



**AUDIT REPORT
ON THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT NANKANA SAHIB**

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
DAC	Departmental Accounts Committee
NAM	New Accounting Model
NADRA	National Database Registration Authority
MB	Measurement Book
MRS	Market Rate System
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLGO	Punjab Local Government Ordinance
RDA	Regional Director Audit
TMA	Town/Tehsil Municipal Administration
UA	Union Administration

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 Local Fund and Public Accounts of Union Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of accounts of various offices of Union Administrations of District Nankana Sahib for the Financial Year 2015-16. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit observations of serious nature. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A 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.

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 upon intimation of preliminary responses offered by the management. However, no Departmental Accounts Committee meeting was convened despite repeated requests.

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 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments and Local Governments in Districts in Punjab (North) including Union Administrations. Its Regional Directorate Lahore has audit jurisdiction of District Governments, TMAs and UAs of five Districts i.e Lahore, Okara, Nankana Sahib, Kasur and Sheikhpura.

The Regional Directorate has a human resource of 21 officers and staff, total 5,271 man days and the annual budget of Rs28.982 million for the financial year 2016-17. It has mandate to conduct Financial Attest, Regularity Audit, Compliance with Authority and Performance Audit of programmes & projects. Accordingly, Directorate General Audit, District Governments Punjab (North), Lahore carried out audit of ten Union Administrations of District Nankana Sahib for financial year 2015-16.

Each Union Administration in District Nankana Sahib conducts its operations as per Punjab Local Government Ordinance, 2001. The Secretary Union Council is the Principal Accounting Officer (PAO). The financial provisions of the Punjab Local Government Ordinance, 2001 requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim and Union Council / Administrator in the form of budgetary grants.

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

Audit of receipts was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with Laws and Rules.

a) Scope of Audit

Total expenditure of ten out of fifty seven UAs of Nankana Sahib for the Financial Year 2015-16 under the jurisdiction of DG District Audit (North) Punjab was Rs 39.619 million covering ten PAOs and ten formation. The Directorate General Audit, District Governments Punjab (North), Lahore audited an expenditure of Rs 27.733 million which, in terms of percentage, was 70% of the total expenditure.

Total receipts from own sources of ten UAs of Nankana Sahib for the financial year 2015-16 was Rs 5.263 million. Directorate General Audit Punjab (North), audited receipts of Rs 3.684 million which was 70% of total receipts.

b) Recoveries at the instance of audit

Recovery of Rs 2.183 million was pointed out, which was not in the notice of executive before audit. However, no recovery was affected till compilation of this report.

c) Audit Methodology

Audit was performed through understanding the business process of UAs with respect to functions, control structure, prioritization of risk areas by determining the significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, the audited entity before starting field audit activity. Formations were selected for audit in accordance with risks analyzed. Audit was planned and executed accordingly.

d) Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned departments. However, audit impact in the shape of change in rules has not been significant due to non-convening of regular PAC meetings.

e) Comments on Internal Controls

Internal controls mechanism of UAs of District Nankana Sahib was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses. Negligence on the part of UA authorities may be captioned as one of important reasons for weak Internal Controls.

f) The Key audit findings of the report

- i. Non production of record for transactions worth Rs 7.632 million in two cases.¹
- ii. Irregularity & Non-Compliance of Rs 6.054 million in six cases.²
- iii. Recoveries amounting to Rs 2.183 million was pointed out in three cases.³

¹Para 1.2.1.1 & 1.2.1.2

²Para 1.2.2.1-1.2.2.6

³Para1.2.2.7- 1.2.2.9

Audit paras for the audit year 2016-17 involving procedural violations including internal control weaknesses and poor financial management not considered worth reporting are included in MFDAC (Annex-A).

g) Recommendations

Audit recommends that the PAO/management of UAs should ensure to resolve the following issues:

- i. Compliance of relevant laws, rules, instructions and procedures
- ii. Holding of DAC meetings well in time
- 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 realization of various receipts
- vi. Production of record to audit for verification

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Sr. No.	Description	No.	Rs in million		
			Budget		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	57	208.728	30.685	239.413
2	Total formations in audit jurisdiction	57	208.728	30.685	239.413
3	Total Entities (PAOs) Audited	10	49.141	4.758	53.899
4	Total formations Audited	10	49.141	4.758	31.417
5	Audit & Inspection Reports	10	49.141	4.758	31.417
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table 2: Audit observation regarding Financial Management

Sr. No.	Description	Rs in million	
		Amount Placed under Audit Observation	
1	Unsound Asset management	-	
2	Weak Financial management	2.183	
3	Weak Internal controls relating to Financial Management	-	
4	Others	13.686	
Total		15.869	

Table 3: Outcome Statistics

Sr. No.	Description	Rs in million					
		Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total Last year
1	Outlays Audited	-	6.373	3.684	21.360	31.417*	31.93*
2	Amount Placed under Audit Observation / Irregularities of Audit	-	4.728	2.878	8.263	15.869	63.356
3	Recoveries Pointed Out at the instance of	-	0.311	1.136	0.736	2.183	3.236

	Audit						
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	3.236
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

* The amount mentioned against Serial No.1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure audited for the current year was Rs27.733 million.

Table 4: Irregularities pointed out

(Rs in million)		
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	6.054
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal controls systems.	-
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	2.183
6	Non-production of record	7.632
7	Others, including cases of accidents, negligence etc.	-
Total		15.869

Table 5: Cost-Benefit Ratio

Rs in million		
Sr. No	Description	Amount
1	Outlays Audited (Items1 of Table 3)	31.417
2	Expenditure on Audit	1.260
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

1. The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

CHAPTER 1

1.1 Union Administrations of District Nankana Sahib

1.1.1 Introduction

Each Union Administration of District Nankana Sahib consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA of Nankana Sahib comprises one Drawing and Disbursing Officer i.e. Secretary. As per section 76 of PLGO, 2001, the main functions of UAs are as follows:

- i. to collect and maintain statistical information for socio-economic surveys;
- ii. to consolidate village and neighborhood development needs and prioritize them into union-wise development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Tehsil Municipal Administration, as the case may be;
- iii. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration;
- iv. to register births, deaths and marriages and issue certificates thereof;
- v. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union;
- vi. to establish and maintain libraries;
- vii. to organize inter-village or neighborhood sports tournaments, fairs, shows and other cultural and recreational activities;
- viii. to disseminate information on matters of public interest;
- ix. to improve and maintain public open spaces, public gardens and playgrounds;
- x. to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- xi. to maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration;

- xii. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution; and
- xiii. To assist the Village Councils or, as the case may be, Neighborhood Councils in the Union to execute development projects.

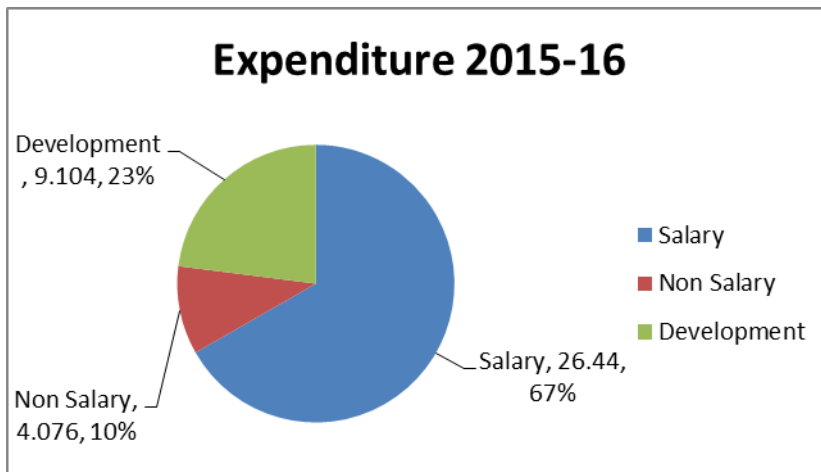
1.1.2 Comments on Budget and Accounts (Variance Analysis)

As per the Budget Books for the year 2015-16 of 10 UAs of Nankana Sahib, the original and final budget was Rs 49.141 million. Against the final budget, total expenditure incurred by the UAs during the financial year 2015-16 was Rs 39.619 million showing savings of Rs 9.521 million.

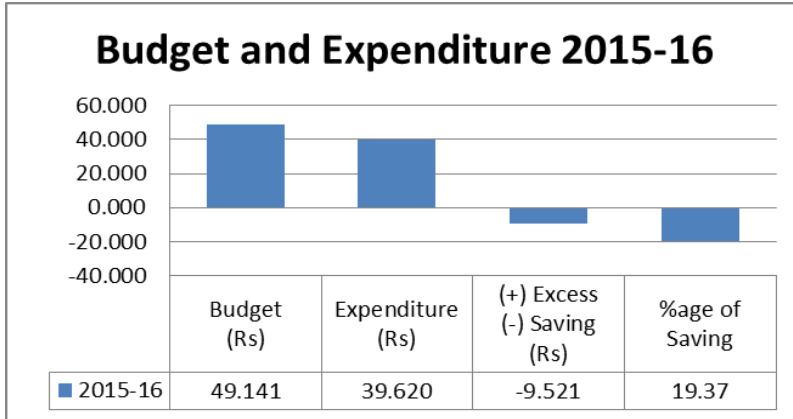
(Rs in million)

FY 2015-16	Budget	Expenditure	(-)Savings /(+) Excess	%age Savings
Salary	30.305	26.440	-3.865	-13%
Non-salary	6.288	4.076	-2.212	-35%
Development	12.548	9.104	-3.444	-27%
Total	49.141	39.619	-9.521	-19%

Rs in million



Rs in million



Savings of Rs 9.521 million was shown which in term of percentage was 19.37 % of the final budget. The same was required to be justified by the Principal Accounting Officer, Administrator and management of UAs.

1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2015-16

Audit paras reported in MFDAC of last year audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annex-A.

1.1.4 Brief Comments on the Status of Compliance with Adhoc Accounts Committee meetings Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of Adhoc Accounts Committee Meetings
1	2009-12	5	Not convened
2	2012-13	3	Not convened
3	2013-14	8	Not convened
4	2013-15	6	Not convened
5	2015-16*	6	Not convened

As indicated in the above table, no Adhoc Accounts Committee meeting was convened to discuss the audit report of UAs of District Nankana Sahib.

*During Audit Year 2015-16 Audit of Ten UAs was carried out.

