



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

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	I
PREFACE.....	III
EXECUTIVE SUMMARY.....	IV
SUMMARY TABLE & CHARTS.....	VIII
TABLE 1: AUDIT WORK STATISTICS	VIII
TABLE 2: AUDIT OBSERVATIONS	VIII
TABLE3: OUTCOME STATISTICS	IX
TABLE4: IRREGULARITIES POINTED OUT	IX
CHAPTER 1	1
1.1 CITY DISTRICT GOVERNMENT RAWALPINDI.....	1
1.1.1 INTRODUCTION OF DEPARTMENTS	1
1.1.2 COMMENTS ON BUDGET AND ACCOUNTS (VARIANCE ANALYSIS)	1
1.1.3 BRIEF COMMENTS ON THE STATUS OF COMPLIANCE WITH ZAC/PAC DIRECTIVES ..	3
1.2 AUDIT PARAS.....	4
1.2.1 MISAPPROPRIATION	5
1.2.2 NON-PRODUCTION OF RECORD	7
1.2.3 IRREGULARITY AND NON-COMPLIANCE OF RULES	9
ANNEXES	21

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 City District Government, Rawalpindi 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 City District Government, Rawalpindi for the financial year 2011-2012.

3. City District Government Rawalpindi conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering seven groups of offices i.e. Finance & Planning, Works & Services, Education, Health, Community Development, Municipal Services and Agriculture. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprises 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 City District Government Rawalpindi 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 City District Government Rawalpindi for the financial year 2011-2012 was Rs7,769.150 million covering 622 formations. Out of this RDA Rawalpindi audited expenditure of Rs3,635.906 million which in terms of percentage, was 47% of total expenditure. Regional Director Audit planned and executed audit of 29 formations i.e. 97% achievement against the planned audit activities.

Total receipts of the CDG Rawalpindi for the financial year 2011-2012, were Rs142 million. RDA Rawalpindi audited receipts of Rs50 million which was 35% of total receipts.

c) Recoveries at the Instance of Audit

Recoveries of Rs90.29 million were pointed out, which were not in the notice of the executive before audit. An amount of Rs1.2 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. Misappropriation of Rs5.595 million noted in one case¹
- ii. Non-production of Record of Rs166.85 million noted in one case²
- iii. Non-compliance of Rules of Rs61.396 million noted in ten cases³.
- iv. Recoveries of Rs 64.674 million noted in five cases⁴.
- v. Analysis of budget and expenditure of City District Government Rawalpindi for the financial year 2011-12 revealed that the original budget was Rs7,972.670 million, whereas Rs30.567 million were surrendered/ withdrawn and the final budget was Rs7,942.103 million. Non-development expenditure of Rs7,313.888 million was incurred against original allocation of Rs7,242.509 million and Development Expenditure of Rs455.262 million was incurred against the original budget allocation of Rs730.161 million resulting in savings/excess of Rs(52.246) million and Rs225.199 million respectively. Total expenditure of Rs7,769.150 million was incurred against the final budget of Rs7,942.103 million, resulting in overall savings of Rs172.953 million which in terms of percentage was 2.18%.

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 misappropriation, wasteful expenditure and unauthorized payment.
- iv.** The PAO needs to make efforts for expediting the realization of various Government receipts.
- v.** The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi.** The PAO needs to take appropriate action for non-production of record.
- vii.** The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.2-3, 1.2.3.5-7, 1.2.3.9, 1.2.3.11, 1.2.3.12

⁴ Para 1.2.3.1, 1.2.3.4, 1.2.3.8, 1.2.3.10 & 1.2.3.13

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	7,942.103
2	Total formations under Audit Jurisdiction	622	7,942.103
3	Total Entities (PAOs) Audited	1	7,769.150
4	Total formations Audited	29	3,635.906
5	Audit & Inspection Reports	29	3,635.906
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	131.665	1.2.1.1 & 1.2.3.1-13
3	Internal controls	0	
4	Others	166.85	1.2.2.1
TOTAL		298.515	

**Table3: Outcome Statistics
Expenditure Outlays Audited**

Rs in Million

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	40.69	1017.16	50.00	2578.05	3,685.9*	1,579.01
2	Amount Placed under Audit Observation/ Irregularities of Audit	0	49.54	52.34	196.64	298.52	67.34
3	Recoveries Pointed Out at the instance of Audit	0	16.329	52.77	21.19	90.29	61.25
4	Recoveries Accepted/ Established at the instance of Audit	0	13.94	0	9.71	23.64	22.35
5	Recoveries Realized at the instance of Audit	-	0.46	0	0.74	1.20	1.52

* The amount in serial No 1 column of "total 2011-12" is the sum of Expenditure and Receipts, whereas the total expenditure for the year 2011-12 was Rs3635.906 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.	61.40
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	5.595
3	Quantification of weaknesses of internal control systems	0
5	Recoveries, overpayments or unauthorized payments of public money.	64.67
6	Non-production of record to Audit.	166.85
7	Others, including cases of accidents, negligence etc.	0
	Total	298.515

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

CHAPTER 1

1.1 CITY DISTRICT GOVERNMENT RAWALPINDI

1.1.1 Introduction of Departments

Activities of City 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.

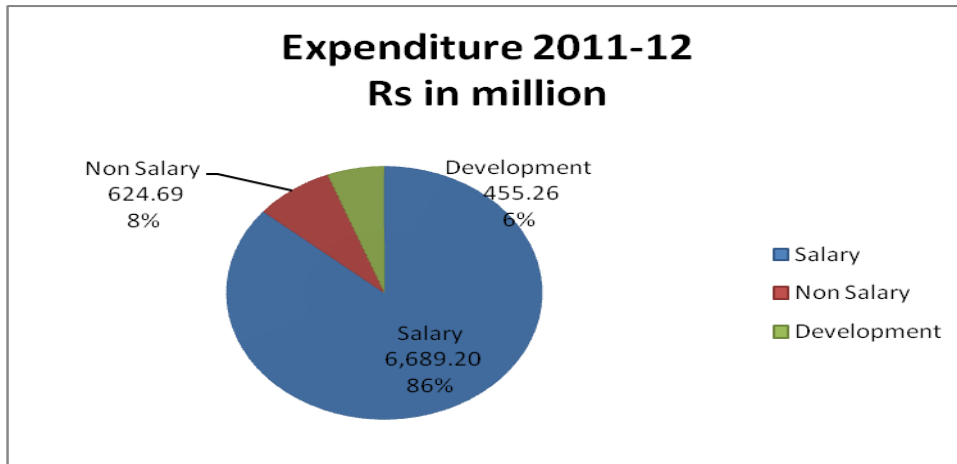
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Municipal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

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

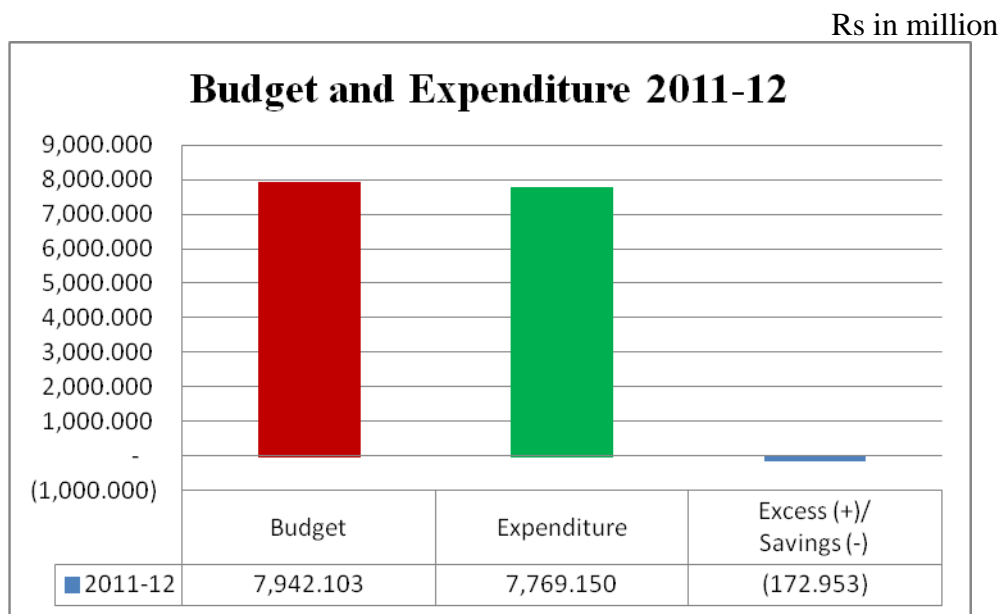
1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rs)

