



**AUDIT REPORTS
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT LODHRAN
AUDIT YEARS 2009-2012**

AUDITOR GENERAL OF PAKISTAN

Table of Contents

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES AND CHARTS	vi
Table 1: Audit Work Statistics	vi
Table 2: Audit Observations	vi
Table 3: Outcome Statistics.....	vii
Table 4: Irregularities Pointed Out.....	viii
CHAPTER-1	1
1. UNION ADMINISTRATIONS, LODHRAN	1
1.1 INTRODUCTION	1
1.1.1 Comments on Budget and Accounts (Variance Analysis).....	1
AUDIT PARAS.....	6
1.2.1 Irregularities & Non-Compliance	6
1.2.2 Internal Control Weaknesses.....	15
ANNEXURES	17

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DGA	Director General Audit
D&C	Demand & Collection Register
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government and Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
TO (R)	Tehsil/ Town Officer Regulation
UAs	Union Administrations
UAC	Union Accounts Committee

PREFACE

Articles 169 and 170 (2) and 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 conduct the audit of the receipts and expenditure of the Local Fund and Public Accounts of Union Administrations of the Districts.

The Report is based on audit of Union Administrations of District Lodhran for the years 2008-09, 2009-10 and 2010-11. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2009-10, 2010-11 and 2011-12 on test check basis with a view to reporting significant issues and findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues are listed in Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I shall be issued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

Most of the observations included in this Report have been finalized in the light of written responses and discussion with the management.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial PAC.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan is responsible to carry out the audit of all District governments in Punjab (South) including Union Administrations. Its Regional Directorate of Audit Multan has audit jurisdiction of District Governments, TMAs and UAs of six Districts i.e. District Multan, Lodhran, Vehari, Khanewal, Sahiwal and Pakpattan.

The Regional Directorate has a human resource of 23 officers and staff, constituting 534 man days and the budget of about Rs6.275 million per financial year. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly R.D.A Multan carried out audit of the accounts of fifteen UAs of District Lodhran (five UAs each year) for the financial years from 2008-09 to 2010--2011 and the findings included in the Audit Report.

Each Union Administration in District Lodhran is headed by a Union Nazim / Administrator. He/she carries out operations as per Punjab Local Government Ordinance, 2001 including not more than three Secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Union Nazim / Administrator designate one Secretary as Principal Accounting Officer (PAO). The PLGO, 2001, requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim / Union Council / Administrator in the form of Budgetary Grants.

The total Development Budget of 15 above mentioned UAs in District Lodhran for the financial years from 2008-09 to 2010-11, was Rs32.173 million and expenditure incurred was of Rs17.914 million, showing savings of Rs14.259 million. The total Non-development Budget for financial years 2008-2011 was Rs24.027 million and expenditure was of Rs15.368 million, showing savings of Rs8.659 million. The reasons for savings in Development and Non-development Budgets are required to be provided by the PAO concerned.

Audit of UAs of District Lodhran 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.

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 and that there was no leakage of revenue.

a. Audit Methodology

Audit was conducted after understanding the business processes of UAs 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 Receipts

Audit of development expenditure of Rs9.853 million was carried out, out of total expenditure of Rs17.914 million and Audit of non-development expenditure of Rs6.300 million out of a total of Rs15.368 million for the financial years 2008-2011 was conducted which are 55% & 41% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Lodhran for the financial year 2008-11 was Rs33.282 million, out of which overall expenditure of Rs16.153 million was audited which, is 49% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

c. Recoveries at The Instance of Audit

Recoveries were not pointed out and no recovery was effected till compilation of this Report.

d. The Key Audit Findings of the Report

- i. Non-compliance of Rules and Regulations involving Rs27.591 million noted in seven cases.¹
- ii. Internal controls weakness involving Rs3.081 million noted in one case.²

Audit paras on the accounts for 2008-2011 involving procedural violations including internal control weaknesses, and irregularities which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (MFDAC), (Annexure-A).

e. Recommendations

Audit recommends that the PAO/management of UAs should ensure to resolve the following issues seriously:

- i. Strengthening of internal controls
- ii. Holding of DAC meetings in time
- iii. Compliance of DAC directives and decisions in letter and spirit
- iv. Compliance of relevant laws, rules, instructions and procedures, etc.
- v. Proper maintenance of accounts and record
- vi. Appropriate actions against officers/officials responsible for violation of rules and losses

¹Para No. 1.2.2.1 to 1.2.2.7

²Para No. 1.2.3.1

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	73	107.895
2	Total formations in Audit Jurisdiction	73	107.895
3	Total Entities (PAOs)/ DDOs Audited	15	33.282
4	Audit & Inspection Reports	15	-
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to UAs)	Nil	Nil

Table 2: Audit Observations

(Rupees in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	-
3	Internal controls	3.081
4	Violation of rules	27.591
5	Others	-
Total		30.672

Table 3: Outcome Statistics**Expenditure Outlay Audited**

(Rupees in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	-	17.914	13.421	15.368	46.703*
2	Amount placed under audit observation / irregularities	-	30.672	-	-	30.672
3	Recoveries pointed out at the instance of Audit	-	-	-	-	-
4	Recoveries accepted / established at Audit instance	-	-	-	-	-
5	Recoveries realized at the instance of Audit	-	-	-	-	-

*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs33.282 million.

Table 4: Irregularities Pointed Out

(Rupees in million)		
Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	27.591
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Quantification of weaknesses of internal controls system.	-
4	Recoveries, overpayments, or unauthorized payments of public money.	-
5	Non-production of record to Audit	-
6	Others, including cases of accidents, negligence etc.	3.081
Total		30.672

CHAPTER-1

1. UNION ADMINISTRATIONS, LODHRAN

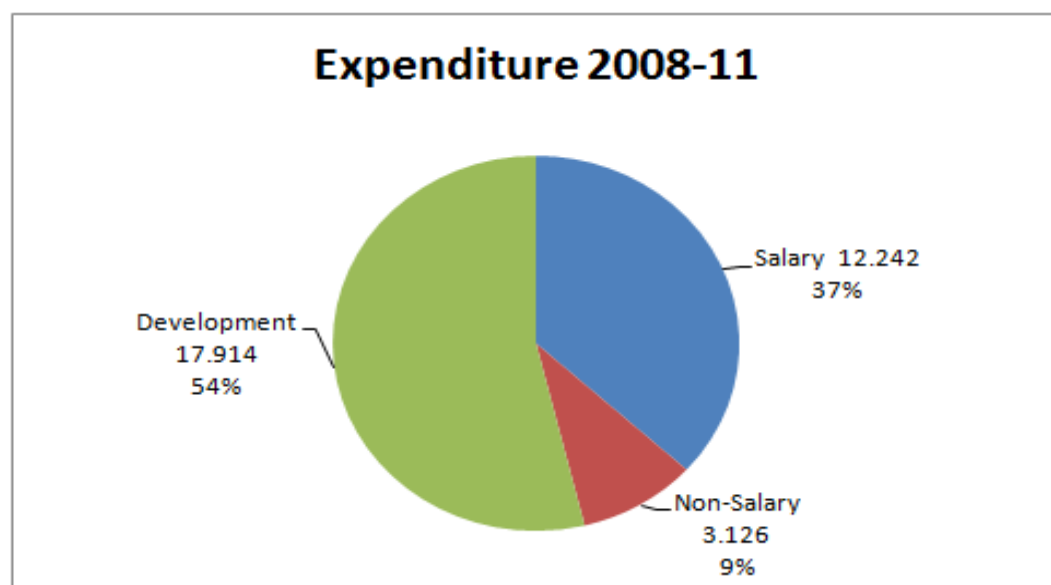
1.1 INTRODUCTION

Union Administration (UA) consists of Union Nazim, Union Naib Nazim and not more than three Secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Each UA has one Drawing & Disbursing Officer.

1.1.1 Comments on Budget and Accounts (Variance Analysis)

(Rupees in million)

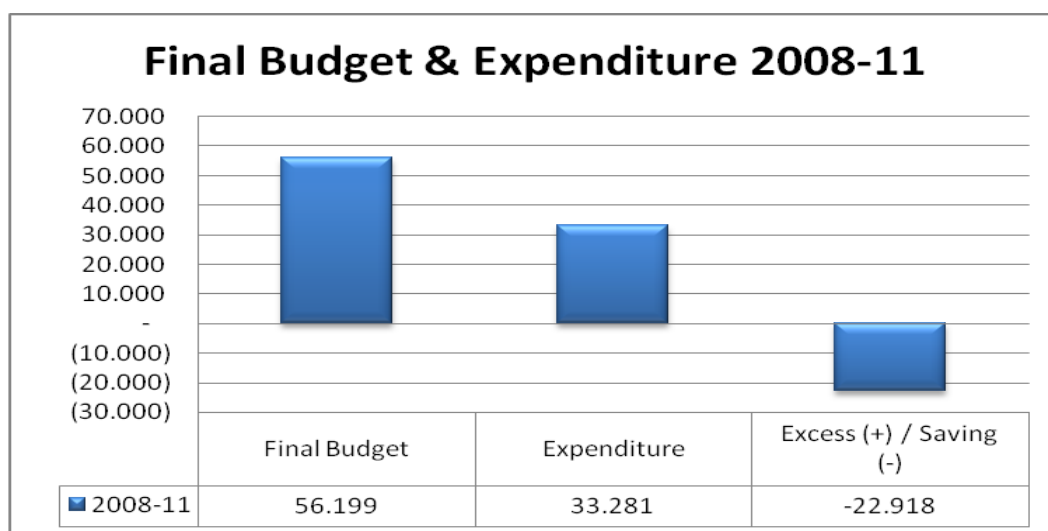
2008-11	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	18.225	12.242	-5.983	33
Non-salary	5.802	3.126	-2.676	46
Development	32.173	17.914	-14.259	44
Revenue	-	-	-	0
Total	56.200	33.282	-22.918	41



Details of budget allocations, expenditures and savings of each UA in District Lodhran for three financial years are at Annexure-B.

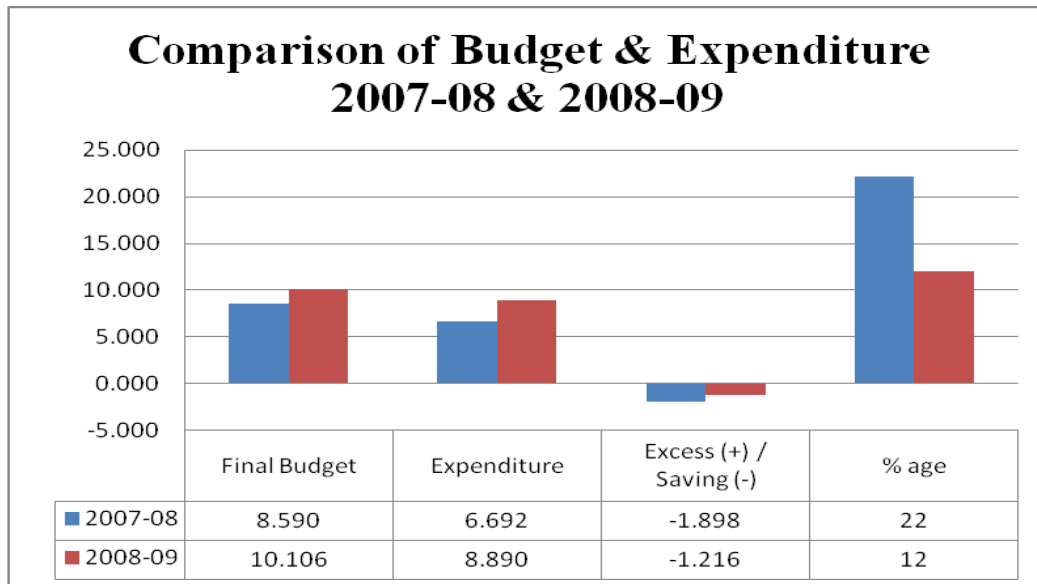
As per Budget Books for the financial years 2008-09, 2009-10 and 2010-11 of UAs in District Lodhran, the original and final budget were of Rs56.200 million. Total expenditures incurred by these UAs during financial years 2008-2011 was Rs33.282 million. There was a saving of Rs22.918 million the reasons for which should be provided by the PAO, Union Nazims and management of UAs.

