



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

AUDITOR GENERAL OF PAKISTAN

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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 Sahiwal 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 four 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 Sahiwal (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 Sahiwal 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 Sahiwal for the financial years from 2008-09 to 2010-11, was Rs18.519 million and expenditure was of Rs14.435 million, showing savings of Rs4.084 million. The total Non-development Budget for financial years 2008-2011 was Rs40.538 million and expenditure was of Rs20.422 million, showing savings of Rs20.116 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 Sahiwal 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 Rs7.506 million was carried out, out of total expenditure of Rs14.435 million and Audit of non-development expenditure of Rs7.556 million out of a total of Rs20.422 million for the financial years 2008-2011 was conducted which are 52% & 37% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Sahiwal for the financial year 2008-11 was Rs34.857 million, out of which overall expenditure of Rs14.989 million was audited which, is 43% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

c. Recoveries at The Instance of Audit

Recoveries of Rs1.026 million were pointed out through various audit paras and no recovery was effected till the compilation of this Report. Out of the total recoveries Rs 1.026 was not in the notice of the Executive before audit.

d. The Key Audit Findings of the Report

- i. Non-production of Record involving Rs1.632 million noted in one case.²
- ii. Fraud / Misappropriation involving Rs1.197 million noted in one case.¹

- iii. Non-compliance of Rules and Regulations involving Rs24.973 million noted in five cases.³
- iv. Performance issues involving Rs1.026 million noted in one case.⁴

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, 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 production of record
- vi. Expediting the recoveries pointed out by audit
- vii. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities for non-production of record.

¹Para No. 1.2.1.1

²Para No. 1.2.2.1

³Para No. 1.2.3.1to 1.2.3.5

⁴Para No. 1.2.4.1

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	88	176.751
2	Total formations in Audit Jurisdiction	88	176.751
3	Total Entities (PAOs)/ DDOs Audited	15	34.857
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	0
2	Financial management	16.443
3	Internal controls	1.026
4	Violation of rules	10.162
5	Others	1.197
Total		28.828

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

(Rupees in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	0	14.435	11.045	20.422	45.902*
2	Amount placed under audit observation / irregularities	0	25.148	1.197	2.483	28.828
3	Recoveries pointed out at the instance of Audit	0	0	0	1.026	1.026
4	Recoveries accepted / established at Audit instance	0	0	0	1.026	1.026
5	Recoveries realized at the instance of Audit	0	0	0	0	0

*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 Rs34.857 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.	24.973
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal controls system.	0
4	Recoveries, overpayments, or unauthorized payments of public money.	1.026
5	Non-production of record to Audit	1.632
6	Others, including cases of accidents, negligence etc.	1.197
Total		28.828

CHAPTER-1

1. UNION ADMINISTRATIONS, SAHIWAL

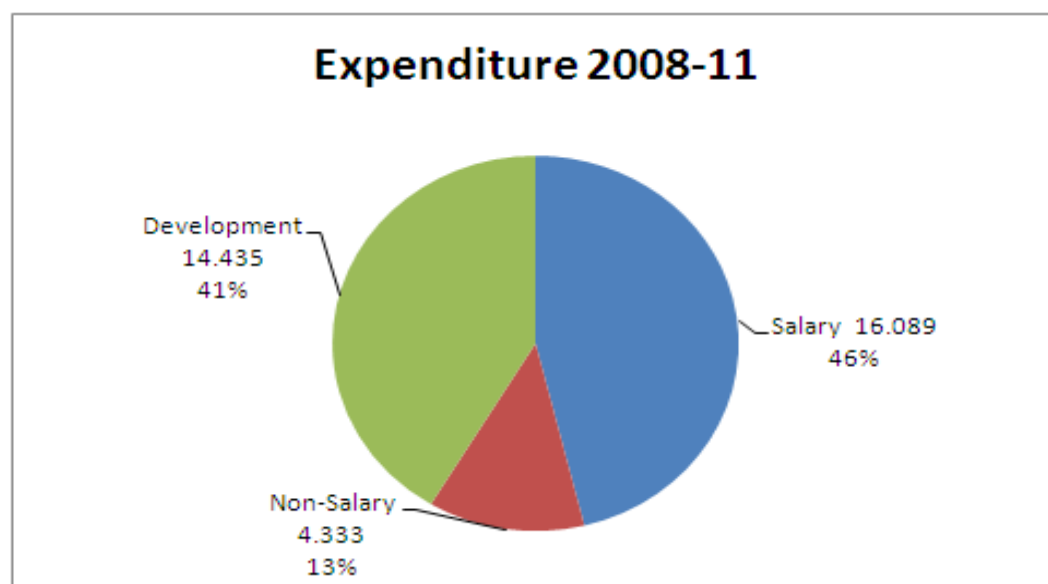
1.1 INTRODUCTION

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)

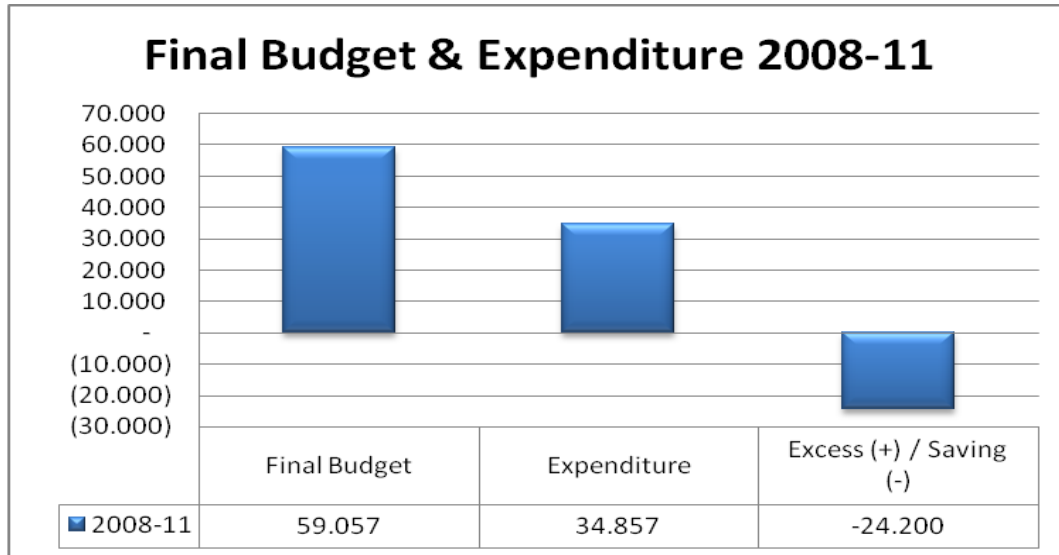
(Rupees in million)

2008-11	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	32.281	16.089	-16.192	50
Non-salary	8.257	4.333	-3.926	48
Development	18.519	14.435	-4.084	22
Revenue	-	-	-	0
Total	59.057	34.857	-24.202	41



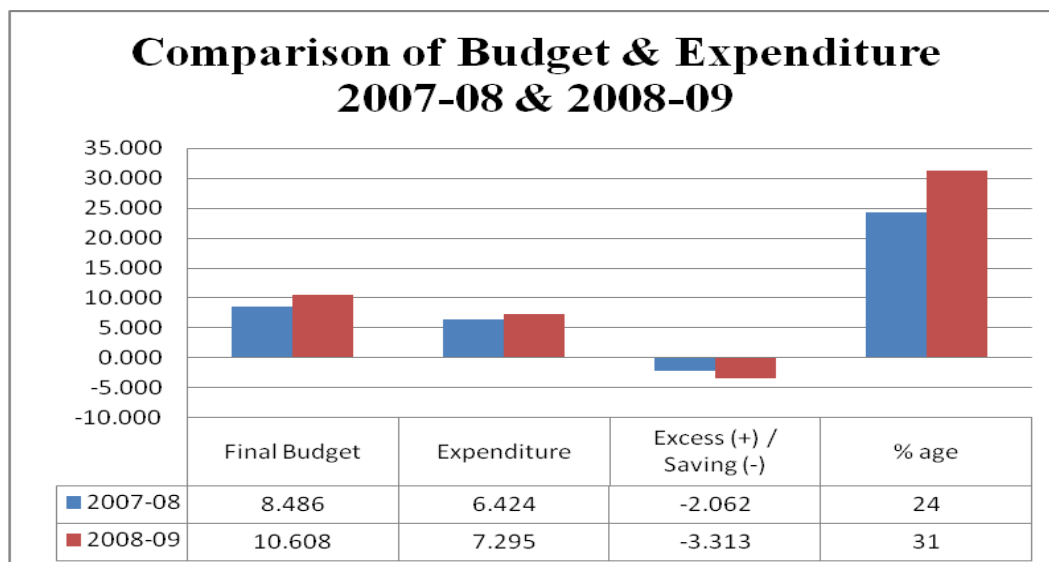
Details of budget allocations, expenditures and savings of each UA in District Sahiwal for three financial years are at Annexure-B.

As per Budget Books for the financial years 2008-09, 2009-10 and 2010-11 of UAs in District Sahiwal, the original and final budget were of Rs59.057 million. Total expenditures incurred by these UAs during financial years 2008-2011 was Rs34.857 million. There was a saving of Rs24.200 million the reasons for which should be provided by the PAO, Union Nazims and management of UAs.



