



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

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFCE	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES & CHARTS	viii
Table 1: Audit Work Statistics	viii
Table 2: Audit observation Classified by Categories	viii
Table 3 Outcome Statistics	ix
Table 4: Table of Irregularities pointed out	x
CHAPTER 1	1
1.1 District Government Swabi	1
1.1.1 Introduction of Departments	1
1.1.2 Brief comments on Budget and Expenditure (Variance analysis).....	1
1.1.3 Comments on the status of compliance with PAC/ZAC directives.....	2
1.2 AUDIT PARAS.....	3
1.2.2 Non production of record.....	3
1.2.3 Irregularity/ Non compliance	4
1.2.4 Internal Control Weaknesses	12
ANNEXURE.....	13

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development program
AP	Advance Para
AOM&R	Annual Ordinary Maintenance and Repair
BOQ	Bill of Quantity
BKMC	Bacha Khan Medical Complex
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
C&W	Communication and Works
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DHQ	District Headquarter
DOR	District Officer Revenue
DPR	Disable Persons Rehabilitation
EOL	Extra Ordinary Leave
EDO	Executive District Officer
GFR	General Financial Rules
GST	General Sales Tax
HRA	House Rent Allowance
MB	Measurement Book
MNCH	Maternal New Born and Child Health
NGT	Natural Gas and Tobacco Cess Fund
NPA	Non Practicing Allowance
NIT	Notice Inviting Tender
NHP	Net Hydrel Profit
PC-I	Planning Commission One
PCC	Plain Cement Concrete
PAC	Public Accounts Committee
POL	Petrol Oil Lubricant
PRSP	Provincial Rural Support Program
PTC	Parent Teacher Council

PW	Public Works
PHE	Public Health Engineering
RCC	Reinforced Concrete Cement
RFT	Running Feet
RDA	Regional Directorate of Audit
TCD	Tobacco Cess Development Fund
TS	Technical Sanction
TSP	Tameer Sarhad Program
TKP	Tameer Khyber Pakhtunkhwa Program

Preface

Articles 169 &170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Government.

The report is based on audit of the accounts of various offices of District Government, Swabi for the financial year 2010-11 and 2011-12. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2012-13 on test check basis with a view to reporting significant findings to the relevant stakeholders.

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

The observations included in this report have been finalized in the light of written responses of the Departments and discussions in the DAC meetings.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), for transmission to the appropriate legislative forum.

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)

Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Mardan, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of four District Governments namely Mardan, Swabi, Malakand and Buner. This Regional Directorate has a human resource of 12 officers and staff, a total of 3636 man days. The annual budget amounted to Rs9.887 million. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, Swabi conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended). It comprises one Principal Accounting Officer (PAO) covering seven groups of offices i.e. Finance & Planning, Revenue, Works & Services, Health, Community Development, Agriculture, and Education. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the District Administrator in the form of budgetary grants as per Government of Khyber Pakhtunkhwa, Local Government and Rural Development Department notification No. SO(E-I)E&AD/9-49/2010 dated 20th February 2010.

Administratively, District Swabi is subdivided into three tehsils namely, Swabi Lahor and Topi. District Administration comprises District Administrator and District Coordination Officer.

a. Audit Objectives

Audit was conducted to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, 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 allocation of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

b. Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Khyber Pakhtunkhwa LGO, 2001 (as amended), GFR Vol-I, II, Delegation of Financial Powers and other relevant overriding laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws.

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 15% to 40%.

c. Expenditure audited

Out of total expenditure of the District Government, Swabi for the financial year 2011-12, auditable expenditure under the jurisdiction of RDA was Rs3,570.343 million covering 01 PAO and 192 formations. Out of this, RDA audited an expenditure of Rs524.196 million which, in terms of percentage, is 15% of auditable expenditure. 06 formations were planned in Audit Plan and 100% achievement against the planned activities was made.

d. Receipts audited

The receipts of District Swabi for the financial year 2011-12, were Rs17.192 million. Out of this, RDA Swabi audited receipts of Rs7.029 million which, in terms of percentage, is 40% of auditable receipts.

e. Recoveries at the instance of audit

Recovery of Rs155.658 million was pointed out during the audit. However recovery of Rs2.045 million was affected till the finalization of this report. Out of the total recoveries, Rs16.763 million was not in the notice of the executive before audit.

f. Desk Audit

The audit year 2012-13 witnessed intensive application of desk audit techniques in RDA. This was facilitated through SAP connectivity, review of permanent files, which helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Desk Audit greatly facilitated the identification of high risk areas for substantive testing in the field.

g. Changes in Rules, Practices and Systems

On pointation of audit, the management of the District Government agreed to conduct physical verification of the Government assets. The management also agreed to deposit various Government dues into Government treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

h. Key audit findings of the report;

- i. Non production of record was pointed out in one case amounting to Rs9.49 million¹
- ii. Irregularities/ non compliance of Rs130.694 million were noted in eight cases.²
- iii. Internal control weaknesses of Rs 3.203 million was noted in one case.³

1 1.2.1.1

2 1.2.2.1,1.2.2.2,1.2.2.3,1.2.2.4,1.2.2.5,1.2.2.6,1.2.2.7,1.2.2.8

3 1.2.3.1

Minor irregularities/weaknesses pointed out during the audit are being perused separately with the authorities concerned, as detailed at Annex-A.

Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts need to be ensured. .
- v. Lapsed deposits need to be timely credited into treasury.
- vi. Decisions taken in the DAC meetings need to be implemented.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics **(Rs in million)**

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	3,5875.835
2	Total formations in audit jurisdiction	192	3,5875.835
3	Total Entities (PAO) Audited	01	531.225
4	Total formations Audited	06	531.225
5	Audit & Inspection Reports	06	531.225
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation Classified by Categories **(Rs in million)**

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	28.330
2.	Weak financial management	90.075
3.	Weak Internal controls relating to financial management	5.317
4.	Others	19.666
Total		143.388

Table 3 Outcome Statistics**(Rs in million)**

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	49.156	238.081	7.029	219.676	531.225	380.778
2.	Amount Placed under Audit Observation /Irregularities of Audit	28.330	13.242	74.850	26.966	143.388*	51.310
3.	Recoveries Pointed Out at the instance of Audit	28.330	13.242	74.850	26.966	143.388	21.19
4.	Recoveries Accepted /Established at the instance of Audit	--	2.947	74.850	5.720	83.517	1.214
5.	Recoveries Realized at the instance of Audit	--	2.045	--	--	2.045	0.905

***The amount placed under audit observation pertains to 2010-11 and 2011-12.**

Table 4: Table of Irregularities pointed out**(Rs in million)**

S.No.	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	51.301
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	--
3.	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	--
4.	Quantification of weakness of internal control systems.	5.317
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public money.	77.280
6.	Non-production of record	9.49
7.	Others, including cases of accidents, negligence etc.	--
Total		143.388

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash).

