



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS.....	i
PREFACE.....	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES AND CHARTS.....	vii
Table 1: Audit Work Statistics.....	vii
Table 2: Audit Observations Classified by Categories	vii
Table 3: Outcome Statistics	viii
Table 4: Irregularities Pointed Out.....	viii
Table 5: Cost-Benefit Ratio	viii
CHAPTER-1	1
1.1 UNION ADMINISTRATIONS, DISTRICT BHAKKAR. 1	
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	2
1.1.3 Brief Comments on the Status of Compliance with Ad-hoc Accounts Committee Directives.....	3
1.2 AUDIT PARAS.....	4
1.2.1 Non-Production of Record	5
1.2.2 Irregularity and Non-compliance	6
1.2.3 Internal Control Weaknesses.....	7
ANNEXURES	11

ABBREVIATIONS & ACRONYMS

DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
MFDAC	Memorandum for Department Accounts Committee
PAO	Principal Accounting Officer
PPRA	Punjab Procurement Regularity Authority
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
UAs	Union Administrations
UCs	Union Councils

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 Bhakkar 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 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 Bhakkar for the Financial Years 2014-15 and 2015-16.

Each Union Administration in District Bhakkar 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 Bhakkar 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 Bhakkar for Financial Year 2014-15 and 2015-16 was Rs 35.240 million. Out of this, Directorate General Audit, District Governments Punjab (North) Lahore audited expenditure was Rs 25.725 million which, in terms of percentage, was 73% 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 Bhakkar for the Financial Years 2014-15 and 2015-16 were Rs 3.065 million. RDA Sargodha audited receipts of Rs 1.716 million which was 56% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 0.129 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 Bhakkar 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. Non production of record of Rs 0.401 million was noted in one case¹
- ii. Irregularities and Non-compliance of rules and regulations amounting to Rs 2.919 million were noted in one case² and
- iii. Weaknesses of Internal Controls involving an amount of Rs 13.383 million were noted in four cases.³

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

² Para 1.2.2.1

³ Para 1.2.3.1 – 1.2.3.4

g. Recommendations

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

- i. Proper maintenance of record and its production to audit for scrutiny
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Appropriate actions against officers/officials responsible for violation of rules and losses
- iv. Addressing systemic issues to prevent recurrence of various omissions and commissions
- v. Physical Stock Taking of fixed and current assets and
- vi. 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.Y. 2014-16)		
			Budget	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	42	184.481	12.873	197.354
2	Total formations in audit jurisdiction	42	184.481	12.873	197.354
3	Total Entities (PAOs)/ DDOs Audited	10	43.924	3.065	46.989
4	Total Formations Audited	10	43.924	3.065	46.989
5	Audit & Inspection Reports	10	43.924	3.065	46.989
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	0.129
3	Weak Internal Controls relating to Financial Management	13.254
4	Violation of Rules	2.919
5	Others	0.401
Total		16.703

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure and Acquiring Physical Assets	Civil Work	Receipts	Others	Total
1	Outlays audited	-	3.774	3.065	31.466	38.305*
2	Amount placed under audit observation / irregularities	-	-	0.129	16.574	16.703
3	Recoveries pointed out at the instance of Audit	-	-	0.129	-	0.129
4	Recoverable accepted / established at Audit instance	-	-	0.129	-	0.129
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 35.240 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.	2.919
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Accounting Errors ¹ (Accounting Policy departure from NAM, 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 system.	13.254
5	Recoveries, overpayments and loss to the government.	0.129
6	Non-production of record to Audit	0.401
7	Others, including cases of accidents, negligence etc.	-
Total		16.703

Table 5: Cost-Benefit Ratio

(Rs in million)

Sr. No.	Description	2015-16
1	Outlays Audited (Items 1 of Table 3)	38.305
2	Expenditure on Audit	1.185
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, DISTRICT BHAKKAR

1.1.1 Introduction

Each Union Administration of District Bhakkar consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Bhakkar 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-wide 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;

