



**AUDIT REPORT  
ON THE ACCOUNTS OF  
UNION ADMINISTRATIONS  
DISTRICT MUZAFFARGARH  
AUDIT YEAR 2012-2013**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
IPSAS	International Public Sector Accounting Standards
MEFDAC	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**

Article 169 & 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973 and section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct the audit of the receipts and the expenditure of the Local Fund and Public Accounts of Union Administrations of the Districts.

The report is based on Audit of Union Administrations of District Muzaffargarh for the years 2008-12. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

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

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly of the Punjab.

Islamabad  
Dated:

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

## **EXECUTIVE SUMMARY**

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of City District Governments and District Governments in Punjab (South) including Tehsil/Town Municipal Administrations and Union Administrations. The Regional Directorate of Audit, District Governments Faisalabad, a field audit office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments, TMAs and UAs of four Districts i.e., Dera Ghazi Khan, Muzaffargarh, Layyah and Rajanpur.

The Regional Directorate has a human resource of 24 officers and staff, constituting 4,545 man days and a budget allocation of Rs8.638 million in audit year 2012-13. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance Audit of entities, projects and programs. Accordingly Regional Director Audit D.G.Khan carried out audit of the accounts of five UAs of District Muzaffargarh for the financial years from 2008-09 to 2011-12 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 2008-12 was Rs16.644 million and expenditure incurred of Rs13.137 million showing savings of Rs3.506 million. The total non-development Budget for financial year 2008-2012 was Rs16.010 million and expenditure of Rs12.809 million, showing savings of Rs3.201 million. The reasons for savings in Development and Non development Budgets are required to be provided by PAO concerned.

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

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

**a. Audit Methodology**

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

**b. Audit of Expenditure and Receipts**

Total development budget allocation for financial years 2008-12 was Rs16.644 million, out of which total expenditure was Rs13.137 million. Audit of the development expenditure of Rs5.649 million was carried out which was 43% of total expenditure. Audit of Non-Development expenditure of Rs4.227 million out of total expenditure of Rs12.809 million for the year was conducted which is 33% of total expenditure. Total overall expenditure of the five UAs of District Muzaffargarh for the year was Rs25.946 million, out of which, overall expenditure of Rs9.876 million was audited which, is 38% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of the five UAs District Muzaffargarh for the financial years 2008-12 were Rs2.550 million. RDA, D.G.Khan audited receipt of Rs2.550 million which is 100% of the total receipts.

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

Recoveries of Rs1.221 million were pointed out through various audit paras but no recovery was effected till compilation of this Report.

**d. Desk Audit**

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

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

- i. There was 01 case pertaining to non-production of record –Rs4.874 million.<sup>1</sup>
- ii. Violation of rules / financial propriety amounting to Rs15.152 million was noted in 03 cases.<sup>2</sup>
- iii. Non-recovery of government dues amounting to Rs1.221 million in 01 cases was noted.<sup>3</sup>
- iv. Weaknesses of internal controls involving an amount of Rs4.079 million were noted in 01 cases.<sup>4</sup>

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

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<sup>1</sup>Para 1.2.1.1

<sup>2</sup>Para 1.3.1.1, 1.3.1.2, 1.3.1.3

<sup>3</sup>Para 1.3.1.4

<sup>4</sup>Para 1.4.1.1

**f. Recommendations**

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

- i. Proper maintenance of record and its provision at the time of audit
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Appropriate actions against officers/officials responsible for violation of rules and losses
- iv. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- v. 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 Audited	05	32.654
3.	Audit & Inspection Reports	05	32.654
4.	Special Audit Reports	-	-
5.	Performance Audit Reports	-	-
6.	Other Reports (relating to UAs)	-	-

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

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation	Para No
1.	Inappropriate/Irregular Asset Management	-	-
2.	Weak financial management	16.373	1.3.1.1, 1.3.1.2, 1.3.1.3, 1.3.1.4
3.	Weak Internal controls	4.079	1.4.1.1
4.	Others	4.874	1.2.1.1
<b>Total</b>		<b>25.326</b>	

