



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT SARGODHA**

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
MFDAC	Memorandum for Department Accounts Committee
PAO	Principal Accounting Officer
PLGO	Punjab Local Government Ordinance
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
UAs	Union Administrations

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial government 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 Union Administrations of District Sargodha for the Financial Years 2014-15 and 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 findings 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 observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regulatory framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized after discussion of Audit Paras with the management. However, no Departmental Accounts Committee meetings were 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 all District Governments and Local Governments in Punjab (North) including Union Administrations. Its Regional Directorate Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate has a human resource of 11 officers and staff, total 2,739 man-days and the annual budget of Rs 14.220 million for the Financial Year 2016-17. It has the mandate to conduct Financial Attest Audit, Regularity 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 Directorate Sargodha carried out audit of the accounts of 10 UAs of District Sargodha for the Financial Years 2014-15 and 2015-16.

Each Union Administration in District Sargodha conducts its operations as per Punjab Local Government Ordinance, 2001. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the PLGO, 2001 require 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 Sargodha was carried out with the view to ascertaining 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 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 UAs of District Sargodha for Financial Years 2014-15 and 2015-16 was Rs 37.552 million. Out of this, Directorate General Audit, District Governments Punjab (North) Lahore audited expenditure was Rs 26.662 million which, in terms of percentage, was 71% of total expenditure. Directorate General Audit, District Governments, Punjab (North), Lahore planned and executed audit of ten

UAs in Audit Year 2016-17 i.e. 100% achievement against the planned audit activities.

Total receipts of UAs of District Sargodha for the Financial Years 2014-15 and 2015-16 were Rs 25.911 million. RDA Sargodha audited receipts of Rs 14.769 million which was 67% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 0.372 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 their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and 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 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 Sargodha 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 like withdrawal of public funds against the entitlement of employees. Negligence on the part of Union Administration authorities may be captioned as one of important reasons for weak Internal Controls.

f. Key Audit Findings

- i. Irregularities / Non-compliance of Rules and Regulations amounting to Rs 3.654 million were noted in three cases¹ and
- ii. Weaknesses of Internal Controls amounting to Rs 58.986 million were noted in one case.²
- iii. Recovery of Rs 0.372 million was pointed out in one case³

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

¹Para: 1.2.1.1 - 1.2.1.3

²Para: 1.2.2.1

³Para: 1.2.2.2

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, etc.
- ii. Appropriate actions against officers/officials responsible for violation of rules and losses
- iii. Addressing systemic issues to prevent recurrence of various omissions and commissions
- iv. Physical Stock Taking of fixed and current assets and
- v. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions against the person (s) at fault.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget (F.Ys. 2014-16)		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	164	965.357	424.940	1,390.297
2	Total formations in audit jurisdiction	164	965.357	424.940	1,390.297
3	Total Entities (PAOs)/ DDOs Audited	10	59.357	25.911	85.268
4	Total Formations Audited	10	59.357	25.911	85.268
5	Audit & Inspection Reports	10	59.357	25.911	85.268
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to UAs)	-	-	-	-

Table 2: Audit Observations Classified by Categories

(Rs in million)

Sr. No.	Description	Amount under Audit Observation
1	Unsound Asset Management	-
2	Weak Financial Management	0.372
3	Weak Internal Controls relating to Financial Management	58.986
4	Violation of Rules	3.654
5	Others	-
Total		63.012

Table 3: Outcome Statistics

(Rs in million)

Sr. No	Description	Expenditure and Acquiring Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	-	8.287	25.911	29.265	63.463*
2	Amount placed under audit observation / irregularities	-	-	0.372	62.640	63.012
3	Recoveries pointed out at the instance of Audit	-	-	0.372	-	0.372
4	Recoverable accepted / established at Audit instance	-	-	0.372	-	0.372
5	Recoveries realized at the instance of Audit	-	-	-	-	-

*The amount in Serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the Financial Years 2014-15 and 2015-16 was Rs 37.552 million.

