



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DERA GHAZI KHAN
AUDIT YEAR 2013-14**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
DAC	Departmental Accounts Committee
MFDAC	Memoranda for Departmental Accounts Committee
NAM	New Accounting Model
PAO	Principal Accounting Officer
PDG	Punjab District Government
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
RCC	Reinforced Cement Concrete
RDA	Regional Directorate of Audit
UAs	Union Administrations

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the Audit of all Receipts and Expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of ten Union Administrations of District D.G Khan for the Financial Year 2008-13. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2013-14 on test check basis with a view to report 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. 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 case 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.

The Audit results 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 Union Administrations.

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 D.G Khan, a field audit office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments, TMAs and UAs of four Districts i.e., Dera Ghazi Khan, Muzaffargarh, Layyah and Rajanpur.

The Regional Directorate has human resource of 21 officers and staff, constituting 120 man days and a budget allocation of Rs11.953 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 Regional Director Audit D.G.Khan carried out audit of the accounts of ten UAs of District D.G.Khan for the Financial Year 2012-13 and the findings included in the Audit Report.

Union Administrations, (UAs) District D.G.Khan conduct their operations under Punjab Local Government Ordinance 2001. UAs of District D.G.Khan 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 Municipals 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 UAs in District Dera Ghazi Khan for the Financial Years 2008-13 was Rs32.265 million and expenditure incurred was Rs26.786 million showing savings of Rs5.479 million in these Financial Years. The total non-development budget for Financial Years 2008-13 was Rs49.435 million and expenditure of Rs41.791 million, showing savings of Rs7.644 million. The reasons for savings in development and non-development budget are required to be provided by the PAO concerned.

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

a. Scope of Audit (Audit of Expenditure and Receipts)

The total budget of 10 Union Administrations was Rs81.701 million out of which Rs39.975 million pertained to salary and Rs8.461 million to non-salary. The development budget was Rs32.265 million. Audit of development expenditure of Rs26.786 million out of total expenditure of Rs41.791 million was carried out, and audit of non-development expenditure Rs12.537 million out of total expenditure of Rs41.791 million for the financial years 2012-2013 was conducted which is 54% & 30% of development and non-development expenditures respectively. Total overall expenditure of UAs of District Dera Ghazi Khan for the financial year 2008-13 was Rs68.577 million, out of which overall expenditure of Rs28.802 million was audited which is 42% of total expenditure. Sample size selected for audit ranged from 38% to 46% of total expenditure.

Total receipts of the Union Administrations, District D.G.Khan, for the financial year 2008-13, were Rs69.819 million. RDA D.G.Khan audited receipts of Rs39.099 million which was 56% of total receipts.

b. Recoveries at the Instance of Audit

Recoveries of 4.318 million were pointed out through audit paras but no recovery was effected till compilation of Audit Report.

c. Audit Methodology

Audit was conducted after understanding the business processes of UAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped the 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 and non-compliance of rules were provided by Audit. PAOs agreed in DAC meetings to hold enquiries to find out reasons for deviation from financial discipline, etc. and fix responsibilities accordingly.

e. The Key Audit Findings of the Report;

- i. There was 01 case pertaining to non-production of record – Rs30.224million.¹
- ii. Violation of rules / financial propriety amounting to Rs61.892 million was noted in twelve cases.²
- iii. Non recovery and its deposit into UA bank account for Rs4.318 million were noted in 03 cases.³

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the PAC were included in MFDAC (Annexure- A).

¹Para 1.2.1.1

²Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.3.1.1, 1.3.1.2, 1.3.1.3, 1.3.1.4,
1.3.2.1, 1.3.2.2

³Para 1.2.2.4, 1.4.1.1, 1.4.1.2

f. Recommendations

Audit recommends the PAOs / Management to focus on the following issues.

- i. Proper maintenance of record and its provision at the time of audit
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Appropriate actions against officers/officials responsible for violation of rules and losses
- iv. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- v. Physical stock taking of fixed and current assets
- vi. Hold investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities.

SUMMARY, TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)			
Sr. No.	Description	No.	Budget / Expenditure
1.	Total Entities (PAOs) in Audit Jurisdiction	59	251.871
2.	Total formations in audit jurisdiction	59	251.871
3.	Total Entities (PAOs) Audited	10	68.577
4.	Total Formations Audited	10	68.577
5.	Audit & Inspection Reports	10	68.577
6.	Special Audit Reports	-	-
7.	Performance Audit Reports	-	-
8.	Other Reports	-	-

Note: Total budget allocation of ten UAs for the period 2008-13 was Rs81.701 million out of which expenditure of Rs68.577 million was incurred. The expenditure amounting to Rs28.802 was audited.

Table 2: Audit Observations Classified by Categories

(Rupees in Million)		
Sr. No.	Description	Amount Placed under Audit Observation
1.	Weak Financial management	4.318
2.	Weak Internal controls relating to financial management	61.892
3.	Others	30.224
Total		96.434

Table 3: Outcome Statistics

(Rupees in Million)

Sr. No.	Description	Expenditure and Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1.	Outlays Audited	10.265	43.00	29.500	35.312	98.077*	26.285
2.	Amount Placed under Audit Observation/ Irregularities by Audit	10.193	63.650	4.318	18.273	96.434	21.949
3.	Recoveries Pointed out at the instance of Audit	-	-	4.318	-	4.318	-
4.	Recoveries Accepted / Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries realized at the instance of Audit	-	-	-	-	-	-

* The amount mentioned against Sr. No. 1 in column of "Total" is the sum of expenditure and receipt whereas the total expenditure was Rs68.577 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.	44.250
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	0
3	Accounting errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems	17.642
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	4.318
6	Non-production of record	30.224
7	Others, including cases of accidents, negligence, non-accountal of store etc.	0
Total		96.434

Table 5: Cost - Benefit Ratio

(Rupees in Million)			
Sr. No.	Description	2013-14	2012-13
1.	Outlays Audited (Items 1 of Table 3)	111.200	26.285
2.	Expenditure on Audit	0.040	0.040
3.	Recoveries realized at the instance of Audit	0	0
4.	Cost –Benefit Ratio	0	0

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

CHAPTER 1

1.1 Union Administrations District D.G.Khan

1.1.1 Introduction

According to 1998 population census, the population of District Dera Ghazi Khan is 1.902 million. Union Administrations consist of Union Nazim / Administrator and three (03) Secretaries. Each Union Administration has one (01) Drawing & Disbursing Officer.

