



**AUDIT REPORTS  
ON THE ACCOUNTS OF  
UNION ADMINISTRATIONS  
DISTRICT KHANEWAL  
AUDIT YEARS 2009-2012**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Program
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAO	Principal Accounting Officer
PLGO	Punjab Local Government Ordinance
TMA	Town/Tehsil Municipal Administration
UA	Union Administration
UC	Union Council

## **PREFACE**

Articles 169 and 170 (2) and 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 conduct the audit of the receipts and expenditure of the Local Fund and Public Accounts of Union Administrations of the Districts.

The Report is based on audit of Union Administrations of District Khanewal for the years 2008-09, 2009-10 and 2010-11. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2009-10, 2010-11 and 2011-12 on test check basis with a view to reporting significant issues and findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues are listed in Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I shall be issued 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.

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

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

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

**Islamabad**  
**Dated:**

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

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan is responsible to carry out the audit of all District governments in Punjab (South) including Union Administrations. Its Regional Directorate of Audit Multan has audit jurisdiction of District Governments, TMAs and UAs of six Districts i.e. District Multan, Lodhran, Vehari, Khanewal, Sahiwal and Pakpattan.

The Regional Directorate has a human resource of 23 officers and staff, constituting 534 man days and the budget of about Rs6.275 million per financial year. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly R.D.A Multan carried out audit of the accounts of fifteen UAs of District Khanewal (five UAs each year) for the financial years from 2008-09 to 2010--2011 and the findings included in the Audit Report.

Each Union Administration in District Khanewal is headed by a Union Nazim / Administrator. He/she carries out operations as per Punjab Local Government Ordinance, 2001 including not more than three Secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Union Nazim / Administrator designate one Secretary as Principal Accounting Officer (PAO). The PLGO, 2001, requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim / Union Council / Administrator in the form of Budgetary Grants.

The total Development Budget of 15 above mentioned UAs in District Khanewal for the financial years from 2008-09 to 2010-11, was Rs24.163 million and expenditure incurred was of Rs14.152 million, savings of Rs10.011 million. The total Non-development Budget for financial years 2008-2011 was Rs26.196 million and expenditure was of Rs13.918 million, showing savings of Rs12.278 million. The reasons for savings in Development and Non-development Budgets are required to be provided by concerned PAO.

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

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

**a. Audit Methodology**

Audit was conducted after understanding the business processes 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. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

**b. Audit of Expenditure and Receipts**

Audit of development expenditure of Rs6.855 million was carried out, out of total expenditure of Rs14.152 million and Audit of non-development expenditure of Rs8.915 million out of a total of Rs13.918 million for the financial years 2008-2011 was conducted which are 48% & 64% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Khanewal for the financial year 2008-11 was Rs28.070 million, out of which overall expenditure of Rs15.770 million was audited which, is 56% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

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

Recoveries were not pointed out and no recovery was effected till compilation of this Report.

**d. The Key Audit Findings of the Report**

- i. Non production of record of Rs7.551 million noted in one case.<sup>1</sup>
- ii. Non-compliance of Rules and Regulations amounting to Rs48.480 million noted in nine cases.<sup>2</sup>

Audit paras on the accounts for 2008-2011 involving procedural violations including internal control weaknesses, and irregularities which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (MFDAC), (Annexure-A).

**e. Recommendations**

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

- i. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities for non-production of record.
- ii. Strengthening of internal controls
- iii. Holding of DAC meetings in time
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Proper maintenance and production of accounts and record to audit
- viii. Appropriate actions against officers/officials responsible for violation of rules and losses
- ix. Realization and reconciliation of various receipts

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<sup>1</sup> Para: 1.2.1.1

<sup>2</sup> Para: 1.2.2.1 to 1.2.2.9

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>No.</b>	<b>Budget / Expenditure</b>
1	Total Entities (PAOs) in Audit Jurisdiction	101	444.451
2	Total formations in Audit Jurisdiction	101	444.451
3	Total Entities (PAOs)/ DDOs Audited	14	28.070
4	Audit & Inspection Reports	14	28.070
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

**Table 2: Audit Observations**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount under audit observation</b>
1	Asset management	0
2	Financial management	0
3	Internal controls	0
4	Violation of rules	48.480
5	Others	7.551
<b>Total</b>		<b>56.031</b>



**Table 3: Outcome Statistics****Expenditure Outlay Audited**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Physical Assets</b>	<b>Civil Works</b>	<b>Receipt</b>	<b>Others</b>	<b>Total</b>
1	Outlays audited	-	14.152	0.792	13.918	28.862*
2	Amount placed under audit observation / irregularities	-	27.250	-	28.781	56.031
3	Recoveries pointed out at the instance of Audit	-	-	-	-	-
4	Recoveries accepted / established at Audit instance	-	-	-	-	-
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 current year was Rs 28.070 million.

**Table 4: Irregularities Pointed Out**

(Rupees in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	48.480
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Quantification of weaknesses of internal controls system.	-
4	Recoveries, overpayments, or unauthorized payments of public money.	-
5	Non-production of record to Audit	7.551
6	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>56.031</b>

## CHAPTER-1

### 1. UNION ADMINISTRATIONS, KHANEWAL

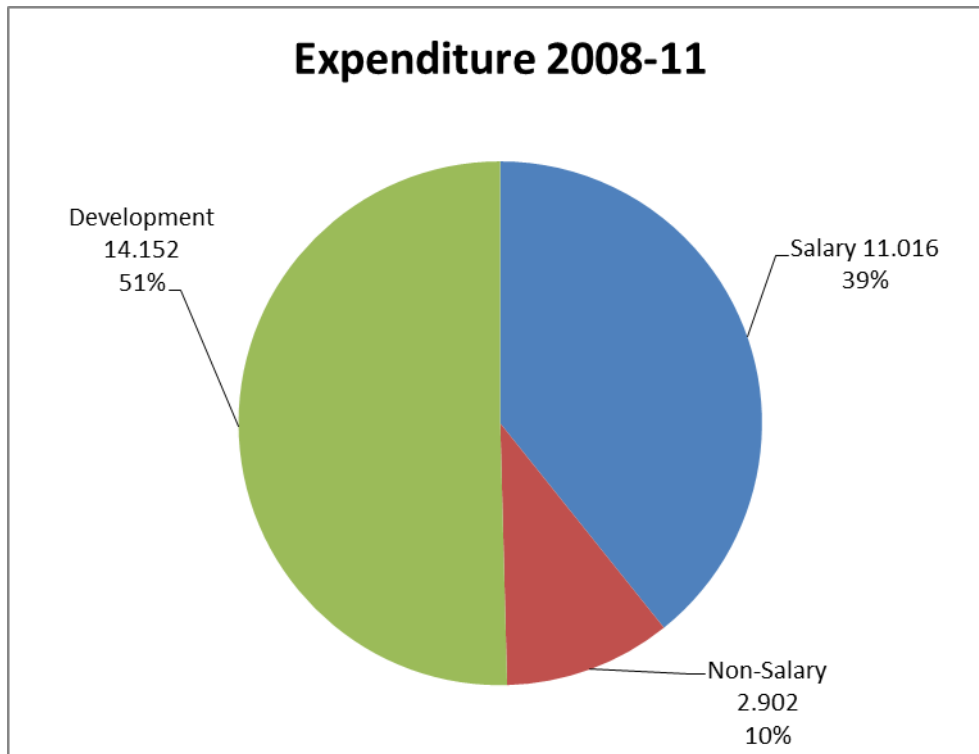
#### 1.1 INTRODUCTION

Union Administration (UA) consists of Union Nazim, Union Naib Nazim and not more than three Secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Each UA has one Drawing & Disbursing Officer.

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

(Rupees in million)

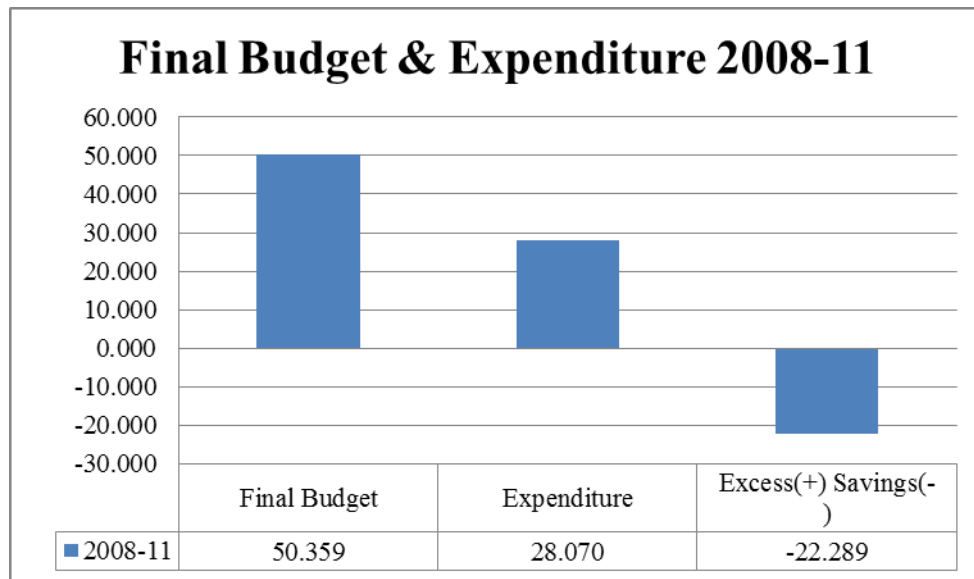
2008-11	Budget	Expenditure	Excess(+) / Saving(-)	% (Saving)
Salary	20.029	11.016	-9.013	45
Non-salary	6.167	2.902	-3.265	53
Development	24.163	14.152	-10.011	41
Revenue	-	-	-	0
<b>Total</b>	<b>50.359</b>	<b>28.070</b>	<b>-22.289</b>	<b>44</b>



Details of budget allocations, expenditures and savings of each UA in District Khanewal for three financial years are detailed below.

