



**AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**UNION ADMINISTRATIONS**  
**LODHHRAN**  
**AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

|          |                                                  |
|----------|--------------------------------------------------|
| ADP      | Annual Development Programme                     |
| CCB      | Citizen Community Board                          |
| DAC      | Departmental Accounts Committee                  |
| DGA      | Director General Audit                           |
| FD       | Finance Department                               |
| IPSAS    | International Public Sector Accounting Standards |
| LG&CD    | Local Government & Community Development         |
| MFDAC    | Memorandum for Departmental Accounts Committee   |
| MPA      | Member Provincial Assembly                       |
| NAM      | New Accounting Model                             |
| PAC      | Public Accounts Committee                        |
| PDG      | Punjab District Government                       |
| PLGO     | Punjab Local Government Ordinance                |
| PPRA     | Punjab Procurement Regulatory Authority          |
| RDA      | Regional Directorate Audit                       |
| TAC      | Tehsil Accounts Committee                        |
| TMA      | Tehsil Municipal Administration                  |
| TMO      | Tehsil Municipal Officer                         |
| TO (F)   | Tehsil Officer (Finance)                         |
| TO (I&S) | Tehsil Officer (Infrastructure & Services)       |
| TO (P&C) | Tehsil Officer (Planning & Coordination)         |
| TS       | Technical Sanction                               |
| TO (R)   | Tehsil Officer (Regulations)                     |
| UAs      | Union Administrations                            |
| UAC      | Union Accounts Committee                         |

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditures of the Local Fund and Public Accounts of District Governments.

The Report is based on audit of the accounts of Union Administrations of District Lodhran for the Financial Years 2008-15. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during Audit Year 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs1million or more. 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.

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

The observations included in this Report have been finalized in the light of written responses of the management concerned.

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

Islamabad  
Dated:

**(Imran Iqbal)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (South), Multan, is mandated to carry out the audit of the City District Governments and District Governments in Punjab (South) including Tehsil and Town Municipal Administration and Union Administration. The Regional Directorate of Audit, District Governments, Punjab (South), Multan, carries out audit of District Governments, TMAs and UAs of six Districts i.e. Multan, Lodhran, Vehari, Sahiwal, Pakpattan and Khanewal.

The Regional Directorate Audit has a human resource of 27 officers and staff, constituting 6,094 mandays and the budget amounting to Rs 24.922 million was allocated in Audit Year 2015-16. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Multan carried out audit of the accounts of ten UAs of District Lodhran for the Financial Years 2008-15 and the findings are included in this Audit Report.

Union Administrations (UAs), District Lodhran conduct their operations under Punjab Local Government Ordinance, 2001. UAs of District Lodhran comprise Union Nazim/Administrator and not more than three secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Administrator designates one secretary as Principal Accounting Officer (PAO). Financial provisions of the Ordinance require every Local Government to establish Public Account. Additional Secretary (Local Government and Community Development Department) in pursuance of Section 179-A of the PLGO, 2001, appointed Tehsil Officer (Regulation) as Administrator of Union Councils falling in the respective Tehsil Municipal Administrations vide notification No. SOR(LG)39-6/208 dated Lahore February 24<sup>th</sup> 2010. According to this notification, "the Administrators shall perform the functions and exercise the powers of the Union Nazim, Naib Union Nazim and Union Councils under the ordinance and or any other law for the time being in force".

The total Development Budget of ten above mentioned UAs in the District Lodhran for the Financial Years 2008-15, was Rs 109.530 million and

expenditure incurred of Rs 49.119 million, showing savings of Rs 60.411 million. The total Non-development Budget for Financial Years 2008-15 was Rs 82.360 million and expenditure of Rs 48.826 million, showing savings of Rs 33.534 million in the year. The reasons for savings in Development and Non-development Budgets are required to be explained by Secretary Union Administration and PAO concerned.

Total budget targets of receipts of ten Union Administrations for the Financial Years 2008-15 were Rs 112.294 million against which Rs 92.259 million were collected.

Audit of UAs of District Lodhran was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws/rules/regulations and whether the procurement of assets and hiring of services were economical or not.

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

**a. Scope of Audit**

Out of total expenditure of the UAs of District Lodhran for the Financial Years 2008-15, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 980.450 million covering 100 UAs. Out of this, Regional Director Audit, Multan audited an expenditure of Rs 97.945 million covering ten UAs / PAOs / formations which, in terms of percentage, is 10% of total auditable expenditure and irregularities amounting to Rs 89.091 million were pointed out. Regional Director Audit planned and executed audit of 10 formations i.e. 100% achievement against planed audit activities.

Total receipts of the 100 UAs of District Lodhran for the Financial Years 2008-15, were Rs 922.590 million. RDA Multan audited receipts of Rs 92.259 million of the ten UAs which is 10% of total receipts and irregularities amounting to Rs 586,000 were pointed out.

**b. Recoveries at the Instance of Audit**

Recoveries of Rs 586,000 million were pointed out by Audit which was not in the notice of the management earlier. No recovery was effected till the time of compilation of this Report.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of UAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity.

**d. Audit Impact**

A number of improvements in record maintenance and procedures have been initiated by the departments concerned, however audit impact in shape of change in rules could not be materialized as the Provincial Accounts Committee has not discussed Audit Reports pertaining to Union Administrations.

**e. Comments on Internal Control and Internal Audit Department**

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

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

- i. Irregularities involving Rs 22.431 million were noted in four cases<sup>1</sup>
- ii. Performance issues involving Rs 48.831 million were noted in two cases<sup>2</sup>

Audit Paras on the accounts for Financial Years 2008-15 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), (Annex-A).

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<sup>1</sup>Para No. 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4

<sup>2</sup>Para No. 1.2.2.1, 1.2.2.2

**g. Recommendations**

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

- i. Regularization of un-authorized expenditures.
- ii. Realization and reconciliation of various receipts.
- iii. Compliance of relevant laws, rules, instructions and procedures, etc. and appropriate actions against officers / officials responsible for violation of rules.



## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in million)

| Sr. No. | Description                                 | No. | Expenditure | Receipts | Total     |
|---------|---------------------------------------------|-----|-------------|----------|-----------|
| 1       | Total Entities (PAOs) in Audit Jurisdiction | 100 | 980.450     | 922.590  | 1,903.040 |
| 2       | Total formations in Audit Jurisdiction      | 100 | 980.450     | 922.590  | 1,903.040 |
| 3       | Total Entities (PAOs) / DDOs Audited        | *10 | 97.945      | 92.259   | 190.204   |
| 4       | Total formations Audited                    | *10 | 97.945      | 92.259   | 190.204   |
| 5       | Audit & Inspection Reports                  | *10 | 97.945      | 92.259   | 190.204   |
| 6       | Special Audit Reports                       | -   | -           | -        | -         |
| 7       | Performance Audit Reports                   | -   | -           | -        | -         |
| 8       | Other Reports (Relating to UAs)             | -   | -           | -        | -         |

\* All the ten Union Administrations had been audited for the Financial Years 2008-15.

**Table 2: Audit observations regarding Financial Management**

(Rupees in million)

| Sr. No.      | Description                                             | Amount Placed under Audit Observation |
|--------------|---------------------------------------------------------|---------------------------------------|
| 1            | Unsound asset management                                | -                                     |
| 2            | Weak financial management                               | 24.663                                |
| 3            | Weak internal controls relating to financial management | -                                     |
| 4            | Others                                                  | 46.599                                |
| <b>Total</b> |                                                         | <b>71.262</b>                         |

**Table 3: Outcome Statistics**

(Rupees in million)

| Sr. No. | Description                                                        | Expenditure on Physical Assets | Salary  | Non salary | Civil Works | Receipts | Total Current Year | Total Last Year |
|---------|--------------------------------------------------------------------|--------------------------------|---------|------------|-------------|----------|--------------------|-----------------|
| 1       | Total Financial Outlay                                             | 1.582                          | 404.262 | 82.916     | 491.690     | 922.590  | 1,903.040          | 1712.736        |
| 2       | Outlays Audited                                                    | 0.158                          | 40.385  | 8.283      | 49.119      | 92.259   | 190.204*           | 18.405          |
| 3       | Amount placed under audit observation / irregularities pointed out | -                              | 11.089  | 3.589      | 56.584      | -        | 71.262             | 31.797          |
| 4       | Recoveries pointed out at the instance of Audit                    | -                              | -       | -          | -           | -        | -                  | -               |
| 5       | Recoveries accepted / established at Audit instance                | -                              | -       | -          | -           | -        | -                  | -               |
| 6       | Recoveries realized at the instance of Audit                       | -                              | -       | -          | -           | -        | -                  | -               |

\* The amount mentioned against serial No.2 in column of “Total current year” is the sum of Expenditure and Receipts whereas the total expenditure was Rs 97.945million.