CHAPTER 1

1.1 District Government Swabi

1.1.1 Introduction

Activities of District Governments are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001). District Offices are headed by Executive District Officers (EDOs). 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 offices 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 and Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Revenue)
8. Executive District Officer (Works and Services)

Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and be responsible to the District Accounts Committee of the Zilla Council. All departments perform functions / activities under provisions of LGO, 2001 and Khyber Pakhtunkhwa District Government Rules of Business, 2001.

1.1.2 Brief comments on budget and expenditure 2011-12 (Variance analysis)

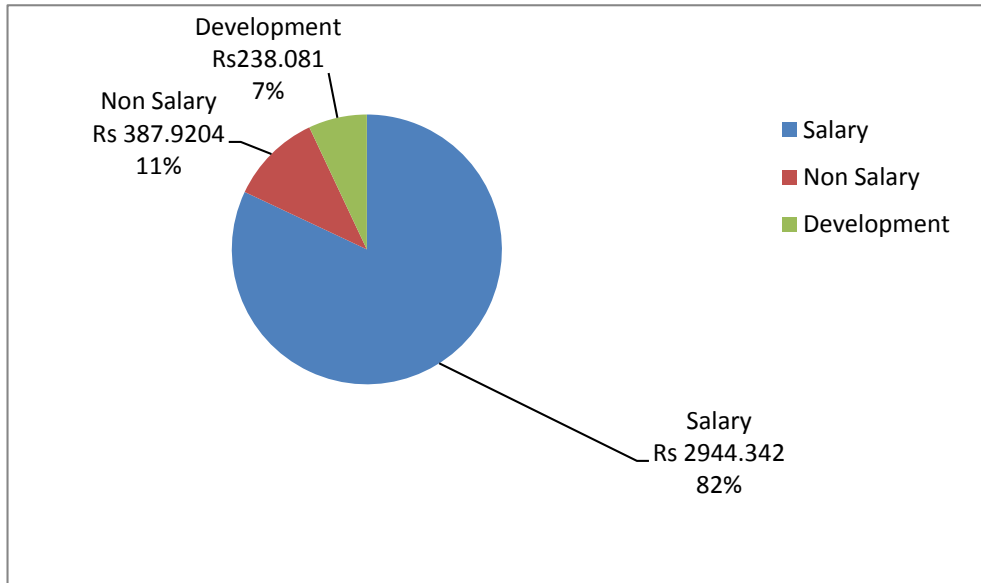
(Rs in million)

2011-12	Budget	Expenditure	(Saving)/Excess
Salary	3,036.445	2,944.342	(92.103)
Non-salary	400.054	387.920	(12.134)
Developmental	245.528	238.081	(7.447)
Total	3,682.029	3,570.343	(111.684)

A budget of Rs3,682.029 million was allocated, against which an expenditure of Rs3,570.343 was incurred by the District Government, Swabi with saving of Rs111.684 million during 2011-12.

EXPENDITURE 2011-12

(Rs in million)



Detail is given at Annex-B

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

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Details of PAC/ZAC meetings are given below:

S. No	Audit Year	PAC/ZAC meeting convened /Not convened
1	2002-03	ZAC Convened
2	2003-04	Not convened
3	2004-05	Not convened
4	2005-06	Not convened
5	2006-07	Not convened
6	2007-08	Not convened
7	2008-09	Not convened
8	2009-10	Not convened
9	2010-11	Not convened
10	2011-12	Not convened

1.2 AUDIT PARAS

1.2.1 Non production of record

1.2.1.1 Non production of auditable record -Rs9.49 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Executive District Officer Health Swabi purchased Plant & Machinery for Rs8,333,000 out of ADP fund and incurred an expenditure of Rs1,161,435 on account of POL. Relevant record was not produced to audit.

Audit observed that non production of auditable record occurred due to weak internal control, which resulted in non authentication of public expenditure.

When reported in July 2012, Management stated that the record was in the custody of Director General Health and would be provided soon.

DAC in its meeting held on 13-09-2012, directed to provide complete record within one month. No record was produced till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and inquiry under intimation to Audit.

AP 01(2011-12)

1.2.2 Irregularity/ Non compliance

1.2.2.1 Non recovery of outstanding water charges -Rs74.850 million

According to Para 28 of GFR Vol.-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought.

Executive Engineer Public Health Engineering Department Swabi did not collect Water User Chargers amounting to Rs74,850,235 outstanding against the consumers since long upto June 2012. Detail as under:

Year	Sub Division	Amount (Rs)
2010-11	Swabi	48,956,207
2010-11	Lahore	17,850,642
2011-12	Swabi	8,043,386
Total		74,850,235

Audit observed that non recovery of water charges occurred due to weak internal control, which resulted in loss to Government.

When reported in August 2011 and 2012, Management stated that complete recovery could not be made as the inhabitants were reluctant to make payment. Efforts were being made for complete recovery. No progress was intimated till finalization of this Report.

DAC in its meeting held on 13-09-2012 directed to recover the arrear amount. No progress was intimated till finalization of this Report.

Audit suggests recovery and action against the person(s) at fault.

AP 01 (2010-11), AP 48 (2011-12) A/C-I

1.2.2.2 Irregular payment for Purchase of land -Rs20.00 million

Rule 283 (1) of the Central Treasury Volume I provides that Acquaintance Roll in form TR 28 be maintained in support of Payments.

Executive Engineer C&W Swabi paid Rs20,000,000 for acquisition of land without the required documents i.e. Fard/Sketch of land, Section-IV and Valuation Table.

Audit observed that irregular payment occurred due to weak financial control, which resulted in violation of government rules.