2011-12	Budget	Expenditure	Excess (+) / Saving (-)	% of Excess / Saving
Salary	6,493,858,000	6,689,200,468	195,342,468	3.01
Non Salary	767,784,000	624,687,734	-143,096,266	18.64
Development	680,461,144	455,262,255	-225,198,889	33.10
Total	7,942,103,144	7,769,150,457	-172,952,687	2

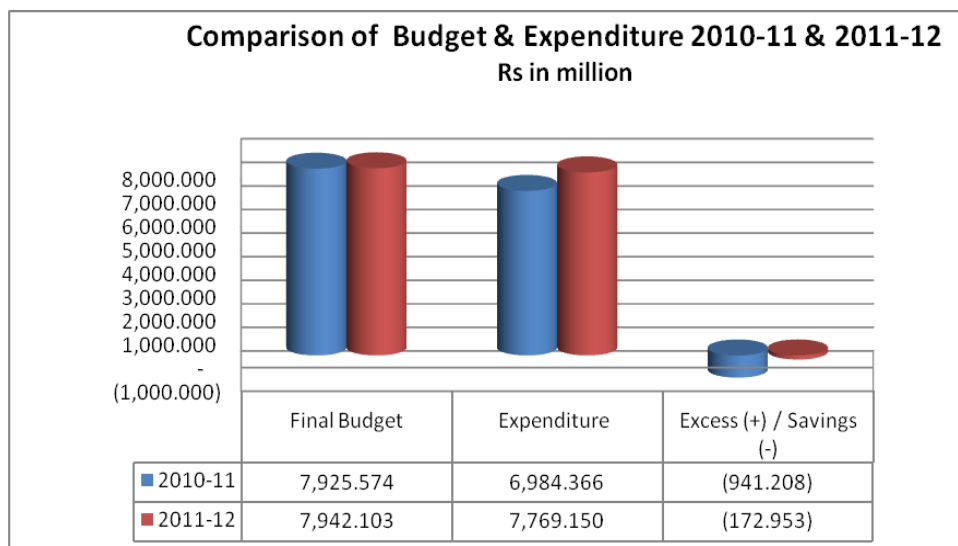


As per the Appropriation Account 2011-12 of City District Government Rawalpindi the original budget was Rs7,972.670 million, supplementary grant was Rs(30.567 million) and the final budget was Rs7,942.103 million. Against the final budget total expenditure incurred by City District Government during 2011-12 was Rs7,769.150 million, as detailed at Annex-B.



Ineffective financial management resulted in savings to the tune of Rs172.953 million which in term of percentage was 2% of the final budget.

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



There was 0.21% and 11.24% increase in Budget Allocated and Expenditure incurred respectively, while there was overall savings of Rs172.953 million during 2011-12.

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

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

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	44	Not convened
2	2003-04	22	Not convened
3	2004-05	18	Not convened
4	*01/07/2005 to 31/03/2008 Special Audit Report	116	Not convened
5	2009-10	32	Not convened
6	2010-11	17	Not convened
7	2011-12	21	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 financial year instead of the audit year which was 2008-09

1.2 AUDIT PARAS

1.2.1 Misappropriation

1.2.1.1 Misappropriation of funds - Rs5.595 million

According to Rule 2.2 of Chapter II of PFR Vol-I, a simple Cash Book in P.F.R. Form-I should be kept in every office receiving or disbursing money on behalf of Government regularly or frequently for recording all transactions of moneys received by Government servants in their official capacity, and their subsequent remittance to the treasury or to the bank, as well as transactions of moneys withdrawn from the treasury or the bank by bills and their subsequent disbursement. All cash transactions should be entered in the Cash book as soon as they occur and attested in token of check. The Cash Book should be closed regularly and completely checked.

Dy. DEO (M-EE) Taxila drew Rs5.595 million for the month of March 2011 but did not record transaction in cashbook nor record payments acknowledgment in acquaintance roll.

Audit holds that due to negligence and mismanagement cashbook and acknowledgement was not maintained and that lead to misappropriation and misuse of public money.

The matter was reported to the DCO / PAO in October 2012. In DAC meeting held on 15.12.2012, it was replied that matter related with the Ex-Dy. DEO (M) Taxila who was requested again and again to do the needful. DAC directed EDO (Education) to enquire the matter and submit report within 15 days. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility and appropriate action against the persons(s) at fault besides completion of record.

[AIR Para No.3]

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record - Rs166.850 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 City District Government Rawalpindi, as detailed at Annex- C, did not produce record of Rs166.850 million for audit verification pertaining to the financial year 2011-12. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified.

Sr. No.	Name of Department	AIR Para No.	Amount(Rs)
1	Dy.DEO(M-EE) Taxila	8	133,528,000
2	MS THQ Hospital Taxila	10	284,600
3	DCO	2 & 13	33,037,455
Total			166,850,055

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 genuineness of expenditure worth Rs166.850 million could not be verified.

The observations were discussed with the Management. Dy. DEO (M-EE) Taxila replied that said amount was drawn by the Ex.DDO who was not willing to handover the record and MS THQ hospital Taxila replied that record would be produced to next Audit. The matter was reported to the DCO / PAO in October 2002. DAC in its meeting held on 15-12-2012 directed for inquiry against Ex-DDO Taxila and early production of record to audit. No compliance of DAC directives was shown till finalization of this report.

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

1.2.3 Irregularity and Non-compliance of Rules

1.2.3.1 Non-deposit of Rest House Charges – Rs52.338 million

Government of the Punjab, C&W Department vides Notification No. B-II(C&W) 2-11/78 (Room Rent) dated 05.07.2010 enhanced room rent from Rs500 per day to Rs2,000 per day per room.

DCO, Rawalpindi is the custodian of “Forest View Rest House” Murree since the devolution. The rest house consists of nine suits (09) from which two (02) suits utilized as camp office by DCO and Commissioner Rawalpindi. Whereas, another eight (08) rooms of rest house at Bhoor Ban were also under the control of the DCO. It was observed that no order for maintaining camp office at Murree from the authority was obtained. Similarly, guest booking, and room allotment register was not being maintained. No record regarding receipt / income of room rent was found deposited in treasury. Being situated at best places, rest houses remained occupied around the year .Audit calculated amount keeping in view six months peak time season days, which comes to Rs52.338 million that required to be deposited, as detailed at Annex-D.

Audit holds that due to weak administrative control and mismanagement receipt of rest houses was not deposited in to the treasury resulting in loss to the public exchequer.

The matter was reported to the DCO/PAO in October 2012. In DAC meeting held on 15.10.2012, it was replied that concerned officials had been directed to maintain the record. DAC directed the department to maintain all receipt and expenditure record within 15 days and produce to Audit for verification, and to obtain camp office order from the authority. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility against the person(s) at fault besides early compliance of DAC directives and deposits the income in treasury within fifteen days under intimation to Audit.

[AIR Para No.1 & Para-11]

1.2.3.2 Unauthorized Change in Scope of Work – Rs31.017 million

According to Para 2.7, 2.12 and 2.86 of B & R Code, the quantities provided in Administrative Approval & T.S. Estimate should not be changed without prior approval of the competent authority,

District Officer (Buildings) executed following four schemes at a cost of Rs31.017 million during 2011-12. It was observed that the execution was deviated from the original scope without prior approval of the authorities, as detailed below:

		Amount in million
Sr. No	Name of Works	Technical Sanction
1	Up-Gradation of G.G.H.S Jabber Pindori G.Khan.	6,721,000
2	Up-Gradation of G. Anwar-ul-Islam G.E.S Rawalpindi	12,411,000
3	Conversion of G.H.S Bhall in to model School	6,780,000
4	Up-Gradation of G.E.S High level at Dadocha Rwp	5,105,000
Total		31,017,000

Audit holds that due to mismanagement and weak internal controls scope of work was changed without prior approval of the administrative department resulting in an unauthorized expenditure of Rs31.017 million.