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

(Rupees in million)

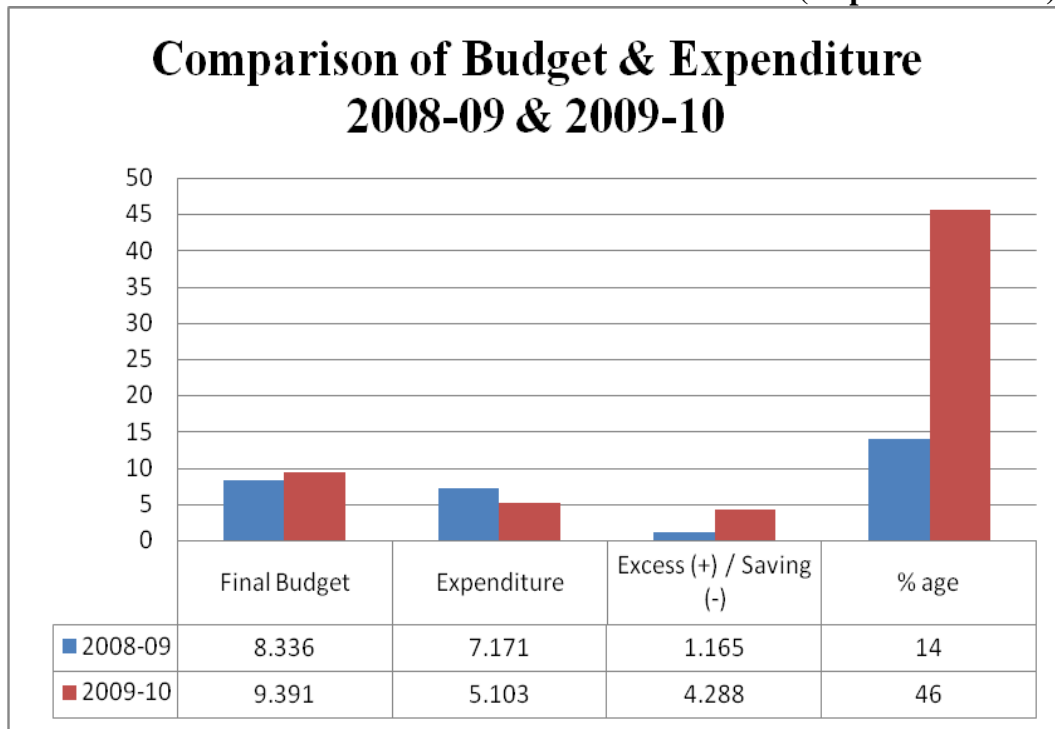


There were overall savings in the budget allocation of the financial year 2007-08 and 2008-09 as follows:

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
44, 46, 49, 88 & 89	2007-08	8.486	6.424	-2.062	24
	2008-09	10.608	7.295	-3.313	31
	Total	19.094	13.719	-5.375	22

(Rupees in million)

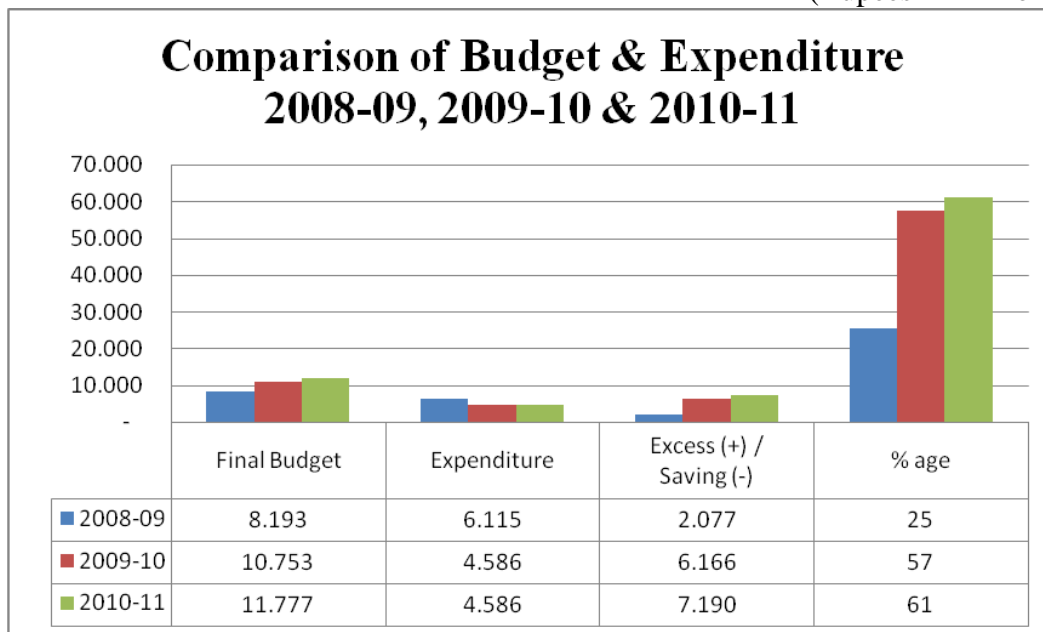


There were overall savings in the budget allocation of the financial year 2008-09 and 2009-10 as follows:

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
50, 51, 53, 62 & 87	2008-09	8.336	7.171	1.165	14
	2009-10	9.391	5.103	4.288	46
	Total	17.727	12.274	5.453	31

(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
14, 20, 21, 37 & 38	2008-09	8.193	6.115	2.077	25
	2009-10	10.753	4.586	6.166	57
	2010-11	11.777	4.586	7.190	61
	Total	30.722	15.288	15.434	50

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

AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-Production of Expenditure and Receipts Record – Rs 1.632 Million

According to Section 14(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Rule 4 (2) (i) and 4 (3)(xi) of PDG and TMA (Budget) Rules, 2003, TMO is responsible for ensuring that the auditors are afforded all reasonable facilities in discharge of their functions and furnished with full possible information for which they may ask.

Secretary Union Administration did not produce the vouched accounts of various expenditures and receipts amounting to Rs 1.632 million despite several verbal & written requests and the same remained unaudited. Detail is given in **Annexure-D**.

Audit is of the view that due to non-maintenance of proper record, the same was not produced to Audit.

The non-production of record constitutes violation of government rules and legal provisions and an attempt to cause hindrances in the auditorial function of the AGP.

The matter was reported to Union Secretaries in May, 2012. It was replied that record would be produced. The matter was reported to the Administrators for convening of DAC meetings but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends production of complete record, besides strict disciplinary action against DDO concerned, under intimation to Audit.

[AIR Para No. 5 (2010-11)]

1.2.2 Fraud / Misappropriation

1.2.2.1 Misappropriation of Nikkah Fee – Rs 1.197 million

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately in to the Local Government Fund.

Secretaries Union Administrations misappropriated nikkah fee amounting Rs 1,196,949 received from the nikkah registrars as detailed in **Annexure-C**.

Audit is of the view that due to maladministration, government receipts were misappropriated.

Misappropriation resulted in loss to government.

The matters were reported to the Secretaries Union Administrations in April, 2010 & May, 2012. In the DAC meeting held on 13.05.2010, Secretary replied that Nikkah fee was deposited properly by Nikkah Registrars, however, misappropriation was made by the ex-secretary. DAC reduced the amount to Rs 50,658 and directed the secretary to recover the amount from ex-secretary. Further, the DAC directed secretary to justify the deposit of fee Rs 113,600 in the account of Union Administration. For the para of 2010-11, it was replied that amount would be deposited. No DAC meeting was convened despite various requests. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility and action against the DDOs concerned for misappropriation of Nikkah fee, besides recovery, under intimation to Audit.

[AIR Para No. 1, 1 (2008-09), 1, 1, 1, 2, 1, 1 & 4 (2010-11)]

1.2.3 Irregularities & Non-Compliance

1.2.3.1 Un-authorized Lump Sum Provision for Development - Rs 14.263 Million

According to Rule 55 (1) of Punjab Union Administration (Budget) Rules, 2003 the Annual Development Programme shall be formulated as prescribed in Part-VII, VIII and IX of Volume-I and include details of each development project. It shall be an explanatory document to the Demand for Grants (Development).

Secretaries Union Administrations approved budgets without detail of development projects of Rs 14.263 million during the financial years 2001-10 in violation of above rules. The detail is as under: -

(Amount in Rupees)	
Union Administration No.	Amount of development
50	3,133,536
51	2,561,428
53	4,743,781
87	3,824,563
Total	14,263,308

Audit is of the view that due to improper budgeting, lump sum funds were allocated.

Lump sum allocation of funds resulted in irrational budgeting and defective allocation of available resources.

The matter was reported to Union Secretaries in March, 2011. The Secretaries replied that it was mandatory duty of the Nazim to provide scheme wise approval in each and every financial year. The reply was not acceptable. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends action for lump-sum provision of development funds against DDOs concerned, besides regularization, under intimation to Audit.

[AIR Para No. 1, 1, 1, 1 (2009-10)]

1.2.3.2 Unauthorized Withdrawal on Account of Development Projects – Rs 4.225 Million

According to Union Administration Works Rules 2002, 4(b), Project Committee was empowered to purchase material and labor on competitive rates by calling quotations. Material was to be purchased from lowest firms and payments were to be made directly to the firms.

Secretaries Union Administrations purchased different material from firms for Rs 4.225 million. The cheques were issued in favor of Nazim instead of suppliers. The whole amount was drawn in lump sum instead of installments which resulted in unauthorized drawal of funds. **Annexure-E**

Audit is of the view that due to mismanagement, drawal of government funds was made in an unauthorized way.

Unauthorized drawal of the funds resulted in violation of government instructions.

The matter was reported to Union Secretaries in May, 2012. It was replied that Nazims of Union Councils had drawn all these amounts themselves and they would be responsible. The matter was reported to the Administrators for convening of DAC meetings but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility and action against the DDOs concerned for unauthorized drawal of development funds, under intimation to Audit.

[AIR Para No. 3, 2, 3, 2, 3 (2010-11)]

1.2.3.3 Doubtful Execution of Works – Rs 3.510 Million

According to Government of the Punjab, Union Administration (Budget) Rules, 2003 Rule (44) (1) and (2) Expenditure can be incurred only on development projects for which Administrative Approval and Technical sanction

(for works) has been accorded and the development project has been included in the budget and has been approved by the Council. 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.

Secretaries Union Administrations incurred an amount of Rs 3.510 million on development schemes during the period 2008-09 without recovery of Income Tax and overhead charges amounting Rs. 460,084 as detailed below:

(Amount in Rupees)

Union Administration No.	Period	Amount of Development Works	Recovery Pointed Out
50	2008-09	819,800	106,806
51	2008-09	921,552	121,188
53	2008-09	709,100	93,250
62	2008-09	926,065	121,775
87	2008-09	133,900	17,065
Grand Total		3,510,417	460,084

Further, the expenditure was subject to following audit observations:

- Completion certificate was neither found available in the record nor produced on demand.
- Measurement book was not available.
- 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 Nine years of devolution.
- No APRs of the payees were obtained.
- No site plan was prepared hence the identification of project and their physical inspection could not be carried out effectively.
- The schemes were executed through project committee and it was required to reduce the estimates by 10% for Rs 350,042 on account of overhead charges which were included in the estimated rates prepared on

the basis of MRS (Market Schedule Rate). Further income tax @ 3.5% of Rs 110,042 was not deducted from the payments to suppliers. Hence overhead charges and income tax should be recovered.

