



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
LAYYAH
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
MB	Measurement Book
MFDAC	Memoranda for Departmental Accounts Committee
NAM	New Accounting Model
PAO	Principal Accounting Officer
PLGO	Punjab Local Government Ordinance
RCC	Reinforced Cement Concrete
RDA	Regional Directorate of Audit
TSE	Technically Sanctioned Estimate
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 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 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 Layyah for the Financial Year 2012-13 and the findings included in the Audit Report.

Union Administrations, (UAs) District Layyah conduct their operations under Punjab Local Government Ordinance 2001. UAs of District Layyah 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 Layyah for the Financial Years from 2008-09 to 2012-2013 was Rs46.023 million and expenditure incurred was Rs11.048 million showing savings of Rs34.975 million in the years. The total non-development budget for Financial Years from 2008-09 to 2012-2013 was Rs68.736 million and expenditure of Rs53.592 million, showing savings of Rs15.144 million. The reason of savings in development and non-development budgets is required to be explained by concerned PAO.

Audit of UAs of District Layyah was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws, rules, regulations and economy was ensured in procurement of assets and hiring of services and to review, analyze and comment on various Government policies regarding different sectors.

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, there was no leakage of revenue and revenue did not remain outside Government account/ Local Fund.

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

The total budget of 10 Union Administrations was Rs114.759 million out of which Rs56.755 million pertained to salary and Rs11.981 million to non-salary. The development budget was Rs46.203 million. Audit of development expenditure of Rs4.419 million out of total expenditure of Rs11.048 million was carried out, and audit of non-development expenditure Rs23.045 million out of total expenditure of Rs53.592 million for the financial years 2008-13 was conducted which is 40% & 43% of development and non-development expenditures respectively. Total overall expenditure of UAs of District Layyah for the financial year 2012-13 was Rs64.640 million, out of which overall expenditure of Rs27.464 million was audited which is 42% of total expenditure. Sample size selected for audit ranged from 32% to 49% of total expenditure.

Total receipts of the Union Administrations, District Layyah, for the financial year 2008-13, were Rs65.742 million. RDA D.G.Khan audited receipts of Rs25.395 million which was 38% of total receipts.

b. Recoveries at The Instance of Audit

No recovery was pointed out during the audit.

c. Audit Methodology

Audit was performed through understanding the business processes of UAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped 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. Comments on Internal Controls and Internal Audit Department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve its objectives, safeguard assets, ensure accuracy, timelines, reliability of financial and accounting information for decision making.

One of the basic components of Internal Control System is Internal Audit, which is a tool for investigating and apprising the management about the efficiency and performance of various activities of the Department, through assessment of the effectiveness and implementation of policies, rules and regulations. It was noted that an internal auditor had not yet been appointed as required in terms of Section 115A of PLGO 2001.

f. Key audit findings of the Report;

- i. There was one case pertaining to misappropriation – Rs0.122 million¹.
- ii. There was one case pertaining to non production of record –Rs9.458 million².
- iii. There were eleven cases of irregular expenditure / payments and violation of rules / financial propriety amounting to Rs26.554million.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).

¹ 1.2.1.1

² 1.2.2.1

³ 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9,1.2.4.1,1.2.4.2

g. Recommendations

Audit recommends the Union Administrations (TMAs) to focus on the following issues.

- i. Strengthening of internal controls
- ii. Appointment of Internal Auditor
- iii. Holding of DAC meetings well in time
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as others recoverable in the notice of management
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Proper maintenance of accounts and record
- viii. Appropriate actions against officers/officials responsible for violation of rules and losses
- ix. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- x. Realization and reconciliation of various receipts
- xi. Production of record to audit for verification
- xii. Physical stock taking of fixed and current assets
- xiii. 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	44	484.985
2.	Total formations in audit jurisdiction	44	484.985
3.	Total Entities (PAOs) Audited	10	64.640
4.	Total Formations Audited	10	64.640
5.	Audit & Inspection Reports	10	64.640
6.	Special Audit Reports	Nil	Nil
7.	Performance Audit Reports	Nil	Nil
8.	Other Reports	Nil	Nil

Note: Total budget allocation of ten UAs for the period 2008-13 was Rs114.759 million out of which expenditure of Rs64.640 million was incurred. The expenditure amounting to Rs27.464 was audited.

Table 2: Audit Observation Classified by Categories

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1.	Weak Financial management	23.765
2.	Weak Internal controls relating to financial management	9.580
3.	Others	2.789
Total		36.134

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

Sr. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total	Total Last Year
1.	Outlays Audited	-	26.023	53.265	38.617	117.905	10.351
2.	Amount Placed under Audit Observation / Irregularities of Audit	-	19.914	1.059	15.161	36.134	5.566
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	-	-	-	-	-	-

* The amount mentioned against Sr. No. 1 in column of “Total” is the sum of expenditure and receipt whereas the total expenditure was Rs64.640 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.	23.765
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources	-
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.	-
4.	Quantification of weaknesses of internal control systems	-
5.	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	0.122
6.	Non production of record	9.458
7.	Others, including cases of accidents, negligence, non accountal of store etc.	2.789
Total		36.134

Table 5: Cost - Benefit Ratio

(Rupees in Million)			
Sr. No.	Description	2013-14	2012-13
1.	Outlays Audited (Items 1 of Table 3)	168.024	10.351
2.	Expenditure on Audit	0.040	0.040
3.	Recoveries realized at the instance of Audit	0	0
4.	Cost –Benefit Ratio	0	0

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

CHAPTER 1

1.1 Union Administrations District Layyah

1.1.1 Introduction

According to 1998 population census, the population of District Layyah is 1.882 million. Union Administrations consist of Union Nazim / Administrator and two (02) Secretaries. Each Union Administration has one (01) Drawing & Disbursing Officer. There are 44 numbers of UAs in District Layyah out of which UA Nos. 6,10,18, 24,33,34,36,37,40 and 41 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 Rs114.759 million was allocated to UAs of District Layyah under various grants and no supplementary grants/ re-appropriation were provided. The revised/final budget of these UAs was Rs114.759 million. The total expenditure incurred by the UAs during 2008-13 was Rs64.640 million as detailed above.

The Final Grant and Actual Expenditure for the Financial Years 2008-13 depicted that there was a saving of Rs15.144 million in non development and 34.975 million in development components which will be used for following year budget estimates and determining the closing balances of these UAs of District Layyah.