(Rupees in million)



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

(Rupees in million)



There were overall savings in the budget allocation of the financial year 2007-08 and 2008-09 as follows:

(Rs in million)

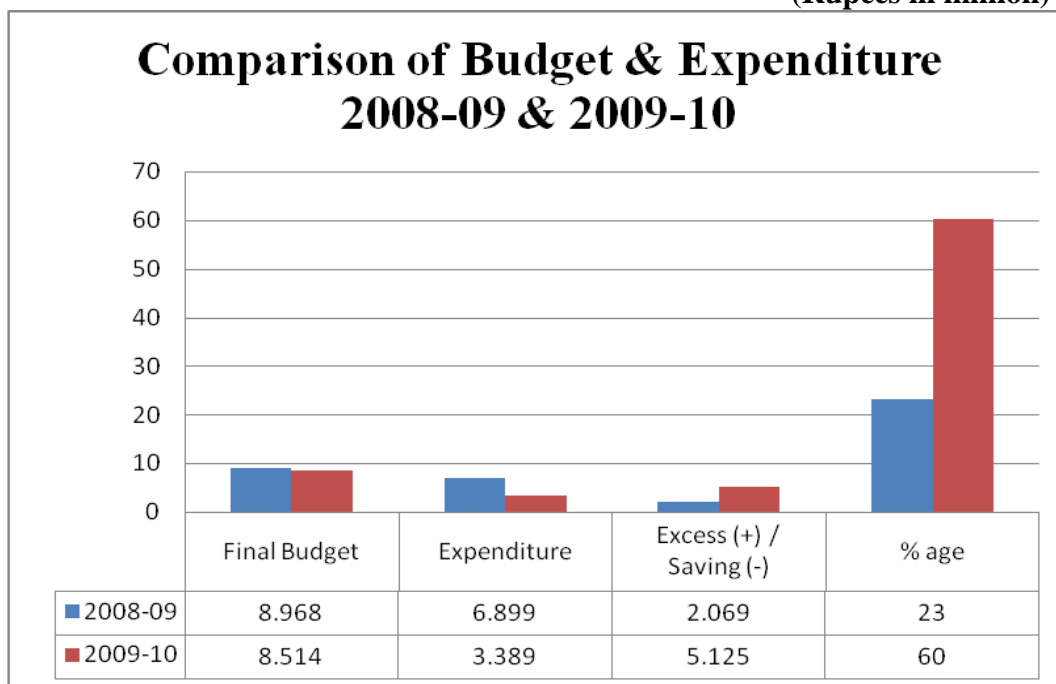
UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
11,27,30, 50, 51	2007-08	8.590	6.692	-1.898	22
	2008-09	10.106	8.890	-1.216	12
	Total	18.696	15.582	-3.114	22

There were overall savings in the budget allocation of the financial year 2008-09 and 2009-10 as follows:

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
23, 25,28,70,71	2008-09	8.968	6.899	2.069	23
	2009-10	8.514	3.389	5.125	60
	Total	17.482	10.288	7.194	41

(Rupees in million)



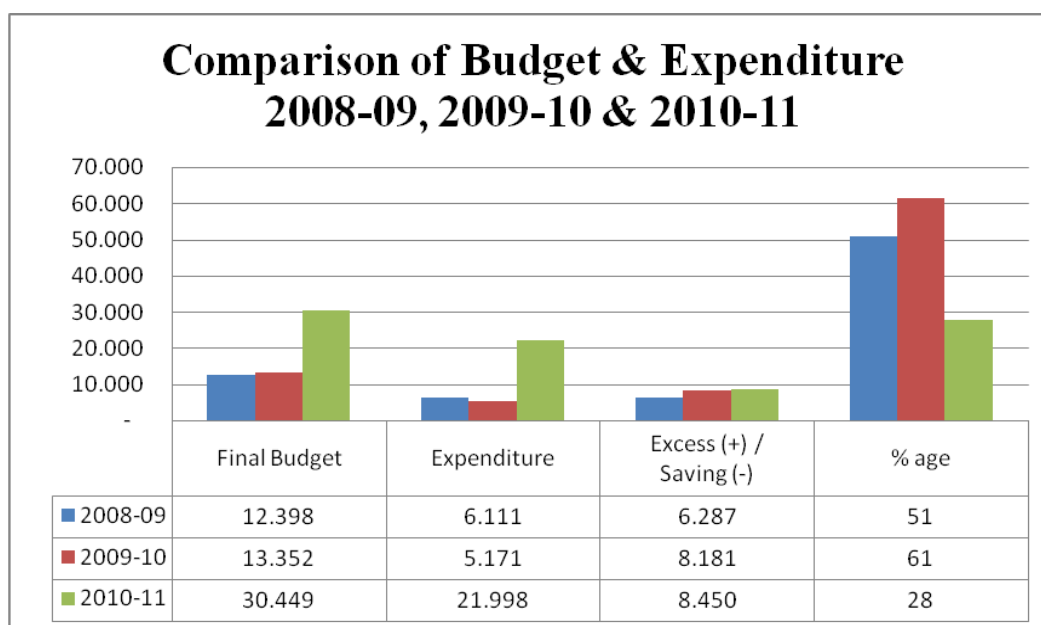
There were overall savings in the budget allocation of the financial year 2008-09, 2009-10 and 2010-11 as follows:

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
31,32,41, 42,61	2008-09	12.398	6.111	6.287	51
	2009-10	13.352	5.171	8.181	61
	2010-11	30.449	21.998	8.450	28
	Total	56.199	33.281	22.918	41

The justification of saving when the development schemes have remained incomplete is required to be provided by PAO and UAs concerned.

(Rupees in million)



AUDIT PARAS

1.2.1 Irregularities & Non-Compliance

1.2.1.1 Unauthorized utilization of 25% share of CCBs – Rs 5.540 million

According to Rule 39 (1) (2) of Punjab Union Administration (Budget) Rules, 2003, the Annual Development Programme shall be a compilation of the development projects including Citizen Community Board projects, approved by the Council as part of the budget. The Annual Development Programme shall be submitted as part of the budget documents. According to Rule 41(2) of Punjab Union Administration (Budget) Rules, 2003, twenty-five percent of the development budgets shall be earmarked for execution through Citizen Community Boards. The Citizen Community Board projects shall be processed, included in the development budget and approved by the Council.

Union Secretaries and Union Nazims utilized the entire 25% development budget of Rs 5.540 million allocated for CCBs through its project committee instead of execution of development projects through CCBs, in violation of above rules. Year-wise detail is given in **Annexure-C**.

Audit is of the view that due to weak internal controls and financial mismanagement budget allocations for CCBs' projects were utilized through project committee.

Unauthorized utilization of 25% share of CCBs through project committee resulted in violation of government instructions.

The matter was reported to the Secretaries Union Administrations in April, 2010 & March, 2011. DAC meeting held in May 2010, the Secretaries Union Administrations replied that the works were executed through Project Committee after the approval of the House. Further, no CCB submitted any project. Development budget was utilized for the welfare of the public after observing all codal formalities. The reply was not tenable as no documentary

evidence was produced in support of reply. The committee directed the Secretary to produce complete record for audit verification immediately. In 2009-10 the Secretaries signed the paras but did not submit detailed reply. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting was convened nor was any further progress intimated till the finalization of this Report.

Audit recommends action against DDOs concerned, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA No. 11,AIR Para: 02] (2008-09)

[UA No. 27,AIR Para: 06] (2008-09)

[UA No. 30,AIR Para: 01] (2008-09)

[UA No. 50,AIR Para: 01] (2008-09)

[UA No. 51,AIR Para: 04] (2008-09)

[UA No. 23, 25, AIR Para: 7, 4](2009-10)

1.2.1.2Non-conducting of Post Completion Evaluation of Development Projects – Rs 5.438 million

According to the Rule 46 of Punjab Union Administration (Budget) Rules, 2003, post completion evaluation of each development projects shall be undertaken jointly by the Planning Officer in collaboration with concerned Head of Offices and a report submitted to the Council.

Union Secretaries and Union Nazims incurred an expenditure of Rs 5.438 million on various development projects. The post completion evaluation of each development project was neither undertaken jointly by the Planning Officer in collaboration with concerned Head of Offices nor the report was submitted to the Council in violation of above rule. (**Annexure-D**)

Audit is of the view that due to weak financial management post completion evaluation of development projects was not conducted.

Non-conducting of post completion evaluation of development projects resulted in violation of government instructions.

The matter was reported to the Secretaries Union Administrations in April, 2010. In the DAC meeting, held in May 2010, the Secretaries Union Administrations replied that all the works were completed after observing all codal formalities and secretaries UA being the planning officer signed the completion reports of the projects alongwith the project committees. The reply was not tenable as no documentary evidence was produced in support of reply. The committee directed the Secretary to produce complete record for audit verification immediately, No further progress was intimated till the finalization of this report.

Audit recommends action against the DDO concerned, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA No. 11, AIR Para:01](2008-09)

[UA No. 27,AIR Para: 01] (2008-09)

[UA No. 50,AIR Para: 02] (2008-09)

[UA No. 51,AIR Para: 01] (2008-09)

1.2.1.3 Unauthorized Withdrawal of Funds without Opening of Bank Account of Project Committee - Rs 4.819 million

According to Union Administration (works) Rules 2002 Section 4 (4)(c) that the Union Nazim shall release the estimated cost of the project through cross cheque in the name of project committee in two equal installments. The fund released shall be kept in an account of scheduled bank to be jointly operated by two members of the project committee. Before releasing the second installment a report shall be obtained by the Nazim from the secretary project committee certifying that the amount of first installment has been incurred properly and that the progress of the work is satisfactory according to specification.

Secretaries Union Administrations and Nazims of following Union Councils made payments of Rs 4.819 million to suppliers without opening bank account of project committee. The payment was made by the Secretary and Nazim instead of project committee members. Neither cheques issued to the suppliers were crossed nor actual payee's receipts were obtained from the suppliers. This resulted into unauthorized payment of Rs 4.819 million.

(Rupees in million)	
Union Administration No	Amount Paid
23	1.287
25	0.986
28	0.766
70	0.790
71	0.990
Grand Total	4.819

Audit is of the view that due to weak financial management, no separate bank account in the name of project committee was operated.

Unauthorized withdrawal of funds without opening of separate bank account resulted in violation of government instructions.

The matter was reported to Secretaries in March, 2011. The Secretaries signed the paras but did not submit detailed reply. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends action against DDO concerned, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA No. 23, 25,28,70,71, AIR Para: 5, 5, 4, 4, 5](2009-10)

1.2.1.4 Non-submission of Monthly Progress Report on the Prescribed forms Regarding Development Projects – Rs 4.819 million

According to Rule 44(1) and (2) of Union Administration Budget Rules, 2003 Expenditure can be incurred only on development projects for which Administrative Approval and Technical sanction (for works) have been accorded and the development project has been included in the budget and has been approved by the Council and for development projects under execution, the executing agency shall send monthly progress reports in the prescribed Form BM-5 and BM-7 to the Planning Officer and Finance and Budget Officer, and the Monitoring Committee in the first week following each month.

Union Secretaries and Union Nazims had not assured the proper monitoring of development projects. Budget Rs 6.655 million was allocated for various development projects during the period 2008-10. The expenditure of Rs 4.819 million was incurred on these schemes. Following discrepancies have been observed by Audit:

- i. The expenditures were made by preparing self-made quotations and without preparation of comparative statement.
- ii. The projects were executed without the availability of site plan, drawing and specifications.
- iii. The executing agency has not sent even a single monthly progress report on prescribed form of BM-5 and BM-7 in first week of every following month during the entire period of audit.
- iv. No monitoring and inspection reports were prepared and shown to Audit.

(Rupees in million)

Union Administration No	Budget Allocation	No. of schemes	Amount Paid
23	2.926	29	1.287
25	1.169	21	0.986
28	0.770	24	0.766
70	0.800	13	0.790
71	0.990	22	0.990
Total	6.655		4.819

Audit is of the view that due to weak financial management and weak internal controls, the payment was authorized without proper monitoring.

Unauthorized expenditure on development projects without proper monitoring resulted into violation of government instructions.

The matter was reported to Secretary in March, 2011. The Secretary signed the paras but did not submit detailed reply. The matter was reported to the secretaries for convening of DAC meetings but neither DAC meeting was convened nor any further progress intimated till the finalization of this Report.

Audit recommends action against DDO concerned, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA No. 23, 25, 28, 70, 71, AIR Para: 11, 6, 6, 6, 6](2009-10)

1.2.1.5 Unauthorized Expenditure on Account of Construction of R.C.C pipe, soling, culverts sewer line and Installation / Repair of Hand /Water pumps– Rs 2.989 million

According to Rule 32 of the Punjab Local Governments (Accounts) Rules, 2001, same vigilance shall be exercised in respect of expenditure from the Local Fund as a person of ordinary prudence would exercise in respect of his own money. Further, according to Rule 29 of the Punjab Local Governments (Accounts) Rules, 2001, every Drawing and Disbursing Officer signing and authorizing the payments on account of salaries and bonus, contingent account, works bill, grants bill and traveling allowance bill shall be personally responsible for any erroneous payment and claim of bill.