When reported in November 2012, Management stated that District Revenue officer would be requested to provide the documents. No progress was intimated by the Management till finalization of this Report.

Request for the convening of DAC meeting was made on 16-11-2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and inquiry under intimation to Audit.

AP 24 (2011-12) A/C-I

1.2.2.3 Non crediting of Lapsed Deposits -Rs13.242 million

According to Para 399 of CPWA Code, the balances remaining unclaimed for more than three complete years should be lapsed and credited to government.

Executive Engineer C&W and PHE Swabi did not credit the lapsed deposits amounting to Rs13,242,914 in Government Treasury. These were lying in the 2nd & 3rd deposits for more than three years. Detail as under:

S.No	Department	Description	Item Number	Dates (Lying)	Amount (Rs)
01	C&W	Deposit 2 nd	1/1 to 161/190	December 1999 to September 2006	9,621,191
02	C&W	Deposit 3 rd	1/1 to 11/11	January 2003 to June 2008	846,575
03	PHE	Deposit 2 nd	17/17 to 181/227	07/2007 to 06/ 2009	2,775,148
Total					13,242,914

Audit observed that non-crediting overpayment occurred due to weak financial control, which resulted in loss to Government.

When reported in August and November 2012, Management stated that after verification of record action would be taken. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 24.08.2012 and 16.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and crediting of lapsed deposit to revenue under intimation to Audit.

AP 22 & 04 (2011-12) A/C-I

1.2.2.4 Irregular withdrawal on account of machinery & equipments -Rs8.33 million

According to Treasury Rule 290, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

Executive District Officer (Health) withdrew Rs8,335,632 on account of purchase of machinery & equipments during 2011-12. Stock register showed that no supply was received till date of audit i.e. 11.07.2012 and payment was made in advance.

Audit observed that irregularity occurred due to weak financial control, which resulted in loss to government.

When reported in July 2012, Management admitted the irregularity and stated that if supply was not completed in the stipulated period, then penalty as per rules would be imposed on the firms. Neither supply completed nor penalty imposed on defaulter till finalization of this Report.

DAC in its meeting held on 13.09.2012, directed that the funds were allocated under Account-I therefore the fund aspect of Para may be decided at the level of Secretary Health.

Audit recommends fixing responsibility on the person(s) at fault and recovery under intimation to Audit.

AP 05 (2011-12) A/C-I

1.2.2.5 Unauthorized transfer of PTC fund to designated bank account -Rs7.175 million

According to Para A-4 of Financial Procedure for Parent Teachers Councils issued by Finance Department Government of Khyber Pakhtunkhwa, that PTC funds shall be transferred/credited upfront in the bank accounts of the councils by the respective District Accounts Officers.

Deputy District Officer (Male) Elementary & Secondary Education Swabi withdrew Rs7,175,000 on account of Petty Repair and Class room Consumables for Government Primary Schools (Boys) and transferred the amount to the designated Bank Account No.1071-6 NBP, Swabi instead of concerned PTC accounts.

Audit observed that unauthorized transfer of fund occurred due to violation of rules, which resulted in blockage of Government funds.

When reported in May 2012, Management stated that matter had been noted for future compliance. Reply was not satisfactory as the PTC funds were required to be transferred to the PTC concerned.

DAC in its meeting held on 17-09-2012, directed that the matter shall be taken with National Bank of Pakistan authorities. No progress was shown till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and inquiry under intimation to Audit.

AP 120 (2010-11)

1.2.2.6 Non recovery of Professional Tax -Rs3.187 million

According to the Government of Khyber Pakhtunkhwa Excise & Taxation Department letter No 910/ETO/IV dated 05/08/2011, the contractors shall be bound to pay Professional Tax at prescribed rates.

Executive Engineer C&W Swabi did not deduct Professional Tax amounting to Rs3,187,600 from the contractors during 2011-12. Detail at Annex-C

Audit observed that non-recovery occurred due to weak internal control, which resulted in loss to Government.

When reported in November 2012, Management stated that action would be taken after verification of record. No progress was intimated till finalization of this Report.

Request for the convening of DAC meeting was made on 16.11.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and recovery under intimation to Audit.

AP 34 (2011-12) A/C-I

1.2.2.7 Unauthorized payment of conveyance allowance -Rs2.43 million

According to Accountant General Khyber Pakhtunkhwa Letter No. Computer/HR-LAB/CIC/203 dated 04.08.2011, Conveyance Allowance is not admissible to Government servants who resides in the office premises.

Executive District Officer (Heath) Swabi overpaid Rs2,432,560 on account of conveyance allowance to officers/officials either using Government vehicles or residing within premises of their place of duty during 2011-12, which needs recovery. Detail at Annex-D

Audit observed that overpayment occurred due to weak internal control, which resulted in loss to Government.

When reported in July 2012, Management stated that clarification would be obtained from Finance Department Government of Khyber Pakhtunkhwa Peshawar. No progress was intimated till finalization of this Report.

DAC in its meeting held on 13.09.2012, directed to recover the amount. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and recovery under intimation to Audit.

AP 04 (2011-12)

1.2.2.8 Unauthorized payment of stipend -Rs1.780 million

According to Government of Khyber Pakhtunkhwa Inter Provincial Coordination Department letter No.SO(Imp-1/NIP)IPCD/1-29/2010 dated 12.9.2011, National Internship Program was winded up w.e.f July 2011.

District Coordination Officer Swabi paid Rs1,780,000 on account of stipend to internees of National Internship Program during the months of July & August 2011, despite the fact that program was closed with effect from 01.07.2011. Detail as under:

Number of Students	Stipend per month (Rs)	Months	Amount (Rs)
89	10,000	02	1,780,000

Audit observed that unauthorized payment was made due to weak internal control, which resulted in loss to government.

When reported in September 2012, Management stated that notices were issued to the internees to deposit the amount.

DAC in its meeting held on 04.12.2012, directed to recover the amount. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and recovery under intimation to Audit.

AP 50 (2011-12)

1.2.3 Internal Control Weaknesses

1.2.3.1 Loss to government due to non deduction of Income tax - Rs3.203 million

According to Section 50 (4) of the Income Tax Ordinance deduction of income tax at the rate of 6% was required from payments made to contractors.