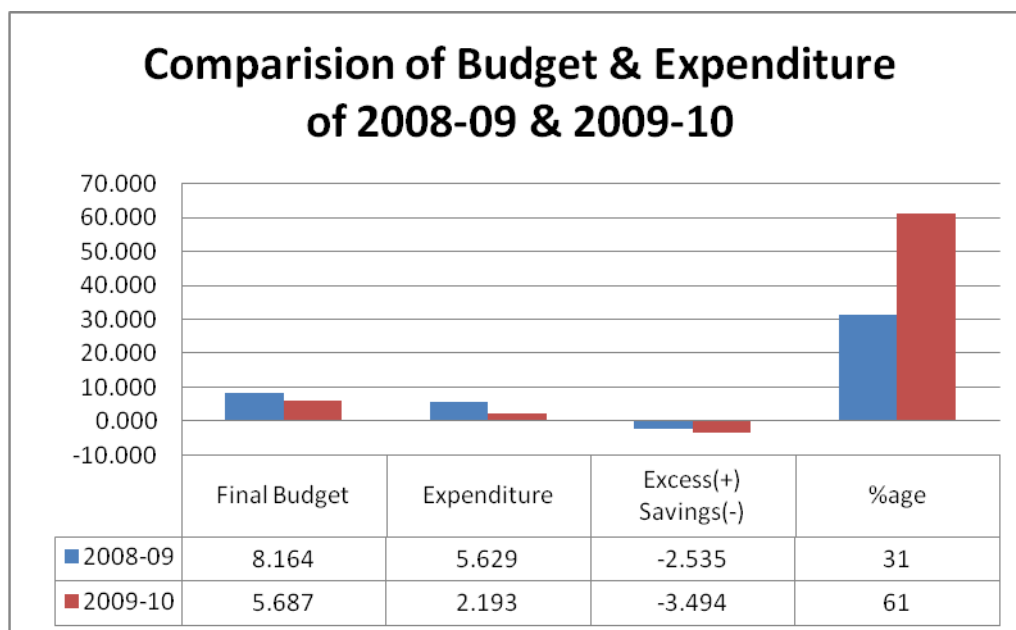
As per Budget Books for the financial years 2008-09, 2009-10 and 2010-11 of UAs in District Khanewal, the original and final budgets were of Rs 50.359 million. Total expenditures incurred by these UAs during financial years 2008-2011 was Rs 28.070 million. There was a saving of Rs 22.289 million the reasons for which should be provided by the PAO, Union Nazims and management of UAs.

(Rupees in million)



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

(Rupees in million)



There were overall savings in the budget allocation of the financial year 2008-09 and 2009-10 as follows:

(Rupees in million)

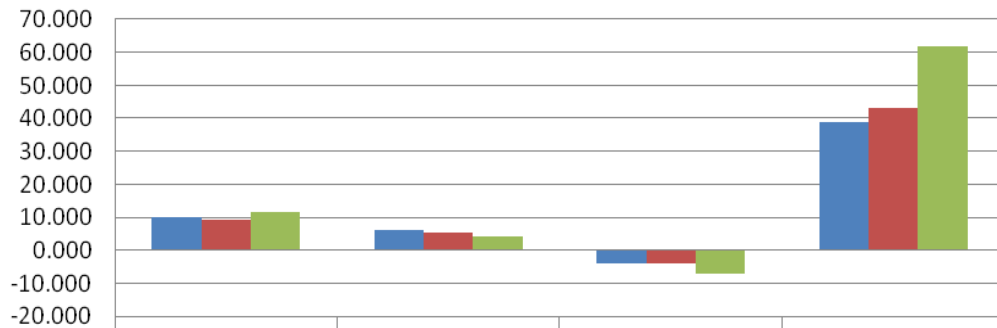
UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
10, 19, 38, 68 and 83	2008-09	8.164	5.629	-2.535	31
	2009-10	5.687	2.193	-3.494	61
	<b>Total</b>	<b>13.851</b>	<b>7.822</b>	<b>-6.029</b>	<b>44</b>

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2,3,26,74,10, 19,38,68 & 83	2008-09	5.950	4.637	1.313	22
	2009-10	5.687	2.193	3.494	61
	<b>Total</b>	<b>11.637</b>	<b>6.83</b>	<b>4.807</b>	<b>41</b>

(Rupees in million)

### Comparison of Budget & Expenditure of 2008-09, 2009-10 & 2010-11



	Final Budget	Expenditure	Excess(+) Savings(-)	%age
■ 2008-09	10.000	6.105	-3.895	39
■ 2009-10	9.100	5.178	-3.922	43
■ 2010-11	11.458	4.328	-7.130	62

There were overall savings in the budget allocation of the financial year 2008-09, 2009-10 and 2010-11 as follows:

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
01,04,45,50 & 55	2008-09	10.000	6.105	-3.895	39
	2009-10	9.100	5.178	-3.922	43
	2010-11	11.458	4.328	-7.130	62
	<b>Total</b>	<b>30.558</b>	<b>15.611</b>	<b>-14.947</b>	<b>49</b>

The justification of saving when the development schemes have remained incomplete is required to be provided by PAO and UAs concerned.

## **AUDIT PARAS**

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

#### **1.2.1.1 Non-production of Record – Rs 7.551 million**

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Secretaries of following Union Administrations of District Khanewal made payments amounting to Rs 7.551 million for contingent, development expenditure and refund of securities during the years 2008-11. The supporting documents i.e., vouchers, sanctions, bills, work orders, approvals, budget provisions, acknowledgment receipt, muster roll, stock register, approved ADP, detailed estimates, MBs etc. were not produced to audit in violation of above rules. The detail is given in **Annexure- C**.

Non-maintenance and non-production of supporting documents were due to weak internal controls on the part of Union Administration.

Due to non-production of record, legitimacy of the expenditure could not be ascertained leading to serious doubts about the expenditure.

The matter was reported to the Secretary Union Administration in May, 2010. In the DAC meeting, held in May, 2010, Secretary Union Administration replied that record was in the custody of respective Union Secretary who was on medical leave. The DAC directed the Union Secretary to produce the record besides taking action against the persons responsible for delays. The matter was



reported to other Union Secretaries in March, 2011 and May, 2012. The Secretaries signed the audit observations but did not submit detailed reply. No DAC meeting was convened and further progress was not intimated till the finalization of this Report.

Audit recommends disciplinary action against the concerned for non-production of record and making payments without supporting documents within one month under intimation to Audit.

[AIR Para: 02, 11-2008-09]

[AIR Para: 1, 1-2009-10]

[AIR Para: 03& 06-2010-11]

## **1.2.2 Irregularities & Non-Compliance**

### **1.2.2.1 Unjustified Expenditure on Development Schemes without Maintaining Measurement Book and Stock Entries-Rs 12.591 million**

According to Para No.04 (iv) & (v) of Union Administration Works Rule, 2002, the Secretary of the Project Committee shall ensure the maintenance of stock register and measurement book.

Union Secretaries and Union Nazim incurred an expenditure of Rs 12.591 million during 2007-09 on development schemes. The incurrence of expenditure was held unjustified as expenditure was incurred without maintenance of stock and consumption registers of the material purchased and measurement books in violation of above rule. The detail is given in **Annexure-D**.

Audit is of the view that due to weak internal controls, development schemes were completed without maintenance of measurement books.

Completion of development schemes without maintenance of measurement books resulted in an unauthorized expenditure.

The matter was reported to the Secretaries Union Administration in May, 2010 & August, 2010. DAC meeting held in May, 2010, Secretary Union Administration replied that all the entries have been made in the Measurement Book. The reply was not tenable as entries in measurement books were required to be made at the time of execution not after the execution. The DAC directed the Union Secretaries to get the expenditure regularized from the competent authority.

Audit recommends that responsibility may be fixed, besides regularization of the expenditure from Secretary (LG&CD), under intimation to Audit.

[AIR Para: 4, 4, 5,6,7,13,14 -2008-09]

[AIR Para: 3-2009-10]

[AIR Para Para: 01-2010-11]

#### **1.2.2.2 Unauthorized Expenditure without Technical Sanction – Rs 11.055 million**

According to Para No 3(a) of Union Administration Works Rules, 2002, in case cost of a project is more than Rs 100,000 the Union Nazim shall, before grant of approval, prepare and obtain sanction of cost estimates and technical sanction of a project from the concerned Assistant Tehsil/Town Officer (Infrastructure and Services) or in his absence, from the Sub-Engineer of Town/Tehsil Municipal Administration, as the case may be.

Union Secretary and Union Nazim incurred an expenditure of Rs 11.055 million on account of development schemes during 2008-11. The detail is given in **Annexure-E**.

The incurrence of the expenditure was held unjustified due to the following reasons:

- Union administration did not get the approval of civil work estimates from the sub-engineer and estimates were made and approved by the Union Nazim.
- No site plan was prepared and was available with the estimates along with proceeding register.

- Neither the names of nominated project committee were shown nor were signatures of the members of the project committee available on the completion reports.

Audit is of the view that due to weak internal controls, development schemes were executed without technical sanction of competent authority.

Execution of development schemes without technical sanction of competent authority resulted in an unauthorized expenditure.

The matter was reported to the Secretary Union Administration in August, 2010. DAC meeting held in August, 2010, Secretary Union Administration replied that estimates of the projects were prepared and sanctioned technically by the Sub-engineer. Reply of Union Secretary was not tenable as no record was produced for verification. DAC directed the Union Secretary to produce the feasibility reports of the projects and site plans, besides taking action against the responsible. The matter was reported to other Union Secretary in May, 2012. The Secretaries signed the audit observations during the F.Y 2010-11 but did not submit detailed reply. Neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed, besides regularization of the expenditure from Secretary (LG&CD), under intimation to Audit.

[AIR Para: 02, 02,15-2008-09]

[AIR Para: 13, 08, 08 -2010-11]

### **1.2.2.3 Un-Authorized Lump-sum Provision of Funds – Rs 10.175 Million**

According to Rule 58(3) of Union Administration (Budget) Rules, 2003, no lump sum provisions shall be made in the budget the details of which cannot be explained.

Secretaries Union Administrations allocated the development funds in lump sum without the identification of projects valuing Rs. 10.175 million during 2008-11. Such allocation was quite irregular and contradictory to the instructions of government. The detail is given below:

(Amount in Rupees)

Union Administration No.	Lump sum allocation of Development Funds			
	2008-09	2009-10	210-11	Total
01	1,730,892	736,911	1,424,823	3,892,626
45	1,000,000	1,100,000	900,000	3,000,000
50	785,000	0	1,071,214	1,856,214
55	786,600	50,000	590,000	1,426,600
<b>Total</b>	<b>4,302,492</b>	<b>1,886,911</b>	<b>3,986,037</b>	<b>10,175,440</b>

Audit is of the view that due to weak financial management, the Union Administrations funds were allocated in lump sum.

Lump sum allocation of funds resulted in irrational budgeting and defective allocation of available resources.

The matter was reported to Union Secretaries in May, 2012. The Secretaries signed the paras but did not submit detailed reply. Neither the DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends regularization from Secretary (LG&CD), besides inquiry into the matter as to why the lump-sum provision of development funds was made by the Secretaries/Administrators under intimation to Audit.

[AIR Para: 04, 06, 10 &12-2010-11]

#### **1.2.2.4 Unjustified Expenditure without Opening Separate Project Committee Bank Account - Rs 6.740 Million**

According to Para No.4 (a) of Union Council Works Rule, 2002, the Union Nazim shall release the estimated cost of the project through cross cheque in the name of Project Committee in two equal installments. The funds so released shall be kept in an account with scheduled bank to be jointly operated by two members of the Project Committee.

Union Secretaries and Union Nazim completed 129 development schemes valuing Rs.6.740 million through project committee during F.Y 2008-09. But the separate project account was not opened in bank and all the payment was directly drawn and paid from the main account of the Union Administration. Further, no progress report was taken from the secretary before releasing the 2<sup>nd</sup> installment resulting into unjustified expenditure of Rs 6.740 million. The detail is given in **Annexure-F**.

Audit is of the view that due to weak internal controls, development schemes were executed without opening of separate committee bank account.