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

<b>Sr. No.</b>	<b>Description</b>	<b>Physical Assets</b>	<b>Salary</b>	<b>Non-Salary</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Total current year</b>	<b>Total last year</b>
1.	Outlays Audited	5.006	0.617	4.986	15.337	2.55	28.496	-
2.	Amount Placed under Audit Observation/ Irregularities by Audit	4.079	-	4.874	15.152	1.221	25.326	-
3.	Recoveries Pointed out at the instance of Audit	-	-	-	-	1.221	1.221	-
4.	Recoveries Accepted / Established at the instance of Audit	-	-	-	-	-	-	-
5.	Recoveries realized at the instance of Audit	-	-	-	-	-	-	-

**Table 4: Irregularities Pointed Out****(Rupees in million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1.	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	15.152
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	4.079
5.	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	1.221
6.	Non-production of record	4.874
7.	Others, including cases of accidents, negligence, non-accountal of store etc.	-
<b>Total</b>		<b>25.326</b>

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<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.

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

Original Budget of Rs32.654 million was allocated to UAs of District Muzaffargarh under various grants and no supplementary grants/ re-appropriation was provided. However, revised/final budget of these UAs was Rs32.654 million. The total expenditure incurred by the UAs during 2008-12 was Rs25.946 million as detailed above.

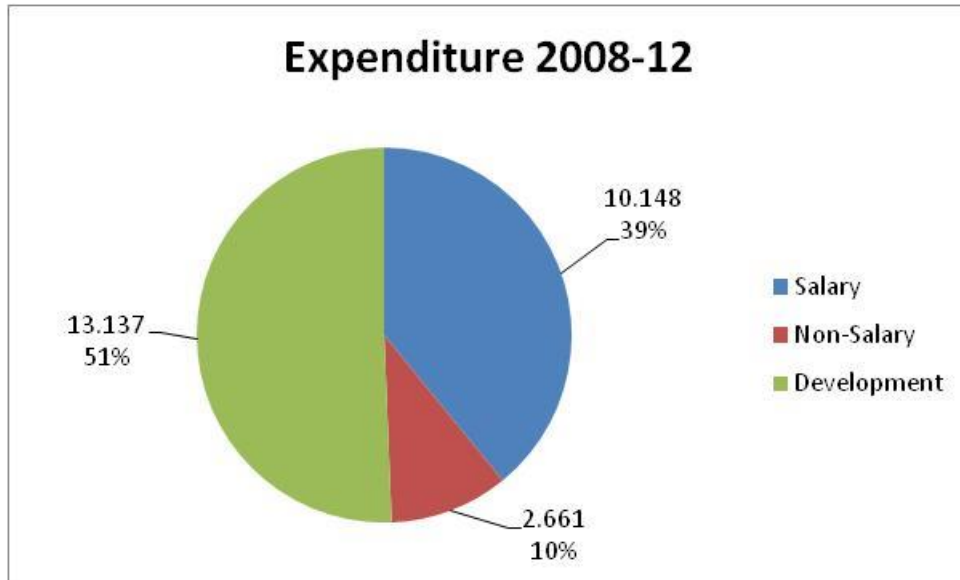
The variance analysis of the Final Grant and Actual Expenditure for the Financial Year 2008-12 depicted that there was a saving of Rs3.201 million in non-development and Rs3.507 million in development components which will be used for following year budget estimates and determining the closing balances of these UAs of District Muzaffargarh.

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

**(Rupees in million)**

<b>2008-12</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess (+)/ Saving(-)</b>	<b>%Saving</b>
Salary	12.268	10.148	2.119	17
Non-Salary	3.743	2.661	1.082	29
Development	16.644	13.137	3.506	21
<b>Total</b>	<b>32.655</b>	<b>25.946</b>	<b>6.708</b>	<b>21</b>