Union Secretary and Union Nazim incurred an expenditure of Rs 2.989 million on account of construction of sewer lines, culverts, soling and installation/repair of hand/water pumps in various streets of the Union Administration No. 11, 27, 50 & 51 through project committee (**Annexure - E**). The expenditure was held unauthorized due to following reasons:

1. Site plans / exact locations of the projects were neither found available on record nor produced on demand.
2. The Project Committee did not vet any quotation for purchase of the pumps to ascertain the open competition.
3. Purchase was made in piece meal exceeding the limit of Rs 10,000 and the same was not advertised in newspaper for healthy competition and transparency as required under Rule 7(2) of the Punjab Local Governments (Contract) Rules, 2003.
4. All the members of the Project Committee were required to inspect the project and check the quality of work periodically as per Rule 4(f) of Union Administrations (Works) Rules, 2002; whereas, the periodical inspections of the projects were not carried out.

Audit is of the view that due to inefficiency and weak financial management unauthorized expenditure was incurred on development projects.

Unauthorized expenditure on development projects resulted in violation of government instructions.

The matter was reported to the Secretaries Union Administration in April, 2010. In DAC meeting, held in May 2010, the Secretaries UAs replied that all the works were completed after observing codal formalities and the record was available. The reply was not tenable as no documentary evidence was produced in support of reply. The committee directed the Secretaries to produce complete record for audit verification immediately, No further progress was intimated till the finalization of this report in August, 2010.

Audit recommends action against DDO concerned, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA No. 11,AIR Para: 06] (2008-09)

[UA No. 27,AIR Para: 04] (2008-09)

[UA No. 50,AIR Para: 04] (2008-09)

[UA No. 51,AIR Para: 02] (2008-09)

1.2.1.6 Unauthorized Expenditure on Civil Works – Rs 2.195 Million

According to Rule 5 of the Union Administration (Works) Rules, 2002, if the cost of a project included in the Annual Development Plan is more than Rs. 100,000 the Union Administration may get it executed through the Tehsil Municipal Administration or the District Government as deposit work for which the funds shall be placed at their disposal. The Tehsil Municipal Administration or the District Government, as the case may be, shall be responsible to prepare the detailed estimates of the project and get them technically sanctioned in accordance with the procedure as may be specified by Government from time to time.

Secretaries Union Administrations incurred expenditure of Rs 2.195 million on different development projects by splitting up the projects. The expenditure was unauthorized as the expenditure involved on each project was more than Rs 100,000 but Union Administrations split up the expenditure in phases to keep it within their financial power instead of getting it executed through TMA as deposit work. The detail of expenditure is given in **Annexure-F**.

(Amount in rupees)		
Sr. No.	Union Administration	Projects Cost
1	Union Administration No. 31	380,000
2	Union Administration No. 32	1,545,130
3	Union Administration No. 42	270,000
TOTAL		2,195,130

Audit is of the view that due to weak financial control unauthorized expenditures were incurred beyond the financial competency.

Unauthorized expenditure beyond competency resulted in violation of government rules.

The matter was reported to Secretaries Union Administrations in May, 2012. Secretaries stated that all the development schemes were carried out at different locations within jurisdiction of Union Administrations after approval from the Councils but phases I, II and III were mentioned wrongly. The reply of the Secretaries was not satisfactory as details and site plans of the schemes were not produced to prove different locations. The matter was reported to the administrators for convening of DAC meeting but neither DAC meeting was convened nor was any progress intimated till the finalization of this Report.

Audit recommends action against DDO concerned, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA- 31 Para No.4](2010-11)

[UA- 32 Para No.1](2010-11)

[UA- 42 Para No.4](2010-11)

1.2.1.7 Unauthorized Expenditure without Advertisement – Rs 1.791 Million

According to Rule 12 (1) of Punjab Procurement Rules, 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

Secretaries Union Administrations withdrew Rs. 1.791 million on account of installation of water pumps. The expenditure was incurred by calling

quotations instead of advertisement in newspaper and PPRA's website. The detail of expenditure is given in **Annexure-G**:

(Amount in rupees)		
Sr. No.	Union Administration	Amount
1	Union Administration No. 41	889,956
2	Union Administration No. 61	901,387
	Total	1,791,343

Audit is of the view that due to weak financial control unauthorized purchases were made.

Unauthorized purchases without calling tenders resulted in violation of government rules.

The matter was reported to Secretaries Union Administrations in May, 2012. Secretaries stated that according to request from the general public, hand water pumps were purchased through quotations at lower rates. The reply of the Secretaries was not tenable as all the purchases were made at one time as evident from regular sequence of serial numbers on invoices issued by the suppliers. The matter was reported to the administrators for convening of DAC meeting but neither DAC meeting was convened nor was any progress intimated till the finalization of this Report.

Audit recommends action against DDO concerned, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA- 41 Para No. 1](2010-11)
[UA- 61 Para No. 1](2010-11)

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-Maintenance of Record of Development Schemes – Rs 3.081 million

According to Rule 4(e) of the Punjab Union Administrations (Works) Rules, 2002, the Secretary of the Project Committee shall ensure the maintenance of the following record of each project, detailed estimates duly approved by the Union Nazim, the quotations and vouchers of all articles/materials etc. purchased by the Project Committee, duly verified by the convener of the Project Committee, Muster Roll for payment of labor charges, Stock Register, Inspection Register for each scheme and completion report verified by all members of the Project Committee.

Secretaries Union Administrations allowed the payment of Rs.3.081 million during the financial years 2008-11 for the development schemes but the Secretaries of the Project Committees did not maintain the record in the light of above mentioned rule for verification. The detail of expenditure is given in **Annexure-H**.

(Amount in rupees)		
Sr. No.	Union Administration No.	Amount
1	31	573,600
2	32	1,296,180
3	41	74,880
4	42	848,415
5	61	287,890
Total		3,080,965

Audit is of the view that due to weak internal controls, record was not maintained.

Non-maintenance of record resulted in violation of government rules.

The matter was reported to Secretaries Union Administrations in May, 2012. Secretaries stated that all the material purchased for development schemes was entered in stock register which was produced to Audit and if there was any deficiency it would be removed in future. The reply of the Secretaries was not satisfactory as stock entries regarding receiving and issuance of stock and

inspection reports were not produced to Audit. The matter was reported to the administrators for convening of DAC meeting but neither was the DAC meeting convened nor any progress intimated till the finalization of this Report.

Audit recommends action against DDO concerned, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA- 31Para No. 2] (2010-11)

[UA- 32 Para No.2] (2010-11)

[UA- 41 Para No.4] (2010-11)

[UA- 42 Para No.1] (2010-11)

[UA- 61 Para No.2] (2010-11)

ANNEXURES

Annexure-I

(Rupees in Million)

Sr. No.	AIR Para No.	Description	Amount
1	2	Non production of vouched account	0.428
2	1	Unauthorized Expenditure on Civil Works	0.703
3	4	Un-authorized execution of projects beyond competency	0.427
4	3	Irregular purchase of hand water pumps	0.200
5	6	Unauthorized Expenditures on Civil Works	0.094
6	6	Unauthorized Expenditure without Technical Sanction	0.087
7	7, 6, 8, 8	Non-Deduction of Income Tax	0.400
8	5	Unauthorized Purchase of Equipments in Violation of Austerity Measures	0.065
9	8, 4, 5, 4	Payment in Excess of DRC Rates against Civil Work	0.382
Total			2.786

Annexure-A

MFDAC Paras

A (2009-10)

(Rupees in Million)

Sr. No	Name of Formation	AP No.	Subject	Amount
1	UA 23	1	Loss to government due to non auction of taxes	0
2		3	Over payments made by the projects committee	0.059
3		4	Less-allocation of 25% of the Development Budget for CCB's	0.259
4		6	Less closing balance	0.041
5		8	Irregular expenditure on development with inspection reports	1.287
6		9	Irregular expenditure on development without approval of ADP	1.287
7		10	Non preparation of expenditure statement	2.093
8		12	Fraudulent withdrawal and payments without obtaining actual payees receipts	1.287
9	UA 25	1	Loss to government due to non auction of taxes	0
10		3	Over payments made by the projects committee	0.069
11		7	Irregular expenditure on development with inspection reports	0.986
12		8	Irregular expenditure on development without approval of ADP	0.986
13		9	Fraudulent withdrawal and payments without obtaining actual payees receipts	
14		10	Non preparation of expenditure statement	2.033
15	UA 28	1	Loss to government due to non auction of taxes	0
16		3	Over payments made by the projects committee	0.058
17		5	Less-allocation of 25% of the Development Budget for CCB's	0.092
18		7	Irregular expenditure on development with inspection reports	0.766
19		8	Non preparation of expenditure statement	0.578
20		9	Fraudulent withdrawal and payments without obtaining actual payees receipts	0.766
21		10	Irregular expenditure on development without approval of ADP	0.766
22	UA 70	1	Loss to government due to non auction of taxes	0
23		5	Less-allocation of 25% of the Development Budget for CCB's	0.551

24	UA 71	7	Irregular expenditure on development without approval of ADP	0.790
25		1	Loss to government due to non auction of taxes	0
26		7	Irregular purchase of fixed assets	0.029
27		8	Irregular expenditure on development without approval of ADP	0.990
Total				7.419

A) (2010-11)

(Amount in rupees)

Sr. No.	UA No.	Para No.	Subject	Amount
1	UA 31	3	Non Awareness of CCBS and Non Utilization of CCB Funds	450,000
2		5	Irregular Expenditure from the Budget Allocated for CCBs Projects	164,382
3		9	Non-levying of permit license fee	0
Total				614,382
4	UA 32	3	Non-awareness of CCBS and Non-utilization of CCB Funds	889,750
5		6	Non-levying of permit license fee	0
Total				889,750
6	UA 41	2	Non Awareness of CCBs and Non Utilization of CCB Funds	569,991
7		3	Non- Allocation of Budget for CCBs	147,954
8		5	Non Approval of Development Scheme	87,000
9		9	Non- Payment of Share to the Secretary Union Administration	8,440
10		10	Excess payment of rates in civil work	7,920
11		11	Non-levying of permit license fee	0
Total				821,305
12	UA 42	2	Non-Awareness of CCBs and Non Utilization of CCBs Funds	785,892
13		3	Non- Monitoring and Evaluation of Schemes Completed by CCBs	349,000
14		6	Excess Allocation of Budget for CCBs	133,773
15		8	Non- Payment of Share to the Secretary Union Administration	7,780
16		9	Non-levying of permit license fee	0
Total				1,276,445
17	UA 61	3	Non- Allocation of Budget for CCBs	82,500
18		7	Non-deposit of Income Tax	17,522
19		9	Non Deposit of Sales Tax into Govt. Treasury	12,227
20		10	Non-levying of permit license fee	0
Total				112,249
Grand Total				3,714,131

Annexure-B

Details of budget allocations, expenditures and savings of UAs for three financial years

(Rupees in million)

Period	Budget				Expenditure				% (Saving)
	Salary	Non-salary	Development	Total	Salary	Non-salary	Development	Total	
2008-09	3.000	0.665	6.441	10.106	2.112	0.337	6.441	8.890	(1.216)
2009-10	6.251	0.811	10.420	17.482	4.555	0.240	5.493	10.288	(7.194)
2010-11	8.974	4.326	15.312	28.612	5.575	2.549	5.980	14.104	(14.508)
Total	18.225	5.802	32.173	56.200	12.242	3.126	17.914	33.282	(22.918)

Annexure-C**[Para No. 1.2.1.1]****Un-authorized utilization of 25% share of CCBs – Rs 5.540 million****A) UA No. 11****(Amount in Rupees)**

Sr. No.	Financial year	Total amount of Development	Amount of development to be expended through Project Committee	Amount of development to be executed through CCBs	The amount utilized through Project Committee instead of CCBs
1	2001-02	8,200	8,200	0	0
2	2002-03	474,000	355,500	118,500	118,500
3	2003-04	71,4700	536,025	178,675	128,374
4	2004-05	49,5000	371,250	123,750	58,390
5	2005-06	350,438	262,829	87,609	87,609
6	2006-07	939,250	704,438	234,812	234,812
7	2007-08	948,900	711,675	237,225	237,225
8	2008-09	1,517,310	1,137,983	379,327	379,327
Total		5,447,798	4,087,900	1,359,898	1,244,237

B) UA No. 27**(Amount in Rupees)**

Sr. No.	Financial year	Total amount of Development	Amount of development to be expended through Project Committee	Amount of development to be executed through CCBs	The amount utilized through Project Committee instead of CCBs
1	2001-02	0	0	0	0
2	2002-03	469,927	352,446	117,481	117,481
3	2003-04	389,507	293,768	95,739	95,739
4	2004-05	14,200	14,200	0	0
5	2005-06	272,200	204,150	68,050	68,050
6	2006-07	505,800	379,350	126,450	(-)109,350
7	2007-08	708,000	531,000	177,000	0
8	2008-09	600,000	450,000	150,000	100,000
Total		2,959,634	2,224,914	734,720	271,920