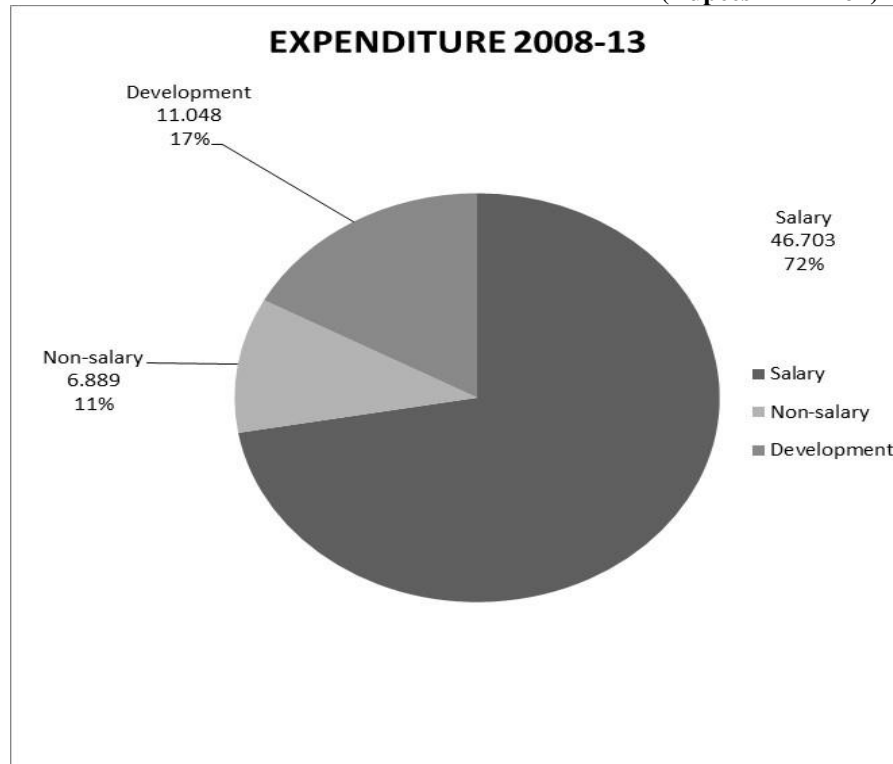
1.1.2 Comments on Budget and Accounts

(Rupees in Million)

2008-13	Budget	expenditure	Excess (+) Saving (-)	%Saving
Salary	56.755	46.703	(10.052)	-18
Non Salary	11.981	6.889	(5.092)	-42
Development	46.023	11.048	(34.975)	-76
Total	114.759	64.640	(50.119)	-44
Revenue	126.235	65.742*	(60.493)	-48

* Revenue realized

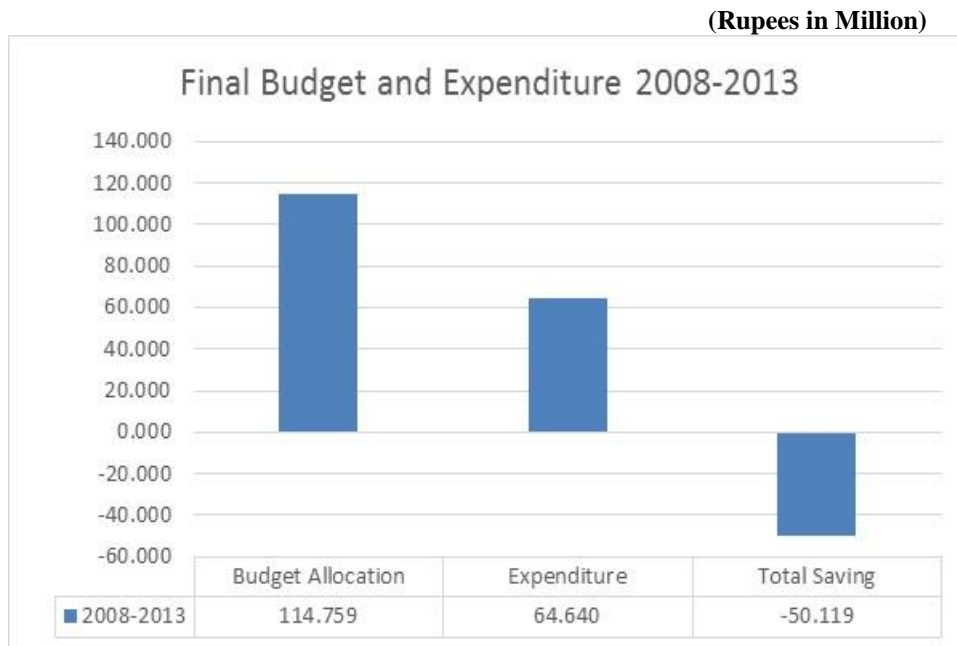
(Rupees in Million)



Details of the budget allocations, expenditures and savings of UAs of District Layyah for the Financial Year are at Annexure-B.

As per Budget Books for the Financial Year from 2008-09 to 2012-13 of UAs of District Layyah the original and final budget was of Rs114.759 million. Against actual total expenditures incurred by the UAs of District Layyah during Financial Years 2008-13 was Rs64.640 million. There was a saving of Rs50.119 million the reasons for which should be explained by the PAO.

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



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

(Amount in Rupees)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2008-13	114,759,044	64,639,980	-50,119,064	44%

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

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-I 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	7	Nil
2.	2012-13	4	Nil

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

1.2 AUDIT PARAS

1.2.1 Misappropriation

1.2.1.1 Misappropriation of Government Money – Rs0.122 Million

According to rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Further, according to GFR vol-1 Para 13, Every Controlling Officer is responsible for systematic internal check within the department in order to prevent and detect error and irregularities in the financial proceeding and to guard against waste and loss of public money.

Union Administration Shahpur drew two extra salaries during Financial Year 2010-2011 because 14 times salaries were drawn instead of 12 times from July 2010 to June 2011 which resulted in misappropriation amounting to Rs122,302. (**Annexure-C**)

Audit was of the view that due to ineffective internal controls on part of the department, an amount of Rs122,302 was misappropriated.

Due to misappropriation, 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 disciplinary action against the officer concerned, besides recovery of the misappropriated amount, under intimation to audit.

[AIR Para: 1]

1.2.2 Non Production of Record

1.2.2.1 Non Production of Vouched Accounts – Rs9.458 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.

Following Secretaries of the Union Administrations drew the funds amounting to Rs9.458 million on account of expenditure as per cash book/bank statements but vouched accounts were not produced to audit for verification. The detail is given below.