There are 59 UAs in District D.G.Khan out of which UA Nos.6,9,12,16,18,23,25,34,46 and 53 were audited on sample basis during 2013-14

1.1.2 Comments on Budget and Accounts for the Financial Years 2008-13

Original Budget of Rs81.701 million was allocated to UAs of District Dera Ghazi Khan under various grants and no supplementary grants / re-appropriation were provided. However, revised/final budget of these UAs was Rs81.701 million. The total expenditure incurred by the UAs during 2008-13 was Rs68.577 million as detailed above.

The Final Grant and Actual Expenditure for the Financial Years2008-13 depicted that there was a saving of Rs6.644 million in non development and Rs6.479 million in development component which will be used for following year budget estimates and determining the closing balances of these UAs of District Dera Ghazi Khan.

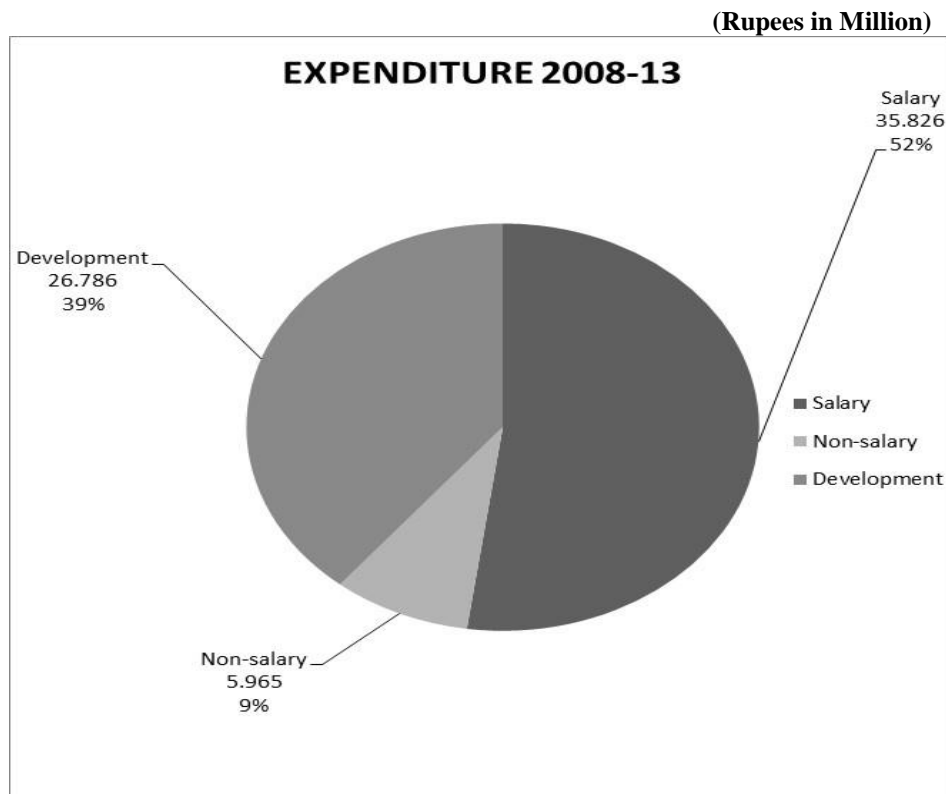
1.1.3 Comments on Budget and Accounts

The detail of budget and expenditure of UAs selected for audit is given in Annexure-B.

(Rupees in Million)

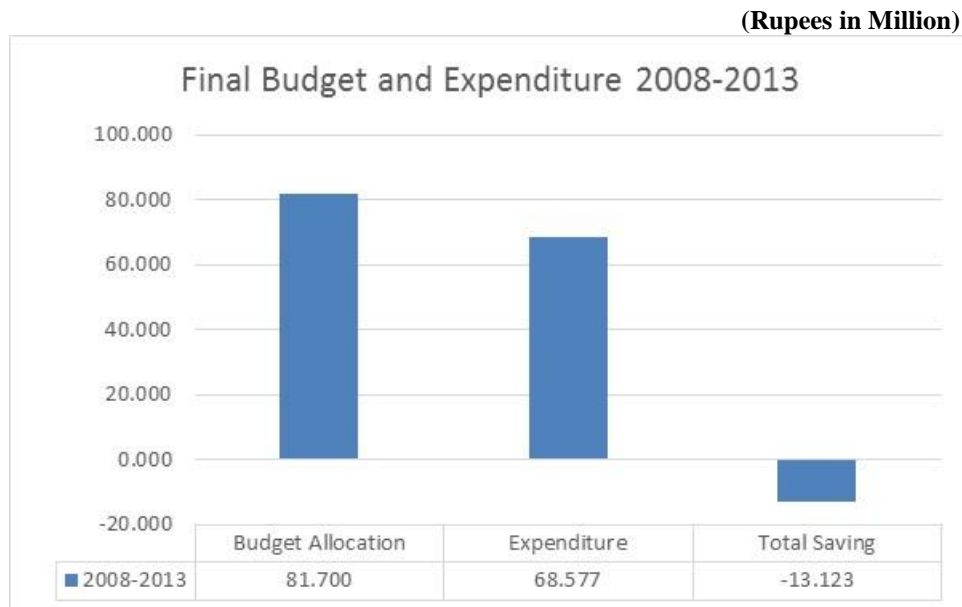
2008-13	Budget	Expenditure	Excess (+)/ Saving(-)	%Saving
Salary	39.975	35.826	(4.149)	10.379
Non Salary	8.461	5.965	(2.495)	29.492
Development	33.265	26.786	(6.479)	19.477
Total	81.701	68.577	(13.123)	16.062
Revenue	86.518	69.819*	(16.699)	19.301

* Revenue realized



As per the budget books the expenditure relating to ten UAs in District Dera Ghazi Khan was Rs68.577 million against original budget of Rs81.701 million. There was a saving of Rs13.123 million for which the reasons should be explained by the PAO, Union Nazims / Administrators and management of UAs.

