



**AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**UNION ADMINISTRATIONS**  
**DISTRICT PAKPATTAN**  
**AUDIT YEAR 2012-13**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

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

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973, and Section 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 Accounts of Union Administration of the Districts.

The Report is based on audit of the accounts of five Union Administrations, District Pakpattan for the financial year 2008-12. The Director General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The Audit observations listed in the Annexure-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 avoid recurrence of similar violations and irregularities.

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

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 Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial PAC.

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of City District Governments and District Governments in Punjab (South) including Tehsil/Town Municipal Administrations and Union Administrations. The Regional Directorate of Audit, District Governments Multan, a field audit office of the DGA, 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 32 including 25 officers. Total mandays available were 7,575 and the budget amounted to Rs11.029 million in audit year 2012-13. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly, R.D.A Multan carried out audit of the accounts of five UAs of District Lodhran for the financial years 2008-2012 and the findings are included in this Audit Report.

Union Administrations (UAs), District Pakpattan conduct their operations under Punjab Local Government Ordinance 2001. UAs of District Pakpattan 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 (Regulation) 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 five above mentioned UAs in District Pakpattan for the financial years 2008-12, was Rs11.820 million and expenditure incurred was of Rs9.862 million, showing savings of Rs1.958 million. The total Non-development Budget for financial years 2008-2012 was Rs35.867 million and expenditure was of Rs19.433 million, showing savings of Rs16.433 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 Pakpattan was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws/rules/regulations, economical procurement of assets and hiring of services etc.

Audit of receipts/ revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules and that there was no leakage of revenue.

#### **a. Audit Methodology**

Audit was conducted after understanding the business processes of UAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

#### **b. Audit of Expenditure and Receipts**

Audit of development expenditure of Rs5.917 million was carried out, out of the total expenditure of Rs9.862 million and Audit of non-development expenditure Rs6.094 million out of the total expenditure of Rs19.433 million for the financial years 2008-2012 was conducted, which are 60% & 31 % of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Pakpattan for the financial years 2008-12 was Rs29.296 million, out of which overall expenditure of Rs12.011 million was audited, which is 41 % of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of the concerned UAs of District Pakpattan for the financial years 2008-12 were Rs 27.704 million. RDA Multan audited receipts of Rs 13.852 million which is 50% of total receipts.

**c. Recoveries at the Instance of Audit**

Recoveries Rs 1.022 million were pointed out through various audit paras and no amount was effected till the compilation of this Report. Out of the total recoveries Rs 1.022 million was not in the notice of the Executive before audit.

**d. The Key Audit Findings of the Report;**

- i. Misappropriation involving Rs 1.022 million was noted in one case<sup>1</sup>.
- ii. Irregularities involving Rs 4.271 million were noted in one case<sup>2</sup>.

Audit paras on the accounts for 2011-12 involving procedural violations including internal control weaknesses, and irregularities which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (MFDAC), (Annexure-A).

**e. Recommendations**

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

- i. Strengthening of internal controls
- ii. Holding of DAC meetings in time
- iii. Compliance of DAC directives and decisions in letter and spirit
- iv. Compliance of relevant laws, rules, instructions and procedures, etc.
- v. Appropriate actions against officers/officials responsible for violation of rules and losses
- vi. Holding of inquiries for fixing of responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.

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<sup>1</sup>Para No.1.2.1.1

<sup>2</sup>Para No.1.2.2.1

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr. No	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	100	142.456
2	Total formations in Audit Jurisdiction	100	142.456
3	Total Entities (PAOs) Audited	05	29.296
4	Audit & Inspection Reports	05	-
5	Special Audit Reports	-	-
6	Performance Audit Reports	-	-
7	Other Reports (relating to UAs)	-	-

**Table 2: Audit Observations**

**Expenditure Outlay Audited**

(Rupees in Million)

Sr. No.	Description	Amount Placed Under Audit Observation
1	Asset management	-
2	Financial management	5.293
3	Internal controls	-
4	Violation of rules	-
5	Others	-
<b>Total</b>		<b>5.293</b>