The matter was reported to the DCO / PAO in October 2012. In DAC meeting held on 15.12.2012, it was replied that schemes were executed as per demand of client department. Reply was not satisfactory as the execution was made without prior approval. DAC directed the department to get the expenditure regularized. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.1]

1.2.3.3 Unjustified Payment of 60 Grade Steel - Rs11.498 million

According to design and drawing designer architecture recommended steel that have “yield strength of 60,000 PSI strength”.

District Officer (Buildings) executed work “Provision of Missing Facilities in Government Boys College Satellite Town Rawalpindi (Construction of 9 Class rooms and Hostel) Rawalpindi” and paid Rs11.499 million to the contractor for 136,127 Kg of 60 grade steel during 2011-12. It was observed that in approved designs and drawings, architecture recommended the steel for roof slab having 60,000 PSI strength. Usage of 60 grade steel was unjustified as the same yield strength could be obtained by using 40 grades cheaper steel, as

evident from the laboratory test reports of different other projects executed by same office.

The matter was reported to DCO in October 2012. In DAC meeting held on 15.12.2012, it was replied that steel of grade 60 was used in the scheme as per drawing & design. Reply was not acceptable as in design, 60,000 of yield strength was recommended instead of 60 grade steel. DAC directed the department to determine loss and made it good. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No. 2& 5]

1.2.3.4 Payment of Inadmissible Increment to Newly Appointed Staff – Rs5.729 million

As per Sr. 04 of terms and condition of appointment, the pay of newly appointed staff formally on contract service, would be fixed on the initial of the pay Grade / Scale and the difference of pay would be paid as their personal allowance. According to clause-6 of the Pay Revision Rules 1972, annual 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. According to Para 5 of Revised Pay Scales 2011, Special Additional Allowance 1999, Special Relief Allowance 2003, Adhoc Relief 2004, Dearness Allowance 2006 Ad-hoc Relief Allowance 2009 were discontinued w.e.f. 01.07.2011.

Following Dy. DEO`s regularized the services of 228 contract employees under the regularization policy of services on 19-10-2009. They were not entitled for allowances ceased on 01.07.2011 and for the annual increment on 01.12.2009 Department allowed them to draw annual increment of 2009 along with ceased allowances in violation of rules resulting in overpayment of Rs5.729 million as detailed at Annex- E.

Sr. No.	Name of Offices	AIR Para No.	No. of Teachers	Amount (Rs)
1	Dy.DEO(M.EE) Gujar Khan	4	7	638,400
2	Dy.DEO(M.EE) Gujar Khan	5	7	193,200
3	Dy.DEO(M.EE)Kahuta	5	50	733,680

Sr. No.	Name of Offices	AIR Para No.	No. of Teachers	Amount (Rs)
4	Dy.DEO(W-EE) Murree	1	57	960,020
5	Dy.DEO(W-EE) Murree	2	5	127,300
6	Dy.DEO(W-EE) Murree	3	3	65,260
7	Dy.DEO(W-EE) Murree	4	66	50,160
8	Dy.DEO(M-EE) Murree	2	40	3,154,580
Total			228	5,729,400

Audit holds that due to weak internal controls and negligence unauthorized increment of pre-mature time was granted to officials causing an overpayment of Rs5.729 million.

The matter was reported to the DCO / PAO in October 2012. It was replied in DAC meeting dated 15.12.2012 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.

1.2.3.5 Expenditure beyond Competency– Rs5.208 million

According to Sr. No. 2(b) (i) of the Punjab Delegation of Financial Powers Rules 2006, DCO being officer of category-I and competent to sanction expenditure on stationery for Rs 400,000 during a financial year. Similarly, according to Sr. No 2(b) (xix) ibid, for tentage competency to sanction expenditure is Rs 75,000 in each case.

DCO Rawalpindi sanctioned expenditure of Rs5.208 million in excess of financial powers in violation of Rule, as detailed below:

(Amount in Rs)			
Year	Item	Amount	Excess
2010-11	Stationeries	748,722	348,722
29.03.11	Tentage for Ramazan Bazar	4,934,080	4,859,080
Total		5,682,802	5,207,802

Audit holds that due to weak financial discipline expenditure was sanctioned in excess of financial powers limits, resulted in unauthorized expenditure.

The matter was reported to the DCO / PAO in October 2011. In DAC meeting held on 15.12.2012, it was replied that the stationery items were sanctioned for all offices working under DCO as no separate budget was provided to those offices. The reply was not satisfactory as expenditure was in excess of financial powers. DAC directed the department to get the expenditure regularized. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.16]

1.2.3.6 Unauthorized Expenditure from Unforeseen Object – Rs5.11 million

According to Notification No .SO.ESTATE(LG) 2-2/2011 Dated July 04, 2011, the LG &CD, Department Government of Punjab directed all TMOs in Punjab to establish Ramzan Sasta Bazar for the year 2011 and as per Government of Punjab, Finance Department Notification No DD(FR)VI-9/2000(P) dated 15.07.2008 and SOP defined by S&GAD vide No SO-CAB-1/12-3/2004 dated 08.07.2004 and under section 128(1) of PLGO 2001, funds placed under unforeseen be incurred only on VVIPs moments.

DCO incurred expenditure of Rs3.983 million for establishment of “Ramazan Sasta Bazar” from object un-foreseen during 2011-12. Expenditure was unauthorized as no instructions were issued to DCO for establishment of said Bazar and the funds placed under object unforeseen were only meant for VVIPs movements. Hence, the Bazar was established without any directions for Government of Punjab.

Audit holds that due to weak internal controls and mismanagement, unauthorized expenditure was incurred, resulted in loss to the public exchequer.

The matter was reported to the DCO / PAO in October 2011. In DAC meeting held on 15.12.2012 it was replied that the Ramazan Bazar was established on the direction of the Government in the cantonment area where no TMA was functional. Reply was not satisfactory as it was not supported with documentary evidence. DAC directed the department to get the expenditure

regularized. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.17]

1.2.3.7 Wasteful Expenditure on Scheme - Rs3.700 million

According to the PC-I of the project “Mechanized Agriculture Support Services for the Farmers of District Rawalpindi”, total four sets of Tractor and other Agriculture Implements will be provided in Rawalpindi District. Rent rates will be determined by the DO Agriculture (Ext) Rawalpindi keeping in view the prevailing market rates.

DO Agriculture (Ext) purchased four tractors along with implements under scheme referred in criteria for the farmers with a total cost of Rs3.700 million against the allocation of Rs7.643 million during 2008-10. In this regard Rs3.943 million was remained unspent and was lapsed. PC I of said scheme was prepared in October, 2007 and completion period was one year. Despite of expense of Rs3.700 million and lapse of more than 3 years the said scheme remained un-functional and equipments purchased was not utilized as administration failed to determine rent of tractors and implements and did not formulate mechanism of providing equipment to farmers. It was further observed that 55 HP tractors were purchased along with the implements of 65 HP tractors without vetting by Technical/Inspection Committee for checking of specification of the Tractors / Agriculture Implements which was to be constituted by DCO in violation of PC-I.

(Amount in Rs)

Name of Scheme	Source of Funding	Period	Budget	Expenditure
Mechanized Agriculture Support Services for the Farmers of District Rawalpindi	Drought Emergency Relief Assistance Programme	2008-09	5,660,000	3,676,663
-do-	-do-	2009-10	1,983,000	23,138
Total			7,643,000	3,699,801

Audit holds that due to negligence and weak internal controls wasteful expenditure was incurred causing a loss to the public exchequer.

The matter was reported to the DCO / PAO in October 2012. In DAC meeting held on 15.12.2012, it was replied that in the PC-I posts of tractor operator/driver were not sanctioned. Clear cut rate/hour was also not mentioned. DAC directed for inquiry besides fixing responsibility and proper utilization of

these tractors. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility against the person(s) at fault besides proper utilization of the scheme in public interest under intimation to Audit.