**Table 4: Irregularities Pointed Out**

(Rupees in million)

| <b>Sr. No.</b> | <b>Description</b>                                                                                                                                                                                                                                        | <b>Amount placed under audit observation</b> |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 1              | Violation of Rules and regulations and violation of principle of propriety and probity in public operations.                                                                                                                                              | 22.431                                       |
| 2              | Reported cases of fraud, embezzlement, thefts and misuse of public resources.                                                                                                                                                                             | -                                            |
| 3              | Accounting Errors (accounting policy departure from IPSAS*, 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 control systems                                                                                                                                                                                                  | -                                            |
| 5              | Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.                                                                                                                                          | -                                            |
| 6              | Non production of record to Audit                                                                                                                                                                                                                         | -                                            |
| 7              | Others, including cases of accidents, negligence etc.                                                                                                                                                                                                     | 48.831                                       |
| <b>Total</b>   |                                                                                                                                                                                                                                                           | <b>71.262</b>                                |

**Table 5: Cost-Benefit**

(Rupees in million)

| <b>Sr. No.</b> | <b>Description</b>                           | <b>Amount</b> |
|----------------|----------------------------------------------|---------------|
| 1              | Outlays Audited (Items 2 Table 3)            | 190.204       |
| 2              | Expenditure on Audit                         | 0.042         |
| 3              | Recoveries realized at the instance of Audit | -             |
| 4              | Cost-Benefit Ratio                           | -             |

\*The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

## CHAPTER 1

### 1.1 Union Administrations, Lodhran

#### 1.1.1 Introduction

Union Administrations (UAs) 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.

There are 100 UAs in District Government Lodhran out of which UAs AIR Para numbers 10, 12, 13, 40, 43, 46, 47, 48, 49 and 50 were audited on sample basis during 2015-16.

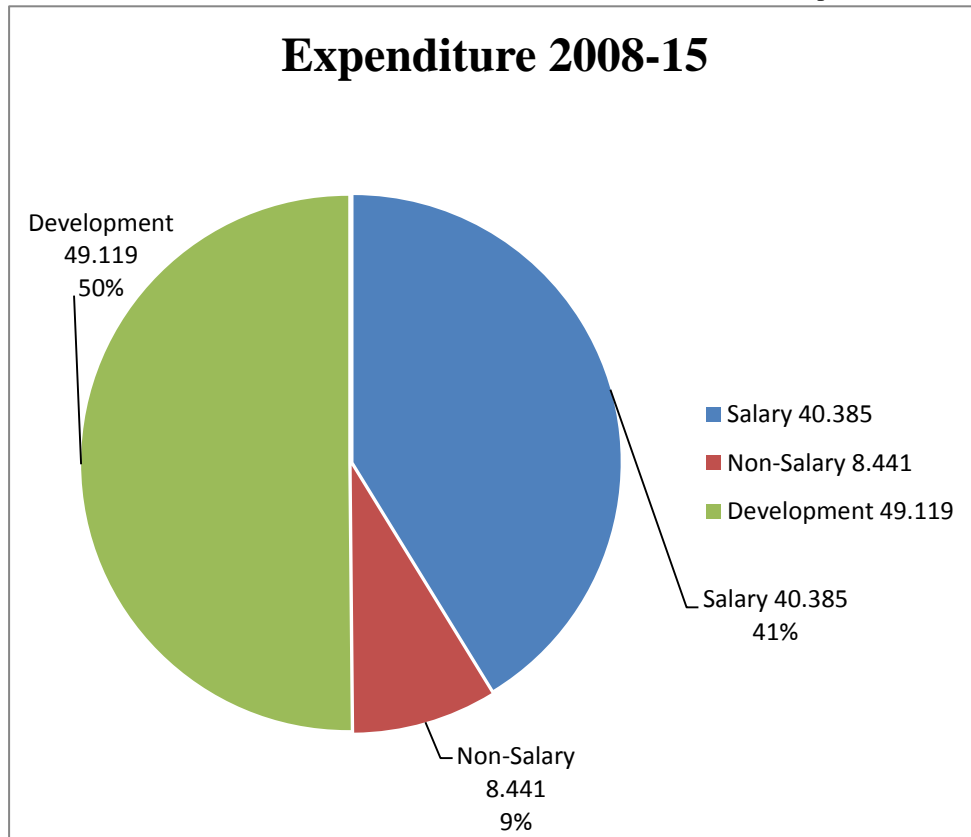
#### 1.1.2 Comments on Budget and Accounts

The detail of budget and expenditure of ten UAs audited during 2015-16 is given below in tabulated form:

(Rupees in million)

| 2008-15           | Budget         | Actual        | Savings       | %(Saving)  |
|-------------------|----------------|---------------|---------------|------------|
| Salary            | 54.756         | 40.385        | 14.371        | 26%        |
| Non-salary        | 27.604         | 8.441         | 19.163        | 69%        |
| Development       | 109.530        | 49.119        | 60.411        | 55%        |
| <b>Sub -Total</b> | <b>191.890</b> | <b>97.945</b> | <b>93.945</b> | <b>49%</b> |
| Revenue           | 112.294        | 92.259        | 20.035        | 18%        |

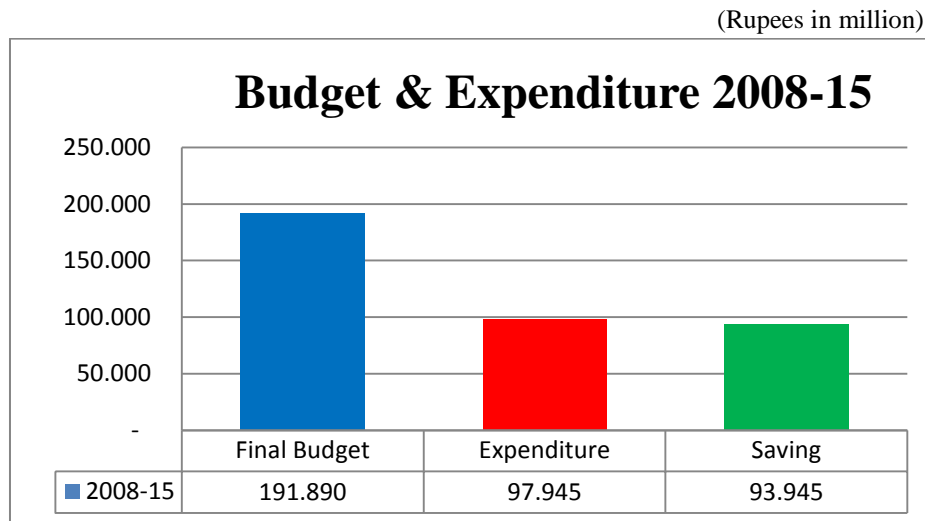
(Rupees in million)



Details of budget allocations, expenditures and savings of each UA in District Lodhran for the Financial Years 2008-15 are at **Annex-B**.

As per Budget Books for the Financial Years 2008-15 of UAs in District Lodhran, original and final budget of audited ten UAs was Rs 191.890 million. Total expenditure incurred by these UAs during Financial Years 2008-15 were of Rs 97.945 million. A saving of Rs 93.945 million came to the notice of audit which shows that the UAs failed to provide essential services as envisaged and planned at the time of preparation and approval of annual budget for the year. No plausible explanation was provided by the PAO, Administrator and management of UAs. (**Annex-B**)

The comparative analysis of the budget and expenditure of current Financial Years depicted as under:



### 1.1.3 Brief Comments on Status of Compliance of MFDAC Audit Paras of Audit Report 2013-14.

Audit paras, reported in MFDAC (Annex-I) of Audit Report 2013-14, which have not been attended in accordance with the directive of DAC, have now been reported in Part-II of Annex-A.

### 1.1.4 Brief Comments on Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab but have not examined by the Public Accounts Committee.

#### Status of Previous Audit Reports

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|------------|--------------|------------------------|
| 01      | 2009-12    | 08           | PAC not constituted    |
| 02      | 2012-13    | 06           | PAC not constituted    |
| 03      | 2013-14    | 05           | PAC not constituted    |

# **AUDIT PARAS**

## 1.2.1 Irregularities and non compliance

### 1.2.1.1 Unauthorized expenditure by splitting – Rs 6.642 million

According to Rule 12 (1) of the Punjab Procurement Rules 2014, Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

Secretaries of following Union Administrations incurred expenditure of Rs 6.642 million on development schemes through splitting the expenditure in phases just to keep the expenditure within competency during 2008-15. The summarized detail is as under: **Annex-C**.

