



AUDIT REPORT
ON THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT DERA GHAZI KHAN
AUDIT YEAR 2012-2013

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
MEFDAC	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

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

The report is based on Audit of Union Administrations of District Dera Ghazi Khan for the years 2008-12. The Directorate 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-1 of the Audit Report. The Audit observations listed in the Annexure-1 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 observation 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.

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

The Audit Report is submitted to the Governor of 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 Assembly of the Punjab.

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 Faisalabad, 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 a human resource of 24 officers and staff, constituting 4,545 man days and a budget allocation of Rs8.638 million in audit year 2012-13. The office is mandated 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 five UAs of District Dera Ghazi Khan for the financial years from 2008-09 to 2011-12 and the findings included in the Audit Report.

Union Administrations, (UAs) District Dera Ghazi Khan conduct their operations under Punjab Local Government Ordinance 2001. UAs of District Dera Ghazi 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 five UAs in District Dera Ghazi Khan for the financial year 2008-12 was Rs12.564 million and expenditure incurred of Rs11.283 million showing savings of Rs1.281 million in these financial years. The total Non-development Budget for financial years 2008-2012 was Rs22.740 million and expenditure of Rs19.140 million, showing savings of Rs3.600 million. The reasons for savings in Development and Non development Budgets are required to be provided by PAO concerned.

Audit of UAs of District Dera Ghazi Khan 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 there was no leakage of revenues.

a. 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.

b. Audit of Expenditure and Receipts

Total development budget allocation for financial years 2008-12 was Rs12.564 million, out of which total expenditure was Rs11.283 million. Audit of the development expenditure of Rs6.120 million was carried out which was 54% of total expenditure. Audit of Non-Development expenditure of Rs6.902 million out of total expenditure of Rs22.740 million for these years was conducted which is 30% of total expenditure. Total overall expenditure of the UAs of District D.G.Khan for these years was Rs30.423 million, out of which, overall expenditure of Rs13.022 million was audited which, is 42% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of the five UAs District Dera Ghazi Khan for the financial years 2008-12 were Rs1.220 million. RDA, D.G.Khan audited receipt of Rs1.220 million which is 100% of the total receipts.

c. Recoveries at the Instance of Audit

No Recoverable were pointed out through audit paras.

d. Desk Audit

Desk review helped auditors in understanding the systems, procedures, environment of entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of appropriation account. As a result, certain irregularities and overpayments were identified, which were communicated to field audit officers for verification and follow-up action.

e. The Key Audit Findings of the Report;

- i. There was 01 case pertaining to non-production of record –Rs1.200 million.¹
- ii. Violation of rules / financial propriety amounting to Rs12.071 million was noted in 06 cases.²
- iii. Weaknesses of internal controls involving an amount of Rs8.048 million were noted in 02 cases.³

Audit Paras involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC, have been included in Memorandum For Departmental Accounts Committee, (Annexure-A).

¹Para 1.2.1.1

²Para 1.3.1.1, 1.3.1.2, 1.3.1.3, 1.3.1.4, 1.3.1.5, 1.3.1.6

³Para 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 Entities (PAOs) Audited	05	35.305
3	Audit & Inspection Reports	05	35.305
4	Special Audit Reports	-	-
5	Performance Audit Reports	-	-
6	Other Reports (relating to UAs)	-	-

Table 2: Audit Observations Classified by Categories

(Rupees in million)			
Sr. No.	Description	Amount Placed Under Audit Observation	Para No.
1	Asset management	2.836	1.3.1.6, 1.4.1.2
2	Financial management	11.43	1.3.1.1, 1.3.1.2, 1.3.1.3, 1.3.1.4, 1.3.1.5
3	Internal controls	6.483	1.4.1.1
4	Others	1.200	1.2.1.1
Total		21.949	

Table 3: Outcome Statistics**(Rupees in million)**

Sr. No.	Description	Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total current year	Total last year
1.	Outlays Audited	2.890	6.018	3.230	12.927	1.220	26.285	-
2.	Amount Placed under Audit Observation/ Irregularities by Audit	2.836	3.982	7.683	7.448	0	21.949	-
3.	Recoveries Pointed out at the instance of Audit	-	-	-	-	-	-	-
4.	Recoveries Accepted / Established at the instance of Audit	-	-	-	-	-	-	-
5.	Recoveries realized at the instance of Audit	-	-	-	-	-	-	-

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.	11.43
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	6.483
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	0
6	Non-production of record	1.200
7	Others, including cases of accidents, negligence, non-accountal of store etc.	2.836
Total		21.949

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 Dera Ghazi 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.

1.1.2 Comments on Budget and Accounts (Variance Analysis) for the Financial Year 2008-12

Original Budget of Rs35.305 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 Rs35.305 million. The total expenditure incurred by the UAs during 2008-12 was Rs30.423 million as detailed above.

