



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
UNION ADMINISTRATIONS  
MUZAFFARGARH  
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
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
IPSAS	International Public Sector Accounting Standards
MFDAC	Memoranda for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Government
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
RCC	Reinforced Cement Concrete
RDA	Regional Directorate of Audit
TMA	Tehsil / Town Municipal Administration
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 Muzaffargarh 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 Muzaffargarh, 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 Muzaffargarh for the Financial Year 2012-13 and the findings included in the Audit Report.

Union Administrations, (UAs) District Muzaffargarh conduct their operations under Punjab Local Government Ordinance 2001. UAs of District Muzaffargarh 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 Muzaffargarh for the Financial Year 2008-13 was Rs30.168 million and expenditure incurred was Rs27.497 million showing savings of Rs2.671 million. The total non-development budget for Financial Year 2008-2013 was Rs38.716 million and expenditure was Rs34.882 million, showing savings of Rs3.834 million. The reasons for savings in development and non-development budget are required to be provided by PAO concerned.

Audit of UAs of District Muzaffargarh was carried out with the view to ascertaining whether the expenditure was incurred with proper authorization, in conformity with laws/ rules/ regulations, economical procurement of assets and hiring of services etc.

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

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

The total budget of 10 Union Administrations was Rs68.884 million out of which Rs30.656 million pertained to salary and Rs8.060 million to non-salary. The development budget was Rs30.168 million. Audit of development expenditure of Rs21.997 million out of total expenditure of Rs27.497 million was carried out, and audit of non-development expenditure Rs24.417 million out of total expenditure of Rs34.882 million for the financial years 2012-2013 was conducted which is 80% & 70% of development and non-development expenditures respectively. Total overall expenditure of UAs of District Muzaffargarh for the financial year 2008-13 was Rs62.379 million, out of which overall expenditure of Rs46.160 million was audited which is 74% of total expenditure. Sample size selected for audit ranged from 66% to 84% of total expenditure.

Total receipts of the five UAs District Muzaffargarh for the Financial Years 2008-13 were Rs64.090 million. RDA, D.G.Khan audited receipt of Rs64.090 million which is 100% of the total receipts.

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

No recovery was pointed out during the audit.

**c. Audit Methodology**

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

**d. Audit Impact**

Significant issues like financial irregularities and non-compliance of rules were provided by Audit. PAOs agreed in DAC meetings to hold enquiries to find out reasons for deviation from financial discipline, etc. and fix responsibilities accordingly.

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

- i. There was 01 case pertaining to Misappropriation –Rs1.599 million.<sup>1</sup>
- ii. There was 01 case pertaining to non-production of record –Rs2.845 million.<sup>2</sup>
- iii. Violation of rules / financial propriety amounting to Rs26.590 million was noted in 02 cases.<sup>3</sup>
- iv. Weaknesses of internal controls involving an amount of Rs14.867 million were noted in 01 cases.<sup>5</sup>

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).

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<sup>1</sup>Para 1.2.1.1

<sup>2</sup>Para 1.3.1.1

<sup>3</sup>Para 1.4.1.1, 1.4.1.2

<sup>5</sup>Para 1.5.1.1



**g. 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. Expediting recoveries pointed out by Audit as well as others recoverable in the notice of management
- vi. Physical stock taking of fixed and current assets
- vii. 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	92	514.007
2.	Total formations in audit jurisdiction	92	514.007
3.	Total Entities (PAOs) Audited	10	62.379
4.	Total Formations Audited	10	62.379
5.	Audit & Inspection Reports	10	62.379
6.	Special Audit Reports	-	-
7.	Performance Audit Reports	-	-
8.	Other Reports (relating to UAs)	-	-

Note: Total budget allocation of ten UAs for the period 2008-13 was Rs68.884 million out of which expenditure of Rs62.379 million was incurred. The expenditure amounting to Rs46.160 was audited.

**Table 2: Audit Observation Classified by Categories**

(Rupees in Million)		
Sr. No.	Description	Amount Placed under Audit Observation
1.	Weak Financial Management	28.189
2.	Weak Internal controls	14.867
3.	Others	2.845
<b>Total</b>		<b>45.901</b>

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

<b>Sr. No.</b>	<b>Description</b>	<b>Expenditure on acquiring of Physical Assets</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total current year</b>	<b>Total last year</b>
1.	Outlays Audited	8.000	30.168	6.55	24.211	68.929*	28.496
2.	Amount Placed under Audit Observation/ Irregularities by Audit	4.000	26.590	0.444	14.867	45.901	25.326
3.	Recoveries Pointed out at the instance of Audit	-	-	-	-	-	1.221
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 Rs62.379 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.	26.590
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources	0
3.	Accounting errors (accounting policy departure from NAM <sup>1</sup> , 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	0
5.	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	1.599
6.	Non-production of record	2.845
7.	Others, including cases of accidents, negligence, non-accountal of store etc.	14.867
<b>Total</b>		<b>45.901</b>

**Table 5: Cost - Benefit Ratio**

(Rupees in Million)			
Sr. No.	Description	2013-14	2012-13
1.	Outlays Audited (Items 1 of Table 3)	75.434	28.496
2.	Expenditure on Audit	0.040	0.040
3.	Recoveries realized at the instance of Audit	0	0
4.	Cost –Benefit Ratio	0	0

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

## CHAPTER 1

### 1.1 Union Administrations District Muzaffargarh

#### 1.1.1 Introduction

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

There are 92 numbers of UAs in district Muzaffargarh out of which UA Nos. 9,11,14,20,29,30,56, 61, 63 and 83 were audited on sample basis during 2013-14.

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

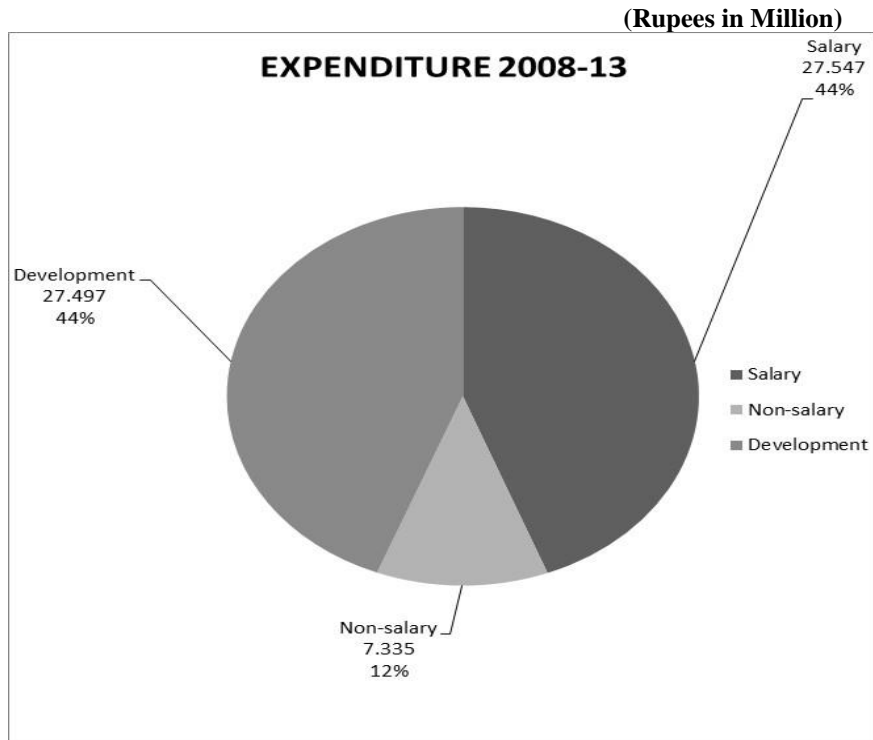
Original budget of Rs68.884 million was allocated to ten UAs of District Muzaffargarh under various grants and no supplementary grants/ re-appropriation was provided. However, revised/final budget of these UAs was Rs68.884 million. The total expenditure incurred by the UAs during 2008-13 was Rs62.379 million as detailed above.

The final grant and actual expenditure for the Financial Year 2008-13 depicted that there was a saving of Rs3.834 million in non-development and Rs2.671 million in development components which will be used for following year budget estimates and determining the closing balances of these UAs of District Muzaffargarh.

#### 1.1.3 Comments on Budget and Accounts

(Rupees in Million)				
Nature of Expenditures	Final Budget Grant	Expenditure	(+) Excess (-) Saving	% Saving
Salary	30.656	27.547	(3.109)	10.1
Non salary	8.060	7.335	(0.725)	9.0
<b>Sub-Total</b>	<b>38.716</b>	<b>34.882</b>	<b>(3.834)</b>	<b>9.9</b>
Development	30.168	27.497	(2.671)	8.9
<b>Total</b>	<b>68.884</b>	<b>62.379</b>	<b>(6.505)</b>	<b>9.4</b>
Revenue	70.563	64.090*	(6.473)	9.2

\* Revenue realized

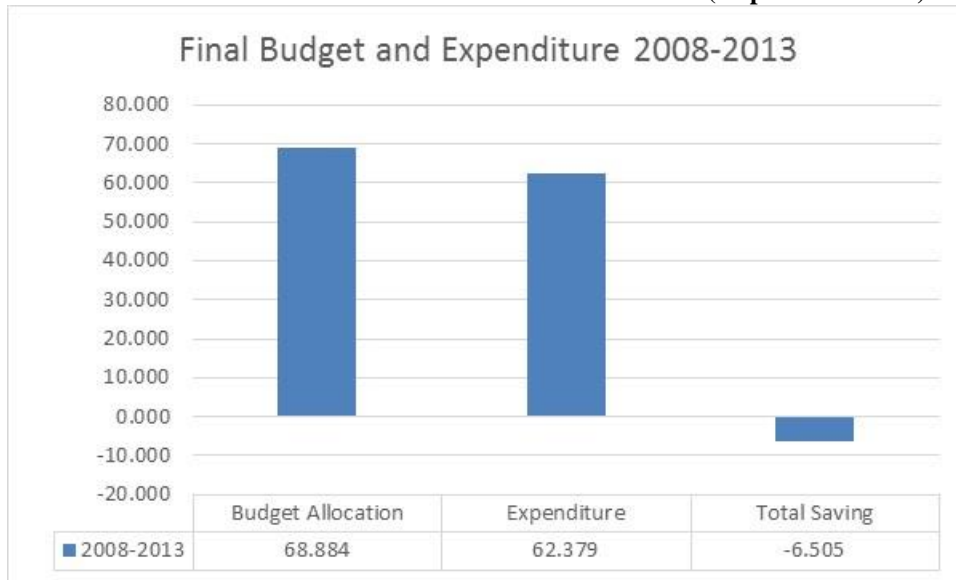


Details of the budget allocations, expenditures and savings of UAs of District Muzaffargarh for the financial year are given at Annexure-B.

As per the budget books, the expenditure relating to ten UAs in District Muzaffargarh was Rs62.379 million against original budget of Rs68.884 million. There was a saving of Rs6.505 million for which the reasons should be explained by the PAO.

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 2008-13 are as follows:

(Rupees in Million)

Financial Year	Budget	Expenditure	Excess / Saving (-)	% of Saving
2008-09	12.989	11.985	(1.004)	7.7
2009-10	13.790	12.090	(1.700)	12.3
2010-11	13.780	12.019	(1.761)	12.8
2011-12	13.900	12.585	(1.315)	9.5
2012-13	14.425	13.700	(0.725)	5.0
<b>Total</b>	<b>68.884</b>	<b>62.379</b>	<b>(6.505)</b>	<b>9.4</b>

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**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1.	2009-12	5	Nil
2.	2012-13	6	Nil

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



## **1.2 AUDIT PARAS**

## 1.2.1 Misappropriation

### 1.2.1.1 Withdrawal of Fund without Actual Expenditure and Misappropriation of Rs1.599 Million

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

Secretary and Administrator of Union Administration being Co-signatory withdrew cash amounting to Rs1.599 million without actual expenditure and without preparing pre-audited original voucher/bill along with stock entry or detail measurements. Double drawl was made against single voucher. Purpose of drawl was unknown and cash was drawn from the Bank and misappropriated. (**Annexure-C**).

(Amount in Rupees)

Sr. No	Union Administration	Purpose/Description	Amount	Reference
1	UA# 20 Budh	Unknown/ Double drawl	711,797	Table.1
2	UA# 20 Budh	Hand Pump/RCC/Culverts	585,650	Table.2
3	UA# 63 Gull Wala	Unknown/Double drawl	162,000	Table.3
4	UA# 56 Shah Jamal	Unknown/Double Drawl	140,000	Table.4
<b>Total</b>			<b>1,599,447</b>	

Due to negligence of authorities the cash was drawn and misappropriated.