Table 4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity	3.654
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds	-
3	Quantification of weaknesses of internal controls system	58.986
4	Recoveries, overpayments and loss to the government	0.372
5	Non-production of record to Audit	-
6	Others, including cases of accidents, negligence etc.	-
Total		63.012

Table 5: Cost-Benefit Ratio

Rs in million

Sr. No.	Description	Amount
1.	Outlays Audited (Items 1 of Table 3)	63.463
2.	Expenditure on Audit	1.185
3.	Recoveries realized at the instance of Audit	-
4.	Cost-Benefit Ratio	-

CHAPTER-1

1.1 UNION ADMINISTRATIONS, DISTRICT SARGODHA

1.1.1 Introduction

Each Union Administration of District Sargodha consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Sargodha comprises one Drawing and Disbursing Officer i.e. Secretary. As per Section 76 of PLGO 2001, the 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 Councils;
- 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;

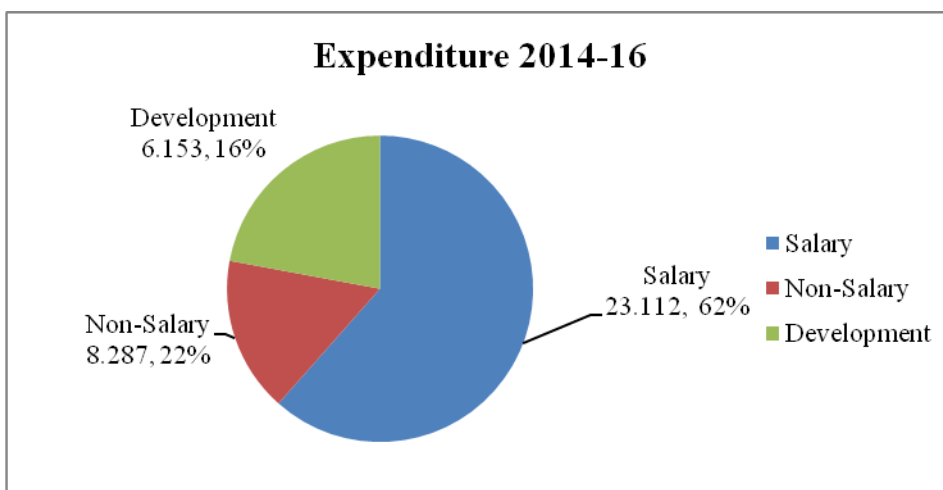
- xii. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution; and
- xiii. to assist the Village Councils or,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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

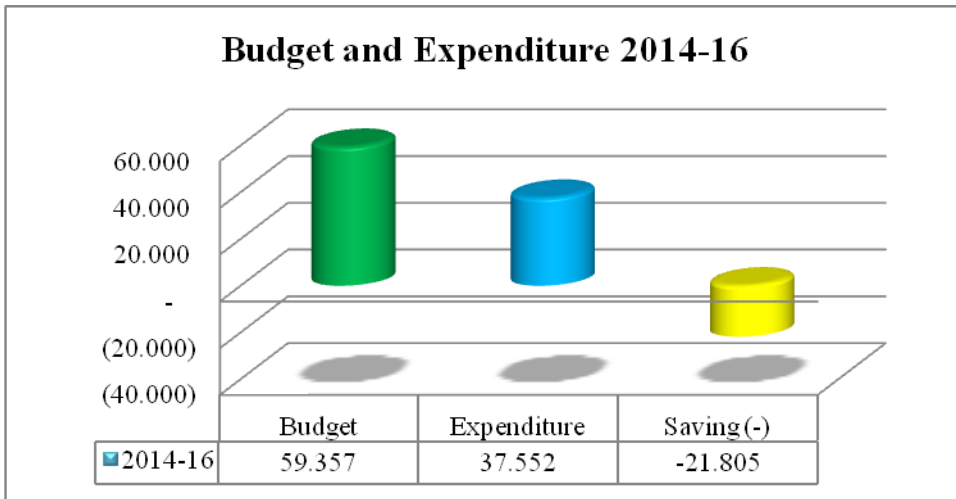
Total Budget of ten UAs of District Sargodha was Rs 59.357 million (inclusive Salary, Non-salary and Development) whereas the expenditure incurred (inclusive Salary, Non-salary and development) was Rs 37.552 million showing savings of Rs 21.805 million which in terms of percentage was 37% of the final budget as detailed below:

(Rs in million)

F.Y. 2014-16	Budget	Expenditure	Excess (+) / Saving (-)	% age (Saving)
Salary	26.864	23.112	(-) 3.752	14
Non-salary	14.144	6.153	(-) 7.991	56
Development	18.349	8.287	(-) 10.062	55
Total	59.357	37.552	(-) 21.805	37



The original and final budget of ten UAs of Sargodha for the Financial Years 2014-15 and 2015-16 was Rs 59.357 million. Against the final budget, total expenditure incurred by the UAs during Financial Years 2014-15 and 2015-16 was Rs 37.552 million.