(Rupees in million)

| Sr. No       | UAs No. | Amount       |
|--------------|---------|--------------|
| 1            | 43      | 1.543        |
| 2            | 47      | 0.890        |
| 3            | 46      | 0.840        |
| 4            | 48      | 1.187        |
| 5            | 49      | 0.993        |
| 6            | 50      | 1.187        |
| <b>Total</b> |         | <b>6.642</b> |

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

Unauthorized expenditure of Rs 6.642 million resulted in violation of Government instructions.

The matter was reported to Union Secretaries / PAOs in March, 2016. The Secretaries replied that all the schemes were administratively approved by the competent authority i.e. Administrator and schemes were pointed out by MPAs. The schemes were technically sanctioned by the TO (I&S) of TMA Dunya Pur. All the work was executed at site as per TS estimates. No irregularity occurred on the part of this office. Replies of Secretaries are not tenable because expenditure on civil work was made in piece meal on quotations.



The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure of Rs 6.642 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-43 AIR Para: 02, UA-46 AIR Para: 01, UA-47 AIR Para: 02, UA-48 AIR Para: 02, UA-49 AIR Para: 01, UA-50 AIR Para: 02]

### 1.2.1.2 Irregular execution of CCB schemes – Rs 5.249 million

According to Rule 16 (2) of Punjab Local Government (Citizen Community Boards) Rules 2003, a CCB shall open separate accounts for each project.

Secretaries of following Union Administrations funded the CCB projects costing Rs 5.249 million during the Financial Years 2011-2012 and 2013-2014 without opening the separate bank account of each project and deposit share of CCB in the one bank account instead of individual accounts. **Annex-D**

(Rupees in million)

| Sr. No.      | UAs No. | Amount       |
|--------------|---------|--------------|
| 1            | 40      | 0.800        |
| 2            | 43      | 0.850        |
| 3            | 47      | 0.650        |
| 4            | 48      | 0.600        |
| 5            | 49      | 1.750        |
| 6            | 50      | 0.600        |
| <b>Total</b> |         | <b>5.249</b> |

Audit is of the view that due to weak internal controls, CCB schemes were executed through single bank account.

Execution of CCB schemes of Rs 5.249 million on single bank account resulted in violation of the Governments instructions.

The matter was reported to Union Secretaries / PAOs in March, 2016. The Secretaries replied that CCB had under taken the projects less than one lac. Hence there was not possibility to open a separate bank account for each project. However CCBs deposited share of each project separately in bank account. Replies of Secretaries are not tenable because irregularity was committed and no separate bank account was opened for each project.

The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends regularization, besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-40 AIR Para: 06], [UA-43 AIR Para: 01], [UA-47 AIR Para: 01], [UA-48 AIR Para: 01],  
[UA-49 AIR Para: 02], [UA-50 AIR Para: 01]

### **1.2.1.3 Unauthorized execution of development schemes – Rs 1.448 million**

According to Rule 5 of the Punjab Union Administrations (Works) Rules, 2002, if the cost of a project included in the Annual Development Plan is more than Rs 150,000 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.

Secretaries of following Union Administrations incurred expenditure amounting to Rs 1.448 million during Financial Years 2008-15 on development schemes instead of execution of works through TMA or the District Government as deposit work despite the cost of each project was more than Rs 0.150 million.

#### **Annex-E**

(Rupees in million)

| <b>Sr. No.</b> | <b>UAs No.</b> | <b>Amount</b> |
|----------------|----------------|---------------|
| 1              | 13             | 0.789         |
| 2              | 40             | 0.659         |
| <b>Total</b>   |                | <b>1.448</b>  |

Audit is of the view that due to weak financial management, unauthorized expenditure was incurred on development schemes.

Unauthorized execution of development schemes amounting to Rs 1.448 million resulted in violation of the Government instruction.

The matter was reported to the Union Secretaries / PAOs in March 2016. The Secretaries signed the paras but did not submit detailed reply.

The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends regularization, besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-13 AIR Para: 08], [UA-40 AIR Para: 05]

#### **1.2.1.4 Unauthorized award of tenders for works to contractors – Rs 9.092 million**

According to Rule 29 of Punjab Local Government (Account) Rules, 2009, every drawing and disbursing officer is personally responsible for any erroneous payment and claim of bill.

Secretaries of Union Administrations No. 10, 12 and 13 of District Lodhran adopted irregular tendering process due to which tenders for works of Rs 9.092 million were pooled by the contractors with the involvement of management as revealed from the following factors.

- i. No applications for receipt of tenders were obtained from the contractors.
- ii. No scheme wise / work wise total tenders requested by contractors and total tenders sold by management and total tenders received by the contractors were recorded.
- iii. Prior to the opening of tenders the contractors were aware of allotment of tender.

- iv. Only few contractors were listed and all the works were divided among those contractors. **Annex-G.**

(Rupees in million)

| <b>Sr. No.</b> | <b>UAs No.</b> | <b>Amount</b> |
|----------------|----------------|---------------|
| 1              | 10             | 2.718         |
| 2              | 12             | 3.303         |
| 3              | 13             | 3.071         |
| <b>Total</b>   |                | <b>9.092</b>  |

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

Unauthorized expenditure of Rs 9.092 million resulted in violation of Government instructions.

The matter was reported to the Union Secretaries / PAOs in April 2016. The Secretaries signed the paras but did not submit detailed reply.

The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

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

[UA-10 AIR Para: 04, UA-12 AIR Para: 03, UA-13 AIR Para: 03]

## 1.2.2 Performance

### 1.2.2.1 Unauthorized lump sum provision of funds – Rs 24.663 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 of following Union Administrations allocated the development funds in lump sum without the identification of projects valuing Rs 24.663 million during Financial Years 2008-15. Such allocation was irregular and contradictory to the instructions of the Government. Detail is given below:

(Rupees in million)

| Sr. No       | UAs No. | Amount        |
|--------------|---------|---------------|
| 1            | 10      | 8.532         |
| 2            | 12      | 7.751         |
| 3            | 13      | 8.380         |
| <b>Total</b> |         | <b>24.663</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 of Rs 24.663 million resulted in irrational budgeting and defective allocation of available resources.

The matter was reported to the Union Secretaries / PAOs in March 2016. The Secretaries signed the paras but did not submit detailed reply.

The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further 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.

[UA-10 AIR Para: 10], [UA-12 AIR Para: 08], [UA-13 AIR Para: 10]

### 1.2.2.2 Irregular payments without pre-audit – Rs 24.168 million

According to Para 3 (iv) of Government of the Punjab Finance Department letter No.FD(FR)II-5/82(P) dated 29.05.2009, each TAO shall also conduct pre-audit of payments of Union Administrations falling in the jurisdiction of respective TMA.

Secretaries of following Union Administrations drew funds amounting to Rs 24.168 million during Financial Years 2008-15 on account of various expenditures i.e. Development and Non Development and paid the amount to suppliers / firms without pre-audit. The Secretaries and Administrators, being the co-signatory, drew the funds without pre-audit from TAO. Without pre-audit of the expenditure the authenticity of entire expenditure could not be ascertained. **Annex-F**

(Rupees in million)

| Sr. No.      | UA's No. | Amount        |
|--------------|----------|---------------|
| 1            | 10       | 3.621         |
| 2            | 12       | 2.289         |
| 3            | 40       | 2.423         |
| 4            | 13       | 3.300         |
| 5            | 43       | 2.566         |
| 6            | 47       | 2.085         |
| 7            | 46       | 1.982         |
| 8            | 48       | 2.145         |
| 9            | 49       | 1.614         |
| 10           | 50       | 2.141         |
| <b>Total</b> |          | <b>24.168</b> |

Audit is of the view that due to weak internal controls, funds were drawn without pre-audit.

Withdrawal of funds amounting to Rs 24.168 million without pre-audit resulted in violation of the Government rules.

The matter was reported to Union Secretaries / PAOs in March, 2016. The Secretaries replied that Tehsil Account Officers were prohibited to conduct pre-audit of Union Councils vide Government of Punjab letter No.SOR(LG)47-

1/2013 dated 10 March 2015. Replies of the secretaries are not tenable as no evidence was produced.

The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends regularization besides, fixing of responsibility on the person (s) at fault, under intimation to Audit.