Executive Engineer Public Health Engineering Department, Swabi did not deduct 6% Income Tax amounting to Rs3,202,950 on 25% advance payment made to various Project leaders during 2011-12. Detail as under:

S.No.	Particulars	Total payment (Rs)	25% advance payment (Rs)	6% Income tax on advance payment (Rs)
01	N.H.P. Fund	33,514,732	8,378,683	502,721
02	N.G.T. fund	61,255,677	15,313,919	918,835
03	T.S.P. fund	434,343	108,586	6,515
04	T.K.P. fund	14,146,281	3,536,570	212,194
05	T.C.D. fund	104,178,979	26,044,745	1,562,685
Total			53,382,503	3,202,950

Audit observed that non deduction of income tax occurred due to weak internal control, which resulted in loss to Government.

When reported in August 2012, Management stated that detail reply would be furnished after verification of record. No reply was furnished till finalization of this Report.

Request for the convening of DAC meeting was made on 24.08.2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault and recovery under intimation to Audit.

AP 01 (2011-12) A/C-I

ANNEXURE

Annex-A

Detail of MFDAC Paras

(Amount in Rs)

S No	AP No	Department	Caption of the Para	Amount (Rs)	Nature of Audit Observation
1	2	EDO Health Swabi	Non-utilization of ADP fund due to mismanagement	9,043,000	Violation of rules
2	6	-do-	Loss to government: due to non-deduction of sales tax & income tax	768,000	Loss to Government
3	7	-do-	Irregular drawl on account of medicine	616,000	Violation of rules
4	11	-do-	Un-authorized payment of 25% doctors share	71,000	Violation of rules
5	12	-do-	Recovery of penalty due to late supply of medicines	8,000	Loss to Government
6	14	-do-	Un-authorized expenditure on repair of un-serviceable vehicle	246,000	Violation of rules
7	08	-do-	Misappropriation due to fake purchase of medicines	378,000	Misappropriation
8	09	-do-	Non recovery of Taxes	231,000	Loss to Government
9	10	-do-	Non recovery of penalty on late supply of equipments	230,000	Loss to Government
10	15	MS DHQ Swabi	Overpayment on account of conveyance allowances	435,000	Loss to Government
11	17	-do-	Misappropriation in purchase of Ultra sound machine	1,645,000	Misappropriation
12	18	-do-	Mis-procurement in machineries & equipment	1,178,000	Violation of rules
13	20	-do-	Irregular drawl on account of medicines	865,000	Violation of rules
14	26	-do-	Loss due to allowing higher rate	60,000	Loss to Government
15	27	-do-	Non-deduction of stamp duty and professional tax	47,500	Loss to Government
16	22	-do-	Overpayment of Non Practicing Allowance	363,000	Loss to Government
17	30	BKMC	Irregular drawl on account of medicines	695,000	Violation of rules
18	31	-do-	Recovery of penalty due to late supply of medicines	80,000	Loss to Government
19	32	-do-	Non-recovery of room rent charges	420,000	Loss to Government

20	33	-do-	Non replacement of substandard medicines	143,000	Violation of rules
21	34	-do-	Overpayment due to allowing high rates	49,000	Loss to Government
22	36	-do-	Un-authorized purchased of substandard canola and set	708,000	Violation of rules
23	37	-do-	Overpayment on account of convince allowance	1,576,000	Loss to Government
24	40	-do-	Overpayment of NPA	180,000	Loss to Government
25	39	-do-	Non recovery of electricity charges	265,000	Loss to Government
26	41	PHE Swabi	Non-production of record	0	Violation of rules
27	42	-do-	Un-authentic payment of PESCO	27,247,000	Violation of rules
28	43	-do-	Overpayment due to high rates	235,000	Loss to Government
29	44	-do-	Overpayment due to allowing higher rates	244,000	Loss to Government
30	45	-do-	Overpayment due to allowing higher rates	628,000	Loss to Government
31	46	-do-	Loss due to non-deduction of income tax	1,263,000	Violation of rules
32	47	-do-	Loss due to overpayment of carriage charges	110,000	Loss to Government
33	49	-do-	Mis-appropriation of water charges receipts	635,000	Misappropriation
34	51	DCO Swabi	Non-reconciliation of expenditure	37,500,000	Violation of rules
35	52	-do-	Un-authorized with drawl due to nil budget in national internship programme	2,260,000	Violation of rules
36	53	-do-	Non-surrender of savings of NIP	225,000	Violation of rules
37	54	-do-	Irregular release of TSP funds	180,000	Violation of rules
38	55	-do-	Loss due to non-recovery of stamp duty from licenses	175,000	Violation of rules
39	56	-do-	Un-authorized payment of pay & allowances through DDO	1,867,000	Violation of rules
40	57	-do-	Overpayment of sales tax to the supplier	59,000	Violation of rules
41	58	-do-	Mis-procurement of plant and machinery costing of	411,000	Misappropriation
42	59	-do-	Non-production of record of residential bungalows/quarters	0	Violation of rules

43	60	-do-	Un-authentic payment of house listing operations	5,800,000	Violation of rules
44	61	C&W Swabi	Unauthorized purchase of new items	207,000	Violation of rules
45	62	-do-	Unauthorized expenditure on non-devolved dep	448,000	Violation of rules
46	63	-do-	Unauthorized expenditure on account of AOM&R	5,000,000	Violation of rules
47	64	-do-	Overpayment by allowing higher rate	3,750,000	Loss to Government
48	65	-do-	Irregular payment without project completion report	3,000,000	Violation of rules

**EDO wise Expenditure Summary
District Swabi 2011-12**

Department	Salary (Rs)	Non Salary (Rs)	Total Expenditure (Rs)	%age
DCO	132,703,630	28,214,319	160,917,949	
EDO Agriculture	10,386,701	85,210,548	95,597,249	
EDO Community Development	32,116,725	6,828,385	38,945,110	
EDO Education	24,69,739,526	5,275,990	2,472,489,461	
EDO (Finance & Planning)	863,768	12,089,583	12,953,351	
EDO (Health)	283,111,706	60,192,808	343,304,514	
EDO (Revenue)	4,449,400	36,502,044	40,951,444	
EDO (Woks & Services)	10,974,751	153,606,323	164,581,074	
Total	2,944,346,207	387,920,000	3,332,266,207	
	82.47%	10.87%		93.34
		Developmental	238,081,000	6.67
Grand Total	2,944,346,207	387,920,000	3,570,347,207	100