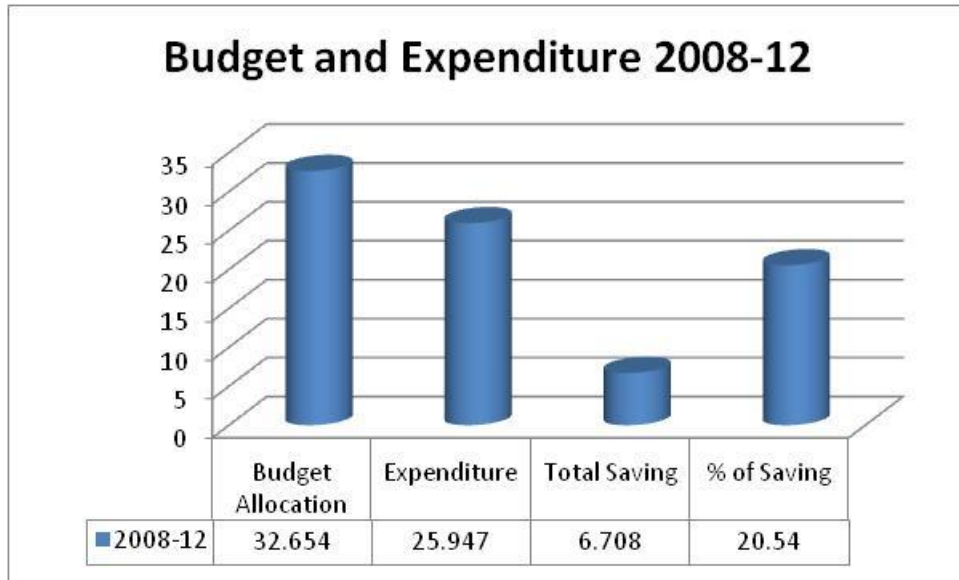
(Rupees in million)



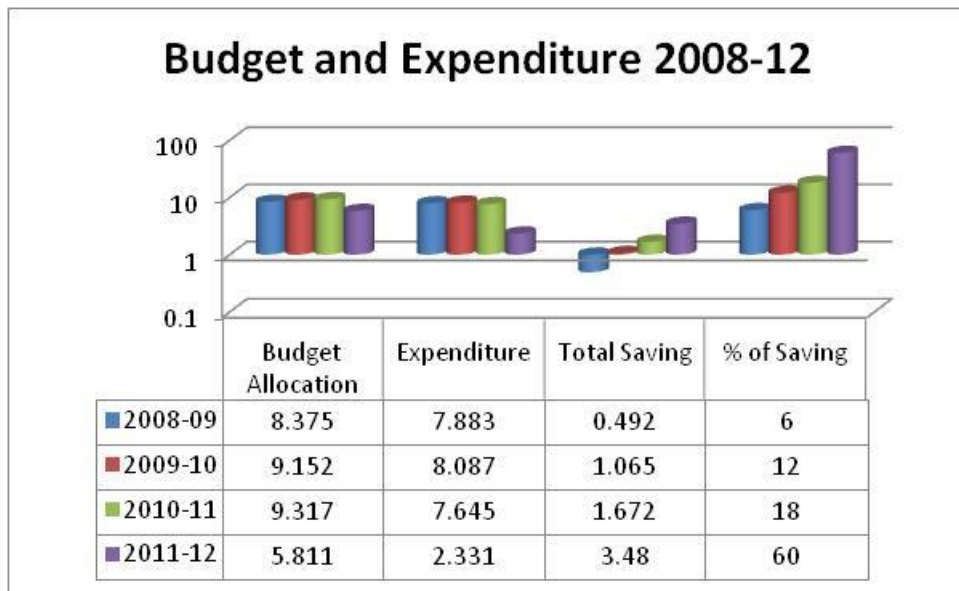
Details of the budget allocations, expenditures and savings of UAs of District Muzaffargarh for the financial year are at Annexure-B.

As per the budget books the expenditure relating to five UAs in District Muzaffargarh was Rs25.964 million against original budget of Rs32.654 million. There was a saving of Rs6.708 million for which the reasons should be explained by the PAO.

(Rupees in million)



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



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

**(Rupees in million)**

<b>Financial Year</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess (+)/ Saving(-)</b>	<b>% of Saving</b>
2008-09	8.375	7.883	0.492	6
2009-10	9.152	8.087	1.065	12
2010-11	9.317	7.645	1.672	18
2011-12	5.811	2.331	3.48	60
<b>Total</b>	<b>32.655</b>	<b>25.946</b>	<b>6.708</b>	<b>21</b>

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

## **1.2 Audit Paras**



## **1.2.1 Non-Production of Record**

### 1.2.1.1 Non-Production of Record – Rs4.874 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 Rs4.874 million during financial year 2008-12 from concerned Union Administration bank accounts to defray the expenditure on development schemes, salary and contingent payment but the vouched accounts were not produced to audit for verification. The detail is given as below:

**(Rupees in million)**

Years	Name of Union Administration	AIR Para	Description	Expenditure
2011-12	Feteh Pur Janobi	01	Vouched Account, Measurement book, Technical Sanction, stock Register, Expenditure Statement	3.899
2011-12	UA No.27 Manha	06	Vouched Account	0.292
2008-12	Jhalarian	08	-do-	0.590
2011-12	Ali Wali	06	Vouched Account	0.093
<b>Total</b>				<b>4.874</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 Administration in September, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-725 dated 10.10.2012 and No. RDA/DGK/CD-833 dated 27.11.2012.