[UA-10 AIR Para: 01], [UA-12 AIR Para: 01], [UA-13 AIR Para: 01], [UA-40 AIR Para: 01],  
[UA-43 AIR Para: 06], [UA-46 AIR Para: 05], [UA-47 AIR Para: 06], [UA-48 AIR Para: 06],  
[UA-49 AIR Para: 04], [UA-50 AIR Para: 06]

# **Annex**



**Annex-A****Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to  
Audit Year 2015-16**

(Rupees in million)

| Sr. No | UA No. | AIR Para No. | Description                                                                                       | Amount |
|--------|--------|--------------|---------------------------------------------------------------------------------------------------|--------|
| 1      | UA-10  | 2            | Unauthorized withdrawal of computer allowance                                                     | 0.116  |
| 2      |        | 3            | Non deduction of overhead charges                                                                 | 0.112  |
| 3      |        | 5            | Irregular development works in violation of PPRA Rules                                            | 0.465  |
| 4      |        | 6            | Drawl on account of construction of culverts without identification of sites.                     | 1.372  |
| 5      |        | 7            | Doubtful expenditure on sports events                                                             | 0.893  |
| 6      |        | 8            | Non-deposit of income                                                                             | 0.037  |
| 7      |        | 9            | Non collection of proof of deposit of Sales Tax                                                   | 0.033  |
| 8      |        | 11           | Loss due to non levying of taxes on different business activities                                 | -      |
| 9      | UA-12  | 2            | Unauthorized withdrawal of computer allowance                                                     | 0.803  |
| 10     |        | 4            | Drawl of Rs 1.398 million on account of construction of culverts without identification of sites. | 1.398  |
| 11     |        | 5            | Doubtful expenditure on sports events                                                             | 0.101  |
| 12     |        | 6            | Non deposit of income tax                                                                         | 0.103  |
| 13     |        | 7            | Non collection of proof of deposit of sales tax                                                   | 0.012  |
| 14     |        | 9            | Loss due to non levying of taxes on different business activities                                 | -      |
| 15     | UA-13  | 2            | Unauthorized withdrawal of computer allowance                                                     | 0.081  |
| 16     |        | 4            | Drawl on account of construction of culverts without identification of sites.                     | 1.194  |
| 17     |        | 5            | Doubtful expenditure on sports events                                                             | 0.091  |
| 18     |        | 6            | Non deposit of income tax                                                                         | 0.075  |
| 19     |        | 7            | Non collection of proof of deposit of sales tax                                                   | 0.039  |
| 20     |        | 9            | Irregular purchase without the approval of austerity committee                                    | 0.07   |
| 21     |        | 11           | Loss due to non levying of taxes on different business activities                                 | -      |
| 22     | UA-40  | 2            | Unauthorized withdrawal of computer allowance                                                     | 0.079  |
| 23     |        | 3            | Irregular development works in violation of PPRA Rules                                            | 1.281  |
| 24     |        | 4            | Drawl on account of construction of culverts without identification of sites.                     | 1.11   |

| <b>Sr. No</b> | <b>UA No.</b> | <b>AIR Para No.</b> | <b>Description</b>                                                            | <b>Amount</b> |
|---------------|---------------|---------------------|-------------------------------------------------------------------------------|---------------|
| 25            |               | 7                   | Doubtful expenditure on sports events                                         | 0.114         |
| 26            |               | 8                   | Irregular purchase without the approval of austerity committee                | 0.597         |
| 27            |               | 9                   | Non deposit of income Tax                                                     | 0.094         |
| 28            |               | 3                   | Irregular purchase without the approval of austerity committee                | 0.06          |
| 29            |               | 4                   | Irregular receipt of computer allowance                                       | 0.042         |
| 30            |               | 5                   | Drawl on account of construction of culverts without identification of sites. | 1.092         |
| 31            | <b>UA-43</b>  | 7                   | Schedule of taxes                                                             | -             |
| 32            |               | 8                   | Register of Trees                                                             | -             |
| 33            |               | 9                   | Non maintenance of essential registers                                        | -             |
| 34            |               | 10                  | Non verification and stock taking of property                                 | -             |
| 35            |               | 11                  | Non preparation of By laws.                                                   | -             |
| 36            |               | 2                   | Excess drawl due to excess estimation                                         | 0.031         |
| 37            |               | 3                   | Irregular receipt of computer allowance                                       | 0.044         |
| 38            |               | 4                   | Drawl on account of construction of culverts without identification of sites. | 1.279         |
| 39            | <b>UA-46</b>  | 6                   | Irregular purchase without the approval of austerity committee                | 0.06          |
| 40            |               | 7                   | Register of trees                                                             | -             |
| 41            |               | 8                   | Non maintenance of essential registers                                        | -             |
| 42            |               | 9                   | Non verification and stock taking of property                                 | -             |
| 43            |               | 10                  | Schedule of taxes                                                             | -             |
| 44            |               | 11                  | Non preparation of By laws.                                                   | -             |
| 45            |               | 3                   | Irregular purchase without the approval of austerity committee                | 0.06          |
| 46            |               | 4                   | Irregular receipt of computer allowance                                       | 0.054         |
| 47            |               | 5                   | Drawl on account of construction of culverts without identification of sites. | 0.854         |
| 48            | <b>UA-47</b>  | 7                   | Schedule of taxes                                                             | -             |
| 49            |               | 8                   | Register of trees                                                             | -             |
| 50            |               | 9                   | Non maintenance of essential registers                                        | -             |
| 51            |               | 10                  | Non verification and stock taking of property                                 | -             |
| 52            |               | 11                  | Non preparation of By laws.                                                   | -             |
| 53            | <b>UA-48</b>  | 3                   | Irregular purchase without the approval of austerity committee                | 0.06          |

| <b>Sr. No</b> | <b>UA No.</b> | <b>AIR Para No.</b> | <b>Description</b>                                                            | <b>Amount</b> |
|---------------|---------------|---------------------|-------------------------------------------------------------------------------|---------------|
| 54            |               | 4                   | Irregular receipt of computer allowance                                       | 0.508         |
| 55            |               | 5                   | Drawl on account of construction of culverts without identification of sites. | 0.891         |
| 56            |               | 7                   | Schedule of taxes                                                             | -             |
| 57            |               | 8                   | Register of Trees                                                             | -             |
| 58            |               | 9                   | Non maintenance of essential registers                                        | -             |
| 59            |               | 10                  | Non verification and stock taking of property                                 | -             |
| 60            |               | 11                  | Non preparation of By laws.                                                   | -             |
| 61            | <b>UA-49</b>  | 3                   | Irregular receipt of computer allowance                                       | 0.047         |
| 62            |               | 5                   | Irregular purchase without the approval of austerity committee                | 0.06          |
| 63            |               | 6                   | Schedule of taxes                                                             | -             |
| 64            |               | 7                   | Register of Trees                                                             | -             |
| 65            |               | 8                   | Non maintenance of essential registers                                        | -             |
| 66            |               | 9                   | Non verification and stock taking of property                                 | -             |
| 67            |               | 10                  | Non preparation of By laws.                                                   | -             |
| 68            | <b>UA-50</b>  | 3                   | Irregular purchase without the approval of austerity committee                | 0.06          |
| 69            |               | 4                   | Irregular receipt of computer allowance                                       | 0.074         |
| 70            |               | 5                   | Drawl on account of construction of culverts without identification of sites. | 0.718         |
| 71            |               | 7                   | Schedule of taxes                                                             | -             |
| 72            |               | 8                   | Register of trees                                                             | -             |
| 73            |               | 9                   | Non maintenance of essential registers                                        | -             |
| 74            |               | 10                  | Non verification and stock taking of property                                 | -             |
| 75            |               | 11                  | Non preparation of By laws.                                                   | -             |
| <b>Total</b>  |               |                     |                                                                               | <b>16.264</b> |

**Part-II****[Para 1.1.3]****Memorandum for Departmental Accounts Committee Paras not attended in  
Accordance with Directives of DAC Pertaining to Audit Year 2013-14**

(Rupees in million)

| <b>Sr. No</b> | <b>Names of Formation</b>   | <b>AIR AP No.</b> | <b>Subject</b>                                                                                       | <b>Amount</b> |
|---------------|-----------------------------|-------------------|------------------------------------------------------------------------------------------------------|---------------|
| 1             | Union Administration No. 18 | 3                 | Irregular expenditure on account of sports activities                                                | 0.094         |
| 2             | Union Administration No. 23 | 9                 | Irregular expenditure on account of sports activities                                                | 0.107         |
| 3             | Union Administration No. 29 | 2                 | Loss to Union Administration due to less collection / deposit of income                              | 0.121         |
| 4             | Union Administration No. 30 | 2                 | Loss to Union Administration due to less collection / deposit of income                              | 0.122         |
| 5             | Union Administration No. 51 | 8                 | Loss to Government due to less collection / deposit of income                                        | 0.144         |
| 6             | Union Administration No. 69 | 2                 | Unauthorized expenditure on account of purchase of garbage drums                                     | 0.198         |
| 7             |                             | 3                 | Misappropriation on account of purchase of garbage drums                                             | 0.136         |
| 8             |                             | 5                 | Unauthorized withdrawn on account youth festival 2011-13 at Union Council level and recovery thereof | 0.134         |
| 9             |                             | 6                 | Loss to Union Administration due to less collection / deposit of income                              | 0.134         |