Detail of Non Deduction of Professional Tax

S.No	Name Of Contractor	Total amount	No of contracts	Professional Tax (Rs)
1	Sojh Constn: Comp:	14,810,000	1	25,000
2	R-wish (SMC(Pvt) Ltd.	6,840,000	1	18,000
3	Zahir Shah	40,887,600	8	30,000
4	Riaz Muhammad & co	12,459,000	2	25,000
5	M.Ajmal & CO.	7,189,000	1	18,000
6	Shakeel Ahmad	27,525,000	6	30,000
7	Abdul wadood Khan	26,517,000	2	30,000
8	Changiz Khan	2,000,000	1	4,000
9	Zahir Shah & Brothers	178,131,888	29	100,000
10	Mushtaq & Co	2,500,000	2	6,000
11	Alif Khan	2,543,000	2	18,000
12	Javid Ali & brothers	4,902,400	3	18,000
13	Shamsul Tabraiz	3,400,000	1	18,000
14	Shakeel Ahmad & Bro:	16,440,800	8	25,000
15	Midrarullah	3,400,000	1	18,000
16	Abdul Amin	8,720,390	2	18,000
17	Nawab Zada	18,564,128	3	25,000
18	Salman & Brothers	76,209,612	12	100,000
19	Javid Akhtar	8,133,000	1	18,000
20	Tahir Muhammad	9,995,000	1	18,000
21	Noorulamin	2,355,000	1	6,000
22	Israr Muhammad	801,600	2	4,000
23	Javid Ali	157,200	1	6,000
24	Muhammad Ajmal	7,505,600	1	18,000
25	M/S Jan & Sons Constn:	2,478,000	1	6,000
26	Mir Mast Khan	3,523,600	18	18,000
27	Iqbal Muhammad	2,097,204	3	6,000
28	Three Star Associates	700,000	1	4,000
29	Muhammad Altaf	6,051,000	1	18,000
30	Zainul Abideen & Son	45,599,000	1	30,000

31	Abdali & Brothers Amanullah Khan & Co.	182,163,000	3	100,000
32	Sher Niaz Khan	70,110,000	1	25,000
33	Muhammad Fayaz	1,685,404	4	6,000
34	Safdar Khan	10,026,404	2	25,000
35	Khalid Khan	1,952,404	2	6,000
36	Muhammad Ibrar	1,306,000	1	6,000
37	Wafadar	1,488,596	1	6,000
38	Karamar Constn: & CO.	1,006,000	1	6,000
39	Yousafzai Builders	1,333,000	1	6,000
40	Mazhar Ali	1,701,212	1	6,000
41	Himat Khan	1,231,000	2	6,000
42	Subzul Nawab	1,450,000	1	6,000
43	Mustamer Shah	1,290,000	1	6,000
44	Muhammad Qamar	2,677,000	3	18,000
45	Muhammad Naeem	1,541,000	9	6,000
46	Mir Waris Khan	1,178,000	1	6,000
47	Sherin & Sons	824,404	1	4,000
48	Waliyat Shah	1,006,000	1	6,000
49	Wahid Khan	7,842,400	8	25,000
50	Gul Roz Khan	1,790,000	1	25,000
51	Sardar Amin	2,051,000	2	3,600
52	Syed Rashid Ali Shah	1,938,000	2	6,000
53	Chinar Builder	1,790,000	2	6,000
54	Syed Pervaiz	895,000	1	18,000
55	Muhammad Tahir	895,000	1	18,000
56	Fazli Amin	19,968,000	4	25,000
57	Abdul Mateen & Bro:	1,790,000	1	6,000
58	Akbar Hussain	9,632,000	4	18,000
59	Zainul Amin	1,790,000	1	6,000
60	Abdul Mabood	120,000	1	3,600
61	M.M. Daud Shah	5,972,000	4	18,000
62	Muhamamd Naeem	120,000	1	3,600
63	Mutabar Khan	1,014,000	11	6,000
64	Javid Ali	22,202,000	9	25,000

65	Beladar Khan	2,086,000	1	6,000
66	Wilayat Shah	1,043,000	1	6,000
67	Rashid Ali	1,043,000	1	6,000
68	Ali & Brothers	3,129,000	1	18,000
69	Muhammad Nawaz	2,086,000	1	18,000
70	Amanullah	1,043,000	1	6,000
71	Zeb Kunda	8,353,000	2	18,000
72	Aziz Khan	17,979,400	2	25,000
73	Mian & Sons	120,000	1	3,600
74	Riaz Muhammad & Co.	5,630,000	1	18,000
75	Muhammad Usman	10,254,000	2	25,000
76	Shamsul Namraiz	8,325,000	1	18,000
77	Rozi Khan	44,229,400	4	30,000
78	Abdul Mabood & Sons	8,673,000	2	18,000
79	Mian Ihsad Ali	8,673,000	2	18,000
80	Anwar Said.	8,673,000	2	18,000
81	Muhammad Salman	348,000	1	3,600
82	Abdul Amin	36,158,000	3	30,000
83	Waris Gul	15,579,000	1	25,000
84	Said Nawab	47,009,000	2	30,000
85	Sher Ali Khan	15,579,000	1	25,000
86	Rahim Taz	2,748,000	6	6,000
87	Javid Ali & Bro:	513,600	1	4,000
88	Mumtaz Ali	4,624,000	1	6,000
89	Muhammad Saleem	1,156,000	1	6,000
90	Fayzeen Enterprises	5,426,000	2	18,000
91	Rab Nawaz	1,156,000	1	6,000
92	Noor Elahi & Co.	4,624,000	1	18,000
93	Chinar Builders	4,887,000	2	18,000
94	Rehman Jalil	1,132,900	2	6,000
95	Sahib Dad & Sons	2,312,000	1	6,000
96	Amanullah Khan	1,004,400	1	6,000
97	Akhtar Ali	1,226,400	2	6,000
98	Swabi Constn: Co.	1,004,400	1	6,000
99	Umer Kheil Constn.	2,289,400	2	6,000
100	Nawab Ali Khan	21,728,800	4	25,000