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



There was overall saving in the budget allocations for the Financial Years 2008-13 as follows:

(Rupees in Million)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2008-09	15.526	14.593	(0.933)	6.01
2009-10	13.950	11.671	(2.279)	16.34
2010-11	15.654	12.032	(3.622)	23.14
2011-12	18.743	15.364	(3.379)	18.03
2012-13	17.827	14.917	(2.910)	16.32

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

1.1.4 Brief Comments on the Status of Paras of Audit Reports of Remaining UAs for the Audit Year 2012-13

Audit Paras of Audit Reports of Remaining UAs for the Audit Year 2012-13 has not been attended in accordance with the direction of DAC. These Paras are also reported / included in this Report.

1.1.5 Brief Comments on the Status of Non Compliant Paras of Annexure-1 of Audit Reports for Audit Year 2012-13

Audit Paras reported in Annexure-I of last year Audit Report have not been attended in accordance with the direction of DAC. These Paras are also reported at the end of this Report (Annexure-II).

1.1.6 Brief Comments on the Status of Compliance with PAC Directives

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1.	2009-12	8	Nil
2.	2012-13	9	Nil

As indicated in the above table, no PAC meeting was convened to discuss the audit report of UAs of District D.G Khan.

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non Production of Record – Rs30.224 Million

According to Section 14(3) of Auditor General of Pakistan Ordinance envisages that 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. According to Section 115(6) of Punjab Local Government Ordinance 2001, the officials 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.

Secretaries of following Union Administrations withdrew Rs30.224 million during 2008-13 from concerned Union Administration bank accounts to defray the expenditure on development schemes, salary, contingent payment and sales tax but the vouched accounts or relevant record were not produced to audit for verification. **(Annexure-C)**

(Amount in Rupees)

Name of Union Administration	Period	Expenditure
UA Darkhast Jamal	2008-09	1,309,000
UA 6 D.G.Khan	2008-13	3,635,273
UA Choti Bala		10,510,555
UA Wadoor UC-16	2008-11	4,776,674
UA Tuman Qaisrani	2008-12	9,992,146
Total		30,223,648

Audit was of the view that non production of record reflected irresponsible attitude on the part of executives.

Legitimacy of expenditure could not be ensured due to non-production of record.

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

Audit recommends production of record for audit scrutiny besides fixing of responsibility for non production of record and disciplinary action in terms of Clause 14(3) of AGP Ordinance.

[AIR Paras:1,1,1,1,1]

1.2.2 Non-Compliance of Rules

1.2.2.1 Irregular Expenditure on Development Works – Rs7.473 Million

According to Government of the Punjab LG&RD Department Notification No.SOV(LG) 5-33/2002 dated 06-07-2005, the payment shall be made only after the assessment of work and recording of its measurement in the Measurement Book by the Sub Engineer of the Tehsil/Town Municipal Administration concerned. Further according to Rule 14 of TMA (Works) Rules 2003, an estimate on the basis of which work is to be undertaken shall be subject to (a) sanction and grant of administrative approval by the competent authority (b) technical sanction by competent authority in accordance with the provision of these rules, and (c) availability of funds for scheme.

Secretaries of nine Union Administrations incurred an expenditure of Rs7.473 million for repair and maintenance of development work, purchase of RCC pipes, earth filling during 2008-13. Scrutiny of relevant record revealed that neither record entries were made in the Measurement Books nor site plans were prepared for the development work / schemes. Technical sanction was also not obtained from the competent authority. **(Annexure-D)**

Audit was of the view that incurrence of expenditure without measurement was due to poor implementation of financial controls.

Payment without measurement and technical sanction resulted in unauthorized expenditure.

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

Audit recommends fixing of responsibility on the person concerned besides regularization of the expenditure from the competent authority.

[AIR Paras:2,2,2,2,3,2,2,3,2]

1.2.2.2 Unauthorized Payment without Technical Sanction - Rs4.277 Million

According to Government of the Punjab LG&RD Notification No.SOV(LG) 5-33/2002 dated 06.07.2005, in case the cost of a project is not more than Rs 100,000, the Union Nazim shall, before grant of approval, prepare and obtain sanction of cost estimates and Technical Sanction of a project from the concerned Assistant Tehsil/Town Officer (Infrastructure and Services).

Secretaries of Five Union Administrations paid Rs4.277 million during Financial Years 2008-13 to contractors against development projects without technical sanction from competent authority. (**Annexure-E**)

Audit was of the view that incurrence of expenditure without obtaining technical sanction reflected weakness of internal controls.

Payment without obtaining technical sanction against a development work resulted in unauthorized expenditure.

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 of expenditure besides fixing of responsibility on officer/official concerned for violating the rules.

[AIR Paras: 5,7,5,4,6]

1.2.2.3 Expenditure without Calling Tenders – Rs.2.939 Million

According to Rule 9 of Punjab Procurement Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

Secretaries of following Union Administrations incurred an expenditure of Rs2.939 million on account of various development schemes for the Financial Years 2008-12 by collecting quotations instead of adopting tendering process for the values exceeding limit of Rs100,000 in violation of above instructions.

(Amount in Rupees)

Sr. No.	Year	Name of UAs	Description	Amount
1	2008-12	Haji Ghazi	H.Pumps/RCC pipe	1,899,666
2	2008-12	Piagah 1	RCC Pipes	196257
3	2008-09	Peer Adil	H. Pumps/RCC Pipe	449,500
4	2009-12	Darkhast Jamal		393,731
Total				2,939,154

Audit was of the view that incurrence of expenditure without calling tenders was due to weak financial controls.