## UAs of Lodhran District

### Budget and Expenditure Statement for Financial Year 2014-2015

(Rupees in million)

| Sr. No. | Name of UAs | Particular       | Original Budget | Final Budget  | Actual Expenditure | Excess (+) Saving (-) |
|---------|-------------|------------------|-----------------|---------------|--------------------|-----------------------|
| 1       | UA - 10     | Salary           | 6.498           | 6.498         | 5.558              | -0.94                 |
|         |             | Non-Salary       | 2.838           | 2.838         | 0.615              | -2.223                |
|         |             | <b>Sub Total</b> | <b>9.336</b>    | <b>9.336</b>  | <b>6.173</b>       | <b>-3.163</b>         |
|         |             | Development      | 8.532           | 8.532         | 4.223              | -4.309                |
|         |             | <b>Total</b>     | <b>17.869</b>   | <b>17.869</b> | <b>10.397</b>      | <b>-7.472</b>         |
| 2       | UA - 12     | Salary           | 6.774           | 6.774         | 4.938              | -1.835                |
|         |             | Non-Salary       | 1.930           | 1.930         | 0.722              | -1.208                |
|         |             | <b>Sub Total</b> | <b>8.703</b>    | <b>8.703</b>  | <b>5.660</b>       | <b>-3.043</b>         |
|         |             | Development      | 7.751           | 7.751         | 4.354              | -3.397                |
|         |             | <b>Total</b>     | <b>16.455</b>   | <b>16.455</b> | <b>10.014</b>      | <b>-6.441</b>         |
| 3       | UA - 13     | Salary           | 6.740           | 6.740         | 5.226              | -1.514                |
|         |             | Non-Salary       | 2.135           | 2.135         | 0.768              | -1.366                |
|         |             | <b>Sub Total</b> | <b>8.875</b>    | <b>8.875</b>  | <b>5.994</b>       | <b>-2.88</b>          |
|         |             | Development      | 8.380           | 8.380         | 3.979              | -4.401                |
|         |             | <b>Total</b>     | <b>17.255</b>   | <b>17.255</b> | <b>9.974</b>       | <b>-7.281</b>         |
| 4       | UA - 40     | Salary           | 5.177           | 5.177         | 3.980              | -1.197                |
|         |             | Non-Salary       | 2.912           | 2.912         | 1.007              | -1.904                |
|         |             | <b>Sub Total</b> | <b>8.089</b>    | <b>8.089</b>  | <b>4.988</b>       | <b>-3.101</b>         |
|         |             | Development      | 11.815          | 11.815        | 5.114              | -6.701                |
|         |             | <b>Total</b>     | <b>19.903</b>   | <b>19.903</b> | <b>10.102</b>      | <b>-9.801</b>         |
| 5       | UA - 43     | Salary           | 5.460           | 5.460         | 3.989              | -1.471                |
|         |             | Non-Salary       | 5.829           | 5.829         | 1.385              | -4.445                |
|         |             | <b>Sub Total</b> | <b>11.289</b>   | <b>11.289</b> | <b>5.374</b>       | <b>-5.915</b>         |
|         |             | Development      | 10.894          | 10.894        | 4.999              | -5.895                |
|         |             | <b>Total</b>     | <b>22.183</b>   | <b>22.183</b> | <b>10.373</b>      | <b>-11.81</b>         |
| 6       | UA - 46     | Salary           | 4.605           | 4.605         | 3.326              | -1.279                |
|         |             | Non-Salary       | 2.291           | 2.291         | 0.777              | -1.513                |
|         |             | <b>Sub Total</b> | <b>6.896</b>    | <b>6.896</b>  | <b>4.103</b>       | <b>-2.793</b>         |
|         |             | Development      | 13.223          | 13.223        | 5.960              | -7.264                |
|         |             | <b>Total</b>     | <b>20.119</b>   | <b>20.119</b> | <b>10.063</b>      | <b>-10.056</b>        |
| 7       | UA - 47     | Salary           | 5.170           | 5.170         | 3.620              | -1.55                 |
|         |             | Non-Salary       | <b>2.888</b>    | <b>2.888</b>  | <b>1.083</b>       | <b>-1.804</b>         |
|         |             | <b>Sub Total</b> | <b>8.058</b>    | <b>8.058</b>  | <b>4.704</b>       | <b>-3.354</b>         |
|         |             | Development      | 9.453           | 9.453         | 5.108              | -4.345                |
|         |             | <b>Total</b>     | <b>17.510</b>   | <b>17.510</b> | <b>9.811</b>       | <b>-7.699</b>         |
| 8       | UA - 48     | Salary           | 5.000           | 5.000         | 3.656              | -1.344                |
|         |             | Non-Salary       | 2.329           | 2.329         | 0.665              | -1.664                |
|         |             | <b>Sub Total</b> | <b>7.328</b>    | <b>7.328</b>  | <b>4.321</b>       | <b>-3.008</b>         |
|         |             | Development      | 13.271          | 13.271        | 6.002              | -7.269                |
|         |             | <b>Total</b>     | <b>20.599</b>   | <b>20.599</b> | <b>10.323</b>      | <b>-10.276</b>        |
| 9       | UA - 49     | Salary           | 4.804           | 4.804         | 2.957              | -1.846                |
|         |             | Non-Salary       | 2.386           | 2.386         | 0.354              | -2.032                |
|         |             | <b>Sub Total</b> | <b>7.189</b>    | <b>7.189</b>  | <b>3.311</b>       | <b>-3.878</b>         |
|         |             | Development      | 16.387          | 16.387        | 7.122              | -9.266                |
|         |             | <b>Total</b>     | <b>23.576</b>   | <b>23.576</b> | <b>10.433</b>      | <b>-13.144</b>        |

|                    |         |                  |                |                |               |                |
|--------------------|---------|------------------|----------------|----------------|---------------|----------------|
| 10                 | UA - 50 | Salary           | 4.525          | 4.525          | 3.133         | -1.392         |
|                    |         | Non-Salary       | 2.068          | 2.068          | 1.065         | -1.003         |
|                    |         | <b>Sub Total</b> | <b>6.593</b>   | <b>6.593</b>   | <b>4.198</b>  | <b>-2.395</b>  |
|                    |         | Development      | 9.821          | 9.821          | 2.258         | -7.563         |
|                    |         | <b>Total</b>     | <b>16.414</b>  | <b>16.414</b>  | <b>6.455</b>  | <b>-9.958</b>  |
| <b>Grand Total</b> |         |                  | <b>168.639</b> | <b>168.639</b> | <b>97.945</b> | <b>-70.694</b> |

**Annex-C**

**[Para No. 1.2.1.1]**

**Unauthorized expenditure by splitting – Rs 6.642 million**

(Rupees in million)

| <b>UA No. 43</b> |                                                 |                           |             |                       |
|------------------|-------------------------------------------------|---------------------------|-------------|-----------------------|
| <b>Sr. No</b>    | <b>Name of Project</b>                          | <b>Name of Contractor</b> | <b>Year</b> | <b>Cost of Scheme</b> |
| 1                | Construction of Culverts Mouza Batair           | Bashir Ahmed              | 2014-2015   | 0.099                 |
| 2                | Construction of Culverts Chak No. 3/M           | Bashir Ahmed              | 2014-2015   | 0.099                 |
| 3                | Construction of Culverts Chak No. 1/M           | Bashir Ahmed              | 2014-2015   | 0.099                 |
| 4                | Construction of Soling Near Darbar Mouza Batair | Bashir Ahmed              | 2014-2015   | 0.100                 |
| 5                | Construction of culverts Mouza Botar Langah     | Bashir Ahmed              | 2014-2015   | 0.099                 |
| 6                | Construction of Culverts Chak No 3/M            | Bashir Ahmed              | 2014-2015   | 0.099                 |
| 7                | Construction of Culverts Chak No 223/WB         | Bashir Ahmed              | 2014-2015   | 0.099                 |
| 8                | Construction of Pull Monitor Ludhan Botar       | Bashir Ahmed              | 2014-2015   | 0.098                 |
| 9                | Construction of soling Basti Javaid Wali        | Bashir Ahmed              | 2014-2015   | 0.099                 |
| 10               | Construction of soling Pull Ladha               | Bashir Ahmed              | 2014-2015   | 0.099                 |
| 11               | Construction of Soling House Javaid             | Bashir Ahmed              | 2014-2015   | 0.056                 |
| 12               | Construction of Culverts 4 NosvLudha Bohar      | Bashir Ahmed              | 2014-2015   | 0.099                 |
| 13               | Construction of Azhar Langah Wali               | Bashir Ahmed              | 2014-2015   | 0.100                 |
| 14               | Construction of soling Road Rauf Abad           | Bashir Ahmed              | 2014-2015   | 0.100                 |
| 15               | Construction of Soling Road Chak No.1/M         | Bashir Ahmed              | 2014-2015   | 0.100                 |
| 16               | Construction of Soling Haji Gull Mohammad Wali  | Bashir Ahmed              | 2014-2015   | 0.100                 |
| <b>Total</b>     |                                                 |                           |             | <b>1.543</b>          |