101	Danish Malik & co.	2,008,800	1	6,000
102	Hayat Khan	2,008,800	1	6,000
103	Shaukat Ali	1,004,400	1	6,000
104	Sultan Muhammad	1,500,000	8	6,000
105	Zahir Shah	120,000	1	3,600
106	Samin Jan Khattak	240,000	1	3,600
107	Wazir Ali	120,000	2	3,600
108	Abdul Munaf	240,000	2	3,600
109	Nadir Khan	300,000	5	3,600
110	Liaqat Ali Builders	8,495,000	1	18,000
111	Riaz Ahmad	8,037,600	1	18,000
112	Fazal Amin	7,451,000	1	18,000
113	Muhammad Mushtaq	804,000	2	4,000
114	Amir Ali	2,214,000	2	6,000
115	Abdu Rahim & co	1,107,000	1	6,000
116	Hussain Khan	1,107,000	1	6,000
117	Amin Builders	1,107,000	1	6,000
118	Raza Khan	3,367,000	2	18,000
119	Fazal Amin & Sons	2,214,000	1	6,000
120	Abdul Manan	19,900,000	2	25,000
121	Noor Elahi	500,000	1	3,600
122	Abdur Rehman	500,000	1	3,600
123	M.Saleem	500,000	1	3,600
124	Shair Wali	500,000	1	3,600
125	Malik Dost Mohammad	500,000	1	3,600
126	Jan	6,500,000	1	18,000
127	Aman ullah Khan	6,500,000	1	18,000
128	Abdali Brothers	72,540,000	2	100,00
129	Anwar Shah	500,000	1	3,600
130	Midrar Ullah	4,441,000	2	6,000
131	Amir Nawaz	17,436,400	2	25,000
132	Anwar Said	63,410,000	15	100,000
133	Salman & Brithers	20,965,000	4	30,000
134	Rahim & Sons	23,419,400	4	30,000
135	Sadar Khan	6,267,000	1	18,000
136	Rasool Khan	6,267,000	1	18,000

137	Noor Shed Khan	6,267,000	1	18,000
138	Shair Ali Khan	16,251,000	2	25,000
139	Javed Ali	843,600	3	4,000
140	M.Ifthikhar	3,941,000	1	18,000
141	ALI builders	3,941,000	1	18,000
142	Lawaghar	3,941,000	1	18,000
143	Said Nawab	3,941,000	1	18,000
144	Lair Mohammad	3,941,000	1	18,000
145	Sahib Dad Khan	7,672,000	2	18,000
146	Abdul Mahbod	4,562,600	3	18,000
147	Mian Asad	4,937,000	4	18,000
148	Moeen	35,409,000	3	30,000
149	Sherin Khan	3,941,000	1	18,000
150	Abdullah	3,941,000	1	18,000
151	Shams ul Tabraizi	3,941,000	1	18,000
152	Mohammad Neem Khan	108,000	1	3,600
153	Abdullah Elec Store	108,000	1	3,600
154	Liaqat Builders	7,228,000	2	18,000
155	Sayeban Enterprises	14,237,000	1	25,000
156	Riaz Mohammad	51,410,400	4	100,000
157	Muhammad Nawaz Khan	14,237,000	1	25,000
158	M.Mushtaq	14,237,000	1	25,000
159	Saleem	14,237,000	1	25,000
160	M.Zaheen	14,237,000	1	25,000
161	Fazal Khair	14,237,000	1	25,000
162	Glore Builders	14,237,000	1	25,000
163	Salar Builders	14,237,000	1	25,000
164	Iqbal Zada	13,735,400	2	25,000
165	Jan	2,082,000	1	6,000
166	Tahir Mohammad	2,082,000	1	6,000
167	M.Naeem Khan	751,600	3	4,000
168	M.Rafique & Co	5,869,000	1	18,000
169	M.Ajmal & Co	15,435,000	1	25,000
170	Israr M.Khan	8,802,000	1	18,000
171	M.Altaf	8,802,000	1	18,000
172	M.Nisar	8,802,000	1	18,000
173	M.Usman	8,802,000	1	18,000

174	M.Fayaz	456,000	2	3,600
175	Samin Jan	348,000	1	3,600
176	Iqbal Mohammad	1,157,000	1	6,000
177	Sabzul Nawab	3,000,000	1	18,000
178	Zain ul Amin	1,600,000	1	6,000
179	Zaib Kunda	5,000,000	1	18,000
180	Mushtaq	1,000,000	1	4,000
181	Shamsul Mamraiz	9,751,000	2	18,000
182	Noor Ul Amin	7,220,000	1	18,000
183	Fayaz Enterprises	3,731,000	1	18,000
184	M.Wasil	7,462,000	2	18,000
185	M.Zaheen	3,731,000	1	18,000
186	M.Haseeb	3,731,000	1	18,000
187	M.Mushtaq	3,839,000	2	18,000
188	M.Zahid Shah	3,731,000	1	18,000
189	Zahoor Khan	108,000	1	3,600
190	M.Zateen	3,731,000	1	18,000
Total				3,187,600

Annex-D

Detail of Non Deduction of Conveyance Allowance

S.No	Name of Officer / Official	Designation	Allotted Govt Accommodation	Allotted Govt Vehicle	Conveyance allowance drawn PM	Total Conveyance allowance (Rs)
1	Dr. Riaz Ali	Coordination EPI	Yes	Yes	2480 x 12	29,760
2	Dr. Awal Sher	MO BHU Dagai	Yes	No	2480 x 12	29,760
3	Dr. Muhammad Ali	MO BHU Adina	Yes	No	2480 x 12	29,760
4	Dr. Zar Sher	MO BHU Tarrkai	Yes	No	2480 x 12	29,760
5	Dr. M. Riaz	MO BHU Tandkoi	Yes	No	2480 x 12	29,760
6	Dr. Niaz Muhammad	MO BHU B/Abad	Yes	No	2480 x 12	29,760
7	Dr. Yaqoob Khan	MO BHU Zaida	Yes	No	2480 x 12	29,760
8	Dr. Ajmal Khan	MO BHU S/Jadeed	Yes	No	2480 x 12	29,760
9	Dr. M. SulTab	MO BHU Batakara	Yes	No	2480 x 12	29,760
10	Dr. Fida Muhammad	MO BHU Ismaila	Yes	No	2480 x 12	29,760
11	Dr. Sultan Bahader	MO BHU Lahaor E	Yes	No	2480 x 12	29,760
12	Dr. Yar Muhammad	MO BHU Gandaf	Yes	No	2480 x 12	29,760
13	Dr. Aziz Ullah Khan	MO BHU Kalabat	Yes	No	2480 x 12	29,760
14	Dr. Qamar Zet	MO BHU Kotha	Yes	No	2480 x 12	29,760
15	Dr. Hazrat Ali Shah	MO BHU P/Pir	Yes	No	2480 x 7	17,360
16	Dr. Imran Shams	MO BHU G/Chitra	Yes	No	2480 x 8	19,840
17	Dr. Ahmad Al	MO BHU Jalbai	Yes	No	2480 x 8	19,840
18	Dr. Rafiq Kha	MO BHU F/Abad	Yes	No	2480 x 8	19,840
19	Dr. M. Kashif Shahid	MO BHU Jehangira	Yes	No	2480 x 8	19,840