(Amount in Rupees)

Sr. No.	UA Name	Nature of Record	2008-09	2009-10	2011-12	Amount
1.	UA Shah Pur	Salary , Non Salary and Development	1,495,887	736,938	1,329,684	3,562,509
2.	UA Tail Indus		1,447,820	666,278	-	2,114,098
3.	UA 18-Tibbi		1,552,338	896,932	-	2,449,270
4.	UA Olakh Thal Kalan		1,331,672	-	-	1,331,672
Total						9,457,549

Audit is of the view that due to weak monitoring control of administrators and inefficiency of the management, the record was not produced which reflected irresponsible attitude on the part of executives.

Non production of record resulted into concealment of facts from audit and legitimacy of the expenditure could not be ensured.

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 for non production of record and disciplinary action in terms of Clause 14(3) of AGP Ordinance under intimation to audit besides production of record for audit scrutiny.

[AIR Para: 4,4,1,3]

1.2.3 Non Compliance of Rules

1.2.3.1 Unauthorized Payment without Detailed Measurement Rs4.754 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 following Union Administrations made payment of Rs4.754 million during the Financial Years 2008-2013 on account of construction work without any detailed measurement recorded in the measurement book.
(Annexure-D)

Due to weak internal controls, no proper record was maintenance for authentication of expenditure.

The incurrence of expenditure without measurement was unauthorized and shows poor financial management.

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 the official concerned for making payments without measurements.

[AIR Paras 8,8,2,2,3,1,2,4]

1.2.3.2 Unauthorized Payment without Obtaining Technical Sanction - Rs3.346 Million

According to Government of the Punjab Local Government & Rural Development Notification No.SOV(LG) 5-33/2002 dated 06.07.2005, in case the cost of a project is not more than Rs100,000 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 following Union Administrations paid Rs3.346 million during 2008-2013 to contractors against development projects without obtaining the technical sanction from competent authority. The detail is given below.

(Amount in Rupees)		
Name of UAs	Description	Amount
UA No. 40 Chak 164/TDA	Construction of Culverts, RCC pipes and Hand pumps	1,222,500
UA No.37 Bait Wasawa Shumali	Construction of Culverts, RCC pipes and Hand pumps	988,300
UA NO.34 Mirhan	Development work/Construction of Culverts and machines etc.	603,500
UA NO-33 Layyah Thal Kalan	Development work/Construction of Culverts and machines etc.	532,000
Total		3,346,300

Due to weak internal controls, proper estimates/technical sanctions neither prepared nor sanction was accorded by the competent authority.

Non completion of record made the execution doubtful and legitimacy of the expenditure could not be ascertained.

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 officer/official concerned for ignoring the rules besides regularization of expenditure.

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

1.2.3.3 Doubtful and Unjustified Consumption of Stores – Rs2.789 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 Rs 2.789 million during the Financial Years 2008-2013 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
UA No. 40 Chak 164/TDA	Purchase of Hand Pumps RCC pipes and Sewing Machines	814,900
UA No.37 Bait Wasawa Shumali	Purchase of Hand Pumps and RCC pipes	896,300
UA NO.34 Mirhan	Purchase of Sewing Machines	203,500
UA No. 36 Sarishta Thal	Purchase of Hand Pumps , Sewing Machines and RCC pipes	792,300
UA NO-33 Layyah Thal Kalan	Purchase of Sewing Machines	82,000
Total		2,789,000

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.

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.

[AIRs Para 4,4,4,2,6]

1.2.3.4 Incurrence of Expenditure without Calling Tenders – Rs2.493 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 Rs2.493 million on account of purchase of RCC pipes, sewing machines and hand pumps during Financial Years 2008-2013 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
UA No. 40 Chak 164/TDA	Purchase of Hand Pumps	604,200
UA No.37 Bait Wasawa Shumali	Purchase of RCC Pipes, and Hand Pumps	896,300
UA Sarishta Thal	Purchase of Hand Pumps, RCC pipes and Sewing Machines	792,300
UA NO.34 Mirhan	Purchase of Sewing Machines	200,000
Total		2,492,800

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, 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.

[AIRs Para 1,1,1,2]

1.2.3.5 Unauthorized Cash Payments – Rs2.467 Million

According to Clause 37(1) of Punjab Local Government Accounts Manual, Contractors/Suppliers and employees shall be paid by direct credit into their bank account and may apply to be paid by cheque. All Cheques of payments over Rs1,000 shall be crossed.

Union Administration No.10 Shahpur drew Rs2.467 million from Bank Account No. 0030-CD-004272-000-8 during July 2010 to June 2013 as cash through open cheques instead of direct credit or cross cheques which resulted in an unauthorized and unauthenticated payments. (**Annexure-E**)

Due to weak financial controls, prescribed procedure was not followed and open cheques were issued which caused in cash payments.

Cash payment resulted in chances of misappropriation of public money.

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 the regularization of the expenditure.

[AIR Para: 6]

1.2.3.6 Unauthorized Payments without Pre Audit – Rs1.786 Million

According to clause 3(iv) of Government of the 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 following Union Administrations (UA) drew Rs1.786 million out of local fund on account of development work, contingent payments and staff salaries without getting the bills pre-audited from Tehsil Accounts Officer of concerned TMA during the period 2008-2013. Secretaries Union Administrations and Administrators being co-signatories of cheques did not bother to prepare bills and submit to TAO for pre-audit in violation of above instructions.

(Amount in Rupees)

UA Name	Description	Amount
UA NO. 41 Ladhana	Misc. payments	598,339
UA NO. 10 Shahpur	Misc. payments	118,7803
Total		1,786,142

The irregularity was occurred due to negligence of the departments. The above action of the department caused an unauthorized payment.

Secretaries of the Union Administration did not respond to the audit observation.

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 official concerned for making payments of bills without pre-audit besides regularization of the expenditure from competent authority.

[AIR Paras: 6,9]

1.2.3.7 Irregular Expenditure due to Splitting of development Schemes – Rs1.300 Million

According to Para 2.70 of B&R Code and vide Finance Deptt. Letter No.FD(D-11)10(3)90 Dated 27th June 1991, the splitting will have to be got approved from the Chief Engineer concerned. Further, according to Rule 15.2 (c) of Punjab Financial Rules, Vol-I, expenditure should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Secretaries of the following Union Administrations executed works of Rs1.300 million during Financial Years 2008-2013 by split up development schemes into parts without approval of the Chief Engineer. The schemes were split to avoid obtaining the sanction of higher authority. **(Annexure-F)**

(Amount in Rupees)

UA Name	Description	Amount
UA NO. 41 Ladhana	Construction of soling PCC street	600,000
UA NO-33 Thal Kalan	Construction of Nali	200,000
UA NO.34 Mirhan	Construction of soling	200,000
UA Sarishta Thal	Construction of culverts	300,000
Total		1,300,000

Due to weak internal and technical controls, development schemes were split up by the department without justification and approval of competent authority.