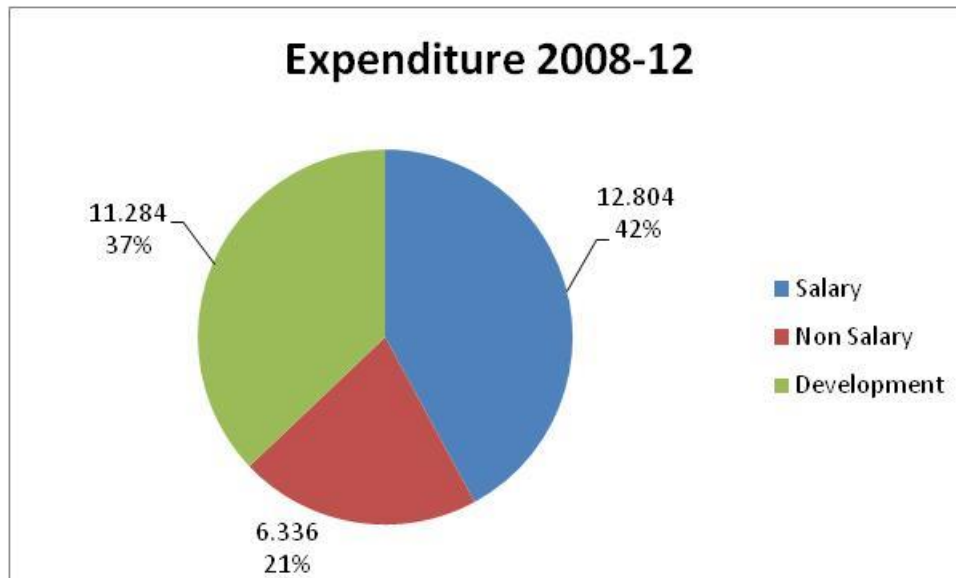
The variance analysis of the Revised/Final Grant and Actual Expenditure for the Financial Year 2008-12 depicted that there was a saving of Rs3.601 million and Rs1.281 million in non development and development component which will be used for following year budget estimates and determining the closing balances of these UAs of District Dera Ghazi Khan.

1.1.3 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rupees)

2008-12	Budget	Expenditure	Excess (+)/ Saving(-)	%Saving
Salary	14.491	12.804	1.686	12
Non Salary	8.250	6.336	1.914	23
Development	12.565	11.284	1.281	11
Total	35.306	30.424	4.881	14

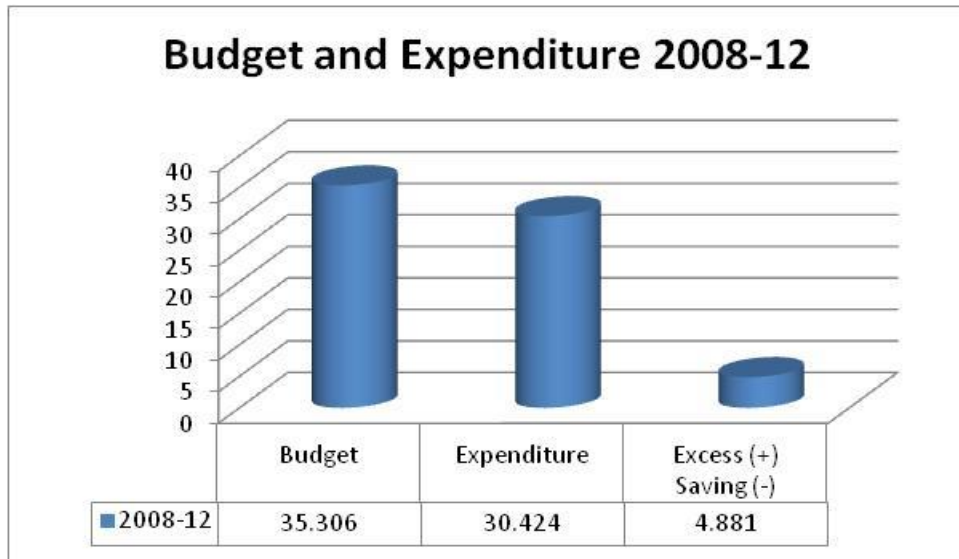
(Rupees in million)



Details of the budget allocations, expenditures and savings of UAs of District D.G.Khan for the financial year are at Annexure-B.

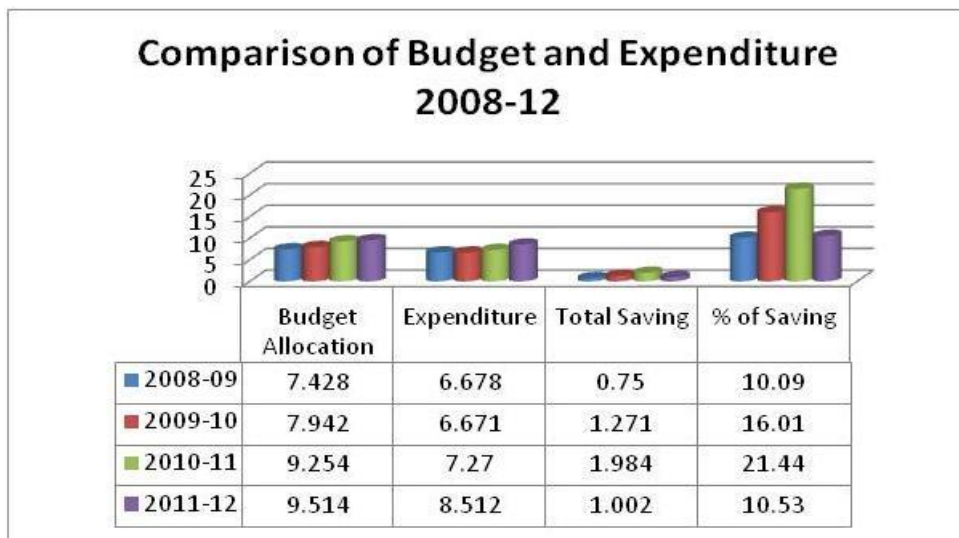
As per the budget books the expenditure relating to five UAs in District Dera Ghazi Khan was Rs30.424 million against original budget of Rs35.305 million. There was a saving of Rs4.881 million for which the reasons should be explained by the PAO.