20	Dr. Hamid Ali Khan	MO BHU Zarobai	Yes	No	2480 x 7	17,360
21	Shandan Bakhtu Nisa	MT BHU Jehangira	Yes	No	1150 x 12	13,800
22	Nizakat	LHV BHU Jehangira	Yes	No	1150 x 12	13,800
23	Shazia Tabbasum	LHV BHU Yaqoobi	Yes	No	1150 x 12	13,800
24	Akber Shah	MT BHU Adina	Yes	No	1150 x 12	13,800
25	Musarrat Begum	LHV BHU Zarobi	Yes	No	1150 x 12	13,800
26	Waheed Gul	Chowkidar BHU Bekka	Yes	No	850 x 12	10,200
27	M. Rafiq	Chowkidar BHU Zar wali	Yes	No	850 x 12	10,200
28	Rahim Gul	HT BHU Yaqoobai	Yes	No	1150 x12	13,800
29	Faresh Khan	Chowkidar BHU mangal Gani	Yes	No	850 x 12	10,200
30	Nazar Gul	Chowkidar sadar Jadded	Yes	No	850 x 12	10,200
31	Sultan Zari	LHV BHU Baja	Yes	No	1150 x 12	13,800
32	Anwer Shah	HT BHU Saleem Khan	Yes	No	1150 x 12	13,800
33	Said Aman	HT BHU Baja	Yes	No	1150 x 12	13,800
34	Mushtaq Ahmed	HT BHU Dagai	Yes	No	1150 x 12	13,800
35	Behzad Khan	HT BHU Fazal Abad	Yes	No	1150 x 12	13,800
36	Yasmin Begum	HT BHU Gandaf	Yes	No	1150 x 12	13,800
37	Afsar Khan	HT BHU Ismaila	Yes	No	1150 x 12	13,800
38	Robina Kamal	LHV BHU Badar abad	Yes	No	1150 x 12	13,800
39	Hamida Parvaiz	LHV BHU Gandaf	Yes	No	1150 x 12	13,800
40	Musarrat Saeed	LHV BHU Bachani	Yes	No	1150 x 12	13,800
41	Saeeda Begum	LHV BHU shewa	Yes	No	1150 x 12	13,800
42	Fatima Kamal	LHV BHU Lahor	Yes	No	1150 x 12	13,800

43	Fozia Begum	LHV BHU Adina	Yes	No	1150 x 12	13,800
44	Rosina	LHV BHU Ismaila	Yes	No	1150 x 12	13,800
45	Saira Bibi	LHV BHU Chak Nora	Yes	No	1150 x 12	13,800
46	Dr. Hazrat Ali Shah	MO BHU P/Pir	Yes	No	2480 x 7	17,360
47	Mushtaq Ahmed	HT BHU Dagai	Yes	No	1150 x 12	13,800
48	Shagufta Nargis	LHV BHU Chak Nora	Yes		1150 x 12	13,800
49	Said Muhammad	Chowkidar Sard China	Yes		1150 x 12	13,800
50	Imtiaz Habib	LHV BHU Junda	Yes		1150 x 12	13,800
51	Muhammad Qamar	HT BHU Zarobi	Yes		1150 x 12	13,800
52	Rang Ali Khan	HT BHU Gandaf	Yes		1150 x 12	13,800
53	Javed ali	Chowkidar BHU Dobian	Yes		1150 x 12	13,800
54	Inam Ullah	HT BHU Bachani	Yes		1150 x 12	13,800
55	Laiq Hassan	HT Tand Kohi	Yes		1150 x 12	13,800
56	Ulfat Yasmin	LHV BHU Jalbai	Yes		1150 x 12	13,800
57	M. Said	HT BHU Fazal abad	Yes		1150 x 12	13,800
58	Mahjabeen Yaseen	LHV BHU saleem Khan	Yes		1150 x 12	13,800
59	Umar Shah	HT BHU Jalbai	Yes		1150 x 12	13,800
60	M. Faraz	Chowkidar BHU Chak Nodiaa	Yes		850 x 12	10,200
61	Shemsher Khan	Chowkidar BHU Mian Killy	Yes		850 x 12	10,200
62	Lal Faraz	HT BHU Gani Chatra	Yes		1150 x 12	13,800
63	M. Ali	HT BHU Shewa	Yes		1150 x 12	13,800
64	Fanoos Begum	HT BHU Yaqoobai	Yes		1150 x 12	13,800
65	Adil Said	HT BHU	Yes		1150 x 12	13,800