[AIR Para No.1]

1.2.3.8 Non-recovery of Conveyance Allowance – Rs3.557 million

According to Rule 7-A of Sub Treasury Rules, the conveyance allowance is not admissible during leave period. Similarly, according to Government of the Punjab Finance Department letter No.FD.SR.I.9-4/86 (PR)(P) dated:15th October,2011 the officers/officials residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance

Following offices of the City District Government Rawalpindi made payment of Rs3.557 million on account of conveyance allowance to the teaching and medical staff during 2011-12, who were residing in the residential colonies, situated within work premises, as detailed at Annex-F:

Sr. No.	Month	AIR Para	Amount (Rs)
1	Dy.DEO(M.EE) Gujar Khan	3	1,430,060
2	Dy.DEO(M.EE) Gujar Khan	3	525,229
3	DEO (SE)	5	24,469
4	G. Muslim HSS	4	50,479
5	Dy.DEO (M-EE) Kahuta	4	950,085
6	Dy.DEO (M-EE) Kotli Sattian	3	152,510
7	Dy.DEO (M-EE) Murree	3	129,679
8	MS THQ Hospital Taxila	11	294,360
	Total		3,556,871

Audit holds that due to mismanagement and weak internal controls the conveyance allowance was paid, resulting in loss to the public exchequer.

The matter was reported to DCO in October 2012. In DAC meeting held on 15-12-2012 it was replied that amount would be recovered from the concerned. DAC directed the department for the recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses early recovery and deposit in treasury under intimation to Audit.

1.2.3.9 Unauthorized Execution without Availability of Funds - Rs2.091 million

As per Para 2.82 of B&R Department Code, Rule 2.10(b) & 2(2) of Departmental Financial Rules Volume-I, Para 51 of Audit Code, no tendering is made without ensuring funds.

DO (Buildings) executed scheme “Provision of Missing Facilities in GPS Jhangi Daim Rawalpindi” with a cost of Rs 2.091 million during 2011-12. The work was sponsored by “Production Bonus, Ministry of Petroleum & Production” Islamabad. It was observed that XEN executed the scheme without ensuring funds in PWD deposits. Similarly payment of the scheme was made by District Officer (Accounts) without pre-audit from District Accounts Officer.

Audit holds that due to mismanagement and weak internal controls work was executed without ensuring funds in PWD deposits and payment made without pre-audit, resulting in unauthorized payment.

The matter was reported to the DCO / PAO in October 2012. In DAC meeting held on 15.12.2012, it was replied that funds were demanded from the City District Government and the fund would remain with them for payment. Reply was not convincing as fund required to be placed as deposit work to department before execution under the Rule. DAC directed to obtain regularization from the authority and shifted para to DCO for proper reply regarding not conducting of pre-audit from DAO. No compliance of DAC directives was shown till finalization of this report.

Audit stress for fixing responsibility for negligence against the person(s) at fault besides regularization, under intimation to Audit.

[AIR Para No.3]

1.2.3.10 Excess Payment on Purchase of POL Items - Rs1.812 million

According to certificate-3 provided in form TR-30 fully vouched contingent bill, that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payment.

DO (SWM) made payment of Rs.6.057 million on account of purchase of Mobil Oil @ Rs 488/- Per Liter as per approved rate contract. It was observed that the rate contract was finalized in excess of Rs146 per litre than the printed retail price in violation of criteria. Resultantly overpayment of Rs1.812 million was made, as detailed below:

Amount in Rs					
Item	Rate Paid	Standard Rate	Difference	Quantity Purchase	Excess (Rs)
Mobil Oil	488	342	146	12411	1,812,006

Audit holds that due to weak internal controls and mismanagement excess payment was made, resulting in loss to public exchequer.

The matter was reported to the DCO / PAO in October 2012. In DAC meeting held on 15.12.2012, it was replied that the payment was made as per approved rate contract. However, DAC directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.5]

1.2.3.11 Unauthorized Payment to Punjab Local Government Board - Rs1.500 million

As per Section 109(3) of PLGO 2001, no local Government shall transfer monies to a higher level except by way of re payment of debts contracted before coming into force of this ordinance.

DCO Rawalpindi transferred an amount of Rs1.5 million through bank draft to Punjab Local Government Board (PLGB) during 2010-11 on account of payment of contribution towards the maintenance fund of PLGB for the years 2008-09, 2009-10 and 2010-11. The payment was made on the direction of Secretary PLGB Lahore vide letter No.LCS (ACTT-MISC)-2(40)/2005 dated 1st March, 2012 in violation of above rule and without concurrence of Finance Department, Government of Punjab.

Audit holds that due to poor internal controls and mismanagement Rs1.500 million was transferred to PLGB Lahore without the approval of Finance Department, resulting in un-authorized payment of Rs1.5 million.

The matter was reported to the DCO / PAO in October 2012. In DAC meeting held on 15.10.2012, it was replied that payment was made on the demand of the PLGB, Lahore. DAC directed to stop such payments in future and seek guidance from Finance Department Government of the Punjab, in this regard. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.22]

1.2.3.12 Unjustified Disbursement of Rebate – Rs1.272 million

According to the Agriculture Department Government of the Punjab No. SOA (P)9-1/2009-1 dated 06.04.2010, payment of rebate on Green Tractor Scheme shall be made through cross cheque @ Rs15,000 to Millat Tractors Limited and Rs6,000 to Al Ghazi Tractor Limited.

DO (Agriculture) drew an amount of Rs1.272 million from treasury during 2009-10 on account of payment of rebate to farmers under Green Tractor Scheme 2008-09. The payment of rebate was unjustified as against the list of 170 farmers no purchase document was found on record. Similarly, bank statement to authenticate the distribution, was also not provided

Audit holds that due to negligence and weak internal controls unjustified payment was made.

The matter was reported to the DCO / PAO in October 2012. In DAC meeting held on 15.12.2012, it was replied that Government of Punjab has provided Rs6,000 and Rs15,000 per tractor for Millat and Al-Ghazi Ltd.DAC directed the department to provide all record regarding disbursement to Audit. No compliance of DAC directives was shown till finalization of this report.

Audit stresses completion of record and production of record for verification within fifteen days under intimation to Audit.

[AIR Para No.12]

1.2.3.13 Non-imposition of Penalty - Rs1.238 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 (Roads) executed following two works at a cost of Rs12.384 million during 2011-12. Neither the works were completed within stipulated time nor any penalty imposed on the contractors. 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 Rs1.238 million as detailed below:

Amount in Rs

Sr. No.	Name of scheme	Completion Period	Total Cost	Penalty @ 10%
1	Improvement of Road from Ausia Bazar near Masjid Gulzar follow the existing Road 2.5 KM upto Boundary UC Dewal Length 3.8 KM	6 months	10,720,411	1,072,041
2	“Construction of Adyala road length 0.94 Km	6 months	1,664,075	166,407
	Total		12,384,486	1,238,448

Audit holds that due to weak internal controls, penalty was not imposed on contractors resulting in loss to the public exchequer.

The matter was reported to the DCO / PAO in October 2012. In DAC meeting held on 15.12.2012, it was replied that time extension of the scheme was under process. DAC directed the department for early recovery of penalty. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility for non-imposition of penalty besides recovery under intimation to audit.