| <b>UA No. 47</b> |                                  |                              |                           |                    |
|------------------|----------------------------------|------------------------------|---------------------------|--------------------|
| <b>Sr. No.</b>   | <b>Name of Work</b>              | <b>Payment to Contractor</b> | <b>Name of Contractor</b> | <b>TS Estimate</b> |
| 1                | Construction of soling chak 28/M | 0.100                        | Muhammad Shehzad          | 0.099              |
| 2                | Construction of soling Chak 26/M | 0.100                        | Muhammad Shehzad          | 0.097              |
| 3                | Construction of soling Chak 27/M | 0.100                        | Muhammad Shehzad          | 0.099              |

|              |                                    |       |                  |              |
|--------------|------------------------------------|-------|------------------|--------------|
| 4            | Construction of soling Chak 29/M   | 0.099 | Muhammad Shehzad | 0.099        |
| 5            | Construction of culverts Chak 29/M | 0.099 | Muhammad Shehzad | 0.099        |
| 6            | Construction of soling Chak 28/M   | 0.099 | Muhammad Shehzad | 0.099        |
| 7            | Construction of soling Chak 25/M   | 0.099 | Muhammad Shehzad | 0.100        |
| 8            | Construction of Soling Chak 35/M   | 0.099 | Muhammad Shehzad | 0.100        |
| 9            | Construction of Soling Chak 25/M   | 0.100 | Muhammad Shehzad | 0.100        |
| <b>Total</b> |                                    |       |                  | <b>0.890</b> |

| <b>UA No. 46</b> |                                                                                      |           |                  |                    |
|------------------|--------------------------------------------------------------------------------------|-----------|------------------|--------------------|
| Sr. No           | Name of Scheme                                                                       | Year      | TS Estimate Cost | Actual Expenditure |
| 1                | Construction of soling Ghulam Abbas House to Land of Nazim Hussain 14/M              | 2014-2015 | 0.100            | 0.082              |
| 2                | Construction of soling of land Nazim Hussain to Land of M. Rafique 14/M              | 2014-2015 | 0.100            | 0.082              |
| 3                | Construction of soling to land of Muhammad Yaqoob 14/M                               | 2014-2015 | 0.100            | 0.000              |
| 4                | Construction of Soling Muhammad Yaqoob Chak No.14M                                   | 2014-2015 | 0.100            | 0.082              |
| 5                | Construction of Soling from House of Muhammad Yoqoob to House of Allah Ditta 14/M    | 2014-2015 | 0.100            | 0.082              |
| 6                | Construction of House of Ameer Buksh to House of KhudaYar 14/M                       | 2014-2015 | 0.100            | 0.082              |
| 7                | Construction of KhudaYar to House of Ghulam Shabbir 14/M                             | 2014-2015 | 0.100            | 0.082              |
| 8                | Construction of house of Ghulam Shabbir to House of Muhammad Aslam 14/M              | 2014-2015 | 0.100            | 0.082              |
| 9                | Construction of soling from House of Muhammad Aslam to House of Muhammad Ramzan 14/M | 2014-2015 | 0.100            | 0.082              |
| 10               | Construction of soling from House of Mukhtiar Hussain to House Liaqat Ali 14/M       | 2014-2015 | 0.100            | 0.082              |
| 11               | Construction of culverts UA # 46                                                     | 2014-2015 | 0.100            | 0.081              |
| 12               | Construction of culverts UA # 46                                                     | 2014-2015 | 1                | 0.082              |
| 13               | Construction of culverts UA # 46                                                     | 2014-2015 | 1                | 0.082              |
| 14               | Construction of culverts UA # 46                                                     | 2014-2015 | 0.025            | 0.021              |
| <b>Total</b>     |                                                                                      |           | <b>1.025</b>     | <b>0.841</b>       |
| <b>UA No. 48</b> |                                                                                      |           |                  |                    |



| Sr. No.          | Name of Scheme                                   | Year      | Name of Contractor | Amount           |
|------------------|--------------------------------------------------|-----------|--------------------|------------------|
| 1                | Construction of culverts 89/M, 41/M, 37/M, 34/M  | 2014-2015 | Ghulam Shabbir     | 0.099            |
| 2                | Construction of culverts 36/M, 45/M, 43/M, 34/M  | 2014-2015 | Ghulam Shabbir     | 0.099            |
| 3                | Construction of Culverts 34/M, 22/M, 42/M, 43/M  | 2014-2015 | Ghulam Shabbir     | 0.099            |
| 4                | Construction of culverts in UA Area              | 2014-2015 | Ghulam Shabbir     | 0.099            |
| 5                | Construction of culverts in UA Area              | 2014-2015 | Ghulam Shabbir     | 0.099            |
| 6                | Construction of culverts in UA Area              | 2014-2015 | Ghulam Shabbir     | 0.099            |
| 7                | Construction of culverts in UA Area              | 2014-2015 | Ghulam Shabbir     | 0.099            |
| 8                | Construction of soling in the office of UA       | 2014-2015 | Ghulam Shabbir     | 0.099            |
| 9                | Construction of soling in the UA 48              | 2014-2015 | Ghulam Shabbir     | 0.099            |
| 10               | Construction of soling in the UA 48              | 2014-2015 | Ghulam Shabbir     | 0.099            |
| 11               | Construction of culverts in UA Area              | 2014-2015 | Ghulam Shabbir     | 0.100            |
| 12               | Construction of Soling Chak No.46/M              | 2014-2015 | Ghulam Shabbir     | 0.100            |
| <b>Total</b>     |                                                  |           |                    | <b>1.187</b>     |
| <b>UA No. 49</b> |                                                  |           |                    |                  |
| Sr. No.          | Name of Project                                  | Year      | Name of Contractor | Estimated Amount |
| 1                | P/F Tuff Tile Faizan Madina                      | 2014-2015 | Ubaid-ur-Rehman    | 0.099            |
| 2                | P/F Tuff Tile Faizan Madina Cross Street         | 2014-2015 | Ubaid-ur-Rehman    | 0.099            |
| 3                | P/F Tuff Tile Faison Madina Street Norani Wali   | 2014-2015 | Ubaid-ur-Rehman    | 0.099            |
| 4                | P/F Tuff Tile Faison Madina Street Rafique Shah  | 2014-2015 | Ubaid-ur-Rehman    | 0.100            |
| 5                | P/F Tuff Tile Faison Madina TO Sarwar House      | 2014-2015 | Ubaid-ur-Rehman    | 0.099            |
| 6                | P/F Tuff Tile Faison Madina Street Zulfiqar Wali | 2014-2015 | Ubaid-ur-Rehman    | 0.100            |
| 7                | P.F Tuff Tile Street Peer Iqbal Shah             | 2014-2015 | Syed Asghar Ali    | 0.099            |
| 8                | P.F Tuff Tile Muhammad Yousuf Ali                | 2014-2015 | Syed Asghar Ali    | 0.099            |
| 9                | Construction of Soling Basti Islam Pura          | 2014-2015 | Muhammad Iqbal     | 0.100            |
| 10               | Construction of Soling Basti Akbar Abad          | 2014-2015 | Muhammad Iqbal     | 0.100            |
| <b>Total</b>     |                                                  |           |                    | <b>0.993</b>     |
| <b>UA No. 50</b> |                                                  |           |                    |                  |
| Sr. No.          | Name of Scheme                                   | Year      | Name of Contractor | Amount           |
| 1                | Construction of culverts 89/M, 41/M, 37/M, 34/M  | 2014-2015 | Ghulam Shabbir     | 0.099            |

|                    |                                                 |           |                |              |
|--------------------|-------------------------------------------------|-----------|----------------|--------------|
| 2                  | Construction of culverts 36/M, 45/M, 43/M, 34/M | 2014-2015 | Ghulam Shabbir | 0.099        |
| 3                  | Construction of Culverts 34/M, 22/M, 42/M, 43/M | 2014-2015 | Ghulam Shabbir | 0.099        |
| 4                  | Construction of culverts in UA Area             | 2014-2015 | Ghulam Shabbir | 0.099        |
| 5                  | Construction of culverts in UA Area             | 2014-2015 | Ghulam Shabbir | 0.099        |
| 6                  | Construction of culverts in UA Area             | 2014-2015 | Ghulam Shabbir | 0.099        |
| 7                  | Construction of culverts in UA Area             | 2014-2015 | Ghulam Shabbir | 0.099        |
| 8                  | Construction of soling in the office of UA      | 2014-2015 | Ghulam Shabbir | 0.099        |
| 9                  | Construction of soling in the UA 48             | 2014-2015 | Ghulam Shabbir | 0.099        |
| 10                 | Construction of soling in the UA 48             | 2014-2015 | Ghulam Shabbir | 0.099        |
| 11                 | Construction of culverts in UA Area             | 2014-2015 | Ghulam Shabbir | 0.100        |
| 12                 | Construction of Soling Chak No.46/M             | 2014-2015 | Ghulam Shabbir | 0.100        |
| <b>Total</b>       |                                                 |           |                | <b>1.187</b> |
| <b>Grand Total</b> |                                                 |           |                | <b>6.642</b> |