Execution of development schemes without opening of separate committee bank account resulted in an un-authorized expenditure.

The matter was reported to the Secretary Union Administration in May, 2010. DAC meeting was held in May, 2010. Secretary Union Administration

replied that account of the Project Committee could not be opened separately and the main account of Union Administration was being operated. The DAC directed the Union Secretary to get the expenditure regularized from the competent authority, besides taking action against responsible, under intimation to Audit.

Audit recommends that responsibility may be fixed, besides regularization of the expenditure from Secretary (LG&CD), under intimation to Audit.

[AIR Para: 01, 12-2008-09]

#### **1.2.2.5 Unauthorized Lump sum Provision of Development Funds- Rs 3.227 million**

According to Rule 58(3) of Union Administration Budget Rules, 2003, no lump sum provisions shall be made in the budget the details of which cannot be explained.

Secretaries Union Administrations No. 38 & 68 allocated the development funds of Rs 3.227 million in lump sum without the identification of projects in the entire period of devolved set-up i.e.2001-10. The detail of lump sum provision during the period of 2008-10 is as under:

(Amount in Rupees)

<b>Union Administration No.</b>	<b>Period</b>	<b>Amount</b>
38	2008-10	1,490,000
68	2008-10	1,736,900
<b>Total</b>		<b>3,226,900</b>

Audit is of the views that due to weak financial management, the lump sum provisions were kept in the development budget.

Lump sum provision for development in the budget resulted into violation of government instructions.

The matter was reported to Union Secretaries in March, 2011. The Secretaries signed the audit observations but did not submit detailed reply. The matter was reported to the administrator union administrations for convening of DAC meetings but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility and action against the responsible, besides regularization from Secretary (LG&CD), under intimation to Audit.

[AIR Para: 9, 11-2009-10]

#### **1.2.2.6 Unauthorized Expenditure on Development without Approval of ADP – Rs 2.145 million**

According to Rule 3 of the Union Administration Rules, 2002, before the start of work on a project included in the Annual Development Plan the detailed estimates of the work shall be prepared and approved by the Union Nazim.

Secretaries Union Administrations 38 & 68 incurred expenditure of Rs 2.145 million on development project without preparation of ADP and scheme wise approval of Union Council during 2008-10. The detail is as under:

(Amount in rupees)

Union Administration No	Development Expenditure		
	2008-09	2009-10	Total
38	1,085,500	37,000	1,122,500
68	680,330	341,754	1,022,084
<b>Total Expenditure</b>	<b>1,765,830</b>	<b>378,754</b>	<b>2,144,584</b>



Audit is of the view that due to weak financial management, the expenditure was incurred without approval of Union Council.

Incurrence of expenditure without approval of ADP resulted into violation of government instructions.

The matter was reported to Union Secretary in March, 2011. The Secretaries signed the audit observation but did not submit detailed reply. The matter was reported to the administrator union administrations for convening of DAC meetings but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommend fixing of responsibility and action against the responsible, besides regularization from Secretary (LG&CD), under intimation to Audit.

[AIR Para: 2, 2-2009-10]

#### **1.2.2.7 Unauthorized Expenditure by Splitting the Projects in Phases – Rs 1.478 Million**

According to Rule 5 of Punjab Union Administrations (Works) Rules, 2002, if the cost of a project included in the Annual Development Plan is more than Rs. 100,000 the Union Administration may get it executed through the Tehsil Municipal Administration or the District Government as deposit work for which the funds shall be placed at their disposal. The Tehsil Municipal Administration or the District Government, as the case may be, shall be responsible to prepare the detailed estimates of the project and get them technically sanctioned in accordance with the procedure as may be specified by Government from time to time.

Secretaries Union Administrations incurred expenditure of Rs. 1.478 million on different development projects. The expenditure was unauthorized as the expenditure involved on each project was more than Rs 100,000 but Union Administration split up the expenditure in phases to keep the expenditure within its financial power instead of getting it executed through TMA as deposit work. The detail is given in **Annexure-G**.

Audit is of the view that due to weak internal controls and inefficiency, unauthorized expenditure was incurred.

Unauthorized expenditure by splitting the projects resulted in violation of government instructions.

The matter was reported to Union Secretaries in May, 2012. The Secretaries signed the paras but did not submit detailed reply. The matter was reported to the administrators for convening of DAC meeting but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends action against concerned for unauthorized expenditure, besides regularization of the expenditure from Secretary (LG&CD), under intimation to Audit.

[AIR Para: 01, 04, 03-2010-11]

#### **1.2.2.8 Unauthorized Execution of Projects beyond Competency- Rs 1.069 million**

According to Rule (5) of Union Administration (Works) Rules, 2002 if the cost of the project included in the ADP is more than Rs 100,000 the UA may get it executed through the TMA or District Government as deposit

work for which the funds shall be placed at their disposal. The TMA or the DG, as the case may be, shall be responsible to prepare the detailed estimates of the project and get them technically sanctioned in accordance with the procedure as may be specified by Government from time to time.

Union Secretary and Union Nazim executed projects in piecemeal and did not seek the approval from the competent authority i.e. TMA or District Government. The projects were split up and separate estimates were obtained to avoid execution through TMA or District Government. Audit physically inspected these projects and it seemed that all projects costing Rs 881,371 were executed simultaneously. The detail is given in **Annexure-H**.

Audit is of the view that projects were executed beyond competency.

Execution of projects beyond competency resulted in violation of rules.

The matter was reported to the Secretary Union Administration in August, 2010. DAC meeting held in August, 2010, Secretary Union Administration replied that all the work done was in the best interest of the public and was without any mala fide intension. The DAC directed the Union Secretary to get the expenditure regularized from the competent authority, besides taking disciplinary action against the responsible.

Audit recommends that responsibility be fixed, besides regularization of the expenditure from Secretary (LG&CD), under intimation to Audit.

[AIR Para: 01, 01(2008-09)]

[AIR Para: 05-2008-09]

### **1.2.2.9 Loss due to Non - Levying of Licensing fee on Various Professions**

According to Rule 3(i) of Local Governments (Fees for licensing and Permits and Licensing of Professions and Vocations) Rules, 2002, the Union Administration shall levy fees for licensing of the following professions and vocations.

- (a) Butchers and vendors of poultry, game or fish;
- (b) Persons keeping milk cattle or milk goats for profit;
- (c) Persons keeping any animal for profit other than milk cattle or milk goats;
- (d) Dairymen, butter men and vendors of ghee;
- (e) Vendors of fruit or vegetables;
- (f) Washer man;
- (g) Vendors of wheat, rice and other grains or flour;
- (h) Makers and keepers of sweets;
- (i) Barber and keepers of shaving saloons.

Secretary Union Administrations did not collect the above mentioned fee for licensing of profession and vocation during the period 2001 to 2010 in violation of above rule. Due to negligence of Union Administration, the revenue generation activity for the Union Administration was not initiated.

Audit is of the view that due to weak internal control and inefficiency, taxes were not levied.

Non-levy of taxes resulted in loss to Union Council revenue.

The matter was reported to Union Secretary in March, 2011. The Secretary union administration signed the audit observation but did not submit detailed reply. The matter was reported to the administrator union administration for convening of DAC meetings but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends auction of government taxes, besides action against the responsible person, under intimation to Audit.

[AIR Para: 15, 17, 1-2009-10]

# **ANNEXURES**

## Annexure-I

(Rupees in million)

Sr. No.	Name of Formation	AP No.	Title of Para	Amount of Audit Observation	Nature of Audit Observation
1	UA No:45	2	Misappropriation on Account of Works	0.228	Misappropriation
2	-	1,3	Unjustified approval of CCB project and withdrawal of money	0.627	Non-compliance of rules
3	UA No:38,68	3,16	Un-authorized expenditure of CCB funds through project	0.231	Non-compliance of rules
4	-	8	Unjustified withdrawal of advances	0.200	Non-compliance of rules
5	-	5	Non return of unspent balance-Rs 111,925	0.112	Non-compliance of rules
	-	3,3	Unauthorized expenditure on rent of office building	0.189	Non-compliance of rules
6	UA No:45,50,55	2,3,5	Over -Payment Due to Non-Deduction of 10% Contractor Profit	0.298	Performance
7	UA No:38,68,83	5,1,2	Non-deduction of government taxes on the development	0.259	Performance
8	UA No:38,68	1,9	Non-deduction of overhead charges recovery thereof	0.202	Performance
9	UA No:38,68	5	Non deposit of income tax	0.035	Performance

**Annexure-A****MFDAC PARAS (F.Y2009-10)****(Rupees in million)**

<b>Sr. No</b>	<b>Name of Formation</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>
1	UA 38	4	Irregular expenditure on development without inspection reports	1.122
2		6	Non preparation of expenditure statement	0.190
3		7	Non-submission of monthly progress report on the prescribed forms regarding development projects	1.139
4		8	Non utilization of CCB Funds	1.029
5		10	Unauthorized execution of development projects without maintenance of Form BDD-4	1.122
6		11	Irregular withdrawal of funds without opening of bank account of project committee	1.122
7		12	Less allocation of funds for development	0.636
8		13	Less/excess allocation of CCB funds out of development budget	0.326
9		14	Fraudulent withdrawal and payments without obtaining actual payees receipts	1.122
10		16	Non maintenance of property register and non physical verification of store and stock	0
11	UA68	3	Non preparation of expenditure statement	0.257
12		4	Non-submission of monthly progress report on the prescribed forms regarding development projects	0.104
13		5	Less/excess allocation of funds for development	0.139



14		6	Irregular expenditure on development without inspection reports	0.102
15		7	Irregular withdrawal of funds without opening of bank account of project committee	0.102
16		8	Fraudulent withdrawal and payments without obtaining actual payees receipt	0.102
17		10	Less/excess allocation of CCB funds out of development budget	0.171
18		12	Un-authorized lump-sum provision of development	0.174
19		13	Non Utilization of CCB Funds	0.121
20		14	Irregular expenditure on account of development projects beyond financial competency of project committee	0.606
21		15	Non-conducting of post completion evaluation of development projects	0.102
22		18	Non-maintenance of property register and non physical verification of store and stock	0
23	UA 83	4	Irregular withdrawal of funds without opening of bank account of project committee	1.368
24		5	Non-submission of monthly progress report on the prescribed forms regarding development projects	1.368
25		6	Irregular expenditure on development without inspection reports	1.368
26		7	Withdrawal and payments of funds without obtaining actual payees receipts	1.368
27		8	Irregular expenditure on development without approval of ADP	1.368
Total				16.628