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of vouchers for booked expenditure worth – Rs 5.894 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO 2001, at the time of audit, the official concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all expedition.

Scrutiny of record of the following Union Administrations of Tehsil & District Nankana Sahib for the year 2013-16, revealed that union councils incurred expenditure of Rs 5.894 million as per cash books on different heads but vouched account was not produced to Audit for verification and scrutiny. **Annex-C**

Name of UC	Amount (Rs in million)
50 Morekhunda	0.050
54 Natha	0.120
55 Kotnamdar	0.173
56 Barkhurdar	1.495
49 Jawahrpur	4.056
Total	5.894

Audit holds that non production of record was occasioned due to weak internal control.

This resulted in non-production of record for disbursements worth Rs 5.894 million.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends immediate production of record / auditable documents besides fixing responsibility against the officers / officials at fault under intimation to audit.

1.2.1.2 Non production of NADRA Registration Certificates Record Rs1.742 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 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. Further according to Rule 4(2)(xii) of the Union Council Budget Rules 2003, the head of office /Administrator is responsible for ensuring that no such information or any books or other documents to which the Auditor General of Pakistan has a statutory right of access, is withheld.

Scrutiny of record of the following Union Administrations of Tehsil & District Nankana Sahib for the year 2013-16, it was observed that Union Councils issued the NADRA Registration Certificates to general public and collected the fees against them but documentary record of receipt was not produced for audit inspection which shows the chances of misappropriation resulted estimated loss to the Government for Rs1.742 million. **Annex-D**

Name of UCs	Amount (Rs in million)
48 Rehanwala	472,500
50 Ganeeshpur	129,600
52 Jalal Nau	247,800
53 Morekhunda	311,100
54Natha	149,800
55 Kot Namdar	202,400
49 Jawaharpur	229,510
Total	1,742,710

Audit holds that non production of receipt record was due to weak internal control.

This resulted in contravention of Law due to non-production of record.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends immediate production of record unduly withheld besides fixing responsibility against officers / officials at fault under intimation to Audit.

1.2.2 Irregularities / Non-compliance

1.2.2.1 Non-Preparation of Monthly Expenditure Rs 42.187 million

According to section 69 (1& 2) of the Punjab Union Administration (Budget) Rules, 2003, each local government shall submit a monthly report to the respective Council relating to the expenditure incurred during the month by the local government.

The monthly financial reports shall include the following BM forms:-

- BM-1 monthly statement of Current Expenditure
- BM-2 monthly reconciliation of Current Expenditure
- BM-3 monthly statement of receipts
- BM-4 monthly reconciliation of receipts
- BM-5 Establishment status by Designation.
- BM-6 monthly statement of Re-appropriations of fund.
- BM-7 statement of Supplementary Grants.
- BM-8 statement of excesses and surrenders.
- BM-9 Detail of Issued Cheque Books
- BM-10 Budget Control Register
- BM-11 Annual Physical Inspection Report

Scrutiny of record of following ten Union Administrations of Tehsil & District Nankana Sahib for the year 2013-16, it was observed that union council incurred expenditure of Rs42.187 million but above mentioned record was not being prepared in these entities in violation of above rule. **Annex-E.**

Name of UC	Amount (Rs in million)
48 Rehanwala	4.402
50 Ganeeshpur	4.382
52 Jalal Nau	4.273
53 Morekhunda	4.477
54 Natha	3.914
55 Kot Namburdar	4.034
56 Barkgudar	4.432
51 Mangtonwala	4.250
49 Jawharpur	4.056
57 Butcheky	3.967
Total	42.187

Audit holds that non preparation of monthly reports was due to weak internal controls

This resulted in non-compliance of rules binding on the Union Administration.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends preparation of above mentioned reports and preordination of the same to audit for verification besides fixing responsibility against officers / officials at fault under intimation to Audit.

1.2.2.2 Non preparation of budget on prescribed format Rs 39.382 million

According to Punjab Union Administration (Budget) Rule 2003, the format of preparation of budget and estimates for current expenditure, development expenditure and receipts has been prescribed. Furthermore according to Rule 67 (2) (ii) of Punjab Union Administration (Budget) Rules 2003, upon receipt of the schedule from the Union Accountant, the drawing and disbursing officer DDO shall reconcile expenditure with Union accountant, by the 10th day of every following month for the previous month.

Scrutiny of record of following Union Administrations of Tehsil & District Nankana for the year 2013-16, revealed that detailed below expenditure of Rs 39.382 million was made but budget was prepared without observing chart of classification of accounts as on prescribed format in violation of Rules. **Annex-F**

Name of UCs	Amount (Rs in million)
48 Rehanwala	4.403
50 Ganeeshpur	4.382
52 Jalal Nau	1.468
53 Morekhunda	4.477
54 Natha	3.914
55 Kot Nuberdar	4.034
56 Burkhardar	4.432
51 Mangtanwala	4.250
49 Jawahrpur	4.056
57 Butcheky	3.966
Total	39.382

Audit holds that due to weak internal controls budget was not prepared on prescribed format.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends holding of a detailed inquiry into the matter for non-compliance of rules besides fixing responsibility at officers / officials at fault under intimation to Audit.

1.2.2.3 Payment of rent of office building without assessment of rent Rs 826,000

According to Sr. No. 5 of the Punjab Delegation of financial powers 2006, payment of rent of non-residential building is subject to condition that the payment has to be made only after assessment of the rent of building from the Excise and Taxation Office to ensure that it does not exceed the assessed limit.

Scrutiny of record of following Union Administrations of Tehsil & District Nankana Sahib for the year 2013-16, revealed that union councils paid rent Rs 826000 on account of office building but the requisite assessment from the Excise and Taxation Office was not made in violation of rule above. **Annex-G.**

Name of UCs	Amount (Rs)
48 Rehanwala	106,000
50 Ganeeshpur	180,000
53 Morekhunda	180,000
56 Barkhurdar	180,000
51 Mangtanwala	180,000
Total	826,000

Audit holds that the payment of rent without assessment was made due to the defective financial discipline and weak internal controls.

This resulted in irregular payment of rent without assessment of the Excise & Taxation department.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of expenditure from competent authority in a manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.4 Unjustified expenditure on salary Rs 810,820

According to Rule 64(1) (iv) of the Union Administration (Budget) Rules 2003 each local government shall efficiently and effectively manage the resources made available to the local government.

Scrutiny of record of the following Union Administrations of Tehsil & District Nankana Sahib for the year 2013-16, it was observed that Union Councils incurred expenditure of Rs 810,820 on salary of sweepers without sanction of post in the schedule of establishment of union council. This resulted in unjustified expenditure of Rs 810,820. **Annex - H.**

Name of UAs	Amount (Rs)
48 Rehanwala	72,000
52 Jalal Nau	44,200
53 Morekhunda	72,000
54 Natha	72,000
55 Namdar	72,000
56 Barkhurdar	72,000
51 Mangtanwala	72,000
57 Butchekey	334,620
Total	810,820

Audit holds that unjustified expenditure on salary was made due to weak internal control and poor financial management.

This resulted in un justified expenditure incurred without revision in schedule of establishment.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the expenditure in a manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.5 Irregular payment for development Works – Rs 4.417 million

According to Rule 4(c) of Punjab Union Administration (works) rules 2002, the secretary of the project committee shall ensure the maintenance of the following record of each project; detail estimate, quotations and vouchers of all articles purchased, Muster roll for the payment of labour charges, Measurement Book, inspection register and completion report.

Scrutiny of record of the following Union Administrations of Tehsil & District Nankana Sahib for the year 2013-16, revealed that union councils incurred expenditure for Rs 4.417 million as per attached detail on earth filling, payment was held irregular as detailed at Annex-H due to following shortcomings:

- Technical Estimate was not found on record
- Muster roll was not found on record
- Measurement Book was not found on record
- Neither PPRA Rule were followed nor quotations found on record not splitting of expenditure was avoided.
- NOC from TMA was not on record
- Stock register was not found on record
- Inspection / verification report was no found record
- Completion certificate was not found on record

Name of UC	Amount (Rs in million)
50 Ganeeshpur	1.514
52 Jalal Nau	0.192
53 Morekhunda	0.225
54 Natha	1.154
55 Kotnamdar	0.414
56 Kot Barkhuurdar	0.349
51 Mangtanwala	0.114
49 Jawaharpur	0.305
57 Butchekey	0.150
Total	4.417

Audit holds that irregular payment on earth filling was made due to the defective financial discipline and weak internal controls.

This resulted in irregular payment to the tune of Rs 4.417 million.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.6 Non / Less deposit of Government Dues – Rs 1.136 million

According to Rule 76 of the Punjab Union Administration (Budget) Rules 2003, the primary obligation of the 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.

Scrutiny of record of the following Union Administrations of Tehsil & District Nankana Sahib for the year 2013-16, revealed that union councils issued NADRA Forms to the Public at cost of Rs 1.136 million but proceeds realized were not deposited into Government treasury.

Annex-I

Name of UCs	Amount (Rs)
48 Rehanwala	47,706
50 Ganeeshpur	247,800
52Jalal Nau	238,640
53 Morekhunda	86,790
54 Natha	148,960
55 Kotnamdar	89,787
56 Barkhurdar	199,100
57 Buttchekey	77,150
Total	1,135,933

Audit holds that due to weak financial control, Government money was not deposited.

This resulted in loss to government worth Rs 1.136 million

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery of government money from defaulters besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.7 Non-deduction of Income Tax and GST – Rs 735,812

As per F.D letter No. SO (Tax) 1-19/97 dated 19-9-1998, purchases be made from Sales tax registered firms and against prescribed sales tax invoices showing STR No. & the amount of sales tax. Further according to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax

from the gross amount @ 3.5% and 6% respectively on account of supplies and services rendered.

Scrutiny of record of the following Union Administrations of Tehsil & District Nankana Sahib for the year 2013-16, revealed that union councils incurred expenditure on purchases, services and repair of various items as per attached Annex- but Income Tax and GST amounting to Rs 735,812 was not deducted. **Annex-J.**

Name of UC	Amount Rs
50 Ganeeshpur	175,363
52 Jalal Nau	57,180
53 Morekhunda	41,066
54 Natha	186,180
55 Namdar	72,144
56 Barkhurdar	68,474
49 Jawaharpur	33,965
57 Butchekey	101,440
Total	735,812

Audit holds that non deduction of Income Tax & GST occasioned due to weak internal control.