Non invitation of tenders resulted in unfair competition, uneconomical purchases and undue favour to selected contractors.

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

Audit recommends fixing of responsibility on the person concerned besides regularization of expenditure from competent authority.

[AIR Paras: 6,9,6,7]

1.2.2.4 Non-Deposit of Government Revenues - Rs2.885 Million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government fund under the proper receipt head.

Union Administrations received Government receipt amounting to Rs2.885 million during Financial Years 2008-13, but did not deposit the same into the Government account. **(Annexure-F)**

Audit was of the view that revenue was not deposited due to mismanagement and negligence on the part of management.

Due to Non-deposit of Government receipts, loss was sustained by the public exchequer.

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

Audit recommends recovery of misappropriated receipts and deposit of funds into Government treasury besides disciplinary action against the person(s) at fault under intimation to audit.

[AIR Paras:1,9,10,1,11,12,1,8,9,1,5,2,9,10,3,4,7,5,4,11]

1.2.3 Weaknesses of Internal Controls

1.2.3.1 Unauthorized Payments without Pre-Audit – Rs12.165 Million

According to Clause 3(iv) of Government of Punjab Finance Department letter No.FD (FR)II-5/82(P) dated 29.05.2009, Tehsil Accounts Officer shall conduct pre-audit of payment of Union Administrations falling in the jurisdiction of respective TMA.

Following Union Administrations drew funds amounting to Rs12.165 million during the financial years 2008-13 on account of development schemes, salary, and contingent expenditure and paid to various contractors, supplier and staff without pre-audit. Secretaries of Union Administrations and Administrators being co-signatories of cheques did not bother to prepare the bills and submit to TAO for pre audit.

(Amount in Rupees)

Name of Union Administration	Period	Expenditure
Haji Ghazi	2008-10	2,062,827
Piagah 1	2008-13	2,137,510
Peer Adil	2008-13	2,047,238
Sookar	2008-09 & 2012-13	2,694,543
Darkhast Jamal	2009-10	594,395
Wadoor UA-16	2011-13	2,628,795
Total		12,165,308

Audit was of the view that withdrawal of amounts without pre-audit indicated weak financial controls.

Payment without pre audit resulted in unauthorized expenditure and might lead to misappropriation and fraud.

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 of expenditure from competent authority besides fixing of responsibility on the officer/official concerned for unauthorized payment.

[AIR Paras:3,3,3,3,4,2]

1.2.3.2 Non-Allocation of 25% Budget for Citizen Community Boards - Rs6.432 Million

According to Rule 41 (2) of PDG &TMA (Budget) Rules 2003, twenty five percent of the development budget shall be earmarked for execution through Citizen Community Boards. The Citizen Community Boards projects shall be processed, included in the development budget and approved by the council in accordance with Rules.

Secretaries of seven Union Administrations finalized the development budget for the period 2008-13 for Rs23.715 million but 25% funds amounting to Rs6.432 million were not earmarked for the CCB. **(Annexure-G)**

Audit was of the view that due to negligence of union administration authority, funds were not allocated in prescribed ratio for CCB schemes.

Non allocation of funds resulted in deprivation from the benefits of works through CCBs.

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

Audit recommends fixing of responsibility on the persons concerned for violation of government instructions.

[AIR Paras: 11,13,10,7,12,6,6]

1.2.3.3 Unjustified Consumption of Stores – Rs1.930 Million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be when delivery is taken and they should be kept in charge of a responsible Government servant. The Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

Secretaries of ten Union Administrations incurred an expenditure of Rs1.930 million during the financial years 2008-12 on account of purchase of sports material, hand pumps, sewing machines but neither their stock entries nor consumption record along with public requests demanding the sports material, installation of hand pumps and laying RCC pipes was available on record. In the

absence of requisite record authenticity of the expenditure could not be verified.
(Annexure-H)

Audit was of the view that issuance of stores items without requisite record was due to weak managerial controls.

The issuance of stores without requisite record resulted in unjustified consumption of stores and loss to government could not be ruled out.

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

Audit recommends investigation of the matter to fix the responsibility on the official(s) concerned for issuing the store without maintaining requisite record.

[AIR Paras:7,10,7,6,8,7,3,6,4]

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

1.3.1 Irregularities and Non Compliance

1.3.1.1 Unauthorized Payments without Pre-Audit – Rs9.828 Million.

According to clause 3(iv) of Government of Punjab Finance Department letter No.FD(FR)II-5/82(P) dated 29.05.2009, Tehsil Accounts Officer shall conduct pre-audit of payment of Union Administration falling in the jurisdiction of respective TMA.

Secretaries of the following Union Administrations drawn funds amounting to Rs9.828 million during 2008-12 on account of development schemes, salary, and contingent expenditure and paid to various contractors, supplier and staff without pre-audit. Secretary Union Administration and Nazim/Administrator being co-signatories of cheques did not bother to prepare the bills and submit to TAO for pre-audit. The detail of withdrawal is as below:

(Amount in Rupees)

UA Name	Description	Amount
Choti Zareen	Development scheme, contingent expenditure	1,442,446
More Jhangi		1,381,732
Tuman Leghari		2,033,578
Urban 3 D.G.Khan		2,328,750
Yaroo		2,641,877
Total		9,828,383

Audit was of the view that the withdrawal of funds without pre-audit was unjustified.

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 on the officer/official concerned for authorizing payment without pre-audit besides regularization of expenditure from competent authority.

[AIR Paras 3,3,2,2,3]

1.3.1.2 Unauthorized Maintaining Union Administration Account in Private Bank Rs6.107 Million

According to para-2 of Government of Punjab Finance Department Letter No.IT(FD)3-4/2002.Pt.IX dated 6.5.2008, the accounts of local funds shall solely be maintained and operated in the Bank of Punjab.

