



AUDIT REPORT

ON

THE ACCOUNTS OF

UNION ADMINISTRATIONS

SAHIWAL

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
APR	Actual Payees Receipt
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
MRS	Market Rate Schedule
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
RDA	Regional Director Audit
TO(R)	Tehsil Officer Regulation
UA	Union Administrations

PREFACE

Articles 169 & 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973 and 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of receipts and expenditure of the Local Fund and public account of Union Administrations of the Districts.

The Report is based on audit of ten Union Administrations of District Sahiwal for the Financial Years 2008-13. The Directorate General Audit, District Governments Punjab (South), Multan, conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more and also the non-compliant observations which were included in Annex-I of Audit Report for the Audit Year 2008-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written responses of the management concerned and DAC directives.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the 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 of 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 Tehsil/ Town Municipal Administrations and Union Administrations. Its Regional Directorate of Audit Multan has audit jurisdiction of District Governments, Punjab (South), Multan, carries out audit of District Governments, TMAs and UAs of six Districts i.e. Multan, Lodhran, Vehari, Sahiwal, Pakpattan and Khanewal.

The Regional Directorate has a human resource of 30 officers and staff, constituting 6,275 man days and the budget of about Rs 13.800 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, RDA Multan carried out audit of the accounts of ten UAs of District Sahiwal for the Financial Years 2008-13 and the findings are included in this Audit Report.

Union Administrations (UAs), District Sahiwal conduct their operations under Punjab Local Government Ordinance 2001. UAs of District Sahiwal comprise Union Nazim/Administrator and not more than three secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Administrator designates one secretary as Principal Accounting Officer (PAO). Financial provisions of the Ordinance require every Local Government to establish Public Account. Additional Secretary (Local Government and community development department) in pursuance of sub section 179-A of the PLGO, 2001 appointed Tehsil officer (Regulations) as Administrator of Union Councils falling in the respective Tehsil Municipal Administrations vide notification No.SOR (LG)39-6/208 dated Lahore February 24, 2010. According to this notification, the Administrators shall perform the functions and exercise the powers of the Union Nazim, Naib Union Nazim and Union Councils under the ordinance and or any other law for the time being in force.

The total Development Budget of ten above mentioned UAs in District Sahiwal for the Financial Years 2008-13, was Rs 15.001 million and expenditure incurred was of Rs 7.807 million, showing savings of Rs 7.194 million. The total Non-development Budget for Financial Years 2008-13 was Rs 38.681 million and expenditure was of Rs 36.017 million, showing savings of Rs 2.664 million. The reasons for savings in Development and Non-development Budgets are required to be provided by the Secretaries and PAOs concerned.

Audit of UAs of District Sahiwal was carried out with the view to ascertaining whether 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. Scope of Audit (Audit of Expenditure and Receipts)

The total budget of 10 Union Administrations was Rs.53.682 million out of which Rs.36.373 million pertained to salary and Rs.2.308 million to non-salary. The development budget was Rs.15.001 million. Audit of development expenditure of Rs 3.123 million out of the total expenditure of Rs 7.807 million was carried out and Audit of non-development expenditure Rs 16.598 million was conducted out of the total expenditure of Rs 36.017 million for the Financial Years 2008-13, which are 40% & 46% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Sahiwal for the financial years 2008-13 was Rs 43.824 million, out of which overall expenditure of Rs 19.721 million was audited, which is 45% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of the concerned UAs of District Sahiwal for the Financial Years 2008-13 were Rs 4.650 million. RDA Multan audited receipts of Rs 1.86 million which is 40% of total receipts.

b. Recoveries at the Instance of Audit

No Recovery was pointed out, effected and verified during year 2013-14 till the time of compilation of report.

c. 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.

d. Audit Impact

Significant issues like financial irregularities, non-compliance of rules and issues relating to internal controls were reported by Audit to PAOs.

e. Comments on Internal Control and Internal Audit department

Internal control mechanism of UAs of District Sahiwal was not found satisfactory during audit. Many instruments of Weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like Bogus Withdrawal of Funds without Preparation of Vouched Accounts. Negligence on the part of UA authorities may be captioned as one of important reasons for Weak Internal Controls.

f. The Key Audit Findings of the Report

- i. Misappropriation of funds involving an amount of Rs 1.44 million was note in one case¹.
- ii. Non-production of record involving Rs 7.94 million was noted in one case²
- iii. Irregularities involving Rs 18.74 million were noted in four cases¹

¹ Para 1.2.1.1

² Para 1.2.2.1

Audit paras on the accounts for 2008-13 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), (Annex-A).

g. Recommendations

Audit recommends that the PAO/management of UAs should ensure the followings seriously:

- i. Holding of DAC meetings in time
- ii. Disciplinary action against the concerned for non production of record
- iii. Compliance of DAC directives and decisions in letter and spirit
- iv. Proper maintenance of accounts and production of record
- v. Compliance of relevant laws, rules, instructions and procedures, etc and appropriate actions against officers/officials responsible for violation of rules and losses

³ Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4

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	230.884
2	Total formations in Audit Jurisdiction	88	230.884
3	Total Entities (PAOs)/ DDOs Audited	10*	43.824
4	Total Formations Audited	10*	43.824
5	Audit & Inspection Reports	10*	Nil
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil

*All the ten Union Administrations had been audited for the F.Y 2008-13

Table 2: Audit Observations regarding Financial Management

(Rupees in Million)		
Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound Asset management	-
2	Weak Financial management	-
3	Weak Internal Controls relating to financial management	-
4	Others	18.74
5	Unsound Asset management	9.38
Total		28.12

Table 3: Outcome Statistics

Expenditure Outlay Audited							(Rupees in Million)
Sr. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total	Total Last Year
1	Outlays Audited	0.945	15.097	4.65	27.782	48.474*	23.600
2	Amount Placed under Observation/ Irregularities Audit	-	7.74	1.44	18.94	28.12	17.384
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 mentioned against serial No.1 in column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure of Current Year was Rs 43.824 Million.

Table 4: Irregularities Pointed Out**(Rupees in Million)**

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	18.74
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	1.44
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	
4	If possible quantify weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money.	-
6	Non-production of record to Audit.	7.94
7	Others, including cases of accidents, negligence etc.	-
Total		28.12

Table 5: Cost -Benefit Analysis**(Rupees in Million)**

Sr. No	Description	Amount (2013-14)	Amount (2012-13)
1	Outlays Audited (Items 1 Table 3)	61.741	55.56
2	Expenditure On Audit	0.063	0.05
3	Recoveries realized at the instance of Audit	0	0
4	Cost-Benefit Ratio	0%	0%

CHAPTER 1

1.1 UNION ADMINISTRATIONS OF DISTRICT 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.

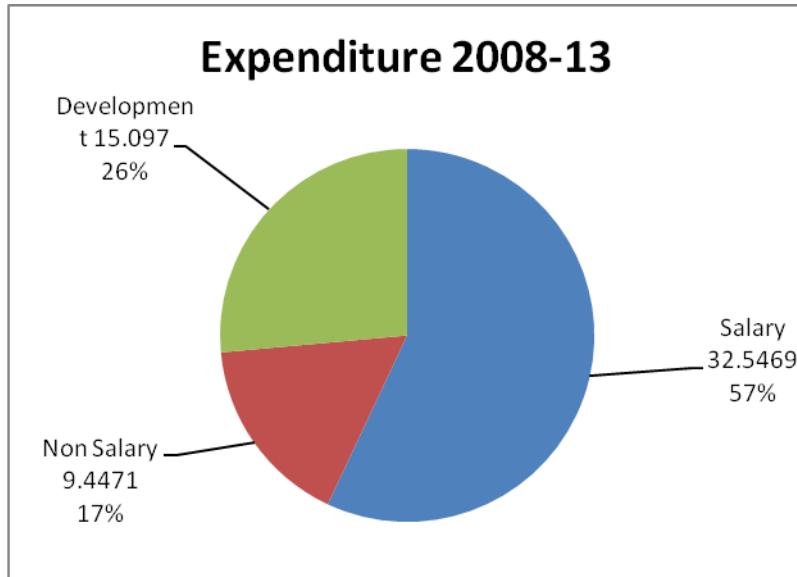
There are 88 numbers of UAs in District Sahiwal out of which 10 UAs were audited during 2013-14.

1.1.1 Comments on Budget and Accounts

The detail of Budget and expenditure of UAs selected for audit is given below:

(Rupees in Million)				
2008-13	Budget	Expenditure	Excess (+) / Saving (-)	(%) Saving
Salary	36.373	32.547	-3.826	-11%
Non-salary	2.308	3.470	1.162	50%
Development	15.001	7.807	-7.194	-48%
Revenue	4.650	4.650*	-	-
Total	58.332	48.474	-9.858	-18.36

*Amount of Revenues Actually Realized during the periods

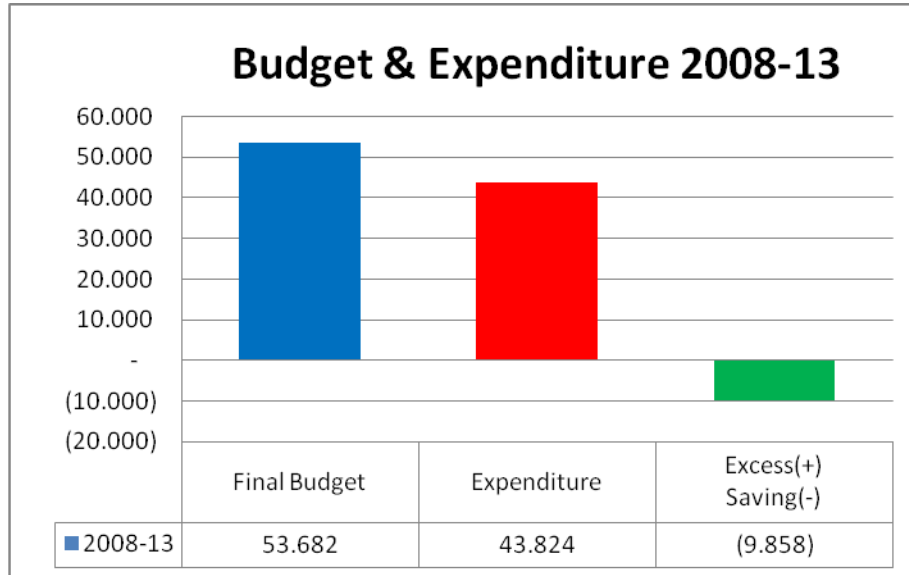


Details of budget allocations, expenditures and savings of each UA in District Sahiwal are at **Annex-B**.

As per Budget Books for the Financial Years 2008-13 of UAs in District Sahiwal, the original and final budgets were of Rs 53.682 million. Total expenditures incurred by these UAs during Financial Years 2008-13 was Rs 43.824 million. There was a saving of Rs9.858 million, the reasons for which should be provided by the PAOs, UA Nazims and management of UAs.

The comparative analysis of the budget and expenditure of current Financial Years is depicted as under:

(Rupees in Million)



1.1.1 Brief Comments on the Status of Paras of Audit Report of Remaining UAs Audit Year 2012-13

Paras of Audit Report of remaining UAs for the Audit Year 2012-13 have not been attended. These paras are also reported/ included in this Report.

1.1.3 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13

Audit Paras reported in Annex-I of last year Audit Report have not been attended. These paras are reported/ included at the end of this Report. (Annex-II)

1.1.4 Brief Comments on Status of Compliance with PAC Directives

S. No.	Audit Report Year	No. of Paras	Status of PAC Meeting
1	2009-12	8	Nil
2	2012-13	6	Nil
Total		14	

As indicated in the above table, no PAC meeting was convened to discuss the Audit Reports of UAs.

AUDIT PARAS

1.2.1 Fraud / Misappropriation

1.2.1.1 Misappropriation of Nikkah Fee – Rs1.44 Million

According to 2.33 of Punjab Financial Rules Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Secretaries of Union Councils Nos. 2, 43, 61, 74, 77 and 88 did not deposit Nikkah Fees of Rs.1.44 million into Union Council account and misappropriated the same. Record of issuance of Nikkah Register to Nikkah Registrar was also not maintained. **Annex-C**

Audit is of view that due to weak financial management, Government revenue was not deposited in UC Bank Account.

Non deposit of Nikah fee into UC Bank account resulted into misappropriation of funds.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends disciplinary action against Secretaries concerned, besides recovery of the amount, under intimation to Audit.

[UA-02 Para: 02]

[UA-43 Para: 02]

[UA-61 Para: 04]

[UA-74 Para: 03]

[UA-77 Para: 02]

[UA-88 Para: 02]

1.2.2 Non Production of Record

1.2.2.1 Non-Production of Record – Rs 7.94 Million

According to Section 14 (2) of Auditor General’s (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 14(3) of AGP Ordinance, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Secretaries Union Administrations No. 2, 3, 43, 61 and 88 did not produce vouched accounts of various expenditures of Rs.6.14 million as mentioned in cash book. Further, Union Administrations No. 69 & 74 also did not produce development expenditure record of Rs 1.8 million. Union Administrations did not maintain the vouched accounts like stock register, technical sanctioned estimates, site plans, measurement books and completion certificates etc. for audit and inspection in violation of above rules. Detail is given in **Annex-D**.

Sr. No.	U A Number	Amount in Rupees	Remarks
1	UA 02	5,204,185	Vouched Accounts as mentioned in Cash Book were not produced
2	UA 03	252,123	Vouched Accounts as mentioned in Cash Book were not produced
3	UA 43	88,900	Vouched Accounts as mentioned in Cash Book were not produced
4	UA 61	473,112	Vouched Accounts as mentioned in Cash Book were not produced
5	UA 88	140,269	Vouched Accounts as mentioned in Cash Book were not produced
6	UA 69	768,600	Development Expenditure Record was not produced
7	UA 74	1,028,000	Development Expenditure Record was not produced
Total		7,947,189	

Audit is of the view that due to maladministration, record was not produced to Audit.

Non-production of record may lead to misappropriation and an attempt to cause hindrances in the auditorial functions of the AGP.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends disciplinary action against Secretaries concerned for nonproduction of record, besides production of record, under intimation to Audit.

[UA-02 Para: 03]
[UA-03 Para: 08]
[UA-43 Para: 12]
[UA-61 Para: 03]
[UA-69 Para: 03]
[UA-74 Para: 02]
[UA-88 Para: 04]

1.2.3 Irregularities and Non-compliance

1.2.3.1 Unauthorized Block Allocation of Funds for Development Activities - Rs 8.27 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) and according to Rule 58(3) of Union Administration (Budget) Rules, 2003, no lump sum provisions shall be made in the budget the details of which cannot be explained.

Secretaries of Union Administrations Nos. 61, 69, 74,77 and 88 of District Sahiwal made lump sum provision of development budget of Rs8.27 million during the financial years 2001-02 to 2012-13 for development activities without indicating detail of schemes, their cost and geographical location, in violation of the above rule. **Annex-E**

Audit is of the view that due to weak internal controls, lump sum provision for development projects was kept in the budget.

Lump sum provision for development projects resulted in violation of Government instruction.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends regularization from Secretary (LG&CD), besides action against the responsible, under intimation to Audit.

[UA-61 Para: 01]

[UA-69 Para: 02]

[UA-74 Para: 01]

[UA-77 Para: 01]

[UA-88 Para: 01]

1.2.3.2 Unauthorized Expenditure by splitting up of Development Schemes - Rs 6.34 Million

According to Para No.05 of Letter of Govt. of The Punjab Local Government and Rural Development Department dated 26th June, 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.

Union Administration Nos. 2, 3, 43, 69, 77 & 88 of District Sahiwal incurred expenditure of Rs 6.34 million on development schemes through splitting the expenditure in phases just to keep the expenditure within competency. **Annex-F**

Audit is of the view that due to weak internal controls, unauthorized expenditure was incurred.

Unauthorized expenditure resulted in violation of Government instructions.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends action against the concerned, besides regularization from Secretary (LG&CD), under intimation to Audit.