- The stock entries of the material purchased e.g. Cement, Bricks, Pipes etc were not made in the stock register along with consumption record.

Audit is of the view that due to inefficiency and weak financial management, doubtful expenditure was incurred.

Doubtful execution of development work resulted in violation of government instructions and may cause misappropriation.

The matter was reported to Union Secretaries in March, 2011. The Secretaries replied that all the schemes were duly inspected by the project committee and inspection reports duly signed by the project committee which was available alongwith all other record. The reply was not acceptable as no record was shown at the time of record verification. 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 DDOs concerned for doubtful execution of works, under intimation to Audit.

[AIR Para No. 2, 2, 3, 2, 4 (2009-10)]

1.2.3.4 Unauthorized Execution of Works beyond Competency by Splitting-up -Rs 1.955 Million

According to Rule 5, Union Administration Works Rules 2002, if the cost of a project included in the Annual Development Plan (ADP) 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.

Secretaries Union Administrations incurred expenditure of Rs 1.955 million on different projects by splitting up the projects. The expenditure was unauthorized as the expenditure incurred on each project was more than Rs 100,000 but Union Administrations split up the expenditure in phases to keep it within their financial powers instead of getting it executed through TMA as deposit work. **Annexure–F**

Audit is of the view that due to inefficiency and weak internal control expenditure was incurred by splitting-up.

Irregular incurrence of expenditure resulted in violation of government instructions.

The matter was reported to Secretaries Union Administration in May, 2012. It was replied that Nazims Union Councils had drawn all these amounts themselves and they were responsible. 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 DDOs concerned for execution of works beyond competency, under intimation to Audit.

[AIR Para No. 4, 3, 4, 3 (2010-11)]

1.2.3.5 Irregular Expenditure of CCB Funds through Project Committee – Rs 1.020 Million

According to Government of the Punjab, Union Administration (Budget) Rules, 2003 Rule 66 (1) Every Drawing and Disbursing Officer (DDO) shall maintain an appropriation register which shall include the commitments against the appropriations and a register of actual disbursements. The DDO shall also monitor the appropriations relating to establishment.

Secretaries Union Administrations had incurred expenditures from CCBs funds amounting Rs 1.020 million through improper / irregular project committee as detailed below:

(Amount in rupees)

Union Administration No.50

Year	CCB Funds Allocated	Grants Released for CCB	Un-authorized Expenditure of CCB Funds
2002-03	247,797	0	247,797
2003-04	273,846	0	273,846
2004-05	44,763	0	44,763
2007-08	140,000	0	140,000
2009-10	93,000	0	93,000
Total	799,406	0	799,406

Union Administration No.51

2008-09	80,000	0	80,000
2009-10	140,845	0	140,845
Total	220,845		220,845
Grand Total			1,020,251

Audit is of the view that due to weak internal controls, CCBs funds were utilized through project committee.

Unauthorized expenditure resulted in violation of government instructions.

The matter was reported to Union Secretaries in March, 2011. The Secretaries replied that due to non registration of any CCB, the Union Council was unable to utilize the funds through the CCBs. The Nazim / Council utilized the said earmarked amount of CCB through project committees for the convenience of the public. The reply was not acceptable. 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 DDOs concerned, besides regularization, under intimation to Audit.

[AIR Para No. 3, 4 (2009-10)]

1.2.4 Performance

1.2.4.1 Recovery of General Sales Tax and Income Tax – Rs 1.026 Million

According to the government instructions, issued vide No.SRO.660910/2007 dated-30-06-07, 3% sales tax has to be recovered from the payment of purchases by the department. Remaining 13 % amount was to be deposited by the suppliers.

Secretaries Union Administrations made excess payment to different suppliers without deducting income tax amounting Rs 1,026,331 as detailed below:

(Amount in rupees)			
Year	Sales Tax	Income Tax	Total Recovery
2008-09	246,797	53,640	300,437
2008-09	195,182	42,649	237,831
2010-11	196,993	109,331	306,324
2010-11	0	181,739	181,739
Total	638,972	387,359	1,026,331

Audit is of the view that due to weak internal controls and inefficient staff, Sales Tax and Income Tax was not deducted.

Payment without deduction of government taxes resulted in loss to government.

The matters were reported to the Secretaries Union Administrations in March, 2010, April, 2010 and May, 2012. DAC meetings held on 12-13.05.2010, secretary replied that all the codal formalities were observed. The reply was not tenable as no evidence was produced. DAC directed the secretary to expedite recovery of sales tax and income tax. For the para of 2010-11, it was replied that recovery would be made. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends action against DDOs concerned, beside recovery of taxes, under intimation to Audit.

[AIR Para No. 2, 3, 4, 5, 3, 4 (2008-09), 4, 5, 2 (2010-11)]

ANNEXURES

Annexure-I

(Rupees in million)

Sr. No.	AIR Para No.	Description	Amount
1	3	Non-production of Record by the CCBs and Defective Estimation of CCB Projects	0.175
2	4	Un-authorized Purchase and Consumption of Stock	0.733
3	1	Un-authorized Execution of Development Works	0.665
4	2	Improper Execution of Development Works without Deduction of Taxes	0.283
Total			1.856

Annexure-A**MFDAC Paras**

(Rupees in million)

Sr. No.	Name of Formation	AP No.	Subject	Amount
1	UA No.50	4	Short Allocation of Funds for CCBs	0.523
2	UA No. 51	3	Short Allocation of Funds for CCBs	0.475
3	UA No.53	2	Short Allocation of Funds for CCBs	1.181
4	UA. No. 53	4	Doubtful expenditure of CCB project without completion certificate	0.183
5	UA. No. 62	1	Un-authorized lump sum provision for development in the budget	4.213
6		3	Irregular expenditure due to non-invitation of tender through public notice in a newspaper	0.51
7		4	Less allocation of CCB funds	0.271
8		5	Less allocation of closing balance	0.215
9	UA. No. 87	2	Un-authorized installation of hand pumps	0.149
10	U.C.No.20	5	Stock entries not made	0.062
11		6	Unjustified payments	0.056
12	U.C.No.21		Stock entries not made	0.085
13		2	Misappropriation of government amounts on account of non-payment of labor charges in execution of works	0.076
14		6	Unjustified payments	0.027
15	U.C.No.14	7	Embezzlement of union council receipt	0.071
16	U.C.No. 37	5	Stock entries not made	0.067
Grand Total				8.164

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	6.000	0.720	3.888	10.608	2.691	0.716	3.888	7.295	(3.313)
2009-10	8.032	2.623	7.072	17.727	5.298	1.368	5.608	12.274	(5.453)
2010-11	18.249	4.914	7.559	30.722	8.100	2.249	4.939	15.288	(15.434)
Total	32.281	8.257	18.519	59.057	16.089	4.333	14.435	34.857	(24.200)

Annexure-C**[Para 1.2.1.1]****Misappropriation of Nikah Fee – Rs 1.197 million**

(Amount in rupees)

Name of registrar	Date of Issue	Amount to be deposited	Amount deposited.	Amount Misappropriated
Qari Abdullah Raheemi	07/08/04	15050	6923	8127
Hafiz Ashiq hussain	02/08/01	15050	14745	305/- for pert No.45,49 and 50
-do-	18/07/04	15050	3311	11739/-
-do-	07/02/05	15050	7525	7525/-
-do-	24/01/03	15050	6020	9030/-
-do-	25/07/03	15050	13846	1204/-
-do-	18/04/04	15050	903	14147/-
-do-	06/11/05 for pert No.27	15050	7224	7826/-
-do-	12/07/02	15050	7826	7224/-
-do-	10/01/07	15050	14448	602/- for pert No.21 & 32
-do-	31/12/07	15050	13545	1505/- for pert No.12,18,41,42 & 43
-do-	1/03/09	15050	11430	3620/- for pert No.1,2,3,17,31,39 & 45 to 50
Qari Sarfraz Ahmad/ M.Qasim	04/03/05	15050	13545	1505 for pert No.11,16,29,49 & 50
-do-	16/07/04	15050	7224	7825 for pert No.3,15,21 & 28 to 50
-do-	11/07/07	15050	14448	602
-do-	12/12/08	15050	12642	2408
Qari Usman Khaldi/Abdul Salam	27/10/01	15050	7826	7224 for pert Nio.27 to 50
-do-	04/04/05	15050	6622	8428
-do-	10/11/05	15050	12642	2408 for pert No.1 to 7 & 37
-do-	25/05/07	15050	6923	8127 for pert No.1 to 24 and 32,38
-do-	12/12/07	15050	14448	602 for pert No.12 & 13

-do-	06/10/08	15050	14749	301 for pert No.39
-do-	2/12/09	15050	3913	11137 for pert No.14 to 50
Baqir Hussain / Israr Hussain	24/12/04	15050	4816	10234 for pert No.1,23 & 29 to 50
Pir Ghulam Mustafa Chishti/Mulana Nadeem	29/07/01	15050	14749	301 for pert No.50
-do-	25/09/02	15050	4816	10234 for pert No.67,10 & 19 to 50
-do-	19/12/03	15050	2709	12341 for pert No.10 to 50
-do-	30/10/04	15050	6321	8729 for pert No.22 to 50
-do-	7/11/05	15050	12040	3010 for pert No.3 to 7,14,20,21,39 & 41
-do-	25/11/07	15050	14448	602
-do-	22/04/09	15050	6622	8428
Muhammad Sarwar Kazmi	21/09/01	15050	14448	602 for pert No.25 & 46
-do-	27/07/02	15050	11739	3311 for pert No.30 & 41 to 50
-do-	3/10/03	15050	6020	9030 for pert No.21 to 50
-do-	28/12/08	15050	4816	10234 for pert No.17 to 50
Hafiz Ghulam Murtaza/Syed Attahar	23/09/01	15050	12040	3010 for pert No. 41 to 50
-do-	24/08/03	15050	10535	4515 for pert No.,31 and 37 to 50
-do-	10/9/04	15050	6923	8127 for pert No.24 to 50
-do-	25/09/05	15050	13545	1505 for pert No. 28,47,48,49 and 50
-do-	06/04/07	15050	14147	903 for pert No.223,24 and 25
-do-	22/03/09	15050	4816	10234 for pert No.9,10 & 18 to 50
Hafiz Muhammad Aslam Noorani	10/06/06	15050	13846	1204 for pert No.4,5,7 & 29
-do-	29/03/08	15050	14749	301 for pert No.16
-do-	16/06/09	15050	6622	8428 for pert No.8,14 & 25 to 50
Umar Farooq/Fidda Hussain and Akhtar Hussain	1/04/06	15050	6622	8424 for pert No.9 and 24 to 50
Rafiq Faridi	12/11/06	15050	9632	5418 for per No.33 to 50
Asghar Usmani	05/01/07	15050	13545	1505 for pert no.1 to 3 48 and 50
Asghar Ali	6/12/08	15050	11232	3818 for pert No.16 and 38 to 50
Muhammad Akram	10/08/01	15050	11438	3612 for pert No. 39 to 50