(Rupees in million)



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

(Rupees in million)



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

(Rupees in million)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2008-09	7.428	6.678	0.750	10.09
2009-10	7.942	6.671	1.271	16.01
2010-11	9.254	7.270	1.984	21.44
2011-12	9.514	8.512	1.002	10.53

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

1.2 Audit Paras

1.2.1 Non-Production of Record

1.2.1.1 Non Production of Record – Rs1.200 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 the Union Administrations drew Rs1,200,166 during 2008-12 from concerned Union Administration bank accounts to defray the expenditure on development schemes, salary, contingent payment and sales tax invoices but the vouched accounts or relevant record were not produced to audit for verification. (Annexure-C)

(Amount in Rupees)

Name of Union Administration	AIR Para	Period	Expenditure
Kala	12	2011-12	507,721
-do-	4	2008-12	203,328
Kot Mubarak	8	2009-10	344323
Tibbi Qaisrani	2	2008-12	144,794
Total			1,200,166

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

Due to non production of record, authenticity of the expenditure could not be ascertained.

The matter was reported to Union secretary in August, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-637-38 dated 24.09.2012.

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: 12,4, 8,2]

1.3.1 Non-Compliance of Rules

1.3.1.1 Unauthorized Payment without Measurement - Rs 3.491 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.

Secretaries of the Union Administrations made payment of Rs 3.491 million for the financial years 2008-12 on account of repair and maintenance work without any detailed measurement recorded in the Measurement Book. The detail is given in Annexure-D.

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

Payment without measurement resulted in unjustified expenditure.

The matter was reported to Union secretary in August, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-637-38 dated 24.09.2012.

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

[AIR Paras: 2, 3, 6]

1.3.1.2 Unauthorized Payment without Obtaining Technical Sanction - Rs 2.614 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 the Union Administrations paid Rs 2.614 million during financial years 2008-11 to contractors against development projects without obtaining the technical sanction from competent authority. The detail is given in 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 secretary in August, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-637-38 dated 24.09.2012.

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

[AIR Paras: 4, 9, 4, 5]

1.3.1.3 Unjustified Expenditure on Sanitation - Rs2.187 million

According to Section 54 (1) h(iv) of PLGO 2001, The functions and powers of the Tehsil Municipal Administration shall be “sanitation and solid waste collection and sanitary disposal of solid, liquid, industrial and hospital wastes”

Secretaries of Union Administration incurred an expenditure of Rs 2.187 million on sanitary disposal in the area and the payment of salaries of work charge employees. Despite the fact that the same was not in the function of Union Administration.

(Amount in Rupees)

Sr. No	Name of Union Administration	AIR Para	Period	Amount
1.	Nawan	08	2010-2011	1,436,750
2.	Kala	01	2008-2011	749,800
Total				2,186,550

Audit was of the view the expenditure was unjustified.

Unjustified expenditure on sanitation caused loss to local Government.

The matter was reported to Secretaries of Union Administrations in August, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-637-38 dated 24.09.2012.

Audit recommends fixing of responsibility against the persons at fault beside regularization of expenditure with the sanction of competent authority.

[AIR Paras: 8, 1]

1.3.1.4 Unauthorized Payment on Account of Salaries of Contingent Paid Staff – Rs 1.795 million

According to Government of Punjab Finance Department Letter No. FD.SO (GOOD)44-4/2010 dated 9th August, 2010, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Secretaries of following Union Administrations paid Rs 1.795 million on account of pay of contingent paid staff during the financial years 2008-12. The staff was recruited for 89 days on different occasions but approval of Finance Department and S&GAD was not obtained.

(Amount in Rupees)

Name of UAs	AIR Para	Period	Expenditure
Nawan	3	2008-11	321,870
Kot Mubarak	6	2011-12	1,472,786
Total			1,794,656

Audit was of the view that recruitment and payment of salaries to contingent paid staff was due to weak internal controls.

Payment of salaries to contingent paid staff was unauthorized.

The matter was reported to Union secretary in August, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-637-38 dated 24.09.2012.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility on officer concerned for appointing contingent paid staff without approval of Finance Department.

[AIR Paras: 3, 6]

1.3.1.5 Unauthorized Expenditure without Calling Tenders - Rs1.343 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 Union Administrations incurred an expenditure of Rs 1.343 million on account of various development schemes for the financial years 2008-11 through calling quotations for the values exceeding limit of Rs 100,000 in violation of above instructions.

(Amount in Rupees)

Sr. No.	AIR Para	Year	Name of UAs	Description	Amount
1	1	2008-09	Nawan	Purchase of Hand Pumps	355,000
		2009-10	-do-	-do-	490,000
2	6	2009-10	Kala	Hand Pumps	111,600
		-do-		RCC Pipes	122,500
		-do-		Sewing machine	134,000
		2010-11		Hand Pumps	130,200
Total					1,343,300

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 secretary in August, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-637-38 dated 24.09.2012.

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

[AIR Paras: 1, 6]

1.3.1.6 Non Accountal of Stores - Rs1.271 million

According to Rule 15.4 of 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 receiving Government servant should also be require to give a certificate that he has actually received the materials and recorded them in his appropriate stock register.

Secretary Union Council Kala incurred an expenditure amounting to Rs1.271 million during 2008-11 for the purchase of Water Hand Pumps, RCC pipes and sewing machines. The stock entries of the purchased items were not made in the relevant stock register. In absence of entries in stock entries, the receipt of stores could not be verified. The detail is given in Annexure-F.