[UA-02 Para: 04]
[UA-03 Para: 01]
[UA-43 Para: 01]
[UA-69 Para: 01]
[UA-77 Para: 03,04]
[UA-88 Para: 03]

1.2.3.3 Unauthorized Expenditure without Pre-audit of Bills – Rs 2.73 Million

According to Punjab Union Administration Business Rules, 2002, Para No.8 (2 b), all payment will be drawn from union account after pre-audit from the Tehsil Accounts Officer.

Secretaries of Union Councils No. 02 and 03 drew amounts of Rs.2.73 from the union council accounts without pre-audit of the bills. Nazim and Secretary prepared bills and directly drew from the union accounts themselves.

Annex-G

Audit is of view that due to weak internal controls, expenditure was made without pre-audit.

Non compliance of Government instructions resulted into unauthorized expenditure without pre-audit.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends disciplinary action against Secretaries concerned, besides regularization of amount, under intimation to Audit.

[UA-02 Para: 05]

[UA-03 Para: 02]

1.2.3.4 Unauthorized Expenditure on Development Works – Rs 1.4 Million

According to Para No. 03 and 04 of Works Rules, 2002, authorities of Union Council can carry out different projects through a committee up to Rs100,000 by adopting following procedure:

Project committee will be responsible for completion of project according to design. Project committee will provide skilled and unskilled labor by calling quotations. Union Nazim will pay the cost of project through cross

cheque in two installments by obtaining certificate from Secretary that first installment was properly utilized. Project committees will carry out project after obtaining Technical sanction estimate approved by Union Nazim, vouchers and quotations duly verified by the convener of the committee, payment to labor register, inspection register and completion certificate duly signed by all members of the committee.

Secretaries of Union Administrations No. 03, 43 and 45 of District Sahiwal incurred unauthorized expenditure of Rs1.4 million during 2006-10 out of funds available for development schemes as the amounts were released to project committee but no project committee was functional. No bank account of project committee was opened and separate cash book for development work was not maintained. All the expenditure was incurred by the Nazim without the involvement of project committee. No expenditure was verified by the project committee. **Annex-H**

The summarized detail is as under:

Union Administration No.	Amount
UA No.03	607,460
UA No.43	578,976
UA No.45	224,110
Total	1,410,546

The entire expenditure was also unauthorized due to following reasons:

1. No completion certificate and inspection register as required under Rule (4) (g) and (4) (e) (v) of Union Administrations (Works) Rules 2002 was available in the record nor produced on demand.
2. Measurement Book/assessment was not made.
3. Payment of labor was made and muster rules were prepared but not signed by the persons to whom payments were made.
4. Vouchers and quotations were not signed by the project committee.

5. The stock entries of the material purchased e.g. Cement, Bricks, and Pipes etc. were not made. Only entire amount of the bill/scheme was noted at works register.
6. The actual payee's receipts showing the disbursement of payment was neither found available in the record nor produced on demand.
7. The identification of the scheme i.e., Nomenclature of the scheme, its reflection in ADP and approval from the council was not available on record or in budget.
8. No site plan was prepared and available in the record. Hence the identification of project and their physical inspection could not be carried out effectively.
9. Inspection register was not maintained. Completion certificates were not prepared and signed by the project committee.

Audit is of view that due to weak internal controls, unauthorized expenditure was made.

Doubtful and unauthorized expenditure resulted in violation of Government instructions.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends action against the concerned for unauthorized expenditure, besides regularization of expenditure, under intimation to Audit.

[UA-03 Para: 05]

[UA-43 Para: 03]

[UA-45 Para: 03]

**Paras of Audit Reports of Remaining
UAs for the Audit Year 2012-13**

1.3.1 Fraud/Misappropriation

1.3.1.1 Misappropriation on Account of Nikkah Fees - Rs1.596 Million

According to Chapter-IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited into Government account.

Secretaries Union Administrations No 53, 56, 57 & 71 Sahiwal misappropriated Nikkah fee of Rs1.596 million. The same was not deposited into union council account. Record of issuance of Nikkah registers to Nikkah Registrars was not properly maintained. **Annex-I**

(Amount in Rupees)		
Union Administration	Period	Amount
57	2005-2012	767,224
57	2005-2012	170,500
53	2010-2012	334,400
71	2005-2012	131,400
56	2005-2012	192,900
Total		1,596,424

Audit is of the view that due to weak financial management, the Government receipts were misappropriated.

Misappropriation of Government receipts resulted in loss to Government.

The matter was reported to Union secretaries in April, 2013. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends fixation of responsibility and action against the responsible, besides recovery, under intimation to Audit

[AIR Para. No. 04 &05 U.C.No.57]

[AIR Para. No. 01 U.C.No.53]

[AIR Para. No. 01 U.C.No.71]

[AIR Para. No. 01 U.C.No.56]

1.3.1.2 Misappropriation of Government Funds – Rs1.241 Million

According to 2.33 of Punjab Financial Rules Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Secretary Union Council No.57 misappropriated Government amounts by drawing cheques from the Union Council account No. 142-4 (National bank of Pakistan 8/11-L branch) on account of pay, contingencies and works. Audit called for vouchers, payment record, stock entries, and completion reports of works and reconciliation statement duly verified by the department Tehsil Accounts Officer Chichiwatni but they were not produced to Audit. Cash book of this Union Council was signed by the Nazim up to 04/2010. Nazim Union Council had relinquished charge in 6/09, and could not sign the cash book after relinquishing charge from 7/09 to 4/2010. Cash book for the month of 5/2010 to 6/2010 was not signed by the Administrator of the Union Council. It was possible that amounts were drawn but were not disbursed to the concerned quarter and union council works were not executed. **Annex-J**

Audit is of the view that due to willful negligence, the Government receipts were misappropriated.

Misappropriation of Government receipts resulted in loss to Government.

The matter was reported to Union secretaries in April, 2013. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends fixing of responsibility and action against the responsible, besides recovery, under intimation to Audit.

[Para N0. 01 U.C 57]

1.3.2 Non Production of Record

1.3.2.1 Non Production of Record – Rs 10.641 Million

According to Section 14(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 read with Section 115(5)(d) of the PLGO, 2001, the officials shall afford all facilities and provide record for Audit inspection and comply with request for information in as complete a form as possible and with all reasonable expeditions.

Union Administrations did not produce the vouched accounts of various Expenditure and Receipt Heads amounting to Rs 10.641 million despite several verbal & written requests and the same remained unaudited from 2005 to 2010. **Annex-K**

(Rupees in Million)

Sr. No.	U A Number	Amount	Remarks
1	UA 57	5.608	Record of receipt, pay, contingencies & Development schemes was not produced
2	UA 56	5.033	Record of receipt, pay, contingencies & Development schemes was not produced
Total		10.641	

Audit is of the view that due to weak monitoring controls of administrator and inefficiency of the management, the record was not produced.

The non production of record resulted into concealment of facts from Audit. So, legitimacy of the expenditure/revenue could not be ensured.

The matter was reported to Union secretaries in December 2012. Despite written requests, management neither submitted reply nor convened the DAC meeting.

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

[UA-57 Para: 03]

[UA 56 Para: 03]

1.3.3 Irregularities and Non-compliance

1.3.3.1 Unauthorized Expenditure on account of Development Works – Rs 4.631Million

According to Government of the Punjab, Union Administration (Works) Rules, 2002, Rule (4) (e) and (f), Inspection register for each scheme should be maintained. All members of the Project Committee shall periodically inspect the project and check the quality of work and the project committee shall prepare and submit the completion certificate in respect of each project separately in the Proforma prescribed by Communication and Works Department. Moreover, 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) have 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 No.89 & 71 incurred an amount of Rs4.631million on development schemes during the period 2008-12 through project committee. **Annex-L**

The expenditure was subject to following Audit observations:

- Completion certificate was neither found available in the record nor produced on demand.
- Proper record entries in the Measurement Books were not made.
- The executing agency did not send even a single monthly progress report on prescribed form of BM-5 and BM-7 in first week of any following month during the entire period of nine years of devolution.

- No inspection register was maintained. Neither the individual inspection report was shown to Audit, nor was separate inspection proforma prepared.
- No APRs of the payee were obtained.
- No site plan was prepared, hence the identification of project and its 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 59,496 on account of overhead charges which were included in the estimated rates prepared on the basis of MRS (Market Rate Schedule). The stock entries of the material purchased, cement, bricks, pipes etc were not made in the stock register along with consumption record.

Audit is of the view that due to weak financial management, the union funds were misappropriated/ misused.

Misappropriation of Government funds resulted in non-execution of development works and loss to Union Fund.

The matter was reported to Union secretaries in December 2012. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends inquiry of the matter at appropriate level and action against the responsible, under intimation to Audit.

[AIR Para 03 U.C. No. 89]

[AIR Para 05 U.C. No. 71]

1.3.3.2 Unauthorized Execution of Works beyond Competency by Splitting up Indents –Rs 4.283 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 4.283 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. **Annex-M**

(Amount in Rupees)	
Union Administration No.	Amount
57	0.394
71	0.119
56	0.680
89	3.090
Total	4.283

Audit is of the view that due to financial mismanagement, expenditure was incurred beyond the competency.

Expenditure beyond the competency resulted in violation of Government instructions.

The matter was reported to Union secretaries in December 2012. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends fixing of responsibility and action against the responsible, under intimation to Audit.

[UA 56 Para No.08]
[UA 71 Para No.10]
[UA 57 Para No.10]
[UA 89 Para No.10]

ANNEX

Annex-I**(Amount in Rupees)**

Name of UA	Sr. No.	Para No.	Description	Amount	Nature
UC No. 43 Tehsil Sahiwal	1	5	Recovery on account of less execution of work from the payment made	107,415	Irregularity
	2	14	Unjustified purchases of different items without stock entries and without distribution record	145,726	Irregularity
UC No. 44 Tehsil Sahiwal	3	3	Unjustified payment of house rent allowance to Mr. Irshad Ahmad octori Superintendent	196,609	Irregularity
UC No. 45 Tehsil Sahiwal	4	4	Unjustified purchases of different items without stock entries and without distribution record	193,974	Irregularity
UC No. 61 Tehsil Chichawatni, District Sahiwal	5	5	Unjustified expenditure of cleaning of sewer beyond competency and by splitting up	180,000	Irregularity
	6	6	Irregular/Doubtful Expenditure On Purchase Of Street Lights	141,000	Irregularity
UC No. 74 Tehsil Chichawatni, District Sahiwal	7	4	Misappropriation of funds recovery thereof	209,223	Irregularity
Total				1,173,947	-

Annex-II**Non Compliant Paras of Annex-I for the year 2012-13****(Amount in Rupees)**

Name of UA	Sr. No.	Para No.	Description	Amount	Nature
UC No. 18	1	1	Misappropriation on account of Nikkah Fees	89,550	Fraud
UC No. 15	2	3	Unauthorized Expenditure on Development Projects without Project Committee – Rs 0.708 million	708,430	Irregularity
Total				797,980	-

MFDAC Paras

(Rupees in Million)

Name of UA	Sr. No.	Para No.	Description	Amount
UC No. 03 Sahiwal	1	4	Unjustified allotment of works without consulting authorized committee	1.000
UC No. 43 Sahiwal	2	8	Unjustified allotment of works without consulting authorized committee	0.500
	3	15	Unjustified utilization of union council funds on youth Festival	0.127
UC No 44 Sahiwal	4	1	Unjustified execution of works beyond competency by splitting up indents	0.200
	5	2	Irregular purchase of generator for union council No. 01 to 52	2.989
	6	5	Unjustified allotment of works without consulting authorized committee	0.800
	7	10	Unjustified drawl on account of works bill	0.800
UC No. 45 Sahiwal	8	1	Unjustified execution of works beyond competency by splitting up indents	0.600
	9	2	Unjustified allotment of works without consulting authorized committee	0.800
	10	8	Irregular appointment of electrician and Gardner on contingent basis , payment	0.120
	11	11	Late deposit of union council receipt	0.357
	12	13	Irregular purchase of generator for union council No. 01 to 52	2.989
UC No. 77 Tehsil Chichwatni	13	2	Unauthorized Expenditure on Account of Development Works	0.295
Total				11.577

UAs of Sahiwal District

Budget and Expenditure Statement for Financial Years 2008-2013

(Rupees in million)

UA-61 Tehsil Chichawatni	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	2.236	4.077	1.841	82.335
Non Salary	0.895	0.735	(0.160)	(17.831)
Development	5.814	1.643	(4.171)	(71.741)
Total	8.945	6.455	(2.490)	(7.237)
UA-69 Tehsil Chichawatni				
Salary	2.969	3.108	0.139	4.67
Non Salary	1.188	0.559	(0.629)	-52.93
development	7.720	2.726	(4.994)	-64.689
Total	11.877	6.393	(5.484)	(112.950)
UA-74 Tehsil Chichawatni				
Salary	0.265	3.109	2.844	1073.21
Non Salary	0.106	1.644	1.538	1450.94
development	0.690	1.826	1.136	164.64
Total	1.061	6.579	5.518	2,688.789
UA-77 Tehsil Chichawatni				
Salary	0.299	3.410	3.111	1040.47
Non Salary	0.120	0.532	0.412	343.33
development	0.777	1.612	0.835	107.46
Total	1.196	5.554	4.358	1,491.266
UA-88 Tehsil Chichawatni				
Salary	2.38	2.226	3.111	1040.47
Non Salary	0.952	1.207	0.255	26.79
development	6.189	1.797	(4.392)	-70.96
Total	9.521	5.230	(1.026)	996.289

UA-02 Tehsil Sahiwal	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	4.937	3.527	(1.410)	-28.56
Non Salary	2.693	1.922	(0.771)	-28.63
development	2.029	1.450	(0.579)	-28.54
Total	9.659	6.899	(2.760)	(85.726)
UA-03 Tehsil Sahiwal				
Salary	6.146	4.333	(1.813)	-29.50
Non Salary	1.496	0.907	(0.589)	-39.37
development	4.206	1.650	(2.556)	-60.77
Total	11.848	6.890	(4.958)	(129.641)
UA-43 Tehsil Sahiwal				
Salary	6.000	4.136	(1.864)	-31.07
Non Salary	1.714	1.182	(0.532)	-31.04
development	2.603	0.913	(1.690)	-64.93
Total	10.317	6.231	(4.086)	(127.030)
UA-44 Tehsil Sahiwal				
Salary	4.750	3.406	(1.344)	-28.29
Non Salary	0.512	0.434	(0.078)	-15.23
development	4.650	0.711	(3.939)	-84.71
Total	9.912	4.551	(5.361)	(128.239)
UA-45 Tehsil Sahiwal				
Salary	6.391	1.215	(5.176)	-80.99
Non Salary	1.582	0.325	(1.257)	-79.46
development	3.405	0.769	(2.636)	-77.42
Total	11.378	2.309	(9.069)	(237.861)
GRAND TOTAL	53.682	43.824	(9.858)	(8.14)

Annex-C**[Para 1.2.1.1]****Misappropriation of Nikkah Fee – Rs1.44 Million****(Amount in Rupees)**