Zafar Iqbal	21/09/01	15050	14147	903 for pert No.9,39 & 50
-do-	20/12/03	15050	10535	4515 for pert No.17,28,36 & 39 to 50
-do-	16/05/05	15050	12642	2408 for pert No.2 & 44 to 50
-do-	8/11/05	15050	12040	3010 for pert No.15,22,31,43, & 45 - 50
Hafiz Salman	26/11/01	15050	7525	7525 for pert No.26 to 50
Qari Bashir Ahmad	14/10/201	15050	5117	9933 for pert No.18 to 50
Mirza Maqbool	11/10/03	15050	3010	12040 for pert No. 11 to 50
Saeed Akbar	14/03/04	15050	602	14440 for pert No.3 to 50
Muhammad Ali	15/06/05	15050	4816	10234 for pert No.1,2 & 18 to 50
Mulvi Muhammad Saleem	17/05/07	15050	1806	13244 for pert no.7 to 50
Maqsood Ahmad	2/11/09	15050	7525	7525 for pert No.1 to 3 and 28 to 50
Total (A)		903000	555729	347,271

Part-A

(Amount in Rupees)

Name of register to whom amounts were received	Date of return of register at the time of deposit of Union Council fees	Amount to be deposited for @ 200/- per page	Amount deposited	Amount Misappropriated
Mulvi Hussain Faridi	05-06-2004	10000/-	9000	1000 for per No.1 to 5
---do---	16-11-05	10000	9200	800 for pert No.17, 18,19 & 20
---do---	04-12-09	10000/-	3600	6400 for pert No.19 to 50
Mulvi Bashir Ahmad	15-10-201	10000/-	8800	1200 for pert No.5,7,8 & 9
Mulvi Muhammad Saddique	14-4-02	10000	9200	800 for pert No.5,7,8,9
Hafiz Younis	25-08-02	10000	9200	800 for pert No.41,45,46 & 47
-do---	18-04-03	10000	200	9800 for pert No.20to 50
-do---	07-12-03	10000	3000	7000 for pert No.14 & 17 to 50
Hussan Faridi	21-12-01	10000	9800	200 for pert No.24
-do---	12-06-03	10000	8600	1400 for pert No.17 & 19 to 24
Muhamamd Saddique Ansari	25-10-05	10000	9400	600 for pert No.37,38 & 40
-do---	26-12-07	10000	6800	3200 for pert No.36 to 50
Ahmad Yar Saddique	02-06-02	10000	1600	8400 for pert No. 6& 10 to 50

Qari Muhammad Ramzan	21-6-02	10000	9800	200 for pert No.16
-do---	26-05-06	10000	9600	400 for pert No.4 &39
-do---	14-01-09	10000	2400	7600 for pert No.13, 14, & 24 to 50
Qari Ghulam Nabi	27-01-02	10000	7600	2400 for pert No.37 to 48
-do---	27-10-05	10000	5400	4400 for pert No.28 to 50
Mulana Naeem-ul Mustyafa	15-02-03	10000	9600	400 for pert No.8&19
-do---	25-01-05	10000	9400	600 for pert No.8.10&31
-do---	05-01-07	10000	6400	3600 for pert No.21,26,27,31,32 &39 to 50
Muhamamd Yasin Rami	13-6-03	10000	9800	200 for pert No.44
-do---	01-03-08	10000	9800	200 for pert No.46
-do---	2-12-09	10000	1000	9000 for pert No.6 to 50
Mufti Muhamamd valyia Iqbal	25-10-05	10000	9400	600 for pert No.1,3, &21
Mufti Muhamamd Valyia Iqbal	06-01-09	10000	2200	7800 for pert No.31 to 50
Ghulam Muhammad	07-04-06	10000	6000	4000 for pert No.31 to 50
Qari Rehmat Ali	28-06-07	10000	9200	800 for pert No.16,31,49 & 50
Qari Muhammad Hussain	06-09-08	10000	3800	6200 for pert No.20 to 50
Qari Ali Raza Ashraf	28-10-08	10000	3200	4800 for pert No.17 to 50
Qari Muhammad Amin	18-11-08	10000	1600	8400 for pert No. 9 to 50
Qari Muhammad Abdullah	15-11-09	10000	800	9200 for pert No. 6 to 50
Qari Muhammad Rafiq	31-08-09	10000	600	9400 for pert No.4 to 50
Total (B)				183,208

U.C.No. 21

(Amount in Rupees)

Name of The Registrar	Last Date Of Deposit of Fees And Pert No.	Pert No for which Amount to be Deposited.	Amount to be Recovered
Molvi Maqbool Ahmad 63/5-L	23/01/2010 for pert No.49 Even a lapse of 2 year and 3 months, nikkah registrar has not deposited any amount in to union council account.Audit checked the two register from24-01-10 to 31-10-2010 and found that 51 No pert were issued and handed over to	4 register of 50 pert each during 2010-11 and 2011-12	20000

	secretary union council but he not deposited this amount even a lapse of 1-1/2 year. Register of remaining period be produced.		
Molvi Mushtaq Ahmad 84/5-L	24-11-2010 for pert No.50 evens a lapse of 1 and ½ year.	1 to 50 and again 1 to 50. 19, 29, 41 & 49 pert amounts were not deposited	10800
Master Tahir 64/5-L	17/04/2010 for pert No.10 even a lapse of 2 year.	11 to 50 & 1 to 50	9000
Hafiz Nosheer 85/5-L	9-07-2011 for pert No.24	25 to 50. Amount of pert No.20 & 23 was also not deposited.	7600
Mehar Nishar Ahmad 85/5-L	27/2/2011 for pert No.49	1 to 50. Amounts of pert No.31 to 35 for nikkah dates 19/10/2008 to 18/12/2008 was also not deposited	6000
Sadar Muhammad 64/5-L	28/10/2011 for pert No. 43	44 to 100	1400
Mr. Abdul Majeed 65/5-L	26/06/2011 for pert No.44 to 50 and for 25-09-2011 to 9-04-2012 used 26 Nos perts	45 to 50 1 to 26	6400
Haji Muhammad Aslam .	-	Pert No 28 to 30	600
Total (C)			61,800

U.C.No.38

(Amount in Rupees)

Name of The Registrar	Last Date Of Deposit of Fees And Pert No.	Pert No for which Amount to be Deposited	Amount to be Recovered
Abdul shakoore 100/A-WM	pert No.40 after 1-05-2011	Pert No 40 and 13 to 21	2000
Azeem Iqbal Mir Dad Mafi	21/03/10 pert No.17. 2 year lapsed but no amount deposited.	18 to 31	2800
Zahid Saleem Mir Dad Maffi	9/04/2011 pert No.48. After a lapse of 1 year , no amount was deposited	11 to 24 & per No. 06	3000
Anwar-ul-Haq Mir Dad Mafi	2/04/2011 pert No.27 After a lapse of 1 year , no amount was deposited	28 to 30	600
Muhammad	3/06/2011 pert No.22 After a	23 to 47	5000

Shafique Mir Dad Mafi	lapse of 10months , no amount was deposited		
Muhammad Ramzan 7 Marla scheme	5/10/09 pert No. 04 after a lapse of 2 and half year, no amount	05 to 14	2000
Zaheer Abbas 102/6-R	Pert No.04 dated 17/05/2010 even a lapse of 2 years	05 to 19	3000
Anwar-ul-Haq Mir Dad	Pert No.16 dated 20/07/2010 even a lapse of 2 years	17 to 30 & 1 to 50	2800
Bahawal Sher 101/6-A-R	Pert No.50 dated 26/10/2011 even a lapse of 2 years	1 to 50	10000
Abdul Majid Mir Dad	Pert No. 24 dated 15-02-2011	25 to 32	1600
Hafiz Liaqat 102/6-AR	Currant register	21 to 25	1000
Muhammad Akram 102/ 6-AR	-do-	2 to 12	2200
Ghulam Murtaza 101/ 6-AR	-do-	49 to 50 and 1 to 10	2400
Muhammad Ajmal Mir Dad Rakh	-do-	47 to 50	800
Nazir Ahmad Langa Mir Dad	-do-	Per No.19 & 20 used but fees not deposited & 34 to 36	1000
Nazir Ahmad Qadri Mir Dad	-do-	15 & 36 to 37	600
Haji Muhammad Ramza 101/6-AR	-do-	29 after this resigned	200
Molvi Abdul Shakoore Mir dad mafi	-do-	Pert No.08, 13, & 47 for 10/09/07 to 13/02/08 are shown as cancelled but not shown to audit. Same way pert NO.09 &20 are shown as cancelled for the period15/12/08 to 20/03/10.	1000
Hafiz Liaqat 102/6-AR	-Do-	Pert No.40 dated 9/03/09	200
Hafiz Liaqat 102/6-AR	-do-	Pert No.21 dated 10/01/09	200
Total (D)			42,400

U.C.No.20

(Amount in Rupees)

Nikkah Register Serial No.	Book No./Receipt No.	Amount to be Deposited	Amount Deposited	Amount of Recovery
151 to 169	629/59 &	3800	2800	1000