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: 1, 6, 8, 6]

## **1.3.1 Non-Compliance of Rules**

### **1.3.1.1 Unauthorized Payment without Obtaining Technical Sanction - Rs 6.629 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 Rs 6.629 million during 2008-12 to contractors against development projects without obtaining the technical sanction from competent authority. The detail is given in Annexure-C.

The incurrence of expenditure without technical sanction was unauthorized and showed weak internal controls.

The matter was reported to Union Administration in September, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-725 dated 10.10.2012 and No. RDA/DGK/CD-833 dated 27.11.2012.

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

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

### **1.3.1.2 Unauthorized Payment without Detailed Measurement - Rs6.625 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 Rs6.625 million during the financial year 2009-12 on account of construction work without any detailed measurement and record entries recorded in the measurement book.

(Amount in Rupees)

Name of UAs	AIR Para	Description	Amount
Fateh Pur Janobi	03	Purchase of Hand Pump, RCC Pipe, Earth filling	208,232
UA No.27 Manha	02	Construction of Culverts, Earth Filling	1,633,429
Umar Pur Janobi	03	Construction of Culverts & Soling, RCC Pipe	1,414,257
Jhalarian	04	Lying RCC Pipe, Construction of soling, Earth filling	1,593,130
Ali Wali	03	Construction of Soling & Culvert, Lying RCC Pipes	1,776,539
<b>Total</b>			<b>6,625,587</b>

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 Administration in September, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-725 dated 10.10.2012 and No. RDA/DGK/CD-833 dated 27.11.2012.

Audit recommends regularization of expenditure besides fixing of responsibility on the officer/official concerned for making payments without measurements.

[AIR Paras 3, 2, 4, 3]

### **1.3.1.3 Unauthorized Expenditure without Calling Tenders -Rs 1.898 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.

Secretary Union Administration Jhalarian incurred an expenditure of Rs 1.898 million on account of various development schemes for the financial years 2008-12 through calling quotations for the values exceeding limit of Rs 100,000 in violation of above instructions.

(Amount in Rupees)

Year	Name of UA	Description	Amount
2008-09	Jhalarian	Hand Pumps	333,300
-do-		RCC Pipe	244,700
2009-10		Hand Pumps	109,440
-do-		RCC Pipe	497,906
2010-11		Hand Pumps	395,571
-do-		RCC Pipe	317,292
<b>Total</b>			<b>1,898,209</b>

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 Administration in September, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-725 dated 10.10.2012 and No. RDA/DGK/CD-833 dated 27.11.2012.

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

[AIR Paras: 7]

#### **1.3.1.4 Non-Deposit of Government Revenues Rs1.221 Million**

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

Secretaries of following Union Administrations realized Government receipt amounting to Rs. 1, 220,749 during financial years 2008-12, but did not deposit the same into the Government account.

**(Amount in Rupees)**

<b>Sr.No</b>	<b>Union Administration</b>	<b>AIR Para</b>	<b>Description</b>	<b>Amount</b>
1	Umar Pur Junobi	1	Birth/Death/Nikah Registration	55,880
2	Umar Pur Junobi	6	Non-deduction of GST and Income tax	259,487
3	Ali Wali	4	Non-deduction of GST and Income tax	155,577
4	Ali Wali	1	Birth/Death/Nikah Registration	40,000
5	Jhalarian	5	Non-deduction of GST and Income tax	417,255
6	Jhalarian	1	Birth/Death/Nikah Registration	72,800
7	Fateh Pur Junobi	2	Birth/Death/Nikah Registration	219,750
<b>Total</b>				<b>1,220,749</b>

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

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

The matter was reported to Union Administration in September, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-725 dated 10.10.2012 and No. RDA/DGK/CD-833 dated 27.11.2012.