C) UA No. 30

(Amount in Rupees)

Sr. No.	Financial year	CCB funds allocated (25% of Dev. Budget)
1	2002-03	167,500
2	2003-04	197,500
3	2004-05	137,500
4	2005-06	90,500
5	2006-07	200,000
6	2007-08	222,500
7	2008-09	246,000
Total		1,261,500

D) UA No. 50

(Amount in Rupees)

Sr. No.	Financial year	CCB funds allocated (25% of Dev. Budget)
1	2002-03	175,000
2	2003-04	306,500
3	2004-05	155,000
4	2005-06	155,000
5	2006-07	157,500
6	2007-08	200,000
7	2008-09	418,750
Total		1,567,750

E) UA No. 51

(Amount in Rupees)

Sr. No.	Financial year	Total amount of Development	Amount of development to be expended through Project Committee	25% CCBs share not allocated in the development budget
1	2007-08	1,071,941	803,956	267,985
2	2008-09	964,001	723,001	241,000
Total		2,035,942	1,526,957	508,985

F) UA No. 23, 25,

(Amount in rupees)

UA-23	
Year	Allocation for CCB's
2006-07	150,000
2007-08	210,000

2008-09	210,000
2009-10	262,500
Total	832,500
Opening balance on 1.07.10	580,627
CCB budget utilized	251,873
UA-25	
Year	Allocation for CCB's
2006-07	208,458
2007-08	300,914
2008-09	389,787
Total	899,159
Opening balance on 1.07.09	464,599
Total	434,560
Grand Total	686,433

Annexure-D**[Para No. 1.2.1.2]****Non-conducting of post completion evaluation of development projects – Rs 5.438 million**

A) UA No. 11		(Amount in Rupees)			
Sr. No.	Voucher No.	Name of project	Cost of project	Expenditure of project	
				Cheque No. & date	Amount
1	1	Construction of soling Bhutta Colony Tibbi Ghalwan UC Khanwah Ghalwan	99300	38741247, dt. 16.08.08	96000
2	2	Construction of soling of various streets of Bhutta Colony Tibbi Ghalwan UC Khanwah Ghalwan	27600	38741248, dt. 28.08.08	50000
3	3	Construction of soling Basti Jarahi Wali UC Khanwah Ghalwan	99685	No.38741248, dt. 28.08.08, No.387441249, dt. 28.08.08, No.38741250, dt. Nil	50000
4	18		88288	No.66951210, dt. Nil	98000
5	4	Construction of soling Basti Khanwah Ghalwan UC Khanwah Ghalwan	62500	No.38741250, dt. 28.08.08	99000
6	7	Construction of R.C.C pipe 18" in side Union Khanwah Ghalwan	95800	No.91443832 dt. Nil, amount Nil, No. 91443839, dt. 03.11.08 for Rs.40000, No. 91443840, dt. 11.11.08 for Rs. Nil	40000
7	8		85000	No. 91443839, dt. 11.11.08 for Rs.Nil, No. 91443845, dt. 23.12.08 for Rs.15000 and No.91443849 dt. & amount Nil	15000
8	9		90287	No. 91443850, dt. 09.02.09 for Rs.	95000

				Nil	
9	14	Construction of R.C.C pipe 18" in side and soling Union Khanwah Ghalwan	90000	No.66951224, dt.30.06.09	89900
10	10	Construction of Sewerage Line Rajput Nagar Jatto Wala Union Khanwah Ghalwan	90000	No. 66951204, dt. 11.02.09	95000
11	11	Construction of bridge Basti Mirali Wala Union Khanwah Ghalwan	86009	No.66951204, dt. Nil, No. 66951209, dt. 09.03.09	98000
12	12		99795	No.66951223, dt. 30.06.09	99000
13	13		52200	No.66951209, dt. 09.03.09, No.66951224, dt. 30.06.09	52200
14	15	Construction of the floor of the office of Union Council Khanwah Ghalwan	96339	No.66951225, dt. 30.06.09	99000
15	16		90481	66951226, dt. 30.06.09	98000
16	5	Construction of roof slab of the bridge Nawan Khoh Maoza Khanwah Ghalwan	99687	No.38741250, dt. 28.08.08, No.9144383, dt. 06.10.08	49000
17	6	Construction of roof slab of the bridge Ghazali Nagar Maoza Khanwah Ghalwan Union Khanwah Ghalwan	99687	No.91443832 dt. Nil , amount Nil, No. 91443834 , dt. 29.09.08 Rs.25000, No. 91443838, dt. 03.11.08 for Rs.95000	120000
Total					1343100

B)UA No. 27

(Amount in Rupees)

Sr. No.	Voucher No.	Name of project	Cost of project	Expenditure of project	
				Cheque No. & date	Amount
1	3	Construction of P.C.C Chaina Wali Gully inside Union Council No. 27 Ghulab Pura	58500	No.43824444, dt. 29.10.08	55000
2	8/I	Construction of sewer and P.C.C Gully Zafar Wali Union Council No.27 Ghulab Pura	98770	No. 168827, dt. 02.05.09	31000
3				No.168830, dt.02.05.09	45000
4				No. 168840, dt.	9000

				24.06.09	
5				No. 168841, dt. 24.06.09	8000
6	9/II		97920	168838, dt.06.06.09	94000
7	9/I	Construction of sewer and P.C.C Gully Afzal Lodhi Wali Union Council No.27 Ghulab Pura	83700	No. 168822 -23, dt. 11.04.09	20000
				No. 168831 & No.168844, dt.30.06.09	35000
8	9/II		86400	168842 -43, dt.30.06.09	80000
9	9/III,IV,V,VI		90900	No. 168843, dt. 30.06.09	90900
10	1	Construction of soling Sardar Shah Wali Gali UC No.27 Ghulab Pura	90000	No.43924435, dt.18.09.08	30000
11				No.43824437, dt. 29.10.08	55000
12	4	Construction of soling of various streets in side Union Council Ghulab Pura	80883	No.43824444, dt. 29.10..08	63000
13				No.43824445, dt. 01.11.08	40000
14	5	Construction of soling of Gully Dhobian Wali in side Union Council Ghulab Pura	47097	No.43824450 dt. 09.01.09	78000
15			27146		
16	6	Construction of Soling and Sewer Gully Allah Bukhash Wali Union Council No.27 Ghulab Pura	78052	NO.43824447, dt.04.02.09	90000
17	7	Construction of Sewer & Soling of Gully Muhammadia Fareedia Union Council Ghulab Pura	49134	No. 168814, dt.09.03.09	38000
18		Construction of Sewer of Gully Rafeeqe Shah Wali Union Council Ghulab Pura	48607	No.168821, dt.11.04.09	50000
19	8/I	Construction of sewer and P.C.C Gully Zafar Wali Union Council No.27 Ghulab Pura	98770	No. 168827, dt. 02.05.09	31000
20				No.168830, dt.02.05.09	45000
21				No. 168840, dt. 24.06.09	9000
22				No. 168841, dt. 24.06.09	8000
23	9/II		97920	168838, dt.06.06.09	94000
24	9/I	Construction of sewer and P.C.C Gully Afzal Lodhi Wali Union Council No.27 Ghulab	83700	No. 168822 -23, dt. 11.04.09	20000
				No. 168831 &	35000

		Pura		No.168844, dt.30.06.09	
25	9/II		86400	168842 -43, dt.30.06.09	80000
26	9/III,IV,V,VI		90900	No. 168843, dt. 30.06.09	90900
27	2	Construction of pillar and marble plates Union Council Ghulab Pura	50507	No. 43824439 dt. 29.10.08	35000
Total					1359800

C)UA No. 50

(Amount in Rupees)

Sr. No.	Voucher No.	Name of project	Cost of Project	Expenditure of project		
				Description of expenditure	Cheque No. & date	Amount
1	15	Providing laying sewer line and construction of Hozl and Main hole in Gali Ch. Fazal Wariach Union Council No.50 Eid Gah Wali	84426	Purchase of pipe,bujri, iron bars etc.	No.438760, dt.10.02.09	62980
2	22	Construction of sewer line and main holes Gali Khadim Hussain	73530	Purchase of pipe,bujri, iron bars, cover main holes etc.	No.438767 dt. 03.03.09	63708
3	23	Butta Union Council No.50 Eid Gah Wali	9812	Labour charges	No. 638768, dt. 03.03.09	9812
4	47		21324	Purchase of Sewer pipe	No. 438792, dt.12.05.09	21324
5	24	Construction of culvert arch type R.C.C. sewer Hozl etc in various streets of Union Council No.50 Eid Gah Wali	73400	Purchase of bricks, cement, sand etc.	No.438769, dt.03.03.09	71605
6	25	Providing/laying sewer pipe line in Gali Roshan	49868	Purchase Bricks, cement, pipe	No.438790, dt. 04.03.09	14888
7	26				No.438771,	34920

		Wali Gali Rao Asif Wali to Khawaja Muhaid Union Council No.50 Eid Gah Wali		etc.	dt.04.03.09	
8	27	Providing/laying sewer pipe line construction of soling in Gali Sheikh Baqar Wali Union Council No.50 Eid Gah Wali	44913	Purchase Pipe, Bujri, cement, Iron bar, labour charges etc.	No.439772, dt. 03.03.09	44913
9	28	Construction of sewer line/main hole/Hozi/brick pavement in various street streets of Union Council No.50 Eid Gah Wali	80113	Purchase of Bricks	No.433773, dt.11.03.09	35200
10	48	Construction of sewer line Gali Nazir Ahmad Mughal of Union Council No.50 Eid Gah Wali	52000	Purchase Sewer pipes, bricks, sand	No.438793, dt. 12.05.09	52000
11	33	Construction of soling grave yard Noor Pir to house Mumtaz Balouch Union Council No.50 Eid Gah Wali	90000	Purchase of Bricks	No.438778, dt.01.04.09	77500
12	39	Construction of soling and Hozi Gali Faiz Baskhash Bhatti ward No.16 in Union Council No.50 Eid Gah Wali	30578	Purchase of Sewer pipes, Cement,Bujri and labour chargers	No.438784, dt. 13.;04.09	30578
13	42	Construction of soling in Basti Ghareeb Abad	63150	Purchase of Purchase of Bricks	No.438787, dt.17.04.09	57100

		in Union Council No.50 Eid Gah Wali				
14	40	Laying of sewer line Gali master Allah Din Gali Old Police Station Ward No.16/Soling	68370	Purchase of tuff tile, soil & R.C.C pipe	No.438785, dt.17.04.09	44600
15	41	Gali Haji Allah Ditta Basti Ghareeb Abad Ward No. 5 Union Council No.50 Eid Gah Wali			No.438786, dt.17.04.09	23724
16	49	Providing and laying tuff tile in Gali Saeedia Masjid Union Council No.50 Eid Gah Wali	55116	Purchase of tuff tile	No.438794, dt.21.05.09	55116
17	50	Providing/laying tuff tile Gali Ch. Allah Din, Abdul Sattar Malik Old Police Station Ward No.16 Union Council No. 50 Eid Gah Wali	97600	Purchase of tuff tile	No.438795, dt.28.05.09	87840
18	53	Providing/laying tuff tile Gali house Nasir to house Master Muhammad Sharif Union Council No. 50 Eid Gah Wali	84200	Purchase of tuff tile, sand, earth filling, labour charges etc.	No.438798, dt.19.03.09	69311
19	54	Purchase of material for various streets in Union Council No.50 Eid Gah Wali	49868	Purchase of pipe and labour charges etc.	No.438799, No. 26.06.09	49868

20	29	Laying of P.V.C. pipe line 3” dia railway road Gali Haq Nawaz Joya to House Mr. Abdul Gaffar Bhatti Union Council No.50 Eid Gah Wali	69488	Purchase of Pipes for water supply, cement & labor charges	No.438774, dt.16.03.09	60238
21	30				No.4387775, dt.16.03.09	9250
22	34	Providing/laying water supply pipe line various street in Union Council No.50 Eid Gah Wali	51600	Purchase of Pipes for water supply, cement & labour charges	No.438779, No.04.09	13300
23	35				No.438780, dt.04.04.09	37124
24	10	Installation of hand pumps	Not produced	2 Nos. hand pumps	No.438755, dt.30.01.09	29270
25	38			2 Nos. hand pumps	No.438783, dt. 07.04.09	29270
26	44			2 Nos. hand pumps	No.438789, dt.18.04.09	29270
27	52			2 Nos. hand pumps	No.438797, dt.30.05.09	30000
Total						1,144,709