UC No. 61						
Name of Nikkah Registrar	Period	Pert Nos.	Rate	Amount to be deposited	Amount deposited	Amount of recovery
Hafiz Abdul Baqi	20-05-08 to 20-11-08	1 to 18	300	5400	0	5400
-do-	28-8-09 to 26-12-09	07 to 50	300	13200	0	13200
-do-	14-01-11 to 30-6-11	1 to 25	300	7500	0	7500
-do-	20-11-11 to 19-05-13	09 to 45	500	18500	0	18500
-do-	30-6-13 (Secretary Zohaib)	48	500	500	0	500
Hafeez Ullah	01-4-08 to 04-6-11	1 to 180	300	54000	0	54000
-do-	17-2-12 to 08-11-12	20-50	500	15500	0	15500
-do-	07-11-12 to 26-5-13	1 to 45	500	22500	0	22500
-do-	08-6-13 to 30-6-13 (Secretary Zohaib)	46 to 48	500	1500	0	1500
Abu Saeed R.A	10-4-11 to 26-6-11	40 to 50	300	3300	0	3300
-do-	01-7-11 to 08-10-12	13 to 50	500	19000	0	19000
Abdul Kareem	01-4-10 to 19-3-11	7 to 50	300	12900	0	12900
-do-	10-4-11 to 22-6-11	1 to 8	300	2400	0	2400
-do-	02-9-11 to 27-9-12	42 to 50	500	4500	0	4500
-do-	29-10-12 to 08-4-13	1 to 16	500	8000	0	8000
Hafiz Ismaeel	16-4-08 to 15-4-09	1 to 50	300	15000	0	15000
-do-	05-4-09 to 07-03-10	1 to 50	300	15000	0	15000
-do-	13-3-10 to 23-11-	1 to	300	15000	0	15000

UC No. 61						
Name of Nikkah Registrar	Period	Pert Nos.	Rate	Amount to be deposited	Amount deposited	Amount of recovery
	10	50				
-do-	24-11-10 to 18-6-11	1 to 36	300	10800	0	10800
-do-	22-7-11 to 29-10-11	42 to 50	500	4500	0	4500
-do-	11-11-11 to 01-11-12	1 to 50	500	25000	0	25000
-do-	01-11-12 to 26-4-13	18 to 34	500	8500	0	8500
Iqbal Shah	21-01-07 to 02-04-09	1 to 50	300	15000	0	15000
-do-	03-4-09 to 15-10-10	13 to 50	300	11400	0	11400
-do-	25-10-10 to 24-06-11	1 to 29	300	8700	0	8700
-do-	06-7-11 to 23-8-12	40 to 50	500	5500	0	5500
-do-	06-9-12 to 23-5-13	1 to 24	500	12000	0	12000
-do-	24-5-13 to 30-6-13 (Zohaib, Secretary)	25 to 26	500	1000	0	1000
Abdullah Raheemi	29-06-08 to 12-6-11	1 to 19	300	5700	0	5700
-do-	08-7-11 to 02-3-13	20 to 30	500	5500	0	5500
Molvi Abdur Rehman	11-11-11 to 31-10-12	5-Jan	500	2500	0	2500
Molvi Umer Farooq	27-09-09 to 24-3-11	1 to 16	300	4800	0	4800
-do-	24-11-11 to 03-12-12	17 to 23	500	3500	0	3500
Hafiz Taseen	09-7-08 to 10-6-11	1 to 50	300	15000	0	15000
-do-	04-9-11 to 01-3-13	1 to 8	500	4000	0	4000
-do-	02-06-13 (Secretary Zohaib)	9	500	500	0	500
Molvi Touqeer	09-3-07 to 01-4-11	1 to 27	300	4800	0	4800
-do-	14-9-11 to 26-1-	28 to	500	4500	0	4500

UC No. 61						
Name of Nikkah Registrar	Period	Pert Nos.	Rate	Amount to be deposited	Amount deposited	Amount of recovery
	13	36				
-do-	26-6-13 (Secretary Zohaib)	37	500	500	0	500
Molvi Tariq	11-11-11 to 03-6-13	31-Jan	500	15500	0	15500
TOTAL						358300

UC No. 77						
Name of Nikkah Registrar	Period	Pert Nos.	Rate	Amount to be deposited	Amount deposited	Amount of recovery(Rs)
Molvi Abdul Hafeez	08-08-08 to 04-11-09	14 to 50	200	7400	0	7400
-do-	02-12-09 to 25-06-11	1 to 35	200	7000	0	7000
-do-	15-7-11 to 22-10-11	36 to 43	500	3500	0	3500
-do-	16-11-11 to 08-6-13	1 to 37	500	18500	0	18500
Qari Bashir Ahmad, Chak No.5/14-L	21-11-11 to 02-11-12	26 to 43	500	9000	0	9000
-do-	30-6-13	20	500	500	0	500
Movi Mubeen, Chak No.1-A/14-L	15-4-10 to 19-9-10	44 to 50	200	1400	0	1400
-do-	24-09-10 to 12-6-11	1 to 24	200	4800	0	4800
-do-	11-8-11 to 16-9-12	25 to 50	500	13000	0	13000
Molvi M. Mushtaq, Chak No.4/14-L	12-12-08 to 09-5-09	33 to 43	200	2200	0	2200
-do-	22-8-09 to 01-3-10	1 to 50	200	10000	0	10000
-do-	27-5-11 to 10-6-11	11 to 15	200	1000	0	1000
-do-	03-9-11 to 01-11-12	16 to 50	500	17500	0	17500
-do-	02-11-12 to 30-6-13	1 to 50	500	25000	0	25000

UC No. 77						
Name of Nikkah Registrar	Period	Pert Nos.	Rate	Amount to be deposited	Amount deposited	Amount of recovery(Rs)
Abdul Rasheed	23-12-07 to 15-12-08	1 to 50	200	10000	0	10000
-do-	15-12-08 to 07-3-10	1 to 50	200	10000	0	10000
-do-	26-12-10 to 26-3-11	40 to 50	200	2200	0	2200
-do-	01-4-11 to 05-6-11	1 to 9	200	1800	0	1800
-do-	12-7-11 to 24-2-12	10 to 50	500	20500	0	20500
-do-	24-2-12 to 22-2-13	1 to 50	500	25000	0	25000
-do-	22-2-13 to 30-6-13	1 to 15	500	7500	0	7500
Ghulam Rasool	04-4-08 to 18-7-08	12 to 16	200	1000	0	1000
-do-	14-12-08 to 14-8-09	25 to 32	200	1600	0	1600
-do-	03-7-11 to 29-11-2013	7 to 50	500	22000	0	22000
Rana Munir Ahmad	07-11-08 to 10-01-10	36 to 44	200	1800	0	1800
Muhammad Salih	10-8-08 to 19-12-08	6 to 8	200	600	0	600
-do-	29-9-09 to 12-3-10	15 to 19	200	1000	0	1000
-do-	18-9-10 to 08-5-11	24 to 33	200	2000	0	2000
-do-	25-3-12 to 02-12-12	34 to 50	500	8500	0	8500
-do-	02-12-12 to 30-6-13	1 to 10	500	5000	0	5000
-do-	16-6-07 to 28-10-07	8 to 50	200	8400	0	8400
Abaid-Ullah	24-12-07 to 06-12-09	4 to 14	200	2200	0	2200
-do- (Register of Nikkah Registrar was not available)	23-3-11 to 30-6-12	22 to 50	500	14500	0	14500
-do- (Register of Nikkah Registrar was not available)	01-7-12 to 30-06-13	1 to 50	500	25000	0	25000

UC No. 77						
Name of Nikkah Registrar	Period	Pert Nos.	Rate	Amount to be deposited	Amount deposited	Amount of recovery(Rs)
Ijaz Ahmad/ Ghulam Hussain	19-11-11 to 05-01-12	48 to 50	500	1500	0	1500
-do- (Register of Nikkah Registrar was not available)	05-01-12 to 30-6-12	1 to 20	500	10000	0	10000
Attiq-ur-Rehman	07-4-07 to 25- 11-07	35 to 50	200	3200	0	3200
-do-	25-11-07 to 20-11-10	1 to 50	200	10000	0	10000
-do-	22-11-10 to 10-4-11	1 to 6	200	1200	0	1200
-do-	02-7-11 to 14- 4-13	7 to 50	500	22000	0	22000
M. Ashiq Chak No.2/14-L	01-07-08 to 25-02-11	21 to 50	200	6000	0	6000
-do-	25-02-11 to 30-6-11	1 to 10	200	2000	0	2000
-do- (Register of Nikkah Registrar was not available)	01-7-11 to 30- 6-12	11 to 50	500	20000	0	20000
-do- (Register of Nikkah Registrar was not available)	01-7-12 to 30- 6-13	1 to 40	500	20000	0	20000
TOTAL						387300

UC No. 88						
Name of Nikkah Registrar	Period	Pert Nos.	Rate	Amount to be deposited	Amount deposited	Amount of recovery(Rs)
Hafiz Aslam Norani	30-6-08 to 11- 10-08	14 & 29	300	600	0	600
-do-	17-12-12 to 08-05-13	45 & 46	500	1000	0	1000
Ghulam Mustafa Chishti	22-10-10 to 27-10-10	45 & 46	300	600	0	600
-do-	26-02-13 to 30-06-13	5 to 15	500	5000	0	5000
Iqbal Qadri	10-04-11 to 22-05-11	37 to 41	300	1500	0	1500
-do-	07-10-11 to 16-11-11	42 to 49	500	4000	0	4000
-do-	05-10-12 to	28 to 49	500	11000	0	11000

UC No. 88						
Name of Nikkah Registrar	Period	Pert Nos.	Rate	Amount to be deposited	Amount deposited	Amount of recovery(Rs)
	02-01-13					
Qari Usman Khaldi	22-5-10 to 04-12-10	1 to 50	300	15000	0	15000
-do-	18-6-12 to 22-2-13	4 to 50	500	23500	0	23500
-do-	24-2-2013 to 14-6-13	1 to 22	500	11000	0	11000
Asghar Usmani	01-3-13 to 26-4-13	42 to 46	500	2500	0	2500
Qari Sarfraz Ahmad	15-01-10	43	-	0	0	0
-do-	20-3-10 to 26-3-10	48 to 49	300	600	0	600
-do-	19-8-10	7	300	300	0	300
-do-	07-01-12	46 to 50	500	2500	0	2500
-do-	19-2-12 to 19-4-13	1 to 38	500	19000	0	19000
-do-	02-3-12	28	500	500	0	500
-do-	13-10-12 to 29-10-12	47 to 50	500	2000	0	2000
-do-	02-11-12 to 08-6-13	1 to 43	500	21500	0	21500
Baqir Hussain	14-6-10, 19-02-11	38, 44	300	600	0	600
Ghulam Murtaza	8/8/2010	25	300	300	0	300
-do-	10-10-11	49	500	500	0	500
Abdullah Raheemi	24-12-11, 22-01-12 & 20-5-12	28, 29 & 35	500	1000	0	1000
-do-	08-03-13 to 21-06-13	37 to 43	500	3500	0	3500
Abdur Razzaq Rehmani	29-6-12 to 14-11-12	29 to 39	500	5500	0	5500
-do-	14-11-12 to 28-6-13	40 to 50 & 1 to 7	500	9000	0	9000
TOTAL						142500

UC No. 74						
Name of Nikkah Registrar	Period	Pert Nos.	Rate	Amount to be deposited	Amount deposited	Amount of recovery(Rs)
Dilawar Khan	22-11-10 to	1 to 10	200	8400	0	8400

UC No. 74						
Name of Nikkah Registrar	Period	Pert Nos.	Rate	Amount to be deposited	Amount deposited	Amount of recovery(Rs)
Nasir	28-11-11	& 20 to 50 (double register used during the period)				
Haji Dilawar Khan	13-11-12 to date	18 to 50	500	16500	0	16500
Mahmood A.Sheikh	01-01-11 to 12-11-11	1 to 50	500	25000	0	25000
-do-	17-11-11	1to 2	500	1000	0	1000
Muhammad Boota	11-3-12 to 20-6-12	9 to 23	500	7000	0	7000
Muhammad Akram	26-9-11 to 25-11-11	16 to 28	500	6500	0	6500
-do-	31-10-12 to 01-11-12	41 to 42	500	1000	0	1000
-do-	01-11-12 to 15-11-12	43 to 50	500	4000	0	4000
Muhammad Fayyaz	31-3-12 to 10-11-12	13 to 18	500	3000	0	3000
Muhammad Farooq	23-12-11 to date	3 to 50	500	24000	0	24000
Total						96400

UC No. 43						
Name of Nikkah Khawan	Pert Nos.		Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
Qari Muhammad Amir	23 to 31	27-08-2008 to 28-11-08	200	1800	-	1800
Qari Muhammad Amir	41 to 44	24-12-2008 to 26-03-09	200	800	-	800
Qari Muhammad Amir	34	19-04-2010	200	200	-	200
Qari Muhammad Amir	33	25-09-2011	200	200	-	200
Qari Muhammad	35 to 50 & 01	15-12-07	200	4200	-	4200

UC No. 43						
Name of Nikkah Khawan	Pert Nos.		Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
Rafiq	to 25	to 27-12-08				
Abdul Rashid Faridi	29 to 50 & 01 to 21	27-05-07 to 28-12-08	200	8400	-	8400
Abdul Rashid Faridi	11	#####	250	250	-	250
Abdul Rashid Faridi	27	24-09-13	250	250	-	250
Moulvi Riaz Ahmad	03 to 24	26-12-08 to 10-05-09	200	4400	-	4400
Moulvi Riaz Ahmad	32	19-06-11	250	250	-	250
Moulvi Riaz Ahmad	34	15-07-11	250	250	-	250
Allah Ditta Faridi	01 to 39	10-11-06 to 25-12-08	200	7800	-	7800
Muhammad Abbas	02 to 23	09-11-07 to 21-11-08	200	4400	-	4400
Hafiz Riaz Ahmad	18 to 50 & 01 to 13	29-12-07 to 07-12-093 Nos cancelled	200	8600	-	8600
Hafiz Riaz Ahmad	26	25-04-2010	250	250	-	250
Hafiz Riaz Ahmad	46	17-04-2011	250	250	-	250
Hafiz Riaz Ahmad	40	25-05-2013	250	250	-	250
Qari Ghulam Rasool	36 to 50 & 01 to 13	24-12-07 to 20-01-09	200	5600	-	5600
Qari Ghulam Rasool	6	25-08-13	250	250	-	250
Shaukat Ali Mehmood	19 to 27	31-08-08 to 25-11-09	250	2250	-	2250
Shaukat Ali Mehmood	10	#####	250	250	-	250
Abdul Sahkoo	42 to 43	21-05-	250	500	-	500

UC No. 43						
Name of Nikkah Khawan	Pert Nos.		Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
		2010				
Abdul Sahkooor	29 to 35	14-12-2007 to 20-12-08	200	1400	-	1400
Qari Quadrat ullah Sultani	11 to 46	0-07-07 to 14-08-09	200	7200	-	7200
Ayyaz Mehmood	48 to 50 & 1	13-11-09 to 5-12-09	250	1000	-	1000
Qari Muhammad Usman	35 to 40	30-05-08 to 12-12-08	200	800	-	800
M.Shafi Qasmi	01 to 07	16-04-09 to 16-12-09	250	1750	-	1750
Hussnain Ahmad	28 to 50	25-08-06 to 14-05-08	200	6600	-	6600
Qari Habibul Hussan	12 to 30	13-04-12 to 30-06-13	250	4500	-	4500
Abdul Latif Ushmani	1	25-07-2011	250	250	-	250
Abdul Latif Ushmani	07 to 11	16-01-2011 to 12-10-11	250	1250	-	1 250
Abdul Latif Ushmani	14	#####	250	250	-	250
Qari M Arshad	25 to 32	27-10-2013 \to 28-02-2014	250	2000	-	2000
Total						76600

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
Muhammad Ahmad Rashidi	1 to 50	01-07-04 to 30-06-2005	50	2500	-	2500