Misappropriation caused loss to Local Fund.

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 and proceedings of disciplinary action against the officer concerned beside the recovery of Govt. loss under intimation to audit.

[AIR Paras5,2,4,7]

## **1.2.2 Non-Production of Record**

### **1.2.2.1 Non-Production of Record Rs2.845 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 Rs2.845million during Financial Year 2008-13 from concerned Union Administration bank accounts to defray the expenditure on contingent payments development schemes but the vouched accounts were not produced to audit for verification. **(Annexure-D)**

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

Non-production of record resulted in non-verification of authenticity of the expenditure.

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

Audit recommends fixing of responsibility 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.

[AIRParas:1,3,12,9,10,10, 7,8, 7]

### **1.2.3 Non-Compliance of Rules**

#### **1.2.3.1 Unauthorized Payment without Detailed Measurement and Obtaining Technical Sanction Rs14.984 Million**

According to Government of the Punjab LG & RD Department Notification No.SOV(LG) 5-33/2002 dated 06-07-2005, the payment shall be made only after the assessment of work and recording of its measurement in the measurement book by the Sub-Engineer of the Tehsil/Town Municipal Administration concerned. Further according to 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 Rs14.984 million during 2008-13 to contractors against development Repair and Maintenance Works/projects without any detailed measurement and record entries recorded in the measurement book by the Sub-Engineer. And without obtaining the technical sanction from competent authority as detailed below. Further the works were split up to avoid Technical Sanction from the competent authority. **(Annexure-E)**

The incurrence of expenditure without recording detailed measurement in MB and technical sanction was unauthorized and showed weak internal controls.

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 fixing of responsibility on officer/official concerned for incurring irregular expenditure and violating the rule besides regularization of expenditure.

[AIR Paras: 6,6,9,7,5,6,6,5,5,6]

### **1.2.3.2 Unauthorized Expenditure without Calling Tenders and Advertisement on PPRA's Website Rs11.607 million**

According to Rule 9&4 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 (more than 100,000) thus determined would be advertised in advance on the PPRA's web site, and object of procurement brings value for money to the agency and procurement process is efficient and economical.

Secretary Union Administrations incurred an expenditure of Rs11.607 million during 2008-13 on account of purchase of Hand Water Pumps, RCC Pipes and Stores as detailed below. But no tenders were called nor advertised the annual demand in advance on PPRA website in violation of Govt. instructions and uneconomical purchase. **(Annexure-F)**

Audit was of the view that incurrence of expenditure on purchases without calling tenders and advertisement on PPRA website 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 regularization of expenditure from competent authority besides fixing of responsibility on officer concerned for procurement of stores without observing the rule.

[AIR Paras: 10, 9, 13, 11, 8, 9, 9, 3, 7]

## **1.2.4 Weaknesses of Internal Controls**

### **1.2.4.1 Doubtful Consumption of Stores Rs14.867 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 receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., 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 Rs14.867 million during the Financial Years 2008-13 on account of purchase of hand pumps, RCC pipes, Stores and electric items but neither their stock entries were made nor consumption record along with public requests demanding the installation of hand pumps/RCC pipes was available on record. Identification of spots of installation and issuance record along with recipient's CNIC number and address was not available. And the amount was cash withdrawn instead of cross cheque to the supplier. It clearly depicts the fictitious purchases and unjustified consumption were shown and amount was misappropriated. **(Annexure-G)**

Audit was of the view that without issuance record of stores the purchase and consumption was unauthentic and shows to weak managerial controls and negligence of authorities.

The purchases without stock entries and issuance of stores without requisite record resulted in unjustified and doubtful expenditure 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 and fixing the responsibility on the officer/official concerned and recovery of loss under intimation to audit.

[AIR Paras:5,5,6,6,4,4,5,4,3,4]

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



### 1.3.1 Non-Production of Record

#### 1.3.1.1 Non-Production of Record Rs2.822 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 Rs2.822million during Financial Year 2008-12 from concerned Union Administration bank accounts to defray the expenditure on Contingent payments development schemes but the vouched accounts were not produced to audit for verification. The detail is given as below:

(Amount in Rupees)

Sr. No	Union Administration	Period	Non Production of Record	Amount
1	UA Lutkaran	2008-12	Sewing Machine, Iron Cross	298,600
2	UA Khan Garh	2008-12	Sports Expenses, Civil Works Drain	489,530
3	UA Rohilanwali	2008-12	Purchase of Hand Pump, RCC Pipe, Construction work	992,500
4	UA Chak No. 547	2008-12	Sewing Machine, Insecticides spray	695,834
5	UA Chak No. 565	2008-12	Sewing Machines	346,186
<b>Total</b>				<b>2,822,650</b>

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

Non-production of record resulted in non-verification of authenticity of the 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 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 Paras: 10,4,12,9,9]

## 1.3.2 Non-Compliance of Rules

### 1.3.2.1 Unauthorized Payment without Detailed Measurement and Obtaining Technical Sanction Rs3.725 Million

According to Government of the Punjab LG & RD Department Notification No.SOV(LG) 5-33/2002 dated 06-07-2005, the payment shall be made only after the assessment of work and recording of its measurement in the measurement book by the Sub-Engineer of the Tehsil/Town Municipal Administration concerned. Further according to 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 Rs 3.725 million during 2008-12 to contractors against development Repair and Maintenance Works/projects without any detailed measurement and record entries recorded in the measurement book by the Sub-Engineer. And without obtaining the technical sanction from competent authority as detailed below. Further the works were split up to avoid Technical Sanction from the competent authority.

(Amount in Rupees)

Sr.No.	Union Administration	Description	Amount
1	UA Lutkaran	R & M Office, Lying RCC Pipes	530,180
2	UA Rohilanwali	Construction of Soling/Nali, Lying RCC Pipes	1,328,902
3	UA Chak No. 565	Construction of Slap, Lying RCC Pipes	1,866,394
<b>Total</b>			<b>3,725,476</b>

The incurrence of expenditure without recording detailed measurement in MB and technical sanction was unauthorized and showed weak internal controls.

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 incurring irregular expenditure and violating the rule besides regularization of expenditure.

[AIR Paras: 5,7,6,8,3,5]

### **1.3.2.2 Unauthorized Expenditure without Calling Tenders and Advertisement on PPRA's Website Rs3.214 million**

According to Rule 9&4 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 (more than 100,000) thus determined would be advertised in advance on the PPRA's web site, and object of procurement brings value for money to the agency and procurement process is efficient and economical.

Secretary Union Administrations incurred an expenditure of Rs3.214 million during 2008-12 on account of purchase of Hand Water Pumps, RCC Pipes and Stores as detailed below. But no tenders were called nor advertised the annual demand in advance on PPRA website in violation of Govt. instructions and uneconomical purchase. **(Annexure-H)**

Audit was of the view that incurrence of expenditure on purchases without calling tenders and advertisement on PPRA website was due to weak financial controls.

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

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

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

[AIR Paras: 11, 8, 8]

### 1.3.3 Weaknesses of Internal Controls

#### 1.3.3.1 Doubtful and Unjustified Consumption of Stores Rs6.404 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 receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., 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 6.404 million during the Financial Years 2008-12 on account of purchase of hand pumps, RCC pipes, Stores and electric items but neither their stock entries were made nor consumption record along with public requests demanding the installation of hand pumps/RCC pipes was available on record. Identification of spots of installation and issuance record along with recipient's CNIC number and address was not available. And the amount was cash withdrawn instead of cross cheque to the supplier. It clearly depicts the fictitious purchases were shown and amount was misappropriated. (Annexure-I)

(Amount in Rupees)

Sr. No.	Union Administration	Period	Description	Amount
1	UA Lutkaran	2008-12	Hand Pump, RCC Pipes, Stores, Sewing Machines	2,247,960
2	UA Rohilanwali	2008-12	Hand Pump, RCC Pipes, Stores, Sewing Machines	884,925
3	UA Chak No. 547	2008-12	Hand Pump, RCC Pipes, Stores, Sewing Machines	779,009
4	UA Chak No. 565	2008-12	Hand Pump, RCC Pipes, Stores, Sewing Machines	2,492,632
<b>Total</b>				<b>6,404,526</b>

Audit was of the view that without stock entry and requisite issuance record of stores the purchase and consumption was unauthentic and shows fictitious purchases due to weak managerial controls and negligence of authorities.

The purchases without stock entries and issuance of stores without requisite record resulted in unjustified and doubtful expenditure and loss to government.

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

Audit recommends investigation of the matter and fixing the responsibility on the officer/official concerned and recovery of loss under intimation to audit.

[AIR Paras: 4, 5, 4, 2]

# **ANNEXURES**

**Annexure-1**

**Serious Irregularities of Less than Rupees One Million**

**(Amount in Rupees)**

<b>Name of Union Administration</b>	<b>Sr. No</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>	<b>Nature of Observation</b>
UA Khan Garh	1.	1	Recovery of un authorized drawl of Allowances	28,134	Recovery
	2.	2	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	16,100	Recovery
	3.	3	Irregular Appointment and Payment to Contingent Paid Staff	153,000	Violation of Rule
	4.	6	Un-authorized advertisement of tenders	500,000	Violation of Rule
UA Rohilanwali	5.	1	Recovery of un authorized drawl of Allowances	51,196	Recovery
	6.	2	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	105,890	Recovery
	7.	4	Irregular Appointment and Payment to Contingent Paid Staff	161,000	Violation of Rule
UA Lutkaran	8.	1	Recovery of un authorized drawl of Allowances	52,716	Over payment
	9.	2	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	43,950	Recovery
	10.	3	Irregular Appointment and Payment to Contingent Paid Staff	156,000	Violation of Rule
UA Chak No.547	11.	1	Recovery of un authorized drawl of Allowances	71,621	Over payment
	12.	2	Non Deposit of Nikah Registration Fee into Local Fund	51,200	Recovery
UA Chak No.565	13.	1	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	28,332	Recovery
UA# 61 Wan Pittafi	14.	2	Recovery of un authorized drawl of Allowances	63,712	Over payment
	15.	3	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	100,012	Recovery
	16.	4	Non-recovery of Loan/ Advances	70,000	Recovery
	17.	11	Misappropriation of	129,000	Misappropriation
UA# 63 Gull Wala	18.	1	Recovery of un authorized drawl of Allowances	60,077	Over payment
	19.	2	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	103,537	Recovery
	20.	3	Non-recovery of Loan/ Qarz-e-Hasna		Recovery
UA# 56 Shah Jamal	21.	1	Recovery of un authorized drawl of Allowances	78,819	Over payment
	22.	2	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	247,331	Recovery



Name of Union Administration	Sr. No	AP No.	Subject	Amount	Nature of Observation
	23.	4	Unauthorized Expenditure on Flood Relief Rs 112,000	112,000	Violation of Rule
UA# 20 Budh	24.	1	Recovery of un authorized drawl of Allowances	103,548	Over payment
	25.	3	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	108,550	Recovery
	26.	4	Non-recovery of Loan/ Qarz-e-Hasna Rs 95,721	95,721	Recovery
UA# 30 Rang Pur	27.	1	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	126,182	Recovery
	28.	2	Recovery of un authorized drawl of Allowance	27,000	Over payment
	29.	3	Irregular Appointment and Payment to Contingent Paid Staff	123,600	Violation of Rule
UA# 11 Pattal Munda	30.	1	Non-recovery of Loan/ Qarz-e-Hasna	50,000	Recovery
	31.	2	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	37,228	Recovery
UA# 29 Chak Farazi	32.	1	Recovery of un authorized drawl of Allowance	49,820	Over payment
	33.	2	Non-recovery of Loan/ Qarz-e-Hasna	50,000	Recovery
	34.	3	Irregular Appointment and Payment to Contingent Paid Staff	185,000	Violation of Rule
	35.	4	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	66,088	Recovery
UA# 14 Ch Sarwar Shahed	36.	2	Non-recovery of Loan/ Qarz-e-Hasna	40,000	Recovery
UA# 83 Bait Mulan Wali	37.	2	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	21,939	Recovery
UA# 9 Mir Pur Bhagal	38.	1	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	33,074	Recovery
UA# 14 C Sarwar Shahed	39.	1	Non Deposit of Birth/Death/Nikah Registration Fee into Local Fund	72,627	Recovery

## Annexure-II

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

**(Amount in Rupees)**

<b>Name of UAs</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>	<b>Nature of Para</b>
Umar Pur Junobi	1.	4	Unauthorized payment of office building rent	120,000	Regularization
	2.	7	Non-Deposit of Pension contribution of union administration employee	500,000	Unauthorized Retention
Jhalarian	3.	3	Recovery of unauthorized drawl of allowance	74,200	Recovery