[AIR Para No.5 & 13]

ANNEXES

MFDAC Para

Sr. No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	DCO	Non surrender of anticipated savings	Non compliance of Rule	113,678
2	-do-	Expenditure in excess of budget allocation	-do-	658,741
3	-do-	Non-refunding of Money	-do-	1,503,542
3	EDO F&P	Irregular expenditure on repair of vehicle	-do-	449,758
4		Blockage of Public Money	-do-	47,196,000
5	-do-	Irregular purchase of stationary	-do-	379,965
6	-do-	Irregular expenditure on POL	-do-	751,579
7	EDO Health	Loss to Government	-do-	200,000
8	-do-	Non production of Vouched Accounts	Non production of record	400,000
9	-do-	Misappropriation of Food License fee	Misappropriation	150,000
10	DO Health	Abnormal flow of expenditure	Non compliance of Rule	15,730,000
11	-do-	Misclassified expenditure	-do-	383,920
12	-do-	Likely misappropriation of GST	Non compliance of Rule	108,025
13	-do-	Doubtful expenditure	-do-	201,970
14	-do-	Wasteful expenditure	-do-	1,200,000
15	RHC Kallar Saydian	Non surrender of anticipated savings	-do-	188,417
16	-do-	Expenditure in excess of budget allocation	-do-	687,457
17	-do-	Doubtful payment of GST	-do-	63,811
18	-do-	Unjustified expenditure on medicine without DTL	-do-	137,340
19	-do-	Unjustified expenditure on POL of Ambulance	-do-	160,442
20	THQ Murree	Non surrender of anticipated savings	-do-	3,585,893
21	-do-	Expenditure in excess of budget allocation	-do-	2,853,852
22	-do-	Doubtful payment of GST	-do-	102,688
23	-do-	Unjustified expenditure on Sui Gas	-do-	599,313
24	-do-	Unauthorized payment against previous year liability	-do-	246,003
25	THQ Taxila	Non surrender of anticipated savings	-do-	2,094,000
26	-do-	Expenditure in excess of budget allocation	-do-	1,699,000
27		Non supply of Medicine	-do-	511,900
28	THQ Gujar Khan	Non surrender of anticipated savings	-do-	6,664,521
29	-do-	Wasteful expenditure due to dual purchase	Misappropriation	286,000
30	-do-	Non verification of Sale tax	Non compliance of Rule	34,334
31	THQ Kahuta	Expenditure in excess of budget allocation	-do-	3,320,510
32	-do-	Non surrender of anticipated savings	-do-	2,881,885
33	-do-	Non verification of Sale tax	-do-	51,287
34	DO Live Stock	Non surrender of anticipated savings	-do-	10,359,000
35	DO Agriculture	Irregular expenditure on account of TA/DA	-do-	2,422,000
36	-do-	Irregular demolishing of Agriculture property	-do-	-
	-do-	Excess payment in Violation of PC-I	-do-	342,400
	-do-	Over payment of Transportation Charges	-do-	92,000
37	EDO Education	Non surrender of anticipated savings	Non compliance of Rule	1,065,000
38	-do-	Non maintenance / non reconciliation of	-do-	-

		exp		
39	-do-	Non recovery of renewal fee from pvt. Schools	Recoveries	215,000
40	DEO (Secondary)	Doubtful payment of financial assistance	-do-	7.9 million
41	-do-	Non disbursement of scholarship	-do-	216,000
42	-do-	Non adopting open tender system	-do-	76,817
43	-do-	Non verification of GST	-do-	-
44	Dy. DEO MEE	Irregular payment	-do-	632,563
45	Dy. DEO MEE Murree	Non recovery of conveyance allowance	Recoveries	149,825
46	-do-	Unauthorized drawl of charge allowance	Recoveries	101,500
47	-do-	Non adopting open tender system	Non compliance of Rule	76,817
48	Dy. DEO MEE Taxila	Non adopting open tender system	-do-	83,500
49	Dy. DEO MEE Kahuta	Expenditure in excess of budget allocation	-do-	2.346 million
50	-do-	Overpayment of salary	Recoveries	733,680
51	-do-	Non surrender of anticipated savings	Non compliance of Rule	2,479
52	Dy. DEO MEE Gujar Khan	Expenditure in excess of budget allocation	-do-	13.405 million
53	-do-	Non surrender of anticipated savings	-do-	182,241
54	Govt. Muslim HSS Rwp	Expenditure in excess of budget allocation	-do-	4.568 million
55	Dy. DEO MEE Kotli Sattian	Non surrender of anticipated savings	-do-	150,061
56	-do-	Irregular expenditure	-do-	386,068
57	DO Fire Fighting	Non surrender of anticipated savings	-do-	2.574 million
58	-do-	Non verification of GST	-do-	688,121
59	-do-	Irregular expenditure on POL	-do-	516,699
60	-do-	Unauthorized expenditure through splitting	-do-	497,040
61	-do-	Non deduction of GST	Recoveries	165,539
62	DO Solid Waste M	Irregular Expenditure on Purchase of POL	-do-	1,364,810
63	DO Buildings	Overpayment to contractor by not reducing steel rate	Recoveries	639,464
64	DEO(M-EE)	Unauthorized Drawl of Pay and Allowances due to Shifting of Headquarter	Non compliance of Rule	701,532
65	DO (Agricultural) Extension	Unauthorized Payment of Electricity Bill of Residential Colony	Recoveries	156,343
66	EDO (CD)	Wasteful Expenditure due to Abandonment of Work	Non compliance of Rule	6,308,600
67	-do-	Failure of Scheme after Expenditure	Non compliance of Rule	3,699,801
68	-do-	Unauthorized expenditure on provincial Government properties	Recoveries	2,281,500
69	-do-	Non-transfer of Property & Income to CCB	Non compliance of Rule	866,000
70	-do-	Overpayment to CCB	Recoveries	102,280
71	Do (Roads)	Unauthorized payment in excess of TS	Recoveries	2,868,973
72	EDO CD & THQ Taxila	Non deduction of 5% basic pay	-do-	69,050
73	THQ Hospital Murree	Less deposit of Fee	-do-	68,527
74	DO (Agri) Ext	Unauthorized payment to social security benefits to regular employees	-do-	53,146

[Annex-B]

Grant No.	Title of Grant/ Appropriation	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	Excess(+)/ Savings (-) (Rs)	%age Excess / savings
3	Provincial Excise	17,698,000	-1,006,223	16,691,777	15,811,711	-880,066	-5.27
5	Forest	7,831,000	-2,760,000	5,071,000	5,377,468	306,468	6.04
7	Charges on a/c of MV Act.	16,584,000	-2,088,005	14,495,995	15,110,172	614,177	4.24
8	Other Taxes & Duties	53,246,000	-26,227,290	27,018,710	29,167,833	2,149,123	7.95
10	General Administration	685,323,000	-47,205,095	638,117,905	633,968,314	-4,149,591	-0.65
15	Education	5,095,927,000	170,748,388	5,266,675,388	5,387,291,576	120,616,188	2.29
16	Health Services	804,535,000	-93,980,388	710,554,612	719,375,276	8,820,664	1.24
17	Public Health	4,648,000	-134,000	4,514,000	4,594,572	80,572	1.78
18	Agriculture	141,856,000	-10,197,013	131,658,987	139,771,924	8,112,937	6.16
19	Fisheries	3,747,000	-91,000	3,656,000	3,707,470	51,470	1.41
20	Veterinary	71,533,000	5,775,000	77,308,000	70,899,018	-6,408,982	-8.29
21	Co-operation	26,840,000	-2,453,000	24,387,000	26,065,997	1,678,997	6.88
22	Industries	3,657,000	-673,000	2,984,000	2,621,634	-362,366	-12.14
23	Miscellaneous Departments	13,545,000	-1,809,000	11,736,000	12,351,097	615,097	5.24
24	Civil Works	83,146,000	-1,792,000	81,354,000	80,070,874	-1,283,126	-1.58
25	Communication	125,940,000	-7,927,000	118,013,000	92,127,405	-25,885,595	-21.93
31	Miscellaneous	73,391,000	-5,140,374	68,250,626	65,487,485	-2,763,141	-4.05
32	Civil Defense	13,062,000	-3,607,000	9,455,000	10,088,376	633,376	6.70
36	Development	691,500,144	0	691,500,144	420,245,458	-271,254,686	-39.23
41	Roads and Bridges	1,090,000	0	1,090,000	1,089,631	-369	-0.03
42	Government Buildings	27,571,000	0	27,571,000	23,927,166	-3,643,834	-13.22
43	Loan and Advances	10,000,000	0	10,000,000	10,000,000	0	0
Grand Total		7,972,670,144	-30,567,000	7,942,103,144	7,769,150,457	-172,952,687	-2.18
Total Non-dev:		7,242,509,000	(30,567,000)	7,261,642,000	7,313,888,202		0.72
Total dev:		730,161,144	0	680,461,144	455,262,255		-33.10
Net Total		7,972,670,144	(30,567,000)	7,942,103,144	7,769,150,457		-2.18