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

[AIR Paras: 1, 6, 4, 1, 5, 1, 2]

## **1.4.1 Weaknesses of Internal Controls**



### 1.4.1.1 Doubtful / Unjustified Consumption of Stores – Rs4.079 million

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

Secretaries of the following Union Administrations incurred an expenditure of Rs4.079 million during the financial years 2008-12 on account of purchase of hand pumps, electric items and RCC pipes but neither their stock entries nor consumption record along with public requests demanding the installation of hand pumps and laying RCC pipes was available on record. In the absence of requisite record authenticity of the expenditure could not be verified.

(Amount in Rupees)

Name of Union Administration	AIR Para	Detail	Amount
Fateh Pur Janobi	05	Purchase of Hand Pumps, RCC Pipe	148,052
UA No.27 Manha	04	-do-	284,269
Umar Pur Janobi	02	Purchase of Hand Pumps, RCC Pipe, Furniture	1,135,700
Jhalarian	02	Purchase of Hand Pumps, RCC Pipe, Stationery	1,988,069
Ali Wali	02	Purchase of RCC Pipe, Hand Pumps, store items	522,777
<b>Total</b>			<b>4,078,867</b>

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

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

The matter was reported to Union Administration in September, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter No. RDA/DGK/CD-725 dated 10.10.2012 and No. RDA/DGK/CD-833 dated 27.11.2012.

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

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

# **Annexures**

## Annexure-1

(Amount in Rupees)

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

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

<b>Sr. No</b>	<b>Name of UA</b>	<b>Para No</b>	<b>Subject</b>	<b>Amount</b>
1.	Fateh Pur Junobi	6	Cash book not signed by the DDO/Administrator, unauthentic payment	2,019,676
2.	-do-	7	Doubtful payment not entered in the cash book	244,907
3.	-do-	8	Non-allocation of 25% Budget for Citizen Community Boards	365,000
4.	Umer Pur Janubi	8	Non-Preparation of Budget of union	-
5.	-do-	9	Non-Preparation of Budget of union	-
6.	Manha	1	Unauthorized expenditure without tender	176,976
7.	Manha	5	Non-allocation of 25% Budget for Citizen Community Boards	365,000

## 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	Manha	Salary	2,780,577	0	2,780,577	2,281,889	498,688
		Non-Salary	813,753	0	813,753	637,930	175,823
		<b>Sub-total</b>	<b>3,594,330</b>	<b>0</b>	<b>3,594,330</b>	<b>2,919,819</b>	674,511
		<b>Development</b>	2,966,307	0	2,966,307	2,511,365	454,942
		<b>Total</b>	<b>6,560,637</b>	<b>0</b>	<b>6,560,637</b>	<b>5,431,184</b>	1,129,453
2	Fateh Pur Junobi	Salary	1,760,000	0	1,760,000	1,458,442	301,558
		Non-Salary	1,320,000	0	1,320,000	670,307	649,693
		<b>Sub-total</b>	<b>3,080,000</b>	<b>0</b>	<b>3,080,000</b>	<b>2,128,749</b>	951,251
		<b>Development</b>	<b>3,000,000</b>	<b>0</b>	<b>3,000,000</b>	1,733,625	1,266,375
		<b>Total</b>	<b>6,080,000</b>	<b>0</b>	<b>6,080,000</b>	<b>3,862,374</b>	2,217,626
3	Jhalarian	Salary	2,050,254	0	2,050,254	1,710,650	339,604
		Non-Salary	497,136	0	497,136	409,579	87,557
		<b>Sub-total</b>	<b>2,547,390</b>	<b>0</b>	<b>2,547,390</b>	<b>2,120,229</b>	427,161
		<b>Development</b>	<b>4,361,000</b>	<b>0</b>	<b>4,361,000</b>	3,671,549	689,451
		<b>Total</b>	<b>6,908,390</b>	<b>0</b>	<b>6,908,390</b>	<b>5,791,778</b>	1,116,612
4	Umar Pur Junobi	Salary	3,626,455	0	3,626,455	2,986,717	639,738
		Non-Salary	614,912	0	614,912	533,588	81,324
		<b>Sub-total</b>	<b>4,241,367</b>	<b>0</b>	<b>4,241,367</b>	<b>3,520,305</b>	721,062
		<b>Development</b>	<b>1,955,499</b>	<b>0</b>	<b>1,955,499</b>	1,549,257	406,242
		<b>Total</b>	<b>6,196,866</b>	<b>0</b>	<b>6,196,866</b>	<b>5,069,562</b>	1,127,304
5	Ali Wali	Salary	2,050,254	0	2,050,254	1,710,650	339,604
		Non-Salary	497,136	0	497,136	409,579	87,557
		<b>Sub-total</b>	<b>2,547,390</b>	<b>0</b>	<b>2,547,390</b>	<b>2,120,229</b>	427,161
		<b>Development</b>	<b>4,361,000</b>	<b>0</b>	<b>4,361,000</b>	3,671,549	689,451
		<b>Total</b>	<b>6,908,390</b>	<b>0</b>	<b>6,908,390</b>	<b>5,791,778</b>	1,116,612
<b>Grand Total</b>			<b>32,654,283</b>	<b>0</b>	<b>32,654,283</b>	<b>25,946,676</b>	<b>6,707,607</b>