## LIST OF MFDAC PARAS

(Rupees in Million)

Name of Union Administration	Sr. No	AP No.	Subject	Amount
UA Khan Garh (2008-12)	1.	5	Non Deposit Of Income Tax	0.133
UA Rohilanwali (2008-12)	2.	3	Unauthorized payment of GP Fund Contribution	0.023
	3.	7	Loss to Govt. due to Non Deduction Of G.S. Tax	0.142
	4.	9	Loss to Govt. due to Non Deduction of Income Tax	0.070
	5.	10	Unauthorized payment without pre-audit	1.617
	6.	13	Non Preparation of Budget of Union Administration	
	7.	14	Cash Book Not Signed by the Secretary and Administrator/Nazim	
UA Lutkaran (2008-12)	8.	6	Loss to Govt. due to Non Deduction Of G.S. Tax	0.365
	9.	8	Loss to Govt. due to Non Deduction Of Income Tax	0.091
	10.	9	Unauthorized payment without pre-audit	3.979
	11.	11	Non Preparation of Budget of Union Administration	
UA Chak No.547 (2008-12)	12.	5	Non Deposit of G.S.Tax	0.125
	13.	6	Non Deposit of Income Tax	0.182
	14.	7	Unauthorized payment without pre-audit	4.737
UA Chak No. 565 (2008-12)	15.	4	Non Deduction Of G.S.Tax	0.402
	16.	6	Non Deduction Of Income Tax	0.119
	17.	7	Unauthorized payment without pre-audit	4.677
UA# 61 Wan Pittafi	18.	7	Loss to Govt. due to Non Deduction Of G.S. Tax	0.279
	19.	8	Loss to Govt. due to Non Deduction of Income Tax	0.108
	20.	9	Unauthorized payment without pre-audit	2.430
	21.	12	Non Preparation of Budget of Union Administration	
UA# 63 Gull Wala	22.	7	Loss to Govt. due to Non Deduction Of G.S. Tax	0.323
	23.	8	Loss to Govt. due to Non Deduction of Income Tax	0.096
	24.	9	Unauthorized payment without pre-audit	1.819
	25.	11	Un reconciled balances of Cash Book and Bank Statement	
	26.	12	Non Preparation of Budget of Union Administration	
UA# 56 Shah Jamal	27.	5	Unauthorized Expenditure on Sanitation	0.055
	28.	8	Irregular Appointment and Payment to Contingent Paid Staff	0.040
	29.	9	Unauthorized payment without pre-audit	2.401
	30.	10	Loss to Govt. due to Non Deduction Of G.S. Tax	0.270

Name of Union Administration	Sr. No	AP No.	Subject	Amount
	31.	11	Loss to Govt. due to Non Deduction of Income Tax	0.077
	32.	14	Un reconciled balances of Cash Book and Bank Statement	
	33.	15	Non Preparation of Budget of Union Administration	
UA# 20 Budh	34.	8	Loss to Govt. due to Non Deduction Of G.S. Tax	0.242
	35.	9	Loss to Govt. due to Non Deduction of Income Tax	0.067
	36.	10	Unauthorized payment without pre-audit	1.744
	37.	13	Cash Book Not Signed by the Secretary and Administrator	
	38.	14	Un reconciled balances of Cash Book and Bank Statement	
	39.	15	Non Preparation of Budget of Union Administration	
UA# 30 Rang Pur	40.	6	Loss to Govt. due to Non Deduction Of G.S. Tax	0.267
	41.	7	Loss to Govt. due to Non Deduction of Income Tax	0.096
UA# 11 Pattal Munda	42.	3	Irregular Appointment and Payment to Contingent Paid Staff	0.054
	43.	7	Loss to Govt. due to Non Deduction Of G.S. Tax	0.262
	44.	8	Loss to Govt. due to Non Deduction of Income Tax	0.177
	45.	9	Unauthorized payment without pre-audit	3.109
UA# 29 Chak Farazi	46.	7	Loss to Govt. due to Non Deduction Of G.S. Tax	0.282
	47.	8	Loss to Govt. due to Non Deduction of Income Tax	0.097
	48.	11	Non Preparation of Budget of Union Administration	
UA# 83 Bait Mulan Wali	49.	1	Irregular Appointment and Payment to Contingent Paid Staff	0.027
	50.	6	Loss to Govt. due to Non Deduction Of G.S. Tax and I. Tax	0.290
UA# 9 Mir Pur Bhagal	51.	2	Irregular Appointment and Payment to Contingent Paid Staff	0.070
	52.	4	Unauthorized payment without pre-audit	1.777
	53.	6	Loss to Govt. due to Non Deduction Of G.S. Tax and I. Tax	0.303
UA# 14 Chowk Sarwar Shahed	54.	3	Irregular Appointment and Payment to Contingent Paid Staff	0.084
	55.	5	Unauthorized payment without pre-audit	1.536

## Annexure-B

(Amount in Rupees)

Sr. No.	Name of UAs	Nature of Expenditures	Final Budget Grant	Actual Expenditure	(+ Excess (-) Saving
1	UA# 61 Wan Pittafi	Salary	3.211	3.001	0.21
		Non salary	0.601	0.587	0.014
		Sub-Total	3.812	3.588	0.224
		Development	2.9	2.614	0.286
		Total	6.712	6.202	0.51
		Revenue	7.898	7.142	0.756
2	UA# 63 Gull Wala	Salary	3.442	3.23	0.212
		Non salary	0.801	0.787	0.014
		Sub-Total	4.243	4.017	0.226
		Development	3.433	3.103	0.33
		Total	7.676	7.12	0.556
		Revenue	7.898	7.142	0.756
3	UA# 56 Shah Jamal	Salary	3.121	2.92	0.201
		Non salary	0.871	0.775	0.096
		Sub-Total	3.992	3.695	0.297
		Development	2.95	2.92	0.03
		Total	6.942	6.615	0.327
		Revenue	6.989	6.05	0.939
4	UA# 20 Budh	Salary	3.14	2.92	0.22
		Non salary	0.89	0.81	0.08
		Sub-Total	4.03	3.73	0.3
		Development	2.899	2.796	0.103
		Total	6.929	6.526	0.403
		Revenue	7.12	6.5	0.62
5	UA# 30 Rang Pur	Salary	3.21	2.901	0.309
		Non salary	0.601	0.557	0.044
		Sub-Total	3.811	3.458	0.353
		Development	2.9	2.713	0.187
		Total	6.711	6.171	0.54
		Revenue	7.28	6.642	0.638
6	UA# 11 Pattal Munda	Salary	2.9	2.1	0.8
		Non salary	0.928	0.889	0.039
		Sub-Total	3.828	2.989	0.839
		Development	3.433	3.32	0.113
		Total	7.261	6.309	0.952
		Revenue	7.3	6.342	0.958
7	UA# 29 Chak Farazi	Salary	3.132	2.787	0.345
		Non salary	0.928	0.7	0.228
		Sub-Total	4.06	3.487	0.573
		Development	3.133	2.91	0.223

Sr. No.	Name of UAs	Nature of Expenditures	Final Budget Grant	Actual Expenditure	(+) Excess (-) Saving
		Total	7.193	6.397	0.796
		Revenue	7.378	6.842	0.536
8	UA# 83 Bait Mulan Wali	Salary	2.8	2.244	0.556
		Non salary	0.7	0.6	0.1
		Sub-Total	3.5	2.844	0.656
		Development	2.5	2.124	0.376
		Total	6	4.968	1.032
		Revenue	5.9	5.15	0.75
9	UA# 9 Mir Pur Bhagal	Salary	2.6	2.599	0.001
		Non salary	0.96	0.86	0.1
		Sub-Total	3.56	3.459	0.101
		Development	2.9	1.996	0.904
		Total	6.46	5.455	1.005
		Revenue	5.81	5.58	0.23
10	UA# 14 Chowk Sarwar Shahed	Salary	3.1	2.845	0.255
		Non salary	0.78	0.77	0.01
		Sub-Total	3.88	3.615	0.265
		Development	3.12	3.001	0.119
		Total	7	6.616	0.384
		Revenue	6.99	6.7	0.29
Grand Total (Expenditure)			<b>68.884</b>	<b>62.379</b>	<b>6.505</b>

**Annexure-C****[Para 1.2.1.1]****Drawl of Govt. Fund without actual expenditure and Misappropriation**

Table.1

Date	Cheque No.	Description	Amount Rs	Drawal
06.04.11	620211	RCC Pipe	46,706	Cash withdrawal
02.05.11	620220	RCC Pipe	46,706	Cash withdrawal
12.08.09	145700	Unknown	70,000	Cash withdrawal
19.08.09	146601	Unknown	29,000	Cash withdrawal
05.07.11	623187	Unknown	40,000	Cash withdrawal
18.08.11	623197	Unknown	418,585	Cash withdrawal
16.06.09	145684	Computer and Printer	22,500	Cash withdrawal
22.08.11	623198	Computer	10,000	Cash withdrawal
01.10.11	941856	Computer and Printer	28,300	Cash withdrawal
Total			711,797	

Table.2

Month	Head	Amount	Drawal
12-Aug	RCC Pipes	7,000	Cash withdrawal
12-Sep	RCC Pipes	6,000	Cash withdrawal
12-Oct	RCC Pipes	13,000	Cash withdrawal
12-Oct	Mic.	10,000	Cash withdrawal
13-Jan	RCC Pipes	41,500	Cash withdrawal
13-Feb	RCC Pipes	32,700	Cash withdrawal
13-Mar	RCC Pipes	28,500	Cash withdrawal
13-Mar	Culverts	88,000	Cash withdrawal
13-Apr	RCC Pipes	72,150	Cash withdrawal
13-Apr	Culverts	44,000	Cash withdrawal
13-Jun	RCC Pipes	18,800	Cash withdrawal
13-Jun	Culverts	220,000	Cash withdrawal
13-Jun	Hand Pump	4,000	Cash withdrawal
Total		585,650	

Table.3

Date	Cheque No.	Description	Amount Rs	Drawl
03.04.09	21522210	Hand Pump Expenses	24,000	Cash Withdrawl
03.04.09	21522211	Hand Pump Expenses	24,000	Cash Withdrawl
19.02.09	24521774	Unknown	15,000	Cash Withdrawl
19.02.09	24521775	Unknown	5,000	Cash Withdrawl
28.07.11	1524294	Unknown	20,000	Cash Withdrawl
30.01.12	7671383	Sports Expenditure	45,000	Cash Withdrawl
28.02.12	7671385	Sports Expenditure	25,000	Cash Withdrawl
04.02.13	6093724	Unknown	4,000	Cash Withdrawl
Total			162,000	

Table.4

Date	Cheque No.	Description	Amount Rs	Drawl
03.11.09	801812	Unknown	50,000	Cash Withdrawl
03.11.09	801813	Unknown	20,000	Cash Withdrawl
26.11.09	801819	Unknown	50,000	Cash Withdrawl
26.11.09	801820	Unknown	20,000	Cash Withdrawl
Total			140,000	



**Annexure-D****[Para 1.2.2.1]****Non-Production of Record****(Amount in Rupees)**

<b>Sr. No</b>	<b>Union Administration</b>	<b>Period</b>	<b>Non Production of Record</b>	<b>Amount</b>
1	UA# 61 Wan Pittafi	2008-13	Construction Work	251,309
2	UA# 56 Shah Jamal	2008-13	Sewing Machine/ Unknown	246,875
3	UA# 20 Budh	2008-13	Sewing Machines	255,680
4	UA# 30 Rang Pur	2010-13	Construction of Drain, Sanitation	546,628
5	UA# 11 Pattal Munda	2008-13	Sewing Machines, RCC Pipes	300,000
6	UA# 29 Chak Farazi	2008-13	Construction of Soling	286,023
7	UA# 83 Bait Mulan Wali	2008-13	Hand Pump/ Unknown	117,371
8	UA# 9 Mir Pur Bhagal	2008-13	Unknown	246,920
9	UA# 14 C. Sarwar Shahed	2008-13	Paid to CCB, Construction work	594,590
<b>Total</b>				<b>2,845,396</b>

**Annexure-E****[Para 1.2.3.1]****Unauthorized Payment without Detailed Measurement and Obtaining  
Technical Sanction****(Amount in Rupees)**