This resulted in loss of public exchequer worth Rs 735,812.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery from defaulters besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.8 Non-deduction of Shrinkage on Earth Filling – Rs 311,021

According to instruction 2(a) of the chapter “Earthwork (Excavation & Embankment)” of MRS, deduction for shrinkage from the bank measurements is required @ 10% when the earthwork is done by manual labour.

Scrutiny of record of the following Union Administrations of Tehsil & District Nankana for the year 2013-16, revealed that union councils did not deduct 10% shrinkage charges on account of earth filling resulting in loss of Rs 311,021 to the public exchequer. **Annex-K**

Name of UC	Amount Rs
50 Ganeespur	154,220
54 Natha	115,394
55 Nmadar	41,407
Total	311,021

Audit holds that non-deduction of shrinkage on earth filling was made due to the weak internal controls.

This resulted in loss to public exchequer worth Rs 311,021.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery from the concerned besides fixing responsibility against the officers / officials at fault under intimation to audit.

1.3 Performance

1.2.3.1 Non Generation / Collection of Own Source Revenue

As per section 76(e) of Punjab Local Government Ordinance 2001, the functions of Union Administration shall be to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union. Following rates and fees has been given in Second Schedule (Part-V):

- i. Fees for licensing of professions and vocations as prescribed.
- ii. Charges for specific services rendered by the Union Council.
- iii. Rate for remuneration of Village and Neighborhood guards.
- iv. Rate for the execution or maintenance of any work of public utility like lighting of public places, drainage, conservancy and water supply operated by Union Administration.
- v. Rent for land, buildings, equipment, machinery and vehicles.
- vi. Collection charges for recovery of any tax on behalf of the Government, District Government, Tehsil Administration or any statutory authority as prescribed.

Management of ten Union Administrations of District Nankana Sahib performed the function regarding registration of births, marriages and deaths certificate only. No efforts were made to increase its own source revenue by collecting other types of fees and rates as given above.

Audit holds that due to defective financial control own source revenue was not realized.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends holding of a detailed enquiry into matter in a manner prescribed besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.2 Non-Execution of Primary Functions

As per Union Council Rules of Business 2002, a UA has to perform following functions;

- i. Preparation of ADP and Budget proposals for the Union Administration
- ii. Establishment of CCBs
- iii. Establishment of Rural and Mohallah Councils
- iv. Look after the public places, streets, culverts and government buildings, cleanness of Canals, and motivate the general public in the development activities, Promotion of plantation
- v. To held the Tehsil Administration in the establishment of graveyard.
- vi. To monitor the performance/duties of rural or street security guard.
- vii. Data entry of Birth / Death / Marriage and issuance of certificates.
- viii. To establish the libraries and its supervision.
- ix. To make arrangements of sports tournaments on rural and street level.
- x. To promote the cultural and traditional activities on rural and street level.
- xi. To bring awareness among the people about their welfare.
- xii. To monitor the maintenance & up gradation of playgrounds, public parks, Gardens etc.
- xiii. To prompt coordination with the TMA management for the installation of street lights.
- xiv. To facilitate the disables peoples.
- xv. To make arrangements against Stray animals.
- xvi. To help the concerned departments in case of un-certainty and natural disaster.
- xvii. To check UA established public libraries for the welfare of the students.

Scrutiny of record of following Union Administrations Tehsil & District Nankana Sahib for the year 2013-16, revealed that the primary function of UA as mentioned in the Rules of Business were totally ignored except the limited functions of birth, death, marriage, divorce certificate and working as a secondary part of the NADRA. It reflects that the Secretaries of the Union Councils had not performed their duties in the violation of the Rules of Business.

Name of UC	Year
48 Rehanwala	2013-16
50 Ganeeshpur	2013-16

52 Jalal Nau	2013-16
53 Morekhunda	2013-16
54 Natha	2013-16
55 Kot Numberdar	2013-16
56 Burkhardar	2013-16
51 Mangtanwala	2013-16
49 Jawahpur	2013-16
57 Butchekeyy	2013-16

Audit holds that due to weak internal controls and defective financial discipline primary functions not discharged.

Non-performance of basic functions resulted in depriving the public of basic facilities in their own areas.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends holding of a detailed inquiry into the matter for non-discharging of primary functions besides fixing responsibility against the officers / officials at fault under intimation to Audit.

ANNEXURE

Part-I
Memorandum for Departmental Accounts Committee
Paras Pertaining to Current Audit Year 2016-17

Sr. No.	Name of UC	Description	Amount (Rs)
1	48 Rehanwala	Non Accountal Stock Register	71,790
2	48 Rehanwala	Irregular and doubtful collection of Marriage Fee	74,611
3	48 Rehanwala	Irregular expenditure	44,200
4	50Ghaneeshpur	Non Accountal Stock Register	98,160
5	50Ghaneeshpur	Irregular expenditure	54,600
6	50Ghaneeshpur	Non maintenance of record	
7	52 Jalal Nau	Non production of Budget	
8	52 Jalal Nau	Non Accountal Stock Register	150,788
9	52 Jalal Nau	Irregular expenditure	44,200
10	52 Jalal Nau	Non maintenance of record	
11	53 Morekhunda	Non Accountal Stock Register	53,082
12	53 Morekhunda	Irregular expenditure	44,200
13	53 Morekhunda	Non maintenance of record	
14	54 Natha	Non Accountal Stock Register	73,200
15	54 Natha	Irregular expenditure	44,200
16	54 Natha	Non maintenance of record	
17	55 Kot Namdar	Irregular expenditure	69,200
18	55 Kot Namdar	Non Accountal Stock Register	63,806
19	55 Kot Namdar	Non maintenance of record	
20	56 Barkhurdar	Irregular payment	349,380
21	56 Barkhurdar	Non Accountal Stock Register	173,826
22	56 Barkhurdar	Irregular expenditure	38,550
23	56 Barkhurdar	Non maintenance of record	
24	51 Mangatanwala	Irregular expenditure	44,080
25	51 Mangatanwala	Non maintenance of record	
26	49 Jawaharpur	Non maintenance of record	
27	49 Jawaharpur	Irregular Expenditure of Rs334,620	334,620
28	57 Butchekey	Non Accountal Stock Register	188,611
29	57 Butchekey	Irregular payment	159,448
30	57 Butchekey	Irregular expenditure	126,300
31	57 Butchekey	Non maintenance of record	

Part-II
Memorandum for Departmental Accounts Committee
Paras Pertaining to Previous Audit Year 2015-16

Rs in million

Sr. No.	Name of UA	Subject	Nature of para	Amount
1	No 23 Chack No 5	Non-preparation of expenditure statement	Irregularity	2.864
2		Irregular expenditure on account of cleanliness etc.	Irregularity	0.082
3		Non recovery of income tax	Irregularity	0.027
4		Irregular expenditure on sports events	Irregularity	0.024
5		Irregular expenditure for National day celebration	Irregularity	0.0199
6	No 24 Chack No 4	Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
7		Non recovery of income tax	Irregularity	0.016
8		Non-preparation of expenditure statement	Irregularity	2.90
9		Irregular expenditure for National day celebration	Irregularity	0.0199
10		Irregular expenditure on sports events	Irregularity	0.024
11	No 25 Machra la	Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
12		Non-preparation of expenditure statement	Irregularity	2.693
13		Irregular expenditure for National day celebration	Irregularity	0.020
14		Non recovery of income tax	Irregularity	0.009
15	No 27 Warbu rton	Irregular and doubtful collection of Marriage fee	Irregularity	0.135
16		Irregular expenditure without budget	Irregularity	0.053
17		Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
18		Non-preparation of expenditure statement	Irregularity	3.356
19		Loss to government due to non-availability of items	Irregularity	0.035
20		Irregular expenditure for National day celebration	Irregularity	0.020
21		Non recovery of income tax	Irregularity	0.004
22	union council Shreen Jhangh ar	Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
23		Non recovery of income tax	Irregularity	0.005
24		Irregular expenditure for National day celebration	Irregularity	0.020
25		Irregular expenditure on sports events	Irregularity	0.020
26	No 30 City 1	Non-preparation of expenditure statement	Irregularity	2.772
27		Irregular payment for rent of office building	Irregularity	0.120
28		Non recovery of income tax	Irregularity	0.009
29		Non-preparation of expenditure statement	Irregularity	3.207
30	No 31	Irregular and wasteful expenditure for	Irregularity	0.048

	City 2	sanitary worker pay		
31		Non recovery of income tax	Irregularity	0.014
32		Irregular payment for rent of office building	Irregularity	0.120
33		Irregular expenditure for National day celebration	Irregularity	0.020
34		Non-preparation of expenditure statement	Irregularity	2.714
35	No 32 City 3	Irregular expenditure on sports events	Irregularity	0.027
36		Irregular payment for rent of office building	Irregularity	0.084
37		Irregular expenditure for National day celebration	Irregularity	0.063
38		Non-preparation of expenditure statement	Irregularity	3.249
39		Non recovery of income tax	Irregularity	0.028
40	No 33 Kot Hussain	Irregular expenditure on sports events	Irregularity	0.024
41		Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
42		Non recovery of income tax	Irregularity	0.019
43		Irregular payment for rent of office building	Irregularity	0.132
44		Irregular expenditure for National day celebration	Irregularity	0.020
45	No 35 Fatah Thattha	Non-preparation of expenditure statement		2.955
46		Irregular expenditure on sports events	Irregularity	0.034
47		Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
48		Non-preparation of expenditure statement		3.117
49		Irregular expenditure on sports events	Irregularity	0.024
50		Non recovery of income tax	Irregularity	0.025
51		Irregular expenditure for National day celebration	Irregularity	0.0098

Budget and Expenditure for the year 2015-16

Rs in million

FY 2015-16	Budget	Expenditure	(-)Savings / (+) Excess	%age Savings
Salary	30.305	26.440	-3.865	-13%
Non-salary	6.288	4.076	-2.212	-35%
Development	12.548	9.104	-3.444	-27%
Total	49.141	39.619	-9.521	-19%

Annex-C

UA 50 Morekhunda

Vr. No. Date & Cheque No.	Description	Amount (Rs)
4445385/21.2.14	Sports Material	24,200
9358290/23.9.14	Celebration of Independence Day	20,000
15932023/3.4.15	Purchase of plants	5,000
		49,200