Without stock entry of items in the relevant stock register, chances of misappropriation could not be ruled out.

The matter was reported to Union secretary in August, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-637-38 dated 24.09.2012.

Audit recommends fixing of responsibility on the official concerned besides investigating the matter to find out the actuality of expenditure.

[AIR Para 2]

1.4.1 Weaknesses of Internal Controls

1.4.1.1 Unauthorized Payments without Pre-Audit – Rs6.483 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.

Secretaries of Union Administrations drew funds amounting to Rs 6.483 million during the financial years 2011-12 on account of purchase of hand pumps, sewing machine, development schemes, salary, and contingent expenditure and paid to various contractors, supplier and staff without pre-audit. Secretaries Union Administrations and Administrators being co-signatories of cheques did not bother to prepare the bills and submit to TAO for pre audit.

(Rupees in million)

Name of Union Administration	AIR Para	Period	Expenditure
Kala	10	2011-12	2,052,400
Taunsa Urban	3	2008-09	1,285,410
Kot Mubarak	4	2008-12	3,144,940
Total			6,482,750

Audit was of the view that withdrawal of amounts without pre-audit was non follow up of financial controls implemented by the Government of Punjab.

Payment without pre audit resulted in unauthorized expenditure.

The matter was reported to Union secretary in August, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-637-38 dated 24.09.2012.

Audit recommends regularization of expenditure from competent authority besides fixing of responsibly on the officer/official concerned for unauthorized payment.

[AIR Paras: 10, 3, 4]

1.4.1.2 Unjustified Consumption of Stores - Rs1.565 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 the following Union Administrations incurred an expenditure of Rs 1.565 million during the financial years 2008-11 on account of purchase of hand pumps, lying RCC pipes 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)

Sr. No.	AIR Para	Year	Name of UAs	Description	Amount
1	05	2008-09	Nawan	Hand Pumps	355,000
		2009-10		-do-	490,000
		2010-11		RCC pipes	18,905
2	06	2010-11	Taunsa urban	RCC Pips	15,094
3	03	2008-09	Kot Mubarak	RCC Pips,Hand Pumps	295,715
		2009-10		-do-	195,758
		2010-11		-do-	194,770
Total					1,565,242

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 secretary in August, 2012. Neither the reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-637-38 dated 24.09.2012.

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 5, 6, 3]

Annexures

Annexure-1

(Amount in Rupees)

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

Annexure-A**MEFDAC Paras****(Amount in Rupees)**

Sr. No.	Name of UA	AP No	Subject	Amount
1.	Kala	7	Cash book not signed by the DDO/Administrator, unauthentic payment of.	1,965,900
		8	Irregular payment of salaries of work charge establishment.	490,100
		11	Unjustified expenditure of	498,300
2.	Tibbi Qaisrani	1	Cash book not signed by the DDO/Administrator, unauthentic payment of.	1,122,243
		3	Irregular payment of salaries of work charge establishment.	120,661
		4	Non utilization of C.C.B funds	100,000
		7	Non allocation of 25% for CCB	365,000

Annexure-B

(Amount in Rupees)

Sr. No.	Name of UAs	Nature of Expenditures	Original Grant	Supplementary Grant	Revised / Final Grant	Actual Expenditure
Kala	Salary	2,428,292	0	2,428,292	2,124,774	303,518
	Non-Salary	1,361,142	0	1,361,142	1,203,789	157,353
	Sub.Total	3,789,434	0	3,789,434	3,328,563	460,872
	Development	2,136,015	0	2,136,015	1,776,425	359,590
	Total	5,925,449	0	5,925,449	5,104,988	820,462
Tibbi Qaisrani	Salary	2,967,913	0	2,967,913	2,596,946	370,967
	Non-Salary	1,504,420	0	1,504,420	1,330,504	173,917
	Sub.Total	4,472,333	0	4,472,333	3,927,449	544,884
	Development	2,010,367	0	2,010,367	1,671,929	338,438
	Total	6,482,700	0	6,482,700	5,599,379	883,321
Taunsa Urban	Salary	3,507,533	0	3,507,533	3,069,118	438,415
	Non-Salary	1,719,338	0	1,719,338	1,520,575	198,762
	Sub.Total	5,226,871	0	5,226,871	4,589,693	637,178
	Development	3,141,198	0	3,141,198	2,612,390	528,809
	Total	8,368,069	0	8,368,069	7,202,083	1,165,986
Nawan	Salary	2,428,292	0	2,428,292	2,124,774	303,518
	Non-Salary	1,217,864	0	1,217,864	1,077,074	140,790
	Sub.Total	3,646,156	0	3,646,156	3,201,848	444,308
	Development	2,512,959	0	2,512,959	2,089,912	423,047
	Total	6,159,115	0	6,159,115	5,291,760	867,355
Kot Mubarak	Salary	2,158,482	0	2,158,482	1,888,688	269,794
	Non-Salary	1,361,142	0	1,361,142	1,203,789	157,353
	Sub.Total	3,519,624	0	3,519,624	3,092,477	427,148
	Development	2,764,254	0	2,764,254	2,298,903	465,352
	Total	6,283,879	0	6,283,879	5,391,379	892,499
Grand Total		33,219,212	0	28,589,588	33,219,212	28,589,588