<b>Sr. No.</b>	<b>Union Administration</b>	<b>Period</b>	<b>Description</b>	<b>Amount</b>
1	UA# 61 Wan Pittafi	2008-13	Construction of Culverts, Earth Fillin, Lying RCC Pipes	1,071,293
2	UA# 63 Gull Wala	2008-13	Construction of Culverts, Earth Fillin, Lying RCC Pipes	1,252,900
3	UA# 56 Shah Jamal	2008-13	Construction, Lying RCC Pipes	1,355,170
4	UA# 20 Budh	2008-13	Construction of Culverts, Lying RCC Pipes	648,490
5	UA# 30 Rang Pur	2010-13	Construction of Soling/Culverts, Lying RCC Pipes	2,220,451
6	UA# 11 Pattal Munda	2008-13	Construction of Culverts, Lying RCC Pipes	2,425,430
7	UA# 29 Chak Farazi	2008-13	Construction of Culverts/ Soling, Lying RCC	1,631,052
8	UA# 83 Bait Mulan Wali	2008-13	Earth Filling, Lying RCC Pipes	862,378
9	UA# 9 Mir Pur Bhagal	2008-13	Construciton of Culverts/ RM Office, Lying RCC	2,277,370
10	UA# 14 C Sarwar Shahed	2008-13	Construction of Kalma Chowk, Drain, Culverts, RCC	1,239,204
<b>Total</b>				<b>14,983,738</b>

## Annexure-F

[Para 1.2.3.2]

**Unauthorized Expenditure without Calling Tenders and  
Advertisement on PPRAs Website**

(Amount in Rupees)

Sr. No	Name of Union Administration	Period/Year	Description of item purchased	Amount
1	UA# 61 Wan Pittafi	2009-10	Hand Water Pump	738,400
		2010-11	RCC Pipe	146,600
		2010-11	Hand Water Pump	335,000
			Sub-Total	<b>1,220,000</b>
2	UA# 63 Gull Wala	2008-09	Hand Water Pump	420,000
		2009-10	Hand Water Pump	285,000
		2010-11	Hand Water Pump	393,800
		2008-09	RCC Pipes	249,639
		2009-10	RCC Pipes	215,197
		2010-11	RCC Pipes	318,800
			Sub-Total	<b>1,882,436</b>
3	UA# 56 Shah Jamal	2008-09	RCC Pipe	401,920
		2009-10	RCC Pipe	235,750
		2010-11	RCC Pipe	304,000
		2008-09	Hand Pump	115,750
			Sub-Total	<b>1,057,420</b>
4	UA# 20 Budh	2008-09	Hand Water Pump	263,675
		2009-10	Hand Water Pump	137,000
		2010-11	Hand Water Pump	314,000
			Sub-Total	<b>714,675</b>
5	UA# 30 Rang Pur	2008-09	RCC Pipe	271,395
		2009-10	RCC Pipe	491,097
		2010-11	RCC Pipe	612,250
		2012-13	RCC Pipe	143,400
			Sub-Total	<b>1,518,142</b>
6	UA# 11 Pattal Munda	2008-09	Hand Pump	656,000
		2009-10	Hand Pump	238,000
		2010-11	Hand Pump	178,000
		2010-11	RCC Pipe	246,000
			Sub-Total	<b>1,318,000</b>
7	UA# 29 Chak Farazi	2008-09	RCC Pipe	564,000
		2010-11	Hand Pump	295,575
		2010-11	RCC Pipe	418,700

<b>Sr. No</b>	<b>Name of Union Administration</b>	<b>Period/Year</b>	<b>Description of item purchased</b>	<b>Amount</b>
			Sub-Total	<b>1,278,275</b>
8	UA# 83 Bait Mulan Wali	2008-09	RCC Pipe	396,800
		2009-10	RCC Pipe	173,600
		2008-09	Hand Pump	370,300
		2009-10	Hand Pump	124,000
		2010-11	Hand Pump	228,786
		2011-12	Hand Pump	159,629
			Sub-Total	<b>1,453,115</b>
9	UA# 9 Mir Pur Bhagal	2008-09	RCC Pipe	480,600
		2009-10	RCC Pipe	213,850
		2010-11	RCC Pipe	471,120
			Sub-Total	<b>1,165,570</b>
<b>Grand Total</b>				<b>11,607,633</b>

**Annexure-G****[Para 1.2.4.1]****Doubtful Purchase and Consumption of Stores****Summary****(Amount in Rupees)**

Sr. No.	Union Administration	Period	Description	Amount
1	UA# 61 Wan Pittafi	2008-13	Hand Pump, RCC Pipes, Stores, Sewing Machines	1,592,060
2	UA# 63 Gull Wala	2008-13		1,969,916
3	UA# 56 Shah Jamal	2008-13		1,686,880
4	UA# 20 Budh	2008-13		1,180,865
5	UA# 30 Rang Pur	2010-13		1,708,803
6	UA# 11 Pattal Munda	2008-13		1,483,000
7	UA# 29 Chak Farazi	2008-13		1,765,115
8	UA# 83 Bait Mulan Wali	2008-13		1,485,615
9	UA# 9 Mir Pur Bhagal	2008-13		1,315,720
10	UA# 14 C Sarwar Shahed	2008-13		679,618
<b>Total</b>				<b>14,867,592</b>

**Detail****(Amount in Rupees)**

<b>UA#61 Waan Pittafi</b>				
Date	Cheque No.	Description of item purchased	Amount Rs	
03.01.09	21521738	Purchase of Hand Pump	4,400	Cash withdrawal
29.01.09	21521747	Purchase of Hand Pump	88,000	Cash withdrawal
12.02.09	16599529	Purchase of Hand Pump	92,000	Cash withdrawal
12.02.09	16599530	Purchase of Hand Pump	92,000	Cash withdrawal
02.04.09	16599538	Purchase of Hand Pump	8,800	Cash withdrawal
06.04.09	16599539	Purchase of Hand Pump	8,800	Cash withdrawal
09.05.09	16599546	Purchase of Hand Pump	13,200	Cash withdrawal
09.05.09	16599547	Purchase of Hand Pump	13,200	Cash withdrawal
28.05.09	16599548	Purchase of Hand Pump	4,400	Cash withdrawal
08.06.09	21522752	Purchase of Hand Pump	17,600	Cash withdrawal
12.06.09	21522753	Purchase of Hand Pump	96,800	Cash withdrawal
12.06.09	21522754	Purchase of Hand Pump	96,800	Cash withdrawal
30.06.09	21522757	Purchase of Hand Pump	96,800	Cash withdrawal
30.06.09	21522758	Purchase of Hand Pump	96,800	Cash withdrawal
15.08.09	21522768	Purchase of Hand Pump	96,800	Cash withdrawal

Date	Cheque No.	Description of item purchased	Amount Rs	
15.10.09	21523326	Purchase of Hand Pump	39,600	Cash withdrawal
07.11.09	21523331	Purchase of Hand Pump	66,000	Cash withdrawal
29.12.09	21523342	Purchase of Hand Pump	61,600	Cash withdrawal
28.07.10	6250547	Purchase of Hand Pump	49,000	Cash withdrawal
28.07.10	6250548	Purchase of Hand Pump	24,800	Cash withdrawal
28.07.10	6250549	Purchase of Hand Pump	24,800	Cash withdrawal
03.08.10	6251094	Purchase of Hand Pump	6,900	Cash withdrawal
04.08.10	6251096	RCC Pipe Purchased	24,800	Cash withdrawal
04.08.10	6251097	RCC Pipe Purchased	24,800	Cash withdrawal
09.09.10	6251100	RCC Pipe Purchased	49,000	Cash withdrawal
22.11.10	21523509	Purchase of Hand Pump	49,000	Cash withdrawal
03.01.11	21523513	Purchase of Hand Pump	20,000	Cash withdrawal
01.02.11	21523518	Purchase of Hand Pump	49,000	Cash withdrawal
15.02.11	21523523	Purchase of Hand Pump	8,000	Cash withdrawal
15.02.11	21523524	RCC Pipe Purchased	48,000	Cash withdrawal
21.03.11	21523527	Purchase of Hand Pump	49,500	Cash withdrawal
24.05.11	21523535	Purchase of Hand Pump	24,000	Cash withdrawal
23.06.11	21523541	Purchase of Hand Pump	30,000	Cash withdrawal
08.07.11	21524446	Purchase of Hand Pump	20,000	Cash withdrawal
13.12.11	15292114	Purchase of Hand Pump	15,000	Cash withdrawal
02.01.13	15292181	RCC Pipe Purchased	10,000	Cash withdrawal
18.03.13	15292195	Purchase of Hand Pump	24,150	Cash withdrawal
25.03.13	15292196	Purchase of Hand Pump	24,210	Cash withdrawal
17.04.13	7945255	RCC Pipe Purchased	23,500	Cash withdrawal
Total			1,592,060	
UA#63 Gull Wala				
Date	Cheque No.	Description	Amount Rs	
05.08.08	24741847	RCC Pipes Purchased	24,000	
05.08.08	24741848	Purchased Hand Pump	24,000	
11.09.08	24741861	Purchased Hand Pump	24,000	
11.09.08	24741862	Purchased Hand Pump	24,000	
11.09.08	24741863	RCC Pipes Purchased	24,000	
11.09.08	24741864	Purchased Hand Pump	12,000	
30.09.08	24741865	RCC Pipes Purchased	3,500	
09.10.08	24741868	RCC Pipes Purchased	4,139	
15.10.08	24741869	Purchased Hand Pump	24,000	
15.10.08	24741870	Purchased Hand Pump	24,000	
16.10.08	24521751	RCC Pipes Purchased	24,000	
06.11.08	24521755	Purchased Hand Pump	24,000	
06.11.08	24521756	Purchased Hand Pump	24,000	
08.11.08	24521757	RCC Pipes Purchased	24,000	
05.01.09	24521761	Purchased Hand Pump	24,000	
05.01.09	24521762	Purchased Hand Pump	24,000	
06.01.09	24521763	Purchased Hand Pump	24,000	

Date	Cheque No.	Description of item purchased	Amount Rs	
09.02.09	24521771	Purchased Hand Pump	24,000	
09.02.09	24521772	Purchased Hand Pump	24,000	
19.02.09	21522202	RCC Pipes Purchased	20,000	
19.02.09	21522203	RCC Pipes Purchased	20,000	
19.02.09	21522204	RCC Pipes Purchased	10,000	
19.02.09	21522205	Purchased Hand Pump	24,000	
03.04.09	21522212	RCC Pipes Purchased	24,000	
02.05.09	21522215	RCC Pipes Purchased	24,000	
02.05.09	21522216	RCC Pipes Purchased	24,000	
02.05.09	21522217	Purchased Hand Pump	24,000	
16.06.09	21522222	RCC Pipes Purchased	24,000	
16.06.09	21522223	Purchased Hand Pump	24,000	
03.07.09	21522930	Purchased Hand Pump	24,000	
03.07.09	21522931	Purchased Hand Pump	24,000	
06.07.09	21522932	RCC Pipes Purchased	24,000	
06.07.09	21522933	RCC Pipes Purchased	24,000	
09.07.09	21522934	Purchased Hand Pump	24,000	
09.07.09	21522935	Purchased Hand Pump	24,000	
09.07.09	21522936	RCC Pipes Purchased	24,000	
16.07.09	21522937	RCC Pipes Purchased	18,800	
11.08.09	21522940	Purchased Hand Pump	24,000	
11.08.09	21522941	RCC Pipes Purchased	24,000	
11.08.09	21522942	Purchased Hand Pump	26,000	
12.08.09	21522943	RCC Pipes Purchased	20,000	
20.10.09	21522945	Purchased Hand Pump	24,000	
05.11.09	21522946	Purchased Hand Pump	24,000	
05.11.09	21522947	Purchased Hand Pump	24,000	
05.11.09	21522948	RCC Pipes Purchased	24,000	
11.12.09	6248624	Purchased Hand Pump	24,000	
11.12.09	6248625	Purchased Hand Pump	24,000	
12.12.09	6248626	RCC Pipes Purchased	24,000	
12.12.09	6248627	RCC Pipes Purchased	10,000	
14.05.10	6250242	Purchased Hand Pump	14,000	
25.05.10	6250244	RCC Pipes Purchased	22,397	
01.06.10	6250274	Purchased Hand Pump	5,000	
09.06.10	6250248	Electric material	8,000	
06.07.10	6250250	computer	55,000	
12.07.10	6250671	Purchased Hand Pump	49,000	
12.07.10	6250672	RCC Pipes Purchased	9,000	
20.07.10	6250673	Purchased Hand Pump	49,000	
27.07.10	6250674	Purchased Hand Pump	24,800	
27.07.10	6250675	Purchased Hand Pump	24,800	
02.08.10	6250676	Purchased Hand Pump	24,800	
02.08.10	6250677	Purchased Hand Pump	24,800	
01.09.10	6250680	RCC Pipes Purchased	24,800	