1.1.3 Brief Comments on the Status of Compliance with Ad-hoc Accounts Committee 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 Ad-hoc Accounts Committee Meetings
1.	2009-12	6	Not Convened
2.	2012-13	0	Not Convened
3.	2013-14	9	Not Convened
4.	2015-16	5	Not Convened

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

1.2 AUDIT PARAS

1.2.1 Irregularity and Non-compliance

1.2.1.1 Irregular Payment without Signature of the Contractors – Rs 2.309 million

According to Clause 53 of contract agreement, the department may refuse or suspend payment on account of a work when executed by a firm, or by a contract described in their tender as a firm, unless receipts are signed by all the parties, or one of the partners or some other person producing power of attorney enabling him to give actual receipts on behalf of the firm. Further, according to Rule 2.26 of PFR Vol-I, every voucher should also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward. This acknowledgment should always be taken at the time of payment.

Management of the Union Councils of District Sargodha made payment of Rs 2.309 million to the contractors during 2014-16 without signature of the claimant, in violation of the rule *ibid.* (**Annex-C**)

Audit is of the view that due to weak financial control payment without signature of the claimant was made.

This resulted in irregular payment of Rs 2.309 million.

The matter was reported to the PAO / Secretary in April 2017, but no reply was furnished. Despite repeated requests, DAC meeting was not convened by management till the finalization of this Report.

Audit recommends remedial action from management under intimation to Audit.

[AIR Para No.2, 6, 2, 2, 3]

1.2.1.2 Irregular Expenditure on Civil Works - Rs 1.006 million

According to Rule 44(1) of the PDG and TMA (Budget) Rules, 2003, expenditure can be incurred only on development projects for which administrative approval and technical sanction has been accorded and the development project has been included in the budget and has been approved by the council. Further, according to Rule 12 (1) of PPRA Rule 2014, 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 procurement so planned. The annual requirements thus determined would be advertised in advance at the PPRA's website. Procurement over Rs 100,000 and up to

Rs 2.00 million should be advertised on PPRA's website as well as in print media if deemed necessary by the procuring agency.

Management of following Union Councils incurred expenditure of Rs 1.006 million on development work during the financial year 2014-16. But neither administrative approval nor Technical Sanction estimates were available for audit verification. Moreover document of open tendering were also not available.

Name of UC	Scheme Name	Contractor	Amount (Rs)
77 Hyderabad Town	PCC Passenger Room	M. Iqbal	657,020
130/73 Rahdan	UC Building renovation	Self	151,800
146/55 Khawaja Abad	Sign Boards	Abbasi Steel	197,305
Total			1,006,125

Audit is of the view that due to weak internal and financial controls, Government instructions were not followed.

This resulted in un-authorized expenditure of Rs 1.006 million.

The matter was reported to the PAO / Secretary in April 2017, but no reply was furnished. Despite repeated requests, DAC meeting was not convened by management till the finalization of this Report.

Audit recommends fixing of responsibility besides regularization of the expenditure from competent authority under intimation to Audit.

[AIR Para No.1, 2 & 5]

1.2.1.3 Irregular Payment of Steel Bars – Rs 0.339 million

According to the FD Letter No.RO(Tech) FD-2-3/2004 dated 2nd August 2004, the quality test of MS Steel Bars as per specifications are mandatory.

Management of the Union Councils made payment of Rs 0.339 million for item "P/L MS Deformed Bars" under various schemes during the financial year 2014-16 without quality test reports. **(Annex-D)**

Audit is of the view that due weak internal and financial controls, quality tests were not performed.

This resulted in irregular expenditure of Rs 0.339 million.

The matter was reported to the PAO / Secretary in April 2017, but no reply was furnished. Despite repeated requests, DAC meeting was not convened by management till the finalization of this Report.