NON PRODUCTION OF STOCK REGISTER**(UC TIBBI QAISRANI)****(Amount in Rupees)**

Voucher No.	Month	Name of Items	Amount
66248888	July, 2009	Ups Batteries	18,440
68157183	August, 2011	RCC Pipe	9,616
68157195	-do-	-do-	9,400
68157194	-do-	-do-	9,600
68157198	-do-	-do-	9,560
68157200	-do-	-do-	7,230
66248820	December, 08	-do-	17,000
66248853	February, 2009	-do-	14,400
66248854	-do-	-do-	15,000
66248866	April, 2009	-do-	16,000
66248876	June, 2009	-do-	18,548
Total			144,794

NON PRODUCTION OF SALES TAX INVOICES**(UC KALA)****(Amount in Rupees)**

Cheque No.	Date	Amount	GST	Article
6512602	29.06.2010	49,600	7,936	Hand Pumps
6512605	06.07.2010	24,800	3,968	-do-
6512607	12.07.2010	12,400	1,984	-do-
6512608	, -do-	18,600	2,976	-do-
6512610	25..07.2010	24,800	3,968	-do-
6512613	23.08.2010	24,800	3,968	-do-
6512615	01.09.2010	6,200	992	-do-
6512617	18.10.2010	31,000	4,960	-do-
6512620	18.10.2010	7,200	1,152	-do-
14189776	12.12.2010	12,400	1,984	-do-
14189777	14.12.2010	7,000	1,120	-do-
14189782	03.01.2011	7,200	1,152	-do-
14189784	11.01.2011	7,000	1,120	-do-
14189787	21.01.2011	12,400	1,984	-do-
14189796	01.03.2011	7,200	1,152	-do-
14189799	08.03.2011	7,200	1,152	-do-
70074856	14.05.2011	24,800	3,968	-do-

70074859	26.05.2011	24,800	3,968	-do-
70074869	01.07.2011	9,000	1,440	-do-
70074870	01.07.2011	8,000	1,280	-do-
70074873	14.07.2011	12,500	2,000	-do-
70074874	18.07.2011	12,300	1,968	-do-
70074875	19.07.2011	7,200	1,152	-do-
70074877	01.08.2011	6,200	992	-do-
70074899	03.11.2011	7,200	1,152	-do-
2376089	,06/2010	9,600	1,536	-do-
2376090	,-do-	31,000	4,960	-do-
6512601	,-do-	31,000	4,960	-do-
3374348	,11/2009	4,800	768	-do-
3375105	,12/2009	4,500	720	-do-
3375106	,12/2009	4,500	720	-do-
3375107	,12/2009	4,500	720	-do-
3375110	,12/2009	67,500	10,800	-do-
3373975	,08/2009	3,600	576	-do-
3373978	,08/2009	3,600	576	-do-
3373263	,07/2009	72,000	11,520	-do-
3373269	,07/2009	39,600	6,336	-do-
3373262	,07/2009	67,000	10,720	Sews Machine
3373270	,07/2009	67,000	10,720	Sews Machine
1118378	,07/2009	3,800	608	Hand Pumps
1118026	,05/2009	3,500	560	-do-
1117622	,04/2009	3,600	576	-do-
1117626	,04/2009	3,000	480	-do-
1117630	,04/2009	30,000	4,800	Sews Machine
1117630	,04/2009	45,000	7,200	Hand Pumps
11116418	,02/2009	3,000	480	-do-
11116418	,02/2009	31,600	5,056	-do-
11116420	,02/2009	3,000	480	-do-
37126725	,11/2008	72,000	11,520	Sews Machine
37126726	,11/2008	64,000	10,240	Hand Pumps
37120461	,10/2008	3,200	512	-do-
37120462	,10/2008	3,200	512	-do-
37120463	,10/2008	3,200	512	-do-
37120464	,10/2008	3,200	512	-do-
14189778	27.12.2010	10,000	1,600	RCC Pipe
14189781	03.01.2011	6,000	960	RCC Pipe
14189786	15.01.2011	15,000	2,400	RCC Pipe
14189795	01.03.2011	22,500	3,600	RCC Pipe
70074855	12.05.2011	10,500	1,680	RCC Pipe
3375109	,12/2009	27,000	4,320	RCC Pipe
1117628	,04/2009	30,000	4,800	RCC Pipe
1118021	,04/2009	92,500	14,800	RCC Pipe
Total		1270,800	203,328	

Annexure – D

[Para 1.3.1.1]

UNAUTHORIZED PAYMENT WITHOUT MEASUREMENT

(Amount in Rupees)

Name of Union Administration	AP No	Date	Particular	Amount
Nawan	02	-	Earth Filling	10,000
		-	-do-	8,000
		-	-do-	20,000
		-	-do-	15,000
		-	-do-	30,000
		-	-do-	30,000
		-	-do-	10,000
		-	-do-	17,000
		-	-do-	10,000
		-	-do-	19,000
		-	-do-	18,000
		-	-do-	10,000
		-	-do-	70,000
		-	-do-	70,000
		-	-do-	10,000
		-	-do-	70,000
		-	-do-	70,000
		-	-do-	70,000
		-	-do-	10,000
		-	-do-	20,000
		-	-do-	13,000
		-	-do-	20,000
		-	-do-	20,000
		-	-do-	24,800
		-	-do-	24,600
		-	-do-	24,000
		-	-do-	24,800
		-	-do-	22,800
		-	-do-	20,000
		-	-do-	22,396
		-	-do-	23,,247
		-	-do-	24,000
-	-do-	24,800		
-	-do-	24,900		
-	-do-	22,000		
-	-do-	24,200		
-	-do-	Laying of RCC Pipes	18,905	
Kala	03	29.06.2010	H. Pumps	49600
		06.07.2010	-do-	24800