Date	Cheque No.	Description of item purchased	Amount Rs	
04.10.10	6251222	RCC Pipes Purchased	25,000	
22.10.10	6251223	RCC Pipes Purchased	30,000	
08.11.10	6251224	RCC Pipes Purchased	30,000	
02.12.10	6251227	RCC Pipes Purchased	20,000	
18.01.11	6251230	RCC Pipes Purchased	50,000	
25.01.11	1524276	Purchased Hand Pump	49,000	
01.02.11	1524278	Purchased Hand Pump	49,000	
15.02.11	1524279	RCC Pipes Purchased	8,000	
15.02.11	1524280	RCC Pipes Purchased	48,000	
28.03.11	1524281	Purchased Hand Pump	49,600	
31.03.11	1524284	Purchased Hand Pump	49,000	
11.05.11	1524288	RCC Pipes Purchased	20,000	
28.05.11	1524289	RCC Pipes Purchased	24,000	
23.06.11	1524291	RCC Pipes Purchased	30,000	
14.12.12	6093717	RCC Pipes Purchased	16,100	
02.01.13	6093718	Purchase of Stationary	4,930	
28.01.13	6093719	Purchase of Crockery	7,300	
06.02.13	6093725	Computer Items	6,800	
18.02.13	6096176	Purchase of Stationary	3,120	
01.03.13	6096180	Purchase of Stationary	4,270	
08.03.13	6096181	RCC Pipes Purchased	9,980	
11.03.13	6096182	RCC Pipes Purchased	19,980	
Total			1,969,916	
UA#56 Shah Jamal				
Date	Cheque No.	Description	Amount Rs	
03.07.08	43047676	RCC Pipe Purchased	30,000	
13.09.08	43047694	RCC Pipe Purchased	15,000	
30.09.08	43047699	RCC Pipe Purchased	22,820	
07.10.08	807302	RCC Pipe Purchased	21,300	
28.10.08	807308	RCC Pipe Purchased	18,500	
05.11.08	807318	RCC Pipe Purchased	21,000	
03.01.09	43042306	RCC Pipe Purchased	13,500	
02.02.09	43042314	RCC Pipe Purchased	29,000	
04.03.09	43042325	RCC Pipe Purchased	23,700	
14.04.09	551961	RCC Pipe Purchased	21,700	
19.05.09	551969	RCC Pipe Purchased	25,000	
30.05.09	551972	RCC Pipe Purchased	11,400	
08.06.09	556802	RCC Pipe Purchased	51,000	
26.06.09	556807	RCC Pipe Purchased	98,000	
01.07.09	556815	RCC Pipe Purchased	10,000	
07.08.09	556822	RCC Pipe Purchased	61,250	
10.10.09	801806	RCC Pipe Purchased	24,500	
03.11.09	801812	RCC Pipe Purchased	50,000	
03.11.09	801813	RCC Pipe Purchased	20,000	



Date	Cheque No.	Description of item purchased	Amount Rs	
26.11.09	801819	RCC Pipe Purchased	50,000	
26.11.09	801820	RCC Pipe Purchased	20,000	
14.10.10	172026	RCC Pipe Purchased	60,000	
19.01.11	172037	RCC Pipe Purchased	49,000	
24.02.11	172041	RCC Pipe Purchased	50,000	
05.03.11	172049	RCC Pipe Purchased	30,000	
21.03.11	172050	RCC Pipe Purchased	50,000	
18.04.11	172053	RCC Pipe Purchased	25,000	
01.06.11	176337	RCC Pipe Purchased	40,000	
04.07.11	176343	RCC Pipe Purchased	49,500	
09.08.11	176350	RCC Pipe Purchased	24,000	
03.05.13	2946373	RCC Pipe Purchased	25,000	
16.05.13	2946375	RCC Pipe Purchased	15,000	
03.01.09	43042305	Purchased Hand Pump	6,300	
02.02.09	43042315	Purchased Hand Pump	14,250	
18.05.09	551968	Purchased Hand Pump	3,000	
19.05.09	551970	Purchased Hand Pump	15,000	
30.05.09	551971	Purchased Hand Pump	67,200	
06.06.09	556801	Purchased Hand Pump	10,000	
31.05.10	969055	Purchased Hand Pump	9,300	
06.01.12	7294491	Purchased Hand Pump	7,000	
31.10.12	9830191	Purchased Hand Pump	10,000	
14.12.12	9830200	Purchased Hand Pump	9,900	
10.01.13	2946355	Purchased Hand Pump	10,000	
15.02.13	2946359	Purchased Hand Pump	9,950	
01.03.13	2946363	Purchased Hand Pump	5,000	
02.04.13	2946368	Purchased Hand Pump	9,980	
25.03.13	2946364	Water Pump	7,000	
30.10.08	807309	Stationery	8,000	
31.05.10	969058	Stationery	5,000	
30.01.12	7294498	Sports Material	18,000	
14.02.12	7294500	Sports Material	20,000	
23.02.12	9830131	Sports Material	20,000	
24.02.11	172042	Printer	15,000	
11.04.09	551959	Iron Cross	3,900	
13.04.09	551960	Iron Cross	4,300	
27.06.09	556808	Iron Cross	48,725	
27.06.09	556809	Iron Cross	20,000	
02.07.10	969066	Iron Cross	45,000	
26.11.10	172031	Iron Cross	49,200	
06.04.11	172052	Iron Cross	30,000	
13.05.13	2946374	Iron Cross	20,000	
02.03.13	4919727	Iron Cross	19,900	
20.06.13	4919735	Iron Cross	24,000	
25.07.10	969067	Iron Board	24,900	

Date	Cheque No.	Description of item purchased	Amount Rs	
02.07.10	969062	Fan	2,505	
02.07.10	969061	Crockery etc	44,400	
04.05.11	176334	Computer	10,000	
02.12.11	7294490	Computer	5,000	
Total			1,686,880	
UA#20 Budh				
Date	Cheque No.	Description	Amount Rs	
29.09.08	145614	Purchase of Hand Pump	23,925	
22.10.08	145615	Purchase of Hand Pump	44,525	
11.11.08	145623	Purchase of Hand Pump	47,950	
11.11.08	145624	Purchased RCC Pipe	4,750	
13.01.09	145635	Purchase of Hand Pump	23,975	
21.01.09	145638	Purchased RCC Pipe	5,400	
23.02.09	145643	Purchased RCC Pipe	2,160	
28.02.09	145645	Purchase of Hand Pump	51,375	
04.03.09	145654	Purchase of Hand Pump	20,550	
04.03.09	145655	Purchased RCC Pipe	75,600	
12.03.09	145656	Purchase of Hand Pump	30,825	
03.04.09	145661	Purchase of Hand Pump	20,550	
08.05.09	145669	Purchased RCC Pipe	12,200	
29.07.09	145694	Purchase of Hand Pump	51,375	
12.12.09	146622	Purchase of Hand Pump	85,625	
01.09.10	146657	Purchased RCC Pipe	22,000	
06.10.10	146668	Purchased RCC Pipe	23,750	
06.10.10	146669	Purchase of Hand Pump	24,000	
01.11.10	146675	Purchased RCC Pipe	24,500	
01.11.10	146676	Purchase of Hand Pump	20,000	
02.12.10	146683	Purchased RCC Pipe	40,000	
04.01.11	146689	Purchased RCC Pipe	41,000	
07.01.11	146691	Purchase of Hand Pump	12,000	
03.02.11	146697	Purchase of Hand Pump	48,000	
03.02.11	146698	Purchased RCC Pipe	25,000	
03.02.11	146699	Purchased RCC Pipe	25,000	
03.03.11	620204	Purchased RCC Pipe	35,000	
03.03.11	620205	Purchase of Hand Pump	20,000	
06.04.11	620210	Purchase of Hand Pump	48,000	
16.04.11	620214	Purchase of Hand Pump	20,000	
16.04.11	620215	Purchase of Hand Pump	24,000	
02.05.11	620221	Purchase of Hand Pump	20,000	
10.05.11	620222	Purchase of Hand Pump	8,000	
12.05.11	620223	Purchased RCC Pipe	59,830	
12.05.11	620224	Purchase of Hand Pump	20,000	
06.06.11	623181	Purchase of Hand Pump	20,000	
15.06.11	623182	Purchase of Hand Pump	30,000	

Date	Cheque No.	Description of item purchased	Amount Rs	
07.07.11	623188	Purchase of Hand Pump	10,000	
16.07.11	623190	Purchased RCC Pipe	20,000	
27.08.11	623199	Purchase of Hand Pump	10,000	
27.08.11	941855	Purchase of Hand Pump	30,000	
Total			1,180,865	
UA #30 Rang Pur				
Date	Cheque No.	Description of item purchased	Amount Rs	Mode of Payment
11.07.08	43967111	Purchased Stationary	3,800	Cash paid to Nazim
01.08.08	43967112	RCC Pipes Purchased	5,000	Cash paid to Nazim
12.08.08	43967115	RCC Pipes Purchased	24,750	Cash paid to Nazim
28.08.08	43967117	RCC Pipes Purchased	9,760	Cash paid to Nazim
23.09.08	43967122	RCC Pipes Purchased	37,235	Cash paid to Nazim
23.09.08	43967125	Purchased Water Plant Tank	4,800	Cash paid to Nazim
14.10.08	43968401	RCC Pipes Purchased	1,600	Cash paid to Nazim
18.10.08	43968403	Purchase of Light	9,500	Cash paid to Nazim
01.11.08	43968409	RCC Pipes Purchased	10,500	Cash paid to Nazim
01.11.08	43968410	RCC Pipes Purchased	7,600	Cash paid to Nazim
20.11.08	43968412	RCC Pipes Purchased	8,000	Cash paid to Nazim
02.12.08	43968416	RCC Pipes Purchased	5,000	Cash paid to Nazim
02.12.08	43968417	Purchased Hand Pump	5,640	Cash paid to Nazim
05.12.08	43968420	RCC Pipes Purchased	13,800	Cash paid to Nazim
10.01.09	45252101	Purchased Stationary	4,500	Cash paid to Nazim
02.02.09	45252103	RCC Pipes Purchased	5,000	Cash paid to Nazim
02.02.09	45252104	RCC Pipes Purchased	5,000	Cash paid to Nazim
07.02.09	45252108	RCC Pipes Purchased	9,350	Cash paid to Nazim
07.02.09	45252109	RCC Pipes Purchased	5,500	Cash paid to Nazim
07.02.09	45252111	RCC Pipes Purchased	5,000	Cash paid to Nazim
02.03.09	45252114	RCC Pipes Purchased	13,500	Cash paid to Nazim
02.03.09	45252115	RCC Pipes Purchased	6,500	Cash paid to Nazim
02.03.09	45252116	RCC Pipes Purchased	8,500	Cash paid to Nazim
13.03.09	45252117	RCC Pipes Purchased	10,000	Cash paid to Nazim
13.03.09	45252118	RCC Pipes Purchased	10,000	Cash paid to Nazim
21.03.09	45252119	RCC Pipes Purchased	5,000	Cash paid to Nazim
01.04.09	45252124	Purchased Stationary	2,450	Cash paid to Nazim
30.04.13	45253179	RCC Pipes Purchased	8,500	Cash paid to Nazim
05.05.09	45253180	Purchased Hand Pump	3,850	Cash paid to Nazim
16.05.09	45253182	Purchased Computer	40,000	Cash paid to Nazim
23.05.09	45253183	Purchased Printer	4,500	Cash paid to Nazim
02.06.09	45253184	RCC Pipes Purchased	5,000	Cash paid to Nazim
02.06.09	45253185	RCC Pipes Purchased	4,800	Cash paid to Nazim
02.06.09	45253186	RCC Pipes Purchased	6,000	Cash paid to Nazim
02.06.09	45253187	RCC Pipes Purchased	35,000	Cash paid to Nazim
02.06.09	45253188	RCC Pipes Purchased	5,500	Cash paid to Nazim
02.06.09	45253189	Purchased Hand Pump	3,500	Cash paid to Nazim
03.07.09	45253194	RCC Pipes Purchased	31,500	Cash paid to Nazim
03.07.09	45253195	RCC Pipes Purchased	8,800	Cash paid to Nazim
03.07.09	45253197	RCC Pipes Purchased	8,500	Cash paid to Nazim