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
Muhammad Ahmad Rashidi	1 to 50	01-07-05 to 30-06-2006	50	2500	-	2500
Muhammad Ahmad Rashidi	1 to 50	01-07-06 to 30-06-2007	50	2500	-	2500
Muhammad Ahmad Rashidi	1 to 50	01-07-07 to 30-06-2008	100	5000	-	5000
Muhammad Ahmad Rashidi	1 to 50	01-07-09 to 30-06-2010	100	5000	-	5000
Muhammad Ahmad Rashidi	1 to 50	01-07-2010 to 30-06-2011	150	7500	-	7500
Muhammad Ahmad Rashidi	1 to 50	01-07-2011 to 30-06-2012	150	7500	-	7500
Muhammad Ahmad Rashidi	1 to 50	01-07-2010 to 30-06-2013	150	7500	-	7500
Abdul Jabbar 85/6-R	01,02	16-12- 04 to 18-12-04	50	100	-	100
Abdul Jabbar 85/6-R	45 to50	07-06- 06 to 07-06-06	50	300	-	300
Abdul Jabbar 85/6-R	01 to 02	14-08- 06 to 19-08-06	50	100	-	100
Abdul Jabbar 85/6-R	21 to 38	11-04- 09 to 27-02-2010	100	1800	-	1800
Abdul Jabbar 85/6-R	39 to 50	28-03- 2010 to 22-09-2010	150	1800	-	1800
Abdul Jabbar 85/6-R	01 to 22	03-10- 2010 to 23-03-	150	3300	-	3300

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
		2011				
Abdul Jabbar 85/6-R	23 to 50	Nikkah registers of office as well as Nikkah khawan were not produced (24-03-2010 to 30-06-2013)	150	4200	-	4200
Abdul Jabbar 85/6-R	1 to 50	Nikkah registers of office as well as Nikkah khawan registers were not produced. (24-03-2010 to 30-06-2013)	150	7500	-	7500
Abdul Jabbar 85/6-R	1 to 50	Nikkah registers of office as well as Nikkah khawan were not produced. (24-03-2010 to 30-06-2013)	150	7500	-	7500
M. Rafique	50	8/12/2005	50	50	-	50
M. Rafique	33 to 38	24-12-2006 to 12-01-2007	50	300	-	300

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
M. Rafique	39 to 50	13-01-2007 to 30-06-2007	50	600	-	600
M. Rafique	01 to 50	01-07-2007 to 30-06-2008	50	2500	-	2500
M. Rafique	01 to 50	01-07-2008 to 02-04-2009	100	5000	-	5000
M. Rafique	22 to 26	15-11-2009 to 06-12-2009	100	500	-	500
M. Rafique	44 to 50	25-10-2008 to 25-12-2008	100	700	-	700
M. Rafique	01 to 50	26-12-2008 to 30-06-2009	100	5000	-	5000
M. Rafique	01 to 50	01-07-2009 to 30-06-2010	100	5000	-	2000
M. Rafique	01 to 50	01-07-2010 to 30-06-2011	150	7500	-	7500
M. Rafique	01 to 50	01-07-2011 to 30-06-2012	150	7500	-	7500
M. Rafique	01 to 50	01-07-2012 to 30-06-2013	150	7500	-	7500
Muhammad Luqman Faizi	23 to 41	17-04-05 to 13-04-06	50	950	-	950

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
Muhammad Luqman Faizi	43 to 47	30-05-08 to 17-10-08	100	400	-	400
Muhammad Luqman Faizi	01 to 50	27-10-08 to 22-01-2011	150	7500	-	7500
Muhammad Luqman Faizi	01 to 50	Nikkah registers of office as well as Nikkah khawan were not produced. (23-01-2011 to 30-06-2013)	150	7500	-	7500
Muhammad Iqbal Faridi	28 to 50	01-07-04 to 16-06-2005	50	1150	-	1150
Muhammad Iqbal Shafi Kot Khadim	5	19-12-2005	50	50	-	50
Muhammad Iqbal Shafi Kot Khadim	38 to 50	17-02-06 to 23-04-06	50	650	-	650
Muhammad Iqbal Shafi Kot Khadim	01 to 26	7-05-06 to 15-01-07	50	1300	-	1300
Muhammad Iqbal Shafi Kot Khadim	22 to 50	01-07-09 to 10-12-09	100	2900	-	2900
Muhammad Iqbal Shafi Kot Khadim	22 to 50	07-08-2010 to 05-06-2011	150	4350	-	4350
Muhammad Iqbal Shafi Kot Khadim	01 to 41	06-06-2011 to 08-04-2012	150	6150	-	6150
Muhammad Iqbal Shafi Kot	42 to 50	09-04-2012 to	150	1350	-	1350

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
Khadim		31-08-2012				
Muhammad Iqbal Shafi Kot Khadim	01 to 50	01-09-2012 to 30-06-2013	150	22500	-	22500
Insaf Ali	12 to 15	10-07-2005 to 9-11-05	50	215	-	215
Insaf Ali	01 to 15	03-04-2009 to 9-11-05	50	215	-	215
Insaf Ali	39 to 41	23-03-2007 to 27-03-2007	50	155	-	155
Insaf Ali	01 to 15	03-04-2009 to 16-12-2009	100	1500	-	1500
Insaf Ali	01 to 50	17-12-2009 to 30-06-2010	100	5000	-	5000
Insaf Ali	01 to 50	01-07-2010 to 30-06-2011	150	7500	-	7500
Insaf Ali	01 to 50	01-07-2011 to 30-06-2012	150	7500	-	7500
Insaf Ali	01 to 50	01-07-2012 to 30-06-2013	150	7500	-	7500
Muhammad Iqbal Faridi	01 to 18	22-07-05 to 28-02-2006	50	900	-	900
Muhammad Iqbal Faridi	47 to 50	17-01-2007 to 22-08-2006	50	900	-	900

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
Muhammad Iqbal Faridi	50	27-12-08	100	100	-	100
Muhammad Iqbal Faridi	13 to 14	28-03-09 to 28-04-2009	150	300	-	300
Muhammad Iqbal Faridi	45 to 50	17-02-2010 to 29-05-2010	150	900	-	900
Muhammad Iqbal Faridi	01 to 13	06-06-2010 to 21-11-2010	150	1950	-	1950
Muhammad Iqbal Faridi	16 to 50	Nikkah khawan registers were not produced. (22-11-2010 to 30-06-2011	150	5250	-	5250
Muhammad Iqbal Faridi	01 to 50	Nikkah khawan registers were not produced. (01-07-2011 to 30-06-2013	150	7500	-	7500
Zafar Iqbal	29	7/3/2005	50	50	-	50
Zafar Iqbal	39	20-08-2005	50	50	-	50
Zafar Iqbal	42 to 44	11-12-05 to 26-01-06-03-2005	50	50	-	50
Zafar Iqbal	50	2/4/2006	50	50	-	50
Zafar Iqbal	1 to 05	16-04-2006 to 26-05-2006	50	200	-	200

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
Zafar Iqbal	12	20-08-2006	50	50	-	50
Zafar Iqbal	20	18-12-2006	50	50	-	50
Zafar Iqbal	25 to 50	14-12-2008 to 31-03-2009 (Register of Nikkah not maintained	100	2600	-	2600
Zafar Iqbal	01 to 50	01-04-2009 to 30-06-2009 (Register of Nikkah not maintained	100	5000	-	5000
Zafar Iqbal	01 to 50	01-07-2009 to 30-06-2010 (Register of Nikkah not maintained	150	7500	-	7500
Zafar Iqbal	01 to 50	01-07-2010 to 30-06-2011 (Register of Nikkah not maintained	150	7500	-	7500
Zafar Iqbal	01 to 50	01-07-2011 to 30-06-2012 (Register of Nikkah not maintained	150	7500	-	7500
Zafar Iqbal	01 to 50	01-07-	150	7500	-	7500

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
		2012 to 30-06-2013 (Register of Nikkah not maintained				
Qari Abdur Jabbar Kot Allah Din NO. 02	50 & 01 to 11	26-02-2006 to 18-08-2006	50	600	-	600
Qari Abdur Jabbar Kot Allah Din NO. 02	50 & 01 to 11	26-02-2006 to 18-08-2006	50	600	-	600
Qari Abdur Jabbar Kot Allah Din NO. 02	15 TO 23	29-08-2004 to 13-12-2004	50	450	-	450
Qari Abdur Jabbar Kot Allah Din NO. 02	18 TO 35	24- 12-2006 to 29-07-2007	50	850	-	850
Qari Abdur Jabbar Kot Allah Din NO. 02	29	23-11-08	100	100	-	100
Qari Abdur Jabbar Kot Allah Din NO. 02	30 TO 50	24-11-08 TO 30-06-2009	100	2100	-	2100
Qari Abdur Jabbar Kot Allah Din NO. 02	01 TO 50	01-07-09 TO 30-06-2010	100	5000	-	5000
Qari Abdur Jabbar Kot Allah Din NO. 02	01 TO 50	01-07-2010 TO 30-06-2011	150	7500	-	7500
Qari Abdur Jabbar Kot Allah Din NO. 02	01 TO 50	01-07-2011 TO 30-06-2012	150	7500	-	7500
Qari Abdur Jabbar Kot Allah Din NO. 02	01 TO 50	01-07-2012 TO 30-06-	150	7500	-	7500

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
		2013				
Qari M. Saddique Faridi	01 to 06	04-05-08 to 28-07-08	100	510	410	100
Qari M. Saddique Faridi	46 to 49	11-09-05 to 3-09-05	50	210	-	210
Qari M. Saddique Faridi	03 to 04	10-11-05 to 20-11-05	50	100	-	100
Qari M. Saddique Faridi	44 to 50 & 01	10-11-06 to 23-12-06	50	400	-	400
Qari M. Saddique Faridi	47 to 50	31-03-08 to 03-05-08	50	200	-	200
Qari M. Saddique Faridi	38 to 50	04-10-09 to 31-01-2010	100	1300	-	1300
Qari M. Saddique Faridi	23 to 50	08-10-2010 to 12-06-2011	150	4200	-	4200
Qari M. Saddique Faridi	01 to 50	3-09-2011 to 30-06-2012	150	7500	-	7500
Qari M. Saddique Faridi	01 to 50	01-07-2012 to 30-06-2013	150	7500	-	7500
Muhammad Shahbaz Faridi	30 to 32	30-1-2004 to 27-12-2004	50	150	-	150
Muhammad Shahbaz Faridi	06 to 26	30-07-2005 to 10-09-2006	50	1050	-	1050
Muhammad Shahbaz Faridi	48 to 50	01-06-2007 to 31-10-2007	50	150	-	150
;. Muhammad Shahbaz Faridi	08 to 50	01-08-2007 to 30-06-	50	2250	-	2250

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
		2008				
Muhammad Shahbaz Faridi	01 to 50	01-07-2008 to 02-04-2009	100	5000	-	5000
Muhammad Shahbaz Faridi	01 to 39	28-04-2009 to 26-03-2010	100	3900	-	3900
Muhammad Shahbaz Faridi	01 to 50	27-03-2010 to 30-06-2011	150	7500	-	7500
Muhammad Shahbaz Faridi	01 to 50	01-07-2011 to 30-06-2012	150	7500	-	7500
Muhammad Shahbaz Faridi	01 to 50	01-07-2012 to 30-06-2013	150	7500	-	7500
Muhammad Yasin	1 to 50	02-06-08 to 30-06-2011	100	5000	-	5000
Zahid Javid	3 to 06	01-7-09 to 13-11-2009	150	600	-	600
Zahid Javid	18 to 50	30-04-2010 to 30-06-2011	150	4950	-	4950
Zahid Javid	1 to 50	01-07-2011 to 30-06-2013	150	7500	-	7500
Amjad Saifi	1 to 50	20-08-06 to 30-06-2013	100	5000	-	5000
Dr Rafiq	1 to 50	01-07-08 to 30-06-2010	100	5000-	-	5000
Dr Rafiq	1 to 51	01-07-08 to 30-06-	100	5000-	-	5000

UC No. 02						
Name of Nikkah Khawan	Pert Nos	Dates of Nikkah	Rate	Amount to be deposited	Amount deposited	Less deposited(Rs)
		2010				
Qari Abbas	1 to 50	01-07-2011 to 30-06-2012	150	7500-	-	7500
Qari Abbas	1 to 50	01-07-2012 to 30-06-2013	150	7500-	-	7500
Total						384745
Grand Total						1445845

Annex-D**[Para 1.2.2.1]****Non-Production of Record – Rs 7.94 Million****(Amount in Rupees)**

UC No. 61			
Date	Voucher No.	Description	Amount
29-07-08	6	Transfer payment	100,000
9/8/2008	9	purchase of cycle	4,900
9/8/2008	10	Qomi Tehwar	5,000
19-08-08	12	Transfer payment	50,000
23-09-08	17	street light	30,000
23-09-08	18	street light	26,000
25-09-08	19	street light	5,000
30-09-08	20	Burial Allowance to Sh. Akram	44,612
30-09-08	21	Leave encashment to Sh. Akram	42,600
16-10-08	23	street light	25,000
30-10-08	24	street light	60,000
27-06-09	79	main holes covers 42/12-L	30,000
19-08-09	76/1	construction work	50,000
TOTAL			473,112

UC No. 88				
Date	Voucher No.	Cheque No.	Description	Amount (Rs)
25-08-09	1	54708550	Electricity Bill	6146
1/9/2010	EST 5	68188542	Pay bill of staff	44730
21-09-12	9	68188589	Installation of Hand pump at Maqsood Town	41296
30-06-12	86	74349438	Purchase of Trophies for Punjab Festival	18145
30-06-12	87	74349438	Purchase of Banners	2000
30-06-12	88	74349438	Purchase of Choona	1100
30-06-12	89	74349438	Refreshment	3672
24-10-12	127	74349457	Repair of Chairs	8000
21-02-13	194	74349487	Purchases for Punjab Festival	4660
21-02-13	195	74349487	Refreshment	7520
21-02-13	196	74349487	Purchase of Choona	3000
TOTAL				140269

UC No. 69			
Date	Voucher No.	Description	Amount (Rs)
3/7/2008	2	re-soling 31/11-L	56000
6/8/2008	8	soling 30/11-L	36200
15-10-08	12	construction of culvert 28,31/11-L & 55/12-L	65000
6/11/2008	17	construction of culvert 31/11-L	20000
6/11/2008	18	soling 31/11-L	20000
22-02-09	28	sewerage 31/11-L	50000
25-02-09	29	re-soling 31/11-L	25000
25-02-09	32	construction of culvert 31/11-L	22000
9/3/2009	28	sewerage 31/11-L	25000
20-03-09	37	re-soling 31/11-L	29000
11/4/2009	40	sewerage 31/11-L	55000
13-05-09	45	ceiling of roof of UC	28500
13-05-09	46	soling 28/11-L	54000
22-06-09	46 (ii)	soling 28/11-L	43000
25-06-09	52	soling 31/11-L	52000
25-06-09	53	Janzgh 27/11-L	50000
25-06-09	54	Waiting room at Bus stop 47/12-L	40000
25-06-09	55	const. of sludge carrier 31/11-L	65000
29-06-09	56	repair of culverts 27/11-L	12900
29-06-09	57	construction of culverts	20000
TOTAL			768,600

UC No. 74				
Date	Voucher No.	Cheque No.	Description	Amount of Cheque/ Net amount paid(Rs)
#####	7	723736	Transfer funds to project committee for construction of culverts at Chak No.114/12-L	91000
24-07-08	10	723739	Paint of UC office	20000
30-07-08	14	723743	Transfer funds to project committee for construction of culverts at Chak No.115/12-L	91000
27-09-08	26	596980	transfer funds to project committee for construction of culverts at Chak No.117/12-L	78000
27-10-08	29	596983	transfer funds to project committee for	91000

UC No. 74				
Date	Voucher No.	Cheque No.	Description	Amount of Cheque/ Net amount paid(Rs)
			construction of culverts at Chak No.118/12-L	
#####	34	596988	transfer funds to project committee for construction of culverts at Chak No.104/12-L	39000
#####	35	596989	transfer funds to project committee for construction of culverts at Chak No.116/12-L	26000
16-01-09	44	596998	transfer funds to project committee	13000
13-02-09	51	785305	transfer funds to project committee for construction of culverts at Chak No.104/12-L	13000
28-02-09	58	785312	transfer funds to project committee for construction of culverts at Chak No.118/12-L	30000
4/4/2009	66	785320	transfer funds to project committee for construction of culverts at Chak No.118/12-L	33000
6/4/2009	67	785321	transfer funds to project committee	66000
24-04-09	69	785323	transfer funds to project committee for construction of culverts at Chak No.118/12-L	16500
24-04-09	70	785324	transfer funds to project committee for construction of culverts at Chak No.115/12-L	33000
28-04-09	72	246876	transfer funds to project committee for construction of culverts at Chak No.118/12-L	16500
4/5/2009	77	246881	transfer funds to project committee for construction of culverts at Chak No.118/12-L	33000
19-05-09	80	246884	transfer funds to project committee for construction of culverts at Chak No.118/12-L	66000
#####	86	246892	transfer funds to project	66000