		Lahor East				
66	Muntasima	LHV BHU Lahor East	Yes		1150 x 12	13,800
67	Alam Zeb Khan	HT BHU Zakira	Yes		1150 x 12	13,800
68	Razia Bano	LHV BHU Gani chatra	Yes		1150 x 12	13,800
69	Shaukat Zama	Chowkidar BHU Gandaf	Yes		850 x 12	10,200
70	Jan Bahader	-do BHU Chak Nodia	Yes		1150 x 12	13,800
71	Haider Zaman	-do- BHU Manki	Yes		1150 x 12	13,800
72	Mujra Khan	HT BHU Tarakai	Yes		1150 x 12	13,800
73	M. Jawad Khan	HT BHU BHU Chak Nodia	Yes		1150 x 12	13,800
74	Abida Parveen	LHV BHU Fazal Abad	Yes		1150 x 12	13,800
75	Naheed	LHV BHU batakara	Yes		1150 x 12	13,800
76	Shaheen Mera	LHV BHU Manani	Yes		1150 x 12	13,800
77	Asmat Taj	LHV BHU Jalbai	Yes		1150 x 12	13,800
78	Niaz Perveen	LHV BHU Kota	Yes		1150 x 12	13,800
79	Naeema Begum	LHV BHU Beka	Yes		1150 x 12	13,800
80	Tahira Naz	HT BHU Junda	Yes		1150 x 12	13,800
81	Rehana Gul	LHV BHU Tand koi	Yes		1150 x 12	13,800
82	Saima Gul	HT BHU Marudu	Yes		1150 x 12	13800
83	Faqir Muhammad	HT BHU Kala Bat	Yes		1150 x 12	13,800
84	Sanam Sherq	LHV BHU Shah mansoor	Yes		1150 x 12	13,800
85	Muhammad Amin	HT BHU Mangal Gani	Yes		1150 x 12	13,800
86	Naveeda Bibi	HT BHU Panj Pir	Yes		1150 x 12	13,800
87	Afsheen Naz	LHV BHU Beka	Yes		1150 x 12	13,800
88	Gul Shada	LHV BHU	Yes		1150 x 12	13,800

		Cabgani				
89	Zahir Ali	Chowkidar BHU Panj Pir	Yes		850 x 12	10,200
90	Hazrat Jamal	-do- BHU Shewa	Yes		850 x 12	10,200
91	Yasir Ali	-do- BHU Jalbai	Yes		850 x 12	10,200
92	Yaqoob shah	-do- BHU batakara	Yes		850 x 12	10,200
93	Raham Zeb	-do- BHU Adina	Yes		850 x 12	10,200
94	Rangeen shah	-do- BHU saleem Khan	Yes		850 x 12	10,200
95	Nasir Ali	-do- BHU Fazal Abad	Yes		850 x 12	10,200
96	Rehman Ullah	-do- BHU Tand Koi	Yes		850 x 12	10,200
97	Riaz Muhammad	-do- BHU Kota	Yes		850 x 12	10,200
98	Iftikhar Ahma	-do- BHU lahor East	Yes		850 x 12	10,200
99	Abdul Rehman	-do- BHU Janda	Yes		850 x 12	10,200
100	M. Ismail	-do- BHU Janda	Yes		850 x 12	10,200
101	Said Qamar	-do- BHU Zakira	Yes		850 x 12	10,200
102	Mushtaq Begum	LHV BHU Sard China	Yes		1150 x 12	13,800
103	Amir Ayaz	Chowkidar BHU Baja	Yes		850 x 12	10,200
104	Ishtiaq Ali	-do- BHU Tarkai	Yes		850 x 12	10,200
105	Owais Khan	-do- BHU Jheangira	Yes		850 x 12	10,200
106	Amin Ullah	W/Orderly BHU shah mansoor	Yes		850 x 12	10,200
107	Taharat Ferdos	HT BHU kala But	Yes		1150 x 12	13,800
108	Nihara	Dai BHU shah Mansoor	Yes		850 x 12	10,200
109	Khabir ul Haq	Chowkidar BHU Jalbai	Yes		850 x 12	10,200
110	M. Junaid	HT BHU Mian Killy	Yes		1150 x 12	13,800
111	Shahid Ali	HT BHU	Yes		1150 x 12	13,800

		Sadar jaded				
112	Uzma Shahab	HT BHU Zaida	Yes		1150 x 12	13,800
119	Muhammad Naeem	L/Tech CH Topi	Yes		1150 x 12	13,800
120	Suryia Iqbal	C/Nurse CH Topi	Yes		2480 x 12	29,760
121	Dr. Nasreen Haider	WMO CH Topi	Yes		2480 x 12	29,760
122	Dr. Atta ur Rehman	D/Surgeon CH Topi	Yes		2480 x 12	29,760
123	Dr. Arshad ul Islam	SMO CH Topi	Yes		2480 x 12	29,760
124	Dr. Taj Wali Shah	MO CH Topi	Yes		2480 x 12	29,760
125	Khalida Begum	C/Nurse CH Topi	Yes		2480 x 12	29,760
126	Riffat Bibi	C/Nurse CH Topi	Yes		2480 x 12	29,760
127	Dr. Fazli Qade	SMO I/C CH Topi	Yes		2480 x 12	29,760
128	Dr. Muhammad Jaseem	Coordinator NP & FP	Yes	Yes	Yes	Yes
129	Dr. Inam Ullah Khan	SMO I/C RHC Ambar	Yes	Yes	Yes	Yes
130	Dr. Asghar Ali Shah	SMO RHC Ambar	Yes	Yes	Yes	Yes
131	Dr. M. Jamshed	MO RHC Marghuz	Yes	Yes	Yes	Yes
132	Dr. Akhtar Ali Shah	MO RHC Yar Hussain	Yes	Yes	Yes	Yes
133	Dr. Shahzana Akram	WMO RHC Yar Hussain	Yes	Yes	Yes	Yes
134	Dr. Abid Zia	D/Surgeon RHC Ambar	Yes	Yes	Yes	Yes
135	Dr. Jamal Nab	MO RHC Sheikh Jana	Yes	Yes	Yes	Yes
136	Dr. Shakeela Aleem	D/Surgeon RHC Y/Hussain	Yes	Yes	Yes	Yes
137	Yousaf Harro	JPHCT (MP) RHC Ambar	Yes	Yes	Yes	Yes
138	Stipen Masih	Sweeper RHC Y/Hussain	Yes	Yes	Yes	Yes
139	Shah e Room	Dai RHC Y/Hussain	Yes	Yes	Yes	Yes

140	Imtiaz Yousaf	JPHCT (MCH) RHC Ambar	Yes	Yes	Yes	Yes
141	Khan Khela	Dai RHC Ambar	Yes	Yes	Yes	Yes
142	M. Saleem	JPHCT (Pathology) RHC Ambar	Yes	Yes	Yes	Yes
143	Aziz ur Rehman	Behishti RHC Y/Hussain	Yes	Yes	Yes	Yes
144	Amir Rehman	JPHCT (MP) RHC Marghuz	Yes	Yes	Yes	Yes
145	Saeeda Begum	JPHCT (MCH) RHC Y/Hussain	Yes	Yes	Yes	Yes
Total						2,432,560