## Annex-D

[Para No. 1.2.1.2]

### Irregular execution of CCB schemes – Rs 5.249 million

(Rupees in million)

| UA No. 43                                               |             |                  |           |              |              |
|---------------------------------------------------------|-------------|------------------|-----------|--------------|--------------|
| Name of Project                                         | Name of CCB | Bank A/c         | CCB Share | UA Share     | Cost         |
| Construction of soling Mouza Gulzar Pur                 | New Swaira  | 6142-7 BOP       | 0.020     | 0.080        | 0.100        |
| Construction of soling Main Bazar Muza Bupar            | New Swaira  | 6142-7 BOP       | 0.020     | 0.800        | 0.100        |
| Construction of Soling Basti M.Mansha Gulzar Pur -I     | New Swaira  | 6142-7 BOP       | 0.020     | 0.080        | 0.100        |
| Construction of Soling Basti M. Mansha Gulzar Pur -II   | New Swaira  | 6142-7 BOP       | 0.020     | 0.080        | 0.100        |
| Construction of soling Basti Ghulam Muhammad Gulzar Pur | New Swaira  | 6142-7 BOP       | 0.020     | 0.080        | 0.100        |
| Construction of Soling Mouza Gulzar Pur                 | Sarla CCB   | 2473-8 MCB       | 0.020     | 0.080        | 0.100        |
| Construction of Soling Manga Kotla                      | Sarla CCB   | 2473-8 MCB       | 0.020     | 0.080        | 0.100        |
| Construction of soling Izafi Basti Mouza Jamala         | Sarla CCB   | 2473-8 MCB       | 0.020     | 0.080        | 0.100        |
| Construction of culverts two Nos                        | Sarla CCB   | 2473-8 MCB       | 0.010     | 0.040        | 0.050        |
| <b>Total</b>                                            |             |                  |           |              | <b>0.850</b> |
| UA No. 47                                               |             |                  |           |              |              |
| Name of Project                                         | Name of CCB | Bank Account No. | CCB Share | UA Share     | Total        |
| Construction of culverts in UA 2011-12                  | Shah Jib    | 6911-8           | 0.010     | 0.040        | 0.050        |
| Construction of soling 28/M 2011-12                     | Shah Jib    | 6911-8           | 0.010     | 0.040        | 0.050        |
| Construction of culverts in UA 2011-12                  | Shah Jib    | 6911-8           | 0.010     | 0.040        | 0.050        |
| Construction of soling in Chak 28/M 2011-12             | Shah Jib    | 6911-8           | 0.020     | 0.080        | 0.100        |
| Construction of soling 35/M 2011-12                     | Shah Jib    | 6911-8           | 0.020     | 0.080        | 0.100        |
| Construction of soling in 28/M 2011-12                  | Shah Jib    | 6911-8           | 0.020     | 0.080        | 0.100        |
| Construction of Culverts in UA 2013-14                  | Sewa CCB    | 3422-3           | 0.020     | 0.080        | 0.100        |
| Construction of Culverts and Soling 2013-14             | Sewa CCB    | 3422-3           | 0.020     | 0.080        | 0.100        |
| <b>Total</b>                                            |             |                  |           | <b>0.520</b> | <b>0.650</b> |
| UA No. 48,                                              |             |                  |           |              |              |
| Name of Project                                         | Name of CCB | Bank Account     | CCB Share | UA Share     | Total        |
| Construction of soling dera Muhammad Yar 43/M           | Raja CCB    | 3994-3 BOP       | 0.020     | 0.080        | 0.100        |
| Construction of soling dera Muhammad Ramzan 43/M        | Raja CCB    | 3994-3 BOP       | 0.020     | 0.080        | 0.100        |
| Construction of soling dera Rashdi Gill 43/M            | Raja CCB    | 3994-3 BOP       | 0.020     | 0.080        | 0.100        |
| Construction of RCC Pull Phase -I                       | Raja CCB    | 3994-3 BOP       | 0.020     | 0.080        | 0.100        |
| Construction of RCC Pull Phase-II                       | Raja CCB    | 3994-3 BOP       | 0.020     | 0.080        | 0.100        |
| Construction of RCC Pull Phase -III                     | Raja CCB    | 3994-3 BOP       | 0.020     | 0.080        | 0.100        |
| <b>Total</b>                                            |             |                  |           | <b>0.480</b> | <b>0.600</b> |
| UA No. 49                                               |             |                  |           |              |              |
| CCB Projects                                            | Name of CCB | Bank Account #   | UA Share  | CCB Share    | Total        |
| Construction of sewer line Munshi Khan Hotle            | Sewa CCB    | 3422-3 MCB       | 0.080     | 0.020        | 0.100        |
| Construction of sewer line House Islam Shah             | Sewa CCB    | 3422-3 MCB       | 0.080     | 0.020        | 0.100        |
| Construction of sewer Line Ch. Muhammad Riaz            | Sewa CCB    | 3422-3 MCB       | 0.080     | 0.020        | 0.100        |
| Construction of Tuff Tile ShafiqueWali                  | Sewa CCB    | 3422-3 MCB       | 0.040     | 0.010        | 0.050        |

|                                                              |                    |                         |                 |                  |               |
|--------------------------------------------------------------|--------------------|-------------------------|-----------------|------------------|---------------|
| Construction of soling Ali Ahmed Wali                        | Sewa CCB           | 3422-3 MCB              | 0.080           | 0.020            | 0.100         |
| Construction of soling ShahidDuraniWali                      | Sewa CCB           | 3422-3 MCB              | 0.080           | 0.020            | 0.100         |
| Construction of soling GulzarMadina                          | Sewa CCB           | 3422-3 MCB              | 0.080           | 0.020            | 0.100         |
| Construction of soling House Master Dogar                    | Batool CCB         | 25-1 BOP                | 0.080           | 0.020            | 0.100         |
| Construction of soling House Ilyas Shah                      | Batool CCB         | 25-1 BOP                | 0.080           | 0.020            | 0.100         |
| Construction of soling House Nazir Ahmed                     | Batool CCB         | 25-1 BOP                | 0.080           | 0.020            | 0.100         |
| Construction of soling House FidaHussain                     | Batool CCB         | 25-1 BOP                | 0.080           | 0.020            | 0.100         |
| Construction of soling House GhulamFaird                     | Batool CCB         | 25-1 BOP                | 0.060           | 0.015            | 0.075         |
| Construction of mettle Road / Tuff Tile dokota               | Roshni CCB         | 3981-2 BOP              | 0.080           | 0.020            | 0.100         |
| Construction of mettle Road / Tuff Tile Street SajjadWali    | Roshni CCB         | 3981-2 BOP              | 0.040           | 0.010            | 0.050         |
| Construction of sewerage opposite Shah Road                  | Roshni CCB         | 3981-2 BOP              | 0.080           | 0.020            | 0.100         |
| Construction of sewerage opposite Alivi House                | Roshni CCB         | 3981-2 BOP              | 0.080           | 0.020            | 0.100         |
| Construction of sewerage opposite RanaLiaqat House           | Roshni CCB         | 3981-2 BOP              | 0.080           | 0.020            | 0.100         |
| Construction of Tuff Tile House Mehar Muhammad               | Raja CCB           | 3994-3 BOP              | 0.040           | 0.010            | 0.050         |
| Construction of sewerage street Sofi Muhammad Akram          | Raja CCB           | 3994-3 BOP              | 0.040           | 0.010            | 0.050         |
| Construction of Sewerage Street Zulfiqar                     | Raja CCB           | 3994-3 BOP              | 0.040           | 0.010            | 0.050         |
| Construction of culvert BastiRonghaWali                      | Raja CCB           | 3994-3 BOP              | 0.020           | 0.005            | 0.025         |
| <b>Grand Total</b>                                           |                    |                         | <b>1.400</b>    | <b>0.350</b>     | <b>1.750</b>  |
| <b>UA No. 50</b>                                             |                    |                         |                 |                  |               |
| <b>Name of Project</b>                                       | <b>Name of CCB</b> | <b>Bank Account</b>     | <b>UA Share</b> | <b>CCB Share</b> | <b>Amount</b> |
| Construction of soling dera Muhammad Yar 43/M                | Raja CCB           | 3994-3 BOP              | 0.020           | 0.080            | 0.100         |
| Construction of soling dera Muhammad Ramzan 43/M             | Raja CCB           | 3994-3 BOP              | 0.020           | 0.080            | 0.100         |
| Construction of soling dera Rashdi Gill 43/M                 | Raja CCB           | 3994-3 BOP              | 0.020           | 0.080            | 0.100         |
| Construction of RCC Pull Phase -I                            | Raja CCB           | 3994-3 BOP              | 0.020           | 0.080            | 0.100         |
| Construction of RCC Pull Phase-II                            | Raja CCB           | 3994-3 BOP              | 0.020           | 0.080            | 0.100         |
| Construction of RCC Pull Phase -III                          | Raja CCB           | 3994-3 BOP              | 0.020           | 0.080            | 0.100         |
| <b>Total</b>                                                 |                    |                         | <b>0.120</b>    | <b>0.480</b>     | <b>0.600</b>  |
| <b>UA No. 40,</b>                                            |                    |                         |                 |                  |               |
| <b>Name of Scheme</b>                                        | <b>Name of CCB</b> | <b>Bank Account No.</b> | <b>UA Share</b> | <b>CCB Share</b> | <b>Amount</b> |
| Construction of Soling Chak 293                              | New Sawaira CCB    | 6142-7                  | 0.020           | 0.080            | 0.100         |
| Construction of Soling Chak 281-83/WB Street Botawali        | New Sawaira CCB    | 6142-7                  | 0.020           | 0.080            | 0.100         |
| Construction of Soling Chak 281-83/WB Street Dogranwali      | New Sawaira CCB    | 6142-7                  | 0.020           | 0.080            | 0.100         |
| Construction of Soling Chak 281-83/WB Street TufailNumberdar | New Sawaira CCB    | 6142-7                  | 0.020           | 0.080            | 0.100         |
| Construction of Soling Chak 219/WB                           | New Sawaira CCB    | 6142-7                  | 0.020           | 0.080            | 0.100         |
| Construction of Soling Chak 281-83/WB Street Tariq Chattha   | New Sawaira CCB    | 6142-7                  | 0.020           | 0.080            | 0.100         |
| Construction of Soling Chak 291/WB                           | New Sawaira CCB    | 6142-7                  | 0.020           | 0.080            | 0.100         |
| Construction of Soling Chak 281-83/WB Street ShoukatChattha  | New Sawaira CCB    | 6142-7                  | 0.020           | 0.080            | 0.100         |
| <b>Total</b>                                                 |                    |                         | <b>0.160</b>    | <b>0.640</b>     | <b>0.800</b>  |
| <b>Total</b>                                                 |                    |                         |                 |                  | <b>5.249</b>  |