**Table 3: Outcome Statistics****Expenditure Outlay Audited** (Rupees in Million)

<b>Sr. No.</b>	<b>Description</b>	<b>Physical Assets</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total</b>
1	Outlays Audited	-	9.862	27.704	19.433	56.999
2	Amount Placed under Audit Observation/ Irregularities	-	4.271	-	1.022	5.293
3	Recoveries Pointed Out at the instance of Audit	-	1.022	-	-	1.022
4	Recoveries Accepted/ Established at the instance of Audit	-	1.022	-	-	1.022
5	Recoveries Realized at the instance of Audit	-	-	-	-	-

\* The amount mentioned against serial No.1 in column of "Total" is the sum of Expenditure and Receipts whereas the total expenditure was Rs 29.296 Million.

**Table 4: Irregularities Pointed Out**

(Rupees in Million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	4.271
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	1.022
4	Quantification of weaknesses of internal control system.	-
5	Recoveries, overpayments, or unauthorized payments of public money.	-
	Non-production of record to Audit.	
	Others, including cases of accidents, negligence etc.	
<b>Total</b>		<b>5.293</b>

## CHAPTER 1

### 1.1 Union Administration Nos. 07, 11, 12, 14, & 32

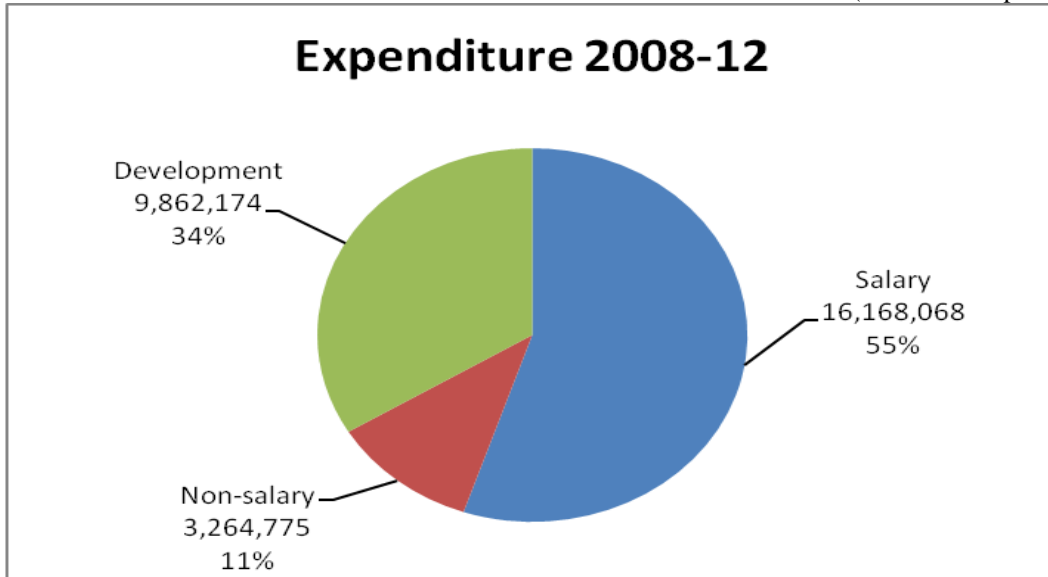
Union Administration (UA) consists of Union Nazim, Union Naib Nazim and not more than three Secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Each UA has one Drawing & Disbursing Officer.

#### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in rupees)

2008-12	Budget	Expenditure	Excess (+) /	%
			Saving (-)	(Saving)
Salary	31,335,770	16,168,788	-15,166,982	-48%
Non-salary	4,530,873	3,264,775	-1,266,098	-28%
Development	11,820,174	9,862,174	-1,958,000	-17%
Revenue	27,704,000	-	-	-
<b>Total</b>	<b>75,390,817</b>	<b>29,295,737</b>	<b>-18,391,080</b>	

(Amount in rupees)

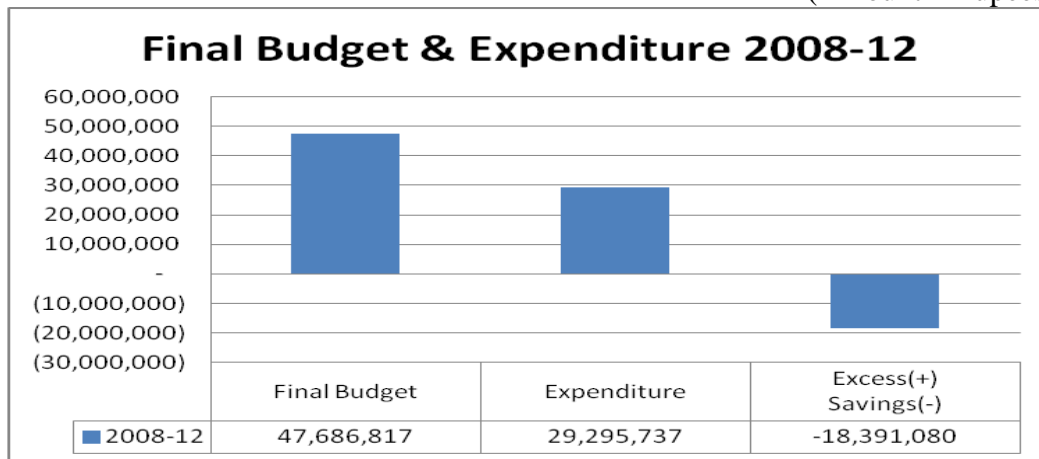


Details of budget allocations, expenditures and savings of each UA in District Pakpattan are at Annexure-B.

As per Budget Books for the financial years 2008-2012 of UAs in District Pakpattan, the original and final budgets were of Rs47.687 million. Total expenditures incurred by these UAs during financial years 2008-2012 was Rs29.296 million. There was a saving of Rs18.391 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:

(Amount in rupees)



There was overall saving in the budget allocations for the financial year 2008-12 are as follows:

(Amount in rupees)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2008-12	47,686,817	29,295,737	-18,391,080	-39%

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

### 1.1.3 Brief Comments on Status of Compliance with PAC/UAC Directives

S. No.	Audit Report Year	No. of Paras	Status of PAC/ZAC Meeting
1	2009-12	5	Nil
Total		5	

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

## AUDIT PARAS

### 1.2.1 Frauds / Misappropriation

#### 1.2.1.1 Misappropriation on Account of Development Works – Rs1.022 Million

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

Secretary Union Administration drew Rs.1,022,400 for the construction of culverts during the F.Y 2008-09 but no work was actually executed and whole amount was misappropriated. The detail is given in **Annexure-C**.

Audit observed the following irregularities:

- i. All the bills were made of almost same amount i.e. Rs 6,000 & 4,800 without actual work done.
- ii. No specific street or location was shown for work done.
- iii. Bills were drawn on fake billing on interim basis from two suppliers which showed that amount drawn was to consume the budget only and was misappropriated.
- iv. Whole of the expenditure was done on fake applications/requests received from general public without their CNIC numbers or contact numbers.
- v. Expenditure was split up to avoid quotations, which resulted in uneconomic purchases.
- vi. Rs. 2100 paid for one mason along with three labor workers for 3 dailies in each case of repair of Culvert on muster roll with fake names and signature or thumb impression, which need justification.

- vii. Repetition of repairs of same Culverts was observed which indicates misappropriation and fake billing in the absence of repair history register.

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

Misappropriation of government funds resulted in loss to government.

The matter was reported to Union Secretary in Noveber, 2012. The Secretary signed the audit observation but did not submit detailed reply. The matter was reported to the Adminstrator Union Administrations for convening of DAC meeting but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends action against concerned DDO, under intimation to Audit.