**(F.Y 2010-11)**

<b>Sr. No</b>	<b>Name of Formation</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>
1	UA 01	01	Un-authorized Expenditure on development projects from union funds beyond competency	0.424
2		03	Non-conducting of survey of professions and non-levying of license fee on various professions resulted in loss to Government	0.300
3		05	Non-Utilization of CCB Funds	9.916
4		06	Non-Monitoring of development projects & non-submission of monthly progress report on the prescribed forms regarding development projects	1.304
5		07	unauthorized execution of development projects without maintenance of Form BDD-4	1.374
6	UA 04	01	Un-authorized expenditure on execution of projects from union funds beyond competency	0.152
7		02	Unjustified Split Up of sewerage Schemes	0.152
8		06	Unauthorized execution of development projects without maintenance of Form BDD-4	0.000
9		07	Loss to union Administration due to non-conducting of survey of professions resulted in less receipts	0.400
10	UA 45	01	Doubtful expenditure on account of construction of culverts	0.311
11		05	Less collection/ Misappropriation of Receipts collected by own sources	0.135
12		06	Non-deposit of income tax on the works	0.055
13		07	Recovery on account of purchase of bricks and sand on excess rate	0.035
14		08	unauthorized execution of development projects without maintenance of Form BDD-4	1.540
15		09	Non-Monitoring of development projects & non-submission of monthly progress reports on the prescribed forms regarding development projects	1.540
16		11	Unjustified expenditure without opening separate bank account of	1.540
17		02	Misappropriation of development funds and doubtful execution of works	0.692

18		04	Non-deposit of income tax on the works	0.064
19		07	Unjustified expenditure without opening separate bank account	0.764
20		09	Non-Monitoring of development projects & non-submission of monthly progress reports on the prescribed forms regarding development projects	1.971
21		12	Unauthorized execution of development projects without maintenance of Form BDD-4	1.811
22	UA 55	01	Recovery on account of purchase of material and RCC pipe	0.068
23		03	Non-deposit of income tax on the works	0.034
24		04	Non-Monitoring of development projects & non-submission of monthly progress reports on the prescribed forms regarding development project	1.171
25		05	unauthorized execution of development projects without maintenance of Form BDD-4	1.171
26		09	Unjustified expenditure without opening separate bank account	0.676
Total				27.6

**Annexure-B****Comments on Budget and Accounts (Variance Analysis)**

(Rupees in million)

<b>2008-11</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess(+) / Saving(-)</b>	<b>% (Saving)</b>
Salary	20.029	11.016	-9.013	45
Non-salary	6.167	2.902	-3.265	53
Development	24.163	14.152	-10.011	41
Revenue	-	-	-	0
<b>Total</b>	<b>50.359</b>	<b>28.070</b>	<b>-22.289</b>	<b>44</b>

**Annexure-C**

**[Para No.1.2.2.1]**

**A. Non-Production of record – Rs 2.77 million**

(Amount in rupees)

<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Amount Of Cheque</b>	<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Amount Of Cheque</b>
968124	19-10-2007	35000	968150	15-11-2007	40600
968126	27-10-2007	25000	968152	15-11-2007	15200
968128	30-10-2007	25000	968153	15-11-2007	40600
968130	31-10-2007	30000	968154	15-11-2007	33800
968131	31-10-2007	20000	968155	28-11-2007	28800
968132	2/11/2007	30000	968156	17-11-2007	40600
968136	2/11/2007	35000	968157	17-11-2007	33800
968137	2/11/2007	35000	968158	17-11-2007	40600
968139	3/11/2007	35000	968159	17-11-2007	22000
968141	3/11/2007	20000	491716	17-05-2007	7000
968142	5/11/2007	25000	491717	17-05-2007	8000
968141	5/11/2007	10000	491718	17-05-2007	9000
968144	5/11/2007	25000	491719	19-05-2007	3000
968146	17-11-2007	33800	491720	19-05-2007	7000
968147	15-11-2007	37200	491721	19-05-2007	5000
968148	15-11-2007	33800	491722	19-05-2007	7000
968149	15-11-2007	33800	491723	21-05-2007	9000
968150	15-11-2007	30400	491724	21-05-2007	7000
181331	9/12/2005	10000	491725	21-05-2007	6000
181335	15-02-2006	22000	491727	23-05-2007	7000
181345	27-02-2006	45000	491728	23-05-2007	9000
181352	9/3/2006	40000	491729	23-05-2007	9000
181360	30-03-2006	45000	491730	23-05-2007	7000
614801	16-08-2007	20000	614880	15-03-2007	30000
614802	17-08-2007	35000	614882	19-03-2007	40000
614803	18-08-2007	13500	614883	20-03-2007	40000
614804	19-08-2007	20000	614884	24-03-2007	40000

614805	20-08-2007	30000	614885	27-03-2007	40000
614824	2/10/2007	50000	614894	11/4/2007	33499
614843	1/12/2007	30000	614895	11/4/2007	8750
614850	12/1/2007	45000	614896	11/4/2007	5251
614851	24-1-2007	40000	614897	11/4/2007	10000
614861	3/2/2007	40000	614898	14-04-2007	31399
614862	10/2/2007	40000	614899	4/4/2007	8500
614964	19-02-2007	45000	614800	14-04-2007	5101
614866	21-02-2007	40000	471401	14-04-2007	42320
614867	27-02-2007	40000	471402	19-04-2007	9800
614866	27-02-2007	40000	471403	19-04-2007	5880
614876	3/3/2007	35000	471409	21-04-2007	40220
614877	10/3/2007	40000	471610	21-04-2007	9550
614878	13-03-2007	40000	471411	21-04-2007	5730
471417	24-04-2007	5916	471412	24-04-2007	36652
471419	24-04-2007	9300	471413	24-04-2007	8530
471420	24-04-2007	5580	471414	24-04-2007	5118
471421	24-04-2007	33120	471415	24-04-2007	42824
471428	2/5/2007	27708	471416	24-04-2007	9860
471429	2/5/2007	6870	471460	11/6/2007	31610
471430	2/5/2007	4122	471461	11/6/2007	8525
471431	7/5/2007	30600	471462	11/6/2007	5115
471432	7/5/2007	9000	471463	16-06-2007	35600
471433	7/5/2007	5400	471464	16-06-2007	9000
471436	14-05-2007	29468	471465	16-06-2007	5400
471437	14-05-2007	8270	471467	20-06-2007	35600
471438	14-05-2007	4962	471468	20-06-2007	9000
471440	21-05-2007	35600	471469	20-06-2007	5400
471441	21-05-2007	10000	471470	25-06-2007	35600
471442	21-05-2007	9000	471471	25-06-2007	9000
471443	21-05-2007	5400	471472	25-06-2007	5400
471444	28-05-2007	9500	471473	27-06-2007	25578
471445	28-05-2007	2000	471474	27-06-2007	3045
471446	30-05-2007	20000	471475	27-06-2007	1827
<b>Total</b>					<b>2,777,000</b>

### Receipt Record

Period	Name of Tax
2001-02	Professional Tax
2002-03	Professional Tax
2003-04	Professional Tax
2004-05	Professional Tax
2001-02	Phatak Fee
2002-03	Phatak Fee
2003-04	Phatak Fee
2004-05	Phatak Fee
2005-06	Phatak Fee
2006-07	Phatak Fee
<b>Total</b>	

**B. Non-production of record – Rs 4.337 million**

(Amount in rupees)

Union Administration No	Bank Account	Amount Received	Amount Withdrawn
10	011-4717-7	2,037,483	2,128,806
19	100-4366-3	2,580,083	2,208,147
<b>Total Amount Withdrawn</b>		<b>4,617,566</b>	<b>4,336,953</b>

**C. Non-production of record – Rs 444240**

(Amount in rupees)

Name of UA	Receipt head	2008-09	2009-10	2010-11	Total
UA # 04	Marriage Fee + Misc.	17000	30300	23250	70550
	Haq mehr	500	2829	22500	25829

	License Renewal	93460	34050	38500	166010
	Registrations Death & Birth	9000	11397	12000	32397
	<b>Sub Total</b>	<b>119,960</b>	<b>78,576</b>	<b>96,250</b>	<b>294,786</b>
UA # 50	Marriage Fee	33200	44400	49000	126600
	Haq mehr	700	4000	1800	6500
	License Renewal	454	800	900	2154
	Registrations Death & Birth	2200	0	12000	14200
	<b>Sub Total</b>	<b>36,545</b>	<b>49,200</b>	<b>63,700</b>	<b>149,454</b>
<b>Grand Total</b>		<b>156,505</b>	<b>127,776</b>	<b>159,950</b>	<b>444,240</b>



**Annexure-D****[Para No.1.2.2.1]****A. Unjustified expenditure on development schemes without maintaining of measurement book and stock entries-Rs 3.019 million**

(Amount in Rupees)

<b>Sr. No</b>	<b>Name Of Project</b>	<b>Estimated Cost</b>	<b>Actual Expenditure</b>
1	PCC Slab Block No.02 Habib Gulab Wali Street	88600	85000
2	Construction Of Nali Basti Chan Shah Near Primary School	12540	12200
3	RCC Sewerage Basti Chun Shah Gali Hameed Wali	52000	45000
	<b>2006-07</b>		
4	Repair of Nali Block # 05		2500
5	Sewerage Gali Hassan Pracha Wali Block # 05	47000	40000
6	PCC Haji Ikhlaiq Wali Street No.05	65430	65000
7	PCC Chowk Lal Masjid Block # 01	15000	13500
8	Sewerage Civil club Basti Chan Shah	80000	80000
9	Cross Lakar Mandi	11000	10000
10	Cross Islam Park	21000	9500
11	Cross Azeem Town	24900	20000
12	Cross Basti Chan Sahah	24900	20000
13	PCC Foring Behind Shekhana road Basti Chan Shah	90000	90000
14	PCC Floring Behind MEPCO Office Basti Chan Shah	93000	93000
15	PCC Floring Gali Kousar Masjid Wali Basti Chan Shah	82700	82700
16	RCC Floring Chowk To East side Basti Chan Shah	87500	87500
17	PCC Floring Street Chowk Near Mosque Kousar wali	85250	85250
18	PCC Floring Street Chowk Jani Pehlwan Basti Chan shah	85000	85000
19	PCC Floring Jani Pehlwan Wali Street Basti Chan Shah	85300	85300
20	PCC Floring Gali Shafique Wali Basti Chan Shah	98000	98000
21	PCC Floring Gali Charag Din Wali Basti Chan Shah	95500	95500
22	PCC Floring Gali Raham Ali Chowk Wali Basti Chan Shah	98800	98800
23	PCC Floring Near Civil Hospital Basti Chan Shah	68700	68700