UC No. 74				
Date	Voucher No.	Cheque No.	Description	Amount of Cheque/ Net amount paid(Rs)
			committee for construction of culverts at Chak No.118/12-L	
26-06-09	90	246896	transfer funds to project committee for construction of culverts at Chak No.118/12-L	16500
30-06-09	91	246897	transfer funds to project committee for construction of soling at Chak No.118/12-L	70000
30-06-09	92	246898	transfer funds to project committee for construction of soling at Chak No.118/12-L	70000
30-06-09	93	246899	transfer funds to project committee for construction of soling at Chak No.118/12-L	50000
TOTAL				1028500
Grand Total				2,410,481

UC No. 02				
	Cheque No. and date	Nature of bill	Record required	Amount(Rs)
	260712, 2-07-08	Pay of staff and contingent sweepers.	Bill, service book, Payment record, appointment order of contingent paid, advertisement for their appointment and attendance registers.	69245
	260716, 01-08-08	Pay of staff and contingent sweepers.	Bill, service book, Payment record.	41116
	260717, 01-08-08	Pay of contingent sweepers.	Appointment order of contingent paid, advertisement for their appointment, payment record and attendance registers.	18600
	2607169 01-09-08	Pay of staff and contingent sweepers.	Bill, service book, Payment record.	47116
	555151, 22-10-08	Pay of contingent sweepers.	Appointment order of contingent paid, advertisement for their appointment, payment record and attendance registers.	18600
	555152, 17-11-08	Pay of staff	Bill, service book , Payment record	57650
	555154, 26-11-08	Pay of staff	Bill, service book , Payment record	50000
	555156, 01-21-08	Pay of staff	Bill, service book , Payment record	50000

UC No. 02				
	Cheque No. and date	Nature of bill	Record required	Amount(Rs)
	555155, 18-12-08	Pay of contingent sweepers.	Appointment order of contingent paid, advertisement for their appointment, payment record and attendance registers.	5462
	555157, 02-01-09	Pay of staff	Bill, service book , Payment record	58514
	555163 & 555166 02-02-09	Pay of staff	Bill, service book , Payment record	48624
	555171 , 03-03-09	Pay of staff	Bill, service book , Payment record	57629
	878356 & 5702 & 07-05-09	Pay of staff	Bill, service book , Payment record	55068
	878363 , 05-06-09	Pay of staff	Bill, service book , Payment record	51100
	878368 , 02-07-09	Pay of staff	Bill, service book , Payment record	45000
	878372 , 06-08-09	Pay of staff	Bill, service book , Payment record	46833
	878373 , 04-09-09	Pay of staff	Bill, service book , Payment record	46833
	389005 & 389009 dated 13, 24-11-09	Pay of staff	Bill, service book , Payment record	94732
	3894013 dated 05-01-2010	Pay of staff	Bill, service book , Payment record	48646
	3894016 dated 04-02-2010	Pay of staff	Bill, service book , Payment record	48646
	3894017 dated 07-04-2010	Pay of staff	Bill, service book , Payment record	48030
	3894017 dated 07-04-2010	Pay of staff	Bill, service book , Payment record	96060
	3894023 dated 02-07-2010	Pay of staff	Bill, service book , Payment record	81002
	3894029 dated 03-08-2010	Pay of staff	Bill, service book , Payment record	58684
	3894033 dated 16-11-2010	Pay of staff	Bill, service book , Payment record	117368
	11463753 dated 01-02-2011	Pay of staff	Bill, service book , Payment record	179180
	11463760-	Pay of staff	Bill, service book , Payment record	36579

UC No. 02				
	Cheque No. and date	Nature of bill	Record required	Amount(Rs)
	62 dated 04-03-2011			
	11463764 dated 04-03-2011	Pay of staff	Bill, service book , Payment record	36579
	1882006 , 04-05-2011	Pay of staff	Bill, service book , Payment record	36579
	11463766 dated 02-06-2011	Pay of staff	Bill, service book , Payment record	43580
	11463769 dated 02-76-2011	Pay of staff (Amir Ali)	Bill, service book , Payment record	63438
	11463770 dated 02-07-2011	Pay of staff	Bill, service book , Payment record	45261
	11463771 dated 02-07-2011	Pay of staff	Bill, service book , Payment record	15000
	11463776 dated 03-08-2011	Pay of staff	Bill, service book , Payment record	67468
	70096254 dated 03-08-2011	Pay of staff	Bill, service book , Payment record	56848
	70096255 dated 10-12-11	Pay of staff	Bill, service book , Payment record	56848
	70096256 dated 10-12-11	Pay of staff	Bill, service book , Payment record	56848
	1822007 dated 03-01-12	Pay of staff	Bill, service book , Payment record	57748
	70096259 dated 1-02-12	Pay of staff	Bill, service book , Payment record	57748
	70096262 dated 1-02-12	Pay of contingent sweepers.	Appointment order of contingent paid, advertisement for their appointment, payment record and attendance registers.	15000
	70096274 dated 2-04-12	Pay of staff	Bill, service book , Payment record	54536
	70096277 dated 2-05-12	Pay of staff	Bill, service book , Payment record	55191
	70096278 dated 2-05-12	Pay of staff (Bilal Amir) Arrear.	Bill, service book , Payment record	9915

UC No. 02				
	Cheque No. and date	Nature of bill	Record required	Amount(Rs)
	1822012 dated 01-06-12	Pay of staff	Bill, service book , Payment record	55191
	70096278 dated 1-07-12	Pay of staff	Bill, service book , Payment record	55191
	70096284 dated 1-09-12	Pay of staff	Bill, service book , Payment record	60703
	70096285 dated 1-08-12	Pay of staff	Bill, service book , Payment record	60703
	70096289 dated 9-10-12	Pay of staff	Bill, service book , Payment record	60703
	70096293 dated 2-12-12	Pay of staff	Bill, service book , Payment record	60703
	70096296 dated 2-12-12	Pay of staff	Bill, service book , Payment record	71119
	1822020 dated 01-03-13	Pay of staff	Bill, service book , Payment record	7150
	70096299 dated 01-03-14	Pay of staff	Bill, service book , Payment record	46935
	122035102 01-04-2013	Pay of staff	Bill, service book , Payment record	52950
	122035106 09-5-2013	Pay of staff	Bill, service book , Payment record	56495
	122035109 03-06-2013	Pay of staff	Bill, service book , Payment record	56495
	Different cheque	Rent of the Building for 2008-09	Assessment, N.A.C and sanction, No payment receipt.	48000
	14389006 dated 13-11-09	Rent of the Building for 01-07-09 to 31-10-09	Assessment, N.A.C and sanction, No payment receipt.	16000
		Rent of Building	-do-	4000
	260712 02-07-08			
		Purchase of Bricks	No Estimate, No Measurement, No record of project where bricks were used	10000
	260712 02-07-08			
		Rent of	No voucher of purchase, No Assessment	20000

UC No. 02				
	Cheque No. and date	Nature of bill	Record required	Amount(Rs)
		Building and purchase of signee board	certificate, NAC< and sanction of rent	
	260718 12-08-08			
	260720 20-08-08	Resoling 86/6-R Choki wali road	No Estimate, No Measurement, No record of project	15000
	260724 , 18-09-2008	Sewerage Kot	No Estimate, No Measurement, No record of project	25000
	260725 , 18-09-2008	Sewerage and soling Mehar MUKhtar	No Estimate, No Measurement, No record of project	35000
	555153, 17-11-08	Electric bill of sewerage	No Paid bill, No reason of payment of sewerage electric bill as it is a liability of TMA	28098
	555158, 02-01-09	Miscellaneous expenditure	No vouchers and allied record.	30000
	555160, 17-01-08	Soling No Name in the cash book	No Estimate, No Measurement, No record of project	30000
	555161, 17-01-08	Purchase of main hole covers	No vouchers and stock and distribution registers.	4000
	555169, 14-01-08	Return of amount excess deposit	No record/detail of excess deposit.	8000
	555170, 19-01-08	Works in galli No., 01 Kot Khadim	No Estimate, No Measurement, No record of project	10000
	555174, 19-01-08	Sewerage Line near tower wali galli 85/6-R	No Estimate, No Measurement, No record of project	40000
	555161, 17-01-08	Purchase of main hole covers	No vouchers and stock and distribution registers.	10000
	878352, 1-04-09	Soling 85-6-R	No Estimate, No Measurement, No record of project	70000
	878355, 18-04-09	Soling 85-6-R	No Estimate, No Measurement, No record of project. Splitting also needs action.	100000
	878360 to 62, 07-05-09	Works, but No Name in the cash book	No Estimate, No Measurement, No record of project.	92000
	878364, 66 & 67, 27-06-09	Works, but No Name in the cash book	No Estimate, No Measurement, No record of project. Work was not carried out through TMA	244000
	389411, 16-12-09	Const; of Sewerage Line	No Estimate, No Measurement, No record of project	79000

UC No. 02			
Cheque No. and date	Nature of bill	Record required	Amount(Rs)
	85- 6-R		
389412, 26-12-09	Sewerage Line 85- 6-R	No Estimate, No Measurement, No record of project	5000
3894025, 14-07-2010	Payment to Widow of Late Azam Ali	No Bill, No service book	72784
3894027, 14-07-2010	Payment to Widow of Late Amir Ali	No Bill, No service book	200000
1143751 dated 28-01-2011	Rent of the Building for 01-11-09 to 31-12-2010	Assessment, N.A.C and sanction, No payment receipt.	70000
11463765 dated 15-04-2011	Rent of the Building for 01-02-11 to 31-03-11	Assessment, N.A.C and sanction, No payment receipt.	10000
70096258 , 03-01-2012	Miscellaneous expenditure	No bill and allied record	8400
1822007	Rent of the Building for 01-02-11 to 31-03-11	Assessment, N.A.C and sanction, No payment receipt.	10000
182200713-01-2012	Rent of the Building. Period not given	Assessment, N.A.C and sanction, No payment receipt. No bill	45000
70096261 , 15-02-2012	Electric bill	No bill and allied record	9341
70096265 , 24-02-2012	Miscellaneous expenditure	No bill and allied record	5000
70096272 , 22-03-2012	Purchase of sports itrms	No bill and allied record	9795
70096273 , 22-03-2012	Expenditure on computers	No bill and allied record	5970
70096275 , 02-04-2012	Rent of the Building for 03/2012	Assessment, N.A.C and sanction, No payment receipt. No bill	4750
1822010 , 21-05-2012	Rent of the Building for 04/2012	Assessment, N.A.C and sanction, No payment receipt. No bill	4750
1822014 , 26-07-2012	Printing of dangi form	No bill, no stock and distribution	5000
70096282 , 26-07-2012	Construction of sewerage Barkat Town	No Estimate, No Measurement, No record of project. Work was not carried out through TMA. Work was split up	84000
70096283 , 26-07- 2012	Construction of sewerage Barkat Town	No Estimate, No Measurement, No record of project. Work was not carried out through TMA. Work was split up.	84000

UC No. 02				
	Cheque No. and date	Nature of bill	Record required	Amount(Rs)
	1822015, 16 dated 01-08-2012	Purchase of diesel ad oil	No bill and allied record	6450
	1822017 dated 01-08-2012	Purchase of main hole covers	No vouchers, stock and distribution registers.	19000
	182018 , 06-08-2012	Miscellaneous expenditure	No bill and allied record	5018
	182019 , 06-09-2012	Miscellaneous expenditure	No bill and allied record	17820
	70096287, 07-09-2012	Purchase of generator	No Bill, No quotation, no stock entry.	48284
	70096290 & 91 dated 09-10-2012	Purchase of main hole covers	No vouchers, stock and distribution registers.	22528
	70096297 16-01-2013	Construction, purchase of main hole covers, prizes	No detail bill and relevant record.	200000
	1822022 & 21 , 7,08-02-2013	Purchase of main hole covers	No vouchers, stock and distribution registers.	23000
	1822023 , 22-02-2013	Computer repair	No bill and allied record	15000
	1822024 , 22-02-2013	Purchase of bans	No bill and allied record	6374
	1822025, 08-03-2013	Purchase of main hole covers	No vouchers, stock and distribution registers.	10000
	122035101 , 26-03-2013	Pay of Bilal Amir	No Bill, No record	5871
	122035103 , 30-03-2013	Miscellaneous expenditure	No bill and allied record	85670
	122035104, 01-04-2013	Purchase of main hole covers	No vouchers, stock and distribution registers.	51040
	1188451 , 23-04-2013	Forms and binding	No Bill and no allied record.	35000
	122035113, 17-06-2013	Expenditure on sewerage	No Estimate, No Measurement, No record of project.	56000
	122035114 , 30-03-2013	Miscellaneous expenditure	No bill and allied record	11000
	122035115 dated 27-06-2013	Rent of the Building for 01-04-2012 to 31-05-2013	Assessment, N.A.C and sanction, No payment receipt.	70000
	122035116 dated 28-06-2013	Repair of furniture	No Bill, and no allied record	15000

UC No. 02			
Cheque No. and date	Nature of bill	Record required	Amount(Rs)
Total			5204185

UC No. 03			
Cheque No. and date	Nature of bill	Record required	Amount(Rs)
10502185, 29-10-08	Construction of floor	No Estimate, No Measurement, No record of project	89000
10502187 29-10-08	Construction of floor	No Estimate, No Measurement, No record of project	77550
10502190, 29-10-08	Construction of culverts	No Estimate, No Measurement, No record of project	19894
3492077,11-04-09	construction	No Estimate, No Measurement, No record of project	29000
3492079 , 30-04-09	Resoling	No Estimate, No Measurement, No record of project	7600
3492084 ,1-05-09	construction	No Estimate, No Measurement, No record of project	8300
392089, 04-06-09	construction	No Estimate, No Measurement, No record of project	4900
392090, 06-06-09	construction	No Estimate, No Measurement, No record of project	4900
11463739, 29-03-2011	Misc; expend;	No bill,	10979
Total			252123

UC No. 43			
Cheque No. and date	Nature of bill	Record required	Amount(Rs)
5520773 dated 24-07-89	Repair of jhoolay	Bill and vouchers.	7900
5520792 dated 22-09-08	Repair of main hole	Bill and vouchers.	5000
03938543 dated 20-04-009	Repair of jhoolay	Bill and vouchers.	4000
5520799 dated 22-09-08	Three light pole	-do-	25000
21182202 dated 07-10-08	Lawyer fees	-d0	3000
03938499 dated 2-05-09	Repair of pole	-do-	3000
03938550 dated 6-05-	Repair of jhoolay	-do-	13300

UC No. 43				
	Cheque No. and date	Nature of bill	Record required	Amount(Rs)
	09			
	6706907 dated 01-06-2009	Slide	-do-	6000
	6706907 dated 01-06-2009	Repair of jhoolay	-do-	6000
	4646191 dated 07-10-2009	Repair of plants	-do-	7200
	4646193 dated 10-10-2009	-do-	-do-	8500
	Total			80400
	Grand Total			7947189

Annex-E

[Para 1.2.3.1]

**Un-authorized Lump Sum Provision for Development in the Budget -
Rs 8.27 Million**

(Amount in Rupees)

UC Name	Period	Development Fund Allocated
UC No. 61	2008-09	1,527,794
	2009-10	1,685,405
	TOTAL	3,213,199
UC Name	Year	Development Fund Allocated
UC No. 69	2008-09	1,122,000
	2009-10	1,481,000
	Total	2,603,000
UC Name	Year	Development Fund Allocated
UC No. 74	2008-09	1,116,040
	2009-10	0
	Total	1,116,040
UC Name	Year	Development Fund Allocated
UC No. 77	2008-09	482016
	2009-10	528014
	Total	1,010,030
UC Name	Year	Development Fund Allocated
UC No. 88	2009-10	324000
Grand Total		8,266,269