Audit recommends regularization of expenditure from competent authority besides fixing of responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.2, 3 & 3]

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-preparation of Budget on Prescribed Format – Rs 58.986 million

According to Budget Rules 2003 Section 9 of of UA Budget Classification, the Budget shall be prepared in accordance with Chart of Classification of accounts issued by the Auditor General of Pakistan. (1) The expenditure shall be classified into Development and Current expenditure. (2) The Development budget shall be divided into two parts, namely, i.e. Citizen Community Board Development budget; and ii. local government development (Non-Citizen Community Board) budget.

Management of the Union Administrations of District Sargodha did not prepare the budget of receipt and expenditure valuing Rs 58.986 million during 2014-16 on the prescribed format in violation of rule *ibid.* (**Annex-E**)

Audit is of the view that due to weak internal and financial controls the budget was not prepared on prescribed format.

This resulted in non-transparent picture of receipt and expenditure and violation of financial rules.

The matter was reported to the PAO / Secretary in April 2017, but no reply was furnished. Despite repeated requests, DAC meeting was not convened by management till the finalization of this Report.

Audit recommends fixing of responsibility against the person (s) at fault.

[AIR Para No.1,1,1,3,1,1,1,1 & 1]

1.2.2.2 Less Collection of Contractor's Enlistment and Renewal Fee - Rs 0.372 million

According to the Government of Punjab C&W Department No.RO(TECH)FD-11/2011 dated 11/2011 dated 11-08-2014 enhanced contractors enlistment & renewal fee as per following schedule:

Category	Project cost limits	Enlistment/Renewal Authority	Enlistment Fee (Rs)	Renewal Fee (Rs)
C-6 (Class-C)	Upto 15 M	S.E/Director	25,000	16,000
Class-D	Upto 2 M	S.E/Director	15,000	8,000

Management of Union Administrations of District Sargodha less collected enlistment and renewal fee amounting to Rs 0.372 million from the contractors during 2014-16. (**Annex-F**)

Audit is of the view that due to weak internal controls enlistment and renewal fee was not collected.

This resulted in less collection of enlistment and renewal fee.

The matter was reported to the PAO / Secretary in April 2017, but no reply was furnished. Despite repeated requests, DAC meeting was not convened by management till the finalization of this Report.

Audit recommends fixing of responsibility against the person (s) at fault.

[AIR Para No.3, 4, 4, 1 & 2]

ANNEXURES

Annex-A**MFDAC Paras for the Audit Year 2016-17**

(Rs in million)

Sr. No.	Name of UAs	PDP No.	Description of Paras	Nature of Violation	Amount
1	Khan Muhammad wala	4	Non forfeit of earnest money of the defaulter contractor	Weak internal control	0.060
2	Dharema	2	Unlawful expenditure without TS and Open Tender	Weak internal control	0.140
3	Hyderabad Town	2	Non preparation of establishment check register of pay and allowances	Weak internal control	-
4	Hyderabad Town	4	Non deduction of shrinkage charges	Recovery	0.065
5	Hyderabad Town	5	Non deposit of Income Tax	Recovery	0.049
6	Rahdan	3	Non collecting of security	Weak internal control	0.100
7	Khawaja Abad	3	Non deposit of GST Rs32873 + Income Tax Rs23583	Recovery	0.056
8	Ludewala	5	Non preparation of establishment check register of pay and allowances	Weak internal control	-

UAs of Sargodha District

Budget and Expenditure for the Financial Year 2014-15 and 2015-16

Name of UC	F.Y	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
Khan Muhammad Wala	2014-15	3,217,000	908,432	2,308,568
	2015-16	4,135,000	2,341,237	1,793,763
64/112 Dharama	2014-15	3,100,000	2,291,926	808,074
	2015-16	2,500,000	1,530,956	969,044
14/13 Chak Mubarak	2014-15	2,764,000	1,479,593	1,284,407
	2015-16	2,831,000	1,548,994	1,282,006
77 Hyderabad Town	2014-15	2,680,000	1,818,628	861,372
	2015-16	2,180,000	1,291,943	888,057
162 Sabowal	2014-15	4,416,663	2,791,678	1,624,985
	2015-16	3,667,000	2,564,067	1,102,933
79 Ludewala	2014-15	2,190,000	1,875,196	314,804
	2015-16	1,800,000	1,427,888	372,112
130/73 Rahdan	2014-15	3,340,000	2,391,589	948,411
	2015-16	2,460,000	2,230,074	229,926
140/70 Sail Sharif	2014-15	6,075,500	1,536,577	4,538,923
	2015-16	2,345,500	1,597,540	747,960
46/55 Khawaja Abad	2014-15	2,560,000	1,654,044	905,956
	2015-16	2,200,000	1,794,431	405,569
156 Kandan	2014-15	2,320,000	2,132,000	188,000
	2015-16	2,575,000	2,345,000	230,000
Total		59,356,663	37,551,793	21,804,870