D)UA No. 51

(Amount in Rupees)

Sr. No.	Name of project	Expenditure of project		
		Description of expenditure	Cheque No. & date	Amount
1	Installation of 02, 02, 01 No. hand pumps one at Basti Khan Pur	Purchase of 02,02,01 Nos. hand pumps	No.40849828, dt.18.07.07	28800
2			No.40849829, dt.21.07.07	28800
3			No.40849838, dt.12.09.07	10000
4	Installation of 02,01,4,04,03 hand pumps	Purchase of 02,01,04,04,03 Nos. hand pump	No.40849830, dt.21.07.07	18000
5			No.40849831, dt.01.08.07	12000
6			No. 41428510, dt.22.01.08	44500
7			No.41428516, dt.13.02.08	40000
8			No.41428528, dt. 17.04.08	25000
9	Installation of 03,02 Nos hand pumps	Purchase of 05	No.40849836,	30000

	at Basti Sohail abad	(03,02) Nos. hand pumps	dt.22.08.07	
10			No.408498505, dt.17.12.07	36346
11	Installation of 09 (03, 03, 03) Nos. hand pumps at Basti Riaz abad	Purchase of 09 (03,03,03) Nos hand pumps	No.40849840, dt.12.09.07	27900
12			No.40849845, dt.06.10.07	30000
13			No.41428522, dt.12.03.08	37500
14	Installation of 02 No. hand pump in the halqa Ali Pur Kanju	Purchase of 02,04,03,03, 03,03 Nos. hand pumps	No.40849839, dt.12.09.07	37500
15	Installation of 04 Nos. hand pumps in halqa Ali pur Kanju (at Basti Darkhan Wala, Lomari Wala and musjid maulvi Seeduwal one for each)		No.41428514, dt. 12.02.08	42600
16	Installation of 03 Nos. hand pumps in halqa Ali pur Kanju (at Basti Pull Gopal ,Wasi Shah Muhammad, Arbi Sha Muhammad, Rasool Shah Muhammad one for each)		No.41428513, dt. 14.02.08	30000
17	Installation of 03 Nos. hand pumps in halqa Ali pur Kanju (at musjid maluvi Ashraf Khan Pur and musjid near Mashallah factory one for each)		No.41428515, dt. 12.03.08	35000
18	Installation of 03 Nos. hand pumps in halqa Ali pur Kanju (at Ali Pur Chowk, Basti Amir abad, Musjid Amir abad one for each)		No.41428529, dt.17.04.08	45000
19	Installation of 03 Nos. hand pumps in halqa Ali pur Kanju (at Dorawal Musjid, Ari Wala Musjid, Hassot Wala Daras one for each)		No. 41428534, dt.17.05.08	29328
20	Installation of 04 Nos. hand pumps in Basti Jhanbwari at Musjid Usman, Musjid Kausar, Chowk Jhanbwari and Daras (one for each)	Purchase of 04 Nos. hand pumps	No.40849835, dt. 22.08.07	37200
21	Installation of 03 Nos. hand pumps at Basti Murad Pur (mosque, chowk Murad Pur, Dars Murad pur one for each)	Purchase of 03 Nos. hand pumps	No.40849846, dt. 06.10.07	30000
22	Installation of 04 Nos. hand pumps at Basti Waryam Meer and Eid Gah one for each	Purchase of 02 Nos. hand pumps	No.41428519, dt. 12.03.08	22500
23	Installation of 02 Nos. hand pumps at Basti Ali Pur Kanju, Daras Ali Pur Kanju, Jamia Musjad Ali Pur Kanju and School Ali Pur Kanju one for	Purchase of 04 Nos. hand pumps	No.41425821, dt.13.03.08	40000

	each			
24	Installation of 04 Nos. hand pumps (near Allah wala chowk, bhatta Allah wala chowk, daras imam bargah, musjid laiti angami one for each)	Purchase of 04 Nos. hand pumps	No.41428529, dt.16.06.08	40000
25	Installation of 04 Nos. hand pumps (near mosque, Mashallah factory, Laly wali mosque, daras laly wala one for each)	Purchase of 04 Nos. hand pumps	No.41428544, dt. 16.06.08	40000
26	Installation of 02 Nos. hand pumps (Basti Angasi mosque, angasi main chowk one for each)	Purchase of 02 Nos. hand pumps	No.41428527, dt.16.06.08	18000
27	Installation of 01 No. water pump at Waraich wali musjid	Purchase of 01 No. water pump	No.41428531, dt. 17.05.08	8000
28	Installation of 03 No. water pump at musjid rung, ari wala, daras Sohail abad Ali Pur Kanju one for each	Purchase of 03 No. water pump	No.41428523, dt. 17.05.08	24500
29	Installation of 02 Nos. hand pumps at Mosque Chah Farid Khan Wala and Basti Amir Khan one for each	Purchase of 02 No. hand pumps	No. 315004, dt. 30.10.08	19000
30	Installation of 04 Nos. hand pumps at Daras Dare Wala, Mosque Fateh Wala, Nalay Wala and Kamay Wala Daras one for each	Purchase of 04 No. hand pumps	No.315005, dt.30.10.08	44000
31	Installation of 05 Nos. hand pumps at Mosque Basti, Sohail abad, Zubair abad, Dula Sakia, Darbar Mehr Shah and Daras Basti Hassu Wala one for each	Purchase of 05 No. hand pumps	No.315008, dt.30.10.08	65000
32	Installation of 03 Nos. hand pumps at Basti Mehar Shah, Taly Wala Nasir abad one for each	Purchase of 03 No. hand pumps	No.315009, dt.30.10.08	30000
33	Installation of 05 Nos. hand pumps at Pull Gopal, Imam Bakhsh, Muhammah Sharif, Gull Muhammad Paval, Mosque Farooq one for each	Purchase of 05 No. hand pumps	No.315013, dt.10.01.09	60000
34	Installation of 02 Nos. hand pumps at Mosque Basti Qazi Wala one for each	Purchase of 02 No. hand pumps	No.315014, dt.10.01.09	18000
35	Installation of 01 Nos. hand pumps at Mosque Qazi Wala	Purchase of 01 No. hand pumps	No.315017, dt.06.02.09	18500
36	Installation of 01 Nos. hand pumps at Pull Gopal	Purchase of 01 No. hand pumps	No.315018, dt.06.02.09	18000
37	Installation of 04 Nos. hand pumps at Basti Mosque Anqasi, Peer Charagh, and Daras Basti Haider Abad	Purchase of 04 No. hand pumps	No.315023, dt.06.03.09	60000
38	Installation of 01 Nos. hand pumps at Mosque Qazi Wala	Purchase of 01 No. hand pumps	No. 315024, dt.06.03.09	14500

39	Installation of 05 Nos. hand pumps at Mosque Hussain abad, Mosque Basti Milli Chowk, Qazi Wali Mosque and Darsul Quran Hussain Abad	Purchase of 05 No. hand pumps	No.315027, dt.13.04.09	65000
40	Installation of 01 Nos. hand pumps at Basti Rohait	Purchase of 01 No. hand pump	No.315029, dt.13.04.09	13000
41	Installation of 02 Nos. hand pumps at Basti Qazi Wala, Lonay Wala	Purchase of 02 No. hand pumps	No.315031, dt.06.05.09	29000
42	Installation of 06 Nos. hand pumps at Basti Qazi Wala, Nakai Wala, Jhanwari Chowk, Chah Rang Bhara, Abdul Shakoor Ran Bhara	Purchase of 06 No. hand pumps	No.315032, dt.01.05.09	90000
43	Installation of 03 Nos. hand pumps at Basti Sher Khan, Ari Wala, and Sohail abad one for each	Purchase of 03 No. hand pumps	No.315033, dt.08.06.09	47000
44	Installation of 04 Nos. hand pumps at Mosque in Basti Ghareeb abad, Munay Shah, Riaz Shah, Darbar Mehr Shah halqa Union Council Ali Pur Kanju	Purchase of 04 No. hand pump	No.315038, dt.09.06.09	56000
45	Installation of 04 Nos. hand pumps at Dasy Wala Daras Mosque, Peer Charagh Mosque, and Daras Khan Pur	Purchase of 04 No. hand pumps	No.41428543, dt. 02.07.08	45000
46	Installation of 03 Nos. hand pumps at Mosque in Basti Riaz abad, Darkhan Wala, and Lomari Wala one for each.	Purchase of 03 No. hand pumps	No.41428549, dt. 16.09.08	30000
47	Installation of 01 No. hand pump at Mosque in Basti Maulvi	Purchase of 01 No. hand pump	No.41428550, dt. 16.09.08	13500
48	Installation of 01 Nos. water pumps	Purchase of 01 No. water pumps	No.315022, dt.06.03.09	6000
Total				1589974

Annexure-E**[Para No. 1.2.1.5]**

**Un-authorized expenditure on account of construction of R.C.C pipe,
soling, culverts sewer line and installation / repair of hand /water
pumps– Rs 2.989 million**

A) UA No. 11**(Amount in Rupees)**

Sr. No.	Voucher No.	Name of project	Cost of project	Excess/less payment	Expenditure of project	
					Cheque No. & date	Amount
1	7	Construction of R.C.C pipe 18" in side Union Khanwah Ghalwan	95800	55800	No.91443832 dt. Nil, amount Nil, No. 91443839, dt. 03.11.08 for Rs.40000, No. 91443840, dt. 11.11.08 for Rs. Nil	40000
2	8		85000	71000	No. 91443839, dt. 11.11.08 for Rs.Nil, No. 91443845, dt. 23.12.08 for Rs.15000 and No.91443849 dt. & amount Nil	15000
3	9		90287	4718	No. 91443850, dt. 09.02.09 for Rs. Nil	95000
4	14	Construction of R.C.C pipe 18" in side and soling Union Khanwah Ghalwan	90000	100	No.66951224, dt.30.06.09	89900
5	10	Construction of Sewerage Line Rajput Nagar Jatto Wala Union Khanwah Ghalwan	90000	5000	No. 66951204, dt. 11.02.09	95000
Total			451087	136618		334900

B)UA No. 27**(Amount in Rupees)**

By Order No. 27

Sr. No.	Voucher No.	Name of project	Cost of project	Excess/less payment	Expenditure of project	
					Cheque No. & date	Amount
1	1	Construction of soling Sardar Shah Wali Gali UC No.27 Ghulab Pura	90000	5000	No.43924435, dt.18.09.08	30000
2					No.43824437, dt. 29.10.08	55000
3	4	Construction of soling of various streets in side Union Council Ghulab Pura	80883	22117	No.43824444, dt. 29.10..08	63000
4					No.43824445, dt. 01.11.08	40000
5	5	Construction of soling of Gully Dhobian Wali in side Union Council Ghulab Pura	47097	3757	No.43824450 dt. 09.01.09	78000
6			27146			
7	6	Construction of Soling and Sewer Gully Allah Bukhash Wali Union Council No.27 Ghulab Pura	78052	11948	NO.43824447, dt.04.02.09	90000
8	7	Construction of Sewer & Soling of Gully Muhammadia Fareedia Union Council Ghulab Pura	49134	11134	No. 168814, dt.09.03.09	38000
9		Construction of Sewer of Gully Rafeeqe Shah Wali Union Council Ghulab Pura	48607	1393	No.168821, dt.11.04.09	50000
Total			420919	55349		444000

C)UA No. 50**(Amount in Rupees)**

Sr. No.	Voucher No.	Name of project	Cost of Project	Expenditure of project		
				Description of expenditure	Cheque No. & date	Amount
1	15	Providing laying sewer line and construction of Hozl and Main hole in Gali Ch. Fazal Wariach Union Council No.50 Eid Gah Wali	84426	Purchase of pipe,bujri, iron bars etc.	No.438760, dt.10.02.09	62980
2	22	Construction of sewer line and main holes Gali Khadim Hussain Butta	73530	Purchase of pipe,bujri, iron bars,	No.438767 dt. 03.03.09	63708