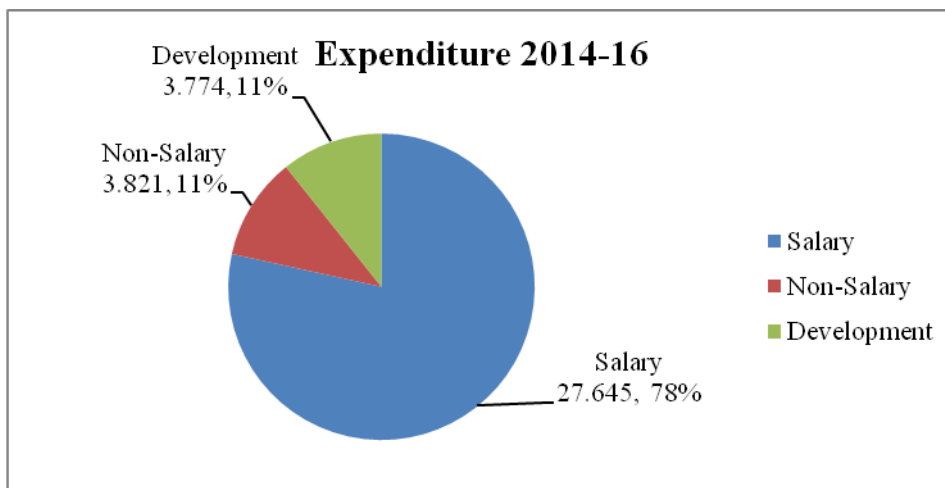
- xii. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution and
- xiii. to assist the Village Councils or,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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

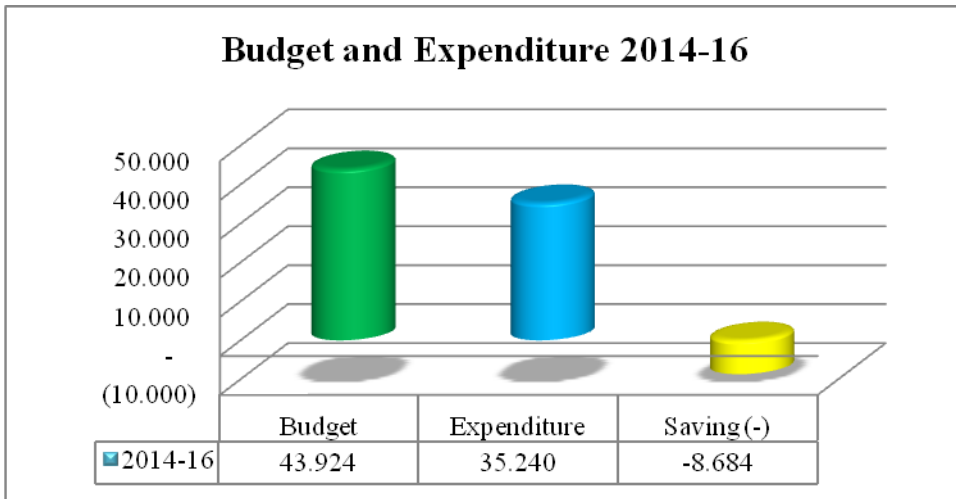
Total Budget of ten UAs of District Bhakkar was Rs 43.924 million (inclusive Salary, Non-salary and Development) whereas the expenditure incurred (inclusive Salary, Non-salary and development) was Rs 35.240 million showing savings of Rs 8.684 million which in terms of percentage was 20% of the final budget as detailed below:

(Rs in million)

F.Y. 2014-16	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	30.654	27.645	(-) 3.009	10
Non-salary	6.345	3.821	(-) 2.524	40
Development	6.925	3.774	(-) 3.151	46
Total	43.924	35.240	(-) 8.684	20



The original and final Budget of ten UAs of District Bhakkar for the Financial Years 2014-15 and 2015-16 was Rs 43.924 million. Against the final budget, total expenditures incurred by the UAs during Financial Years 2014-15 and 2015-16 was Rs 35.240 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	7	Not Convened
2.	2012-13	2	Not Convened
3.	2013-14	5	Not Convened
4.	2015-16	7	Not Convened

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

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-production of Record – Rs 2.801 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 officials concerned shall provide all record for audit inspection and comply with any requests for information in as complete a form as possible and with all reasonable expedition.

Management of following Union Administrations did not produce record for audit verification pertaining to the financial year 2014-16. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure of Rs 2.801 million could not be verified.