UA 54 Natha

Vr. No. Date & Cheque No.	Description	Amount (Rs)
8408266/26.02.14	Sports expenditure	24,200
9454567/16.9.14	Celebration of Independence day	20,000
4498537/12.01.15	Stationery	4,500
4498536/12.01.15	Repair of computer	10,500
4498546/12.3.15	Repair of computer	6,600
4498548/25.3.15	Stationery	5,000
4498550/25.3.15	Repair of Furniture	9,072
12431697/3.6.15	Contingency expenditure	3,000
17441846/20.10.15	Repair of computer	5,280
24412277/17.11.15	Repair of computer	2,500
24412278/17.11.15	Paint	30,000
		120,652

UA 55 Kot Namdar

Vr. No. Date & Cheque No.	Description	Amount (Rs)
75199074/2.7.13	Repair of Furniture	9,212
75199084/31.10.13	Stationery	4,000
75199098/23.12.13	Contingency Expenditure	9,212
112792307/20.2.14	Sports Expenditure	24,200
48359110/12.9.14	Stationery	5,350
48359111/18.9.14	Celebration of Independence Day	20,000
4835112/25.9.14	Repair of Furniture	1,600
10.2014	Paint	16,590
48319123/30.10.14	Paint	22,750
48359132/14.01.15	Repair of Furniture	10,500
48359140/22.03.15	Repair of Furniture	5,000
48359143/6..04.15	Paint	7,500
409405607/3.7.15	Flower Exhibition	5,000
409405614/00.9.15	Celebration of Independence Day	20,000
409405623/16.11.15	Paint	12,000
		172,914

UA 56 Barkhurdar

Year 2013-14	Description	Amount (Rs.)
1	Pay & Allowances and Contingency Expenditure	1,416,591
2	Own receipts collection and bank profit	78,926
		1,495,517

UA 49 Jawaharpur

Year	Amount of Expenditure
2013-14	1,442,372
2014-15	1,375,137
2015-16	1,238,563
	4,056,072

Annex – D

UA 48 Rehanwala

Month	Forms sold per month	Price per Form	Amount of Sold Form	Month	Forms sold per month	Price per Form	Amount of Sold Form
July-2013	189	100	18900	March-2015	189	100	18900
September-13	189	100	18900	April-2015	189	100	18900
October-2013	189	100	18900	June-2015	189	100	18900
November-13	189	100	18900	July-2015	189	100	18900
Jan -2014	189	100	18900	September-15	189	100	18900
Feb-2014	189	100	18900	October-2015	189	100	18900
March-2014	189	100	18900	November-15	189	100	18900
May-2014	189	100	18900	December-2015	189	100	18900
August-2014	189	100	18900	Jan-2016	189	100	18900
September-14	189	100	18900	February-2016	189	100	18900
October-2014	189	100	18900	March-2016	189	100	18900
Jan -2015	189	100	18900	June-2016	189	100	18900
Feb-2015	189	100	18900		0	0	0
			245700		2268	1200	226800

UA50 Ganeeshpur

Month	Forms sold per month	Price per Form	Amount of Sold Form
December-2013	162	100	16200
March-2014	162	100	16200
April-2014	162	100	16200
December-2014	162	100	16200
November-2015	162	100	16200
December-2015	162	100	16200
April-2016	162	100	16200
May-2016	162	100	16200
	1296		129600

UA52 Jalal Nau

Month	Forms sold per month	Price per Form	Amount of Sold Form	Month	Forms sold per month	Price per Form	Amount of Sold Form
July-2013	177	100	17700	April-2014	177	100	17700
August-2013	177	100	17700	January-2016	177	100	17700
September-2013	177	100	17700	February-2016	177	100	17700
October-2013	177	100	17700	March-2016	177	100	17700
November-2013	177	100	17700	April-2016	177	100	17700
December-2013	177	100	17700	May-2016	177	100	17700
January -2014	177	100	17700	June-2016	177	100	17700
			123900				123900

UA53 Morekhunda

Month	Forms sold per month	Price per Form	Amount of Sold Form	Month	Forms sold per month	Price per Form	Amount of Sold Form
July-2013	183	100	18300	March-2015	183	100	18300
August-2013	183	100	18300	April-2015	183	100	18300
September-2013	183	100	18300	June-2015	183	100	18300
April-2014	183	100	18300	July-2015	183	100	18300
May-2014	183	100	18300	August-2015	183	100	18300
July-2014	183	100	18300	December-15	183	100	18300
August-2014	183	100	18300	January-2016	183	100	18300
September-2014	183	100	18300	June-2016	183	100	18300
October-2014	183	100	18300		0	0	0
			164700				146400

UA54 Natha

Month	Forms sold per month	Price per Form	Amount of Sold Form	Month	Forms sold per month	Price per Form	Amount of Sold Form
July-2013	107	100	10700	July-2015	107	100	10700
September-2013	107	100	10700	October-2015	107	100	10700

November-2013	107	100	10700	November-2015	107	100	10700
June-2014	107	100	10700	March-2016	107	100	10700
July-2014	107	100	10700	April-2016	107	100	10700
September-2014	107	100	10700	May-2016	107	100	10700
April-2015	107	100	10700	June-2016	107	100	10700
	749		74900		749		74900

UA55 Kot Namdar

Month	Forms sold per month	Price per Form	Amount of Sold Form	Month	Forms sold per month	Price per Form	Amount of Sold Form
July-2013	92	100	9200	May-2015	92	100	9200
November-2013	92	100	9200	June-2015	92	100	9200
April-2014	92	100	9200	July-2015	92	100	9200
May-2014	92	100	9200	August-2015	92	100	9200
September-2014	92	100	9200	September-2015	92	100	9200
November-2014	92	100	9200	October-2015	92	100	9200
December-2014	92	100	9200	November-2015	92	100	9200
Jan -2015	92	100	9200	December-2015	92	100	9200
Feb-2015	92	100	9200	March-2016	92	100	9200
March-2015	92	100	9200	May-2016	92	100	9200
April-2015	92	100	9200	June-2016	92	100	9200
			101200				101200

Annex-E

UA 48 Rehanwala

Year	Amount (Rs in million)
2013-14	1.221
2014-15	1.561
2015-16	1.620
	4.402

UA 50 Ganeeshpur

Year	Amount (Rs in million)
2013-14	1.437
2014-15	1.613
2015-16	1.332
	4.382

UA 52 Jalal Nau

Year	Amount (Rs in million)
2013-14	1.490
2014-15	1.316
2015-16	1.468
	4.274

UA 53 Morekhunda

Year	Amount (Rs in million)
2013-14	1.388
2014-15	1.412
2015-16	1.676
	4.476

UA 54 Natha

Year	Amount (Rs in million)
2013-14	1.360
2014-15	1.325
2015-16	1.228
	3.913

UA 55 Kot Namdar

Year	Amount (Rs in million)
2013-14	1.328
2014-15	1.391
2015-16	1.315
Total	4.034

UA56 Barkhudar

Year	Amount (Rs in million)
2013-14	1.417
2014-15	1.488
2015-16	1.527
	4.432

UA 51 Mangtanwala

Year	Amount (Rs in million)
------	---------------------------

2013-14	1.360
2014-15	1.563
2015-16	1.327
	4.25

UA 49 Jawaharpur

Year	Amount (Rs in million)
2013-14	1.442
2014-15	1.375
2015-16	1.239
	4.056

UA 57 Butchekey

Year	Amount (Rs in million)
2013-14	1.360
2014-15	1.378
2015-16	1.228
	3.966

Annex-F
Rs in million

UA 48 Rehanwala

Year	Amount of Expenditure
2013-14	1.221
2014-15	1.561
2015-16	1.620
	4.402

UA50 Ganeeshpur

Year	Amount of Expenditure
2013-14	1.437
2014-15	1.613
2015-16	1.332
	4.382

UA52 Jalal Nau

Year	Amount of Expenditure
2013-14	1.490
2014-15	1.316
	2.806

UA53 Morekhunda

Year	Amount of Expenditure
2013-14	1.388
2014-15	1.412
2015-16	1.677
	4.477

UA54 Natha

Year	Amount of Expenditure
2013-14	1.360
2014-15	1.325
2015-16	1.228
	3.913

UA55 Kot Nambardar

Year	Amount of Expenditure
2013-14	1.328
2014-15	1.391
2015-16	1.315
Total	4.034

UA56 Barkhdar

Year	Amount of Expenditure
2013-14	1.417
2014-15	1.488
2015-16	1.527
	4.432

UA 51 Mangtanwala

Year	Amount of Expenditure
2013-14	1.360
2014-15	1.563
2015-16	1.327
	4.25

UA 49 Jawahrpur

Year	Amount of Expenditure
2013-14	1.442

2014-15	1.375
2015-16	1.239
	4.056

UA57 Butchekey

Year	Amount of Expenditure
2013-14	1.360
2014-15	1.378
2015-16	1.229
	3.967

Annex-G

Year	Amount of Rent
2014-15	36,000 (3000*12)
2015-16	60,000 (5000*12)
	106,000

UA

Year	Amount of Rent
2013-14	60,000 (5000*12)
2014-15	60,000 (5000*12)
2015-16	60,000 (5000*12)
	180,000

UA48 Rehanwala

Year	Monthly pay	Amount
2013-14	2000*12	24,000
2014-15	2000*12	24,000
2015-16	2000*12	24,000
		72,000

UA52 Jalal Nau

Year	Monthly pay	Amount
2013-14	2000*12	24,000
2014-15	2000*12	24,000
2015-16	2000*12	24,000
		72,000

UA53 Morekhunda

Year	Monthly pay	Amount
2013-14	2000*12	24,000
2014-15	2000*12	24,000
2015-16	2000*12	24,000
		72,000

UA54Natha

Year	Monthly pay	Amount
2013-14	2000*12	24,000
2014-15	2000*12	24,000
2015-16	2000*12	24,000
		72,000

UA55 Kot Namdar

Year	Monthly pay	Amount
2013-14	2000*12	24,000
2014-15	2000*12	24,000
2015-16	2000*12	24,000
		72,000

UA56 Barkhurdar

Year	Monthly pay	Amount
2013-14	2000*12	24,000
2014-15	2000*12	24,000
2015-16	2000*12	24,000
		72,000

UA51 Mangtanwala

Year	Monthly pay	Amount
2013-14	2000*12	24,000
2014-15	2000*12	24,000
2015-16	2000*12	24,000
		72,000