Irregular Payment without Signature of the Contractors

Name of UC	Scheme/Contractor	TS Value	Vr. No. & Date	Net Payment	Remarks
14/13 Chak Mubarak	Constt. of Soling Dera Muhammad Ali Nagaina ADP 2013-14 & 2014-15 Contractor Khokar & Co.	150,000	08/2015	122,103	No Signature
	Constt. of Soling Dera Khalid Mahmood Nangina Contractor Khokar & Co.	150,000	08/2015	122,516	-do-
	Constt. of Drain Nathn UC Contractor Tahir Abbas	82,000	08/2015	67,644	-do-
	Constt. of Drain Whazeedy Wali Contractor Khokar & Co.	150,000	08/2015	124,560	-do-
77 Hyderaba d Town	Constt. PCC Hyderabad Town Contractor M.Iqbal	150,000	814/08-01-15	123,217	No
	Constt. Salab Contractor M. Iqbal	150,000		123,395	No
	Constt. PCC Contractor M. Iqbal	116,500		96,114	No
	Constt. PCC Contractor M. Iqbal	116,500		95,805	No
	Constt. PCC Contractor M. Iqbal	116,500		96,114	No
79 Ludewala	Constt. of Pulley Main Bazar Ludawala Contractor M.M Bashir	1,500,000		123,689	No
	Constt. of soling	1,500,000		123,714	No
	Constt. of Drain Chak No.52 NB	1,500,000		123,546	No
146/55 Khawaja Abad	Constt. Of D/soling Dera Bhattian Phase-I Contractor Bismillah	100,000	Voucher No. and date less	99,999	No signature of the contractor on the bill of quantity.
	-do- Phase-II	100,000		99,837	
	Constt. Of D/soling Dera Umer Khan Phase-I Contractor Bismillah	100,000		99,650	
	-do- Phase-II	100,000		98,509	
	Constt. Of D/soling Dera Umer Khan Phase-I Contractor Al-midina	100,000		99,500	

	-do- Phase-II	100,000		99,650	
162 Sabowal	Constt. of soling street upto House Fareed Shah Contrator Sikandar & Co.	100,000	19/30-10-15	66,395	No signature of the contractor on the bill of quantity.
	Constt. of Repair of Fice U/C Contractor Ali Hassan	100,000	57/30-06-16	39,700	
	Constt. of Drain Soling Sanika Contractor Ali Hassan	100,000	08/15-09-15	78,862	
	Contt. Of Drain Soling M. Khan Contractor M. Ismaeel	100,000	07/15-09-15	59,804	
	Constt. Culvert Aloowala Contractor M. Ismaeel	100,000	41/01-04-16	66,006	
	Constt. of Drain P.C.C Bonga Balocha	85,000	45/03-05-16	58,965	
Total				2,309,294	

Irregular Payment of Steel

Name of UC	Sr. No	Work/contractor	ADP Year	Quantity (kg) & Rate (per100 kg)	Amount (Rs)
10/10 Khan Muhammad Wala	1	Const. of PCC/Polli Street Muhammad Ameer Sheed Contractor S.H Construction	2014-15	14x11307	1,583
	2	Const. of Soling Sarfraz Ahmed	2014-15	95x11307	60,742
64/112 Dharama	3	Const. Of Drain My Peer Colony Contractor Abdul Gafoor	2014-15	218.64x10693.4	23,381
	4	Phase-II	2014-15	230x10693.4	24,635
	5	-do- III	2014-15	233.61x10693	24,981
	6	CO Drain Contractor Abdul Gafoor	2014-15	142.82x10693.4	15,207
	7	-do- Tall -do-	2014-15	410.20x10693.4	43,864
	8	Const. of Drain House Arshad	2014-15	190.54x10693.4	20,376
79 Ludewala	9	Const. of House Haj	2014-15	159.94x11472.95	18,350
		Const. Soling Chak No.52	2014-15	112 kgx11473	12,850
		Const. UC Hall M.M. Basher	2014-15	615.938x12734 31.635x11473	82,065
	Const. Soling UC 79 M.M Basher	2014-15	95 Kgx12447.70	11,449	
Total					339,483