		Union Council No.50 Eid Gah Wali		cover main holes etc.		
3	23		9812	Labour charges	No. 638768, dt. 03.03.09	9812
4	47		21324	Purchase of Sewer pipe	No. 438792, dt.12.05.09	21324
5	24	Construction of culvert arch type R.C.C. sewer Hosi etc in various streets of Union Council No.50 Eid Gah Wali	73400	Purchase of bricks, cement, sand etc.	No.438769, dt.03.03.09	71605
6	25	Providing/laying sewer pipe line in Gali Roshan Wali Gali Rao	49868	Purchase Bricks, cement, pipe etc.	No.438790, dt. 04.03.09	14888
7	26	Asif Wali to Khawaja Muhaid Union Council No.50 Eid Gah Wali			No.438771, dt.04.03.09	34920
8	27	Providing/laying sewer pipe line construction of soling in Gali Sheikh Baqar Wali Union Council No.50 Eid Gah Wali	44913	Purchase Pipe, Bujri, cement, Iron bar, labour charges etc.	No.439772, dt. 03.03.09	44913
9	28	Construction of sewer line/main hole/Hosi/brick pavement in various street streets of Union Council No.50 Eid Gah Wali	80113	Purchase of Bricks	No.433773, dt.11.03.09	35200
10	48	Construction of sewer line Gali Nazir Ahmad Mughal of Union Council No.50 Eid Gah Wali	52000	Purchase Sewer pipes, bricks, sand	No.438793, dt. 12.05.09	52000
11	33	Construction of soling grave yard Noor Pir to house Mumtaz Balouch Union Council No.50 Eid Gah Wali	90000	Purchase of Bricks	No.438778, dt.01.04.09	77500
12	39	Construction of soling and Hosi Gali Faiz Baskhash Bhatti ward No.16 in Union Council No.50 Eid Gah Wali	30578	Purchase of Sewer pipes, Cement,Bujri and labour chargers	No.438784, dt. 13.;04.09	30578
13	42	Construction of soling	63150	Purchase of	No.438787,	57100

		in Basti Ghareeb Abad in Union Council No.50 Eid Gah Wali		Purchase of Bricks	dt.17.04.09	
Total						576,528

D)UA No.51

(Amount in Rupees)

Sr. No.	Name of project	Expenditure of project		
		Description of expenditure	Cheque No. & date	Amount
1	Installation of 02, 02, 01 No. hand pumps one at Basti Khan Pur	Purchase of 02,02,01 Nos. hand pumps	No.40849828, dt.18.07.07	28800
2			No.40849829, dt.21.07.07	28800
3			No.40849838, dt.12.09.07	10000
4	Installation of 02,01,4,04,03 hand pumps	Purchase of 02,01,04,04,03 Nos. hand pump	No.40849830, dt.21.07.07	18000
5			No.40849831, dt.01.08.07	12000
6			No. 41428510, dt.22.01.08	44500
7			No.41428516, dt.13.02.08	40000
8			No.41428528, dt. 17.04.08	25000
9	Installation of 03,02 Nos hand pumps at Basti Sohail abad	Purchase of 05 (03,02) Nos. hand pumps	No.40849836, dt.22.08.07	30000
10			No.408498505, dt.17.12.07	36346
11	Installation of 09 (03, 03, 03) Nos. hand pumps at Basti Riaz abad	Purchase of 09 (03,03,03) Nos hand pumps	No.40849840, dt.12.09.07	27900
12			No.40849845, dt.06.10.07	30000
13			No.41428522, dt.12.03.08	37500
14	Installation of 02 No. hand pump in the halqa Ali Pur Kanju	Purchase of 02,04,03,03, 03,03 Nos. hand pumps	No.40849839, dt.12.09.07	37500
15	Installation of 04 Nos. hand pumps in halqa Ali pur Kanju (at Basti Darkhan Wala, Lomari Wala and masjid maulvi Seeduwal one for each)		No.41428514, dt. 12.02.08	42600
16	Installation of 03 Nos. hand pumps in halqa Ali		No.41428513, dt. 14.02.08	30000

	pur Kanju (at Basti Pull Gopal, Wasi Shah Muhammad, Arbi Sha Muhammad, Rasool Shah Muhammad one for each)			
17	Installation of 03 Nos. hand pumps in halqa Ali pur Kanju (at musjid maluvi Ashraf Khan Pur and musjid near Mashallah factory one for each)		No.41428515, dt. 12.03.08	35000
18	Installation of 03 Nos. hand pumps in halqa Ali pur Kanju (at Ali Pur Chowk, Basti Amir abad, Musjid Amir abad one for each)		No.41428529, dt.17.04.08	45000
19	Installation of 03 Nos. hand pumps in halqa Ali pur Kanju (at Dorawal Musjid, Ari Wala Musjid, Hassot Wala Daras one for each)		No. 41428534, dt.17.05.08	29328
20	Installation of 04 Nos. hand pumps in Basti Jhanbwari at Musjid Usman, Musjid Kausar, Chowk Jhanbwari and Daras (one for each)	Purchase of 04 Nos. hand pumps	No.40849835, dt. 22.08.07	37200
21	Installation of 03 Nos. hand pumps at Basti Murad Pur (mosque, chowk Murad Pur, Dars Murad pur one for each)	Purchase of 03 Nos. hand pumps	No.40849846, dt. 06.10.07	30000
22	Installation of 04 Nos. hand pumps at Basti Waryam Meer and Eid Gah one for each	Purchase of 02 Nos. hand pumps	No.41428519, dt. 12.03.08	22500
23	Installation of 02 Nos. hand pumps at Basti Ali Pur Kanju, Daras Ali Pur Kanju, Jamia Musjad Ali Pur Kanju and School Ali Pur Kanju one for each	Purchase of 04 Nos. hand pumps	No.41425821, dt.13.03.08	40000
24	Installation of 04 Nos. hand pumps (near Allah wala chowk, bhatta Allah	Purchase of 04 Nos. hand pumps	No.41428529, dt.16.06.08	40000

	wala chowk, daras imam bargah, musjid laiti angami one for each)			
25	Installation of 04 Nos. hand pumps (near mosque, Mashallah factory, Laly wali mosque, daras laly wala one for each)	Purchase of 04 Nos. hand pumps	No.41428544, dt. 16.06.08	40000
26	Installation of 02 Nos. hand pumps (Basti Angasi mosque, angasi main chowk one for each)	Purchase of 02 Nos. hand pumps	No.41428527, dt.16.06.08	18000
27	Installation of 01 No. water pump at Waraich wali musjid	Purchase of 01 No. water pump	No.41428531, dt. 17.05.08	8000
28	Installation of 03 No. water pump at musjid rung, ari wala, daras Sohail abad Ali Pur Kanju one for each	Purchase of 03 No. water pump	No.41428523, dt. 17.05.08	24500
29	Installation of 02 Nos. hand pumps at Mosque Chah Farid Khan Wala and Basti Amir Khan one for each	Purchase of 02 No. hand pumps	No. 315004, dt. 30.10.08	19000
30	Installation of 04 Nos. hand pumps at Daras Dare Wala, Mosque Fateh Wala, Nalay Wala and Kamay Wala Daras one for each	Purchase of 04 No. hand pumps	No.315005, dt.30.10.08	44000
31	Installation of 05 Nos. hand pumps at Mosque Basti, Sohail abad, Zubair abad, Dula Sakia, Darbar Mehr Shah and Daras Basti Hassu Wala one for each	Purchase of 05 No. hand pumps	No.315008, dt.30.10.08	65000
32	Installation of 03 Nos. hand pumps at Basti Mehar Shah, Taly Wala Nasir abad one for each	Purchase of 03 No. hand pumps	No.315009, dt.30.10.08	30000
33	Installation of 05 Nos. hand pumps at Pull Gopal, Imam Bakhsh, Muhammah Sharif, Gull Muhammad Pavaly, Mosque Farooq one for each	Purchase of 05 No. hand pumps	No.315013, dt.10.01.09	60000
34	Installation of 02 Nos.	Purchase of 02 No.	No.315014,	18000

	hand pumps at Mosque Basti Qazi Wala one for each	hand pumps	dt.10.01.09	
35	Installation of 01 Nos. hand pumps at Mosque Qazi Wala	Purchase of 01 No. hand pumps	No.315017, dt.06.02.09	18500
36	Installation of 01 Nos. hand pumps at Pull Gopal	Purchase of 01 No. hand pumps	No.315018, dt.06.02.09	18000
37	Installation of 04 Nos. hand pumps at Basti Mosque Anqasi, Peer Charagh, and Daras Basti Haider Abad	Purchase of 04 No. hand pumps	No.315023, dt.06.03.09	60000
38	Installation of 01 Nos. hand pumps at Mosque Qazi Wala	Purchase of 01 No. hand pumps	No. 315024, dt.06.03.09	14500
39	Installation of 05 Nos. hand pumps at Mosque Hussain abad, Mosque Basti Milli Chowk, Qazi Wali Mosque and Darsul Quran Hussain Abad	Purchase of 05 No. hand pumps	No.315027, dt.13.04.09	65000
40	Installation of 01 Nos. hand pumps at Basti Rohait	Purchase of 01 No. hand pump	No.315029, dt.13.04.09	13000
41	Installation of 02 Nos. hand pumps at Basti Qazi Wala, Lonay Wala	Purchase of 02 No. hand pumps	No.315031, dt.06.05.09	29000
42	Installation of 06 Nos. hand pumps at Basti Qazi Wala, Nakai Wala, Jhanwari Chowk, Chah Rang Bhara, Abdul Shakoor Ran Bhara	Purchase of 06 No. hand pumps	No.315032, dt.01.05.09	90000
43	Installation of 03 Nos. hand pumps at Basti Sher Khan, Ari Wala, and Sohail abad one for each	Purchase of 03 No. hand pumps	No.315033, dt.08.06.09	47000
44	Installation of 04 Nos. hand pumps at Mosque in Basti Ghareeb abad, Munay Shah, Riaz Shah, Darbar Mehr Shah halqa Union Council Ali Pur Kanju	Purchase of 04 No. hand pump	No.315038, dt.09.06.09	56000
45	Installation of 04 Nos. hand pumps at Dasy Wala Daras Mosque, Peer	Purchase of 04 No. hand pumps	No.41428543, dt. 02.07.08	45000

	Charagh Mosque, and Daras Khan Pur			
46	Installation of 03 Nos. hand pumps at Mosque in Basti Riaz abad, Darkhan Wala, and Lomari Wala one for each.	Purchase of 03 No. hand pumps	No.41428549, dt. 16.09.08	30000
47	Installation of 01 No. hand pump at Mosque in Basti Maulvi	Purchase of 01 No. hand pump	No.41428550, dt. 16.09.08	13500
48	Installation of 01 Nos. water pumps	Purchase of 01 No. water pumps	No.315022, dt.06.03.09	6000
Total				1589974
Sr. No.	Name of project	Expenditure of project		
		Description of expenditure	Cheque No. & date	Amount
1	Repair of 02 Nos hand pumps at Basti Khan Pura	Repair of 02 Nos hand pumps	No.40849842, dt. 12.09.07	2500
2	Repair of 02 Nos hand pumps at Basti Darbar Mehr Shah and Mosque Darbar Mehr Shah	Repair of 02 Nos hand pumps	No.41428530, dt.17.04.08	5000
3	Repair of 02 Nos hand pumps at Basti Ari Wala Mosque and Daras	Repair of 02 Nos hand pumps	No.41428540, dt.16.06.08	7000
4	Repair of 03 Nos hand pumps at Basti Ari Wala, Gopal and Hassu Shah Wala	Repair of 03 Nos hand pumps	No.41428536, dt.16.06.08	8500
5	Repair of 01 Nos hand pump at Basti Hafiz abad Mosque	Repair of 01 Nos hand pump	No.315006, dt.30.10.08	3000
6	Repair of 01 Nos hand pumps at Mosque Hassu Shah	Repair of 01 Nos hand pump	No. 315018, dt. 06.02.09	2500
7	Repair of 03 Nos hand pumps at Basti Angasi Daras, Angasi Mosque and Ari Wala	Repair of 03 Nos hand pumps	No.41428545, dt.02.07.08	8500
8	Repair of 01 Nos hand pumps at Basti Zubair abad	Repair of 01 Nos hand pumps	No.41428548, dt.16.09.08	3000
	Repair of furniture		No.315028, dt.13.04.09	3000
Total				43000

Annexure-F**[Para 1.2.1.6]****Unauthorized Expenditure on Civil Works – Rs.2.195 Million****A) UA No.31 (Amount in Rupees)**

Vr. #	Ch. #	Date	Scheme	Amount
5	321659	15.08.08	Re-soling Chack No. 362/WB	80,000
6	321660	15.08.08	Re-soling Chack No. 362/WB	60,000
9	321663	18.09.08	Re-soling Chack No. 362/WB	45,000
16	321670	04.11.08	Re-soling Chack No. 362/WB	25,000
46	877625	30.06.09	Culverts 386/WB	85,000
47	559726	30.06.09	Culverts 386/WB	85,000
Total				380,000

B) UA No. 32 (Amount in Rupees)