UA52 Jalal Nau

Vr. No. Date & Cheque No.	Description	Amount (Rs)
2877620/10.1.14	Earth filling	10,000
3237760/27.3.14	Earth filling	10,000
3237766/1.4.14	Earth filling	12,000
3237770/2.5.14	Earth filling	15,000
1516493/19.9.14	Earth filling	20,000
1516496/3.10.14	Earth filling	20,000
3794659/13.1.15	Earth filling	20,000
3794660/13.1.15	Earth filling	10,500
3794663/23.1.15	Earth filling	25,000
13915986/2.7.15	Earth filling	50,000
		192,500

UA53 Morekhunda

Vr. No. Date & Cheque No.	Description	Amount (Rs)
6322173/18.6.13	Earth Filling	18,424
6322181/3.7.13	Earth Filling	46,060
6322182/16.7.13	Earth Filling	13,818
9358280/26.6.14	Earth filling	27,636
9358281/2.7.14	Earth filling	18,424
9358286/25.7.14	Earth filling	18,424
15932009/7.1.15	Earth filling	20,000
15932010/9.1.15	Earth filling	10,500
32902429/16.6.15	Earth filling	13,020
32902435/6.7.15	Earth filling	12,790
32902439/23.7.15	Earth filling	15,000
32902439/23.7.15	Earth filling	10,980
		225,076

UA54 Natha

Vr. No. Date & Cheque No.	Description	Amount (Rs)
7024278/	Earth filling	82,908
7024285/2.7.13	Earth filling	64,484
7024289/30.7.13	Earth filling	46,046
7024288/30.7.13	Earth filling	13,818
7024298/14.10.13	Earth filling	27,636
7024299/28.10.13	Earth filling	50,666
8408251/6.12.13	Earth filling	9,212
8408265/10.02.14	Earth filling	46,060
8408270/02.04.14	Earth filling	10,000
8408275/9.5.14	Earth filling	87,514
9454557/23.6.14	Earth filling	32,242
9454558/25.6.14	Earth filling	27,636
9454561/16.7.14	Earth filling	46,060
9454569/23.9.14	Earth filling	23,030
9454572/3.10.14	Earth filling	50,666
9454573/17.10.14	Earth filling	36,848
4498531/18.12.14	Earth filling	18,400
4498532/28.12.14	Earth filling	18,424
4498535/2.01.15	Earth filling	12,000
12431678/1.4.15	Earth filling	7,500
12431677/1.4.15	Earth filling	3,285
12431683/7.4.15	Earth filling	21,000

12431685/10.4.15	Earth filling	21,000
12431684/10.4.15	Earth filling	21,000
12431686/10.4.15	Earth filling	17,000
12431687/30.4.15	Earth filling	30,000
12431693/5.5.15	Earth filling	11,000
12431694/22.5.15	Earth filling	23,000
12431692/22.5.15	Earth filling	11,000
12431695/29.5.15	Earth filling	23,000
17441827/4.6.15	Earth filling	9,500
17441826/16.6.15	Earth filling	9,500
17441828/18.6.15	Earth filling	9,500
17441829/22.6.15	Earth filling	9,500
17441831/22.6.15	Earth filling	25,000
17441838/3.7.15	Earth filling	24,500
17441841/3.7.15	Earth filling	40,000
24412288/2.2.16	Earth filling	25,000
24112299/3.5.16	Earth filling	30,000
34088579/15.6.16	Earth filling	19,000
34088583/	Earth filling	60,000
		1,153,935

UA55 Kot Namdar

Vr. No. Date & Cheque No.	Description	Amount (Rs)
75199073/2.7.13	Earth filling	92120
75199086/14.10.13	Earth filling	46060
75199096/5.12.13	Earth filling	21906
112792306/10.2.14	Earth filling	46060
112792312/4.4.14	Earth filling	10000
112792324/26.6.14	Earth filling	27636
48359104/10.7.14	Earth filling	18424
48359105/16.7.14	Earth Filling	46060
48359120/3.10.14	Earth filling	50666
11-2014	Earth filling	4900
48359129/18.12.14	Earth filling	17540
48359143/6.04.15	Earth filling	21000
409405603/06.2015	Earth filling	11700
		414072

UA 51 Mangtanwala

Year	Amount of Expenditure
2013-14	56454
2014-15	24455
2015-16	33662
	114571

UA49 Jawaharpur

Vr. No. Date & Cheque No.	Description	Amount (Rs)
7842119/22.7.13	Cleanliness	13818
7842120/26.7.13		96726
7842125/27.9.13		23030
7842528/11.10.13		18424
7842555/8.07.14	Cleanliness	23030
78421570/5.11.14	Cleanliness	13818

78421579/5.3.2015		10300
78421585/14.5.2015	Cleanliness	18424
78421590/26.6.2015		64484
13078903/29.2.16	Cleanliness	23030
		305084

UA57 Butchekey

Vr. No. Date & Cheque No.	Description	Amount (Rs)
1081091/25.6.14	Earth filling	27636
5806251/5.8.14	Earth filling	8000
5806253/5.8.14	Earth filling	8800
5806254/7.8.14	Earth filling	4800
5806261/1.9.14	Earth filling	3600
5806260/1.9.14	Earth filling	4800
5806259/1.9.14	Earth filling	4800
5806258/1.9.14	Earth filling	4800
1788165-166/26.11.14	Earth filling	48000
31313782-83-85/2.1.15	Earth filling	28800
11350713/3.12.15	Earth filling	4800
11350720/14.1.16	Earth filling	1500
		150336

UA48 Rehanwala

Month	No. of Sale of NADRA Forms	Price per Form	Total Amount of Sold Form	Amount deposit to be Account	Amount Deposited	Less deposited
0						
August-2013	62	100	6200	6200	0	6200
December-2014	153	100	15300	15300	0	15300
March-2014	207	100	20700	20700	13220	7480
April-2014	287	100	28700	28700	24700	3000
June-2014	132	100	13200	13200	9000	4200
July-2014	67	100	6700	6700	0	6700
November-2014	313	100	31300	31300	29390	1910
December-2014	188	100	18800	18800	16259	2541
May-2015	234	100	23400	23400	24279	21
August-2015	231	100	23100	23100	23001	99
May-2016	200	100	20000	20000	19745	255
	2074		207400	207400	159594	47706

UA53 Morekhunda

Month	No. of Sale of NADRA Forms	Price per Form	Total Amount of Sold Form	Amount deposit to be Account	Amount Deposited	Less deposited
July-2013	0	100	0	0	0	0
August-2013	0	100	0	0	0	0
September-2013	0	100	0	0	0	0
October-2013	82	100	8200	8300	0	8300
November-2013	93	100	9300	9300	0	9300
December-2013	95	100	9500	9500	4000	4500
January -2014	111	100	11100	11100	0	11100
Feb-2014	125	100	12500	12500	0	12500
March-2014	195	100	19500	19500	0	19500
April-2014	0	100	0	0	0	0
May-2014	0	100	0	0	0	0
June-2014	115	100	11500	11500	11400	100
July-2014	0	100	0	0	0	0
August-2014	0	100	0	0	0	0
September-2014	0	100	0	0	0	0
October-2014	0	100	0	0	0	0
November-2014	393	100	39300	39300	39300	0
December-2014	221	100	22100	22100	22100	0
Jan -2015	152	100	15200	15200	15100	100
Feb-2015	187	100	18700	18700	18700	0
March-2015	0	100	0	0	0	0
April-2015	0	100	0	0	0	0
May-2015	217	100	21700	21700	21300	400
June-2015	0	100	0	0	0	0
July-2015	0	100	0	0	0	0
August-2015	0	100	0	0	0	0
September-2015	199	100	19900	19900	19900	0
October-2015	388	100	38800	38800	38740	60
November-2015	207	100	20700	20700	0	20700
December-2015	0	100	0	0	0	0
January-2016	0	100	0	0	0	0
February-2016	138	100	13800	13800	13760	40
March-2016	143	100	14300	14300	14250	50
April-2016	237	100	23700	23700	23600	100
May-2016	180	100	18000	18000	17960	40
June-2016	0	100	0	0	0	0
	3478		347800	347900	260110	86790

UA 54 Natah

Month	No. of Sale of NADRA Forms	Price per Form	Total Amount of Sold Form	Amount deposit to be Account	Amount Deposited	Less deposited
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July-2013	0	100	0	0	0	0
August-2013	46	100	4600	4600	4250	350
September-2013	0	100	0	0	0	0
October-2013	47	100	4700	4700	0	4700
November-2013	0	100	0	0	0	0
December-2013	81	100	8100	8100	0	8100
January -2014	43	100	4300	4300	0	4300
Feb-2014	52	100	5200	5200	0	5200
March-2014	84	100	8400	8400	0	8400
April-2014	106	100	10600	10600	0	10600
May-2014	156	100	15600	15600	0	15600
June-2014	0	100	0	0	0	0
July-2014	0	100	0	0	0	0
August-2014	86	100	8600	8600	0	8600
September-2014	0	100	0	0	0	0
October-2014	87	100	8700	8700	8700	0
November-2014	245	100	24500	24500	0	24500
December-2014	199	100	19900	19900	0	19900
Jan -2015	61	100	6100	6100	5900	200
Feb-2015	87	100	8700	8700	5650	3050
March-2015	93	100	9300	9300	9300	0
April-2015	0	100	0	0	0	0
May-2015	167	100	16700	16700	8260	8440
June-2015	135	100	13500	13500	13280	220
July-2015	0	100	0	0	0	0
August-2015	88	100	8800	8800	0	8800
September-2015	166	100	16600	16600	0	16600
October-2015	0	100	0	0	0	0
November-2015	0	100	0	0	0	0
December-2015	95	100	9500	9500	9500	0
January-2016	96	100	9600	9600	9600	0
February-2016	142	100	14200	14200	12800	1400
March-2016	0	100	0	0	0	0
April-2016	0	100	0	0	0	0
May-2016	0	100	0	0	0	0
June-2016	0	100	0	0	0	0
	2362		236200	236200	87240	148960