Annex-F

[Para 1.2.3.2]

**Unauthorized Expenditure by Splitting up of Development Schemes -
Rs 6.34 Million**

(Amount in Rupees)

Name of UC	Date	Voucher No.	Cheque No.	Name of Project	Estimated Cost(Rs)
UC No. 69				2010-11	
				Construction of Soling Chak No.30/11-L	990,000
				Construction of Soling Chak No.30/11-L	990,000
				Construction of Soling Chak No.30/11-L	930,000
				2011-12	
				Construction of Sullage carrier Chak No.27/11-L (Phase-I)	100,000
				Construction of Sullage carrier Chak No.27/11-L (Phase-II)	100,000
				Construction of Sullage carrier Chak No.27/11-L (Phase-III)	100,000
				Construction of Soling Chak No.27/11-L	100,000
				2012-13	
				Construction of Soling Chak No.28/11-L Masjid Ahle-Hadees Bazar	100,000
				Construction of Soling Chak No.28/11-L Abdul Aziz Bazar	100,000
				Construction of Sullage carrier Chak No.27/11-L	100,000
				Cons. & Repair of Sullage carrier & Soling Chak No.27/11-L Chowk	100,000
	Total				
Name of UC	Date	Voucher No.	Cheque No.	Description	Amount
UC No. 77	5/11/2008	23	33189110	Const. of Soling Chak 3/14-L	50000
	5/11/2008	24	33189111	Const. of Sewerage Chak 3/14-L	50000
	1/6/2009	53	65845215	Const. of Culvert Chak 3/14-L	12000

	Date	Voucher No.	Cheque No.	Description	Amount(Rs)
	1/6/2009	54	65845216	Const. of Culvert Chak 3/14-L	12000
	28-06-09	56 & 57	65845218 & 19	Const. of Soling Chak 3/14-L	100000
	26-01-10	23	65845245	Const. of soling Chak 3/14-L	70000
	26-01-10	24	65845246	Const. of soling Chak 3/14-L	60000
TOTAL					354,000
Name of UC	Date	Voucher No.	Cheque No.	Description	Amount
UC No. 77	10/8/2009	1	65845222	Const. of sewerage Chak 4/14-L	100000
	10/8/2009	2	65845223	Const. of soling Chak 3/14-L	100000
	10/8/2009	3	65845224	Const. of sewerage Chak 1-A/14-L	100000
	TOTAL				
Name of UC	Date	Voucher No.	Cheque No.	Description	Amount
UC No. 88	21-09-12	9	68188589	Installation of Hand pump at Maqsood Town	41296
	12/12/2012	141	74349464	Repair & installation of Hand pump at Gao Shala Road	24800
	12/12/2012	142	74349465	Repair & installation of Hand pump at Malmandi Road	24800
	20-12-12	162	74349471	Repair & installation of Hand pump at Block No.9	24800
	13-12-12	164	74349473	Repair & installation of Hand pump at Block No.8	24800
	TOTAL				
Grand Total					4,504,496

Name of UC	Cheque No. and date	Nature of project	Amount drawn.
UC No. 02	70096282 , 26-07-2012	Construction of sewerage Barkat Town	84000
	70096283 , 26-07-2012	Construction of sewerage Barkat Town	84000
	878352, 1-04-09	Soling 85-6-R	70000
	878355, 18-04-09	Soling 85-6-R	100000
Total			338000
Name of UC	Cheque No. and date	Nature of project	Amount drawn.
UC No. 03	80184030 dated 29-08-2012	01/ Improvement of union council Building.	100000
	80184043 dated 01-10-12	02/ Improvement of union council Building.	100000

	Cheque No. and date	Nature of project	Amount drawn(Rs)
	80184043 dated 01-10-12	03/ Improvement of union council Building.	100000
	80184043 dated 01-10-12	04/ Improvement of union council Building.	100000
	80184025 dated 12-07-12	05/ Improvement of union council Building.	100000
	80184029 dated 12-07-12	06/ Improvement of union council Building.	100000
	80184043 dated 01-08-12	01/ Construction of soling Nala/Culverts and topping sewer line at chak No. 86/6-R	100000
	80184037 dated 01-08-12	02/ Construction of soling Nala/Culverts and topping sewer line at chak No. 86/6-R	100000
		03/ Construction of soling Nala/Culverts and topping sewer line at chak No. 86/6-R	100000
		04/ Construction of soling Nala/Culverts and topping sewer line at chak No. 86/6-R	100000
Total			1000000
Name of UC	Cheque No. and date	Nature of project	Amount drawn.
UC No. 43	80127992 dated 07-08-12	Construction of P.C.C, Topping Janaz Gah Jahaz ground grave yard G-I	100000
	80127993 dated 07-08-12	Construction of P.C.C, Topping Janaz Gah Jahaz ground grave yard G-I	100000
	80254401 dated 20-09-2012	Construction of P.C.C, Topping Janaz Gah Jahaz ground grave yard G-II	100000
	80254402 dated 20-09-2012	Construction of P.C.C, Topping Janaz Gah Jahaz ground grave yard G-III	100000
	80254403 dated 20-09-2012	Construction of P.C.C, Topping Janaz Gah Jahaz ground grave yard G-IV	100000
Total			500000
Grand Total			6342496

Unauthorized Expenditure without pre-audit of bills Rs 2.7 million

(Amount in Rupees)

Union Council No. 02		
Cheque No. and date	Nature of project	Amount drawn(Rs)
70096282 , 26-07-2012	Construction of sewerage Barkat Town	84000
70096283 , 26-07- 2012	Construction of sewerage Barkat Town	84000
878352, 1-04-09	Soling 85-6-R	70000
878355,18-04-09	Soling 85-6-R	100000
260714, 21-07-08	Soling 85-6-R	20000
260718, 12-87-08	Rent of Building	20000
260720, 20-08-08	Re-Soling 85-6-R	15000
260724, 18-09-08	Construction of sewerage Kot	25000
260725, 18-09-08	Construction of sewerage and soling Mehar Mukhtar	35000
555153, 17-11-08	Electric bill	28098
555161, 17-01-09	Soling	30000
555169, 19-02-09	Soling	10000
555174, 17-01-09	Cons; of sewer line	40000
555175, 30-03-09	Man Hole cover	10000
878352 , 01-04-2009	Soling	70000
878360 , 07-05-2009	Construction but no name	45000
878361 , 07-05-2009	Construction but no name	47000
878364 , 25-06-2009	Construction but no name	65000
878366 , 25-06-2009	Construction but no name	99000
878367 , 25-06-2009	Construction but no name	80060
389411, 16-12-09	Construction of sewer but no name	79000
389412, 16-12-09	Construction of sewer but no name	50000
1146375 , 29-01-2011	Rent of the building	70000
1146365 , 05-04-2011	Rent of the building	10000
1820207, 13-01-12	Rent of the building	45000
182017 01-08-12	Man Hole cover	19000
182019 01-08-12	Misc;	17820
70096290 , 09-10-2012	Man Hole cover	10000
70096291 , 09-10-2012	Diesel and oil	12525
70096297, 04-01-2013	Construction but no name	200000
1822022, 07-02-13	Man Hole cover	10000
1822021, 08-02-13	Construction of sewer but no name	13000
1822023, 022-02-13	Computer repair	15000
1822024, 22-02-13	Purchase of bamboo	6374
Cheque No. and date	Nature of project	Amount drawn(Rs)

122035103, 30-03-2013	Mis;	85670
122035104, 23-04-2013	Man Hole cover	51040
1188451, 23-04-2013	Form and register binding	35000
1220351113, 17-06-2013	Construction of sewer but no name	56000
1220351114, 26-06-2013	Mis;	11000
1220351115, 27-06-2013	Rent of building	70000
122035116, 28-06-2013	Repair of furniture	15000
Total		1858587
Union Council No. 03		
Cheque No. and date	Nature of project	Amount drawn.
10502161, 02-07-08	Disposal repair and cleanliness of main hole	25000
10502162, 04-07-08	Pay of staff	39117
10502163, 11-07-08	Disposal repair and cleanliness of main hole	13000
10502164, 12-07-08	Electric bill for disposal	9191
10502167, 29-07-08	Purchase of cement pipe	6900
10502168, 02-08-2009	Pay of staff	39530
10502169, 07-08-09	Mis;	4940
10502170, 08-08-08	Purchase of cement pipe	4950
10502172, 13-08-2008	Construction of culverts	12000
10502171, 13-08-2008	Electric bill for disposal	6851
105021674, 30-08-09	Construction of culverts	27650
10502176 18-09-09	Electric bill of disposal	6061
10502186, 01-11-09	Pay of staff	39530
10502192 05-01-10	Pay of staff	78140
10502182 215-10-08	Electric bill for disposal	6346
10502184 21-10-08	Motor winding	13850
10502185 29-10-08	Laying of floor	89000
10502187 06-11-08	Laying of floor	77550
10502189 13-11-08	Electric bill for disposal	5440
10502190 20-12-08	Purchase of cement pipe	19894
10502194 23-02-08	Electric bill for disposal	14017
3492077 11-04-09	Construction	29000
3492078 30-04-09	Electric bill for disposal	10531
3492079 30-04-09	Resoling	18131
3492084 11-05-09	Construction	8300
3492094 24-06-09	Construction	79500
3492095 24-06-09	Construction	58700
3492096 26-06-09	Construction	38400
3492097 29-06-09	Construction	28400
3492098 29-06-09	Construction	59800
Total		869719
Grand Total		2728306

Annex-G**[Para 1.2.3.3]****Unauthorized Expenditure without Pre-audit of Bills Rs 2.7 million****(Amount in Rupees)**

Union Council No. 02		
Cheque No. and date	Nature of project	Amount drawn(Rs)
70096282 , 26-07-2012	Construction of sewerage Barkat Town	84000
70096283 , 26-07- 2012	Construction of sewerage Barkat Town	84000
878352, 1-04-09	Soling 85-6-R	70000
878355,18-04-09	Soling 85-6-R	100000
260714, 21-07-08	Soling 85-6-R	20000
260718, 12-87-08	Rent of Building	20000
260720, 20-08-08	Re-Soling 85-6-R	15000
260724, 18-09-08	Construction of sewerage Kot	25000
260725, 18-09-08	Construction of sewerage and soling Mehar Mukhtar	35000
555153, 17-11-08	Electric bill	28098
555161, 17-01-09	Soling	30000
555169, 19-02-09	Soling	10000
555174, 17-01-09	Cons; of sewer line	40000
555175, 30-03-09	Man Hole cover	10000
878352 , 01-04-2009	Soling	70000
878360 , 07-05-2009	Construction but no name	45000
878361 , 07-05-2009	Construction but no name	47000
878364 , 25-06-2009	Construction but no name	65000
878366 , 25-06-2009	Construction but no name	99000
878367 , 25-06-2009	Construction but no name	80060
389411, 16-12-09	Construction of sewer but no name	79000
389412, 16-12-09	Construction of sewer but no name	50000
1146375 , 29-01-2011	Rent of the building	70000
1146365 , 05-04-2011	Rent of the building	10000
1820207, 13-01-12	Rent of the building	45000
182017 01-08-12	Man Hole cover	19000
182019 01-08-12	Misc;	17820
70096290 , 09-10-2012	Man Hole cover	10000
70096291 , 09-10-2012	Diesel and oil	12525
Cheque No. and date	Nature of project	Amount

		drawn(Rs)
70096297, 04-01-2013	Construction but no name	200000
1822022, 07-02-13	Man Hole cover	10000
1822021, 08-02-13	Construction of sewer but no name	13000
1822023, 022-02-13	Computer repair	15000
1822024, 22-02-13	Purchase of bamboo	6374
122035103, 30-03-2013	Mis;	85670
122035104, 23-04-2013	Man Hole cover	51040
1188451, 23-04-2013	Form and register binding	35000
1220351113, 17-06-2013	Construction of sewer but no name	56000
1220351114, 26-06-2013	Mis;	11000
1220351115, 27-06-2013	Rent of building	70000
122035116, 28-06-2013	Repair of furniture	15000
Total		1858587
Union Council No. 03		
Cheque No. and date	Nature of project	Amount drawn.
10502161, 02-07-08	Disposal repair and cleanliness of main hole	25000
10502162, 04-07-08	Pay of staff	39117
10502163, 11-07-08	Disposal repair and cleanliness of main hole	13000
10502164, 12-07-08	Electric bill for disposal	9191
10502167, 29-07-08	Purchase of cement pipe	6900
10502168, 02-08-2009	Pay of staff	39530
10502169, 07-08-09	Mis;	4940
10502170, 08-08-08	Purchase of cement pipe	4950
10502172, 13-08-2008	Construction of culverts	12000
10502171, 13-08-2008	Electric bill for disposal	6851
105021674, 30-08-09	Construction of culverts	27650
10502176 18-09-09	Electric bill of disposal	6061
10502186, 01-11-09	Pay of staff	39530
10502192 05-01-10	Pay of staff	78140
10502182 215-10-08	Electric bill for disposal	6346
10502184 21-10-08	Motor winding	13850
10502185 29-10-08	Laying of floor	89000
10502187 06-11-08	Laying of floor	77550
10502189 13-11-08	Electric bill for disposal	5440
10502190 20-12-08	Purchase of cement pipe	19894
10502194 23-02-08	Electric bill for disposal	14017
3492077 11-04-09	Construction	29000
3492078 30-04-09	Electric bill for disposal	10531
3492079 30-04-09	Resoling	18131
Cheque No. and date	Nature of project	Amount

		drawn(Rs)
3492084 11-05-09	Construction	8300
3492094 24-06-09	Construction	79500
3492095 24-06-09	Construction	58700
3492096 26-06-09	Construction	38400
3492097 29-06-09	Construction	28400
3492098 29-06-09	Construction	59800
Total		869719
Grand Total		2728306

Annex-H**[Para 1.2.3.4]****Unauthorized Expenditure on Development Works – Rs 1.4 Million****(Amount in Rupees)**

Union Council No. 03		
Cheque no.and date	Name of the project	Amount
10502161 dated 02-07-08	Cleanliness of main holes of chak No. 86/6-R	25000
10502163 dated 11-07-08	Motor winding of the disposal	13000
10502165 dated 21-07-08	Soling at 68/6-R	17680
10502166 dated 11-07-08	Repair of main ole	13650
10502167 dated 29-07-08	Purchase of cement pipe for disposal	6900
10502172 dated 13-08-08	Construction of culverts and main hole	18851
10502170 dated 04-08-08	Purchase of cement pipe for disposal	4950
10502174 dated 30-08-08	Construction of culverts and main hole	27650
10502184 dated 21-10-08	Motor winding of the disposal	13850
10502185 dated 29-10-2008	Concrete flooring	89000
10502189 dated 13-11-08	Concrete flooring	77559
105021690 dated 20-12-08	Purchase of cement pipe for disposal	19800
20922100 dated 25-3-09	Cleanliness of main holes of chak No. 86/6-R	24000
3492077 dated 11-04-09	Culverts 86/6-R	29200
3492079 dated 30-04-09	Resoling	7600
3492084 dated 11-05-09	Construction of nala 86/6-R	8300
3492094 dated 24-06-09	Soling 86/6-R	79500
3492095 dated 24-06-09	Soling 86/6-R	58700
3492096 dated 26-06-09	R.C.C Slab 86/6-R	38400
3492097 dated 29-06-09	C.C Topping 86/6-R	38400
3492098 dated 29-06-09	Soling 86/6-R	59800
3491247 dated 24-12-09	Cleanliness of main holes of chak No. 86/6-R	5000
Total		607460
Union Council No. 43		
Cheque No. and date	Name of the project	Amount
5520797 dated 27-09-08	Three pole light	25000
5520799 dated 29-09-08	Three pole light	25000
5520800 dated 27-09-08	Repair of main hole	6500
5520798 dated 27-09-08	Repair of main hole	3800
21182203 dated 09-10-08	Repair of main hole	7800
21182204 dated 09-10-08	Repair of main hole	7800
21182205 dated 09-10-08	Repair of main hole	7800
21182206 dated 15-10-08	Topping	24000
21182207 dated 15-10-08	Dust bin	8000
21182207 dated 15-10-08	Dust bin	7000
5520797 dated 27-09-08	Three pole light	25000
5520770 dated 14-07-08	Purchase of electric material	18567
5520783 dated 18-08-08	Construction of main hole	6000
5520790 dated 18-09-08	Laying of cement pipe	3800