**Annexure-C**

**[Para 1.3.1.2]**

**Detail of Unauthorized Payment without Obtaining Technical Sanction**

(Amount in Rs )

<b>Name of Union Administration</b>	<b>AIR Para</b>	<b>Date</b>	<b>Particular</b>	<b>Amount</b>
Fateh Pur Janobi	4	05.07.2011	Purchase of Hand Pumps	16,463
		09.07.2011	RCC Pipe	41,341
		12.07.2011	Earth filling, hand pumps	61,168
		04.08.2011	Iron cross	19,700
		15.08.2011	RCC pipe	51,464
		30.08.2011	RCC Pipe	18,096
UA No. 27 Manha	03	21.11.09	Construction of culverts	115,982
		2.3.09	Construction of culverts	41,510
		2.3.09	Construction of culverts	10,000
		20.3.09	Construction of culverts	30,000
		20.3.09	Construction of culverts	31,610
		20.3.09	Construction of culverts	42,287
		20.3.09	Construction of culverts	12,800
		1.4.09	Construction of culverts	42,313
		1.4.09	Construction of culverts	61,610
		1.4.09	Construction of culverts	11,800
		29.6.09	Construction of culverts	63,750
		29.6.09	Construction of culverts	92,415
		29.6.09	Construction of culverts	18,000
		2.11.09	Construction of culverts	30,805
		2.11.09	Construction of culverts	21,080
		2.11.09	Construction of culverts	5,600
		18.11.09	Construction of culverts	41,600
		24.11.09	Construction of culverts	21,335
		24.11.09	Construction of culverts	31,170
		24.11.09	Construction of culverts	6,400
		11.12.09	Construction of culverts	20,000
		11.12.09	Construction of culverts	30,440
		11.12.09	Construction of culverts	21,080
		11.12.09	Construction of culverts	7,000
		26.12.09	Construction of culverts	50,000
		28.6.10	Construction of culverts	81,481
		28.6.10	Construction of culverts	14,160
		28.6.10	Construction of culverts	35,250
		28.6.10	Construction of culverts	36,750
		28.6.10	Construction of culverts	6,804
29.7.10	Construction of culverts	37,350		
29.7.10	Construction of culverts	71,252		
29.7.10	Construction of culverts	17,577		