		12.07.2010	-do-	12400
		-do-	-do-	18600
		25..07.2010	-do-	24800
		23.08.2010	-do-	24800
		01.09.2010	-do-	6200
		18.10.2010	-do-	31000
		18.10.2010	-do-	7200
		12.12.2010	-do-	12400
		14.12.2010	-do-	7000
		03.01.2011	-do-	7200
		11.01.2011	-do-	7000
		21.01.2011	-do-	12400
		01.03.2011	-do-	7200
		08.03.2011	-do-	7200
		14.05.2011	-do-	24800
		26.05.2011	-do-	24800
		01.07.2011	-do-	9000
		01.07.2011	-do-	8000
		14.07.2011	-do-	12500
		18.07.2011	-do-	12300
		19.07.2011	-do-	7200
		01.08.2011	-do-	6200
		03.11.2011	-do-	7200
		06/2010	-do-	9600
		-do-	-do-	31000
		-do-	-do-	31000
		11/2009	-do-	4800
		12/20009	-do-	4500
		12/20009	-do-	4500
		12/20009	-do-	4500
		12/20009	-do-	67500
		08/2009	-do-	3600
		08/2009	-do-	3600
		07/2009	-do-	72000
		07/2009	-do-	39600
		07/2009	-do-	3800
		05/2009	-do-	3500
		04/2009	-do-	3600
		04/2009	-do-	3000
		04/2009	-do-	45000
		02/2009	-do-	3000
		02/2009	-do-	31600
		02/2009	-do-	3000
		11/2008	-do-	64000
		10/2008	-do-	3200
		10/2008	-do-	3200
		10/2008	-do-	3200
		10/2008	-do-	3200
		27.12.2010	RCC Pipe	10,000
		03.01.2011	-do-	6000

		15.01.2011	-do-	15000
		01.03.2011	-do-	22500
		12.05.2011	-do-	10500
		12/20009	-do-	27000
		04/2009	-do-	30000
Taunsa Urban	02	04-06-09	Earth Filling	5000
		-do-	-do-	3000
		06-06-09	-do-	4200
		-do-	-do-	3600
		-do-	-do-	4000
		09-06-09	-do-	4200
		20-06-09	Rep Nali Sooling	9373
		-do-	-do-	9190
		23-06-09	-do-	9373
		29-06-09	-do-	9373
		-do-	-do-	9373
		-do-	-do-	9373
		22-06-09	Earth Filling	9114
		-do-	-do-	9114
		23-06-09	-do-	9190
		29-06-09	-do-	4000
		-do-	-do-	3000
		02-01-10	-do-	4800
		-do-	-do-	5500
		-do-	-do-	5000
		-do-	-do-	5000
		06-01-10	-do-	4800
		-do-	-do-	5000
		-do-	-do-	4800
		-do-	-do-	5000
		-do-	-do-	5000
		-do-	-do-	4800
		11-01-10	-do-	5000
		-do-	-do-	5000
		-do-	-do-	4800
		-do-	-do-	4200
		13-01-10	-do-	5000
		-do-	-do-	4200
		-do-	-do-	4800
		18-01-10	-do-	5000
		-do-	Rep Nali Sooling	9298
		-do-	-do-	9244
		-do-	-do-	9007
		-do-	-do-	9247
		-do-	-do-	9265
17-10-11	Instalation of RCC pipe	7547		
-do-	-do-	7547		
Kot Mubarak	02	04.07.08	Culverts	56,000
		04.08.08	Earth Filling	10,000

		08.10.08	Culverts	60,215
		31.10.08	Lying RCC Pipe	81,300
		18.12.08	Earth Filling	64,700
		08.12.09	Earth Filling	25,000
		08.12.09	Earth Filling	10,000
		09.12.09	Earth Filling	11,000
		09.12.09	Earth Filling	11,000
		09.12.09	Earth Filling	11,500
		23.07.10	Const. of room	50,000
		06.09.10	Earth Filling	15,000
		20.10.10	Earth Filling	7,000
		02.12.10	Earth Filling	23,500
		01.02.11	Earth Filling	22,750
		01.02.11	Earth Filling	23,600
		17.02.11	Lying RCC Pipe	24,000
		26.02.11	Earth Filling	18,400
		26.02.11	Earth Filling	21,000
		08.03.11	Earth Filling	17,900
		12.03.11	Earth Filling	18,700
		07.04.11	Earth Filling	23,700
		11.04.11	Earth Filling	23,700
		11.04.11	Earth Filling	21,300
		27.06.11	Earth Filling	22,700
		27.06.11	Earth Filling	23,300
		27.06.11	Earth Filling	22,400
		22.08.11	Lying RCC Pipe	34,000
		22.08.11	Earth Filling	18,500
		22.08.11	Earth Filling	15,500
		25.10.11	Earth Filling	24,500
		25.10.11	Earth Filling	14,500
		29.11.11	Earth Filling	20,400
		29.11.11	Repair of Building	30,000
		08.12.11	Lying RCC Pipe	37,800
		17.12.11	Repair of Building	9,500
		17.03.11	Earth Filling	22,800
		17.03.11	Earth Filling	23,750
		17.03.11	Lying RCC Pipe	24,600
		18.05.11	Lying RCC Pipe	10,500
		18.05.11	Earth Filling	22,600
		16.07.11	Lying RCC Pipe	14,500
		16.07.11	Earth Filling	22,300
		16.07.11	Earth Filling	22,300
		03.11.11	Earth Filling	21,500
		03.11.11	Earth Filling	22,300
		26.03.12	Earth Filling	22,300
		26.06.12	Lying RCC Pipe	38,400
Tibbi Qaisrani	06	24.08.11	Earth Filling	10,000
		15.08.11	Repair of drain	9923
		15.08.11	P/L water supply pipe line	9488