[Annex-C]
Para1.2.2.1

Sr. No	Name of Office	AIR Para No	Description	Amount (Rs)
1	Dy.DEO(M-EE) Taxila	8	Total employees related expenses	131,740,000
			Postage T&T	16,000
			Gas	20,000
			Electricity	126,000
			Hot & Cold	39,000
			TA	216,000
			Transp & good	10,000
			Stationary	285,000
			Printing	14,000
			Law charges	34,000
			COOS	88,000
			Others	60,000
			news paper	7,000
			Financial Assistance	500,000
			office building	250,000
Repair M&E	45,000			
Repair F&F	78,000			
2	MS THQ Hospital Taxila	10	R&M of Office Buildings	100,000
			R&M of Residential Buildings	49,600
			Canteen auction file	85,000
			Old material auction file	50,000
3	DCO	13	Purchase of Machinery & Equipment by TMA Murree	18,280,000
			MSA Contact Services	2,597,955
			Income Tax payment detail	165,287
			DO (Building)	2,236,218
			DO (Building)	1,247,782
			Indus Motors by Qandeel Institute, Rawalpindi	3,775,500
			TMA Rawal Town	1,400,000
EDO(F&P) for payment to Workers and Labour of Fly Over Chandni Chowk Murree Road, Rawalpindi	1,500,000			
4	DCO	2	Refund record from Market Committee	2,000,000
			Total	166,850,055

[Annex-D]
Para 1.2.3.1

Year	Season Period	Days	No of Rooms	Rate	Amount (Rs)
A- Forest View Rest House					
2001-02	6 months	183	(7x2) 14	1,000	2,562,000
2002-03	6 months	183	(7x2) 14	1,000	2,562,000
2003-04	6 months	183	(7x2) 14	1,000	2,562,000
2004-05	6 months	183	(7x2) 14	1,000	2,562,000
2005-06	6 months	183	(7x2) 14	1,000	2,562,000
2006-07	6 months	183	(7x2) 14	1,000	2,562,000
2007-08	6 months	183	(7x2) 14	1,000	2,562,000
2008-09	6 months	183	(7x2) 14	1,000	2,562,000
2009-10	6 months	183	(7x2) 14	1,000	2,562,000
2010-11	6 months	183	(7x2) 14	2,000	5,124,000
2011-12	6 months	183	(7x2) 14	2,000	5,124,000
B - Bhoor Ban Rest House					
2001-02	6 months	183	8	1,000	1,464,000
2002-03	6 months	183	8	1,000	1,464,000
2003-04	6 months	183	8	1,000	1,464,000
2004-05	6 months	183	8	1,000	1,464,000
2005-06	6 months	183	8	1,000	1,464,000
2006-07	6 months	183	8	1,000	1,464,000
2007-08	6 months	183	8	1,000	1,464,000
2008-09	6 months	183	8	1,000	1,464,000
2009-10	6 months	183	8	1,000	1,464,000
2010-11	6 months	183	8	2,000	2,928,000
2011-12	6 months	183	8	2,000	2,928,000
Total A+B					52,338,000

**[Annex-E]
[Para1.2.3.4]**

**Dy.DEO(M-EE) Gujer Khan AIR Para No 4
Dy.DEO(M-EE) Kahuta AIR Para No.5**

Sr.No.	Name of Teacher	Basic Pay Drawn	Basic Pay to be Drawn	Difference	Period	Amount in (Rs)
1	Kamran haider	10,000	6,960	3,040	3040 x 30	91,200
2	Khalil Rehman	10,000	6,960	3,040	3040 x 30	91,200
3	Zahid Hussain	10,000	6,960	3,040	3040 x 30	91,200
4	Mirza Aman Ullah	10,000	6,960	3,040	3040 x 30	91,200
5	Nisar Ahmed	10,000	6,960	3,040	3040 x 30	91,200
6	Aftab Ahmed	10,000	6,960	3,040	3040 x 30	91,200
7	Zubair Ahmed	10,000	6,960	3,040	3040 x 30	91,200
TOTAL						638,400

S.No.	No. of Teacher	Basic Pay Drawn	Basic Pay to be Drawn	Personal allowance	Period	Amount in Rs
1	44 ESE BPS -9	6960	6200	380	36 months since 1-12-2009	601,920
2	06 SESE BPS-14	9220	8000	610	36 months since 1-12-2009	131,760
G.TOTAL:						733,680

Dy.DEO(M-EE) Murree AIR Para No. 2

Sr No	Name of Teacher	Personal No.	Pay Due on 01-12-11	Pay Drawn on 31-12-11	Difference	Total	Adhoc 2010 Due	Adhoc Drawn	Difference	Period in months	Total	G. Total
1	Farhat Ejaz	30410240	6,960	10,000	3,040	79,040	1,910	2,830	920	26	23,920	102,960
2	Sajid Mehmood	30410169	6,960	10,000	3,040	79,040	1,910	2,830	920	26	23,920	102,960
3	Zafar Mehmood	30410244	6,960	10,000	3,040	79,040	1,910	2,830	920	26	23,920	102,960

4	Muhammad Akhter	30410236	6,960	10,000	3,040	79,040	1,910	2,830	920	26	23,920	102,960
5	Muhammad Ejaz	30410163	6,960	10,000	3,040	79,040	1,910	2,830	920	26	23,920	102,960
6	Zahoor Ahmed	30410238	6,960	9,620	2,660	69,160	1,910	2,715	805	26	20,930	90,090
7	Shahid Hanif	30411874	6,960	9,620	2,660	69,160	1,910	2,715	805	26	20,930	90,090
8	Kafait ullah	30410254	6,960	9,240	2,280	59,280	1,910	2,600	690	26	17,940	77,220
9	Anayat ullah	30410227	6,960	9,240	2,280	59,280	1,910	2,600	690	26	17,940	77,220
10	Muhammad Ayyaz	30410237	6,960	9,240	2,280	59,280	1,910	2,600	690	26	17,940	77,220
11	Rizwan Akhter	30410247	6,960	9,240	2,280	59,280	1,910	2,600	690	26	17,940	77,220
12	Khaliq Dad	30410232	6,960	9,240	2,280	59,280	1,910	2,600	690	26	17,940	77,220
13	Muhammad Tariq	30410258	6,960	9,240	2,280	59,280	1,910	2,600	690	26	17,940	77,220
14	Muddassar Hassan	30410257	6,960	9,240	2,280	59,280	1,910	2,600	690	26	17,940	77,220
15	Tariq Mehmood	30546602	6,960	9,240	2,280	59,280	1,910	2,600	690	26	17,940	77,220
16	Bushra Khatoon	30546564	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
17	Abdul Haleem	30546559	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
18	Shahid Mehmood	30546593	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
19	Zaib un Nisa	30546600	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
20	Shamus ul Islam	30546608	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
21	Tehmina	30546640	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
22	Amin ur Rasheed	30546689	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
23	Taina Malik	30546699	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
24	Nazneen Bi Bi	30546721	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
25	Anila Mehtab	30546724	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
26	Muhammad Khawar	30568888	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
27	Samina Kouser	30613961	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
28	Ishrat Sultana	30613999	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
29	Shabana Bi Bi	30546625	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
30	Tariq Mehmood	30568963	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
31	Abida Perveen	30546592	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
32	Rooman un Nisa	30568870	6,960	8,480	1,520	39,520	1,910	2,370	460	26	11,960	51,480
33	Khalid Mehmood	30410165	9,220	14,100	4,880	126,880	2,460	3,980	1,520	26	39,520	166,400
34	M. Sabir Ali	30471445	9,220	14,100	4,880	126,880	2,460	3,980	1,520	26	39,520	166,400
35	Zaheer Ahmed	30410160	9,220	14,100	4,880	126,880	2,460	3,980	1,520	26	39,520	166,400

36	Tanveer Ahmed	30410159	9,220	13,490	4,270	111,020	2,460	3,980	1,520	26	39,520	150,540
37	Tariq Mehmood	30643119	9,220	11,660	2,440	63,440	2,460	3,220	760	26	19,760	83,200
38	Anwar Ahmed	30546579	9,220	11,660	2,440	63,440	2,460	3,220	760	26	19,760	83,200
39	Nadia Azad	30410236	9,220	11,050	1,830	47,580	2,460	3,220	760	26	19,760	67,340
40	Samiyia Bibi	30546585	9,220	11,660	2,440	63,440	2,460	3,220	760	26	19,760	83,200
Total						2,409,160					745,420	3,154,580