24	Construction of Nali Behind Cienma Road Basti Chan Sah	30450	30450
25	PCC Floring Street No. 01 Basti Chan Shah	90000	90000
26	PCC Floring Street No. 02 Basti Chan Shah	90000	90000
27	PCC Floring Street No. 03 Basti Chan Shah	90000	90000
28	PCC Floring Street No. 04 Basti Chan Shah	90000	90000
29	PCC Floring Street No. 05 Basti Chan Shah	90000	90000
30	PCC Floring Street No. 06 Basti Chan Shah	50000	30000
	<b>2007-08</b>		
31	PCC Basti Chan Shah Work No.02	50000	20000
32	Sewerage Block No.05 Street No.03	45000	35000
33	Cross Lal Masjid Chowk	24000	20000
34	Construction Pully Basti Chan Shah	12000	11500
35	Cross Ramzan Block	11000	10000
36	Cross Abdul Aziz	5000	11000
37	PCC Floring Stret Ahkam wali Basti Chan Shah	70000	70000
38	PCC Floring Street Sheh Forwali Basti Chan Shah	70000	70000
39	PCC Floring Street Haji Aslam Wali	80000	80000
40	PCC Floring Nazeer Wali Gali Basti Chan Shah	70000	70000
41	PCC Floring Street Kala Sabzi Wali Basti Chan Shah	90000	90000
42	PCC Floring Deen Muhammad Wali Street Basti Chan Shah	60000	60000
43	PCC Floring Civil Hospital Wali Gali Basti Chan Shah	30000	30000
44	PCC Floring Muhammad Abid Wali Gali Basti Chan Shah	90000	90000
45	PCC Floring Imam Barga Wali Gali Basti Chan Shah	70000	70000
46	PCC Floring Munir Wali Gali Basti Chan Shah	90000	90000
47	PCC Floring Sharf-u-Din Gali Basti Chan Shah	90000	90000
48	PCC Floring Sayed Pardesi Wali Gali Basti Chan Shah	50000	50000
49	PCC Floring Basheer Wali Gali Basti Chan Shah	70000	70000
50	PCC Floring Naseer Ahmad Wali Gali Basti Chan Shah	90000	90000
51	Cross Basti Chan Shah	10000	9020
	<b>Total</b>	<b>3,119,570</b>	<b>3,019,420</b>

**B. Unjustified expenditure on development schemes without maintaining measurement book and according to administrative approval-Rs 2.45 million**

(Amount in rupees)

<b>Name Of Scheme</b>	<b>Estimated Cost</b>	<b>Actual Expenditure</b>
Construction of Soling Street Chaudhary Ishaq & Master Munir Wali	35100	35005
Construction of Nali Street Master Abdul Rehman Wali Hakeem-A-Bad	25593	25516
Construction of Solings Street Khalid Sargana Basti Nizam-A-Bad	52600	52502
Construction of Metal Road Street No.3 Colony No.2 Phase-I	87400	87181
Construction of Metal Road Street No.3 Colony No.2 Phase-II	91800	91570
Construction of Sewerage & Concrete Floor, Street Bilal Ahmad Wali Mujahida Bad	94000	93718
Construction of Soling Streets Adjacent to Disposal Works 3 Marla Scheme People Colony	41300	36440
Construction of Sewerage near Residence of Mian Arshad-ul-Haq Civil Line	24800	24706
Construction of Soling Street RCC Slabs Street Master Munir Wali Arshad Colony	24200	21151
Sewerage Basti Mjahid Abad	70409	63000
Sewerage Basti Nizam-A-Bad Street Rana Dilbar Wali	42429	34050
Construction of Concrete Floor Street Ch.Muhammad Aslam Wali Hakeem-A-Bad Civil Line	54610	48000
Construction of Sewerage & Soling Of Road Adjacent Sidny Ground Civil Line Phase-I	89991	89900
Sewerage Streets Basti Mujahid-A-Bad Railway Colony	36400	32700
Construction of Sewerage & Soling Of Road Adjacent Sidny Ground Civil Line Phase-II	84137	84000
Sewerage & Soling Bhani Machine Wali Basti Nizam-A-Bad	52689	52635
Sewerage Street Malik Sadique Wali House Malik Sadique To IB Office	56300	56200
Sewerage Street Malik Sadique Wali Hakeem-A-Bad	68800	68700

Sewerage Street masta Asghar Wali Hakeem Abad	75600	75450
Sewerage and soling Bahari Colony Near Cental Graveyat Civil Line	61800	61665
Sewerage Street Mirza Noor Baig Mujahid Abad	73500	73500
PCC Flooring Street Mirza Anwar Baig Wali Mujahid-Abad	65600	65500
Soling & Sewerage Street Sadiq But Wali Basti Niza-A-Bad	83900	75400
Sewer & Soling Street Mazhar Dar Wali Basti Niza-Abad	68200	61300
Construction of Metal Road Adjacent to House of Qazi kushnood wali Civil Line	41314	41000
Sewerage Islamia Mosque to Gate Islamia H/S	57600	57340
Sewerage Street Hassan Model P/S Civil Line To Mosque Islamia H/S	59400	59220
PCC Street MC P/S to 4/B Water Works Phase-I	68061	61000
PCC Street MC P/S to 4/B Water Works Phase-II	65809	58893
RCC Sewer hole Street Islamia H/sTo Qarter Masjid Islamia H/S Wali	99600	88861
Soling Street Mosque Islamia H/S	60000	52800
Fixing Main Hole Covers	36647	32570
RCC Sewer Hole Street Madina Masjid wali Colony No.2 Phase-I	100000	89500
RCC Sewer Hole Street Madina Masjid wali Colony No.2 Phase-II	99536	88925
RCC Sewer Hole Street Madina Masjid wali Colony No.2 Phase-III	79500	70600
Construction of Nali Street No. 05 Colony No. 2 Phase-I	80700	80100
Construction of Nali Street No. 05 Colony No. 2 Phase-II	78300	74695
Construction of Nali Street Muhammad Ramzan Wali North Side Colony No.2	75000	74545
RCC Slabs Street No.3 Colony No.1	22834	22161
Sewerage Street No.3 Colony No.2 Phase-I	89842	89175
<b>Total</b>	<b>2,575,301</b>	<b>2,451,174</b>

**C. Unjustified expenditure on development schemes without maintaining of measurement book and stock entries-Rs 3.700 million**

(Amount in Rupees)

Name Of Scheme	Period	Estimated Cost	Actual Expenses
Sewerage Yaseen Wali Jinnah Abbadi	2008-09	80000	79950
Sewerage Street Abdul Hameed Chema Colony	2008-09	57150	57100
Ring Hole 05	2008-09	12055	12040
Sewerage Street Ghulam Muhammad Wali Near Old Slaughter House	2008-09	89203	77150
Culverts New colony	2008-09	33979	33900
Soling Street Khadim Arian New colony	2008-09	6829	6680
Culverts Street Riaz Wahla Chema Colony	2008-09	6037	5875
Sewerage Street Shah Muhammad Wali Jinnah Colony B	2008-09	6202	6200
Culvert Street Master Sarfraz Wali New colony	2008-09	12656	12620
Sewerage Dr. Tahir Wali jalal-a-Bad	2008-09	27590	27570
Pulley Street Qutab Din Rehmani Chak No.111/10R	2008-09	5419	5410
Construction Of Main Hole Street Ramzan Shatring Wali New Colony	2008-09	6037	6025
Sewerage Street Noor Din Wali Near Primary School Jhanian	2008-09	70800	70600
Sewerage Street Akram Sindhu Wali Block No.04	2008-09	0	11150
Sewerage Street Haji Sadique Wali Block No.06	2008-09	0	13350
Main Hole Street Shoukat Wali Block No.06	2008-09	0	6000
Mitti Bhari	2008-09	2832	2800
Sewerage Old Lari Adda Near Mosque	2008-09	95030	95000
Whole Wood	2008-09	0	60000
Sewerage Jala-A-Bad	2008-09	164000	135000
Soling Street Akram Halwai Wali , Jinnah colony B	2008-09	89396	89000
Sewerage , Chema colony	2008-09	0	215000
Sewerage & Main Whole Street Dr. Sharafat Wali Chema Colony	2008-09	113000	75000

Sewerage Street Younus Khan Wali Chak No.111/10-R	2008-09	64026	59400
Sewerage Ice Factory Raheem Shah Road	2008-09	24863	19820
Sewerage Street Dr. Ashraf Wali Jinnah Colony B	2008-09	95632	95600
Sewerage Street li Jinnah Colony A	2008-09	87625	25600
Sewerage Near Mosque Ameer Hamza Housing Scheme	2008-09	64331	64300
Sewerage Zafar-Ullah Chowk Rahim Shah Road	2008-09	72093	72000
Sewerage Street Haji Panah Wali Ghrib-A-bad	2008-09	65313	
Flooring Street Education Wali	2007-08	0	88190
Flooring Street Ghulam Sarwar Farida Bad	2007-08	0	89965
Flooring Street Shah Niwaz Wali Fraid Bad	2007-08	0	89200
Main Whole Cover of Wood	2007-08	0	60000
Main wholes In Jurisdiction of UC	2007-08	28145	28120
Soling Street Shah Niwaz Wali Garib Bad	2007-08	15820	15820
Soling Street Primary School New Colony	2007-08	9448	9400
Flooring Street Habib Jilani Garib Bad	2007-08	91447	74500
Main Hole covers 25	2007-08	29926	26925
Main Hole in UC Jurisdiction 01	2007-08	6069	6060
Water Pump In Church	2007-08	0	8000
Flooring Street Habib Jilani Garib Bad 2nd Phase	2007-08	74500	74500
Soling Islami Mosque Jinnah colony B	2007-08	68049	68030
Construction & Repair of Madni Park	2007-08	42729	42600
Construction & repair of Main Holes In UC	2007-08	10992	10992
Soling Masjid Sulemani Jinnah Colony B	2007-08	84402	84160
Soling street Yousuf Mughal Wali Jinnah colony B	2007-08	30319	32000
Soling street Address Wali Jinnah Abadi B	2007-08	38164	41500
Nali & Salb Street Jinnah colony A	2007-08	64800	64675
Soling & Nali Street Faqeer Sai Wali Jinnah colony A	2007-08	36650	11180
Soling Street Shamshad Wali	2007-08	36022	35950
CC Toping Street Ejaz chema Jala-A-Bad	2007-08	100000	69850
Sewerage Zafarullah chowk Raheem Shah road	2007-08	100000	80000
Sewerage Near Madrasa Molvi Basheer Jinnah Colony B	2007-08	100000	80000

Repair Jangla & Patti Madni Park New Colony	2007-08	0	31950
Soling Street Ramzan Wali Jinnah Colony			
Behing Vetnary Hospital	2007-08	0	75000
Sewerage Of Street Parveen Zafar Wali Jalal-A-Bad	2007-08	0	5000
Sewerage Street Master Wakeel Wali Gharib-A Bad	2007-08	0	2036
Sewerage Street Master Wakeel Wali Gharib-A Bad	2007-08	0	2036
Main Hole Cover Wood	2007-08	0	30000
Flooring Street Tayyab Wali new colony	2007-08	0	83300
Sewerage Street Munawar Randawa Zafar-u-llah chowk	2007-08	0	59550
Sewerage Street Waqas Khakwani Shafqat Colony	2007-08	0	77575
CC Toping Street Arif Khan Wali chema colony	2007-08	100000	80000
Soling Street Primary School Wali New Colony	2007-08	22577	22550
Sewerage ,Shafqat Colony	2007-08	67927	67800
CC Toping Street Ramzan kapray Wala Near Old slaughter House	2007-08	100000	80000
Sewerage Street _____Christin Colony	2007-08	100000	79950
CC Toping , Gali Naveed Wali Gareeb-A Bad	2007-08	92578	74000
Soling Street Hakeem Abdul Ghafar Jinnah colony B	2007-08	79638	79550
Soling Street Javed Mughal Wali Gali Jinnah Colony B	2007-08	1803	17950
Nali Jamal colony Near Police Station Jhanian	2007-08	7973	7970
Sewerage Street Haji Sadique Jinnah colony B	2007-08	15365	15300
Sewerage Street Munir Wali Jinnah colony	2007-08	37082	37000
Main Hole Street Shoukat Wali Ghariba Bad	2007-08	6037	6020
Sewerage Street Rubina Wahla Wali	2007-08	34104	3455
Main Hole & Resoling Old Slaughter House Street			
	2007-08	80677	80675
15 Sewing Machines	2007-08	0	49500
<b>Total</b>		<b>3,065,341</b>	<b>3,699,924</b>
		<b>3.065 million</b>	<b>3.700 million</b>