The splitting of schemes resulted in unauthorized expenditure and also wastage of funds.

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

Audit recommends fixing of responsibility on the officer concerned and expenditure should be got regularized from the competent authority.

[AIR Para 4,3,6,3]

1.2.3.8 Misuse of Public Money due to Delay in Depositing of Receipts Rs1.059 Million

According to rule 76 of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund. Further, according to Paras 6,8 &26 of GFR Vol-1, read with other pertinent treasury rules, if a Government officer receives in his official capacity Government money, dues or deposit, it is his foremost duty to deposit the same into Government Account immediately.

Secretaries of following Union Administrations received the miscellaneous revenue day to day but did not deposit the same into account on daily basis and misused the public money of Rs1.059 million. The public money was retained unauthorizedly for different periods and outstanding balance was deposited on the closing month of each Financial Year i.e June without prior approval of finance department. **(Annexure-G)**

(Amount in Rupees)

UA Name	Description	Amount
UA NO. 6 Tail Indus	Revenue of Local Council	681,344
UA NO. 10 Shahpur	Revenue of Local Council	377,254
Total		1,058,598

The irregularity was occurred due to negligence of the departments. Delay in depositing of revenue resulted in deprive of the markup or profit.

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 official concerned for unauthorized retention of public money besides regularization from competent authority.

[AIR Paras: 2,5]

1.2.3.9 Unauthorized Expenditure against Sports Festival – Rs1.006 Million

According to Rule 2.33 of the PFR, Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss

sustained by Government through negligence on his part. Further, 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 Rs1.006 million during the Financial Years 2008-2013 on sports festival without maintenance of required record and in considered manner. Neither types of events were mentioned nor committees, were on record for conducting the events. List of participants/teams was not on record and winners were also not recommended by the concerned committees. Cash prize were made without acknowledgement receipts. Audit further, TMA also incurred the same nature of expenditure but no collaboration with TM authorities was made to curtail the expenditure. **(Annexure-H)**

Audit was of the view that incurrence of expenditure without maintenance of proper record was due to weak managerial controls.

The public money incurred without compliance of prescribed provisions resulted in doubtful payment and loss to government.

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 executing festivals without maintaining requisite record.

[AIRs Para 5,5,5,5,15,6,8]

1.2.4 Performance

1.2.4.1 Non-utilization of CCB Funds – Rs2.734 Million

According to Punjab Local Government Ordinance 2001, section (8) that 25% funds for CCB under Section 109 shall be communicated to authorized officer under sub-section (5) by the Union Secretary and not less than 25% of the development budget shall be set apart for utilization and un-spent balance should be credited in the same head in the following years. Further, Rule 6(iv) of Punjab Union Administration (Budget) Rules, 2003 stipulates that the DDO shall ensure proper monitoring of his budget.

Secretaries of following Union Administrations did not utilize funds amounting to Rs2.734 million during 2008-13 for CCB works as detailed below:

(Amount in Rupees)

Sr. No	Name of UA	Amount
1.	UA Shah Pur	575,000
2.	UA Tail Indus	686,801
3.	UA 18-Tibbi	827,250
4.	UA Olakh Thal Kalan	645,000
Total		2,734,051

Audit is of the view that due to weak financial management the union funds were not properly utilized.

Non utilization of development funds resulted in deprivation of necessary basic facilities to inhabitants of the vicinity.

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:11,7,3,2]

1.2.4.2 Non Utilization of Development Funds Rs2.820 Million

According to rule 76 of the Punjab Local Government Ordinance 2001, it is the function of Union Administration;

- (j) To improve and maintain public open spaces, public gardens and playgrounds;
- (k) to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) to arrange facilities for the handicapped, destitute and poor;
- (n) to provide protection against stray animals and animal trespass, and to establish cattle pounds;
- (r) to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution;

Following Secretaries of Union Administration did not pay any attention towards the utilization of development funds which were piled up to Rs2.820 million during 2012-13. The detail is given below.

(Amount in Rupees)

Sr. No	Name of UA	Amount
1.	UA Shah Pur	978,075
2.	UA 18-Tibbi	1,286,583
3.	UA Olakh Thal Kalan	555,000
Total		2,819,658

Audit held that due to poor internal control no efforts were made to utilize the development funds.

Non utilization of funds resulted in deprived the public of the benefits of the public welfare projects.

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 officer concerned for negligence and explain the justification for non utilization of development funds under intimation to Audit

[AIR Paras: 14,4,5]

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

1.3.1 Non Compliance of Rules

1.3.1.1 Unauthorized Payment without Detailed Measurement Rs3.512 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 following Union Administrations made payment of Rs3.512 million during the Financial Year 2008-12 on account of construction work without any detailed measurement recorded in the measurement book.

(Rupees in Million)		
Name of UAs	Description	Amount
UA Chowbarah	Unauthorized payment without measurement	1.633
UA Fatehpur		0.329
UA Kotla Haji Shah		0.298
UA Nawankot		0.793
UA Shokatabad		0.459
Total		3.512

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

Payment without measurement resulted in an 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 regularization of expenditure besides fixing of responsibility on the official concerned for making payments without measurements.

[AIR Paras 2,2, 2, 1,1]

1.3.1.2 Unauthorized Payment without Obtaining Technical Sanction - Rs3.032 Million

According to Government of the Punjab Local Government & Rural Development 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 following Union Administrations paid Rs3.032 million during 2008-12 to contractors against development projects without obtaining the technical sanction from competent authority. **(Annexure-I).**

(Amount in Rupees)

Sr. No	Name	Amount
1	UA Chowbara	763,500
2	UA Fatehpur	329,945
3	UA Nawan Kot	844,210
4	UA Shokatabad	459,472
5	UA Kotla Haji Shah	635,050
Total		3,032,177

Due to weak internal controls, proper estimates/technical sanctions neither prepared nor sanction was accorded by the competent authority.

Non completion of record made the execution doubtful and legitimacy of the expenditure could not be ascertained.

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 officer/official concerned for ignoring the rules besides regularization of expenditure.

[AIR Paras: 3,6,2,5, 3]

1.3.2 Weaknesses of Internal Financial Controls

1.3.2.1 Non Utilization of Development Funds Rs3.271 Million

According to rule 76 of the Punjab Local Government Ordinance 2001, it is the function of Union Administration;

- (j) To improve and maintain public open spaces, public gardens and playgrounds;
- (k) to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- (m) to arrange facilities for the handicapped, destitute and poor;
- (n) to provide protection against stray animals and animal trespass, and to establish cattle pounds;
- (r) to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution; and

Following Secretaries of Union Administration did not pay any attention towards the utilization of development funds which were piled up to Rs3.271 million. No single penny was utilized during 2009-10, 2010-11 and 2011-12 on the development schemes. The achievements of growth rates at grass root level were not achieved.