[UA-07 Para: 01]

## 1.2.2 Irregularities and Non compliance

### 1.2.2.1 Irregular Expenditure on Development Works – Rs 4.271 million

According to Works Rules of Union Administration 2002, Para No.191 sub Para No.01 to 05, all projects which were to be executed in the union council should be included in the development plan duly approved by the union council consisting of union Nazim, Naib Nazim and all members of the councils. For all projects, approved in the development plan Technical sanction estimate should be prepared and got approved by the union Nazim.

Further, Project committee will carry out work according to design and specification of work after obtaining quotation for material and labor, Payment register of labor for project, Inspection reports of the committee and all complete voucher duly signed by the committee members should be handed over to Secretary union council. All amounts should be paid on the name of firms to whom purchases were made.

Secretaries Union Administrations incurred expenditure of Rs.4.271 million on different development projects without obtaining quotations. Payment register was not maintained. All vouchers were not signed by the project committee. Cheques of the firms were issued in the name of Nazim and not in the name of proprietor. Detail of expenditure is given below.

(Rupees in million)

UA No.	Name of scheme	Period	Amount of project
11	Different works	2008-09	1.899
12	Different works	2008-09	0.999
14	Different works	2008-09	1.373
<b>Total</b>			<b>4.271</b>

Audit is of the view that due to weak financial management, irregular expenditure was made.

Irregular expenditure resulted in violation of government instructions.

The matter was reported to Union Secretaries in November, 2012. The Secretaries signed the paras but did not submit detailed reply. The matter was reported to the administrators for convening of DAC meeting but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends regularization, under intimation to Audit.

[UA-11 Para: 03]  
[UA-12 Para: 03]  
[UA-14 Para No.04]



# **ANNEXURES**

**Annexure-I**  
(Rupees in million)

<b>Sr. No.</b>	<b>PDP No.</b>	<b>Subject</b>	<b>Amount</b>	<b>UA No.</b>	<b>AIR Para No.</b>		<b>Separation</b>
1	1.2.1.2	Misappropriation of Nikkah fees – Rs .727 millions	0.727	UA No.12 & 14	Air Para No. 01, 01 of UA No. 12 &14	1.2.1	Fraud / Misappropriation
2	1.2.2.1	Unauthorized Expenditure by Splitting the Projects in Phases –Rs 0.684 million	0.684	UA No.11 & 12	Air Para No. 04, 04 of UA No.11 & 12	1.2.2	Irregularities and Non-Compliance
3	1.2.3.1	Non-Deduction of Income Tax – Rs 0.201 millions	0.201	UA No.11, 12 & 14	Air Para No. 02, 02 & 05 of UA No.11, 12 & 14	1.2.3	Performance

**Annexure-A****MFDAC Paras**

(Rupees in Million)

<b>Sr. No</b>	<b>Name of Formation</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>
1	UA 07	02	Un-authorized Lump-sum Provision of Funds	3.953
2		03	Non-utilization of Development Funds	2.978
3		04	Short Allocation of Funds for CCBs	0.443
4	UA 14	02	Non Allocation of Budget for Development Expenditure	0.368
5		03	Irregular Purchase of Computer and UPS.	0.084
6		06	Non Deduction of Overhead Charges Rs 124,827	0.125
7		07	Un-Authorized Lump Sum Provision for Development in the Budget Rs	6.629
8		08	Less allocation of CCB funds Rs 537,288	0.537
9	U C 14	09	Un-authorized Expenditure of CCB Funds.	0.462
10	UA 32	01	Un- authorized expenditure of CCB funds	0.250
11		02	Unauthorized expenditure of development schemes	1.197
12		03	Non availability of assets purchased in the office of union council	0.084
13		04	Short deposit of shadi fees and nikkah registration fees.	0.057
14	UA 11	01	Non deposit of nikkah fees	0.035
15	UA 12	05	Excess use of brick and cement from the yard stick of book of specification.	0.246
16		06	Unjustified tempering of date of birth inservice book of Mr. Muhammad Sehabz Niab qasid.	0
17		03	Unjustified payment of loan to Mr. Liaqat Ali Secretary union council	0.050
18		04	Unjustified payment of area bill RS; 103947/- to Mr. Muhammad Akram Khan and Mr. Liqat Ali Secretary union council No.12.	0.104