Secretary of Union Administration Tuman Leghari Kept an amount of Rs6.107 million in Bank Al-Falah D. G.Khan other than Punjab Bank in violation of above rule as per detailed below.

(Amount in Rupees)	
Year	Amount transferred in private Bank
2008-09	1,542,145
2009-10	1,192,318
2010-11	1,963,053
2011-12	1,409,002
Total	6,106,518

Audit was of the view that the keeping of funds in private bank was unjustified.

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

Audit recommends that the amount in the Bank Alfalah should be transferred to BOP regular account and unauthorized account should be closed under intimation to this office. The irregularity in this regard may got condoned with the approval of competent authority.

[AIR Para 7]

1.3.1.3 Payment without Detailed Measurement–Rs4.850 Million

According to Government of the Punjab LG & RD Department Notification No.SOV(LG) 5-33/2002 dated 06-07-2005, the payment shall be made only after the assessment of work and recording of its measurement in the Measurement Book by the Sub Engineer of the Tehsil/Town Municipal Administration concerned. Further according to Rule 14 of TMA (Works) Rules

2003, an estimate on the basis of which work is to be undertaken shall be subject to (a) sanction and grant of administrative approval by the competent authority (b) technical sanction by competent authority in accordance with the provision of these rules, and (c) availability of funds for scheme.

Following Secretaries of the Union Administrations incurred an expenditure of Rs4.850 million for Repair and maintenance work, purchase of RCC pipes, Hand pumps during 2008-12. Scrutiny of relevant record revealed that neither record entries were made in the Measurement Books nor site plans were prepared for the development work / schemes. Technical sanction was also not obtained from the competent authority, as detailed below:

(Amount in Rupees)		
UA Name	Description	Amount
Choti zareen	Earth Filling purchase of RCC pipes Hand Pump	1,214,007
More Jhangi	Nali soling and Earth Filling	234,258
Tuman Leghari	Repair and maintenance	996,358
Yaroo		1,842,300
Urban 3 D.G.Khan		563,370
Total		4,850,293

Audit was of the view that incurrence of expenditure without measurement and non obtaining of technical sanction was due to poor implementation of financial controls.

Payment without measurement and non obtaining of technical sanction resulted in unjustified expenditure.

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

Audit recommends investigation to ascertain the authenticity of the expenditure and fix responsibility on the officer/official concerned for making payments without measurements.

[AIRs Para: 2,2,4,1,4,2,5,1]

1.3.1.4 Expenditure without Calling Tenders–Rs2.078 Million

According to Rule 9 of Punjab Procurement Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurement for

each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

Secretaries of the following Union Administrations incurred expenditure of Rs2.078 million on account of purchase of RCC pipes, sewing machines and hand pumps during financial year 2008-12 through calling quotations instead of tendering process for the values exceeding limit of Rs100,000. The detail is given as below:

(Amount in Rupees)		
UA Name	Description	Amount
Choti Zareen	Purchase of RCC Pipes, Hand Pumps, Sewing Machine	729,804
Yaroo		1,348,700
Total		2,078,504

Audit was of the view that incurrence of expenditure without calling tenders was due to weak financial controls.

Non invitation of tenders resulted in unfair competition and uneconomical purchases.

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

Audit recommends regularization of expenditure from competent authority besides fixing of responsibility on officer concerned for procurement of stores without observing the rule.

[AIRs Para 6,6]

1.3.2 Weaknesses of Internal Control

1.3.2.1 Unjustified Consumption of Stores – Rs2.009 Million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be when delivery is taken and they should be kept in charge of a responsible Government servant. The Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

Secretaries of the following Union Administrations incurred an expenditure of Rs2.009 million during the Financial Years 2008-12 on account of purchase of sewing machines hand pumps, RCC pipes and sports materials but neither their stock entries nor consumption record along with public requests demanding the installation of hand pumps and laying RCC pipes was available on record. In the absence of requisite record authenticity of the expenditure could not be verified.

(Amount in Rupees)

UA Name	Description	Amount
Choti Zareen	Purchase of RCC pipes, Hand Pumps and Sewing Machine	729,804
More Jhangi	Purchase of RCC pipes	15,910
Tuman Leghari		52,630
Urban No. 3 D.G.Khan	Sports material	60,793
Yaroo	Purchase of Hand Pumps and Sewing Machine	1,149,600
Total		2,008,737

Audit was of the view that issuance of stores items without requisite record was due to weak managerial controls.

The issuance of stores without requisite record resulted in unjustified consumption of stores and loss to government could not be ruled out.

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

Audit recommends investigation of the matter to fix the responsibility on the official(s) concerned for issuing the store without maintaining requisite record.

1.3.2.2 Non-Allocation of 25% Budget for Citizen Community Boards - Rs1.804 Million

According to Rule 41 (2) of PDG &TMA (Budget) Rules 2003, twenty five percent of the development budget shall be earmarked for execution through Citizen Community Boards. The Citizen Community Boards projects shall be processed, included in the development budget and approved by the council in accordance with Rules.

Following Secretaries of Union Administrations finalized the development budget for the period 2008-12 for Rs7.214 million but 25% funds amounting to Rs1.804 were not earmarked for the CCB. The detail is as below:

(Amount in Rupees)

Name of Union Administration	Development Budget	25% CCB Share
Choti zareen	1,609,600	402,400
Tuman Leghari	1,382,547	345,636
Urban 3	1,050,000	262,500
Yaroo	3,171,745	793,110
Total	7,213,892	1,803,646

Audit was of the view that due to negligence of union administration authority, funds were not allocated in prescribed ratio for CCB schemes.

Non allocation of funds resulted in deprivation from the benefits of works through CCBs.

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 on the persons concerned for violation of government instructions.