(Amount in Rupees)

Sr. No	Year	Name of UA	Amount
1	2009-12	Kotla Haji Shah	1,540,844
2	2009-12	Nawan kot	1,730,539
Total			3,271,383

Audit held that due to poor internal control no efforts were made to utilize the development funds

Non utilization of funds resulted in deprived the public of the benefits of the public welfare projects.

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 concerned for negligence and explain the justification for non utilization of development funds under intimation to Audit

[AIR Paras:5,5]

ANNEXURES

Annexure-1

Serious Irregularities of Less than Rupees One Million

(Rupees in Million)

Name of Formation	Sr. No	AP No.	Subject	Amount	Nature of Observation
UA Shahpur	1.	2	Recovery of overpayment due to allowing unauthorized allowance	206,928	Recovery
	2.	3	Recovery of misappropriation of public money on account of receipts/ taxes	53,340	Recovery
	3.	12	unjustified advances to employee without sanction and recovery	50,000	Recovery
UA No. 6 Tail Indus	4.	5	Irregular expenditure due to defective tendering process to avoid healthy competition	0.600 million	Violation of Rules
	5.	6	Unjustified and doubtful expenditure on culverts	499,890	Violation of Rules
	6.	10	Recovery of non deposit of income tax/GST	54,958	Recovery
	7.	11	Recovery of overpayment due to wrong salary	41184	Recovery
UA No. 40 Chak 164/TDA	8.	6	Non Deposit Of Income Tax	29,940	Recovery
UA NO.41 Ladhana	9.	1	Misappropriation of Birth /Death And Marriage Registration Fee and Loss to Local Fund	141,267	Recovery
	10.	4	Non-deposit of income tax	35,384	Recovery
UA NO-33 Thal Kalan	11.	5	Non deposit of income tax	35,948	Recovery
UA NO.34 Mirhan	12.	7	Non-deposit of income tax	47,854	Recovery
UA Sarishta Thal	13.	5	Non-deposit of income tax	47,616	Recovery
UA Shokatabad	14.	2	Non production of vouched account	383,822	Violation of Rules
	15.	3	Unauthorized expenditure without calling tender	120,000	Violation of Rules
	16.	4	Doubtful expenditure through project committee	459,572	Violation of Rules
UA Chowbarah	17.	1	Unauthorized expenditure without calling tender	170,500	Violation of Rules
	18.	04	Unjustified Consumption of Store	340,500	Violation of Rules

Name of Formation	Sr. No	AP No.	Subject	Amount	Nature of Observation
	19.	05	Non Recovery of House Building Advance	90,000	Recovery
UA Kotla Haji Shah	20.	1	Unauthorized expenditure without calling tender	336,950	Violation of Rules
	21.	04	Unjustified Consumption of Store	377,450	Violation of Rules
UA Nawan kot	22.	04	Unauthorized payment of salaries contingent paid staff	160,000	Violation of Rules

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
UA shado Khan	1.	01	Overpayment due to Unauthorized Withdrawal of Social Security Benefit & Annual Increments	80,849	Overpayment
UA No.2 city	2.	01	-do-	63,027	
UA Kot sultan	3.	01	Unauthorized Expenditure without Calling Tenders	252,000	Violation of rule
UA shado khan	4.	03	Non Deposit of Government Revenues	37,050	Recovery
UA Mandi Town	5.	01	-do-	9,788	
Mandi Town	6.	04	Unauthorized payment to Contingent paid establishment	60,000	Violation of rule
Thul Jandi	7.	03	Unauthorized Payment without obtaining Technical Sanction	484,078	
	8.	05	-do-	115,200	
UA Mandi town	9.	03	Unjustified Consumption of Stores	101,410	
	10.	06	Unauthorized Payment without obtaining Technical Sanction	389,735	
UA Kot sultan	11.	03	Unjustified Consumption of Stores	252,000	
Kot Sultan	12.	07	Unauthorized Expenditure	92,500	
UA No.2 city	13.	06	-do-	22,500	

LIST OF MFDAC PARAS

(Rupees in Million)

Name of UA	Sr. No	Para No	Subject	Amount
UA NO-33 Thal Kalan (2008-13)	1.	2	Unauthorized payments without pre-audit	0.060
	2.	7	Non- forfeiture of earnest money	0.002
UA-18 Tibbi (2008-13)	3.	2	violation of Punjab local government ordinance 2001 due to non-preparation of budget and appropriation account under NAM	3.944
	4.	5	unauthorized withdrawal of salary and unauthenticated payment	1.110
	5.	6	unjustified advances to employees without sanction	0.125
	6.	7	misuse of public money due to delay in depositing worth	0.451
	7.	9	unauthorized deduction worth	0.016
UA No. 24 Olakh Thal Kalan (2008-13)	8.	1	violation of Punjab local government ordinance 2001 due to non-preparation of budget and appropriation account under NAM	4.142
	9.	4	delay in depositing of revenue/misuse of public money worth	0.278
	10.	6	unjustified advances to employees without sanction	0.130
	11.	7	unjustified expenditure on sports activity	0.120
	12.	8	unauthorized deduction worth	0.007
	13.	9	recovery of nikah fee and conveyance allowance	0.004
UA No. 6 Tail Indus (2008-13)	14.	1	violation of punjab local government ordinance 2001 due to non-preparation of budget and appropriation account under NAM	3.0573
	15.	2	loss due to less rate of fee of marriage/nikah registration	0.102
	16.	8	unjustified advances to employee without sanction	0.050
	17.	9	unjustified expenditure on sports activity	0.149
UA No. 10 Shahpur (2008-13)	18.	7	unauthorized withdrawal of salary and unauthenticated payment	0.588
	19.	13	violation of Punjab local government ordinance 2001 due to non-preparation of budget and appropriation account under NAM	3.564
	20.	16	Cash Book Not Signed by the Secretary and Administrator	1.987