## Annexure-B

## UAs of Pakpattan District

## Budget and Expenditure Statement for Financial Years 2008-2012

(Amount in Rupees)

Sr. No.	Name of UAs	Particular	Original Budget	Supplementary Grant/Re-Appropriation	Final Budget	Actual Expenditure	Excess (+) Saving (-)
1	UA No.07	Salary	2720315	-	2720315	2720315	-
		Non-Salary	106848	-	106848	106848	-
		<b>Sub Total</b>	<b>2827163</b>	-	<b>2827163</b>	<b>2827163</b>	-
		Development	1022000	-	1022000	1022000	-
		<b>Total</b>	<b>3849163</b>	-	<b>3849163</b>	<b>3849163</b>	-
2	UA No.11	Salary	8625000	-	8625000	4338000	-4287000
		Non-Salary	619000	-	619000	337000	-282000
		<b>Sub Total</b>	<b>9244000</b>	-	<b>9244000</b>	<b>4675000</b>	<b>-4569000</b>
		Development	3069000	-	3069000	2179000	-890000
		<b>Total</b>	<b>12313000</b>	-	<b>12313000</b>	<b>6854000</b>	<b>-5459000</b>
3	UA No.12	Salary	8625000	-	8625000	4338000	-4287000
		Non-Salary	619000	-	619000	337000	-282000
		<b>Sub Total</b>	<b>9244000</b>	-	<b>9244000</b>	<b>4675000</b>	<b>-4569000</b>
		Development	3069000	-	3069000	2179000	-890000
		<b>Total</b>	<b>12313000</b>	-	<b>12313000</b>	<b>6854000</b>	<b>-5459000</b>
4	UA No. 14	Salary	7050920	-	7050920	1970560	-5080360
		Non-Salary	413560	-	413560	363840	-49720
		<b>Sub Total</b>	<b>7464480</b>	-	<b>7464480</b>	<b>2334400</b>	<b>-5130080</b>
		Development	660174	-	660174	660174	-
		<b>Total</b>	<b>8124654</b>	-	<b>8124654</b>	<b>2994574</b>	<b>-5130080</b>
5	UA No.32	Salary	4314535	-	4314535	2801913	-1512622
		Non-Salary	2772465	-	2772465	2120087	-652378
		<b>Sub Total</b>	<b>7087000</b>	-	<b>7087000</b>	<b>4922000</b>	<b>-2165000</b>
		Development	4000000	-	4000000	3822000	-178000
		<b>Total</b>	<b>11087000</b>	-	<b>11087000</b>	<b>8744000</b>	<b>-2343000</b>
<b>Grand Total</b>			<b>47686817</b>	-	<b>47686817</b>	<b>29295737</b>	<b>-18391080</b>

**Annexure-C****[Para 1.2.1.1]****Misappropriation on Account of Works – Rs 1022400**

(Amount in rupees)

