Name of work	Qty in Cft	Rate per Cft	Amount (Rs)
01	05-10-11	Construction of veterinary Civil Hospital at PD Khan	2,173	137.20 P.Cft	298,136
22	08-10-11	Construction of Urban Health Centre Dina	1,668.96	135/50	226,144
29	27-10-11	Establishment of Basic Health Unit at Baragowah Sohawa	2,990	137/05	409,780
33	31-10-11	Construction of G.R.D at Padhri	418	159/15	66,525
MB-2422	P/157	Conversion of High School into Model School at GBHSS Jalal Pur Sharif PD Khan	590	173/30	102,247
172	02-06-12	Construction of Science lab,computer lab,staff room,vocational room and six set of toilet Block, at GGHS Jalal Pur Sharif PD Khan	405	163/15	66,076
	15-09-2011	Construction of science Lab,Computer Lab,4 class rooms etc,GGHS Ismailwal,PD Khan	687	163.15	112,084
D/No.56	03-04-12	Construction of GHS Dina upto Model School Dina	446	173/30	77,292
D/No/26	18-08-11	Missing facilities in GBHS Garmala	342	151.75	51,899
Total			9719.96		1,410,183