Name of UA	Sr. No	Para No	Subject	Amount
UA Nawankot (2008-12)	21.	03	Unjustified Consumption of Store	0.051
UA#26 Chowbarah (2008-12)	22.	5	Non-allocation of 25% budget for citizen community boards.	0.365
UA Fatehpur city (2008-12)	23.	7	Non production of Record of CCB's schemes	0.175
	24.	3	Doubtful purchase of sewing machines and sports material	0.162
	25.	5	Unauthorized expenditure without calling tender	0.101
	26.	01	Loss due to less recovery of professional Tax	0.210
	27.	04	Overpayment on account of Honoraria	0.027
	28.	09	Doubtful expenditure through project committee	0.330
UA Shaukatabad	29.	3	Unauthorized expenditure without calling tender	0.120
	30.	4	Doubtful Expenditure through project committee	0.459
UA Kotla Haji Shah	31.	4	Unjustified consumption of store	0.377

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	Olah Thal Kalan	Salary	7,300,000	0	7,300,000	5,424,162	-1,875,838
		Non Salary	1,300,000	0	1,300,000	586,224	-713,776
		Sub-total	8,600,000	0	8,600,000	6,010,386	-2,589,614
		Development	1,700,000	0	1,700,000	448,710	-1,251,290
		Total	10,300,000	0	10,300,000	6,459,096	-3,840,904
2	Shahpur	Salary	5,451,000	0	5,451,000	4,190,650	-1,260,350
		Non Salary	1,514,216	0	1,514,216	908,476	-605,740
		Sub-total	6,965,216	0	6,965,216	5,099,126	-1,866,090
		Development	4,075,000	0	4,075,000	1,119,025	-2,955,975
		Total	11,040,216	0	11,040,216	6,218,151	-4,822,065
3	18-Tibbi	Salary	6,800,000	0	6,800,000	5,042,524	-1,757,476
		Non Salary	1,492,000	0	1,492,000	922,565	-569,435
		Sub-total	8,292,000	0	8,292,000	5,965,089	-2,326,911
		Development	3,267,250	0	3,267,250	526,090	-2,741,160
		Total	11,559,250	0	11,559,250	6,491,179	-5,068,071
4	Tail Indus	Salary	5,945,000	0	5,945,000	3,704,013	-2,240,987
		Non Salary	985,000	0	985,000	678,975	-306,025
		Sub-total	6,930,000	0	6,930,000	4,382,988	-2,547,012
		Development	4,250,000	0	4,250,000	1,166,961	-3,083,039
		Total	11,180,000	0	11,180,000	5,549,949	-5,630,051
5	Sarishta Thal	Salary	4,923,000	0	4,923,000	4,377,345	-545,655
		Non Salary	1,225,738	0	1,225,738	455,984	-769,754
		Sub-total	6,148,738	0	6,148,738	4,833,329	-1,315,409
		Development	7,170,840	0	7,170,840	1,755,209	-5,415,631
		Total	13,319,578	0	13,319,578	6,588,538	-6,731,040
6	No. 33 Thal Kalan	Salary	5,393,000	0	5,393,000	4,756,864	-636,136
		Non Salary	1,157,500	0	1,157,500	400,972	-756,528
		Sub-total	6,550,500	0	6,550,500	5,157,836	-1,392,664

Sr. No.	Name of UAs	Nature of Expenditures	Original Grant	Supplementary Grant	Revised / Final	Actual Expenditure	(+) Excess (-) Saving
		Development	5,400,000	0	5,400,000	849,300	-4,550,700
		Total	11,950,500	0	11,950,500	6,007,136	-5,943,364
7	Mirhan	Salary	5,130,000	0	5,130,000	4,660,785	-469,215
		Non Salary	1,503,000	0	1,503,000	1,328,377	-174,623
		Sub-total	6,633,000	0	6,633,000	5,989,162	-643,838
		Development	5,915,000	0	5,915,000	1,451,130	-4,463,870
		Total	12,548,000	0	12,548,000	7,440,292	-5,107,708
8	Bait Waswya	Salary	5,346,000	0	5,346,000	5,086,733	-259,267
		Non Salary	674,000	0	674,000	450,273	-223,727
		Sub-total	6,020,000	0	6,020,000	5,537,006	-482,994
		Development	3,535,000	0	3,535,000	1,251,130	-2,283,870
		Total	9,555,000	0	9,555,000	6,788,136	-2,766,864
9	No. 34 Ladhana	Salary	5,220,000	0	5,220,000	4,740,314	-479,686
		Non Salary	932,000	0	932,000	435,743	-496,257
		Sub-total	6,152,000	0	6,152,000	5,176,057	-975,943
		Development	5,150,000	0	5,150,000	1,285,213	-3,864,787
		Total	11,302,000	0	11,302,000	6,461,270	-4,840,730
10	UA No. 40 Chak 164/TDA	Salary	5,247,000	0	5,247,000	4,719,321	-527,679
		Non Salary	1,197,500	0	1,197,500	721,697	-475,803
		Sub-total	6,444,500	0	6,444,500	5,441,018	-1,003,482
		Development	5,560,000	0	5,560,000	1,195,214	-4,364,786
		Total	12,004,500	0	12,004,500	6,636,233	-5,368,267
Grand Total			114,759,044	0	114,759,044	64,639,980	-50,119,064

Annexure-C**[Para 1.2.1.1]****Misappropriation of Government Money****(Amount in Rupees)**

S. No.	Date	Cheque No.	Amount	Recovery	Detail	Reasons
1	02.07.10	67950337	46074	61,151	3 times Salary of staff was drawn instead of 2 times from August to September 2010	4- Employees Syed M. Zaman Secretary, Syed Azhar Shah Secretary, Allah Wassia & Allah Bakhesh N/Q
2	02.08.10	67950339	61151			
3	23.08.10	67950345	61151			
4	01.09.10	67950347	61151			
5	11.10.10	67950350	61151	61,151	3 times salary was drawn instead of 2 times from November to December 2010	
6	01.11.10	67950351	61151			
7	11.11.10	67950353	61151			
8	22.12.10	67950355	61151			
9	13.01.11	67950358	61482			
10	03.02.11	67950359	61482			
11	02.03.11	67950362	61482			
12	02.04.11	67950363	61482			
13	02.05.11	67950364	61482			
14	01.06.11	67950369	61482			
Total				122,302		

Annexure-D**[Para 1.2.3.1]****Unauthorized Payment without Detailed Measurement****(Amount in Rupees)**

Name of UAs	Description	Amount
UA ShahPur	Construction of Culverts	121,925
UA 18-Tibbi	Construction of Culverts	97,540
UA No. 40 Chak 164/TDA	Construction of Culverts, Purchase of RCC pipes and Hand pumps	1,198,500
UA No.37 Bait Wasawa Shumali	Construction of Culverts and Purchase of RCC pipes	659,300
UA NO.41 Ladhana	Construction of culverts	1,004,600
UA NO-33 Layyah Thal Kalan	Construction of culverts	450,000
UA NO.34 Mirhan	Construction of culverts	400,000
UA No. 36 Sarishta Thal	Construction work, Purchase of RCC pipes and hand pumps	822,300
Total		4,754,165