	24.08.11	Earth Filling	9400
	24.08.11	Repair nali Gali	9845
	24.08.11	Earth Filling	9976
	24.08.11	Earth Filling	9992
	24.08.11	Earth Filling	9970
	24.08.11	Earth Filling	9964
	24.08.11	Earth Filling	9977
	15.08.11	Earth Filling	9012
	24.08.11	Earth Filling	10,000
	15.08.11	Repair of drain	9,923
Total			3,490,761

Annexure - E

[Para1.3.1.2]

**UNAUTHORIZED PAYMENT WITHOUT OBTAINING
TECHNICAL SANCTION**

(Amount in Rupees)

Name Union Administration	AP No	Date	Particular	Amount
Nawan	04	-	Earth Filling	10,000
		-	-do-	8,000
		-	-do-	20,000
		-	-do-	15,000
		-	-do-	30,000
		-	-do-	30,000
		-	-do-	10,000
		-	-do-	17,000
		-	-do-	10,000
		-	-do-	19,000
		-	-do-	18,000
		-	-do-	10,000
		-	-do-	70,000
		-	-do-	70,000
		-	-do-	10,000
		-	-do-	70,000
		-	-do-	70,000
		-	-do-	70,000
		-	-do-	10,000
		-	-do-	20,000
		-	-do-	13,000
		-	-do-	20,000
		-	-do-	20,000
		-	-do-	24,800
		-	-do-	24,600
		-	-do-	24,000
		-	-do-	24,800
		-	-do-	22,800
		-	-do-	20,000
		-	-do-	22,396
-	-do-	23,,247		
-	-do-	24,000		
-	-do-	24,800		
-	-do-	24,900		
-	-do-	22,000		
-	-do-	24,200		
-	-	Laying of RCC Pipes	18,905	
Kala	09	29.06.2010	H. Pumps	49600
		06.07.2010	-do-	24800
		12.07.2010	-do-	12400
		,do-	-do-	18600
-	-	25..07.2010	-do-	24800

		23.08.2010	-do-	24800
		01.09.2010	-do-	6200
		18.10.2010	-do-	31000
		18.10.2010	-do-	7200
		12.12.2010	-do-	12400
		14.12.2010	-do-	7000
		03.01.2011	-do-	7200
		11.01.2011	-do-	7000
		21.01.2011	-do-	12400
		01.03.2011	-do-	7200
		08.03.2011	-do-	7200
		14.05.2011	-do-	24800
		26.05.2011	-do-	24800
		01.07.2011	-do-	9000
		01.07.2011	-do-	8000
		14.07.2011	-do-	12500
		18.07.2011	-do-	12300
		19.07.2011	-do-	7200
		01.08.2011	-do-	6200
		03.11.2011	-do-	7200
		06/2010	-do-	9600
		-do-	-do-	31000
		-do-	-do-	31000
		11/2009	-do-	4800
		12/20009	-do-	4500
		12/20009	-do-	4500
		12/20009	-do-	4500
		12/20009	-do-	67500
		08/2009	-do-	3600
		08/2009	-do-	3600
		07/2009	-do-	72000
		07/2009	-do-	39600
		07/2009	-do-	3800
		05/2009	-do-	3500
		04/2009	-do-	3600
		04/2009	-do-	3000
		04/2009	-do-	45000
		02/2009	-do-	3000
		02/2009	-do-	31600
		02/2009	-do-	3000
		11/2008	-do-	64000
		10/2008	-do-	3200
		10/2008	-do-	3200
		10/2008	-do-	3200
		10/2008	-do-	3200
		27.12.2010	RCC Pipe	10,000
		03.01.2011	-do-	6000
		15.01.2011	-do-	15000
		01.03.2011	-do-	22500
		12.05.2011	-do-	10500
		12/20009	-do-	27000
		04/2009	-do-	30000
		04/2009	-do-	92500
Tauna urban	04	04-06-09	Earth Filling	5000
		Do	-do-	3000
		06-06-09	-do-	4200

		Do	-do-	3600
		Do	-do-	4000
		09-06-09	-do-	4200
		20-06-09	Rep Nali Sooling	9373
		Do	-do-	9190
		23-06-09	-do-	9373
		29-06-09	-do-	9373
		Do	-do-	9373
		Do	-do-	9373
		22-06-09	Earth Filling	9114
		Do	-do-	9114
		23-06-09	-do-	9190
		29-06-09	-do-	4000
		Do	-do-	3000
		02-01-10	-do-	4800
		Do	-do-	5500
		Do	-do-	5000
		Do	-do-	5000
		06-01-10	-do-	4800
		Do	-do-	5000
		Do	-do-	4800
		Do	-do-	5000
		Do	-do-	5000
		Do	-do-	4800
		11-01-10	-do-	5000
		Do	-do-	5000
		Do	-do-	4800
		Do	-do-	4200
		13-01-10	-do-	5000
		Do	-do-	4200
		Do	-do-	4800
		18-01-10	-do-	5000
		Do	Rep Nali Sooling	9298
		Do	-do-	9244
		Do	-do-	9007
		Do	-do-	9247
		Do	-do-	9265
Kot Mubarak	05	04.07.08	Culverts	56,000
		04.08.08	Earth Filling	10,000
		08.10.08	Culverts	60,215
		31.10.08	Lying RCC Pipe	81,300
		18.12.08	Earth Filling	64,700
		08.12.09	-do-	25,000
		08.12.09	-do-	10,000
		09.12.09	-do-	11,000
		09.12.09	-do-	11,000
		09.12.09	-do-	11,500
		23.07.10	Const. of room	50,000
		06.09.10	Earth Filling	15,000
		20.10.10	-do-	7,000
		02.12.10	-do-	23,500
		01.02.11	-do-	22,750
		01.02.11	-do-	23,600
		17.02.11	Lying RCC Pipe	24,000
26.02.11	Earth Filling	18,400		
		26.02.11	-do-	21,000