	629/83			
35 to 50 dated 17/9/07 and 1 to 50 Molvi Maqbool Ahmad	629/1	13200	11000	2200
1 63 to 209 -do-	629/92	10000	9400	600
237 to 273 Molvi Maqbool Ahmad pert No. 10 to 46	629/98	7400	5000	2400
104 to 133 Nikkah dates 21/06/2006 to 15/10/2007 of Molvi Muhammad Hussain Pert No.1 to 30	629/39	6000	3000	3000
Ali Imdad serial No.81 to 103, pert No.26 to 50. Nikkah dates 3/1/06 to 8/04/08	629/37	4600	800	3800
Syed Manzoor Hussain shah nikkah register, register serial No.72 to 80 Nikkah dates 6/01/07 to 5/5/08	629/35	1600	600	1000
Sultan Ahmad nikkah registrar, pert No. 13 to 35, dates of nikkah 26/08/2006 to 2/5/08	629/25	4600	3600	1000
Mr. Muhammad sharif nikkah registrar died. His son used nikkah pert from 43 to 48 unauthorisedly. Action be taken against him beside recovery of government fees from responsible.	-	1200	-	1200
Maqbool Ahmad Moza Koryial from 19-06-2001 to 2/11/2002 from register serial No.59 to 83 26 case	624/32	3900	2900	1000
Niaz Ahmad pert No.1 to 50 for nikkah dates 06/01/2002 to 25/01/2003, nikkah register serial No.51 to 98 (48 cases)	624/76	7200	5250	1950
Niaz Ahmad nikkah pert dates 25/01/2003 to 7/04/2004, serial No. nikkah register S.No. 14 to 94	624/87	15800	11681	4119
Sultan Ahmad nikkah dates 20-4-2003 to 16/12/2003 624/96	624/96	1350	1200	150
Ali Imdad from serial No.09 to 19 dated 10-03-06	627/48	2200	2000	200
Ahmad Hassan from nikkah dates 10-0-2003 to 12-09-04	627/24	2150	2000	150
Niaz Ahmad nikkah dates 11-04-2004 to 07-02-05	627/100	11800	Only registration fee Rs;35/- was deposited.	11800
Niaz Ahmad nikkah registrar had deposited his fees up to 17/2/2011. Further fees for 18/02/2011 to 9/04/2012 be deposited at onec.	-	10000	-	10000

Sultan Ahmad Nikkah registrar had deposited his fees up to 20/10/2010 for pert No. 02. A period of 1 year and 6 months elapsed but he not deposited his fees.	-	9600	-	9600
Azhar Abbas had deposited his fees up to 23/12/08 for pert No.17.. After this date he had not deposited his fees up to 2012. Fees of pert No.18 to 50 needs recovery with disciplinary action against him.	-	6600	-	6600
Mr. Qaiser Abbas was issued licence on 23/02/2011 but even a lapse of 1 year and 2 month, he had not deposited a single panes to this office.	-	10000	-	10000
Qaqri Muhmmad Mansha issued licence in 10/2011 but up till now, no fees were deposited.	For pert No.1 to 18 =, missing 09 & 12. 01 cancelled up to 25/03/12	3000	-	3000
Manzoor Hussain nikkah registrar had lastly deposited his fees for pert No.11 on 13/02/2011.After this , even a lapse of 1year and 2 months no fees was deposited.	Pert No.12 to 21	2000	-	2000
Mr. Ali Imdad nikkah registrar had lastly deposited his nikkah fees on 29/10/2010 for pert No.32. Even a lapse of 1year and 6 months, he had not deposited his fees.	-	13200	-	13200
Niaz Ahmad Nikkah registrar had not deposited his fees for pert No.42 dated 25-03-09. Same be recovered.	-	200	-	200
Niaz Ahmad Nikkah registrar had not deposited his fees for pert No.33 dated 3/07/09. Same be recovered.	-	200	-	200
Total (E)				90,369

U.C.No.14

(Amount in Rupees)

Nikkah Register Serial No.	Book No./Receipt No.	Amount to be Deposited	Amount Deposited.	Amount of Recovery
50 to 53	04/13	806	605	201
54 to 65	04/17	2412	2010	402
66 to 70	04/45	1012	610	402
71 to 73	04/46	606	405	201
74 to 83	04/47	2020	1010	1010
84 to 89	04/48	1212	1005	207

90 to 95	04/51	1212	810	402
97 to 108	04/53	2424	1210	1214
118 to 126	04/68	1818	1010	808
130 to 131	04/70	404	202	202
141 to 146	04/76	1212	605	607
147 to 154	04/79	1616	810	806
155 to 164	04/80	2020	1010	1010
173 to 178	04/98	1212	805	407
179 to 184	04/99	1212	605	607
189 to 192	05/12	808	405	403
198 to 199	05/24	404	201	203
204 to 212	05/37	1818	1005	813
213 to 215	05/60	606	405	201
216 to 231	05/69	3232	1620	1612
252 to 259	05/100	1816	805	811
262 to 267	06/11	1212	610	602
268 to 270	06/15	606	405	201
274 to 277	06/19	808	405	403
280 to 281	06/30	404	202	202
283 to 288	06/44	1212	610	602
294 to 296	06/52	606	405	201
297 to 300	06/62	808	405	403
302 to 307	06/72	1212	605	607
308 to 316	06/74	1616	810	806
317 to 325	06/75	1818	1410	408
332 to 346	06/78	3030	2215	815
13 TO 16	01/28	1004	880	124
48 to 57	28/01	2010	1005	1005
58 to 64	28/02	1410	805	605
67 to 69	28/05	606	305	301
70 to 71	28/06	404	202	202
72 to 76	28/11	1010	605	405
78 to 84	28/13	1414	805	609
86 to 89	28/18	808	605	203
90 to 106	28/19	3434	2006	1428
107 to 109	28/21	606	303	303
111 to 113	28/23	606	303	303
01 to 13	28/26	2626	808	1821
14 to 16	28/27	606	405	201
17 to 21	28/28	1010	605	405
22 to 26	31/28	1010	455	555
27 to 30	32/28	808	355	453
32 to 34	28/36	606	355	251
35 to 38	28/37	808	255	553
39 to 43	28/38	1010	455	555

45 to 46	28/41	404	303	101
47 to 56	28/48	2020	603	1417
61 to 63 & S.No.57	28/45	808	201	607
58 to 60	28/44	606	205	401
67 to 70	28/49	808	305	503
71 to 77	28/50	1414	810	604
78 to 84	28/52	1414	405	1009
85 to 86	28/53	404	202	202
87 to 93	28/54	1414	405	1009
94 to 97	28/57	808	405	403
98 to 107	28/58	2020	1005	1015
108 to 109	28/60	404	201	203
110 to 116	28/61	1414	705	709
117 to 120	28/66	808	405	403
121 to 123	28/68	606	305	301
125 to 127	28/73	606	303	303
128 to 133	28/74	1212	602	610
134 to 136	28/78	606	305	301
137 to 145	28/79	1818	905	913
146 to 147	28/80	404	203	201
148 to 149	28/81	404	202	202
01 to 08	28/86	1616	805	811
10 to 11	28/88	404	201	203
12 to 21	28/89	2020	605	1415
22 to 25	28/90	808	402	406
26 to 28	28/91	606	200	404
29 to 34	28/94	1212	401	811
35 to 37	28/95	606	401	205
38 to 47	28/96	2020	1604	416
48 to 53	28/97	1212	804	408
54 to 55	28/98	404	201	203
56 to 57	28/99	404	201	203
60 to 64	29/02	1010	802	208
67 to 69	29/06	606	402	204
70 to 71	29/07	404	201	203
72 to 73	29/08	404	201	203
74 to 78	29/09	1010	804	206
79 to 88	29/10	2020	1604	416
89 to 90	29/12	404	201	203
91 to 99	29/15	1818	1204	614
100 to 106	29/17	1414	1000	414
107 to 112	29/18	1212	804	408
113 to 115	29/19	606	402	204
116 to 118	29/20	606	402	204
119 to 121	29/22	606	402	204

123 to 125	29/24	606	402	204
126 to 127	29/25	404	201	203
132 to 134	29/29	606	402	202
135 to 136	29/31	404	201	203
137 to 138	29/33	404	201	203
139 to 140	29/36	404	201	203
141 to 150	29/34	2020	1204	816
153 to 155	29/38	606	402	204
156 to 158	29/40	606	402	204
160 to 167	29/42	1616	1004	612
168 to 171	29/45	1010	605	405
173to 174	29/47	404	201	203
175 to 178	29/49	808	404	404
179 to 180	29/51	404	201	203
181 to 183	29/53	606	305	301
184 to 188	29/54	1010	505	505
189 to 194	29/55	1212	803	409
195 to 197	29/56	606	403	203
203 to 209	29/64	1414	805	609
210 to 214	29/66	1010	605	405
215 to 221	29/67	1414	1005	409
01 to 05 dated 25/01/07	29/71	1010	605	405
06 to 11	29/73	1212	605	607
12 to 14	29/74	606	402	202
15 to 18	29/75	808	402	406
19 to 21	29/76	606	402	202
22 to 24	29/77	606	402	202
31 to 39	29/92	1818	1005	813
49 to 56	30/3	1616	1005	611
62 to 66	30/8	1010	805	205
68 to 73	30/11	1212	805	407
74 to 86	30/15	2626	1610	1016
87 to 90	30/20	808	405	403
92 to 96	30/23	1010	605	405
99 to 102	30/26	808	405	403
103 to 106	30/28	808	405	403
107 to 120	30/29	2828	1410	1418
121 to 124	30/30	808	205	603
125 to 126	30/33	404	205	199
127 to 130	30/34	808	405	403
131 to 132	30/35	404	205	199
133 to 137	30/36	1010	605	405
138 to 142	30/37	1010	605	405
143 to 144	30/38	404	205	199
145 to 146	30/39	404	202	202

147 to 155	30/40	1818	1010	808
156 to 162	30/41	1414	810	604
163 to 166	30/43	808	405	403
167 to 169	30/44	606	405	201
170 to 173	30/45	808	405	403
174 to 179	30/47	1212	605	607
180 to 182	30/48	606	405	201
183 to 184	30/49	404	202	202
185 to 187	30/51	606	405	201
188 to 190	30/53	606	405	201
191 to 192	30/57	404	202	202
193 to 198	30/58	1212	605	607
199 to 203	30/59	1010	605	405
204 to 207	30/60	808	405	403
208 to 212	30/61	1010	605	405
213 to 217	30/62	1010	605	405
218 to 222	30/63	1010	605	405
223 to 236	30/67	808	405	403
227 to 231	30/70	1010	605	405
233 to 237	30/72	1010	605	405
238 to 240	30/73	606	403	203
241 to 243	30/74	606	303	303
244 to 245	30/75	404	202	202
246 to 250	30/79	1010	605	405
251 to 254	30/80	808	405	403
255 to 258	30/81	808	405	403
259 to 261	30/82	606	405	201
262 to 264	30/89	606	405	201
265 to 270	30/99	1212	610	602
271 to 272	30/100	404	202	202
105 to 112	3/06	1616	810	806
117 to 122	3/12	1212	610	602
123 to 131	3/16	1818	1410	408
135 to 138	3/18	808	405	403
139 to 145	3/42	1414	810	604
146 to 149	3/45	808	405	403
273 to 277	19/1	1010	608	402
279 to 280	19/4	404	204	200
281 to 284	19/5	808	405	403
285 to 290	19/10	1212	610	602
291 to 295	19/14	1010	610	400
296 to 299	19/15	808	405	403
300 to 303	19/19	606	405	201
303 to 308	19/20	1212	610	602
309 to 312	19/21	808	405	303