Cheque No. and date	Name of the project	Amount(Rs)
5520791 dated 18-09-08	Repair of furniture	7600
55207903 dated 18-09-08	Construction of main hole	4500
5520797 & 5520799 dated 27 & 29-09-08	Laying of pole	50000
5520800 dated 29-09-08	Construction of main hole	6500
21182203 dated 9-10-08	Construction of main hole	7800
21182203 dated 9-10-08	Construction of main hole	7800
21182205 dated 9-10-08	Construction of main hole	7800
21182207 & 21182209 dated 27 & 29-09-08	Construction of dust bin	15000
21182206 , 208, 210 dated 18-10-08	Topping	65000
21182211 dated 18-10-2008	Electrification	17541
03938505 dated 16-12-08	Dangi campaign	14637
21182218 to 229 dated 5-11-08 to 10-11-08	Construction of dust bin	15300
21182223 to 24 dated 22-11-08	Laying of soling	37000
21182225 dated 27-11-08	Purchase of electric material	15000
03938513 dated 27-01-09	Construction of sewer line	30000
03938521 dated 06-02-09	Purchase of electric material	14950
03938525 dated 23-02-09	Purchase of electric material	20149
03938532 dated 12-03-09	Plantation	6750
03938535 dated 12-03-09	Plantation	15000
03938540 dated 07-04-09	Purchase of electric material	18900
6706909 dated 09-06-09	Purchase of electric material	9880
6706910 dated 13-06-09	Purchase of electric material	15802
Total		578976
Union Council No. 45		
Cheque No. and date	Name of the project	Amount
6905193 dated 22-11-08	Cement slab	4960
9901481 dated 27-07-2008	Construction of dust bin	13000
9901491 dated 08-08-2008	Laying of sewer Z block	6900
6905196 dated 29-11-08	Construction of main hole Z block	12700
6905198 dated 29-11-08	Construction of main hole Z block	8100
5379694 dated 20-05-09	Construction of road	85000
5379663 dated 09-03-09	Sewerage connection Bilal Colony	22500
5379693 dated 07-05-09	Laying of sewer Z block	7000
90288259 dated 18-06-09	soling	4950
90288680 dated 24-04-09	Sewerage connection	2700
5379693 dated 07-05-09	Construction of main hole	4600
5379679 dated 14-04-09	Construction of main hole	4900
5379659 dated 02-03-09	Sewerage connection	4750
6972146 dated 24-02-09	-do-	3600
6972146 dated 24-02-09	-do-	4850
6972144 dated 09-02-09	-do-	2450
6972129 dated 12-01-09	Sewerage pipe Z block	2950
6972130 dated 30-12-09	Sewerage pipe Z block	3700
6972115 dated 30-12-09	Construction of main hole at v block	4900
6972143 dated 09-02-09	Re soling	4650
6905197 dated 29-11-08	Sewerage connection	3500

Cheque No. and date	Name of the project	Amount(Rs)
9901497 dated 21-08-08	Repair of roof	3000
6905178 dated 28-10-08	Sewerage connection	4500
6905190 dated 07-11-08	Earth filling	3950
Total		224110
	Grand Total	1410546

Annex-I**[Para 1.3.1.1]****Misappropriation on account of Nikkah Fees –Rs1.596 million****Para No. 04 U.C 57****(Amount in Rupees)**

Year of receipt	Amount of 2010-11	Approximate amount of previous year with 10 % less every year.	Amount misappropriated by Mr. Sher Secretary.
2009-10	219207	197286	197286
2008-09	219207	175366	175366
2007-08	219207	153445	153445
2006-07	219207	131524	131524
2004-06	219207	109603	109603
Total Amount recoverable.			767224

Para No. 05 U.V No. 57

Name of the Nikkah registrar	Pert No/Period	Rate	Amount
Abdul Hannan 8/11-L	40 to 48 for 26-07-2011 to 18-10-2012 & 1 to 21 from 19-10-2012 dated 19-10-2012 to date @ 500	500	15000
Moulvi Muhammad Afzal Dad Fatiana	27 to 37 from 11-11-2012 to date	500	5500
MuhammdSarwar	10 to 26 from 08-11-2012 to date	500	8500
Muhammad Iqbal	13 to 50 for 23-06-2011 to date	500	19000
Iftikhar Ahmad	22 to 50 for 30-03-2013 to date	500	14500
QariGhulamHussain	13 to 50 for 05-03-2012 to date	500	14000
AltafHussan	39 to 50 and 1 to 10 for 2-05-11 to date	500	11000
Muhammad Nawaz	04 to 40 for 24-07-2011 to date	500	18000
Tanveer Abbas	09 to 50 for 29-06-2011 to date	500	21000
Khalid Shah	20 to 40 for 01-07-2012 to date	500	10500
Rai Aziz-ullah	05 to 40 for 25-02-2011 to date	500	17000
Abdullah Sami	32 to 42 for 10-11-2012 to date	500	5500
Alam Shah	44 to 50 & 15-02-2012 to 17-07-2012	500	3500
Muhammad Saeed	06 to 20 for 21-10-2012 to date	500	7500
Total			170500

Para No. 01 U.C 53

Name of Nikkah Registrar	Period	Pert No	Rate	Amount of Recovery(Rs)
Mr. Abdul Karim Shah	2-03-09 to 15-04-09	2 & 3	200	400
Mr. Abdul Karim Shah	21-06-09 to 26-06-09	14& 15	200	400
Mr. Abdul Karim Shah	29-09-2011 to 07-03-2013	1 to 50	500	25000
Syed Bashir Ahmad Shah	13-04-2008 to 26-06-2008	29	200	200
Syed Bashir Ahmad Shah	05-10-2009 to 06-10-2009	45	200	200
Syed Bashir Ahmad Shah	08-10-2009 to 09-12-2009	49-50	200	400
Syed Bashir Ahmad Shah	13-12-2009 to 14-12-2009	06	200	200
Syed Bashir Ahmad Shah	10-04-2011 to 30-06-2011	35 to 36	200	400
Syed Bashir Ahmad Shah	20-04-2012 to 07-03-2013	47 to 50 & 1 to 50	500	12000
Syed Muhammad Amin Shah	29-05-2011 to 07-03-2013	1 to 50 & again 1-50	500	50000
Syed GhulamDastgir Shah	22-03-2012 to 08-03-2013	22 to 50	500	14500
Muhammad Saddique	21-06-2012 to 08-03-2013	37 to 50	500	7000
Hafiz Shamshuddin	25-04-2011 to 07-03-2013	43 to 50 & 12 to 50	500	23500
Muhammad Sharif Wattoo	22-11-2010 to 07-8-04-2011	11 to 17	200	1200
Muhammad ZubairZishiti	25-09-2011 to 07-03-2013	15 to 50 & 1 to 50	500	43000
Muhammad Aslam 18-B 7-R	31-10-2010 to 20-11-2010	10 to 50 @ 200 & 1 to 50 @ 500	200 & 500	33000
Muhammad Yasin Bonga Sahamad	26-08-2012 to 07-03-2013	01 to 45	500	22500
Syed Mehraj Shah	01-07-2010 to 07-03-2013	2 register of 50 pert each.	200 & 500	70000
Muhammad Sharif Wattoo	09-07-2011 to 04-02-2013	18 to 32	500	7500
				334400

Para No. 01 U.C No. 71

Name of Nikkah Registrar	Period of Nikkah.	Pert No	Rate	Amount of recovery.
Abdul Ghani 168/9-L	10-06-2005 to 30-09-05	45 to 50	400	2400

Abdul Ghani 168/9-L	16-01-2006 to 30-09-09-08-06	09 to 22	400	5600
Name of Nikkah Registrar	Period of Nikkah.	Pert No	Rate	Amount of recovery.(Rs)
Abdul Ghani 168/9-L	07-04-08 to 16-11-08	19 to 25	400	2800
QariYasin 168/9-L	21- 11-2011 to 25-03-2013	01 to 30	500	15000
Hafiz Khushi Muhammad	27-11-05	49	400	400
Hafiz Khushi Muhammad	01-06-07 to 02-09-07	25 to 32	400	3200
Hafiz Khushi Muhammad	12-10-07 to 20-02-08	01 to 11	400	4400
Hafiz Khushi Muhammad	27-07-09 to 09-05-10	32 to 38	400	2800
Qari Abdullah	01-11-12 to 17-03-2013	07 to 12	500	3000
QariAzharMwhmood	15-01-2013	47 to 50	500	2000
QariAzharMehmood	3-11-12 to 17-03-2013	01 to 09	500	4500
Hafiz Fiqar Muhammad	25-05-2006	32	400	400
GhulamMurtaza	4-01-07 to 5-01-07	38 to 39	400	800
GhulamMurtaza	27-04-08	25	400	400
GhulamMurtaza	20-04-10	30	400	400
GhulamMurtaza	14-12-08 to 5-03-09	38 to 49	400	4800
GhulamMurtaza	05-03-2011 to 10-03-2011	43 to 44	400	800
GhulamMurtaza	28-06-2011 to 20-03-2013	07 to 50 and again 1 to 08	500	25000
Muhammad Javid	24-11-06 to 05-01-2007	48 to 50	400	1200
Muhammad Javid	23-03-08	36	400	400
Muhammad Javid	05-08-2008 to 22-01-09	41 to 50 & 1 to 2	400	4800
Muhammad Javid	25-10-09	16	400	400
MolviNazir Ahmad	19-01-12 to 22-08-2012	45to 50	500	3000
MolviNazir Ahmad	23-08-12 to 20-03-2013	1 to 05	500	2500
Abdul Shakoor 166/ 9-L	18-10-07	47	400	400
Abdul Shakoor 166/ 9-L	06-06-09	20	400	400
Abdul Shakoor 166/ 9-L	04-04-10	50	400	400
Abdul Shakoor 166/ 9-L	20-07-2011 to 24-10-2011	41 to 49	500	4500
Muhammad Sharif	12-01-09	46	400	400
Muhammad Sharif	21-04-2011 to date	09 to 41	500	16500
Hafiz Shafique	10-01-2010	34	400	400

Hafiz Shafique	28-11-10 to 2-01-2011	40 to 43	400	1600
Hafiz Shafique	4-04-2011	48	400	400
Name of Nikkah Registrar	Period of Nikkah.	Pert No	Rate	Amount of recovery(Rs)
Hafiz Shafique	1-03-2012 to 21-01-2012	06 to 21	500	8000
Hafiz Shafique	22-01-2012 to 20-03-2013	22 to 24	500	1500
Bashir Ahmad	18-02-2007 to 6-03-2007	08 to 09	400	800
GhulamRasool	24-11-2011 to 20-03-2013	09 to 15	500	3500
Qari Yasin168/9-L	05-04-2010 to 14-04-2010	02 to 05	400	1600
Total				131400

Para No. 01. U.C 56

Name of Nikkah Registrar	Period	Pert Nos	Rate	Amount of recovery.
Hafiz Muhammad Ishaque	20-11-2011 to 09-03-2013	10 to 31	500	11000
Hafiz Zahid 113/7-R	2-07-2012 to 28-11-2010 to 08-01-2013	48 to 50 & 1 to 13	16x00	8000
Muhammad Afzal 112/7-R	07-05-09 to 15-11-09	12,13 & 14	300	900
Muhammad Afzal 112/7-R	15-10-2010 to 09-03-2013	45 to 50 & again 1 to 50	500	28000
Hafiz Safdar Abbas 112/7-R	19-03-12 to 09-03-2013	9 to 50	500	21500
Hafiz Ghulam Shabbir Purani Chichawattni	21-11-2011 to 09-03-2013	25 to 41	500	8500
Hafiz Masood 114-7-R	16-09-2010	50	300	300
Hafiz Masood 114-7-R	15-01-2012 to 20-02-2012	43 to 49	500	3500
Hafiz Masood 114-7-R	21-02-2012	50	500	500
Hafiz Masood 114-7-R	22-02-2012 to 17-03-2013	01 to 33	500	16500
Muhammad YasinMoza Sheikh Tayyab	25-12-2011 to 20-02-2013	33 to 45	500	6500
Muhammad Yousaf 114/ 7-R	28-06-2011 to 07-03-2013	1 to 03	500	1500
Muhammad Hanif Old Chiwhawattni	18-12-2011 to 09-03-2013	1 to 26	500	13000
Muhammad sharif	25-03-2012 to 09-03-2013	24 to 43 except 42	500	9500
QaziMushtaq 112/7-R	023-12-2011 to 09-03-2013	05 to 38	500	17000

Name of Nikkah Registrar	Period of Nikkah.	Pert No	Rate	Amount of recovery(Rs)
Hafiz Muhammad Yousaf	05-07-2005	10	300	300
Hafiz Muhammad Yousaf	05-07-2005	20	300	300
Hafiz Muhammad Yousaf	09-08-2007	42	300	300
Qazi Muhammad Sharif	16-11-2005	43	300	300
Qazi Muhammad Sharif	29-03-2009	17	300	300
Hafiz Muhammad Hanif	21-06-2008	15	300	300
Hafiz Muhammad Yasin	8-05-2006	09	300	300
GhulamSarwar	15-04-2005 to 26-09-2005	12 to 14	300	900
GhulamSarwar	13-05-2006 to 01-12-2006	26 to 29	300	1200
GhulamSarwar	07-01-2007 to 29-03-2007	37	300	300
Hafiz Masood	50 & 1 to 07	07-09-2007 to 24-12-2007	300	2400
Hafiz Muhammad Ishaque	01-04-2007 to 26-03-2008	01 to 07	300	1800
Hafiz ZahidMehmood	21-12-2004	50	300	300
Hafiz ZahidMehmood	21-07-2008	04	300	300
Hafiz Niaz Ahmad	28-08-2004	300	300	300
Hafiz Niaz Ahmad	28-08-2004	30 & 32	300	600
Hafiz Niaz Ahmad	15-01-2005 to 30-05-2005	46 to 50	300	1500
Hafiz Niaz Ahmad	26-03-2009	06	300	300
Hafiz Safdar Abbas	19-03-2012	07	500	500
Sajid Ali Sehzaad	23-03-08 to 09-03-2013	1 to 50	500	25000
Total				183700

<u>No. of the union council</u>	<u>Period</u>	<u>Amount</u>
57	2005-2012	767224
57	2005-2012	170500
53	2010-12	334400
71	2005-2012	131400
56	2005-2012	192900
Total		1596424

Annex-J**[Para 1.3.1.2]****Misappropriation of Government Funds – Rs 1.241 million****(Amount in Rupees)**