UA 55 Kot Namdar

Month	No. of Sale of NADRA Forms	Price per Form	Total Amount of Sold Form	Amount deposit to be Account	Amount Deposited	Less deposited
July-2013	0	100	0	0	0	0
August-2013	37	100	3700	3700	0	3700
September-2013	107	100	10700	10700	0	10700
October-2013	61	100	6100	6100	4900	1200
November-2013	0	100	0	0	0	0
December-2013	112	100	11200	11200	0	11200
January -2014	41	100	4100	4100	0	4100
Feb-2014	64	100	6400	6400	0	6400
March-2014	92	100	9200	9200	0	9200
April-2014	0	100	0	0	0	0
May-2014	0	100	0	0	0	0
June-2014	71	100	7100	7100	0	7100
July-2014	35	100	3500	3500	0	3500
August-2014	72	100	7200	7200	0	7200
September-2014	0	100	0	0	0	0
October-2014	101	100	10100	10100	0	10100
November-2014	0	100	0	0	0	0
December-2014	0	100	0	0	0	0
Jan -2015	0	100	0	0	0	0
Feb-2015	0	100	0	0	0	0
March-2015	0	100	0	0	0	0
April-2015	0	100	0	0	0	0
May-2015	0	100	0	0	0	0
June-2015	0	100	0	0	0	0

July-2015	0	100	0	0	0	0
August-2015	0	100	0	0	0	0
September-2015	0	100	0	0	0	0
October-2015	0	100	0	0	0	0
November-2015	0	100	0	0	0	0
December-2015	0	100	0	0	0	0
January-2016	187	100	18700	18700	16193	2507
February-2016	184	100	18400	18400	10000	8400
March-2016	0	100	0	0	0	0
April-2016	128	100	12800	12800	8320	4480
May-2016	0	100	0	0	0	0
June-2016	0	100	0	0	0	0
	1292		129200	129200	39413	89787

UA 56 barkhudar

Month	No. of Sale of NADRA Forms	Price per Form	Total Amount of Sold Form	Amount deposit to be Account	Amount Deposited	Less deposited
July-2014	113	100	11300	11300	0	11300
August-2014	176	100	17600	17600	0	17600
September-2014	210	100	21000	21000	8500	12500
October-2014	314	100	31400	31400	22900	8500
November-2014	454	100	48800	48800	41000	7800
December-2014	225	100	22500	22500	14200	8300
Jan & Feb-2015	330	100	33000	33000	21500	11500
March-2015	231	100	23100	23100	23100	0
April-2015	294	100	29400	29400	29400	0
May-2015	300	100	30000	30000	30000	0
June-2015	172	100	17200	17200	0	17200
July-2015	86	100	8600	8600	8600	0
August-2015	338	100	33800	33800	20900	12900
September-2015	263	100	26300	26300	21900	4400
October-2015	942	100	94200	94200	17500	76200
November-2015	0	100	0	0	0	0
December-2015	320	100	32000	32000	30000	2000
January-2016	251	100	25100	25100	22700	2400
February-2016	290	100	29000	29000	28000	1000
March-2016	254	100	25400	25400	24300	1100
April-2016	373	100	37300	37300	34900	2400
May-2016	193	100	19300	19300	18500	800
June-2016	130	100	13000	13000	11800	1200
	6259		629300	629300	429700	199100

UA 57 Butcheky

Month	No. of Sale of NADRA Forms	Price per Form	Total Amount of Sold Form	Amount deposit to be Account	Amount Deposited	Less deposited
June -13	162		16200	16200	1700	14500
July-2013	44	100	4400	4400	0	4400
August-2013	43	100	4300	4300	0	4300
September-2013	149	100	14900	14900	13100	1800
October-2013	32	100	3200	3200	3200	0
November-2013	81	100	8100	8100	0	8100
December-2013	68	100	6800	6800	5000	1800
January -2014	78	100	7800	7800	7000	800
Feb-2014	98	100	9800	9800	9700	100
March-2014	68	100	6800	6800	6800	0
April-2014	120	100	12000	12000	12000	0
May-2014	133	100	13300	13300	9900	3400

June-2014	28	100	2800	2800	2800	0
July-2014	20	100	2000	2000	0	2000
August-2014	42	100	4200	4200	2000	2400
September-2014	92	100	9200	9200	8900	300
October-2014	158	100	15800	15800	14250	1550
November-2014	303	100	30300	30300	28800	1500
December-2014	207	100	20700	20700	9200	11500
Jan -2015	55	100	5500	5500	5500	0
Feb-2015	73	100	7300	7300	3600	3700
March-2015	47	100	4700	4700	3600	1100
April-2015	138	100	13800	13800	8800	5000
May-2015	173	100	17300	17300	17200	100
June-2015	80	100	8000	8000	7900	100
July-2015	30	100	3000	3000	3000	0
August-2015	116	100	11600	11600	10400	1200
September-2015	70	100	7000	7000	2600	4400
October-2015	283	100	28300	28300	28300	0
November-2015	134	100	13400	13400	11400	2000
December-2015	0	100	0	0	0	0
January-2016	97	100	9700	9700	9000	700
February-2016	85	100	8500	8500	8300	200
March-2016	102	100	10200	10200	10100	100
April-2016	80	100	8000	8000	7900	100
May-2016	58	100	5800	5800	5800	0
June-2016	0	100	0	0	0	0
	3547		354700	354700	277750	77150

Annex-K

UA50Ganeeshpur

Vr. No. Date & Cheque No.	Description	Amount (Rs)	Income Tax (Rs)	GST (Rs)
698584/16.7.2013	Earth filling	23030	2303	0
698585/16.7.2013	Earth filling	96726	9673	0
698586/16.7.2013	Earth filling	96726	9673	0
698587/16.7.2013	Earth filling	96726	9673	0
698588/16.7.2013	Earth filling	23030	2303	0
698589/30.7.2013	Earth filling	11014	1101	0
698590/30.7.2013	Earth filling	96726	9673	0
698591/30.7.2013	Earth filling	96726	9673	0
698592/30.7.2013	Earth filling	96726	9673	0
698593/30.7.2013	Earth filling	96726	9673	0
698594/30.7.2013	Earth filling	13818	1382	0
698599/26.8.2013	Earth filling	96726	9673	0
698600/26.8.2013	Earth filling	96726	9673	0
2730626/29.8.13	Earth filling	96726	9673	0
2730630/5.9.13	Earth filling	96726	9673	0
2730635/27.9.13	Earth filling	27636	2764	0
2730633/4.10.13	Earth filling	59878	5988	0
2730640/23.10.13	Earth filling	96726	9673	0
5428227/15.01.14	Earth filling	78302	7830	0
5428232/15.01.14	Earth filling	4800	480	0
5428230/15.01.14	Sports Expenditure	10400	998	2080
5428238/21.2.14	Sports Expenditure	24200	2323	4840
5428242/18.3.14	Earth filling	10350	1035	0
5428244/20.3.14	Earth filling	18000	1800	0
8154262/3.7.14	Earth filling	43200	4320	0
8154255/8.7.14	Earth filling	18424	1842	0
8154268/27.8.14	Stationery	5753	552	1151
715601/2.10.14	Celebration of Independence day	20000	2000	0
715616/19.1.15	Printer purchased	13500	1296	2700
26550476/3.3.15	Earth filling	11607	1161	0
26550477/3.3.15	Purchase of Almirah	12150	1166	2430
26550478/3.3.15	Repair of Motor Cycle	20000	2000	0
26550495/5.6.15	Repair of computer	3000	300	0
26550500/9.7.15	Earth filling	10020	1002	0
39934329/11.8.15	Repair of Motor Cycle	1400	140	0
12-2014	Mega Fone	5000	480	1000
12-2014	Paint	14430	1443	0
12-2014	Newspaper	2496		
	Stationery	1650	158	330
03.2016	Stationery	1790	172	358
5.9.13	Stationery	1040		
3993347/21.01.16	Earth filling	28380	2338	
01.03.2014	Stationery	980	94	196
28.11.15	Printer purchased	4000	384	800
31.12.13	Printer purchased	4800	461	960
02-2014	Newspaper	2297		
02-2014	Stationery	5190	498	1038
09.2014	Newspaper	960		
09.2014	Crockery purchased	4110		
		1624224	162162	13201

UA52 Jalal Nau

Vr. No. Date & Cheque No.	Description	Amount (Rs)	Income Tax (Rs)	GST (Rs)
5591919/12.7.13	Contingency expenditure	13818	1327	2764

5591920/15.7.13	Contingency expenditure	32242	3095	6448
5591925/4.9.13	News paper	2869	0	0
2877603/24.10.13	Contingency expenditure	2808	270	561
2877614/30.10.13	Contingency expenditure	3000	288	600
2877608/8.11.13	Contingency expenditure	12720	1221	2544
2877618/6.12.13	Contingency expenditure	15000	1440	3000
2877620/10.1.14	Earth filling	10000	1000	0
3237757/28.2.14	Sports Material	24200	2420	0
3237760/27.3.14	Earth filling	10000	1000	0
3237766/1.4.14	Earth filling	12000	1200	0
3237770/2.5.14	Earth filling	15000	1500	0
1516483/18.7.14	Stationery	15000	1440	3000
1516493/19.9.14	Earth filling	20000	2000	0
1516496/3.10.14	Earth filling	20000	2000	0
3794651/24.11.14	Purchase of computer	22000	2112	4400
3794659/13.1.15	Earth filling	20000	2000	0
3794660/13.1.15	Earth filling	10500	1050	0
3794663/23.1.15	Earth filling	25000	2500	0
3794665/8.4.15	Plantation	5000	500	0
3794669/15.4.15	Plantation	5000	500	0
13915986/2.7.15	Earth filling	50000	5000	0
		346157	33863	23317

UA 53 Morekhunda

Vr. No. Date & Cheque No.	Description	Amount (Rs)	Income Tax (Rs)	GST (Rs)
6322192/22.8.13	New tonner from MT Computers	2500	240	500
4445390/10.3.14	Repair of Printer	1500	150	0
4445400/3.5.14	Newspaper	632	63	0
9358284/1.7.14	Repair of Printer	1500	150	0
9358296/6.11.14	Repair of Printer	1600	160	0
15932008	Repair of computer	3900	390	0
15932011/9.01.15	Stationery	3800	365	760
32902427/8.5.15	Purchase of New Printer	9500	912	1900
32902436/13.7.15	Repair of Printer	1810	181	0
10.11.14	Repair of computer from AT Computer	3200	320	0
32902441/27.7.15	Repair of computer	2400	240	0
54250426/22.10.15	Repair of Printer	1900	190	0
54250434/11-2015	CPU Purchased from Saifi Computers	6500	624	1300
66025629/3-2016	News paper bill	2450	245	0
66025636/05-2016	Repair of Printer	1500	150	0
4445385/21.2.14	Sports Material	24200	2323	4840
9358290/23.9.14	Celebration of Independence Day	20000	2000	0
9358294/9.10.14	Flex for dengue	1000	96	200
15932004/18.12.14	News paper	12184	1218	0
15932023/3.4.15	Purchase of plants	5000	500	0
6322173/18.6.13	Earth filling	18424	1842	0
6322181/3.7.13	Earth Filling	46060	4606	0
6322182/16.7.13	Earth Filling	13818	1382	0
9358280/26.6.14	Earth filling	27636	2764	0
9358281/2.7.14	Earth filling	18424	1872	0
9358286/25.7.14	Earth filling	18424	1872	0
15932009/7.1.15	Earth filling	20000	2000	0
15932010/9.1.15	Earth filling	10500	1050	0
32902429/16.6.15	Earth filling	13020	1302	0