313 to 321	19/22	1818	810	1010
322 to 325	19/24	808	405	303
326 to 327	19/29	404	202	202
328 to 329	19/30	404	202	202
330 to 333	19/31	808	405	303
334 to 341	19/32	1616	808	808
342 to 344	19/43	606	303	303
345 to 350	19/47	1212	610	602
351 to 352	19/55	404	202	202
353 to 355	19/56	606	303	303
356 to 357	19/57	404	202	202
358 to 361	19/61	808	405	303
362 to 363	19/62	404	202	202
364 to 367	19/70	808	405	303
368 to 374	19/74	1414	707	707
375 to 384	19/75	2020	1010	1010
385	19/76	202	102	99
18 to 21 dated 7-4-09	19/84	808	405	403
38 to 39	20/09	404	202	202
40 to 43	20/14	808	405	303
44 to 45	20/17	404	202	202
54 to 59	20/27	1212	610	602
64 to 66	20/40	606	402	202
72 to 73	20/64	404	205	199
77 to 80	20/70	808	408	400
88 to 91	20/76	808	405	303
92 to 100	20/85	1818	1010	808
01 to 04 dated 15/08/03	27/79	808	405	303
05 to 07	27/80	606	303	303
12 to 15	27/86	808	405	303
16 to 17	27/87	404	202	202
18 to 21	27/89	606	303	303
22 to 25	27/90	808	405	303
26 to 28	27/93	606	406	200
29 to 30	27/95	404	202	202
31 to 34	27/98	808	405	303
35 to 43	27/99	1818	806	1012
44 to 47	27/100	808	405	303
21 to 26 dated 18/09/2001	27/3	1200	600	600
27 to 30	27/5	800	400	400
31 to 35	27/8	1000	500	500
36 to 39	27/9	800	400	400
40 to 44	27/14	1000	-	1000
45 to 49	27/15	1200	452	748

50 to 70	27/16	4200	900	3300
71 to 78	27/18	1600	800	800
79 to 87	27/19	1800	455	1345
88 to 94	27/23	1400	-	1400
95 to 96	27/24	400	150	250
97 to 102	27/25	1200	455	745
103 to 110	25/28	1600	600	1000
111 to 120	27/31	2000	1000	1000
121 to 124	27/32	800	-	800
125 to 128	27/33	800	400	400
132 to 134	27/38	600	300	300
135 to 137	27/41	600	300	300
138 to 143	27/42	1200	200	1000
144 to 152	27/45	1800	600	1200
153 to 155	27/46	600	300	300
156 to 157	27/47	400	200	200
158 to 161	27/50	800	400	400
161 to 170	27/51	1800	600	1200
172 to 174	27/54	600	400	200
175 to 182	27/57	1600	800	800
183 to 193	27/58	2200	1000	1200
194 to 199	27/60	1200	400	800
200 to 212	27/61	2600	1000	1600
213 to 215	27/65	600	-	600
216	27/66	200	-	200
217 to 219	27/67	600	300	300
220 to 224	27/68	1000	600	400
226 to 231	27/71	1200	600	600
232 to 236	27/72	1000	600	400
238 to 241	27/75	800	400	400
242 to 248	27/76	1600	1000	600
249 to 254	27/77	1000	600	400
Total (F)				126,743

A.P.No. 02 U.C.No.14

(Amount in Rupees)

Serial No. of the Copying Register.	Name of Person to whom issued	Date of Issue	Amounts Received
226	Shaki Hussain	30/06/2010	100
228 to 230	Ali Kamran, Sallah Bibi & Farid	5/7/10 to 7/7/10	300
232 to 238	Different name	9/7/10	600
257	Muhammad	9/8/2010	100
275 to 287	Different name	14/09/2010 to 17/09/2010	1300
291 to 299	Different name	21/09/2010 to 28/09/2010	1300
307	Aatif	1/10/2010	100

317 to 353	Different name	11/10/10 to 3/12/2010	3700
357 to 358	Khan & Perveen	3/12/10	200
374 to 380	Different name	10/12/10	700
390 to 392	Different name	15/12/10 to 20/12/10	300
397	M. Faisal	21/12/10	100
400 to 401	Sehnaz Akhtar, Khansa	-do-	200
403	Rehan	24/12/10	100
408 to 409	Uzmsa and Naveed	30/12/2010	200
04	M. Anwar	7/1/11	100
12	Ali Kamran	12/1/11	100
14 to 15	Bashiran and Saddique	13/01/2011 to 15/01/2011	200
25 to 26	Samra and Hamza	26/01/11	200
28 to 30	Ashraf Allah mafi& Munawar	27/01/11	300
45 to 54	Different names	14/02/11 to 22/02/11	1000
88 to 90	Ajmal& Yasin	15/3/11	300
104	Asdullah	23/03/11	100
107	Sana	29/03	100
130 TO 131	Saira and Amna	4/04/11	200
144	Waris	9/04/11	100
176	Abdul Karim	18/04/11	100
182	M, Iqbal	-do-	100
231	Sahid Manzoor	23/04	100
233 to 235	Zahid, Fahad & Jawad	-do-	300
262	Anwar	2/05/11	100
271	Yasin	6/05	100
292 to 295	Different name	12/05 to 13/05/2011	400
301	M.Iqbal	14/05/11	100
307 to 308	Javid and Aatif	15/05/11	200
314	Zaheer	18/05	100
326	Ijaz	24/05	100
370 to 372	Different name	14/06 to 18/06/2011	300
377 to 382	Different name	21/06 /2011	600
429	Asia	6/8/11	100
450 to 454	Different name	23/08/2011 to 6/09/11	500
458	Khan	8/09/11	100
513	Irfan	5/10	100
518 to 519	Kousar	-do-	200
540	Amjad HussAIN	28/10/11	100
576	Haseeb	10/12	100

593	Kameer	21/12	100
71 to 80	Different name	23/02/11 to 3/3/11	1000
82 to 85	-do-	9/3/11	400
88	M.Iqbal	12/3/11	100
41 to 48	Different name	4/4/2011 to 5/04/2012	800
Sub-total			18,200
Less amount deposited from payment to NADRA			52,450
Total			70,650
Total (G)			197,393

U.C.No.37

(Amount in Rupees)

Name of the Registrar	Last Date Of Deposit of Fees And Pert No.	Pert No for which amount to be Deposited.	Amount to be Recovered
Molvi Abdul Majeed 186/9-L	Pert No. 50 dated 3-10-09. 2 and ½ year lapsed but no amount was deposited.	1 to 50 and again 1 to 50 = 100 Nos pert @ 301 per pert	30100
Sher Muhammad Nikkah Registrar	-	Pert No.03 to 14 , nikkah dates 20/07/08 to 24/10/2008	3612
Sher Muhammad Nikkah Registrar	-	Pert No.22 to 50 ,	8729
Sher Muhammad Nikkah Registrar	Pert No.34 nikkah dates 6-04-09	Pert No.35 to 50 & 1 to 30 for 7-04-09 to 06/12/09	13846
Molvi Abdul Majeed 186/9-L	Pert No. 5 dated 24-04-10. 1 and ½ year lapsed but no amount was deposited.	6 to 50 and again 1 to 50 = 95 Nos pert @ 301 per pert	28595
Mukhtar Ahmad 186/9-L	Pert No.29 dated 21-12-08. . 3 year and 4 months lapsed but no amount was deposited.	30 to 50 and again 1 to 11 = 32 Nos pert @ 301 per pert for nikkah period 21-06-08 to 13-11-2011	6333
Abdul Ghaffar 137/9-L	Pert NO.25 dated 22-10-10 1 and ½ year lapsed but no amount was deposited.	26 to 41 @ 301 per pert for nikkah period 23-10-2010 to 14-04-12	4816
Hafiz Nazir Ahmad 188/9-AL		Pert No.03 to 17 nikkah dates 09/08/08 to 24/01/2008	4515
Hafiz Nazir Ahmad 188/9-AL		Pert No.31 to 50 nikkah dates 06/01/10 to 15/09/2011	6020
Hafiz Nazir Ahmad 188/9-AL	Pert NO.50 dated 15-09-2011 7 months lapsed but no amount was deposited.	Pert No.01 to 23 nikkah dates for 22-09/2011 to 2/04/2012	6923
Muhammad Nawaz 188/9-L	Pert NO.06 dated 28-11-2010	Pert No.8 to 09 nikkah dates for 25-10-2011 to 24/11/2011	605

	2 year and 5 months lapsed but no amount was deposited.		
Hafiz Hussain Ahmad 185/9-L		Pert No.41to 50 & 1 to06 nikkah dates for 29-03-08 to 6-09-08	4816
Hafiz Hussain Ahmad 185/9-L		Pert No.29 to 50 & 1 to50 nikkah dates for 26-02 to date	21672
Manzoor Hussain	Pert NO.50 dated 27- 11-10 1year and 4 months lapsed but no amount was deposited.	1 to 21 for 4/12/10 to 25/10/2011	6321
Muhammad Iqbal 185/9-L Sharqi		Pert No.05 to 10 nikkah dates for 24-01-09 to 10-08-09	1810
Muhammad Iqbal 185/9-L Sharqi		Pert No.16 t o 18 nikkah dates for 10-12-09 to 14-081-10	905
Muhammad Iqbal 185/9-L Sharqi		Pert No.29 to 31 nikkah dates for 29-01-2011 to 15-02-2011	905
Muhammad Iqbal 185/9-L Sharqi		Pert No.37 to 40 nikkah dates for 10-03-2011 to 07-04-2012	1205
Qari rauf Ahmad 185/9-L	31 dated 13-12-09	Pert No.32 to 50 nikkah dates for 14/12 to date	5719
Muhammad Ali registrar	35 dated 09-01-2010	Pert No.36 to 50 for nikkah dates 3-02-2010 to24-11-2010 after this died but death certificate not produced.	4515
Bashir Ahmad chak No.187/9-L	02 dated 9-10-2009	Pert No.03 to 16 for nikkah dates 10-10-09-t o15-04-2012	4220
Qari Liaqat 185/9-L	05 dated 23-05-2010	Pert No.06 to 50 for nikkah dates 14-07-10 to 10-07-2011	13545
Rehmtalluah 186/9-L	09 dated 9-07- 08.Even a lapse of 3 year and 7 months, no amounts was deposited.	Pert No. 10 t0 37 for 09/07/08 to date	8428
Sher Muhammad Nikkah Registrar	05 Dated 24-04-2010 even a lapse of 2 year no amounts	Pert No. 06 to 50 ,1 to 50 & 1 to 10 for nikkah dates 25-04-2010 t0 date	31605
Nuhammad Bashir 188/9-L	Pert No.16 dated 20/05/08	17 to 50 for nikkah dates 21-05-08 to date	10234
Mukhtar Ahmad 186/9-L	Pert No.18 dated 25- 01-08 to 23-07-08	19 to 24	1806
Hafiz Nazir Ahmad 188/9-AL	Pert No.42 dated 04- 01-08	43 to 50 for nikkah period 5/01/08 to20-08-08	2408
Total (H)			234,208