ANNEXURES

Annexure-I**Serious Irregularities of Less than Rupees One Million**

(Rupees in Million)

Name of UAs	Sr. No	Para No.	Subject	Amount	Nature of Para
Choti Zareen	1	1	Non deposit of birth and Death fee into local fund	138,300	Recovery
	2	5	Non recovery of advances from employee on account of House Building Advance	103,000	
Yaroo	3	1	Non deposit of birth and Death fee into local fund	300,400	
	4	8	Non deduction of GST	141,975	

Annexure-II

Non Compliant Paras of Annexure-I for the Year 2012-13

(Amount in Rupees)

Name of UAs	Sr. No	Para No.	Subject	Amount	Nature of Para
Kala	1	5	Non Deduction of Income Tax	44,478	Recovery
Tibbi Qaisrani	2	5	Non recovery of House Building Advances	50,000	
Kot Mubarak	3	1	Non Deposit of Birth/Death and Marriage registration Fee into Local Fund	280,980	
	4	7	Non deposit of GST/Income Tax	133,817	
Nawan	5	6	Non deposit of Income Tax	135,200	
Taunsa Urban	6	1	Non deposit of Birth and Death Fee into Local Fund	69,660	
	7	5	Non deposit of Income Tax	34,754	

Annexure-A

LIST OF MFDAC PARAS

(Rupees in Million)

Name of Formation	Sr. No	AP No.	Subject	Amount
Haji Ghazi	1.	4	Unauthorized payment for contingent paid staff	0.080
	2.	8	Unauthorized splitting of schemes	0.063
Piagah 1	3.	4	Unauthorized payment for contingent paid staff	0.692
	4.	5	Unauthorized splitting of schemes	0.325
	5.	6	Shortage of stores	0.159
	6.	8	Non recovery of advances from employees on account of House Building Advance	0.049
Peer Adil	7.	4	Unauthorized payment for contingent paid staff	0.594
	8.	11	Unauthorized splitting of schemes	0.185
	9.	12	Non recovery of advances from employees on account of House Building Advance	0.063
Darkhast Jamal	10.	5	Unauthorized payment for contingent paid staff	0.697
	11.	11	Unauthorized payment of Computer Allowance	0.035
	12.	13	Non recovery of advances from employees on account of House Building Advance	0.050
	13.	14	Unauthorized cash payment	1.093
UA 6 D.G.Khan	14.	4	Unauthorized payment of Computer Allowance	0.032
	15.	5	Unauthorized cash payment	3.566
	16.	8	Non Achievement of receipt target	0.086
UA 33 Choti Bala	17.	5	Unjustified expenditure on sanitation	0.678
UA 16 Wadoor	18.	3	Unjustified expenditure on sanitation	0.252
	19.	4	Unauthorized payment of Computer Allowance	0.018
	20.	5	Unauthorized payment for contingent paid staff	0.252
Tuman Qaisrani	21.	2	Unauthorized payment for contingent paid staff	0.114
	22.	6	Unjustified expenditure on sanitation	0.068
Chabri Bala UC-9	23.	1	Unauthorized Payment of salary to below age employee	1.395
	24.	5	Overpayment due to less deduction of contractor profit	0.184
	25.	6	Unauthorized cash payment	6.628
	26.	7	Unauthorized advertisement of tenders	0.725
	27.	8	Unjustified Expenditure	0.351
	28.	10	Unauthorized expenditure without PPRA web site	0.351
UA Choti Zerim	29.	4	Unauthorized payment to contingent paid staff	1.517
	30.	9	Shortage of stores	0.033
	31.	10	Non deposit of GST and Income Tax	0.053
	32.		Non accountal of store	0.035

Name of Formation	Sr. No	AP No.	Subject	Amount
UA Tuman Leghari	33.	3	Unauthorized payment to contingent paid staff	0.437
	34.	4	Unauthorized payment without Technical Estimate	0.996
	35.	8	Non deduction of GST	0.010
	36.	9	Non accountal of stores	0.068
UA Urban 3 D.G.Khan	37.	3	Unauthorized payment to contingent paid staff	0.230
	38.	4	Unauthorized payment without Technical Estimate	0.563
	39.	7	Non deposit of Income Tax	0.040
Yaroo	40.	4	Unauthorized payment to contingent paid staff	0.501
	41.	5	Unauthorized payment without Technical Estimate	1.842
	42.	9	Non deduction of income tax	0.020
UA More Jhangi	43.	1	Non deposit of Death / Birth Fee	0.061
	44.	4	Unauthorized payment without Technical Estimate	0.234
	45.	5	Non deposit of income tax	0.031

Annexure-B

(Amount in Rupees)

Sr. No.	Name of UAs	Nature of Expenditures	Original Grant	Supplementary Grant	Revised / Final Grant	Actual Expenditure	(+) Excess (-) Saving
1	Darkhast jamal	Salary	3,047,904	-	3,047,904	3,017,386	30,518
		Non salary	826,000	-	826,000	804,828	21,172
		Sub total	3,873,904	-	3,873,904	3,822,214	51,690
		development	3,972,877	-	3,972,877	3,808,752	164,125
		Total	7,846,781	-	7,846,781	7,630,966	215,815
2	Peer Adil	Salary	3,280,000	-	3,280,000	3,256,609	23,391
		Non salary	157,000	-	157,000	140,387	16,613
		Sub Total	3,437,000	-	3,437,000	3,396,996	40,004
		development	3,740,249	-	3,740,249	3,347,866	392,383
		Total	7,177,249	-	7,177,249	6,744,862	432,387
3	Sookar	Salary	4,450,000	-	4,450,000	3,326,741	1,123,259
		Non salary	900,000	-	900,000	492,501	407,499
		Sub Total	5,350,000	-	5,350,000	3,819,242	1,530,758
		development	4,421,930	-	4,421,930	2,544,458	1,877,472
		Total	9,771,930	-	9,771,930	6,363,700	3,408,230
4	Piagah	Salary	5,213,721	-	5,213,721	3,852,487	1,361,234
		Non salary	1,223,281	-	1,223,281	884,879	338,402
		Sub Total	6,437,002	-	6,437,002	4,737,366	1,699,636
		development	2,684,425	-	2,684,425	2,011,610	672,815
		Total	9,121,427	-	9,121,427	6,748,976	2,372,451
5	Haji Ghazi	Salary	4,307,440	-	4,307,440	3,984,000	323,440
		Non salary	892,918	-	892,918	820,000	72,918
		Sub Total	5,200,358	-	5,200,358	4,804,000	396,358
		development	4,093,316	-	4,093,316	3,790,000	303,316
		Total	9,293,674	-	9,293,674	8,594,000	699,674
6	choti Bala	Salary	3,475,000	-	3,475,000	3,105,000	370,000
		Non-Salary	425,000	-	425,000	325,500	99,500
		Sub Total	3,900,000	-	3,900,000	3,430,500	469,500