32902435/6.7.15	Earth filling	12790	1279	0
32902439/23.7.15	Earth filling	15000	1500	0
32902439/23.7.15	Earth filling	10980	1098	0
		332152	31566	9500

UA 54 Natha

Vr. No. Date & Cheque No.	Description	Amount (Rs)	Income Tax (Rs)	GST (Rs)
7024278/	Earth filling	82908	8291	1680
7024285/2.7.13	Earth filling	64484	6448	1320
7024286/16.7.13	Repair of computer	15000	1500	998
7024289/30.7.13	Earth filling	46046	4605	811
7024287/30.7.13	Repair of computer	5210	521	2060
7024288/30.7.13	Earth filling	13818	1382	2400
7024298/14.10.13	Earth filling	27636	2764	400
7024299/28.10.13	Earth filling	50666	5067	996
8408251/6.12.13	Earth filling	9212	921	1160
8408265/10.02.14	Earth filling	46060	46060	0
8408266/26.02.14	Sports expenditure	24200	2420	0
8408270/02.04.14	Earth filling	10000	1000	0
8408275/9.5.14	Earth filling	87514	8751	0
9454557/23.6.14	Earth filling	32242	3224	0
9454558/25.6.14	Earth filling	27636	2764	0
9454561/16.7.14	Earth filling	46060	4606	0
9454567/16.9.14	Celebration of Independence day	20000	2000	0
9454569/23.9.14	Earth filling	23030	2303	0
9454572/3.10.14	Earth filling	50666	5067	0
9454573/17.10.14	Earth filling	36848	3685	0
4498531/18.12.14	Earth filling	18400	1840	0
4498532/28.12.14	Earth filling	18424	1842	0
4498535/2.01.15	Earth filling	12000	1200	0
4498537/12.01.15	Stationery	4500	432	900
4498536/12.01.15	Repair of computer	10500	1050	0
4498546/12.3.15	Repair of computer	6600	660	0
4498548/25.3.15	Stationery	5000	480	1000
4498550/25.3.15	Repair of Furniture	9072	907	0
12431678/1.4.15	Earth filling	7500	750	0
12431677/1.4.15	Earth filling	3285	329	0
12431683/7.4.15	Earth filling	21000	2100	0
12431685/10.4.15	Earth filling	21000	2100	0
12431684/10.4.15	Earth filling	21000	2100	0
12431686/10.4.15	Earth filling	17000	1700	0
12431687/30.4.15	Earth filling	30000	3000	0
12431693/5.5.15	Earth filling	11000	1100	0
12431694/22.5.15	Earth filling	23000	2300	0
12431692/22.5.15	Earth filling	11000	1100	0
12431695/29.5.15	Earth filling	23000	2300	0
12431697/3.6.15	Contingency expenditure	3000	288	600
17441827/4.6.15	Earth filling	9500	950	0
17441826/16.6.15	Earth filling	9500	950	0
17441828/18.6.15	Earth filling	9500	950	0
17441829/22.6.15	Earth filling	9500	950	0
17441831/22.6.15	Earth filling	25000	2500	0
17441838/3.7.15	Earth filling	24500	2450	0
17441841/3.7.15	Earth filling	40000	4000	0
17441846/20.10.15	Repair of computer	5280	528	0
24412277/17.11.15	Repair of computer	2500	250	0
24412278/17.11.15	Paint	30000	3000	0
24412276/17.11.15	Repair of pump	1600	160	0
11-2015	Repair of printer	1600	160	0
30.11.2015	Electric wire	6500	650	0
24412288/2.2.16	Earth filling	25000	2500	0
24112299/3.5.16	Earth filling	30000	3000	0
34088579/15.6.16	Earth filling	19000	1900	0
34088583/	Earth filling	60000	6000	0
		1304497	171855	14325

UA 55 Kot Namdar

Vr. No. Date & Cheque No.	Description	Amount (Rs)	I. Tax (Rs)	GST (Rs)
75199073/2.7.13	Earth filling	92120	9212	0
75199074/2.7.13	Repair of Furniture	9212	921	0
75199086/14.10.13	Earth filling	46060	4606	0
75199091/31.10.13	Repair of Motor	4580	458	0
75199084/31.10.13	Stationery	4000	384	800
75199096/5.12.13	Earth filling	21906	2191	0
75199098/23.12.13	Contingency Expenditure	9212	884	1842
112792306/10.2.14	Earth filling	46060	4606	0
112792305/10.2.14	Misc. Expenditure	1570	157	0
112792307/20.2.14	Sports Expenditure	24200	2420	0
112792315/3.4.14	Battery purchased	2620	252	524
112792312/4.4.14	Earth filling	10000	1000	0
112792318/7.5.14	Stationery	3904	375	780
112792324/26.6.14	Earth filling	27636	2764	0
48359103/8.7.14	Purchase of Water Tank	2000	192	400
48359104/10.7.14	Earth filling	18424	1842	0
48359103/15.7.14	Repair of Motor	2000	200	0
4835910516.7.14	Earth Filling	46060	4506	0
48359107/18.8.14	Purchase of computer	6850	658	1370
48359110/12.9.14	Stationery	5350	514	1070
48359111/18.9.14	Celebration of Independence Day	20000	2000	0
4835112/25.9.14	Repair of Furniture	1600	160	0
48359120/3.10.14	Earth filling	50666	5067	0
48359121/20.10.14	Stationery	5670	544	1134
10.2014	Paint	16590	1659	0
48319123/30.10.14	Paint	22750	2275	0
11-2014	Earth filling	4900	490	0
48319127/8.12.14	Flex	2500	240	500
48359129/18.12.14	Earth filling	17540	1754	0
48359132/14.01.15	Repair of Furniture	10500	1050	0
48359138/14.01.15	Repair of computer	7020	702	0
48359140/22.03.15	Repair of Furniture	5000	500	0
48359143/6.04.15	Paint	7500	750	0
48359143/6.04.15	Earth filling	21000	2100	0
48359361/06.2015	Misc Expenditure	3000	288	600
48359362/06.2015	Misc Expenditure	1800	173	360
409405603/06.2015	Earth filling	11700	1170	0
409405607/3.7.15	Flower Exhibition	5000	500	0
409405614/00.9.15	Celebration of Independence Day	20000	2000	0
409405623/16.11.15	Paint	12000	1200	0
		630500	62764	9380

UA56 Barkhurdar

Vr. No. Date & Cheque No.	Description	Amount (Rs)	Income Tax (Rs)	GST (Rs)
2013-14	Stationery	8399	655.122	1679.8
2013-14	Purchase of Crockery	6600	514.8	1320
2013-14	Purchase of Pump	4989	389.142	997.8
July-2015	New Charging Fan Purchased from Naveed Electric Store	4058	316.524	811.6
3506798/18.9.14	Purchase of Tonner from M/s Aftab Mobile, computer UPS & Repairing Lab New Printer Purchased	10300	803.4	2060
642/29.04.15	YAM Traders HP1020 New Printer Purchased	12000	936	2400
02508788/2.1.154	Purchase of Heater GST/IT	2000	156	400

02.2015	Purchase of Stationery GST/IT	4980	388.44	996
02.2015	Crocker GST/IT	5800	452.4	1160
06/2015	Hot and Cold July-2015	1300	130	0
2013-14	Hot & Cold	8160	816	0
09241143/5.10.15	Hot and Cold October	1300	130	0
3506792/10.9.14	Hot and Cold August 14	2280	228	0
01103804/1.10.14	Hot and Cold September 14	2280	228	0
01103815/10.2014	Hot and Cold October 14	1300	130	0
04/2015	Hot and Cold April 2015	1300	130	0
05/2015	Hot and Cold May 2015	1300	130	0
06/2015	Hot and Cold June 2015	1300	130	0
08/2015	Hot and Cold Aug- 2015	1300	130	0
9241145/28.10.15	Cleanliness	5000	500	0
9241145/28.10.15	Cleanliness	5000	500	0
9241146/28.10.15	Cleanliness	5000	500	0
9241146/28.10.15	Cleanliness	5000	500	0
9241147/28.10.15	Cleanliness	5000	500	0
9241147/28.10.15	Cleanliness	5000	500	0
6.11.14	Cleanliness	4800	480	0
7.11.14	Cleanliness	4800	480	0
11.2014	Cleanliness	4800	480	0
8.11.14	Cleanliness	4800	480	0
11.2014	Cleanliness	4800	480	0
5.11.14	Cleanliness	4800	480	0
25.5.15	Cleanliness of Village Buddhay	14400	1440	0
12.7.15	Cleanliness	5000	500	0
07082495/13.7.15	Cleanliness	5000	500	0
07082495/13.7.15	Cleanliness	5000	500	0
07082495/13.7.15	Cleanliness	5000	500	0
07082495/13.7.15	Cleanliness	5000	500	0
07082495/13.7.15	Cleanliness	5000	500	0
07082496/14.7.15	Cleanliness	5000	500	0
07082496/14.7.15	Cleanliness	5000	500	0
07082496/14.7.15	Cleanliness	5000	500	0
07082496/14.7.15	Cleanliness	5000	500	0
07082496/14.7.16	Cleanliness	5000	500	0
2013-14	Cleanliness	138180	13818	0
2013-14	Repair of Chairs	6000	600	0
2013-14	Sports Expenditure	24200	2420	0
2013-14	Repair of Computer	7150	715	0
2013-14	Celebration of Independence day	14350	1435	0
August2014	Celebration of Independence Day 8% Income Tax not Deducted	21000	2100	0
02/2016	Repair of Printer	1600	160	0
11.2014	Dengue Flex GST& I.TAX	1000	100	0
11.2014	Map for UC I. Tax	1500	150	0
02508789/2.1.15	Repair of Computer 6% I.Tax	3700	370	0
02.2015	Paint IT	6000	600	0
02.2015	Paint IT	6000	600	0
02.2015	Crocker GST/IT	5800	580	0
12/2014	Repair of Furniture IT	8000	800	0
02/2015	Placing of Plants	5000	500	0
2013-14	Earth filling	36868	3686.8	0
02508778/1.12.14	Village Budday 6% I.Tax	21000	2100	0
04/2015	Village Burkhurdar Stop	21000	2100	0