Sr. No.	Name of UC	Period	Amount (Rs)
1	Behal	2014-16	2,400,000
2	Khansar	2014-16	401,339
Total			2,801,339

Record was not produced to Audit for verification due to defective internal controls and financial discipline.

This resulted in non production of record of Rs 2.801 million.

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

Audit recommends early provision of record besides fixing of responsibility against the persons at fault intimation to Audit.

[AIR Para No.1 & 1]

1.2.2 Irregularity and Non-compliance

1.2.2.1 Unauthorized Execution of Works – Rs 2.919 million

As per instructions contained in F.D letter No FD (F-R) ii 2/89 dated 27-03-1990 that in order to watch the transparency that the Estimate of the work has been technically sanctioned by the component Authority prior to start the work so the No date and amount of TS Estimate and name of Authority who TS the Estimate should be mentioned in the notice of press advertisement, as well as FD No RO (tech) 1-2/83-iv dated 29-03-2009 also laid down that a certificate should be obtained from end user that the repair / execution has been carried out satisfactorily before releasing the final payment to the contractor.

Management of Union Councils of District Bhakkar executed development works costing Rs 2.919 million during 2014-16 but did not include TS number, date, amount and name of authority in the press publication/tender documents as well as no requisite certificate of the inhabitant of site was produced for verification. The works were also executed without Technically Sanctioned Estimate. Moreover, the certificates from the end user regarding the satisfactory completion of the schemes were also not available on record for audit verification. **(Annex-C)**

Unauthorized expenditure was incurred due to weak internal controls and financial discipline.

This resulted in unauthorized expenditure of Rs 2.919 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 the competent authority besides fixing of responsibility against the person(s) at fault under intimation to Audit.

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

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-reconciliation of Receipts with Bank – Rs 11.660 million

According to Rule 78 of PDG & TMA (Budget) Rules 2003, (1) The Collecting Officers shall reconcile his figures with the record maintained by the Accounts Officer by the 10th day of the month following the month to which the statement relates. Further, in order to enable the Head of Offices concerned to verify whether the amounts shown as realized in the statements have actually been realized and credited to the proper head of account, the Accounts Officer concerned shall provide the Head of Offices with statements confirming the actual amounts credited under the relevant receipt heads.

Management of following Union Councils of district Bhakkar did not reconcile the receipts of Rs 11.660 million with the bank during 2014-16 in violation of rule ibid. In the absence of reconciliation, receipts could not be verified.

Sr. No.	Name of UC	AIR Para No.	Period	Receipt (Rs)
1	UC No. 32 Fazil	2	2014-16	2,664,297
2	UC No. 41 Mani	2	2015-16	1,182,785
3	UC Khansar	6	2014-16	2,925,621
4	UC No.6 Kalurkot	3	2015-16	1,955,124
5	UC No.34 Jandanwala	2	2015-16	1,395,784
6	UC No.42 Hyderabad Thal	3	2015-16	1,536,776
Total				11,660,387

The receipts were not reconciled with the bank due to weak internal controls and financial discipline.

This resulted in non-reconciliation of receipt of Rs 11.660 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 reconciliation of the receipts with bank under intimation to audit.

1.2.3.2 Unauthentic Receipt Figure of NADRA Forms – Rs 1.400 million

According to Rule 78 of PDG & TMA (Budget) Rules 2003, (1) The Collecting Officers shall reconcile his figures with the record maintained by the Accounts Officer by the 10th day of the month following the month to which the statement relates. Further, in order to enable the Head of Offices concerned to verify whether the amounts shown as realized in the statements have actually been realized and credited to the proper head of account, the Accounts Officer concerned shall provide the Head of Offices with statements confirming the actual amounts credited under the relevant receipt heads.

The receipts figures of the following Union Councils of District Bhakkar on account of birth, marriage and death registration fee did not match and reconcile with the NADRA Security forms for the year 2014-15 and 2015-16. Number of registration of birth, marriage and death were more than the enrolments / registration cases reported to the NADRA authorities. NADRA Form numbers were also not mentioned in the birth, marriage and death registration registers.