A.P.No. 04 U.C No.37

(Amount in Rupees)

Period	Nos of copying as per Payment to NADRA.	Amount to be Deposited.	Amount Deposited as per Cash Book.	Amount of Recovery
6/08	37	3700	2000	1700
7/08	55	5500	3900	1600
8/08 & 9/08	72	7200	7500	0
10/08	70	7000	100	6900
11/08 to 1/09	No record was produced			0
2/09	40	4000	3600	400
3 & 4/09	73	7300	6900	400
5/09 to 7/09	No record was produced			0
8/09	56	5600	2800	2800
9/09 & 10/09	76	7600	7300	300
11/09 to 1/10	156	15600	13100	2500
2/10	55	5500	5100	400
3/10 to 4/10	168	16800	16500	300
5/10	49	4900	4800	100
6/10 to 7/10	63	6300	5400	900
8/10	51	5100	4400	700
9/10	41	4100	3600	500
10/10	71	7100	6800	300
11/10	68	6800	6200	600
12/10	105	10500	10500	0
1/11	94	9400	8300	1100
2/11	85	8500	8200	300
3/11	111	11100	10100	1000
4/2011	209	20900	17700	3200
5/2011	110	11000	7300	3700
6/2011	91	9100	6900	2200
7/11	62	6200	5900	300
8/2011	70	7000	5600	1400
9/10 to 11/11	225	25000	19400	5600
12/11	No record			0
1/12	99	9900	8800	1100
Total				40,300
Grand Total (I)				274,508
Grand Total (A to I)				1,196,949

Annexure- D

[Para 1.2.2.1]

Non-Production of Expenditure and Receipts Record - 1.632 Million

- a) Service Books, Personnel Files and Establishment Check Register for the period 1/07/08 to 30/11/08 of Mr. Maqbool Ahmad secretary, Mr. Naveed Ahmed, Naib Qasid and Mr. Noor Ahmad Niab Qasid were not produce for audit.
- b) Recovery of Rs 12,851 was not made from Mr. Maqbool Ahmed against excess payment on account of salary.
- c) Bank statement of project committee to whom development funds of Rs; 655,504 were transferred during 2008/09.
- d) Complete record of pay and allowances, contingencies , pension funds for the period from 1/07/08 to 30/04/2010 for Rs; 963,780 was per book for this period.
- e) Copying register for the period from 1-07-08 to 30-11-2011

Annexure-E**[Para 1.2.3.2]****Un-authorized Withdrawl on accounts of Development Projects –Rs 4.225 Million**

(Amount in rupees)

Union Council No.	Amount drawn for Development Works
14	836,792
20	1,060,845
21	655,504
37	917,030
38	754,500
Total	4,224,671

2008-09. (U.C No.14)

(Amount in rupees)

Cheque No. and date	Nature of Project	Amount Withdrawn
36175723 dated 3-07-08	2 Nos hand pump	14500
36175724 dated 11-07-08	1 No. culvert at 54/G.D	5000
36175725 dated 21-07-08	2 Nos culverts at dera of malik Noor	15000
36175729 dated 4-08-08	2 Nos culvert at 57/G.D	11000
36175730 dated 8-08-08	2 Nos culv erts at dera Syed Hussan Abbass syden Shah.	22000
35839731 dated 15-08-08	1 No culverts at adda Bahadar Shah	20000
35839732 dated 20-08-08	2No culverts at Saydain Shah.	21500
35839734 dated 18-09-08	1 No culverts at 58 G.D	6792
35839736 dated 18-09-08	1 No culverts at dera of syed Tuqeer Abbas	12000
35839738 dated 14-10-08	1 No culverts at darbar sayden Shah	12000
35839739 dated 24-10-08	Soling from girl primary school saiden Shah 300 feet	50000
36939591 dated 25-10-08	Soling from girl primary school saiden Shah 300 feet	50000
36939592 dated 27-10-08	Soling from girl primary school saiden Shah Rehmat road	38000
36939596 dated 01-11-08	2 Nos culvert at dera pir Hussan.	20000
36953335 dated 02-1-09	2 Nos culvert at Akbar Shah Road.	22000
1247483 dated 12/02/09	Re-soling at Dolla Balla	18000
1247484 dated 12-02-09	Repair of union council office.	20000

1247486 dated 21-02-09	2 Nos culvert at Saiden Shah.	13000
1247490 dated 12-03-09	1 No culverts moza Bohars	15000
1248442 dated 17-03-09	1 No culvert moza Saiden Shah	6000
1248447/ dated 08-04-09	Purchase of street lights.	20000
1248448 dated 13-04-09	1 No culvert moza Saiden Shah	7000
1248449 dated 16-04-09	Soling Moza Saiden shah.	60000
1249334 dated 6-05-09	Soling 56 GD	30000
1249335 dated 14-05-09	Soling Saiden Shah	28000
1249340 dated 09-06-09	Soling Saiden Shah	40000
1764773 dated 10-06-09	Repair of culverts at Saiden Shah.	8000
1764774 dated 29-06-09	Soling at carry wala	50000
1764775 dated 29-06-09	Soling at carry wala	50000
1764776 dated 29-06-09	Soling at Saiden Shah.	65000
36939597 dated 5-11-08	Culvert at Musa pur.	12000
Total		761,792

2009-10

(Amount in Rupees)

Cheque No. and date	Nature of project	Amount Withdrawn
9203539 dated 19-09-09	One culvert Saiden Shah	8000
9203544 dated 29-10-09	One culvert Saiden Shah	12000
9203550 dated 9-12-09	One culvert Musa pak	20000
2127886 dated 27-01-10	Two culvert Saiden Shah	35000
Total		75,000
Grand Total of U.C.No.14		836,792

U.C.No.20

(Amount in Rupees)

Name of work/project.	Detail of Irregularities	Amount Paid
Construction of drains in tibbi jai singh.	<p>01. Purchase of bricks, sand, cement and roar of bricks from Baba Farid brick company was made only on single quotation, Three quotations were not obtained in violation of union council works rules 2002 ,Para No.04 (4) (b). All purchases were made uneconomically and without proper competition. Needs justification. For cement and steel, no quotations were obtained.</p> <p>02. According to muster rules, payment was made in 9/09 but as per pass books all amounts were drawn in 9/08. Copy of muster rule is enclosed.</p> <p>03. No stock register for material and its consumption was maintained in violation of Para No 04 (e)(iv) of works rules 2002.</p> <p>04. Payments of the projects were to be made in two installments after obtaining reports from the secretary of the projects that first installment was used satisfactory. But in this case, all amounts were drawn within 15 days without any report of the secretary.</p> <p>05. All the vouchers were not signed by the member of the committee.</p>	89355

	06. Payments were to be made according to specification of the T.S estimate. But in this case, no conversion rate of bricks ballast, cement, sand and crush in to trollys was produced.	
Construction of culverts in tibbi jai singh.	<p>01. Purchase of bricks, sand, cement and roar of bricks from Baba Farid brick company was made only on single quotation, Three quotations were not obtained in violation of union council works rules 2002 ,Para No.04 (4) (b). All purchases were made uneconomically and without proper competition. Needs justification. For cement and steel, no quotations were obtained.</p> <p>02. No stock register for material and its consumption was maintained in violation of Para No 04 (e)(iv) of works rules 2002.</p> <p>03. Payments of the projects were to be made in two installments after obtaining reports from the secretary of the projects that first installment was used satisfactory. But in this case, all amounts were drawn within 15 days without any report of the secretary.</p> <p>04. All the vouchers were not signed by the member of the committee.</p> <p>05. Payments were to be made according to specification of the T.S estimate. But in this case, no conversion rate of bricks ballast, cement, sand and crush was produced.</p>	98300
Construction of soling and drains Thatta Bahadar Singh	<p>01. Purchase of bricks, sand, cement and roar of bricks from Baba Farid brick company was made only on single quotation, Three quotations were not obtained in violation of union council works rules 2002 ,Para No.04 (4) (b). All purchases were made uneconomically and without proper competition. Needs justification. For cement and steel, no quotations were obtained.</p> <p>02. No stock register for material and its consumption was maintained in violation of Para No 04 (e)(iv) of works rules 2002.</p> <p>03. Payments of the projects were to be made in two installments after obtaining reports from the secretary of the projects that first installment was used satisfactory. But in this case, all amounts were drawn within 15 days without any report of the secretary.</p> <p>04. All the vouchers were not signed by the member of the committee.</p> <p>05. Payments were to be made according to specification of the T.S estimate. But in this case, no conversion rate of bricks ballast, cement, sand and crush was produced.</p> <p>06. According to muster rules, payment was made in 9/08 & 1/09 but as per pass books all amounts were drawn in 9/08. Copy of muster rule is enclosed.</p>	90000

All other projects, amounting to Rs; 783,190 from serial No.04 to 14 also have same nature observation. Needs justification or action beside compliance be shown to audit. Total amount paid Rs;1,060,845

U.C.No.21

(Amount in Rupees)