**D. Unjustified expenditure on development schemes without maintaining of measurement book and stock entries-Rs 1.29 million**

(Amount in rupees)

<b>Sr. No</b>	<b>Name Of Scheme</b>	<b>Estimated Cost</b>	<b>Actual Expenditure</b>
1	PCC Floring, Stree Habib colony Tulamba , Mumtaz Alam House To Abdul Hameed	99200	91180
2	PCC Floring , Mansoor House To Tulamba Road Habib Colony	96000	94175
3	Soling street No.15 Johar Town	98000	97250
4	Soling remaining part of street No.15 Johar Town	90000	89540
5	Street Grating Habib Town	20300	19500
6	Sewerage Tulamba Road Near House Hafiz Abdul Qayyum	22000	21500
7	PCC flooring cross streets Nawab colony near Dr. Hafeez	91000	87165
8	PCC Flooring Habib Colony Near House Allah Dita Arti To Abdul Hameed	96000	95680
9	PCC Flooring Street No.2 johar Town Mian Channu	86700	86500
10	Soling & Resoling sultan Colony Near Mosque Al-firdus	20600	20160
11	Sewerage Tulamba Road Near Frhan Book Center	22850	22575
12	RCC Slab Chowk Zari Bank Liaquat Road	11200	11000
13	PCC Flooring , Street Kashif Wali Block 13 & Link streets Nawab colony	64000	63748
14	Soling Street No.5, Fathe Din Colony	99500	98962
15	PCC Floorig, Street No.2, Gharib-a- Bad	74000	72750
16	Soling Cross Streets No.1 To 4 Fathe Din Colony	99400	98965
17	RCC Slab Chowk Muslim League Liaquat Road	16000	15955
18	Main Holes Street No.13, Jinnah town	8700	8610
19	PCC flooring Street No.9, Remaining Part Jinnah Town	40700	39800
20	PCC Flooring Street No.2, Remaining Part Gharib-a-Bad	50600	49800



21	Soling & Sewerage street No.2, Fathe Din colony	94100	91500
22	Street Grating & Raising of Main Holes Street No.2 Gharib-a-Bad	19300	18500
	<b>Total</b>	<b>1,320,150</b>	<b>1,294,815</b>

**E. Unauthorized Expenditure without Measurement Book – Rs 764,000**

(Amount in rupees)

<b>Sr. No.</b>	<b>Project Name</b>	<b>Period</b>	<b>Estimate Cost</b>	<b>Actual Expenditure</b>
1	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
2	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
3	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
4	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
5	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
6	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
7	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
8	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
9	Construction of soling, Basti Bilal Shaheed ,Sher Garh	2008-09	100000	72000
	<b>Total</b>		<b>900,000</b>	<b>764,000</b>

**Annexure-E****[Para No.1.2.2.2]****A. Unauthorized expenditure without technical sanction – Rs 3.06 million (2008-09)**

(Amount in rupees)

<b>Sr. No</b>	<b>Name Of Project</b>	<b>Estimated Cost</b>	<b>Actual Expenditure</b>
1	PCC Slab Block No.02 Habib Gulab Wali Street	88600	85000
2	Construction Of Nali Basti Chan Shah Near Primary School	12540	12200
3	RCC Sewerage Basti Chun Shah Gali Hameed Wali	52000	45000
4	Repair of Nali Block # 05		2500
5	Sewerage Gali Hassan Pracha Wali Block # 05	47000	40000
6	PCC Haji Ikhlq Wali Street No.05	65430	65000
7	PCC Chowk Lal Masjid Block # 01	15000	13500
8	Sewerage Civil club Basti Chan Shah	80000	80000
9	Cross Lakar Mandi	11000	10000
10	Cross Islam Park	21000	9500
11	Cross Azeem Town	24900	20000
12	Cross Basti Chan Sahah	24900	20000
13	PCC Foring Behind Shekhana road Basti Chan Shah	90000	90000
14	PCC Floring Behind MEPCO Office Basti Chan Shah	93000	93000
15	PCC Floring Gali Kousar Masjid Wali Basti Chan Shah	82700	82700
16	RCC Floring Chowk To East side Basti Chan Shah	87500	87500
17	PCC Floring Street Chowk Near Mosque Kousar wali	85250	85250
18	PCC Floring Street Chowk Jani Pehlwan Basti Chan shah	85000	85000
19	PCC Floring Jani Pehlwan Wali Street Basti Chan Shah	85300	85300
20	PCC Floring Gali Shafique Wali Basti Chan Shah	98000	98000
21	PCC Floring Gali Charag Din Wali Basti Chan Shah	95500	95500
22	PCC Floring Gali Raham Ali Chowk Wali Basti Chan Shah	98800	98800
23	PCC Floring Near Civil Hospital Basti Chan Shah	68700	68700
24	Construction of Nali Behind Cienma Road Basti Chan Sah	30450	30450
25	PCC Floring Street No. 01 Basti Chan Shah	90000	90000

26	PCC Floring Street No. 02 Basti Chan Shah	90000	90000
27	PCC Floring Street No. 03 Basti Chan Shah	90000	90000
28	PCC Floring Street No. 04 Basti Chan Shah	90000	90000
29	PCC Floring Street No. 05 Basti Chan Shah	90000	90000
30	PCC Floring Street No. 06 Basti Chan Shah	50000	30000
31	PCC Basti Chan Shah Work No.02	50000	20000
32	Sewerage Block No.05 Street No.03	45000	35000
33	Cross Lal Masjid Chowk	24000	20000
34	Construction Pully Basti Chan Shah	12000	11500
35	Cross Ramzan Block	11000	10000
36	Cross Abdul Aziz	5000	11000
37	PCC Floring Stret Ahkam wali Basti Chan Shah	70000	70000
38	PCC Floring Street Sheh Forwali Basti Chan Shah	70000	70000
39	PCC Floring Street Haji Aslam Wali	80000	80000
40	PCC Floring Nazeer Wali Gali Basti Chan Shah	70000	70000
41	PCC Floring Street Kala Sabzi Wali Basti Chan Shah	90000	90000
42	PCC Floring Deen Muhammad Wali Street Basti Chan Shah	60000	60000
43	PCC Floring Civil Hospital Wali Gali Basti Chan Shah	30000	30000
44	PCC Floring Muhammad Abid Wali Gali Basti Chan Shah	90000	90000
45	PCC Floring Imam Barga Wali Gali Basti Chan Shah	70000	70000
46	PCC Floring Munir Wali Gali Basti Chan Shah	90000	90000
47	PCC Floring Sharf-u-Din Gali Basti Chan Shah	90000	90000
48	PCC Floring Sayed Pardesi Wali Gali Basti Chan Shah	50000	50000
49	PCC Floring Basheer Wali Gali Basti Chan Shah	70000	70000
50	PCC Floring Naseer Ahmad Wali Gali Basti Chan Shah	90000	90000
51	Cross Basti Chan Shah	10000	9020
	<b>Total</b>	<b>3,062,451</b>	<b>3,019,420</b>

**B. Unauthorized expenditure without technical sanction – Rs 3.700 million (2008-09)**

(Amount in rupees)

Name Of Scheme	Period	Estimated Cost	Actual Expenses
Sewerage Yaseen Wali Jinnah Abbadi	2008-09	80000	79950
Sewerage Street Abdul Hameed Chema Colony	2008-09	57150	57100
Ring Hole 05	2008-09	12055	12040
Sewerage Street Ghulam Muhammad Wali Near Old Slaughter House	2008-09	89203	77150
Culverts New colony	2008-09	33979	33900
Soling Street Khadim Arian New colony	2008-09	6829	6680
Culverts Street Riaz Wahla Chema Colony	2008-09	6037	5875
Sewerage Street Shah Muhammad Wali Jinnah Colony B	2008-09	6202	6200
Culvert Street Master Sarfraz Wali New colony	2008-09	12656	12620
Sewerage Dr. Tahir Wali jalal-a-Bad	2008-09	27590	27570
Pulley Street Qutab Din Rehmani Chak No.111/10R	2008-09	5419	5410
Construction Of Main Hole Street Ramzan Shatring Wali New Colony	2008-09	6037	6025
Sewerage Street Noor Din Wali Near Primary School Jhanian	2008-09	70800	70600
Sewerage Street Akram Sindhu Wali Block No.04	2008-09	0	11150
Sewerage Street Haji Sadique Wali Block No.06	2008-09	0	13350
Main Hole Street Shoukat Wali Block No.06	2008-09	0	6000
Mitti Bhari	2008-09	2832	2800
Sewerage Old Lari Adda Near Mosque	2008-09	95030	95000
Whole Wood	2008-09	0	60000
Sewerage Jala-A-Bad	2008-09	164000	135000
Soling Street Akram Halwai Wali , Jinnah colony B	2008-09	89396	89000
Sewerage , Chema colony	2008-09	0	215000
Sewerage & Main Whole Street Dr. Sharafat Wali Chema Colony	2008-09	113000	75000
Sewerage Street Younus Khan Wali Chak No.111/10-R	2008-09	64026	59400
Sewerage Ice Factory Raheem Shah Road	2008-09	24863	19820
Sewerage Street Dr. Ashraf Wali Jinnah Colony B	2008-09	95632	95600