Name of Culvert	Voucher No.	Cheque No.	Date	Amount		
67/D	7	6433 2764	02-07-08	4,800		4,800
67/D	8	65 67	02-07-08 03-07-08	6,000	6,000	12,000
Nousher Bodla	9	66 68	02-07-08 03-07-08	6,000	6,000	12,000
Sham Ghar	11	70 71	08-07-08 09-07-08	6,000	6,000	12,000
Ghazi Mardan	12	72 73	22-07-08 23-07-08	6,000	6,000	12,000
Nousher Bodla	20	81	01-08-08	6,000	6,000	12,000
Ghazi Mardan	21	64332782 83	05-08-08 06-08-08	6,000	6,000	12,000
Nizam Adli Kay	22	84 89	12-08-08 13-08-08	6,000	6,000	12,000
Nizam Adli Kay	23	85 90	12-08-08 13-08-08	6,000	6,000	12,000
Nizam Adli Kay	24	86 91	12-08-08 13-08-08	6,000	6,000	12,000
66/D	25	87 92	12-08-08 13-08-08	6,000	6,000	12,000
66/D	26	88 93	12-08-08 13-08-08	4,800		4,800
66/D	33	64332800	13-09-08	4,800		4,800
66/D	35	65786602 5	13-09-08 15-09-08	6,000	6,000	12,000
Islam Ghar	36	3 6	13-09-08- 15-09-08	6,000	6,000	12,000
Islam Ghar	37	4 7	13-09-08 15-09-08	6,000	6,000	12,000
Kartar Pur	38	8	15-09-08	4,800		4,800
Kartar Pur	39	9 13	20-09-08	6,000	6,000	12,000
Kartar Pur	40	10 14	20-09-08 22-09-08	6,000	6,000	12,000
Kartar Pur	41	11 15	20-09-08 22-09-08	6,000	6,000	12,000
Sham Ghar	42	12 16	20-09-08 22-09-08	6,000	6,000	12,000

Sham Ghar	43	18	23-09-08	4,800		4,800
24/SP	51	65786625	08-10-08	4,800		4,800
24/SP	52	26	09-10-08	4,800		4,800
24/SP	53	27	09-10-08	4,800		4,800
24/SP	54	28 32	09-10-08 11-10-08	6,000	6,000	12,000
24/SP	55	29 33	09-10-08 11-10-08	6,000	6,000	12,000
24/SP	56	30 34	09-10-08 11-10-08	6,000	6,000	12,000
24/SP	57	31 35	09-10-08 11-10-08	6,000	6,000	12,000
Nousher Bodla	64	42	01-11-08	4,800		4,800
Nousher Bodla	65	43 46	01-11-08 03-11-08	6,000	6,000	12,000
Nousher Bodla	66	44 47	01-11-08 03-11-08	6,000	6,000	12,000
Nousher Bodla	67	45 48	01-11-08 03-11-08	6,000	6,000	12,000
Tawana Kalan	68	49 52	04-11-08 05-11-08	6,000	6,000	12,000
Tawana Kalan	69	50 53	04-11-08 05-04-08	6,000	6,000	12,000
Ghazi Mardan	70	51 54	04-11-08 05-11-08	6,000	6,000	12,000
Tawana Kalan	71	55 56	14-11-08 15-11-08	6,000	6,000	12,000
Tawana Kalan	79	64	02-11-09	4,800		4,800
Tawana Kalan	80	65	02-01-09	4,800		4,800
Nizam Adli Kay	81	66 67	02-01-09 03-01-09	6,000	6,000	12,000
Nousher Bodla	88	65786694	02-01-09	4,800		4,800
66/D	96	65786682	03-02-09	4,800		4,800
Jamal Pur Tali	97	83	03-02-09	4,800		4,800
67/D	98	84 88	03-02-09 04-02-09	6,000	6,000	12,000
67/D	99	85 89	03-02-09 04-02-09	6,000	6,000	12,000
Nousher Bodla	100	86 90	03-02-09 04-02-09	6,000	6,000	12,000
Jamal Pur Tali	101	87 91	03-02-09 04-02-09	6,000	6,000	12,000
Kartar Pur	103	93 94	16-02-09 17-02-09	6,000	6,000	12,000
Acharki	111	66663802	13-03-09	4,800		4,800
24/SP	112	3	13-03-09	4,800		4,800