Annexure-E**[Para 1.2.3.5]****(Amount in Rupees)**

S. No.	Date	Cheque No.	Detail	Amount
1	02.07.2010	67950337	Cash Withdrawals	46,074
2	02.08.10	67950339	Cash Withdrawals	61,151
3	23.08.10	67950345	Cash Withdrawals	61,151
4	01.09.10	67950347	Cash Withdrawals	61,151
5	11.10.10	67950350	Cash Withdrawals	61,151
6	01.11.10	67950351	Cash Withdrawals	61,151
7	11.11.10	67950353	Cash Withdrawals	61,151
8	11.11.10	67950354	Cash Withdrawals	20,000
9	02.03.11	67950362	Cash Withdrawals	61,482
10	02.04.11	67950363	Cash Withdrawals	61,482
11	02.05.11	67950364	Cash Withdrawals	20,500
12	01.06.11	67950369	Cash Withdrawals	74,028
13	02.07.11	67950374	Cash Withdrawals	23,400
14	02.07.11	67950373	Cash Withdrawals	74,028
15	01.08.11	67950377	Cash Withdrawals	13,000
16	03.08.11	67950376	Cash Withdrawals	74,028
17	25.08.11	67950380	Cash Withdrawals	74,028
18	25.08.11	67950381	Cash Withdrawals	74,028
19	01.10.11	67950382	Cash Withdrawals	75,148
20	01.11.11	67950385	Cash Withdrawals	75,148
21	01.12.11	67950387	Cash Withdrawals	298,800
22	04.01.12	67950391	Cash Withdrawals	25,600
23	06.02.12	67950395	Cash Withdrawals	27,000
24	28.02.12	67950397	Cash Withdrawals	84,140
25	06.09.12	75447822	Cash Withdrawals	10,230
26	11.09.12	75447823	Cash Withdrawals	67,298
27	09.10.12	75447824	Cash Withdrawals	10,230
28	23.10.12	75447828	Cash Withdrawals	78,758
29	23.10.12	75447826	Cash Withdrawals	82,168
30	03.12.12	75447831	Cash Withdrawals	24,385

S. No.	Date	Cheque No.	Detail	Amount
31	01.01.13	75447834	Cash Withdrawals	24,385
32	18.03.13	75447848	Cash Withdrawals	24,385
33	03.04.13	75447850	Cash Withdrawals	46,074
34	03.04.13	75447851	Cash Withdrawals	61,151
35	03.04.13	75447849	Cash Withdrawals	61,151
36	20.05.13	75447862	Cash Withdrawals	61,151
37	20.05.13	75447859	Cash Withdrawals	61,151
38	03.06.13	75447863	Cash Withdrawals	61,151
39	02.06.13	75447879	Cash Withdrawals	61,151
40	02.06.13	75447877	Cash Withdrawals	20,000
41	02.06.13	75447876	Cash Withdrawals	61,482
42	02.06.13	75447875	Cash Withdrawals	61,482
43	02.06.13	75447874	Cash Withdrawals	20,500
Total				2,467,103

Annexure-F

[Para 1.2.3.7]

1-UA NO. 41 Ladhana	
Name of Scheme	TS Value
Construction of soling PCC street Masjid Chak No.152 TDA Phase-I	100,000
Construction of soling PCC street Masjid Chak No.152 TDA Phase-II	100,000
Construction of soling Chak No.424 TDA Nishandahi Abdul Shakoor Phase-I	100,000
Construction of soling Chak No.424 TDA Nishandahi Abdul Shakoor Phase-II	100,000
Construction of soling Nali Chak No.144 TDA Nishandahi Choudhry Irshad Phase-I	100,000
Construction of soling Nali Chak No.144 TDA Nishandahi Choudhry Irshad Phase-II	100,000
Total	600,000

UA NO 33 Thal Kalan	
Name of work	TS Amount
Construction of Nali Chak No.333 TDA Phase –I	100,000
Construction of nali chak no.333TDA Phase-II	100,000
Total	200,000

3- UA No. 34 Mirhan	
Name of Scheme	TS Value
Construction of soling Chak No.424 TDA Phase-I	100,000
Construction of soling Chak No.424 TDA Phase-II	100,000
Total	200,000

4- UA Sarishta Thal	
Name of Scheme	TS Value
Construction of soling Mouza Khril Azeem Rai Iqbal Ahmed Khril Phase-I	100,000
Construction of soling Mouza Khril Azeem Rai Iqbal Ahmed Khril Phase-II	100,000
Construction of soling Mouza Khril Azeem Rai Iqbal Ahmed Khril Phase-III	100,000
Total	300,000

Annexure-G

[Para 1.2.3.8]

Revenue period	Amount	Depositing date	Amount
July, 2010	4500	Nil	0
August 2010	12266	19.08.2010	10200
September .2010	900	Nil	0
October,2010	3716	Nil	2482
Nov. 2010	1300	Nil	0
Dec.2010	6630	30.12.2010	4530
Jan.2011	400	Nil	0
F eb. 2011	12450	12.02.2011	12450
March, 2011	14822		4522
April, 2011	2600	28.04.2011	8000
May, 2011	18495	May, 2011	31695
June, 2011	6177	June, 2011	10377
Sub. Total	84256		84256
July, 2011	6320	21.07.2011	3020
August 2011	5300	20.08.2011	1000
September .2011	30797	24.09.2011	18000
October,2011	4300	07.10.2011	3000
Nov. 2011	3800	17.11.2011	22197
Dec.2011	4059	Nil	0
Jan.2012	9201	16.01.2012	16060
F eb. 2012	16326	23.02.2012	3926
March, 2012	17665	21.03.2012	9815
April, 2012	6500	30.04.2012	26500
May, 2012	19600	29.05.2012	6800
June, 2012	21710	30.06.2012	35260
Sub. Total	145578		145578
July, 2012	50673	31.07.12	44706
August 2012	6955	Nil	0
September .2012	20600	10.09.2012	7072
October,2012	12824	16.10.2012	33274
Nov. 2012	22982	Nov. 2012	29790
Dec.2012	65661	05.12.2012	6000
Jan.2013	84473	Jan.2013	51963
F eb. 2013	44600	F eb. 2013	82081
March, 2013	34430	March, 2013	79375

Revenue period	Amount	Depositing date	Amount
April, 2013	41636	April, 2013	30220
May, 2013	43300	May, 2013	59700
June, 2013	23859	June, 2013	27329
Sub. Total	451993		451510
Grand Total			681344