Dy DEO(W-EE) Murree AIR Para No.4

STATEMENT-D									
Likely Overpayment of contract Employee ESE then their services being regularized Recovery of Rs. 50160/-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
1	Shagufta Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
2	Madiha Shoukat	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
3	Asma Hassan	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
4	Sadia Shabbir	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
5	Shazia Jabeen	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
6	Saima Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
7	Nighat Sultana	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
8	Saiqa Bano	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
9	Shabnum Kausar	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
10	Nazia Amjid	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
								Page-2	
11	Ruqia Shaheen	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
12	Nabila Hanif	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
13	Riffat Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
14	Raheem bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
15	Ghazala Yamin	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
16	Nazia Kausar	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
17	Sumeira Altaf	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
18	Irum Gulzar	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
19	Amna Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
20	Shamsa Kanwal	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760

STATEMENT-D									
Likely Overpayment of contract Employee ESE then their services being regularized Recovery of Rs. 50160/-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
21	Farhana Kausar	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
22	Nighat Sabir	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
23	Salma Tahir	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
24	Nagina Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
25	Anisa Fiaz	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
								Page-3	
26	Faiza Aurangzeb	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
27	Humeira Yasmin	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
28	Afshan Kiran	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
29	Aasma	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
30	Sughra Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
31	sobia	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
32	Samina Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
33	Mehnaz Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
34	Sadaf Hanif	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
35	Asma Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
36	Uzma Wahid	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
37	Saima Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
38	Humeira Fatima	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
39	Nagina Javed	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
40	Shazia Kousar	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
								Page-4	
41	Sadaf Shafique	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
42	Tabinda Sehr	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
43	Alia Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
44	Shazia Rafique	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
45	Zaheen Akhter	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
46	Ishrat Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
47	Nabila Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
48	Irum Shamim	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760

STATEMENT-D									
Likely Overpayment of contract Employee ESE then their services being regularized Recovery of Rs. 50160/-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
49	Mehmoona Farooq	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
50	Fozia Rasheed	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
51	Kousar Parveen	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
52	Sumeira Kanwal	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
53	Sehr Munsib	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
54	Nabila Hameed	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
55	Nosheen Aftab	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
								Page-5	
56	Irum Naz	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
57	Gul Nisa	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
58	Anila Rasheed	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
59	Wajhia Zahid	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
60	Mubina Shabbir	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
61	Nusrat Ishtiaq	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
62	Siddra Khaqan	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
63	Zabiha Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
64	Saima Saleem	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
65	Sobia Bibi	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
66	Ruba Fatima	Pay	1.10.2011 to 30.11.2011	6200	6580	380*2=760	-	760	760
							Total:		50,160

Dy.DEO(W-EE) Murree AIR Para No 3

STATEMENT-C									
Sr No.1 Likely Overpayment of contract Employee SESE then their services being regularized Recovery of Rs. 26720/-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
1	Shazia Tabsum	Pay	1.11.2009 to 30.6.2011	4920	6440	1520*20=30400	640*20=12800	17600	26,720
		Adhoc All.2010	1.7.2010 to 31.5.2011	2460	3220	760*12=9120	-	9120	
							Total:		26,720
Year 2006									
Sr vNo.2Likely Overpayment of contract Employee SSE then their services being regularized Recovery of Rs.38540 /-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
1	Ruqia Rehana	Pay	1.11.2009 to 31.5.2011	6530	8410	1880*19=35720	1410*19=26790	8930	19,270
		Adhoc All.2010	1.7.2010 to 31.5.2011	3030	3970	940*11=10340	-	10340	
2	Saiqa Gul	Pay	1.11.2009 to 31.5.2011	6530	8410	1880*19=35720	1410*19=26790	8930	19,270
		Adhoc All.2010	1.7.2010 to 31.5.2011	3030	3970	940*11=10340	-	10340	
							Total:		38,540
SR No..1 Rs.26720/-+SrNo2. Rs 38540/- =65260/-									

Dy.DEO(W-EE) Murree AIR Para No 2

STATEMENT-B									
Page-1									
SR No.1 Likely Overpayment of contract Employee SESE then their services being regularized Recovery of Rs. 81700/-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
1	Sumaira Mumtaz	Pay	1.11.2009 to 31.5.2011	4920	7580	2660*19=50540	1900*19=36100	14440	26,980
		Adhoc All.2010	1.7.2010 to 31.5.2011	2460	3600	1140*11=12540	-	12540	
2	Foza Khushal	Pay	1.11.2009 to 31.5.2011	4920	7580	2660*19=50540	1900*19=36100	14440	26,980
		Adhoc All.2010	1.7.2010 to 31.5.2011	2460	3600	1140*11=12540	-	12540	
3	Uzmat Shaheen	Pay	1.11.2009 to 30.6.2011	4920	7580	2660*20=53200	1900*20=38000	15200	27,740
		Adhoc All.2010	1.7.2010 to 30.6.2011	2460	3600	1140*11=12540	-	12540	
							Total:		81,700
Year 2003									

Page-2									
Likely Overpayment of contract Employee SESE then their services being regularized Recovery of Rs. 45600/-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
1	Kishwer Khanum	Pay	1.10.2009 to 31.5.2011	4920	6820	1900*19=36100	1140*19=21660	14440	22,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	2460	3220	760*11=8360	-	8360	
2	Tahira Hameed	Pay	1.10.2009 to 31.5.2011	4920	6820	1900*19=36100	1140*19=21660	14440	22,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	2460	3220	760*11=8360	-	8360	
							Total:		45,600
SR No..1 Rs.81700/-+SrNo2. Rs 45600/- = 127300/-									

Dy.DEO(W-EE) Murree AIR Para No 1

STATEMENT-A									
Likely Overpayment of contract Employee ESE then their services being regularized Recovery of Rs.303140 /-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
1	Fakhra Sultana	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
2	Riffat Sultana	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
3	Rehana Khatoon	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
4	Noreena Aziz	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
5	Waseen Akhter	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
6	Shazia Raees	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
7	Shazia Kokab	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
							Page-2		
8	Rizwana Kausar	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860

STATEMENT-A									
Likely Overpayment of contract Employee ESE then their services being regularized Recovery of Rs.303140 /-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
9	Tanveer Akhter	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
10	Nabila Kausar	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
11	Asia Mushtaq	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
12	Qaisra Shaheen	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
13	Shanaz Bibi	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
14	Tajbeen Akhter	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
15	Nazia Bibi	Pay	1.11.2009 to 31.5.2011	3820	5890	2070*19=39330	1610*19=30590	8740	18,860
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2830	920*11=10120	-	10120	
16	Shaheen Kausar	Pay	1.11.2009 to 30.6.2011	3820	5890	2070*20=41400	1610*20=32200	9200	20,240
		Adhoc All.2010	1.7.2010 to 30.6.2011	1910	2830	920*12=11040	-	11040	
Total:								303140	303,140

Likely Overpayment of contract Employee ESE then their services being regularized Recovery Rs. 316710/-

S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
1	Nighat Bibi	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
2	Nasira Bibi	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
3	Waheeda Bibi	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
4	Naheeda Bibi	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
5	Farzana Saddique	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
6	Kosia bibi	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
7	Shazia Kausar	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
								Page-4	
8	Sukhtaj Bibi	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
9	Rizwana Hina	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
10	Sadia Khalil	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
11	Uzma Shaheen	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
12	Nuzhat Nawaz	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
13	Robina Nisar	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
14	Shabnum Bibi	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	

Page-3									
Likely Overpayment of contract Employee ESE then their services being regularized Recovery Rs. 316710/-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
15	Surriya Jhanum	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
16	Zahida Bibi	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
17	Saima Jamil	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
18	Qummer Un Nisa	Pay	1.11.2009 to 31.5.2011	3820	5660	1840*19=34960	1380*19=26220	8740	17,595
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2715	805*11=8855	-	8855	
								Total:	316,710