67/D	113	4 7	13-03-09 14-03-09	6,000	6,000	12,000
67/D	114	5 8	13-03-09 14-03-09	6,000	6,000	12,000
Acharki	115	6 9	13-03-09 14-03-09	6,000	6,000	12,000
67/D	116	10 13	17-03-09 19-03-09	6,000	6,000	12,000
Jamal Pur Tali	117	11 14	17-03-09 19-03-09	6,000	6,000	12,000
Kartar Pur	118	12 15	17-03-09 19-03-09	6,000	6,000	12,000
Kartar Pur	120	17 19	24-03-09 25-03-09	6,000	6,000	12,000
Kartar Pur	121	18	24-03-09	4,800		4,800
Nizam Adli Kay	128	26	01-04-09	4,800		4,800
Nizam Adli Kay	129	27 30	01-04-09 02-04-09	6,000	6,000	12,000
66/D	130	28 39	01-04-09 02-04-09	6,000	6,000	12,000
Nousher Bodla	131	29 40	02-04-09 23-04-09	6,000	6,000	12,000
Nousher Bodla	132	32	02-04-09 23-04-09	4,800		4,800
Sham Ghar	133	33 42	02-04-09 23-04-09	6,000	6,000	12,000
Kartar Pur	134	34 43	02-04-09 23-04-09	6,000	6,000	12,000
Kartar Pur	135	35 94	03-04-09 30-04-09	6,000	6,000	12,000
Kartar Pur	136	36	03-04-09	6,000	6,000	12,000
Kartar Pur	137	37	03-04-09	6,000	6,000	12,000
Sham Ghar	138	38	06-04-09	6,000	6,000	12,000
Sham Ghar	139	41	23-04-09	4,800		4,800
Kartar Pur	145	66663851	04-05-09	4,800		4,800
Kartar Pur	146	52 55	05-05-09 06-05-09	6,000	6,000	12,000
Sham Ghar	147	53 56	05-05-09 06-05-09	6,000	6,000	12,000
Sham Ghar	148	54 57	05-05-09 06-05-09	6,000	6,000	12,000
Ghazi Mardan	149	58	06-05-09	4,800		4,800
Sham Ghar	152	61 64	26-09-09 27-05-09	6,000	6,000	12,000
Sham Ghar	153	62 65	26-09-09 27-05-09	6,000	6,000	12,000

Nizam Adli Kay	154	63 66	26-09-09 27-05-09	6,000	6,000	12,000
67/D	155	67 68	27-05-09 29-05-09	6,000	6,000	12,000
Islam Ghar	156	69 70	29-05-09 30-05-09	6,000	6,000	12,000
67/D	163	66663877	03-06-09	4,800		4,800
Islam Ghar	164	78 79	03-06-09 04-06-09	6,000	6,000	12,000
66/D	165	80	04-06-09	4,800		4,800
Nousher Bodla	166	81	19-06-09	4,800		4,800
67/D	170	85 90	23-06-09 24-06-09	6,000	6,000	12,000
24/SP	171	86 91	23-06-09 24-06-09	6,000	6,000	12,000
Sham Ghar	172	87 92	23-06-09 24-06-09	6,000	6,000	12,000
D	173	88 93	23-06-09 24-06-09	6,000	6,000	12,000
Kartar Pur	174	89 94	23-06-09 24-06-09	6,000	6,000	12,000
Nousher Bodla	175	95	24-06-09	4,800		4,800
66/D	176	96	24-06-09	4,800		4,800
Nousher Bodla	177	97 99	24-06-09 24-06-09	6,000	6,000	12,000
24/SP	178	98 66663900	24-06-09 24-06-09	6,000	6,000	12,000
66/D	179	67618701	24-06-09	4,800		4,800
67/D	180	2 10	26-06-09 27-06-09	6,000	6,000	12,000
Kartar Pur	181	3 11	26-06-09 27-06-09	6,000	6,000	12,000
Ghazi Mardan	182	4 12	26-06-09 27-06-09	6,000	6,000	12,000
67/D	183	5 13	26-06-09 27-06-09	6,000	6,000	12,000
Sham Ghar	184	6 14	26-06-09 27-06-09	6,000	6,000	12,000
Nizam Adli Kay	185	7 15	26-06-09 27-06-09	6,000	6,000	12,000
Nousher Bodla	186	8 16	26-06-09 27-06-09	6,000	6,000	12,000
Nousher Bodla	187	9 17	26-06-09 27-06-09	6,000	6,000	12,000
<b>Total</b>				<b>578,400</b>	<b>444,000</b>	<b>1,022,400</b>