Sr. No.	Name of UC	AIR Para No.	Period	Amount (Rs)
1	Sial	2	2014-16	156,900
2	Fazil	3	2014-16	161,450
3	Khansar	3	2014-16	199,800
4	Mani	1	2015-16	98,800
5	No. 6 Kalurkot	4	2015-16	85,690
6	No. 31 Ghulaman	4	2015-16	179,400
7	No. 34 Jandanwal	3	2015-16	90,000
8	42 Hyderabad Thal	2	2015-16	145,000
9	Yousaf Shah	2	2014-16	282,770
Total				1,399,810

The receipts were not matched / reconciled with NADRA Security papers due to weak internal controls and financial discipline.

This resulted in un-authentic receipts of Rs 1.400 million.

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

Audit recommends early reconciliation of receipts besides fixing of responsibility against the person(s) at fault under intimation to Audit.

1.2.3.3 Difference in Balance as per Cash Book and Bank – Rs 0.194 million

As per Rule 2.2 of PFR Vol.1

- All cash transactions should be entered in the cash book and attested in token of check.
- The cash book should be completely checked and closed regularly
- In token of check of cash book the last entry checked therein should be initialed (with date) by the Govt. servant concerned on each occasion.

At the end of each month, the head of office should personally verify the cash balance and, record below the closing entries in the cash book, a certificate to the effect over his dated signatures specifying both in words and figures, the actual cash balance.

Differences in the balances of cash book and bank statement were found as detailed below:

Name of UC	Bank Account No.	Balance as per bank 30.06.2016	Balance as per Cash Book on 30.06.2016	Difference (Rs)
No.42 Hyderabad Thall	NBP Account No.3105043675	39,731	471,790	153,075
	HBL Account No.2970001472901	36,883		
	BOP Account No.0013090002	242,101		
	Total	318,715		
No. 41 Mani	BOP Account No.0027950003	248,528	289,037	40,509
Total				193,584

Difference in cash book and bank statement was occurred due weak internal controls and financial discipline.

This resulted in difference in balance as per cash book and bank of Rs 0.194 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 reconciliation with the bank besides fixing of responsibility under intimation to audit.

[AIR Para No.1&3]

1.2.3.4 Less Deduction of Income Tax – Rs 0.129 million

According to Section 153(1)(c) & Division III Part III First Schedule of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a contractor, at the time of making the payment, deduct tax from the gross amount @ 7.5% and 10% from filer and non-filer respectively.

Management of following Union Councils of District Bhakkar made payments of Rs 3.624 million to various contractors on account of execution of development schemes for the period 2014-16, but income tax @ 7.5% was deducted instead of 10%. No documentary evidence was available to verify the status of contractors as "Filer".

Sr. No.	Name of UC	AIR Para No.	Amount of Bill (Rs)	I. Tax Less Deducted @ 2.5 % (Rs)
1	Yousaf shah	5	677,250	16,931
2	Ghulaman	3	766,550	19,164
3	NO.6 Kalurkot	5	825,682	20,642
4	Sial	3	919,760	55,185
5	Khansar	7	434,408	16,931
Total			3,623,650	128,853

Less deduction of the income tax was made due to weak internal controls and financial discipline.

This resulted in less deduction of Income Tax of Rs 0.129 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 recovery of stated amount under intimation to audit.

ANNEXURES

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

(Rs in million)

Sr. No.	Name of UA	PDP No.	Description of Paras	Nature of Violation	Amount
1	Khansar	4	Irregular expenditure on earth filling	Irregularity	0.102
2	Khansar	5	Overpayment to contractor on account of brick work	Recovery	0.028
3	Jandanwala	4	Irregular expenditure on earth filling	Irregularity	0.036
4	Yousaf Shah	3	Irregular expenditure on earth filling	Irregularity	0.102
5	Kallur Kot Urban	2	Irregular drawl of Pay and a allowances	Irregularity	0.303
6	Yousaf Shah	4	Overpayment to contractor on account of brick work	Recovery	0.048
7	Ghulama	1	Overpayment to contractor on account of brick work	Recovery	0.038

UAs of Bhakkar District

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

(Rs in million)