Non-preparation of Budget, Expenditure and Receipt on Prescribed Format

Name of UC	F.Y	Salary (Rs)	Non Salary (Rs)	Dev. (Rs)	Budget (Rs)	Exp (Rs)	Receipt (Rs)
Khan Muhammad Wala	2014-15	1,660,000	507,000	1,050,000	3,217,000	908,432	1,615,099
	2015-16	1,550,000	1,085,000	1,500,000	4,135,000	2,341,237	1,365,619
64/112 Dharama	2014-15	1,200,000	300,000	1,604,000	3,100,000	2,291,926	1,855,000
	2015-16	1,500,000	600,000	2,300,000	2,500,000	1,530,956	2,140,000
14/13 Chak Mubarak	2014-15	1,300,000	649,000	815,000	2,764,000	1,479,593	1,768,696
	2015-16	1,560,000	446,000	825,000	2,831,000	1,548,994	1,352,609
77 Hyderabad Town	2014-15	1,200,000	880,000	600,000	2,680,000	1,818,628	1,301,967
	2015-16	1,200,000	580,000	400,000	2,180,000	1,291,943	1,253,342
162 Sabowal	2014-15	1,420,000	320,000	2,676,663	4,416,663	2,791,678	1,702,657
	2015-16	1,710,000	157,000	1,800,000	3,667,000	2,564,067	1,431,601
79 Ludewala	2014-15	1,460,000	230,000	500,000	2,190,000	1,875,196	1,364,808
	2015-16	1,100,000	200,000	500,000	1,800,000	1,427,888	1,359,575
130/73 Rahdan	2014-15	1,350,000	990,000	1,000,000	3,340,000	2,391,589	1,466,363
	2015-16	1,600,000	730,000	130,000	2,460,000	2,230,074	140,497
140/70 Sail Sharif	2014-15	1,760,000	4,315,500	0	6,075,500	1,536,577	1,615,400
	2015-16	1,800,000	56,550	0	2,345,500	1,597,540	1,301,950
46/55 Khawaja Abad Tehsil Shahpur	2014-15	1,210,000	200,000	1,150,000	2,560,000	1,654,044	1,629,201
	2015-16	1,100,000	400,000	700,000	2,200,000	1,794,431	1,246,584
Total		25,680,000	12,646,050	17,550,663	54,461,663	33,074,793	25,910,968

Annex-F

Less Collection of Contractor's Enlistment and Renewal Fee

UA No.	No. of Contractors	Class of Contractors	Fee due	Fee Charged	Difference	Amount (Rs)
Khan Muhammad Wala	Sarfraz Ahmed	Enlistment D	15000	4000	11000	11,000
	SK Construction	Enlistment D	15000	4000	11000	11,000
	SH Construction	Enlistment D	15000	4000	11000	11,000
	Sarfraz Ahmed	Renewal D	8000	0	8000	8,000
	SK Construction	Renewal D	8000	0	8000	8,000
	SH Construction	Renewal D	8000	0	8000	8,000
Khawaja Abad	Younis Hussain, Al Madina Khuram Abbas, Bismillah Construction.	Enlistment "D"	15000	4000	11000 x 3	33,000
	Younis Hussain, Al Madina Khuram Abbas, Bismillah Construction	Renewal "D"	8000	-	8000 x 3	24,000
Ludewala	Enlistment	C.M.M Bashir	25000	0	0	25,000
		C.M.M Saeed	25000	0	0	25,000
	Renewal	C.M.M Bashir	16000	0	0	16,000
		C.M.M Saeed	16000	0	0	16,000
Kandan	Kandan Brothers Arshad Nawaz Mulazim Hussain.	Enlistment "D"	15000	4000	11000 x 3	33,000
	Qasir Abbas, Kandan Brothers Arshah Nawaz Mulazim Hussain	Renewal "D"	8000	-	8000 x 4	32,000
Sabowal	Muhammad Ismail, Sikandar Hayat Khan, Ghazanfar Zulqarnain, Muhammad Ali Hassan, Rana Fiaz Hussain.	Enlistment "D"	15000	4000	11000 x 5	55,000
	Sikandar Hayat, Muhammad Ismail	Renewal "D"	8000	-	8000 x 7	56,000
Total						372,000