		08.03.11	-do-	17,900
		12.03.11	-do-	18,700
		07.04.11	-do-	23,700
		11.04.11	-do-	23,700
		11.04.11	-do-	21,300
		27.06.11	-do-	22,700
		27.06.11	-do-	23,300
		27.06.11	-do-	22,400
		22.08.11	Lying RCC Pipe	34,000
		22.08.11	Earth Filling	18,500
		22.08.11	-do-	15,500
		25.10.11	-do-	24,500
		25.10.11	-do-	14,500
		29.11.11	-do-	20,400
		29.11.11	Rapiar of Building	30,000
		08.12.11	Lying RCC Pipe	37,800
		17.12.11	Rapiar of Building	9,500
		17.03.11	Earth Filling	22,800
		17.03.11	-do-	23,750
		17.03.11	Lying RCC Pipe	24,600
		18.05.11	-do-	10,500
		18.05.11	Earth Filling	22,600
		16.07.11	Lying RCC Pipe	14,500
		16.07.11	Earth Filling	22,300
		16.07.11	-do-	22,300
		03.11.11	-do-	21,500
		03.11.11	-do-	22,300
		26.03.12	-do-	22,300
		26.06.12	Lying RCC Pipe	38,400
		Total		2,614,054

Annexure – F**[Para 1.3.1.6]****Stock Found Short Chances of Misappropriation**

Cheque No.	Date	Amount	Article
6512602	29.06.2010	49,600	H. Pumps
6512605	06.07.2010	24,800	H. Pumps
6512607	12.07.2010	12,400	H. Pumps
6512608	,-do-	18,600	H. Pumps
6512610	25..07.2010	24,800	H. Pumps
6512613	23.08.2010	24,800	H. Pumps
6512615	01.09.2010	6,200	H. Pumps
6512617	18.10.2010	31,000	H. Pumps
6512620	18.10.2010	7,200	H. Pumps
14189776	12.12.2010	12,400	H. Pumps
14189777	14.12.2010	7,000	H. Pumps
14189782	03.01.2011	7,200	H. Pumps
14189784	11.01.2011	7,000	H. Pumps
14189787	21.01.2011	12,400	H. Pumps
14189796	01.03.2011	7,200	H. Pumps
14189799	08.03.2011	7,200	H. Pumps
70074856	14.05.2011	24,800	H. Pumps
70074859	26.05.2011	24,800	H. Pumps
70074869	01.07.2011	9,000	H. Pumps
70074870	01.07.2011	8,000	H. Pumps
70074873	14.07.2011	12,500	H. Pumps
70074874	18.07.2011	12,300	H. Pumps
70074875	19.07.2011	7,200	H. Pumps
70074877	01.08.2011	6,200	H. Pumps
70074899	03.11.2011	7,200	H. Pumps
2376089	06/2010	9,600	H. Pumps
2376090	-do-	31,000	H. Pumps
6512601	-do-	31,000	H. Pumps
3374348	11/2009	4,800	H. Pumps
3375105	12/2009	4,500	H. Pumps
3375106	12/2009	4,500	H. Pumps
3375107	12/2009	4,500	H. Pumps
3375110	12/2009	67,500	H. Pumps
3373975	08/2009	3,600	H. Pumps
3373978	08/2009	3,600	H. Pumps
3373263	07/2009	72,000	H. Pumps

3373269	07/2009	39,600	H. Pumps
3373262	07/2009	67,000	Sews Machine
3373270	07/2009	67,000	Sews Machine
1118378	07/2009	3,800	H. Pumps
1118026	05/2009	3,500	H. Pumps
1117622	04/2009	3,600	H. Pumps
1117626	04/2009	3,000	H. Pumps
1117630	04/2009	30,000	Sews Machine
1117630	04/2009	45,000	H. Pumps
11116418	02/2009	3,000	H. Pumps
11116418	02/2009	31,600	H. Pumps
11116420	02/2009	3,000	H. Pumps
37126725	11/2008	72,000	Sews Machine
37126726	11/2008	64,000	H. Pumps
37120461	10/2008	3,200	H. Pumps
37120462	10/2008	3,200	H. Pumps
37120463	10/2008	3,200	H. Pumps
37120464	10/2008	3,200	H. Pumps
14189778	27.12.2010	10,000	RCC Pipe
14189781	03.01.2011	6,000	RCC Pipe
14189786	15.01.2011	15,000	RCC Pipe
14189795	01.03.2011	22,500	RCC Pipe
70074855	12.05.2011	10,500	RCC Pipe
3375109	12/2009	27,000	RCC Pipe
1117628	04/2009	30,000	RCC Pipe
1118021	04/2009	92,500	RCC Pipe
Total		1,270,800	