Date	Cheque No.	Description of item purchased	Amount Rs	
18.07.09	45253198	RCC Pipes Purchased	9,500	Cash paid to Nazim
25.07.09	45253199	RCC Pipes Purchased	11,500	Cash paid to Nazim
15.08.09	45498554	RCC Pipes Purchased	9,800	Cash paid to Nazim
10.09.09	45498559	RCC Pipes Purchased	9,500	Cash paid to Nazim
18.09.09	45498561	RCC Pipes Purchased	7,140	Cash paid to Nazim
19.09.09	45498562	RCC Pipes Purchased	6,500	Cash paid to Nazim
07.10.09	45498563	RCC Pipes Purchased	8,500	Cash paid to Nazim
11.12.09	45498574	RCC Pipes Purchased	8,800	Cash paid to Nazim
30.12.09	45498575	RCC Pipes Purchased	45,600	Cash paid to Nazim
30.12.09	594553	RCC Pipes Purchased	16,940	Cash paid to Nazim
09.01.10	594554	RCC Pipes Purchased	6,800	Cash paid to Nazim
27.01.10	594555	RCC Pipes Purchased	6,900	Cash paid to Nazim
01.02.10	594558	RCC Pipes Purchased	29,000	Cash paid to Nazim
06.02.10	594560	RCC Pipes Purchased	45,988	Cash paid to Nazim
06.02.10	594561	RCC Pipes Purchased	18,000	Cash paid to Nazim
27.05.10	594569	RCC Pipes Purchased	10,000	Cash Withdrawal
01.06.10	594572	RCC Pipes Purchased	22,750	Cash Withdrawal
01.06.10	594573	RCC Pipes Purchased	25,000	Cash Withdrawal
11.06.10	594574	RCC Pipes Purchased	24,000	Cash Withdrawal
11.06.10	594575	RCC Pipes Purchased	10,000	Cash Withdrawal
29.06.10	860251	RCC Pipes Purchased	36,800	Cash Withdrawal
29.06.10	860252	RCC Pipes Purchased	24,800	Cash Withdrawal
29.06.10	860253	RCC Pipes Purchased	9,500	Cash Withdrawal
29.06.10	860254	RCC Pipes Purchased	17,500	Cash Withdrawal
29.06.10	860255	RCC Pipes Purchased	22,500	Cash Withdrawal
01.07.10	860258	RCC Pipes Purchased	10,000	Cash Withdrawal
05.07.10	860261	RCC Pipes Purchased	48,000	Cash Withdrawal
06.07.10	860262	RCC Pipes Purchased	48,000	Cash Withdrawal
22.07.10	860263	RCC Pipes Purchased	24,000	Cash Withdrawal
22.07.10	860264	RCC Pipes Purchased	24,000	Cash Withdrawal
26.07.10	860265	RCC Pipes Purchased	24,900	Cash Withdrawal
09.08.10	860268	RCC Pipes Purchased	24,600	Cash Withdrawal
09.08.10	860269	RCC Pipes Purchased	24,750	Cash Withdrawal
20.08.10	860270	RCC Pipes Purchased	25,000	Cash Withdrawal
15.11.10	974777	RCC Pipes Purchased	50,000	Cash Withdrawal
11.01.11	974783	Purchase of Water Pump	7,000	Cash Withdrawal
11.01.11	974784	RCC Pipes Purchased	50,000	Cash Withdrawal
24.01.11	974785	RCC Pipes Purchased	49,500	Cash Withdrawal
24.01.11	974786	RCC Pipes Purchased	49,500	Cash Withdrawal
02.02.11	974789	RCC Pipes Purchased	20,000	Cash Withdrawal
01.03.11	974792	RCC Pipes Purchased	20,000	Cash Withdrawal
06.04.11	974799	RCC Pipes Purchased	30,000	Cash Withdrawal
13.05.11	4769580	RCC Pipes Purchased	20,000	Cash Withdrawal
10.06.11	4769581	RCC Pipes Purchased	20,000	Cash Withdrawal
23.06.11	4769584	RCC Pipes Purchased	50,000	Cash Withdrawal
12.12.11	8806683	Purchase of Water Pump	8,000	Cash Withdrawal
01.02.12	8806688	Sports Expenditure & Purchase	6,200	Cash Withdrawal
01.02.12	8806689	Sports Expenditure & Purchase	39,000	Cash Withdrawal

Date	Cheque No.	Description of item purchased	Amount Rs	
06.04.12	8806699	Sports Expenditure & Purchase	19,900	Cash Withdrawl
06.04.12	8806700	Sports Expenditure & Purchase	15,000	Cash Withdrawl
17.09.12	233465	RCC Pipes Purchased	15,000	Cash Withdrawl
26.03.13	953836	Purchase of Electric Water Pump	7,000	Cash Withdrawl
02.04.13	953842	RCC Pipes Purchased	12,000	Cash Withdrawl
24.04.13	953844	RCC Pipes Purchased	20,100	Cash Withdrawl
06.05.13	953848	RCC Pipes Purchased	22,100	Cash Withdrawl
07.05.13	953849	Purchased Stationary	5,000	Cash Withdrawl
11.06.13	953854	RCC Pipes Purchased	24,200	Cash Withdrawl
18.06.13	953855	RCC Pipes Purchased	50,000	Cash Withdrawl
Total			1,708,803	
UA #11 Pattal Munda				
Date	Cheque #	Description of work	Amount Rs	
11.07.08	587411	Purchased Hand Pump	48,000	
07.08.08	587415	Purchased Hand Pump	12,000	
16.08.08	587416	Purchased Hand Pump	24,000	
01.09.08	587419	Purchased Hand Pump	12,000	
17.09.08	587421	Purchased Hand Pump	88,000	
24.09.08	587422	Purchased Hand Pump	24,000	
06.10.08	677402	Purchased Hand Pump	24,000	
16.10.08	677403	Purchased Hand Pump	12,000	
27.10.08	677404	Purchased Hand Pump	12,000	
03.11.08	677407	Purchased Hand Pump	12,000	
17.11.08	677411	Purchased Hand Pump	28,000	
26.11.08	677412	Purchased Hand Pump	60,000	
02.12.08	677415	Purchased Hand Pump	24,000	
15.12.08	677416	Purchased Hand Pump	32,000	
03.01.09	677417	Purchased Hand Pump	12,000	
12.01.09	677420	Purchased Hand Pump	40,000	
22.01.09	677421	Purchased Hand Pump	12,000	
10.02.09	677424	Purchased Hand Pump	36,000	
18.02.09	677425	Purchased Hand Pump	32,000	
05.03.09	677429	Purchased Hand Pump	24,000	
20.03.09	677430	Purchased Hand Pump	20,000	
25.03.09	677431	Purchased Hand Pump	32,000	
28.05.09	677441	Purchased RCC Pipe	12,000	
28.05.09	677442	Purchased Hand Pump	16,000	
11.06.09	677446	Purchased Hand Pump	20,000	
02.11.09	20523270	Purchased Hand Pump	40,000	
12.11.09	20523273	Purchased Hand Pump	16,000	
26.11.09	20523275	Purchased Hand Pump	60,000	
26.11.09	20523278	Purchased Hand Pump	16,000	
02.12.09	20523279	Purchased Hand Pump	16,000	
23.06.10	477696	Purchased Hand Pump	90,000	
23.06.10	477697	Purchased RCC Pipe	75,000	
04.10.10	52112460	Purchased RCC Pipe	40,000	

Date	Cheque No.	Description of item purchased	Amount Rs	
12.11.10	52112465	Purchased RCC Pipe	56,000	
16.11.10	52112466	Purchased Hand Pump	20,000	
08.01.11	52112469	Purchased Hand Pump	90,000	
08.01.11	52112470	Purchased RCC Pipe	95,000	
21.01.11	52112473	Purchased Hand Pump	30,000	
18.03.11	52112485	Purchased Hand Pump	18,000	
17.06.11	52112495	Purchased RCC Pipe	55,000	
18.07.11	48033402	Purchased Hand Pump	20,000	
03.08.11	48033403	Purchased RCC Pipe	7,000	
25.08.11	48033409	Purchased RCC Pipe	7,000	
02.11.11	48033419	Purchased RCC Pipe	7,000	
02.11.11	48033421	Purchased RCC Pipe	24,000	
08.03.12	757859	Purchased RCC Pipe	8,000	
06.04.12	757864	Purchased RCC Pipe	7,500	
12.04.12	757865	Purchased RCC Pipe	4,000	
16.04.12	757866	Purchased RCC Pipe	3,500	
11.05.12	757870	Purchased RCC Pipe	10,000	
Total			1,483,000	
UA #29 Chak Farazi				
Date	Cheque #	Description	Amount Rs	
05.07.08	710186	RCC Pipe Purchased	50,000	
09.08.08	710193	RCC Pipe Purchased	90,000	
09.08.08	710194	RCC Pipe Purchased	9,000	
12.08.08	710195	RCC Pipe Purchased	70,000	
15.08.08	710196	RCC Pipe Purchased	50,000	
25.06.09	331674	RCC Pipe Purchased	90,000	
25.06.09	331675	RCC Pipe Purchased	90,000	
25.06.09	331676	RCC Pipe Purchased	90,000	
11.05.10	501439	Purchase of Computer & Printer	69,500	
01.06.10	501441	Furniture Purchased	26,200	
01.06.10	501444	Stationary Purchased	5,940	
24.06.10	501449	Electric Water Pump	25,000	
25.06.10	501450	RCC Pipe Purchased	25,000	
26.07.10	971284	RCC Pipe Purchased	49,500	
26.07.10	971285	RCC Pipe Purchased	49,400	
08.08.10	971291	Hand Pump Purchased	5,000	
16.08.10	971292	Hand Pump Purchased	20,000	
02.09.10	971297	RCC Pipe Purchased	24,600	
02.09.10	971298	Sewing Machine	24,400	
02.09.10	971299	Hand Pump Purchased	10,000	
08.09.10	949726	Hand Pump Purchased	30,000	
18.09.10	949727	RCC Pipe Purchased	10,000	
17.09.10	949728	RCC Pipe Purchased	10,000	
17.09.10	949730	Sewing Machine	24,600	
21.09.10	949731	Sewing Machine	24,800	

Date	Cheque No.	Description of item purchased	Amount Rs	
01.10.10	949735	Sewing Machine	20,000	
08.10.10	949736	Hand Pump Purchased	24,000	
08.10.10	949737	RCC Pipe Purchased	24,000	
12.10.10	949738	Sewing Machine	24,000	
12.10.10	949739	RCC Pipe Purchased	24,000	
13.10.10	949740	Hand Pump Purchased	23,975	
12.11.10	949745	RCC Pipe Purchased	24,000	
16.11.10	949746	Hand Pump Purchased	22,000	
22.11.10	949747	Sewing Machine	24,000	
22.11.10	949748	RCC Pipe Purchased	24,000	
23.11.10	949749	Hand Pump Purchased	22,000	
23.11.10	949750	Hand Pump Purchased	5,000	
18.12.10	949756	Hand Pump Purchased	24,600	
18.12.10	949757	RCC Pipe Purchased	24,400	
20.12.10	949758	Hand Pump Purchased	5,000	
11.01.11	949765	Hand Pump Purchased	5,000	
11.01.11	949766	RCC Pipe Purchased	24,000	
11.01.11	949767	Hand Pump Purchased	24,000	
18.01.11	949768	Hand Pump Purchased	25,000	
20.01.11	949769	RCC Pipe Purchased	24,800	
07.02.11	949775	RCC Pipe Purchased	24,000	
07.02.11	949776	Hand Pump Purchased	25,000	
08.02.11	949777	Sewing Machines	26,000	
14.03.11	949786	Sewing Machines	34,000	
14.03.11	949787	RCC Pipe Purchased	34,000	
01.06.11	949806	Fan Purchased	3,400	
09.06.11	949810	RCC Pipe Purchased	24,000	
23.06.11	949813	RCC Pipe Purchased	24,000	
23.06.11	949814	Hand Pump Purchased	25,000	
19.07.11	949819	Hand Pump Purchased	15,000	
22.08.11	6497678	RCC Pipe Purchased	24,000	
01.11.11	6497689	Hand Pump Purchased	24,000	
29.11.11	6497690	RCC Pipe Purchased	12,000	
01.12.11	6497695	Hand Pump Purchased	10,000	
08.01.13	953733	printer Purchased	10,000	
04.03.13	953745	Purchase of Furniture	24,500	
03.04.13	953752	Purchase of Almirah	11,400	
25.05.13	953759	RCC Pipe Purchased	24,100	
Total			1,765,115	
UA #83 Bait Mulan Wali				
Date	Cheque #	Description	Amount Rs	Mode of Payment
11.09.08	462157	Purchase of Hand Pump	24,800	Cash Withdrawal
11.09.08	462158	RCC Pipe Purchased	24,800	Cash Withdrawal
30.09.08	462166	Purchase of Hand Pump	24,800	Cash Withdrawal
30.09.08	462167	RCC Pipe Purchased	24,800	Cash Withdrawal