Sewerage Street _____ li Jinnah Colony A	2008-09	87625	25600
Sewerage Near Mosque Ameer Hamza Housing Scheme	2008-09	64331	64300
Sewerage Zafar-Ullah Chowk Rahim Shah Road	2008-09	72093	72000
Sewerage Street Haji Panah Wali Ghrib-A-bad	2008-09	65313	
Flooring Street Education Wali	2007-08	0	88190
Flooring Street Ghulam Sarwar Farida Bad	2007-08	0	89965
Flooring Street Shah Niwaz Wali Fraid Bad	2007-08	0	89200
Main Whole Cover of Wood	2007-08	0	60000
Main wholes In Jurisdiction of UC	2007-08	28145	28120
Soling Street Shah Niwaz Wali Garib Bad	2007-08	15820	15820
Soling Street Primary School New Colony	2007-08	9448	9400
Flooring Street Habib Jilani Garib Bad	2007-08	91447	74500
Main Hole covers 25	2007-08	29926	26925
Main Hole in UC Jurisdiction 01	2007-08	6069	6060
Water Pump In Church	2007-08	0	8000
Flooring Street Habib Jilani Garib Bad 2nd Phase	2007-08	74500	74500
Soling Islami Mosque Jinnah colony B	2007-08	68049	68030
Construction & Repair of Madni Park	2007-08	42729	42600
Construction & repair of Main Holes In UC	2007-08	10992	10992
Soling Masjid Sulemani Jinnah Colony B	2007-08	84402	84160
Soling street Yousuf Mughal Wali Jinnah colony B	2007-08	30319	32000
Soling street Address Wali Jinnah Abadi B	2007-08	38164	41500
Nali & Salb Street _____ Jinnah colony A	2007-08	64800	64675
Soling & Nali Street Faqeer Sai Wali Jinnah colony A	2007-08	36650	11180
Soling Street Shamshad Wali _____	2007-08	36022	35950
CC Topping Street Ejaz chema Jala-A-Bad	2007-08	100000	69850
Sewerage Zafarullah chowk Raheem Shah road	2007-08	100000	80000
Sewerage Near Madrasa Molvi Basheer Jinnah Colony B	2007-08	100000	80000
Repair Jangla & Patti Madni Park New Colony	2007-08	0	31950
Soling Street Ramzan Wali Jinnah Colony Behing Vetnary Hospital	2007-08	0	75000
Sewerage Of Street Parveen Zafar Wali Jalal-A-Bad	2007-08	0	5000
Sewerage Street Master Wakeel Wali Gharib-A Bad	2007-08	0	2036
Sewerage Street Master Wakeel Wali Gharib-A Bad	2007-08	0	2036
Main Hole Cover Wood	2007-08	0	30000
Flooring Street Tayyab Wali new colony	2007-08	0	83300
Sewerage Street Munawar Randawa Zafar-u-llah	2007-08	0	59550

chowk			
Sewerage Street Waqas Khakwani Shafqat Colony	2007-08	0	77575
CC Topping Street Arif Khan Wali chema colony	2007-08	100000	80000
Soling Street Primary School Wali New Colony	2007-08	22577	22550
Sewerage , Shafqat Colony	2007-08	67927	67800
CC Topping Street Ramzan kapray Wala Near Old slaughter House	2007-08	100000	80000
Sewerage Street Christin Colony	2007-08	100000	79950
CC Topping , Gali Naveed Wali Gareeb-A Bad	2007-08	92578	74000
Soling Street Hakeem Abdul Ghafar Jinnah colony B	2007-08	79638	79550
Soling Street Javed Mughal Wali Gali Jinnah Colony B	2007-08	1803	17950
Nali Jamal colony Near Police Station Jhanian	2007-08	7973	7970
Sewerage Street Haji Sadique Jinnah colony B	2007-08	15365	15300
Sewerage Street Munir Wali Jinnah colony	2007-08	37082	37000
Main Hole Street Shoukat Wali Ghariba Bad	2007-08	6037	6020
Sewerage Street Rubina Wahla Wali	2007-08	34104	3455
Main Hole & Resoling Old Slaughter House Street	2007-08	80677	80675
15 Sewing Machines	2007-08	0	49500
<b>Total</b>		<b>3,065,341</b>	<b>3,699,924</b>
			<b>3.700 million</b>

**C. Unauthorized expenditure without technical sanction – Rs 1.320 million (2008-09)**

(Amount in rupees)

<b>Sr. No.</b>	<b>Name Of Scheme</b>	<b>Estimated Cost</b>	<b>Actual Expenditure</b>
1	PCC Floring, Stree Habib colony Tulamba , Mumtaz Alam House To Abdul Hameed	99200	91180
2	PCC Floring , Mansoor House To Tulamba Road Habib Colony	96000	94175
3	Soling street No.15 Johar Town	98000	97250
4	Soling remaining part of street No.15 Johar Town	90000	89540
5	Street Grating Habib Town	20300	19500
6	Sewerage Tulamba Road Near House Hafiz Abdul Qayyum	22000	21500
7	PCC flooring cross streets Nawab colony near Dr. Hafeez	91000	87165

8	PCC Flooring Habib Colony Near House Allah Dita Arti To Abdul Hameed	96000	95680
9	PCC Flooring Street No.2 johar Town Mian Channu	86700	86500
10	Soling & Resoling sultan Colony Near Mosque Al-firdus	20600	20160
11	Sewerage Tulamba Road Near Frhan Book Center	22850	22575
12	RCC Slab Chowk Zari Bank Liaqat Road	11200	11000
13	PCC Flooring , Street Kashif Wali Block 13 & Link streets Nawab colony	64000	63748
14	Soling Street No.5, Fathe Din Colony	99500	98962
15	PCC Floorig, Street No.2, Gharib-a- Bad	74000	72750
16	Soling Cross Streets No.1 To 4 Fathe Din Colony	99400	98965
17	RCC Slab Chowk Muslim League Liaquat Road	16000	15955
18	Main Holes Street No.13, Jinnah town	8700	8610
19	PCC flooring Street No.9, Remaining Part Jinnah Town	40700	39800
20	PCC Flooring Street No.2, Remaining Part Gharib-a-Bad	50600	49800
21	Soling & Sewerage street No.2, Fathe Din colony	94100	91500
22	Street Grating & Raising of Main Holes Street No.2 Gharib-a-Bad	19300	18500
<b>Total</b>		<b>1,320,150</b>	<b>1,294,815</b>

**D. Unauthorized Expenditure on Development Schemes without Technical Sanction - Rs. 2.975 Million (2010-11)**

**Table: A (UC: 45)**

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>Project Name</b>	<b>Period</b>	<b>Estimated Cost</b>	<b>Actual Expenditure</b>
1	Purchase of RCC pipe	2008-09	100000	98400
2	Purchase of RCC pipe	2008-09	79800	79000
3	Purchase of RCC pipe	2008-09	73500	73500
4	Purchase of RCC pipe	2008-09	50400	49000
5	Construction of culverts	2008-09	100000	84500
6	Construction of soling	2008-09	41900	34000

7	Construction of soling	2008-09	100000	82000
8	Construction of soling, basti kode dahi	2008-09	73400	71700
9	Construction of soling, basti Iqbal Abad	2008-09	100000	86200
10	Construction of culverts	2008-09	34000	25000
11	Construction of soling, Chah tian wala phase-iii	2008-09	73400	62400
12	Construction of soling, Chah tian wala phase-ii	2008-09	100000	79000
13	Construction of soling, Chah tian wala phase-i	2008-09	100000	86500
14	Construction of culverts	2008-09	79200	77200
15	Construction of soling, basti balochan	2008-09	79700	69000
16	Construction of pacca salluge carrier, basti balochan	2009-10	100000	96000
17	Purchase of RCC pipe	2009-10	50400	49000
18	Purchase of RCC pipe	2009-10	100000	98000
19	Construction of culverts	2009-10	56600	45000
20	Construction of culverts (dot wali)	2009-10	100000	79288
21	Construction of soling, chah samundari jal wala	2009-10	48200	41500
22	Construction of soling, chah jal wala	2009-10	100000	73500
<b>Total</b>			<b>1,740,500</b>	<b>1,539,688</b>

**Table: B (UC: 50)**

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>Project Name</b>	<b>Period</b>	<b>Estimate Cost</b>	<b>Actual Expenditure</b>
1	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
2	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
3	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
4	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
5	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
6	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
7	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
8	Construction of culverts, Chak Norang Shah	2008-09	100000	86500
9	Construction of soling, Basti Bilal Shaheed ,Sher Garh	2008-09	100000	72000
<b>Total</b>			<b>900000</b>	<b>764000</b>



**Table: C (UC: 55)****(Amount in Rupees)**

<b>Sr. No.</b>	<b>Project Name</b>	<b>Period</b>	<b>Estimate Cost</b>	<b>Actual Expenditure</b>
1	Construction of soling, chah Muhammad Nawaz kundan wala	2008-09	100000	89000
2	Filling of earth, near middle girls school, chah dhnoy wala	2008-09	36500	27500
3	Construction of culverts, Dandi sargana	2008-09	78200	68500
4	Construction of soling, mauza Baqir pur	2008-09	66200	59500
5	Construction of drains, chah dhnoy wala	2008-09	100000	87000
6	Construction of soling, Murad kand,basti nawan shehr	2008-09	100000	80450
7	Construction of drains, chah Jalalewala	2008-09	30700	22500
8	Purchase of RCC pipe, dandi sargana, baqirpur	2008-09	100000	79950
9	Construction of pacca sullage carrier, basti Maqbool isra	2008-09	100000	90000
10	Construction of pacca sullage carrier, chah jooriwala	2008-09	75000	67000
<b>Total</b>			<b>786,600</b>	<b>671,400</b>
<b>Grand Total</b>			<b>3,427,100</b>	<b>2,975,088</b>

**Annexure-F****[Para No.1.2.2.4]****A. Unjustified expenditure without opening separate project committee bank account - Rs 3.02 million (UA NO:2 2008-09)**

(Amount in rupees)

<b>Sr. No</b>	<b>Name Of Project</b>	<b>Estimated Cost</b>	<b>Actual Expenditure</b>
1	PCC Slab Block No.02 Habib Gulab Wali Street	88600	85000
2	Construction Of Nali Basti Chan Shah Near Primary School	12540	12200
3	RCC Sewerage Basti Chun Shah Gali Hameed Wali	52000	45000
	<b>2006-07</b>		
4	Repair of Nali Block # 05		2500
5	Sewerage Gali Hassan Pracha Wali Block # 05	47000	40000
6	PCC Haji Ikhlaiq Wali Street No.05	65430	65000
7	PCC Chowk Lal Masjid Block # 01	15000	13500
8	Sewerage Civil club Basti Chan Shah	80000	80000
9	Cross Lakar Mandi	11000	10000
10	Cross Islam Park	21000	9500
11	Cross Azeem Town	24900	20000
12	Cross Basti Chan Sahah	24900	20000
13	PCC Foring Behind Shekhana road Basti Chan Shah	90000	90000
14	PCC Floring Behind MEPCO Office Basti Chan Shah	93000	93000
15	PCC Floring Gali Kousar Masjid Wali Basti Chan Shah	82700	82700
16	RCC Floring Chowk To East side Basti Chan Shah	87500	87500
17	PCC Floring Street Chowk Near Mosque Kousar wali	85250	85250
18	PCC Floring Street Chowk Jani Pehlwan Basti Chan shah	85000	85000
19	PCC Floring Jani Pehlwan Wali Street Basti Chan Shah	85300	85300
20	PCC Floring Gali Shafique Wali Basti Chan Shah	98000	98000
21	PCC Floring Gali Charag Din Wali Basti Chan Shah	95500	95500
22	PCC Floring Gali Raham Ali Chowk Wali Basti Chan Shah	98800	98800