		29.7.10	Construction of culverts	18,750
		26.1.11	Construction of culverts	38,570
		7.2.11	Construction of culverts	50,000
		28.3.11	Construction of culverts	33,571
		28.3.11	Construction of culverts	24,570
		28.3.11	Construction of culverts	18,900
		28.3.11	Construction of culverts	12,000
		29.4.11	Construction of culverts	22,109
		29.4.11	Construction of culverts	37,713
		29.4.11	Construction of culverts	11,280
		29.4.11	Construction of culverts	11,700
		16.8.11	Construction of culverts	83,000
		2.4.12	Earth filling	10,000
		2.4.12	Earth filling	17,400
		15.6.12	Repair culverts	82,655
Umar Pur Janobi	05	02.07.08	Construction of Soling	30,000
		09.10.08	Construction of Culverts	15,200
		13.10.08	Construction of Soling	50,000
		01.11.08	Construction of Soling	50,000
		06.01.09	Earth Filling	10,000
		28.01.09	Construction of Soling	39,599
		12.02.09	Earth Filling	5,000
		23.02.09	Construction of Soling	30,000
		24.03.09	Construction of Soling	11,000
		02.05.09	Lying RCC Pipe	60,000
		26.05.09	Construction of Soling	35,000
		21.07.09	Construction of Soling	90,000
		22.07.09	Construction of Soling	90,000
		23.07.09	Construction of Soling	40,000
		17.08.09	Construction of Soling	54,000
		09.10.09	Lying RCC Pipe	30,000
		16.10.09	Lying RCC Pipe	20,000
		06.07.10	Lying RCC Pipe	99,000
		15.07.10	Lying RCC Pipe	80,000
		21.07.10	Lying RCC Pipe	80,000
		11.01.11	Lying RCC Pipe	70,000
		12.03.11	Lying RCC Pipe	50,000
		21.03.11	Lying RCC Pipe	33,000
		25.03.11	Lying RCC Pipe	5,000
		18.06.11	Lying RCC Pipe	49,500
		21.06.11	Lying RCC Pipe	99,500
		06.07.11	Lying RCC Pipe	25,000
		06.09.11	Construction of Culverts	83958
		23.02.12	Lying RCC Pipe	10,000
		13.03.12	Lying RCC Pipe	24,900
		21.05.12	Lying RCC Pipe	24,600
		23.05.12	Lying RCC Pipe	20,000
		01.07.08	Lying RCC Pipe	4,400
		01.07.08	Construction	70,976
		05.09.08	Lying RCC Pipe	10,800

	05.09.08	Lying RCC Pipe	8,720
	29.09.08	Lying RCC Pipe	7,180
	13.10.08	Lying RCC Pipe	18,000
	13.10.08	Lying RCC Pipe	14,400
	06.11.08	Lying RCC Pipe	14,000
	01.12.08	Lying RCC Pipe	4,000
	02.01.09	Construction of Soling	70,000
	02.01.09	Lying RCC Pipe	10,000
	02.02.09	Construction of Soling	55,000
	02.02.09	Lying RCC Pipe	24,000
	05.03.09	Construction of Soling	41,160
	05.03.09	Lying RCC Pipe	32,000
	30.03.09	Lying RCC Pipe	40,000
	01.04.09	Lying RCC Pipe	8,000
	04.05.09	Lying RCC Pipe	10,600
	06.05.09	Lying RCC Pipe	20,000
	01.06.09	Lying RCC Pipe	10,600
	12.06.09	Lying RCC Pipe	4,000
	15.06.09	Lying RCC Pipe	4,000
	14.07.09	Lying RCC Pipe	80,000
	11.08.09	Lying RCC Pipe	85,000
	12.08.09	Lying RCC Pipe	26,000
	10.10.09	Lying RCC Pipe	28,500
	14.10.09	Lying RCC Pipe	80,000
	02.11.09	Lying RCC Pipe	13,000
	19.11.09	Lying RCC Pipe	9,360
	23.11.09	Construction	19,800
	23.11.09	Lying RCC Pipe	15,000
	23.11.09	Lying RCC Pipe	18,000
	07.12.09	Lying RCC Pipe	7,800
	08.12.09	Lying RCC Pipe	18,000
	04.01.10	Lying RCC Pipe	5,000
	05.04.10	Lying RCC Pipe	18,700
	03.05.10	Lying RCC Pipe	21,400
	24.05.10	Lying RCC Pipe	18,960
	26.05.10	Lying RCC Pipe	10,286
	14.06.10	Lying RCC Pipe	9,300
	23.06.10	Lying RCC Pipe	10,900
	25.06.10	Iron Cross	19,800
	28.06.10	Lying RCC Pipe	22,700
	08.10.10	Lying RCC Pipe	18,700
	12.10.10	Lying RCC Pipe	20,880
	01.11.10	Lying RCC Pipe	18,627
	08.11.10	Lying RCC Pipe	18,932
	06.12.10	Earth Filling	13,160
	15.12.10	Lying RCC Pipe	9,200
	28.12.10	Lying RCC Pipe	20,942
	10.02.11	Earth Filling	20,580
	02.03.11	Earth Filling	20,160
	07.03.11	Lying RCC Pipe	22,096