Revenue period	Amount	Depositing date	Amount
July, 2010	0	Nil	0
August 2010	1000	Nil	0
September .2010	955	01.09.10	1000
October,2010	600	11.10.10	1000
Nov. 2010	0	01.11.10	1000
Dec.2010	906	24.12.10	1000
Jan.2011	8100	Nil	0
F eb. 2011	1812	Nil	0
March, 2011	6100	Nil	0
April, 2011	7207	Nil	0
May, 2011	12357	May, 2011	0
June, 2011	1963	June, 2011	37000
Sub. Total	41000		41000
July, 2011	4000	Nil	0
August 2011	0	Nil	0
September .2011	3500	Nil	0
October,2011	7500	Nil	0
Nov. 2011	9410	Nil	0
Dec.2011	0	Nil	0
Jan.2012	6732	Nil	0
Feb. 2012	13758	Nil	0
March, 2012	13305	Nil	0
April, 2012	10000	01.04.2012	15000
May, 2012	7900	May, 2012	26000
June, 2012		June, 2012	31000
Sub. Total	76105		72000

Revenue period	Amount	Depositing date	Amount
July, 2012	23910	Nil	0
August 2012	8902	Nil	0
September .2012	6255	Nil	0
October,2012	6557	09.10.2012	17265
Nov. 2012	8762	Nov. 2012	13816
Dec.2012	24140	Dec.2012	27940
Jan.2013	31828	Jan.2013	21520
Feb. 2013	24000	Feb. 2013	32500
March, 2013	15010	March, 2013	15010
April, 2013	38000	April, 2013	38000
May, 2013	47600	May, 2013	47600
June, 2013	29290	June, 2013	29290
Non Depositing Amount			21313
Sub. Total	264254		264254
Grand Total			377254

Annexure-H**[Para 1.2.3.9]****Unauthorized Expenditure against Sports Festival****(Amount in Rupees)**

UA Name	Description	Amount
UA No. 40 Chak 164/TDA	Unauthorized Expenditure on Sports Festival	117,483
UA No.37 Bait Wasawa Shumali	Unauthorized Expenditure on Sports Festival	151,375
UA NO.41 Ladhana	Unauthorized Expenditure on Sports Festival	203,846
UA NO.34 Mirhan	Unauthorized Expenditure on Sports Festival	145,132
UA No. 10 Shahpur	Unjustified expenditure on sports Festival	117,156
UA Sarishta Thal	Unauthorized Expenditure on Sports Festival	151,394
UA NO-33 Thal Kalan	Unauthorized Expenditure on Sports Festival	119,955
Total		1,006,341

Annexure-I

[Para 1.3.1.2]

(Amount in Rupees)

Name of Union Administration	Date	Particular	Amount
Chowbarah	2.1.09	Const. of boundry walls	80,000
	5.1.09	Const. of boundry walls	80,000
	23.1.09	Earth filling	74,000
	24.3.09	Const of soling	90,000
	1.4.09	Const of soling	99,000
	2.5.09	RCC Pipe	40,000
	6.7.09	RCC Pipe	85,000
	8.7.09	RCC Pipe	45,000
	9.8.08	Sewing Machine	30,000
	19.8.08	Sewing Machine	67,900
	20.8.8	Sewing Machine	51,480
	7.2.09	Sewing Machine	7,040
	2.3.09	Sewing Machine	14,080
UA Fatehpur	7/10/2008	Sewing Machine	70000
	1/11/2008		29950
	15-11-2008	RCC Pipe	12825
	3/11/2008	Misc. Scheme	80000
	15-11-2008		25500
	7/2/2009		32080
	20-05-2009		40000
	15-06-2009		18190
	15-06-2009		21400
UA Nawan Kot	20.8.08		Construction of Soling
	20.8.08	Construction of Culverts	70,000
	26.9.08	Hand Pump	10,162
	6.10.08	Construction of Soling	130,000
	6.10.08	Construction of Soling	71,400
	1.1.09	Hand Pump	15,243
	1.2.09	Hand Pump	10,162
	21.2.09	Construction of Soling	99,000
	11.3.09	Hand Pump	10,162
	11.3.09	Hand Pump	5,081
	19.4.09	Construction of Culverts	98,000
	19.4.09	Construction of Culverts	60,000
	24.6.09	Construction of Culverts	98,000
24.6.09	Construction of Culverts	98,000	
UA Shokatabad	29-08-2008	RCC Pipes	14000
	5/9/2008	RCC Pipes	7000

Name of Union Administration	Date	Particular	Amount	
	5/9/2008	RCC Pipes	5000	
	6/10/2008	RCC Pipes	15000	
	6/10/2008	RCC Pipes	5500	
	6/10/2008	RCC Pipes	5000	
	1/12/2008	RCC Pipes	3500	
	1/1/2009	RCC Pipes	7000	
	3/3/2009	RCC Pipes	28450	
	3/4/2009	RCC Pipes	10650	
	4/4/2009	RCC Pipes	7400	
	2/5/2009	RCC Pipes	7000	
	2/5/2009	RCC Pipes	5000	
	3/5/2009	RCC Pipes	10072	
	1/6/2009	RCC Pipes	10720	
	4/6/2009	RCC Pipes	37500	
	4/6/2009	RCC Pipes	18500	
	4/6/2009	RCC Pipes	14500	
	6/6/2009	RCC Pipes	37500	
	6/6/2009	RCC Pipes	18500	
	6/6/2009	RCC Pipes	14500	
	7/6/2009	RCC Pipes	24440	
	7/6/2009	RCC Pipes	18440	
	27-06-2009	RCC Pipes	9300	
	27-06-2009	RCC Pipes	60000	
	28-06-2009	RCC Pipes	52000	
	28-06-2009	RCC Pipes	13000	
	UA Kotla Haji Shah	6.8.2008	Hand Pump	12,720
		27.9.2008	Hand Pump	40,280
		27.9.2008	Construction of culverts	57,600
11.10.08		RCC Pipes	16,500	
21.10.2008		Construction of culverts	9,600	
8.11.2008		Construction of culverts	50,400	
7.2.2009		Hand Pump	10,000	
9.3.2009		RCC Pipes	24,000	
2.3.2009		Hand Pump	9,800	
11.3.2009		Hand Pump	49,000	
24.3.2009		Soling	70,000	
6.5.2009		Soling	70,000	
16.5.2009		Hand Pump	17,150	
30.6.2009		Hand Pump	90,000	
30.6.2009		Hand Pump	90,000	
4.2.2010		Hand Pump	18,000	
		Total	3,032,177	