Vr. #	Ch. #	Date	Scheme	Completion Date	Amount
6	284584	09.08.08	Culverts 384/WB	08.08.08	86,550
7	284585	12.08.08	Culverts 384/WB	11.08.08	87,000
8	284586	18.08.08	383/WB Culverts	18.08.08	50,000
9	284587	21.08.08	384/WB Culverts	20.08.08	87,000
15	284593	07.10.08	384/WB Culverts	06.10.08	19,980
16	284594	18.10.08	Soling 384/WB	18.10.08	50,000
20	284598	21.11.08	384/WB Culverts	20.11.08	87,000
23	306151	15.12.08	384/WB Culverts	NA	29,000
29	306157	02.02.09	384/WB Culverts	31.01.09	29,000
31	306159	16.02.09	384/WB Culverts	13.02.09	87,000
32	306159	16.02.09	384/WB Culverts	13.02.09	87,000
36	306164	09.03.09	Soling 384/WB	08.03.09	99,600
37	306165	26.03.09	384/WB Culverts 4	24.03.09	69,600
41	306169	15.04.09	384/WB Culverts 2	14.04.09	35,000
44	306172	30.05.09	384/WB Culverts 5	30.05.09	87,000
47	310776	19.06.09	384/WB Culverts 3	18.06.09	52,200
49	310778	30.06.09	384/WB Culverts 5	29.06.09	87,000
12	310790	26.09.09	384/WB Culverts 4	24.09.09	87,000
13	310791	12.10.09	384/WB Culverts 4	11.10.09	87,000
21	310799	11.12.09	384/WB Culverts 5	11.12.09	87,000
22	310800	11.12.09	384/WB Culverts 5	25.12.09	87,000
23	343676	31.12.09	384/WB Culverts 3	30.12.09	67,200
TOTAL					1,545,130

C) UA # 42**(Amount in Rupees)**

Scheme	Completion Date	Amount
Soling Sarla Road to Basti Qadirabad Ph-I	30.08.08	90,000
Soling Siddique Warraich Ph-II	15.09.08	90,000
Soling Siddique Warraich Ph-III	30.09.08	90,000
TOTAL		270,000
TOTAL (A+B+C)		2,195,130

Annexure –G**[Para 1.2.1.7]****Unauthorized Expenditure without Advertisement – Rs. 1.791 Million****A) UA-41****(Amount in Rupees)**

Ch. #	Date	Suppliers Name	Inv. No.	Date	Amount
433172	07.10.08	Mughal furniture & G. order suppliers	410	06.10.08	15,084
433179	19.11.08	Mughal furniture & G. order suppliers	411	17.11.08	15,084
433179	20.11.08	Mughal furniture & G. order suppliers	412	19.11.08	15,084
433181	21.11.08	Mughal furniture & G. order suppliers	413	20.11.08	15,084
433182	22.11.08	Mughal furniture & G. order suppliers	414	21.11.08	15,084
433184	24.11.08	Mughal furniture & G. order suppliers	415	24.11.08	15,084
433185	25.11.08	Mughal furniture & G. order suppliers	416	25.11.08	15,084
433186	26.11.08	Mughal furniture & G. order suppliers	419	26.11.08	15,084
433187	27.11.08	Mughal furniture & G. order suppliers	417	27.11.08	15,084
433188	28.11.08	Mughal furniture & G. order suppliers	418	28.11.08	15,084
433197	27.01.09	Mughal furniture & G. order suppliers	422	27.01.09	15,084
362023	02.02.09	Mughal furniture & G. order suppliers	421	02.02.09	15,084
362024	03.02.09	Mughal furniture & G. order suppliers	424	03.02.09	15,084
362025	04.02.09	Mughal furniture & G. order suppliers	425	04.02.09	15,084
362026	06.02.09	Mughal furniture & G. order suppliers	426	06.02.09	15,084
362027	07.02.09	Mughal furniture & G. order suppliers	427	07.02.09	15,084
362028	09.02.09	Mughal furniture & G. order suppliers	428	09.02.09	15,084
456001	17.02.09	Mughal furniture & G. order suppliers	430	17.02.09	15,084
456002	18.02.09	Mughal furniture & G. order suppliers	431	18.02.09	15,084
456003	19.02.09	Mughal furniture & G. order suppliers	432	19.02.09	15,084
456004	20.02.09	Mughal furniture & G. order suppliers	433	20.02.09	15,084
456005	21.02.09	Mughal furniture & G. order suppliers	434	21.02.09	15,084
456010	19.03.09	Mughal furniture & G. order suppliers	436	19.03.09	15,084
456011	20.03.09	Mughal furniture & G. order suppliers	437	20.03.09	15,084
456012	21.03.09	Mughal furniture & G. order suppliers	438	21.03.09	15,084
456013	24.03.09	Mughal furniture & G. order suppliers	439	24.03.09	15,084
456014	02.04.09	Mughal furniture & G. order suppliers	440	2.04.09	15,084
456019	14.04.09	Mughal furniture & G. order suppliers	441	14.04.09	15,084
456020	15.04.09	Mughal furniture & G. order suppliers	442	15.04.09	15,084
456021	16.04.09	Mughal furniture & G. order suppliers	443	16.04.09	15,084
456022	17.04.09	Mughal furniture & G. order suppliers	444	17.04.09	15,084
456023	18.04.09	Mughal furniture & G. order suppliers	445	18.04.09	15,084
456024	20.04.09	Mughal furniture & G. order suppliers	446	20.04.09	15,084
456025	21.04.09	Mughal furniture & G. order suppliers	447	21.04.09	15,084
5449122	12.05.09	Mughal furniture & G. order suppliers	453	12.05.09	15,084
5449123	13.05.09	Mughal furniture & G. order suppliers	454	13.05.09	15,084

5449124	14.05.09	Mughal furniture & G. order suppliers	455	14.05.09	15,084
5449121	11.05.09	Mughal furniture & G. order suppliers	452	11.05.09	15,084
5449125	09.05.09	Mughal furniture & G. order suppliers	451	09.05.09	15,084
54458499	05.06.09	Mughal furniture & G. order suppliers	463	05.06.09	15,084
54458500	06.06.09	Mughal furniture & G. order suppliers	464	06.06.09	15,084
54458771	10.06.09	Mughal furniture & G. order suppliers	465	10.06.09	15,084
54458772	11.06.09	Mughal furniture & G. order suppliers	466	11.06.09	15,084
54458773	12.06.09	Mughal furniture & G. order suppliers	467	12.06.09	15,084
54458774	13.06.09	Mughal furniture & G. order suppliers	468	13.06.09	15,084
68138301	13.06.09	Mughal furniture & G. order suppliers	469	16.06.09	15,084
68138302	16.06.09	Mughal furniture & G. order suppliers	470	17.06.09	15,084
68138303	17.06.09	Mughal furniture & G. order suppliers	471	18.06.09	15,084
68138304	18.06.09	Mughal furniture & G. order suppliers	472	19.06.09	15,084
68138305	19.06.09	Mughal furniture & G. order suppliers	473	20.06.09	15,084
68138306	20.06.09	Mughal furniture & G. order suppliers	474	22.06.09	15,084
68138307	22.06.09	Mughal furniture & G. order suppliers	475	23.06.09	15,084
68138308	23.06.09	Mughal furniture & G. order suppliers	476	24.06.09	15,084
68138309	24.06.09	Mughal furniture & G. order suppliers	477	25.06.09	15,084
68138310	25.06.09	Mughal furniture & G. order suppliers	478	26.06.09	15,084
68138311	26.06.09	Mughal furniture & G. order suppliers	479	27.06.09	15,084
68138312	27.06.09	Mughal furniture & G. order suppliers	480	29.06.09	15,084
68138313	29.06.09	Mughal furniture & G. order suppliers	481	30.06.09	15,084
68138314	30.06.09	Mughal furniture & G. order suppliers	482	30.06.09	15,084
TOTAL					889,956

B) UA-61

(Amount in Rupees)

Ch. #	Date	Suppliers Name	Inv. No.	Date	Amount
66072302	16.09.08	Rind Traders	543	16.09.08	21,000
66072301	15.09.08	Rind Traders	542	15.09.08	21,000
66072307	09.10.08	Rind Traders	542	15.09.09	21,000
66072318	17.01.09	Rind Traders	568	17.01.08	22,499
66072322	04.02.09	Umer Asgher Enterprises	4429	04.02.09	21,976
66072329	18.03.09	Rind Traders	162	18.03.09	46,777
66072364	15.09.09	Rind Traders	205	15.09.09	46,997
66072370	19.10.09	Rind Traders	306	16.10.09	21,180
66072370	19.10.09	Rind Traders	305	19.10.09	21,180
66072369	07.10.09	Rind Traders	210	07.10.09	23,499
66072375	02.11.09	Rind Traders	215	02.11.09	93,995
66072376	10.11.09	Rind Traders	216	08.11.09	93,995
66072374	10.12.09	Rind Traders	307	08.12.09	22,018
66072398	30.06.10	Rind Traders	820	28.05.10	24,958
66072399	30.06.10	Rind Traders	821	28.05.10	24,958
66072400	30.06.10	Rind Traders	822	29.05.10	24,958
70382801	30.06.10	Rind Traders	250	24.06.10	24,958
70382805	02.08.10	Rind Traders	818	24.07.10	24,958

70382807	02.08.10	Rind Traders	253	28.07.10	24,958
70382806	02.08.10	Rind Traders	819	26.07.10	24,958
70382808	04.08.10	Umer & Asgher	7353	04.08.10	24,958
70382809	04.08.10	Umer & Asgher	7354	04.08.10	24,958
70382810	04.08.10	Umer & Asgher	7355	04.08.10	24,958
70382812	12.08.10	Umer & Asgher	7356	12.08.10	24,958
70382813	12.08.10	Umer & Asgher	7357	12.08.10	24,958
70382831	01.03.11	Rind Traders	815	12.02.11	24,955
70382820	22.09.10	Rind Traders	745	22.09.10	24,955
70382832	01.03.11	Rind Traders	817	16.02.11	24,955
70382833	25.02.11	Rind Traders	816	25.02.11	24,955
70382834	01.03.11	Rind Traders	814	20.07.11	24,955
TOTAL					901,387
TOTAL (A+B)					1,791,343

Annexure-H**[Para 1.2.2.1]****Non-Maintenance of Record of Development Schemes – Rs 3.081Million****Summary****(Amount in Rupees)**

Sr. No.	Union Administration	Amount
1	Union Administration No. 31	573,600
2	Union Administration No. 32	1,296,180
3	Union Administration No. 41	74,880
4	Union Administration No. 42	848,415
5	Union Administration No. 61	287,890
Total		3,080,965

A)UA 31**(Amount in Rupees)**

Vr. #	Ch. No.	Date	Suppliers Name	Date	Items Supplied	Amount
5	321659	15.08.08	M. saleem	NIL	Sand 10 Trolley	5,000
6	321660	15.08.08	M. saleem	NIL	Sand 12 Trolley	6,000
9	321663	18.09.08	M. saleem	NIL	Earth 48 Trolley	24,000
			M. sadiq	NIL	Sand 2Trolley	2,100
16	321670	04.11.08	M. saleem	NIL	Earth 21	10,500
			M. sadiq	NIL	Sand 2Trolley	2,100
21	321675	10.01.09	Bolan Bricks	06.01.09	Bricks & brick Blast	10,450
			Bhai talib	06.01.09	Cement, crush, steel bars	28,550
27	877606	07.02.09	Bolan	02.02.09	Bricks	3,720
			Bhai TaLIB	02.02.09	Cement, crush, steel bars	61,600
			Sadiq	NIL	Sand	4,680
18	321672	10.11.08	Bolan	01.11.08	Bricks & Bricks Blast	33,760
			Chaudhary Brothers	01.11.08	Cement	28,000
			M. sadiq	NIL	Sand 5 tolleies	6,040
31	877610	09.03.09	Bolan Bricks	18.02.09	Bricks & Bricks Blast	33,760
			Bhai TaLIB	06.03.09	cement	28,000
			M. sadiq	NIL	Sand 5	7,240
17	321671	07.11.08	Sultan Bricks	03.11.08	Bricks	33,135
			M. saleem	NIL	Earth 34 tro	17,000
			M. saleem	NIL	Sand 3	2,865

35	877614	14.04.09	Bolan Bricks	13.04.09	Bricks	3,720
			Bhai Talib	13.04.09	Cement, crush, steel bars	49,600
			M. Sadiq	NIL	Sand	4,680
38	877617	08.05.09	Bhai Talib		Cement	12,000
47	559726	30.06.09	Bolan Bricks	19.06.09	Bricks	40,500
			Bhai talib	11.06.09	Cement	16,000
			M. Saleem	NIL	Earth	1,700
			M Sadiq	NIL	Sand	5,000
40	877619	08.05.09	Bhai Talib	08.05.09	Cement	6,400
			M Sadiq	NIL	Sand	1,100
			M Sadiq	NIL	Earth	5,000
45	877624	09.06.09	Bolan Bricks	08.05.09	Bricks	16,200
46	877625	30.06.09	Bolan Bricks	08.06.09	Bricks	40,500
			Bhai talib	05.06.09	Cement	16,000
			M Sadiq	NIL	Sand	5,000
			M Sadiq	NIL	Earth	1,700
Total						573,600