Sr. No.	Name of UAs	Nature of Expenditures	Original Grant	Supplementary Grant	Revised / Final Grant	Actual Expenditure	(+) Excess (-) Saving
		Development	2,220,000	-	2,220,000	1,740,201	479,799
		Total	6,120,000	-	6,120,000	5,170,701	949,299
7	Chabri Bala	Salary	4,553,328	-	4,553,328	3,774,436	778,892
		Non-Salary	1,880,000	-	1,880,000	516,483	1,363,517
		Sub Total	6,433,328	-	6,433,328	4,290,919	2,142,409
		Development	4,509,524	-	4,509,524	2,337,559	2,171,965
		Total	10,942,852	-	10,942,852	6,628,478	4,314,374
8	Wadoor	Salary	4,400,000	-	4,400,000	4,389,281	10,719
		Non-Salary	680,000	-	680,000	607,747	72,253
		Sub Total	5,080,000	-	5,080,000	4,997,028	82,972
		Development	1,850,000	-	1,850,000	1,755,712	94,288
		Total	6,930,000	-	6,930,000	6,752,740	177,260
9	Tuman Qaisrani	Salary	4,200,000	-	4,200,000	4,103,033	96,967
		Non-Salary	650,000	-	650,000	568,112	81,888
		Sub Total	4,850,000	-	4,850,000	4,671,145	178,855
		Development	1,800,000	-	1,800,000	1,641,213	158,787
		Total	6,650,000	-	6,650,000	6,312,358	337,642
10	UA 6 D.G.Khan	Salary	3,047,904	-	3,047,904	3,017,386	30,518
		Non-Salary	826,000	-	826,000	804,828	21,172
		Sub Total	3,873,904	-	3,873,904	3,822,214	51,690
		Development	3,972,877	-	3,972,877	3,808,752	164,125
		Total	7,846,781	-	7,846,781	7,630,966	215,815
Grand Total			81,700,694	-	81,700,694	68,577,747	13,122,947

NON PRODUCTION OF STOCK REGISTER

(UC DARKHAST JAMAL)

(Amount in Rupees)

Ch No	Date	Amount
364317	July-2008	119000
364376	August-2008	119000
364535	September-2008	119000
364594	October-2008	119000
364653	Nov-2008	119000
461012	Dec-2008	119000
461071	Jan-2009	119000
461730	Feb-2009	119000
461789	Mar-2009	119000
462049	May-2009	238000
	Total	1,309,000

Annexure-D

[Para 1.2.2.1]

Irregular Expenditure on Development Works

(Amount in Rupees)

UA Name	Description	Amount
Haji Ghazi	Repair & Maintenance	1,641,084
Piagah I	Cons. Of culvert/Earth filing	1,015,952
Peer Adil	Earth Filling	584,985
Sookar	E.Filling/RCC Pipes	700,434
Darkhast Jamal	Repair & Maintenance	506,870
UA 6 D.G.Khan	Earth Filling	161,200
Choti Bala UC33	Do	480,838
Tuman Qaisrani	RCC pipe, Earth filling	859,149
Chabri Bala UC-9	RCC Pipes	1,522,710
Total		7,473,222

Annexure-E

[Para 1.2.2.2]

Unauthorized Payment without Technical Sanction

(Amount in Rupees)

Name Union Administration	AP No	Date	Particular	Amount
Haji Ghazi	5			6,000
				6,000
		11/7/2008	Installation of Hand Pumps	43,000
		21-07-08	Lying of RCC Pipers	84,000
		4/8/2008	Installation of Hand Pumps	20,940
		8/9/2008	Lying of RCC Pipers	53,300
		9/9/2008	Installation of Hand Pumps	10,000
		30-09-08	Installation of Hand Pumps	68,800
		24-10-08	Lying of RCC Pipers	70,560
		1/11/2008	Installation of Hand Pumps	10,760
		17-12-08	Installation of Hand Pumps	3,000
		28-01-09	Lying of RCC Pipers	68,350
		17-02-09	Lying of RCC Pipers	62,300
		30-03-09	Lying of RCC Pipers	12,000
		do	Installation of Hand Pumps	58,000
		21-04-09	Lying of RCC Pipers	64,000
		23-05-09	Lying of RCC Pipers	68,000
		29-06-09	Lying of RCC Pipers	96,000
		do	Installation of Hand Pumps	92,700
		25-11-09	Installation of Hand Pumps	95,770
		3/6/2010	Lying of RCC Pipers	160,499
		22-06-10	Installation of Hand Pumps	60,501
		27-05-11	Lying of RCC Pipers	39,400
		20-07-11	Lying of RCC Pipers	110,000
		do	Installation of Hand Pumps	39,500
		22-06-12	Lying of RCC Pipers	80,979
		do	Installation of Hand Pumps	41,887
7/6/2013	Lying of RCC Pipers	20,208		
Paigah 1	07	16-06-09	Cons of Culverts	52,737
		21-08-08	Cons of Nali sooling Paigah	10,000
		30-10-08	Cons of Culverts	141,708
		17-12-08	Cons of Culverts	91,172
		3/2/2009	Cons of Culverts	27,917
		18-02-09		26,365
		18-02-09	Safai Mohram	10,000
		16-06-09	Cons of Culverts	52,737
		do		64,884
		7/7/2009		18,108
		do		79,800
		9/7/2009	Cons of sooling	83,160