Date	Cheque No.	Description of item purchased	Amount Rs	
07.10.08	462170	Purchase of Hand Pump	24,800	Cash Withdrawal
07.10.08	462171	Purchase of Hand Pump	4,800	Cash Withdrawal
22.10.08	462172	RCC Pipe Purchased	24,800	Cash Withdrawal
22.10.08	462173	Purchase of Hand Pump	24,800	Cash Withdrawal
22.10.08	462174	RCC Pipe Purchased	24,800	Cash Withdrawal
31.12.08	462151	Purchase of Hand Pump	24,800	Cash Withdrawal
31.12.08	462152	RCC Pipe Purchased	24,800	Cash Withdrawal
06.02.09	469249	Purchase of Hand Pump	8,300	Cash Withdrawal
16.02.09	469250	Purchase of Hand Pump	24,800	Cash Withdrawal
16.02.09	484101	RCC Pipe Purchased	24,800	Cash Withdrawal
16.02.09	484103	Purchase of Hand Pump	24,800	Cash Withdrawal
24.02.09	484104	RCC Pipe Purchased	24,800	Cash Withdrawal
19.03.09	484112	Purchase of Hand Pump	24,800	Cash Withdrawal
19.03.09	484113	RCC Pipe Purchased	24,800	Cash Withdrawal
19.03.09	484114	RCC Pipe Purchased	24,800	Cash Withdrawal
18.04.09	484117	RCC Pipe Purchased	24,800	Cash Withdrawal
18.04.09	484118	Purchase of Hand Pump	24,800	Cash Withdrawal
18.04.09	484119	RCC Pipe Purchased	24,800	Cash Withdrawal
25.04.09	484120	Purchase of Hand Pump	10,000	Cash Withdrawal
27.05.09	594226	RCC Pipe Purchased	24,800	Cash Withdrawal
27.05.09	594227	Purchase of Hand Pump	24,800	Cash Withdrawal
24.06.09	594234	RCC Pipe Purchased	24,800	Cash Withdrawal
24.06.09	594235	RCC Pipe Purchased	24,800	Cash Withdrawal
24.06.09	594236	Purchase of Hand Pump	24,800	Cash Withdrawal
24.06.09	594237	Purchase of Hand Pump	24,800	Cash Withdrawal
24.06.09	594238	Purchase of Hand Pump	24,800	Cash Withdrawal
24.06.09	594239	Purchase of Hand Pump	24,800	Cash Withdrawal
24.06.09	594240	RCC Pipe Purchased	24,800	Cash Withdrawal
24.06.09	594241	RCC Pipe Purchased	24,800	Cash Withdrawal
02.07.09	594249	RCC Pipe Purchased	24,800	Cash Withdrawal
06.08.09	83501	Purchase of Hand Pump	24,800	Cash Withdrawal
06.08.09	83502	RCC Pipe Purchased	24,800	Cash Withdrawal
06.08.09	83503	RCC Pipe Purchased	24,800	Cash Withdrawal
08.10.09	83506	RCC Pipe Purchased	24,800	Cash Withdrawal
08.10.09	83507	Purchase of Hand Pump	24,800	Cash Withdrawal
08.10.09	83508	RCC Pipe Purchased	24,800	Cash Withdrawal
28.10.09	83509	Purchase of Hand Pump	24,800	Cash Withdrawal
28.10.09	83510	Purchase of Hand Pump	24,800	Cash Withdrawal
25.11.09	98505	RCC Pipe Purchased	24,800	Cash Withdrawal
25.11.09	98511	Purchase of Hand Pump	24,800	Cash Withdrawal
25.11.09	98513	RCC Pipe Purchased	24,800	Cash Withdrawal
02.09.10	2616343	Purchase of Hand Pump	10,472	Cash Withdrawal
19.10.10	952002	Iron Almirah	19,000	Cash Withdrawal
19.10.10	952003	Purchase of Hand Pump	21,000	Cash Withdrawal
03.11.10	952008	Purchase of Hand Pump	15,000	Cash Withdrawal



Date	Cheque No.	Description of item purchased	Amount Rs	
11.11.10	952010	Purchase of Hand Pump	18,711	Cash Withdrawal
17.02.11	952032	Purchase of Hand Pump	20,500	Cash Withdrawal
17.02.11	952033	Purchase of Hand Pump	20,611	Cash Withdrawal
17.02.11	952035	Purchase of Hand Pump	20,860	Cash Withdrawal
02.01.11	952022	Purchase of Hand Pump	20,142	Cash Withdrawal
22.03.11	952043	Purchase of Hand Pump	21,000	Cash Withdrawal
10.05.11	952060	Purchase of Hand Pump	22,600	Cash Withdrawal
23.06.11	952078	Purchase of Hand Pump	18,942	Cash Withdrawal
28.06.11	952081	Purchase of Hand Pump	18,948	Cash Withdrawal
05.07.11	952088	Purchase of Hand Pump	19,422	Cash Withdrawal
05.07.11	952091	Purchase of Hand Pump	8,000	Cash Withdrawal
05.07.11	952092	Purchase of Hand Pump	19,173	Cash Withdrawal
05.08.11	952096	Purchase of Hand Pump	19,422	Cash Withdrawal
05.08.11	952097	Purchase of Hand Pump	15,000	Cash Withdrawal
05.08.11	952099	Purchase of Hand Pump	21,000	Cash Withdrawal
05.08.11	95300	Purchase of Hand Pump	19,000	Cash Withdrawal
08.11.11	567614	Purchase of Hand Pump	19,112	Cash Withdrawal
08.11.11	567615	Purchase of Hand Pump	19,500	Cash Withdrawal
08.11.11	567616	Computer	13,500	Cash Withdrawal
Total			1,485,615	
UA# 9 Meer Pur Bhagal				
Date	Cheque #	Description	Amount Rs	
27.09.08	815225	RCC Pipe Purchase	32,900	
16.10.08	815240	RCC Pipe Purchase	49,350	
28.10.08	815242	RCC Pipe Purchase	19,740	
09.01.09	815278	RCC Pipe Purchase	16,450	
28.01.09	815280	RCC Pipe Purchase	6,580	
28.01.09	815281	RCC Pipe Purchase	6,580	
14.02.09	815290	RCC Pipe Purchase	65,800	
16.02.09	815292	RCC Pipe Purchase	6,580	
20.02.09	815293	RCC Pipe Purchase	16,450	
21.03.09	570501	RCC Pipe Purchase	65,800	
25.03.09	570502	RCC Pipe Purchase	9,870	
22.04.09	570509	RCC Pipe Purchase	32,900	
22.04.09	570510	Fan	2,200	
22.04.09	570511	RCC Pipe Purchase	20,000	
22.04.09	570515	RCC Pipe Purchase	9,870	
01.06.09	570531	RCC Pipe Purchase	78,960	
01.06.09	570532	RCC Pipe Purchase	9,870	
15.06.09	570535	RCC Pipe Purchase	19,740	
29.06.09	570539	RCC Pipe Purchase	13,160	
10.08.09	572905	RCC Pipe Purchase	32,900	
31.08.09	572912	RCC Pipe Purchase	19,740	
14.10.09	572923	RCC Pipe Purchase	49,350	
04.11.09	572932	RCC Pipe Purchase	9,870	

Date	Cheque No.	Description of item purchased	Amount Rs	
26.11.09	572939	RCC Pipe Purchase	9,870	
30.01.10	574005	RCC Pipe Purchase	49,350	
03.04.10	574011	Computer	19,900	
03.04.10	574012	Printer	15,500	
03.04.10	574013	RCC Pipe Purchase	42,770	
05.07.10	574024	RCC Pipe Purchase	19,740	
05.07.10	574025	Water Pump	10,000	
07.09.10	574033	RCC Pipe Purchase	32,900	
07.09.10	574034	RCC Pipe Purchase	23,030	
23.09.10	574035	RCC Pipe Purchase	26,320	
07.10.10	574040	RCC Pipe Purchase	32,900	
19.10.10	574041	RCC Pipe Purchase	19,740	
11.11.10	574044	RCC Pipe Purchase	42,770	
12.11.10	574045	RCC Pipe Purchase	13,160	
30.11.10	574048	RCC Pipe Purchase	23,030	
30.11.10	574049	RCC Pipe Purchase	23,030	
03.01.11	522410	Hand Pump Purchased	13,500	
11.03.11	399336	RCC Pipe Purchase	25,000	
11.03.11	399337	RCC Pipe Purchase	25,000	
11.03.11	399338	RCC Pipe Purchase	23,030	
11.03.11	399339	RCC Pipe Purchase	23,030	
11.03.11	399340	RCC Pipe Purchase	15,000	
12.05.11	953207	RCC Pipe Purchase	26,320	
13.05.11	953207	RCC Pipe Purchase	16,450	
15.06.11	953216	RCC Pipe Purchase	42,770	
21.06.11	953219	RCC Pipe Purchase	30,000	
30.06.11	953220	RCC Pipe Purchase	20,000	
03.11.11	953254	RCC Pipe Purchase	7,000	
03.01.13	5435618	Hand Pump Purchased	22,450	
01.03.13	5435635	Hand Pump Purchased	14,100	
18.06.13	5435668	RCC Pipe Purchase	13,400	
Total			1,315,720	
UA# 14 Chowk Sarwar Shaheed				
Date	Cheque #	Description	Amount Rs	
08.09.08	22034	RCC Pipe Purchased	13,200	
18.11.08	677705	Hand Pump Purchased	8,720	
05.01.09	677709	RCC Pipe Purchased	8,800	
25.02.09	677716	Hand Pump Purchased	14,700	
25.02.09	677717	RCC Pipe Purchased	16,000	
21.04.09	677728	Hand Pump Purchased	19,896	
28.04.09	677729	Computer	36,250	
04.05.09	677732	Sewing Machine	4,000	
25.06.09	677742	RCC Pipe Purchased	4,400	
29.06.09	677745	RCC Pipe Purchased	6,600	
25.11.09	524189	Lights purchased	24,500	

Date	Cheque No.	Description of item purchased	Amount Rs	
30.12.09	524199	Electrical Material Purchased	11,500	
16.08.10		Hand Pump Purchased	19,740	
01.09.10		RCC Pipe Purchased	21,500	
29.09.10		RCC Pipe Purchased	24,500	
28.10.10		RCC Pipe Purchased	24,500	
05.11.10		RCC Pipe Purchased	24,500	
05.11.10		Hand Pump Purchased	24,700	
08.11.10		RCC Pipe Purchased	23,600	
08.11.10		RCC Pipe Purchased	22,700	
08.11.10		Hand Pump Purchased	24,000	
08.11.10		RCC Pipe Purchased	24,500	
10.01.11	115219	Iron Cross Purchased	46,500	
01.02.11		Iron Cross Purchased	44,500	
23.02.11		Street Lights	15,000	
04.04.11		Hand Pump Purchased	23,312	
14.04.11		Iron Cross Purchased	20,000	
09.05.11		Iron Cross Purchased	23,500	
30.05.11		Iron Cross Purchased	23,500	
09.06.11		Iron Cross Purchased	23,500	
17.07.12	711231	RCC Pipe Purchased	20,000	
16.08.12	711235	RCC Pipe Purchased	12,500	
17.05.13	711260	RCC Pipe Purchased	24,500	
Total			679,618	
Grand Total			14,867,592	

**Annexure-H****[Para 1.3.2.2]****Unauthorized Expenditure without Calling Tenders and  
Advertisement on PPRAs Website****(Amount in Rupees)**

<b>Sr. No</b>	<b>Name of Union Administration</b>	<b>AIR Para</b>	<b>Period/Year</b>	<b>Description of item purchased</b>	<b>Amount</b>
1	UA Rohilanwali	11	2008-09	RCC Pipe	239,000
			2009-10	RCC Pipe	260,000
			2010-11	RCC Pipe	176,000
				<b>Total</b>	<b>675,000</b>
2	UA Chak No.547	8	2008-09	RCC Pipe	186,120
			2008-09	Hand Pump	186,120
				<b>Total</b>	<b>372,240</b>
3	UA Chak No. 565	8	2008-09	Hand Pump	272,436
			2008-09	Sewing Machine	272,016
			2008-09	RCC Pipe	268,676
			2009-10	RCC Pipe	469,250
			2009-10	Hand Pump	137,381
			2010-11	Hand Pump	225,553
			2010-11	RCC Pipe	521,760
	<b>Sub-Total</b>	<b>2,167,072</b>			
<b>Grand Total</b>					<b>3,214,312</b>

**Annexure-I**

**[Para 1.3.3.1]**

**Doubtful Purchase and Consumption of Stores**

(Amount in Rupees )