		12.03.11	Lying RCC Pipe	21,800
		26.03.11	Earth Filling	22,400
		01.04.11	Earth Filling	21,000
		12.04.11	Earth Filling	16,136
		16.04.11	Earth Filling	22,560
		09.05.11	Lying RCC Pipe	22,765
		09.05.11	Lying RCC Pipe	20,400
		14.05.11	Lying RCC Pipe	20,850
		24.05.11	Lying RCC Pipe	11,700
		14.06.11	Lying RCC Pipe	20,000
		28.06.11	Earth Filling	21,200
		29.06.11	Earth Filling	21,300
		29.06.11	Earth Filling	21,600
		05.07.11	Lying RCC Pipe	18,400
		16.08.11	Iron Cross fixing	20,400
		29.08.11	Earth Filling	21,000
		04.01.12	Earth Filling	15,000
		10.10.11	Lying RCC Pipe	20,000
		21.10.11	Lying RCC Pipe	32,000
Ali Wali	05	04.11.08	Lying of RCC Pipe	9,650
		04.11.08	Construction of Nali Soling	42,000
		04.11.08	Construction of Nali Soling	41,934
		04.11.08	Construction of Nali Soling	42,000
		04.11.08	Construction of Nali Soling	76,104
		04.11.08	Construction of Nali Soling	84,000
		06.11.08	Construction of Nali Soling	41,890
		12.11.08	Construction of Nali Soling	42,000
		12.11.08	Construction of Nali Soling	83,995
		12.11.08	Construction of Nali Soling	84,000
		13.11.08	Construction of Nali Soling	71,437
		13.11.08	Construction of Culverts	43,361
		27.11.08	Construction of Nali Soling	42,000
		27.11.08	Construction of Nali Soling	33,583
		27.11.08	Construction of Nali Soling	8,293
		19.12.08	Lying of RCC Pipe	96,345
		23.12.08	Construction of Culverts	73,732
		24.12.08	Construction of Nali Soling	12,527

	24.12.08	Construction of Culverts	7,035
	07.09.10	Lying of RCC Pipe	19,843
	18.10.10	Lying of RCC Pipe	19,843
	29.12.10	Lying of RCC Pipe	19,843
	1.03.11	Earth Filling	21,000
	11.03.11	Earth Filling	21,000
	11.03.11	Earth Filling	21,000
	25.03.11	Earth Filling	20,160
	26.03.11	Earth Filling	20,580
	26.03.11	Earth Filling	20,580
	1.04.11	Earth Filling	20,160
	2.04.11	Earth Filling	21,000
	6.04.11	Earth Filling	19,740
	11.04.11	Repair Works	16,800
	11.04.11	Repair Works	16,800
	12.04.11	Repair of Soling	16,500
	12.04.11	Repair of Culverts	16,500
	14.04.11	Repair of Culverts	16,800
	14.04.11	Repair of Culverts	16,800
	15.04.11	Repair of Soling	16,000
	15.04.11	Repair of Soling	16,500
	18.04.11	Repair of Soling	16,500
	18.04.11	Repair of Soling	16,000
	02.05.11	Repair of Soling	16,500
	02.05.11	Repair of Soling	16,800
	03.05.11	Repair of Soling	16,500
	03.05.11	Repair of Soling	16,300
	05.05.11	Repair of Soling	16,800
	05.05.11	Repair of Soling	16,800
	09.05.11	Repair of Soling	16,500
	09.05.11	Repair of Culverts	16,300
	11.05.11	Repair of Soling	16,800
	11.05.11	Repair of Soling	16,000
	02.06.11	Lying of RCC Pipe	19,716
	07.06.11	Earth Filling	21,000
	04.07.11	Lying of RCC Pipe	19,716
	05.07.11	Lying of RCC Pipe	19,716
	06.07.11	Earth Filling	21,000
	07.07.11	Lying of RCC Pipe	19,716
	08.07.11	Earth Filling	21,000
	09.07.11	Earth Filling	21,000
	11.07.11	Earth Filling	21,000
	12.07.11	Lying of RCC Pipe	19,716
	12.07.11	Earth Filling	21,000
	08.09.11	Earth Filling	20,664
	09.09.11	Earth Filling	20,160
	<b>Total</b>		<b>6,628,749</b>