04/2015	Village Chak 641 Panshiawala	21000	2100	0
05/2015	Village Chak 641	21000	2100	0
		579494	56648.628	11825.2

UA 49 Jawaharpur

Vr. No. Date & Cheque No.	Description	Amount (Rs)	Income Tax
7842119/22.7.13	Cleanliness	13818	1382
7842120/26.7.13		96726	9673
7842125/27.9.13		23030	2303
7842528/11.10.13		18424	1842
7842539/3.03.2014	Sports	24200	2420
7842555/8.07.14	Cleanliness	23030	2303
78421570/5.11.14	Cleanliness	13818	1382
78421579/5.3.2015		10300	1030
78421582/5.3.2015	Plantation	5000	500
78421585/14.5.2015	Cleanliness	18424	1842
78421590/26.6.2015		64484	6448
78421588/2.7.2015	Stationery	3000	150
78421596/3.11.2015	Repair of Door	3870	387
13078903/29.2.16	Cleanliness	23030	2303
		341154	33965

UA57 Butcheky

Vr. No. Date & Cheque No.	Description	Amount (Rs)	Income Tax (Rs)	GST (Rs)
6433426/9.7.13	Water filter purchased	4800	461	960
6433426/9.7.13	Cleanliness	13818	1382	0
6433429/23.8.16	Water filter purchased	4500	432	900
6433441/31.10.13	Water filter purchased	4500	432	900
6433449/18.12.13	Water filter purchased	4500	432	900
6433461/3.3.14	Sports Expenditure	24500	2450	0
6433471/21.4.14	Water filter purchased	4500	432	900
1081082/15.5.14	Water filter purchased	4500	432	900
1081090/17.6.14	Water filter purchased	4500	432	900
1081091/25.6.14	Earth filling	27636	2764	0
1081095/7.7.14	Water filter purchased	4500	432	900
5806251/5.8.14	Earth filling	8000	800	0
5806253/5.8.14	Earth filling	8800	800	0
1081100/5.8.14	Stationery	4715	453	943
1081096/6.8.14	Water filter purchased	4500	432	900
1081094/6.8.14	Water filter purchased	4500	432	900
5806254/7.8.14	Earth filling	4800	480	0
5806261/1.9.14	Earth filling	3600	360	0
5806260/1.9.14	Earth filling	4800	480	0
5806259/1.9.14	Earth filling	4800	480	0
5806258/1.9.14	Earth filling	4800	480	0
5806263/8.9.14	Water filter purchased	4500	432	900
5808662/12.9.14	cleanliness	5869	587	0
58062665-6269/23.9.14	cleanliness	50361	5036	0
5806272/20.10.14	Water filter purchased	4500	432	900
5806273/20.10.14	flex	1000	100	0
1788156/24.11.14	Water filter purchased	4500	432	900
17881558/21.11.14	Repair of computer	1800	180	0
1788165-166/26.11.14	Earth filling	48000	4800	2700
1788168/3.12.14	Stationery	5080	488	1016

1788161/8.12.14	Water filter purchased	4500	432	900
1788172/10.12.14	Repair of motor pump	4950	495	0
1788174/17.12.14	cleanliness	9900	990	0
1788175/17.12.14	Repair of fan	2000	200	0
3131377/2.1.15	Water filter purchased	4500	432	900
31313782-83-85/2.1.15	Earth filling	28800	2880	13201
3131389/21.2.15	Water filter purchased	4500	432	900
3131398/24.3.14	Water filter purchased	4500	432	900
3131400/6.4.15	Water filter purchased	4500	432	900
5470959/30.4.15	Repair of furniture	4950	495	0
5470992/5.5.15	Repair of Motor Cycle	4800	480	0
5470957/5.5.15	Repair of Cycle	2030	203	0
5470958/5.5.15	photocopies	1000	100	0
5470960/5.5.15	Electric expenditure	4000	400	0
5470961/5.5.15	Stationery	5026	482	1004
5470966/7.5.15	Repair of furniture	5950	595	0
5470963/16.5.15	Water filter purchased	4500	432	900
5470967-974/26.5.15	cleanliness	70500	7050	0
7897404/9.6.15	Water filter purchased	4500	432	900
7897407/20.6.15	cleanliness	9000	900	0
7897409/20.6.15	Stationery	1500	144	300
7897410/20.6.15	Repair of computer	6400	640	0
7897408/20.6.15	Repair of water pump	2600	260	0
7897411/15.7.15	Water filter purchased	4500	432	900
7897419/12.8.15	Water filter purchased	4500	432	900
7897421/23.9.15	Water filter purchased	4500	432	900
11350705/20.10.15	Stationery purchased	4790	460	958
11350703/21.10.15	Water filter purchased	4500	432	900
11350707/28.10.15	Repair of computer	2200	220	0
11350712/1.12.15	Stationery	4600	442	920
11350710/3.12.15	Water filter purchased	4500	432	900
11350713/3.12.15	Earth filling	4800	480	0
11350722/12.1.16	Water filter purchased	4500	432	900
11350717/14.1.16	Repair of office	13670	1367	0
11350723/14.1.16	Repair of office	2000	200	0
11350719/14.1.16	Repair of printer	2000	200	0
11350720/14.1.16	Earth filling	1500	150	0
15214052/8.2.16	Water filter purchased	4500	432	900
15214063/15.4.16	Stationery	1700	163	340
15214066/6.5.16	Water filter purchased	4500	432	900
15214071/13.5.16	White wash	5574	557	0
		554919	54798	46642

UA50Ganeeshpur

Vr. No. Date & Cheque No.	Description	Amount (Rs)
698584/16.7.2013	Earth filling	23,030
698585/16.7.2013	Earth filling	96,726
698586/16.7.2013	Earth filling	96,726
698587/16.7.2013	Earth filling	96,726
698588/16.7.2013	Earth filling	23,030
698589/30.7.2013	Earth filling	11,014
698590/30.7.2013	Earth filling	96,726
698591/30.7.2013	Earth filling	96,726
698592/30.7.2013	Earth filling	96,726
698593/30.7.2013	Earth filling	96,726
698594/30.7.2013	Earth filling	13,818
698599/26.8.2013	Earth filling	96,726
698600/26.8.2013	Earth filling	96,726
2730626/29.8.13	Earth filling	96,726
2730630/5.9.13	Earth filling	96,726
2730635/27.9.13	Earth filling	27,636
2730633/4.10.13	Earth filling	59,878
2730640/23.10.13	Earth filling	96,726
5428227/15.01.14	Earth filling	78,302
5428232/15.01.14	Earth filling	4,800
5428242/18.3.14	Earth filling	10,350
5428244/20.3.14	Earth filling	18,000
8154262/3.7.14	Earth filling	43,200
8154255/8.7.14	Earth filling	18,424
26550476/3.3.15	Earth filling	11,607
26550500/9.7.15	Earth filling	10,020
3993347/21.01.16	Earth filling	28,380
		1,542,201

UA54 Natha

Vr. No. Date & Cheque No.	Description	Amount (Rs)
7024278/	Earth filling	82,908
7024285/2.7.13	Earth filling	64,484
7024289/30.7.13	Earth filling	46,046
7024288/30.7.13	Earth filling	13,818
7024298/14.10.13	Earth filling	27,636
7024299/28.10.13	Earth filling	50,666
8408251/6.12.13	Earth filling	9,212
8408265/10.02.14	Earth filling	46,060
8408270/02.04.14	Earth filling	10,000
8408275/9.5.14	Earth filling	87,514
9454557/23.6.14	Earth filling	32,242
9454558/25.6.14	Earth filling	27,636
9454561/16.7.14	Earth filling	46,060

9454569/23.9.14	Earth filling	23,030
9454572/3.10.14	Earth filling	50,666
9454573/17.10.14	Earth filling	36,848
4498531/18.12.14	Earth filling	18,400
4498532/28.12.14	Earth filling	18,424
4498535/2.01.15	Earth filling	12,000
12431678/1.4.15	Earth filling	7,500
12431677/1.4.15	Earth filling	3,285
12431683/7.4.15	Earth filling	21,000
12431685/10.4.15	Earth filling	21,000
12431684/10.4.15	Earth filling	21,000
12431686/10.4.15	Earth filling	17,000
12431687/30.4.15	Earth filling	30,000
12431693/5.5.15	Earth filling	11,000
12431694/22.5.15	Earth filling	23,000
12431692/22.5.15	Earth filling	11,000
12431695/29.5.15	Earth filling	23,000
17441827/4.6.15	Earth filling	9,500
17441826/16.6.15	Earth filling	9,500
17441828/18.6.15	Earth filling	9,500
17441829/22.6.15	Earth filling	9,500
17441831/22.6.15	Earth filling	25,000
17441838/3.7.15	Earth filling	24,500
17441841/3.7.15	Earth filling	40,000
24412288/2.2.16	Earth filling	25,000
24112299/3.5.16	Earth filling	30,000
34088579/15.6.16	Earth filling	19,000
34088583/	Earth filling	60,000
		1,153,935

UA 55 Kot Namdar

Vr. No. Date & Cheque No.	Description	Amount (Rs)
75199073/2.7.13	Earth filling	92,120
75199086/14.10.13	Earth filling	46,060
75199096/5.12.13	Earth filling	21,906
112792306/10.2.14	Earth filling	46,060
112792312/4.4.14	Earth filling	10,000
112792324/26.6.14	Earth filling	27,636
48359104/10.7.14	Earth filling	18,424
4835910516.7.14	Earth Filling	46,060
48359120/3.10.14	Earth filling	50,666
11-2014	Earth filling	4,900
48359129/18.12.14	Earth filling	17,540
48359143/6.04.15	Earth filling	21,000
409405603/06.2015	Earth filling	11,700
		414,072