Cheque No. and date	Amount
444103 dated 02-01-2009	10000
444104 dated 03-01-2009	44234
444105 dated 15-01-2009	31881
444106 dated 22-01-2009	4000
444107 dated 24-01-2009	24500
444108 dated 28-01-2009	20870
444109 dated 2-02-2009	44234
444110 dated 13-02-2009	23500
444111 dated 19-02-2009	3000
444112 dated 21-02-2009	6000
444114 dated 25-02-2009	15500
444113 dated 25-02-2009	40200
44415 dated 06-03-2009	13500
444116 dated 06-03-2009	16500
44417 dated 19-03-2009	35600
444118 dated 19-03-2009	40000
444120 dated 16-04-2009	35000
444121 dated 18-04-2009	32405
444125 dated 10 -06-2009	26500
381601 dated 06-06-2009	40000
381602 dated 23-06-2009	20000
381603 dated 23-06-2009	20000
381604 dated 23-06-2009	25500
381605 dated 02-07-2009	20000
381606 dated 02-07-2009	15000
2381607 dated 02-07-2009	15500
381608 dated 02-07-2009	20000
381609 dated 02-06-2009	15000
381610 dated 02-07-2009	20000
381611 dated 07-07-2009	55134
381612 dated 05-09-2009	27511
381613 dated 12-09-2009	54520
381614 dated 18-09-2009	57260
381616 dated 24-11-2009	39260

Cheque No. and date	Amount
381619 dated 11-01-2010	80668
381620 dated 09-02-2010	38338
381621 dated 04-02-2010	10027
381622 dated 02-03-2010	30000
381623 dated 11-03-2010	37444
381624 dated 19-04-2010	53338
381626 dated -17-06-2010	33338
381627 dated 08-06-2010	45350
Total	1240612

Annex-K

[Para 1.3.2.1]

Non-Production of Record – Rs 10.641 Million**Para No.03 U.C No. 56**

(Amount in Rupees)

Month	Pay record	contingencies	Works	Total
7/05 to 6/06	372523	35163	528581	936267
7/06 to 6/07	409051	30878	1360500	1800429
2007-08	584654	21353	415800	1021807
2008-09	631081	114333	529000	1274414
Total				5032917

Para No. 03 U.C. No. 57**Pay record.**

Cheque No. and date.	Period	Amount drawn(Rs)
380511 dated, 2-07-2005.	6/05	18017(pay for 6/05)
380513 dated, 3-08-2005.	7/05	15831(pay for 7/05)
380515 dated 1-09-2005.	8/05	15831 (pay for 8/05)
380522 dated, 3-10-2005.	9/05	21426 pay for 9/05)
380527 dated, 31-10-2005.	10/05	16867 pay for 10/05)
380528 dated, 5-12-2005.	11/05	19367 pay for 11/05)
380530 dated, 6-01-2006.	12/05	19962 pay for 12/05)
380537 dated, 01-02-2006.	1/06	20583 pay for 01/06)
380540 dated, 01-03-2006.	2/06	20703 pay for 2/06)
380542 dated, 7-04-2006.	3/06	29597 pay for 3/06)
380545 dated, 3-05-2006.	4/06	19583 pay for 4/06)
380547dated, 01-06-2006.	5/05	29615 pay for 5/06)
380555 dated, 05-07-2006.	6/06	19665 pay for 6/06)
380558 dated, 02-08-2006.	7/06	23077 pay for 7/06)
380563 dated, 08-09-2006.	8/06	21277 pay for 8/06)
380568 dated, 03-10-2006.	9/06	25777 pay for 9/06) for 8/06)
380574 dated, 20-10-2006.	10/06	27225 pay
380585 dated, 01-12-2006.	11/06	26725 pay
380598 dated, 01-02-2007.	01/07	27265 pay
380599 dated, 01-03-2007.	2/07	27565 pay
3801209 dated, 03-04-2007.	3/07	27665 pay
381218 dated, 02-05-2007.	4/07	27665 pay
381222 dated, 02-06-2007.	5/07	27665 pay
381227 dated, 03-07-2007.	6/07	27665 pay
381240 dated, 08-09-2007.	7/07	29996 pay
381248 dated, 01-09-2007.	8/07	39896 pay
381254 dated, 02-10-2007.	9/07	39396 pay
381259 dated, 30-10 2007.	10/07	30396 pay

Cheque No. and date.	Period	Amount drawn(Rs)
381265 dated, 17-12-2007.	11/07	43345 pay
381266 dated, 23-01-2008.	12/07	35266 pay
381267 dated, 01-02-2008.	01/08	30783 pay
381271 dated, 08-03-2008.	02/08	39641 pay
381276 dated 04-04-2008	03/08	38255 pay
381278 dated 09-05-2008	04/08	49261 pay
381282 dated `10-06-2008	05/08	55462 pay
381284 dated `03-07-2008	06/08	35078 pay
381288 dated `07-08-2008	07/08	56037 pay
381292 dated `05-09-2008	08/08	43856 pay
381295 dated `29-09-2008	09/08	51754 pay
381298 dated `03-11-2008	10/08	53754 pay
444101 dated 04-12-2008	11/08	34114 pay
444104 dated 03-01-2009	12/08	44234 pay
444109 dated 02-02-2009	01/09	44234 pay
444119 dated 01-04-2009	03/09	38524 pay
444122 dated 05-05-2009	04/09	54234 pay
444123 dated 04-06-2009	05/09	35318 pay
381611 dated 07-07-2009	6/09	55134 pay
381613 dated 012-09-2009	7/09	54520 pay
381614 dated 018-09-2009	8/09	57260 pay
381615 dated 014-11-2009	10/09	37260 pay
381616 dated 24-11-2009	11/09	39260 pay
381617 dated 24-11-2009	Muhammad Sarwar	19006 pay
381618 dated 2-01-2010	12/09	63018 pay
381620 dated 0-02-2010	1/10	38338 pay
381623 dated11-03-2010	2/10	37444 pay
381624 dated 19-04-2010	3/10	53338 py
381625 dated 04-05-2010	04/10	53338 pay
381627 dated 8-06-2010	5/09	45350 pay
381626 dated 17-06-2010	06/09	33338 pay
38510 dated 2-07-2005	Fayyaz Ahmad	4371 pay
380514dated 3-08-2005	Fayyaz Ahmad	5395 pay
380516 dated 01-09-2005	Fayyaz Ahmad	5395 pay
380577 dated 20-10-2006	Fayyaz Ahmad	16250 pay
380586 dated 01-12-2006	Fayyaz Ahmad	27300 pay
380595 dated 22-01-2007	Fayyaz Ahmad	23304 pay
Total pay for which record was not produced.		2148161

Detailed below amounts were drawn from union council account on account of contingencies and construction of different works but record was not produced.

Period	Contingencies	Works(Rs)
2005-06	98000	477300

Period	Contingencies	Works(Rs)
2006-07	43630	1057038
2007-08	4292	683990
2008-09	8012	987581
2009-10	3097	253706
Total	157031	3459615

Annex-L

[Para 1.3.3.1]

**Unauthorized Expenditure on Account of Development Works – Rs
4.631Million**

U.C No.89

(Amount in Rupees)

Sr. No.	Name of Scheme	Amount of Contract	Expenditure(Rs)
1	Cont. of Drain Babu Town	100000	99611
2	Rear of Roof and white wash of UC office	100000	99750
3	Cont. of PCC Chowk Block No. 05 Street No. 04 Mirza Aslam House	100000	99688
4	Cont. of PCC Chowk Block No. 05 Street No. 04 Faiz Miree Gugar House	100000	99687
5	Cont. of PCC Chowk Block No. 05 Street No. 05 MirzaAzam House	100000	99707
6	Cont. of PCC Chowk Block No. 05 Street No. 05 M. Anwar House	100000	99690
7	Cont. of PCC Chowk Block No. 05 Street No. 06 Hafiz Yar M.	100000	99760
8	Cont. of PCC Chowk Block No. 05 Street No. 06 M. Yaseen House	100000	99750
9	Cont. of PCC Chowk Block No. 05 main Road	100000	99400
10	P/L of Sewerage Al Fateh Town	100000	95300
11	P/L of Sewerage Wali Town St. No. 02 Amar Shopkeeper To Ali M. House	100000	98061
12	P/L of Sewerage Wali Town St. No. 02 Mehar Falak Sher to Sufi Ehsan House	100000	96981
13	P/L of Sewerage Wali Town St. No. 03 RanaSardar to Shamasud din	100000	99720
14	P/L of Sewerage Wali Town St. No. 03 Abdul Latif to Khushi M.	100000	98900
15	Const. of Soling Babu Town	100000	99717
16	Const. of Culverts UC Area	47000	46137
	2010-11		
1	Const. of (up Level) boundary wall and white wash of UC Building	99000	28627
2	Const. of Re soling Shakar Colony	99000	42000
3	Const. of Re soling Wali town	99000	66000
4	Const. PCC Faze I Block 2	99000	59000

Sr. No.	Name of Scheme	Amount of Contract	Expenditure(Rs)
7	Const. PCC Faze I Block 2 St. No. 03	99000	99000
8	Const. PCC Faze I Block 2 St. No. 07	99000	58000
9	Const. PCC Faze I Ward No. 18 Goushalah Street	99000	98382
	Total		1982868

U.C No. 71

Cheque No. and date	Nature of project	Amount drawn(Rs)
31712859 dated 28-09-2007	Construction of wall civil dispensary	119000
28367132 dated 31-1-2006	Construction of slab at chakNos 166/9-L	6900
21912129 dated 29-12-05	Construction of sewer line 9" dia. At chak No.168/9-L in union council	2100
27357355 dated 16-08-06	Construction of 2 Nos slab at 167/9-L Internal abadi	7600
23323695 dated 04-03-2006	Construction of 2 Nos slab at 166/9-L Internal abadi	6240
23323696 dated 04-03-2006	Construction of 1 No slab at 166/9-L Internal abadi	6240
36152066 dated 25-06-2008	Construction of main holes at FarooqAzamchowk 168/9-L	17000
33020615 dated 10-11-2007	Construction of sewereagegalli Ashraf Saleemi 167/9-L	40000
33020219 dated 1-11-2007	Construction of sewereagegallirana Muhammad Ali 168/9-L	20000
33020218 dated 1-11-2007	Construction of sewereagegallirana Muhammad Ali 168/9-L	30000
36152588 dated 23-07-2008	Construction of drain Rasool Bhatti 167/9-L	25000
36152808 dated 25-08-2008	Construction of drain Tashir Shah Bhatti 166/9-L	25000
36152581 dated 11-07-2008	Laying of sewerage galli Masjid wali 168/9-L	40000
27357404 dated 06-09-2006	Construction of nala at chak 167/9-L master Iqbal wali galli	50000
27357404 dated 06-09-2006	Laying of sewerage galli Muhammad Akram wali 168/9-L	25000
27357035 dated 06-09-2006	Construction of drain galli Abdul Razzaqwali	25000
24829236 dated 29-05-2006	Construction of drain galli Fooji Yousafwali 167-9-L	25000
31712519 dated 10-08-2007	Construction of drain 167-9-L Dr. Khalid street	20000
24829586 dated 21-06-2006	Construction of drain RasWali	31500
31712514 dated 09-08-2007	Construction of drain 167-9-L Neemat	25000

Cheque No. and date	Nature of project	Amount drawn(Rs)
	member wali	
27357893 dated 29-09-2006	Construction of Nalla 167-9-L Iqbal Number darwali	20000
23323696 dated 04-03-2006	Construction of drain 167-9-L Mistriwali	25000
24829796 dated 17-07-2006	Construction of wall U.C.No.71`	25000
24829235 dated 29-05-2006	Construction of soling 167-9-L graveyard	25000
23323694 dated 04-03-2006	Construction of soling 168-9-L Abdul Ghafoor	18200
29819344 dated 5-04-2007	Construction of soling 168-9-L Abdul Ghafoor	20000
29819350 dated 01-06-2007	Construction of walls 168/9-L	30000
35862284 dated 14-10-2008	Construction of soling 168-9-L Makha Chohan	28000
6152584 dated 22-07-2008	Construction of so9ling at 169/9-L	40000
35862743 dated 13-11-2008	Construction of soling 168-9-L Ihsanwali	23000
12045004 dated 24-06-2009	Construction of soling 168-9-L near hospital	34500
35862743 dated 13-11-2008	Construction of soling 168-9-L galli Nadeem wali	36000
12045011 dated 29-06-2009	Construction of soling 167-9-L galli Ali Muhammad	88000
29819997 dated 27-06-2007	Resoling 168/9-L	33600
3582599 dated 11-11-2008	Resoling 168/9-L Galli Saddique wali	35000
12045010 dated 29-06-2009	Construction of soling 167-9-L galli Shaukat wali	123500
27357032 dated 26-07-2006	Resoling M. hanif waligalli	51500
24829582 dated 19-06-2006	Construction of soling AmjadWaligaslli	53000
3408345 dated 06-03-2008	Resoling 168/9-L primary school	18000
24829237 dated 29-05-2006	Construction of soling 165-A/9-L main Bazar	98000
Different cheques	16 Nos hand pump	124240
Different cheques	Tub lights repairs	230401
36152809 dated 25-08-2008	Soling 165/9-L Iqbalfooji	72000
12045017 dated 29-06-209	Soling 168/9-L Ch; Ihsan	60000
Different cheques	Construction of culverts.79 Nos	790000
Total		2648521

Unauthorized Execution of Works beyond Competency by Splitting up Indents –Rs 4.283 million

U.C 89

(Amount in Rupees)

Sr. NO	Name of Scheme	Estimate	Expenditures(Rs)
3	Cont. of PCC Chowk Block No. 05 Street No. 04 Mirza Aslam House	100000	99688
4	Cont. of PCC Chowk Block No. 05 Street No. 04 FaizMireeGugar House	100000	99687
5	Cont. of PCC Chowk Block No. 05 Street No. 05 Mirza Azam House	100000	99707
6	Cont. of PCC Chowk Block No. 05 Street No. 05 M. Anwar House	100000	99690
7	Cont. of PCC Chowk Block No. 05 Street No. 06 Hafiz Yar M.	100000	99760
8	Cont. of PCC Chowk Block No. 05 Street No. 06 M. Yaseen House	100000	99750
9	Cont. of PCC Chowk Block No. 05 main Road	100000	99400
Total			697682
11	P/L of Sewerage Wali Town St. No. 02	100000	98061
12	P/L of Sewerage Wali Town St. No. 02	100000	96981
Total			195042
13	P/L of Sewerage Wali Town St. No. 03	100000	99720
14	P/L of Sewerage Wali Town St. No. 03	100000	98900
Total			198620
Grand Total			1091344

U.C. 57 Para No. 10

Name of Work & work order No. and date	Name of contractor	Amount of work.
Construction of room in U.C. office part I vide work order No.12/Uc dated 10-05-2012	HussanMunir	100000
Construction of room in U.C. office part II vide work order No.13/Uc dated 10-05-2012	HussanMunir	100000
Name of Work & work	Name of contractor	Amount of work(Rs)

order No. and date		
Construction of sullage carrier in chak No.7/11-L part I	Saad Traders.	99000
Construction of sullage carrier in chak No.7/11-L part II	Saad Traders.	95000
Total		394000

U.C No. 71 Para No. 10

Name of Work & work order No. and date	Name of executing agency	Amount of work
Construction of walls Civil dispensary vide cheque No. 31712859 dated 28-09-2007	Project committee of U.C	61900
Construction of walls Civil dispensary vide cheque No. 33020212 dated 28-09-2007	Project committee of U.C	57100 ,
Total		119000

Para No 08 U.C 56

Cheque No. and date	Name of contractor	Amount of work.
Laying of soling at chak No 112/7-R (M.B No.393 page No.05 to 06	Muhammad Khalid Bashir	100000
Construction of soling/ culverts at chak No.112/7-R (work order No.14/UC/CCi dated 04-02-2011	Irshad Ahmad	95000
Laying of soling at chak No 113/7-R (M.B No.393 page No.03 to 04	Muhammad Khalid Bashir	100000
Construction of soling/ culverts at chak No.112/7-R (work order No.14/UC/CCi dated 04-02-2011	Irshad Ahmad	95000
Construction of Sullage carrier at chak No.112/7-R (work order No.14/UC/CCi dated 04-02-2011	Irshad Ahmad	95000
Laying of soling at old Chichawattni M.B No.393 page No.06 to 07	Muhammad Khalid Bashir	100000
Construction of soling/ culverts at chak No.112/7-R (work order No.17/UC/CCi dated 04-02-2011	Irshad Ahmad	95000
Total		680000