UA Lutkaran				
Date	Cheque No.	Description of item purchased	Amount Rs	Paid To
04.09.08	208459	Hand Pump	24,000	Mumtaz Ahmad
04.09.08	208460	Tube Lights	24,000	Babar Ali
04.09.08	208462	Iron Cross/Jungla	24,950	Ab. Wahid
29.09.08	208468	Tube Lights	24,000	Babar Ali
29.09.08	208469	Hand Pump	24,000	Mumtaz Ahmad
29.09.08	208470	Sewing Machine	22,000	Ab. Rehman
29.09.08	208471	Iron Cross/Jungla	20,000	Ab. Wahid
29.09.08	208472	Misce. Items	10,000	Haqnwaz
20.10.08	208474	Tube Lights	23,000	Babar Ali
20.10.08	208475	Sewing Machine	23,000	Ab. Rehman
20.10.08	208476	Hand Pump	24,000	Mumtaz Ahmad
20.10.08	208477	Iron Cross/Jungla	24,000	Ab. Wahid
31.12.08	66924201	Sewing Machine	24,000	Ab. Rehman
31.12.08	66924202	Hand Pump	24,000	Mumtaz Ahmad
31.12.08	66924204	Iron Cross/Jungla	20,000	Ab. Wahid
27.01.09	66924214	Hand Pump	24,500	Mumtaz Ahmad
27.01.09	66924215	Tube Lights	24,500	Babar Ali
27.01.09	66924216	RCC Pipe	20,000	M. Shakir
27.01.09	66924217	Iron Cross/Jungla	24,000	Ab. Wahid
14.02.09	66924224	Hand Pump	24,500	Mumtaz Ahmad
14.02.09	66924225	Tube Lights	24,500	Babar Ali
14.02.09	66924226	RCC Pipe	20,000	M. Shakir
14.02.09	66924227	Misce. Items	11,000	Haqnwaz
14.02.09	66924228	Iron Cross/Jungla	24,000	Ab. Wahid
19.03.09	66924235	Hand Pump	24,500	Mumtaz Ahmad
19.03.09	66924236	Tube Lights	24,500	Babar Ali
19.03.09	66924237	Misce. Items	21,000	Munir
19.03.09	66924238	Iron Cross/Jungla	24,000	Ab. Wahid
16.04.09	66924245	Hand Pump	24,500	Mumtaz Ahmad
16.04.09	66924246	Tube Lights	24,500	Babar Ali
16.04.09	66924247	Iron Cross/Jungla	24,000	Ab. Wahid
16.04.09	66924249	RCC Pipe	21,000	M. Shakir
27.05.09	66924256	Hand Pump	24,800	Mumtaz Ahmad
27.05.09	66924257	Tube Lights	24,700	Babar Ali
27.05.09	66924258	RCC Pipe	24,500	M. Shakir
27.05.09	66924259	Iron Cross/Jungla	24,500	Ab. Wahid
27.05.09	66924260	Misce. Items	7,500	M. Arif

Date	Cheque No.	Description of item purchased	Amount Rs	Paid To
23.06.09	66924264	Tube Lights	24,000	Babar Ali
23.06.09	66924265	Hand Pump	49,000	Mumtaz Ahmad
23.06.09	66924266	Misce. Items	18,000	Haqnwaz
23.06.09	66924267	RCC Pipe	49,000	M. Shakir
23.06.09	66924268	Iron Cross/Jungla	48,000	Ab. Wahid
23.06.09	66924269	Misce. Items	6,000	M. Arif
12.08.09	66924284	Misce. Items	15,000	M. Arif
12.08.09	66924285	Misce. Items	11,243	M. Arif
12.08.09	66924286	Computer	74,000	Arooj Zeb
13.10.09	66924296	Furniture	17,000	Zohaib
13.10.09	66924297	Misce. Items	19,357	Ab. Ghafar
20.10.09	66924300	Sign Board	14,000	Munir
06.11.09	56038882	Furniture	20,000	Haqnwaz
05.12.09	56038896	Sign Board	21,000	Munir
02.07.10	69194522	Misce. Items	10,390	M. Arif
02.07.10	69194523	Iron Cross/Jungla	96,800	Ab. Wahid
02.07.10	69194524	Sewing Machine	49,600	Saeed
02.07.10	69194526	Tube Lights	49,000	Nadeem
02.07.10	69194527	Hand Pump	49,000	Akbar
02.07.10	69194528	RCC Pipe	48,000	Naseer
02.07.10	69194529	Furniture	45,000	Haqnwaz
02.07.10	69194530	Misce. Items	32,000	M. Arif
02.07.10	69194532	Iron Cross/Jungla	49,000	Ab. Wahid
08.01.11	69194550	Iron Cross/Jungla	100,000	Ab. Wahid
08.01.11	69194551	Hand Pump	99,400	Kashif
01.07.11	69194591	Hand Pump	41,600	Akbar
11.03.11	69194561	Misce. Items	11,170	M. Arif
11.03.11	69194563	Sewing Machine	100,000	Amjad
11.03.11	69194564	Hand Pump	24,850	Kashif
18.06.11	69194579	Misce. Items	39,700	M. Arif
18.06.11	69194580	RCC Pipe	100,000	Naseer
18.06.11	69194581	Tube Lights	40,000	Usama
01.07.11	69194591	Misce. Items	10,000	M. Arif
04.01.12	73786812	Misce. Items	10,000	M. Arif
18.01.12	73786815	Misce. Items	9,700	M. Arif
23.01.12	73786816	Sports Material	6,200	M. Arif
07.02.12	73786818	Misce. Items	15,000	M. Arif
Total			2,247,960	
UA Rohilanwali				
Date	Cheque No.	Description of item purchased	Amount Rs	
13.08.08	17514	Lighting Sweets 14 August	15,000	
13.01.09	17538	RCC Pipe Purchased	30,000	
19.01.09	17541	RCC Pipe Purchased	55,900	
03.02.09	17547	RCC Pipe Purchased	30,000	
13.02.09	17548	RCC Pipe Purchased	18,600	
17.02.09	17549	Plants	1,200	
25.02.09	17550	RCC Pipe Purchased	20,000	

Date	Cheque No.	Description of item purchased	Amount Rs	Paid To
21.03.09	5897812	RCC Pipe Purchased	50,000	
13.04.09	5897818	RCC Pipe Purchased	34,500	
09.09.10	3417940	Misc. items	4,500	
07.07.09	58978244	RCC Pipe Purchased	98,000	
07.07.09	58978245	Purchase Hand Pump	80,000	
07.07.09	58978247	RCC Pipe Purchased	12,000	
07.07.09	58978248	RCC Pipe Purchased	10,000	
15.08.09	5899206	Purchase 14 aug.	20,000	
15.08.09	5899207	RCC Pipe Purchased	40,000	
15.08.09	5899208	Purchase Hand Pump	10,000	
29.12.09	5899231	RCC Pipe Purchased	10,000	
29.12.09	5899232	Purchase Hand Pump	7,000	
30.12.09	5899235	RCC Pipe Purchased	50,000	
10.06.10	5899246	RCC Pipe Purchased	40,000	
03.01.11	3585529	RCC Pipe Purchased	24,000	
03.01.11	3585530	Purchase Hand Pump	24,750	
03.01.11	3585533	RCC Pipe Purchased	24,000	
08.01.11	3585534	Stationery	5,900	
08.01.11	3585535	RCC Pipe Purchased	24,000	
08.01.11	3585536	Crockery	7,100	
08.01.11	3585537	RCC Pipe Purchased	24,000	
27.04.11	4080901	RCC Pipe Purchased	15,000	
09.05.11	4080905	RCC Pipe Purchased	20,000	
09.05.11	4080906	RCC Pipe Purchased	20,000	
04.06.11	4080910	Purchase Hand Pump	10,000	
04.06.11	4080911	RCC Pipe Purchased	20,000	
19.07.11	4080915	Purchase Hand Pump	10,000	
09.09.11	8430151	RCC Pipe Purchased	5,000	
21.06.12	867258	Misc. items	14,475	
Total			884,925	
UA Chak # 547				
Date	Cheque No.	Description of item purchased	Amount Rs	Paid To
10.09.08	34982879	Hand Pump	20,000	Saeed Ahmad
10.09.08	34982880	RCC Pipe	10,000	Saeed Ahmad
11.09.08	35604461	Hand Pump	15,000	Saeed Ahmad
15.09.08	35604464	Sewing Machine	6,000	Qasim
20.10.08	35604471	Sewing Machine	20,000	Qasim
24.10.08	35604473	Sewing Machine	24,000	Qasim
01.11.08	35604774	Hand Pump	15,000	Saeed Ahmad
31.12.08	35604778	Hand Pump	20,000	Saeed Ahmad
06.02.09	35613169	Hand Pump	13,060	Saeed Ahmad
12.02.09	35613621	Sewing Machine	15,000	Qasim
16.02.09	35613622	Sewing Machine	10,000	Qasim
20.02.09	35613623	RCC Pipe	40,000	Ziaul haq
23.02.09	35613624	RCC Pipe	15,000	Saeed Ahmad
24.02.09	35613625	Hand Pump	10,000	Riaz

Date	Cheque No.	Description of item purchased	Amount Rs	Paid To
26.02.09	35613626	RCC Pipe	28,000	Ziaul haq
07.03.09	35613628	RCC Pipe	5,000	Saeed Ahmad
19.03.09	35613629	RCC Pipe	10,000	Saeed Ahmad
19.03.09	35613630	Hand Pump	10,000	Riaz
20.03.09	35613891	Sewing Machine	18,060	Qasim
02.04.09	35613895	Hand Pump	20,000	Riaz
13.04.09	35613896	RCC Pipe	10,000	Saeed Ahmad
20.04.09	35613898	Hand Pump	20,000	Riaz
04.05.09	35613900	Hand Pump	20,000	Riaz
05.05.09	35784311	Computer	24,740	Pervez
28.05.09	35784312	RCC Pipe	22,120	Saeed Ahmad
28.05.09	35784313	Sewing Machine	25,000	Qasim
04.06.09	35784315	Hand Pump	13,060	Riaz
04.06.09	35784316	Sewing Machine	15,000	Qasim
15.06.09	35784317	Sewing Machine	10,000	Qasim
22.06.09	35784318	Sewing Machine	20,000	Qasim
25.06.09	35784319	Sewing Machine	23,060	Qasim
17.09.09	35784889	Crockery	2,152	Akram
28.07.10	2896636	Hand Pump	15,000	Ab. Aziz
29.07.10	2896637	RCC Pipe	25,000	Saeed Ahmad
06.08.10	2896639	Hand Pump	15,000	Ab. Aziz
23.08.10	2896640	RCC Pipe	25,000	Saeed Ahmad
25.08.10	2896641	Hand Pump	20,000	Ab. Aziz
26.08.10	2896642	RCC Pipe	20,000	Saeed Ahmad
30.08.10	2896643	RCC Pipe	22,778	Saeed Ahmad
31.08.10	2896644	Hand Pump	42,120	Ab. Aziz
23.09.10	2896649	Filtration Electric material	14,735	Yousaf
19.09.11	1250116	Insecticide spray	10,245	Naeem
16.04.12	5242885	Insecticide spray	19,754	Akram
28.05.12	5242888	Insecticide spray	20,125	Ab. Sattar
Total			779,009	
UA Chak # 565				
Date	Cheque No.	Description of item purchased	Amount Rs	PAID TO
15.12.08		RCC Pipe	94,634	Secretary
15.05.09		Sewing Machine	82,953	Secretary
01.06.09		Sewing Machine	79,776	Secretary
2008-09		Computer	29,500	Secretary
2008-09		Hand Pump	272,436	Secretary
2008-09		Sewing Machine	109,287	Rehman Br
2008-09		RCC Pipe	174,042	Secretary
2009-10		Statronery	1,960	Secretary
2009-10		Sports Material	17,000	Secretary
2009-10		Furniture	13,900	Secretary
2009-10		RCC Pipe	469,250	Secretary
24.05.10	1452702	Hand Pump	92,825	Awami
27.05.10	1452705	Hand Pump	44,556	Awami
2010-11		Hand Pump	225,553	Awami
2010-11		RCC Pipe	521,760	Secretary



<b>Date</b>	<b>Cheque No.</b>	<b>Description of item purchased</b>	<b>Amount Rs</b>	<b>Paid To</b>
2011-12		Hand Pump	93,624	Awami
2011-12		RCC Pipe	93,536	Secretary
2011-12		Stationery	1,870	Secretary
2011-12		Sports Material	74,170	Secretary
Total			2,492,632	
<b>Grand Total</b>			<b>6,404,526</b>	