B)UA # 32

(Amount in Rupees)

Vr. #	Ch. #	Date	Suppliers Name	Invoice Date	Items Supplied	Amount
6	284584	09.08.08	Khan Bricks	02.08.08	Bricks15600@2500	39,000
			Roshan Corporation	02.08.08	Cement 54@325	17,550
			M. ismail	NIL	Sand	4,000
			M. ismail	NIL	Earth	14,000
7	284585	12.08.08	Baba Dost	05.08.08	Bricks15600@2500	39,000
			Roshan Corporation		Cement 54@325	18,000
			M. ismail		Sand	4,000
			M. ismail		Earth	14,000
8	284586	18.08.08	Roshan Corporation	15.08.08	Bricks 10800@2500	27,000
			M. ismail		Sand	1,400
			M. ismail		Earth	18,000
9	284587	21.08.08	Baba Dost		Bricks15600@2500	39,000
			Roshan Corporation		Cement 54@325	18,000
			M. ismail		Sand	4,000
			M. ismail		Earth	14,000
15	284593	07.10.08	Roshan Corporation		Bricks2000@2500	5000
			Bhai Talib	07.10.08	Cement 22@325	9530
			M. ismail		Sand	700
			M. ismail		Earth	1500

16	284594	18.10.08	Roshan Corporation	14.10.08	Bricks10800@2500	27000
			M. ismail		Sand	1400
			M. ismail		Earth	18000
20	284598	21.11.08	Baba Dost	13.11.08	Bricks15600@2500	39,000
			Roshan Corporation	13.11.08	Cement 54@325	18,000
			M. ismail	NIL	Sand	4,000
			M. ismail	NIL	Earth	14,000
23	306151	15.12.08	Sheraz Khan	09.12.08	Bricks 5800@2500	14500
			Shaukat Nawaz Cement	05.12.08	Cement16@350	5,600
			M. ismail	NIL	Sand	1400
29	306157	02.02.09	Sheraz Khan	22.01.09	Bricks 5800@2500	14500
			Fahad & Saad Enter	22.01.09	Cement16@350	5,600
			M. ismail	NIL	Sand	1400
31	306159	16.02.09	Sheraz Khan	06.02.09	Bricks15600@2500	39,000
			Fahad & Saad Enter	06.02.09	Cement 40@350	14,000
			M. ismail	NIL	Sand	7,000
			M. ismail	NIL	Earth	12,000
32	306159	16.02.09	Sheraz Khan	12.02.09	Bricks15600@2500	39,000
			NA	12.02.09	Cement 40@350	14,000
			M. ismail	NIL	Sand	7,000
			M. ismail	NIL	Earth	12,000
36	306164	09.03.09	Sheraz Khan	05.03.09	Bricks18000@2500	45,000
			M. ismail		Sand	6000
			M. ismail		Earth	42,000
37	306165	26.03.09	Zam Zam Bricks	16.03.09	Bricks12000@2700	32,400
			Bhai Talib	16.03.09	Cement 32@400	12800
			M. ismail	NIL	Sand	2400
			M. ismail	NIL	Earth	10,000
41	306169	15.04.09	Zam Zam Bricks	06.04.09	Bricks6000@2700	16200
			Bhai Talib	06.04.09	Cement 16@400	6400
			M. ismail	NIL	Sand	2,000
			M. ismail	NIL	Earth	4,000
44	306172	30.05.09	Zam Zam Bricks	20.05.09	Bricks15000@2700	40500
			Bhai Talib	20.05.09	Cement 60@400	24,000
			M. ismail	NIL	Sand	4,000
			M. ismail	NIL	Earth	3,500
47	310776	19.06.09	Zam Zam Bricks	10.06.09	Bricks9000@2700	24,300
			Bhai Talib	10.06.09	Cement 27@400	10,800
			M. ismail	NIL	Sand	2,900
			M. ismail	NIL	Earth	3,000
49	310778	30.06.09	Zam Zam Bricks	20.06.09	Bricks15000@2700	40,500

			Bhai Talib	20.06.09	Cement 60@400	24,000
			M. ismail	NIL	Sand 4	4,000
			M. ismail	NIL	Earth 7 trolley	3,500
12	310790	26.09.09	Sheraz Khan	NA	Bricks12000@3000	36,000
			Fahad & Sa'ad	NA	Cement 32@400	12,800
			M. ismail	NIL	Sand 4	7,900
			M. ismail	NIL	Earth 38	15,200
13	310791	12.10.09	Sheraz Khan	NA	Bricks12000@3000	36,000
			Fahad & Sa'ad	NA	Cement 32@400	12,800
			M. ismail	NIL	Sand 4	7,900
			M. ismail	NIL	Earth 38	15,200
21	310799	11.12.09	Zam Zam Bricks	NA	Bricks15000@2,200	33,000
			Bhai Talib	NA	Cement 40@400	16,000
			M. ismail	NIL	Sand 7	14,000
			M. ismail	NIL	Earth 12 trolley	6,000
22	310800	11.12.09	Zam Zam Bricks	NA	Bricks15000@2,200	33,000
			Fahad & Sa'ad	NA	Cement 40@400	16,000
			M. ismail	NIL	Sand 7	14,000
			M. ismail	NIL	Earth 12 trolley	6,000
23	343676	31.12.09	Zam Zam Bricks	NA	Bricks9000@2,200	19,800
			Fahad & Sa'ad	NA	Cement 24@400	9,800
			M. ismail	NIL	Sand 4	8,000
			M. ismail	NIL	Earth 33 trolley	16,500
TOTAL						1,296,180

C)UA – 41

(Amount in

Rupees)

Cheque No.	Date	Items Purchased	Amount
63502461	14.07.08	Shahzad Bricks (8800@2200)	19,360
63502458	17.07.08	Shahzad Bricks (8800@2200)	19,360
63502466	08.10.08	M. Majeed Earth & Sand	8,160
63502462	28.07.08	Irfan cement Store (32@310)	9,920
63502460	23.07.08	M. Majeed Earth & Sand	8,160
63502459	17.07.08	Irfan cement Store (32@310)	9,920
TOTAL			74,880

D)UA -42

(Amount in Rupees)

Vr. #	Ch. #	Date	Suppliers Name	Invoice Date	Items Supplied	Amount
1	1529	27.08.08	JAT BROTHERS BRICKS	27.08.08	Bricks	33,600
2	1530	27.08.08	Munshi Zahoor		Earth	6,000
3	1531	30.08.08	JAT BROTHERS BRICKS		Bricks	33,600

4	1532	30.08.08	Munshi Zahoor		Sand	6,000
1	1534		JAT BROTHERS BRICKS	11.09.08	Bricks	33,600
2	1535		Munshi Zahoor		Earth	6,000
3	1536		JAT BROTHERS BRICKS	13.09.08	Bricks	33,600
4	1537		Munshi Zahoor	13.09.08	SAND	6,000
1			JAT BROTHERS BRICKS		BRICKS	33,600
2			Munshi Zahoor		Earth	6,000
3	1541	30.09.08	JAT BROTHERS BRICKS		BRICKS	33,600
4	1542	30.09.08	Munshi Zahoor		Sand	6,000
1	1544		JAT BROTHERS BRICKS		BRICKS	20,240
2	1545		Ghulam Sarwar Iron	16.12.08	Cement	11,840
3	1546		JAT BROTHERS BRICKS	22.12.08	BRICKS	15,180
4	1547		Ghulam Sarwar Iron		Cement	8,880
5	1548		Munshi Zahoor		Sand	10,500
1	1550		JAT BROTHERS BRICKS	3.01.09	BRICKS	20,240
2	202376		Mughal iron store	NA	Cement	11,840
3	202377		JAT BROTHERS BRICKS		BRICKS	15,180
4	202378		Mughal iron store	NA	Cement	8,880
5	202379		Munshi Zahoor	NA	Sand	10,500
1	202381	09.02.09	JAT BROTHERS BRICKS	07.02.09	BRICKS	15,180
2	202382		Ghulam Sarwar Iron		Cement	8,880
3	202383	10.02.09	Munshi Zahoor		Sand	4,500
1	202385	17.02.09	JAT BROTHERS BRICKS	17.02.09	BRICKS	31,850
2	202386		Munshi Zahoor		Earth	9,600
3	202386		Munshi Zahoor		sand	3,000
4	202387		JAT BROTHERS BRICKS		BRICKS	31,850
	202388		Munshi Zahoor		sand	4,500
	202391		JAT BROTHERS BRICKS	04.03.09	BRICKS	31,200
	202392		Munshi Zahoor		earth	3,200
	202392		Munshi Zahoor		sand	3,000
	202394		Munshi Zahoor		earth	9,600
	202394		Munshi Zahoor		sand	3,000
	202395		JAT BROTHERS BRICKS	02.04.09	BRICKS	31,850

	202396		JAT BROTHERS BRICKS	06.04.09	BRICKS	31,850
	202397		Munshi Zahoor		sand	4,500
	202399	11.04.09	Munshi Zahoor		earth	9,600
	202399	11.04.09	Munshi Zahoor		sand	3,000
	202400	11.04.09	JAT BROTHERS BRICKS	11.04.09	BRICKS	31,850
	203501	18.04.09	JAT BROTHERS BRICKS	18.04.09	BRICKS	31,850
	203502	18.04.09	Munshi Zahoor		sand	4,500
	203504	21.04.09	Al-Madina Bricks	20.04.09	BRICKS	23,220
	203505	21.04.09	Ghulam Sarwar	21.04.09	Cement	12,320
	203506	21.04.09	Munshi Zahoor		sand	6,000
	203507	27.04.09	JAT BROTHERS BRICKS	27.04.09	BRICKS	17,415
	203508	27.04.09	Ghulam Sarwar	27.04.09	Cement	9,240
	203509	27.04.09	Munshi Zahoor	27.04.09	sand	4,500
	203510	27.04.09	Munshi Zahoor	27.04.09	earth	2,800
	203511	07.05.09	Munshi Zahoor	07.05.09	earth	10,000
			Munshi Zahoor	07.05.09	sand	7,500
	203512	07.05.09	JAT BROTHERS BRICKS	07.05.09	BRICKS	27,000
	203513	11.05.09	JAT BROTHERS BRICKS	NA	BRICKS	36,180
	203515	05.06.09	JAT BROTHERS BRICKS	05.06.09	BRICKS	7,290
	203516	05.06.09	Ghulam Sarwar	05.06.09	Cement	3,610
	203517	05.06.09	Munshi Zahoor	05.06.09	earth	600
	203517	05.06.09	Munshi Zahoor	05.06.09	sand	1,500
TOTAL						848,415

E)UC-61

(Amount in Rupees)

Vr. #	Scheme	Suppliers Name	Items Supplied	Amount
1	Culverts 2 different locations	Al Madina Bricks	BRICKS	18,150
2			Cement	8,000
4		Munshi Zahoor	Earth	8,000
5		Munshi Zahoor	Sand	6,000
		Al Madina Bricks	BRICKS	18,150
		Munshi Zahoor	Cement	8,000
		Munshi Zahoor	Earth	8,000
		Munshi Zahoor	Sand	6,000

	Culverts Malik Sajid Hussain	Bhatta Mian Brothers	BRICKS	9,350
			Cement	4,000
		Munshi Zahoor	Earth	5,000
		Munshi Zahoor	Sand	2,000
12	Construction Bridge shah Jehan	Bhatta Mian Brothers	BRICKS	9,520
			Cement	4,000
		Munshi Zahoor	Earth	7,000
		Munshi Zahoor	Sand	4,000
10	Culverts	Bhatta Mian Brothers	BRICKS	9,520
			Cement	4,000
		Munshi Zahoor	Earth	7,000
		Munshi Zahoor	Sand	2,000
	Culverts		BRICKS	8,500
			Cement	4,000
		Manzoor	Earth	6,000
		Manzoor	Sand	2,000
		Bhatta Mian Brothers	BRICKS	9,350
			Cement	4,000
		Manzoor	Earth	5,000
		Manzoor	Sand	2,000
		Bhatta Mian Brothers	BRICKS	9,350
			Cement	4,000
		Manzoor	Earth	5,000
		Manzoor	Sand	2,000
		Bhatta Mian Brothers	BRICKS	8,500
			Cement	4,000
		Manzoor	Earth	6,000
		Manzoor	Sand	4,000
		Bhatta Mian Brothers	BRICKS	37,500
		Manzoor	Earth	13,000
		Manzoor	Sand	6,000
TOTAL				287,890
TOTAL (A+B+C+D+E)				3,080,965