Page-6									
Likely Overpayment of contract Employee ESE then their services being regularized Recovery Rs. 146970/-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
1	Zatoon Bibi	Pay	1.11.2009 to 31.5.2011	3820	5430	1610*19=30590	1150*19=21850	8740	16,330
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2600	690*11=7590	-	7590	
2	Gul Naz Bibi	Pay	1.11.2009 to 31.5.2011	3820	5430	1610*19=30590	1150*19=21850	8740	16,330
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2600	690*11=7590	-	7590	
3	Kausar Iftikhar	Pay	1.11.2009 to 31.5.2011	3820	5430	1610*19=30590	1150*19=21850	8740	16,330
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2600	690*11=7590	-	7590	
4	Shabnum Bibi	Pay	1.11.2009 to 31.5.2011	3820	5430	1610*19=30590	1150*19=21850	8740	16,330
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2600	690*11=7590	-	7590	
5	Rubab Bukhari	Pay	1.11.2009 to 31.5.2011	3820	5430	1610*19=30590	1150*19=21850	8740	16,330
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2600	690*11=7590	-	7590	
6	Humaira Habibi	Pay	1.11.2009 to 31.5.2011	3820	5430	1610*19=30590	1150*19=21850	8740	16,330
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2600	690*11=7590	-	7590	
7	Nasira Khatoon	Pay	1.11.2009 to 31.5.2011	3820	5430	1610*19=30590	1150*19=21850	8740	16,330

Likely Overpayment of contract Employee ESE then their services being regularized Recovery Rs. 146970/-									Page-6
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2600	690*11=7590	-	7590	
									Page-7
8	Nasra Muhammad Ali	Pay	1.11.2009 to 31.5.2011	3820	5430	1610*19=30590	1150*19=21850	8740	16,330
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2600	690*11=7590	-	7590	
9	Shakila Kausar	Pay	1.11.2009 to 31.5.2011	3820	5430	1610*19=30590	1150*19=21850	8740	16,330
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2600	690*11=7590	-	7590	
								Total:	146,970

Page-8									
Likely Overpayment of contract Employee ESE then their services being regularized Recovery of Rs. 193200/-									
S.NO	Name of teacher	Type of payment	Period	Due	Drawn	Excess	Adjustment P/A	Net Recovery	Total
1	Nuzhat Bibi	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
2	Asma Abbasi	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
3	Mussarat Sajida	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
4	Asma Bibi	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
5	Latifa Bibi	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
6	Kalsoom Bibi	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
7	Yasmin Bibi	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
8	Nafeesa Basharat	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
9	Samina Bibi	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
10	Samia Bano	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
11	Asia Mubarik	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
									Page-9
12	Shabana Kausar	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
13	Fozia Hafeez	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
14	Shazia Bibi	Pay	1.11.2009 to 31.5.2011	3820	4970	1150*19=21850	690*19=13110	8740	13,800
		Adhoc All.2010	1.7.2010 to 31.5.2011	1910	2370	460*11=5060	-	5060	
								Total:	193,200
SR No..1 Rs.303140 +SrNo2. Rs 316710/- + SrNo.3 Rs.146970 + SrNo.4 Rs .193200/- Total Recovery Rs.960,020									

**[Annex-F]
Para 1.2.3.8**

Detail of Conveyance Allowance of Dy.DEO(M-EE) Murree

S.No.	Name with Desig.	Name of School	Leave period in days	Days	Amount Recoverable
1	Shahid hussain PST	GPS Basoi	28.11.2011 to 06.01.2012	40	2,267
2	Fozia Bi Bi PST	GPS Khani Tak	10.06.2011 to 08.09.2011	89	3,412
3	Shakeela Mumtaz PST	GPS Khani Tak	22.09.2011 to 13 .12.2011 & 14.012.2012 to 20.12.2011	83	6,681
4	Fozia Bi Bi PST	GPS Mohra Sharif	20.10.2011 to 07.12.2011 (EOL)	49	24,175
5	Shazia Abbasi PST	GPS Dhak	19.09.2011 to 26.09.2011(EOL) & 27.09.2011 to 17.12.2011 (Maternity)	95	6,874
6	Rahat Bano PST	GPS Jandala	01.08.2011 to 10.10.2011 (LFP) & 11.10.2011 to 30.10.2011 (Without pay)	90	2,683
7	Ishrat Sultana PST	GPS Numb Romal	20.07.2011 to 04.10.2011 & 05.10.2011 to 17.10.2011	70	3,450
8	Salma Naveed PST	PST GPS Jawa	03.08.2011 to 28.09.2011 & 29.09.2011 to 31.10.2011	90	15,910
9	Sumara BI Bi PST	GBPS Keri	22.10.2011 to 05.12.2011(EOL)	45	24,159
10	Nazneen BI BI pst	GPS Sehana	11.07.2011 to 09.09.2011	90	3,450
11	Zaib Un Nisa PST	GPS Lower Mohra	16.04.2011 to 15.07.2011	91	5,100

S.No.	Name with Desig.	Name of School	Leave period in days	Days	Amount Recoverable
12	Amjad Hussa PST	GPS Mohra Butnara	15.08.2011 to 12.11.2011	90	5,100
13	Abdul Mukeet J/C	Dy.DEO Office	26.12.2011 to 12.01.2012	17	651
14	Arshad Mehmood S/c	Dy.DEO Office	06.04.2012 to 05.08.2012	120	6,800
15	Niaz Ahmad PST	GES Taloot	17.11.2011 to 30.11.2011	14	532
16	Kausar Yasmin PST	GPS Bagla	21.09.2011 to 28.09.2011 (without pay)	08	3,536
17	Hafeez ul Rehman	GPS Leeran	24.10.2011 to 02.11.2011	10	380
18	Muhammad Safeer	GPS Mohra Batnara	18.08.2011 to 28.08.2011	10	380
19	Shahid Mehmood PST	Gehl Sattian	12.09.2011 to 11.10.2011	30	1,140
20	Rizwan Akhtar	GPS Kasell	07.09.2011 to 16.09.2011	10	380
21	Sumaira Naeem ESE	GPS Darra	22.09.2011 to 02.10.2011 (without Pay)	11	4,862
22	Saima Bano PST	GPS Bhorgran	25.10.2011 to 05.11.2011	12	456
23	Fouzia Bibi	GPS Chachal	14.11.2011 to 21.11.2011 (without Pay)	08	3,539
24	Muhammad Jamil PST	GPS Khajut	09.12.2011 to 15.12.2011	07	266
25	Sanam Nousheen ESE	GPS Nonathal	02.08.2011 to 16.08.2011	15	570
26	Muhammad Irshad PST	GPS Baroha	01.10.2011 to 30.10.2011	30	1,140

S.No.	Name with Desig.	Name of School	Leave period in days	Days	Amount Recoverable
27	Wallayat Hussain PST	GPS Chachal	27.09.2011 to 20.10.2011	24	912
28	Shakeel Ahmad PST	GES Taloot	13.10.2011 to 22.10.2011	10	380
29	Memoona Shakil PST	GES Musyari	10.10.2011 to 22.10.2011	13	494
	Total				129,679

Detail of Conveyance Allowance paid to MS THQ Hospital Taxila

Sr.No.	Name of Officer/Official	Designation	BPS	Conv. Allowance	Total (Rs)
1	Dr Asma Kashif	WMO	17	2,480*12	29,760
2	Dr Saima Tabassam	WMO	17	2,480*12	29,760
3	Samina Rabeca	CN	16	2,480*12	29,760
4	Nasreen Saleem	CN	16	2,480*12	29,760
5	Rubina Yasmin	CN	16	2,480*12	29,760
6	Nasreen Sultan	CN	16	2,480*12	29,760
7	Muhammad Afzaal	Dispenser	6	1,150*12	13,800
8	Naheed Akhtar	Dai	3	850*12	10,200
9	Gulab Jan	Dai	3	850*12	10,200
10	Shakeela Begum	Dai	3	850*12	10,200
11	Muhammad Maskeen	NQ	2	850*12	10,200
12	Ambreen Bibi	Ward Aya	1	850*12	10,200
13	Gulshan Bibi	WS	1	850*12	10,200
14	Muhammad Jahangeer	SP	1	850*12	10,200
15	Ijaz Ahmed	SP	1	850*12	10,200
16	Khushnood Hussain	Cook	1	850*12	10,200
17	Sajid Mehmood	WS	1	850*12	10,200
Total					294,360