Name Union Administration	AP No	Date	Particular	Amount
		5/8/2009	Cons of Culverts	52,731
		13-01-11	Cons of Culverts	45,100
		18.08.8	Sewer Line	4,000
		20-02-09		20,000
		27-04-09	Sewer Line	33,000
		30-04-09		11,077
		11/12/2009		83,580
		24-12-10		20,400
		3/3/2011		24,200
		25-07-08	E/Filling Paigah	12,300
		do		14,654
		5/8/2008		38,159
		30-11-09	E/Filling Paigah	12,900
		5/8/2008		38,000
Peer Adil	5	7/7/2008	E/Filling	26,350
		do		24,356
		8/7/2008		14,000
		23-10-08		20,000
		do		10,000
		do		15,000
		4/11/2008		10,000
		4/2/2009		Cons of Culverts
		19-02-09	30,000	
		do	15,000	
		do	15,000	
		23-04-09	15,000	
		19-06-09	20,000	
		do	25,000	
		do	25,000	
		22-06-09	25,000	
		do	25,000	
		24-06-09	25,000	
		do	25,000	
		6/8/2009	Cons of Nali	20,000
		do	Cons of Culverts	20,000
		6/11/2009	Cons of B/W	20,000
		do		15,000
		14-12-09		10,000
		21-12-09		10,000
		1/6/2010	W/wash Office	27,400
		25-06-11	E/Filling	22,500
		do		19,600
Sookar	4	7-07-08	Earth Filling	18,000
		Do		18,000
		Do		18,000
		13-09-08		18,000
		20-02-09		18,000
		25-06-09	RCC Pipes	18,000

Name Union Administration	AP No	Date	Particular	Amount
		Do		18,000
		Do		15,000
		02-01-10	E/Filling	46,751
		20-12-10		16,910
		24-02-11	Rep Nali Sooling	18,600
		29-07-11		37,333
		30-07-11		27,810
		Do		27,946
		27-08-11		46,624
		09-12-11		46,774
		18-06-12		56,192
		22-06-12		18,732
		01-08-12		28,079
		09-10-12	Rep Nali Sooling	27,434
		14-01-13	E/Filling	26,969
		04-02-13	RCC Pipes	45,760
		18-03-13		30,478
		06-04-13	Ahni Jangla	8,108
		15-04-13	RCC Pipes	7,782
		Do	E/Filling	4,800
		Do		4,800
		Do	RCC Pipes	8,066
		07-06-13	E/Filling	4,800
Darkhast Jamal	6	03-06-2010	E/Filling	14,423
		28-06-2010	E/Filling	15,480
		Do	E/Filling	17,200
		09-07-2010	E/Filling	20,800
		24-08-2010	E/Filling	25,000
		17-09-2010	E/Filling	24,000
		01-12-2010	E/Filling	24,000
		Do	E/Filling	24,000
		Do	E/Filling	24,000
		03-01-2011	E/Filling	24,000
		Do	E/Filling	24,000
		03-04-2011	E/Filling	24,500
		29-06-2011	E/Filling	20,800
		02-07-2011	E/Filling	24,500
		12-07-2011	E/Filling	24,000
		12-10-2012	E/Filling	21,500
		Do	E/Filling	20,000
		25-10-2012	E/Filling	12,000
		Do	E/Filling	18,000
		12-11-2012	E/Filling	21,700
20-11-2012	E/Filling	22,967		
1-12-2012	E/Filling	16,000		
Total				4,277,130

Annexure-F**[Para 1.2.2.4]****Non-Deposit of Government Revenues****(Amount in Rupees)**

Sr. No	Union Administration	Description	Amount
1.	Haji Ghazi	Birth/Death/Nikah registration	517,870
2.		GST	70,419
3.		Income tax	21,311
4.	Piagah 1	Birth/Death/Nikah registration	358,850
5.		GST	31,953
6.		Income tax	60,957
7.	Peer Adil	Birth/Death/Nikah registration	758,956
8.		GST	89,825
9.		Income Tax	35,009
10.	Sooker	Birth/Death/Nikah registration	70,000
11.		Income Tax	40,906
12.	Darkhast Jamal	Birth/Death/Nikah registration	415,700
13.		GST	62,997
14.			73,922
15.	UA 6 D.G.Khan	Income Tax	13,053
16.	Choti Bala		37,537
17.	Wadoor UA-16	GST	18,916
18.	Tuman Qaisrani	Income Tax	52,863
19.	Chabri Bala		91,363
20.			62,854
Total			2,885,261

Annexure-G

[Para 1.2.3.2]

Non-Allocation of 25% Budget for Citizen Community Boards

(Amount in Rupees)

Name of Union Administration	Development Budget	25% CCB Share
Haji Ghazi	3,380,000	970,000
Piagah 1	3,433,746	858,437
Peer Adil	3,740,558	935,140
Sookar	4,421,930	1,105,482
Darkhast Jamal	3,992,000	998,000
UA 6	2,042,893	888,946
Chabri Bala UA-9	2,704,060	676,015
Total	23,715,187	6,432,020

Annexure-H**[Para 1.2.3.3]****Unjustified Consumption of Stores****(Amount in Rupees)**

Sr. No.	Name of UAs	Description	Amount
1	Haji Ghazi	Sports material	52,000
2	Piagah 1	Hand pumps, sewing machines	199,707
3	Peer Adil		598,835
4	Sookar	RCC pipe, H.Pumps & store items	135,304
5	Darkhast jamal	Hand pumps, sewing machines	494,812
6	UA 6		91,600
7	Choti Bala UA33	Stationery	85,443
8	Wadoor UA 16	H. pumps, sewing machines, sport material	98,247
9	Tuman Qaisrani	RCC Pipes, sports item	98,522
10	Chabri Bala UC-9	H.Pumps, Sew machine	75,123
Total			1,929,593