Name of work/project.	Detail of Irregularities	Amount Paid
Construction of soling chak No.65/5-L	<p>07. Purchase of bricks, sand, cement and roar of bricks from Ch; Sana Akhtar Bricks company was made only on single quotation, no quotations were obtained in violation of union council works rules 2002 ,Para No.04 (4) (b).</p> <p>08. All purchases were made uneconomically and without proper competition. Needs justification. For cement and steel, no quotations were obtained. Blank vouchers of firms are enclosed with the bills. Copy of blank vouch of Madina Iron store is enclosed for reference please.</p> <p>09. No stock register for material and its consumption was maintained in violation of Para No 04 (e)(iv) of works rules 2002.</p> <p>10. Payments of the projects were to be made in two installments after obtaining reports from the secretary of the projects that first installment was used satisfactory. But in this case, all amounts were drawn within 15 days without any report of the secretary in 11/08</p> <p>11. All cheques were drawn direct on the name of Nazim. Cheques on the name of firms were not issued. It leads that amounts were not fully utilized.</p> <p>12. All the vouchers were not signed by the member of the committee.</p> <p>13. Payments were to be made according to specification of the T.S estimate. But in this case, no conversion rate of bricks ballast, cement, sand and crush in to trolleys was produced.</p>	90,000
Construction of soling chak No.65/5-L	<p>01. Purchase of bricks, sand, cement and roar of bricks from Ch; Sana Akhtar Bricks company was made only on single quotation, no quotations were obtained in violation of union council works rules 2002, Para No.04 (4) (b).</p> <p>02. All purchases were made uneconomically and without proper competition. Needs justification. For cement and steel, no quotations were obtained. Blank vouchers of firms are enclosed with the bills. Copy of blank vouch of Madina Iron store is enclosed for reference please.</p> <p>03. No stock register for material and its consumption was maintained in violation of Para No 04 (e)(iv) of works rules 2002.</p> <p>04. Payments of the projects were to be made in two installments after obtaining reports from the secretary of the projects that first installment was used satisfactory. But in this case, all</p>	90,000

	<p>amounts were drawn within 15 days without any report of the secretary in 11/08</p> <p>05. All cheques were drawn direct on the name of Nazim. Cheques on the name of firms were not issued. It leads that amounts were not fully utilized.</p> <p>06. All the vouchers were not signed by the member of the committee.</p> <p>07. Payments were to be made according to specification of the T.S estimate. But in this case, no conversion rate of bricks ballast, cement, sand and crush in to trollys was produced.</p>	
All other bills drawn for development projects Rs; 475504/- be looked accordingly.		475,504
Total amount drawn		655,504

U.C.No.37 (2008-09)

(Amount in Rupees)

Cheque No. and date	Nature of Project	Amount Withdrawn
36178109 dated 19-08-2008	Construction of drain at 187/9-L	62000
36178108 dated 19-08-08	Construction of sewerage 186/9-L through Sahara community board	32000
36178110 dated 20-08-08	-do-	32000
35854644 dated 29-09-08	Construction of nala at 187/9-L	32000
35854645 dated 29-09-08	Construction of nala at 187/9-L	12800
35854646 dated 29-09-08	Construction of nala at 187/9-L	48500
35854647 dated 29-09-08	Construction of soling at 187/9-L	45500
35854648 dated 29-09-08	Construction of soling at 185/9-L	31500
35854648 dated 13-10-08	Construction of soling at 185/9-L	31400
36953647 dated 01-12-08	Construction of drain at 185/9-L	15000
36953648 dated 02-12-08	Construction of soling at 185/9-L through Sahara community board	39400
36953649 dated 11-12-08	Jungla for motors	8500
1280704 dated 4-02-09	Construction of soling at 187/9-L abadi adda through Sahara community board	79000
1280707 dated 4-02-09	Construction of soling at 187/9-L abadi adda through Sahara community board	79000
1280708 dated 27-02-09	Construction of soling at 187/9-L abadi adda through Sahara community board	66500

1282071 dated 06-03-09	Construction of soling at 185/9-L abadi Noor Muhammads	42400
1282072 dated 06-03-09	Construction of soling at 187/9-L abadi adda through Sahara community board	39500
1282073 dated 16-03-09	Construction of culverts at 187/9-L near school.	20000
1282074 dated 16-03-09	Construction of culverts at 188/9-L near school.	20000
1282075 dated 16-03-09	Construction of culverts at 186/9-L near school.	15000
1282076 dated 14-04-09	Construction of soling at 185/9-L	57600
1282077 dated 16-06-09	. Construction of drain at 187/9-L	64800
1282079 dated 21-04-09	Construction of culverts at 137/9-L near school.	18600
5410583 dated 20-09-2010	Cleanness of sewerage 185/9-L	14850
5410597 dated 11-03-2011	Cleanness of sewerage 187/9-L	9180
Total		917,030

U.C.NO.38

(Amount in Rupees)

Name of work/project.	Detail of Irregularities	Amount Paid
Construction of drain chak No.102/6-ARL	<p>All Payments were drawn direct on the name of secretary union council. Amount should be paid to the of firms through cross cheque. But in these cases amounts were drawn by the secretary union council leads doubts and unfair utilization of government amounts.</p> <p>Rs; 100000/- was transferred from main account of union council on 20-06-2009 vide cheque No.1970396 to the project committee account No.010-1094-7. Amounts for project should be drawn in two equal installments. But in this case amount of Rs; 100000 was drawn on 24/06/2009 vide cheque No.3486157 & 158 against the provision of works rules 2002. It also leads to doubtful payments.</p> <p>Rs; 6000/- was drawn for purchase of crush (160 feet @ 30/- per feet). Amount came to Rs; 4800 but drawn Rs; 6000/-. Same case was with purchase of cement. Amount came to 24000 but drawn Rs24700. It leads that all vouchers for purchase of bricks, cement, sand and steel were self prepared and doubtful.</p> <p>No stock register for material and its consumption was maintained in violation of Para No 04 (e)(iv) of works rules 2002.</p> <p>All the vouchers were not signed by the member of the committee.</p> <p>Payments were to be made according to specification of the T.S estimate. But in this case, no conversion rate of bricks ballast, cement, sand and crush in to trolleys was produced.</p>	100,000
Construction	01. All Payments were drawn direct on the name of secretary union	100,000

of drain chak No.102/6-AR & 101/6-AR	<p>council. Amount should be paid to the of firms through cross cheque. But in these cases amounts were drawn by the secretary union council leads doubts and unfair utilization of government amounts.</p> <p>02. Rs; 100000/- was transferred from main account of union council on 20-06-2009 vide cheque No.1970393 dated 07/05/09 to the project committee account No.010-1094-7. Amounts for project should be drawn in two equal installments. But in this case amount of Rs; 100000 were drawn on 09/05/2009 & 19/05/09 vides cheque No.3486155 & 156 against the provision of works rules 2002. It also leads to doubtful payments.</p> <p>03. No stock register for material and its consumption was maintained in violation of Para No 04 (e)(iv) of works rules 2002.</p> <p>04. All the vouchers were not signed by the member of the committee.</p> <p>05. Payments were to be made according to specification of the T.S estimate. But in this case, no conversion rate of bricks ballast, cement, sand and crush in to trolleys was produced.</p> <p>06. According to estimate, excavation of the sewer line and 5 nos culverts came to 4200/- but drawn 20000/- Needs justification or recovery of Rs; 16000/- from responsible.</p>	
All other bills drawn for development projects Rs; 754500 be looked accordingly.		554,500
Total amount drawn		754,500

Annexure-F**[Para 1.2.3.4]****Unauthorized Execution of Works beyond Competency By Splitting-up –
Rs 1.955 Million****(Amount in Rupees)****U.C.No. 14**

Cheque No. and date	Nature of Project	Amount Withdrawn
1764774 dated 29-06-09	Soling at carry wala	50000
1764775 dated 29-06-09	Soling at carry wala	50000
35839739 dated 24-10-08	Soling from girl primary school saiden Shah 300 feet	50000
36939591 dated 25-10-08	Soling from girl primary school saiden Shah 300 feet	50000
1248449 dated 16-04-09	Soling Moza Saiden shah.	60000
1249335 dated 14-05-09	Soling Saiden Shah	28000
1249340 dated 09-06-09	Soling Saiden Shah	40000
Total		328,000

U.C.No.20**(Amount in Rupees)**

3494144 dated 15-09-08	Construction of drains at Tibbi Jai singh	45000
34941447 dated 23-09-08	Construction of drains at Tibbi Jai singh	45000
2507557 dated 24/06/09	Construction of drains at Tibbi Jai singh	94000
3494145 dated 15-09-08	Construction of culverts at Tibbi Jai singh	49500
3494148 dated 25-09-08	Construction of culverts at Tibbi Jai singh	49500
2507558 dated 24/06/09	Construction of culverts at Tibbi Jai singh	99500
3494558 dated 1-11-08	Construction of drains at Miran shah.	49500
3494466 dated 22-11-08	Construction of drains at Miran Shah.	49500
3490194 dated 26-05-09	Construction of drains at Miran Shah	43500

3490184 dated 26-05-09	Construction of drains at Miran Shah.	43500
3507553 dated 08-06-09	Construction of drains at Miran Shah.	43500
Total		612,000

U.C. No. 21

(Amount in Rupees)

25311606 dated 24-11-08	Soling at 65/5-L	90000
25311604 dated 20-11-08	Soling at 65/5-L	90000
25311616 dated 21-01-09	Drain at 65/5-L	16850
25311617 dated 21-01-09	Soling at 65/5-L	4000
25311614 dated 21-01-09	Dains at 65/5-L	33000
25311601 & 25311602 dated 7-11-09 & 13-01-09	Soling at 65/5-L	82800
Total		316,650

U.C.No. 37

(Amount in Rupees)

35854648 dated 29-09-08	Construction of soling g at 185/9-L	31500
35854648 dated 13-10-08	Construction of soling g at 185/9-L	31400
36953648 dated 02-12-08	Construction of soling at 185/9-L through Sahara community board	39400
1280704 dated 4-02-09	Construction of soling at 187/9-L abadi adda through Sahara community board	79000
1280707 dated 4-02-09	Construction of soling at 187/9-L abadi adda through Sahara community board	79000
1280708 dated 27-02-09	Construction of soling at 187/9-L abadi adda through Sahara community board	66500
Total		326,800

U.C.No.38

(Amount in Rupees)

63368021 & 22 dated 17/04/09	Construction of soling at Iqbal Naghar Form	100000
63368023 dated 26/04/09	Construction of soling at Iqbal Naghar Form	99500
63368024 dated 17/04/09	Construction of soling at 101/6-AR	86000
5486154 dated 17/04/09	Construction of soling at 101/6-AR	86000
Total		371,500
Grand Total		1,954,950