23	PCC Floring Near Civil Hospital Basti Chan Shah	68700	68700
24	Construction of Nali Behind Cienma Road Basti Chan Sah	30450	30450
25	PCC Floring Street No. 01 Basti Chan Shah	90000	90000
26	PCC Floring Street No. 02 Basti Chan Shah	90000	90000
27	PCC Floring Street No. 03 Basti Chan Shah	90000	90000
28	PCC Floring Street No. 04 Basti Chan Shah	90000	90000
29	PCC Floring Street No. 05 Basti Chan Shah	90000	90000
30	PCC Floring Street No. 06 Basti Chan Shah	50000	30000
	<b>2007-08</b>		
31	PCC Basti Chan Shah Work No.02	50000	20000
32	Sewerage Block No.05 Street No.03	45000	35000
33	Cross Lal Masjid Chowk	24000	20000
34	Construction Pully Basti Chan Shah	12000	11500
35	Cross Ramzan Block	11000	10000
36	Cross Abdul Aziz	5000	11000
37	PCC Floring Stret Ahkam wali Basti Chan Shah	70000	70000
38	PCC Floring Street Sheh Forwali Basti Chan Shah	70000	70000
39	PCC Floring Street Haji Aslam Wali	80000	80000
40	PCC Floring Nazeer Wali Gali Basti Chan Shah	70000	70000
41	PCC Floring Street Kala Sabzi Wali Basti Chan Shah	90000	90000
42	PCC Floring Deen Muhammad Wali Street Basti Chan Shah	60000	60000
43	PCC Floring Civil Hospital Wali Gali Basti Chan Shah	30000	30000
44	PCC Floring Muhammad Abid Wali Gali Basti Chan Shah	90000	90000
45	PCC Floring Imam Barga Wali Gali Basti Chan Shah	70000	70000
46	PCC Floring Munir Wali Gali Basti Chan Shah	90000	90000
47	PCC Floring Sharf-u-Din Gali Basti Chan Shah	90000	90000
48	PCC Floring Sayed Pardesi Wali Gali Basti Chan Shah	50000	50000
49	PCC Floring Basheer Wali Gali Basti Chan Shah	70000	70000
50	PCC Floring Naseer Ahmad Wali Gali Basti Chan Shah	90000	90000
51	Cross Basti Chan Shah	10000	9020
	<b>Total</b>	<b>3,119,570</b>	<b>3,019,420</b>

**B. Unjustified expenditure without opening separate project committee bank account - Rs 3.720 million (UA: 26 2008-09)**

(Amount in rupees)

<b>Name Of Scheme</b>	<b>Estimated Cost</b>	<b>Actual Expenses</b>
Sewerage Yaseen Wali Jinnah Abbadi	80000	79950
Sewerage Street Abdul Hameed Chema Colony	57150	57100
Ring Hole 05	12055	12040
Sewerage Street Ghulam Muhammad Wali Near Old Slaughter House	89203	77150
Culverts New colony	33979	33900
Soling Street Khadim Arian New colony	6829	6680
Culverts Street Riaz Wahla Chema Colony	6037	5875
Sewerage Street Shah Muhammad Wali Jinnah Colony B	6202	6200
Culvert Street Master Sarfraz Wali New colony	12656	12620
Sewerage Dr. Tahir Wali jalal-a-Bad	27590	27570
Pulley Street Qutab Din Rehmani Chak No.111/10R	5419	5410
Construction Of Main Hole Street Ramzan Shatring Wali New Colony	6037	6025
Sewerage Street Noor Din Wali Near Primary School Jhanian	70800	70600
Sewerage Street Akram Sindhu Wali Block No.04	0	11150
Sewerage Street Haji Sadiqque Wali Block No.06	0	13350
Main Hole Street Shoukat Wali Block No.06	0	6000
Mitti Bhari	2832	2800
Sewerage Old Lari Adda Near Mosque	95030	95000
Whole Wood	0	60000
Sewerage Jala-A-Bad	164000	135000
Soling Street Akram Halwai Wali , Jinnah colony B	89396	89000
Sewerage , Chema colony	0	215000
Sewerage & Main Whole Street Dr. Sharafat Wali Chema Colony	113000	75000
Sewerage Street Younus Khan Wali Chak No.111/10-R	64026	59400
Sewerage Ice Factory Raheem Shah Road	24863	19820

Sewerage Street Dr. Ashraf Wali Jinnah Colony B	95632	95600
Sewerage Street li Jinnah Colony A	87625	25600
Sewerage Near Mosque Ameer Hamza Housing Scheme	64331	64300
Sewerage Zafar-Ullah Chowk Rahim Shah Road	72093	72000
Sewerage Street Haji Panah Wali Ghrib-A-bad	65313	
<b>2007-08</b>		
Flooring Street Education Wali	0	88190
Flooring Street Ghulam Sarwar Farida Bad	0	89965
Flooring Street Shah Niwaz Wali Fraid Bad	0	89200
Main Whole Cover of Wood	0	60000
Main wholes In Jurisdiction of UC	28145	28120
Soling Street Shah Niwaz Wali Garib Bad	15820	15820
Soling Street Primary School New Colony	9448	9400
Flooring Street Habib Jilani Garib Bad	91447	74500
Main Hole covers 25	29926	26925
Main Hole in UC Jurisdiction 01	6069	6060
Water Pump In Church	0	8000
Flooring Street Habib Jilani Garib Bad 2nd Phase	74500	74500
Soling Islami Mosque Jinnah colony B	68049	68030
Construction & Repair of Madni Park	42729	42600
Construction & repair of Main Holes In UC	10992	10992
Soling Masjid Sulemani Jinnah Colony B	84402	84160
Soling street Yousuf Mughal Wali Jinnah colony B	30319	32000
Soling street Address Wali Jinnah Abadi B	38164	41500
Nali & Salb Street Jinnah colony A	64800	64675
Soling & Nali Street Faqeer Sai Wali Jinnah colony A	36650	11180
Soling Street Shamshad Wali	36022	35950
CC Topping Street Ejaz chema Jala-A-Bad	100000	69850
Sewerage Zafarullah chowk Raheem Shah road	100000	80000
Sewerage Near Madrasa Molvi Basheer Jinnah Colony B	100000	80000
Repair Jangla & Patti Madni Park New Colony	0	31950
Soling Street Ramzan Wali Jinnah Colony Behing Vetnary Hospital	0	75000
Sewerage Of Street Parveen Zafar Wali Jalal-A-Bad	0	5000
Sewerage Street Master Wakeel Wali Gharib-A Bad	0	2036
Sewerage Street Master Wakeel Wali Gharib-A Bad	0	2036
Main Hole Cover Wood	0	30000

Flooring Street Tayyab Wali new colony	0	83300
Sewerage Street Munawar Randawa Zafar-u-llah chowk	0	59550
Sewerage Street Waqas Khakwani Shafqat Colony	0	77575
CC Topping Street Arif Khan Wali chema colony	100000	80000
Soling Street Primary School Wali New Colony	22577	22550
Sewerage , Shafqat Colony	67927	67800
CC Topping Street Ramzan kapray Wala Near Old slaughter House	100000	80000
Sewerage Street Christin Colony	100000	79950
CC Topping , Gali Naveed Wali Gareeb-A Bad	92578	74000
Soling Street Hakeem Abdul Ghafar Jinnah colony B	79638	79550
Soling Street Javed Mughal Wali Gali Jinnah Colony B	1803	17950
Nali Jamal colony Near Police Station Jhanian	7973	7970
Sewerage Street Haji Sadique Jinnah colony B	15365	15300
Sewerage Street Munir Wali Jinnah colony	37082	37000
Main Hole Street Shoukat Wali Ghariba Bad	6037	6020
Sewerage Street Rubina Wahla Wali	34104	3455
Main Hole & Resoling Old Slaughter House Street	80677	80675
15 Sewing Machines	0	49500
<b>Total</b>	<b>3,065,341</b>	<b>37,200,645</b>
		<b>3.720 million</b>

**Annexure-G**

**[Para No.1.2.2.7]**

**Unauthorized Expenditure by Splitting the Projects in Phases Rs 1.478 Million**

(Amount in Rupees)				
<b>Name of UA</b>	<b>Name of schemes</b>	<b>Period</b>	<b>Cost of project</b>	<b>Actual Expenditure</b>
UC: 01	Scheme No:02 Construction of sewerage, Basti Railway Landhi Phase-i	2008-09	100,000	100,000
	Scheme No:03 Construction of sewerage, Basti Railway Landhi Phase-ii	2008-09	100,000	100,000
	Scheme No:04 Construction of sewerage, Basti Railway Landhi Phase-iii	2008-09	100,000	100,000
	Sewerage, main hole, basti mauvi Hayat wali, railway Landhi, khanewal	2008-09	68,000	68,000
	Sub-Total		<b>368,000</b>	<b>368,000</b>
UC: 45	Construction of soling, chah juma wala phase-i	2008-09	41900	34000
	Construction of soling, chah juma wala phase-ii	2008-09	100000	82000
	Construction of soling, Chah tian wala phase-iii	2008-09	73400	62400
	Construction of soling, Chah tian wala phase-ii	2008-09	100000	79000
	Construction of soling, Chah tian wala phase-i	2008-09	100000	86500
	Construction of soling, chah samundari jal wala	2009-10	48200	41500
	Construction of soling, chah jal wala	2009-10	100000	73500
	Sub-Total		<b>563,500</b>	<b>458,900</b>
UC: 50	Construction of boundary wall of union council	2010-11	100000	100000
	Construction of boundary wall of	2010-11	100000	100000

	union council			
	Construction of Tiolet of union council	2010-11	21000	20402
	Construction of drainage from Haji Malik home to Aara machine	2010-11	100000	100000
	Construction of drainage from peer zafar home to street Amir Bakhsh	2010-11	100000	99845
	Construction of drainage from girls school to Dr Azhar garden	2010-11	100000	100000
	Construction of soling/resoling more Nazeer Hussain to Chak Norang Shah	2010-11	71000	70550
	Construction of soling/re-soling dera Asgher Gardezi to main road noran shah	2010-11	60000	60000
<b>Sub-Total</b>			<b>652000</b>	<b>650797</b>
<b>Grand Total</b>			<b>1,583,500</b>	<b>1,477,697</b>



**Annexure-H****[Para No.1.2.2.8]****Unauthorized execution of projects beyond competency-Rs 1.069 million**

(Amount in rupees)

<b>Name Of Scheme</b>	<b>Period</b>	<b>Estimated Cost</b>	<b>Actual Expenditure</b>
Construction Of Metal Road Street No.3, colony No. 2 Phase-I	2006-07	87400	87181
Construction Of Metal Road Street No.3, colony No. 2 Phase-II	2006-07	91800	91570
Sewerage & Soling Civiline Phase-I	2006-07	89991	89900
Sewerage & Soling Civiline Phase-II	2006-07	84137	84000
Sewerage Hakeema Bad phase-I	2007-08	56300	56200
Sewerage Hakeema Bad phase-II	2007-08	68800	68700
RCC Sewer Hole Street Madina Masjid wali colony No. 02 Phase-I	2008-09	100000	89500
RCC Sewer Hole Street Madina Masjid wali colony No. 02 Phase-II	2008-09	99536	88925
RCC Sewer Hole Street Madina Masjid wali colony No. 02 Phase-III	2008-09	79500	70600
Nali Street No.05, Phase-I	2008-09	80700	80100
Nali Street No.05, Phase-II	2008-09	78300	74695
<b>Total</b>		<b>916,464</b>	<b>881,371</b>