Sr. No	Name of UAs	F.Y.	Budget	Expenditure	Saving
1	Sial	2014-15	2.302	2.253	0.049
		2015-16	2.558	1.392	1.166
2	Khansar	2014-15	2.241	2.060	0.181
		2015-16	2.490	1.733	0.757
3	Behal	2014-15	0	0	0
		2015-16	0	0	0
4	Yousaf Shah	2014-15	2.835	2.734	0.101
		2015-16	3.150	1.927	1.223
5	Hyderabad Thal	2014-15	2.130	1.929	0.201
		2015-16	2.367	1.699	0.668
6	Mahni	2014-15	1.521	1.351	0.170
		2015-16	1.690	1.279	0.411
7	Kallur Kot Urban	2014-15	2.004	1.850	0.154
		2015-16	2.227	1.833	0.394
8	Ghulama	2014-15	2.783	2.707	0.076
		2015-16	3.092	1.897	1.195
9	Fazal	2014-15	2.376	2.008	0.368
		2015-16	2.640	1.675	0.965
10	Jandanwal Urban	2014-15	2.614	2.538	0.076
		2015-16	2.904	2.375	0.529
Total			43.924	35.24	8.684

Unauthorized Execution of Work

Sr. No.	Name of UC	Name of work	Year	Contractor Name	Amount (Rs)
1	No. 32 Fazil	Construction of PCC ideal public school to Bashir Ahmed UC Fazil MB No.8833 page 5 to 6	2015-16	Rana Nadeem	92,240
2	No. 34 Khansar	Construction of Culverts UC Khansar MB No.6927 page 18 to 20	2014-15	Ghulam Yasin	49,000
3		Construction of Culverts UC Khansar MB No.6927 page 21 to 23	-do-	-do-	49,500
4		Construction of two Culverts UC Khansar MB No.6927 page 15 to 17	-do-	-do-	91,295
5		Construction of two Culverts UC Khansar MB No.6927 page 24 to 26	-do-	-do-	97,113
6		Construction of two Culverts UC Khansar MB No.6927 page 12 to 14	-do-	-do-	98,000
7		Construction of Culverts UC Khansar MB No.6927 page 18 to 20	-do-	-do-	49,500
8	Sial	Development Work	2014-15	-	919,760
9	No. 6 Kalurkot	Construction of sewer Shafiq UC Kalurkot MB No.5700 page 27 to 24	2014-15	Javaid Iqbal	99,500
10		Construction of sewer khushi Muhammad to diesel agency UC Kalurkot MB No.5700 page 36 to 38	2015-16	-do-	99,164
11		Construction of sewer Rana nadeem shopkeeper UC Kalurkot MB No.5700 page 40 to 41	-do-	-do-	99,470
12		Construction of sewer Rahman Agency to karaci sale shop UC Kalurkot MB No.5700 page 38 to 39	-do-	-do-	99,401
13		Construction of sewer PCC mohalla khawaja shop UC Kalurkot MB No.5700 page 33 to 34	-do-	-do-	99,450
14	No. 34 Jandanwal	Construction of PCC ideal public school to bashir ahmed UC Jandanwala MB No.8833 page 5 to 6	2015-16	Rana Nadeem	99,450
15		Construction of PCC gul haji to kouse hakeem UC Jandanwala MB No.8833 page 3 to 4	-do-	Rana Nadeem	99,500
16		Construction of PCC house abdul	-do-	Rana	99,500

		majeed to house faooq ahmed MB No.8833 page 1 to 2		Nadeem	
17	No. 34 Yousaf Shah	Construction of Culverts Khata wala UC Yousaf Shah MB No.410 page 10 to 12	2014-15	Muhammad Sohaib	95,857
18		Construction of Culverts UC Yousaf Shah MB No.410 page 20 to 22	-do-	Javaid Iqbal	98,500
19		Construction of Culverts Bahawanpur UC Yousaf Shah MB No.410 page 13 to 16	-do-	Muhammad Ramzan	89,766
20		Soling Dara Bashir Khan UC Yousaf Shah MB No.410 page 12 to 13	-do-	Muhammad Khan	99,000
21		Construction of Culverts UC Yousaf Shah MB No.410 page 8 to 10	-do-	Muhammad Sohaib	96,855
22		Soling Basti Norang UC Yousaf Shah MB No.410 page 1	-do-	Muhammad Ramzan	99,418
23		Construction of Culverts UC Yousaf Shah MB No.410 page 6 to 8	-do-	Muhammad Sohaib	97,854
Total					2,919,093