**Annex-E****[Para No. 1.2.1.3]****Unauthorized execution of development schemes – Rs 1.448 million**

(Rupees in million)

| <b>UA No. 13</b>   |                                                              |               |                    |
|--------------------|--------------------------------------------------------------|---------------|--------------------|
| <b>Sr. No.</b>     | <b>Name of Scheme</b>                                        | <b>Budget</b> | <b>Expenditure</b> |
| <b>2012-13</b>     |                                                              |               |                    |
| 1                  | Construction of Culverts Mauza UA Sa'adullahPur              | 0.100         | 0.100              |
| 2                  | Construction of Culverts Mauza UA Sa'adullahPur              | 0.100         | 0.100              |
| 3                  | Construction of Culverts Mauza UA Sa'adullahPur              | 0.100         | 0.100              |
| 4                  | Construction of Boundary Wall UA Sa'adullahPur               | 0.100         | 0.100              |
| 5                  | Construction of Boundary Wall UA Sa'adullahPur               | 0.100         | 0.100              |
| <b>Sub Total</b>   |                                                              | <b>0.500</b>  | <b>0.500</b>       |
| <b>2013-14</b>     |                                                              |               |                    |
| 6                  | Construction of Boundary Wall UA Sa'adullahPur               | 0.150         | 0.145              |
| 7                  | Construction of Boundary Wall UA Sa'adullahPur               | 0.150         | 0.144              |
| <b>Sub Total</b>   |                                                              | <b>0.300</b>  | <b>0.289</b>       |
| <b>Grand Total</b> |                                                              | <b>0.800</b>  | <b>0.789</b>       |
| <b>UA No. 40</b>   |                                                              |               |                    |
| <b>Sr. No.</b>     | <b>Name of Scheme</b>                                        | <b>Budget</b> | <b>Expenditure</b> |
| <b>2011-12</b>     |                                                              |               |                    |
| 1                  | Construction of Culvers 4 No. Halka UA                       | 0.090         | 0.089              |
| 2                  | Construction of Culvers 4 No. Halka UA                       | 0.090         | 0.089              |
| 3                  | Construction of Culvers 4 No. Halka UA                       | 0.090         | 0.089              |
| 4                  | Construction of Culvers 4 No. Halka UA                       | 0.100         | 0.100              |
| <b>2014-15</b>     |                                                              |               |                    |
| 5                  | Construction of Boundary Wall East/South side of Pool 293/WB | 0.097         | 0.096              |
| 6                  | Construction of Boundary Wall East/South side of Pool 293/WB | 0.097         | 0.096              |
| 7                  | Construction of Boundary Wall East/South side of Pool 293/WB | 0.097         | 0.099              |
| <b>Total</b>       |                                                              | <b>0.663</b>  | <b>0.659</b>       |
| <b>Grand Total</b> |                                                              | <b>1.463</b>  | <b>1.448</b>       |

**Annex-F**

[Para No. 1.2.2.2]

**Irregular payments without pre-audit – Rs 24.168 million**

(Rupees in million)

| <b>UA No. 10</b>  |                          |                   |                     |                    |
|-------------------|--------------------------|-------------------|---------------------|--------------------|
| <b>Year</b>       | <b>Salary</b>            | <b>Non-Salary</b> | <b>Development</b>  | <b>Expenditure</b> |
| 2013-14           | 1.249                    | 0.243             | 0.632               | 2.124              |
| 2014-15           | 0.848                    | 0.184             | 0.465               | 1.497              |
| <b>Total</b>      | <b>2.097</b>             | <b>0.427</b>      | <b>1.097</b>        | <b>3.621</b>       |
| <b>UA No. 43</b>  |                          |                   |                     |                    |
| <b>Year</b>       | <b>Particular</b>        | <b>Budget</b>     | <b>Expenditure</b>  |                    |
| 2014-2015         | Salary & Pension         | 1.200             | 0.855               |                    |
|                   | Expenditures             | 1.022             | 0.386               |                    |
|                   | Development Expenditures | 1.348             | 1.325               |                    |
| <b>Total</b>      |                          | <b>3.570</b>      | <b>2.566</b>        |                    |
| <b>UA No. 47</b>  |                          |                   |                     |                    |
| <b>Year</b>       | <b>Particular</b>        | <b>Budget</b>     | <b>Expenditures</b> |                    |
| 2014-2015         | Salary & Pension         | 1                 | 0.819               |                    |
|                   | Contingent Expenditures  | 0.876             | 0.319               |                    |
|                   | Development Expenditures | 1.381             | 0.947               |                    |
| <b>Total</b>      |                          | <b>3.257</b>      | <b>2.085</b>        |                    |
| <b>UA No. 46</b>  |                          |                   |                     |                    |
| <b>Year</b>       | <b>Particular</b>        | <b>Budget</b>     | <b>Expenditures</b> |                    |
| 2014-2015         | Salary & Pension         | 0.900             | 0.581               |                    |
|                   | Expenditures             | 0.764             | 0.229               |                    |
|                   | Development Expenditures | 1.426             | 1.172               |                    |
|                   | CCB                      | 0                 | 0.000               |                    |
| <b>Grad Total</b> |                          |                   | <b>1.982</b>        |                    |
| <b>UA No. 48</b>  |                          |                   |                     |                    |
| <b>Year</b>       | <b>Particular</b>        | <b>Budget</b>     | <b>Expenditures</b> |                    |
| 2014-2015         | Salary & Pension         | 1.300             | 0.820               |                    |
|                   | Expenditures             | 0.528             | 0.347               |                    |
|                   | Development Expenditures | 1.110             | 0.978               |                    |
|                   | CCB                      | 0                 | 0.000               |                    |
| <b>Total</b>      |                          | <b>2.938</b>      | <b>2.145</b>        |                    |

| <b>UA No. 49</b>   |                          |               |                     |  |
|--------------------|--------------------------|---------------|---------------------|--|
| <b>Year</b>        | <b>Particular</b>        | <b>Budget</b> | <b>Expenditures</b> |  |
| 2014-2015          | Salary & Pension         | 1.100         | 0.617               |  |
|                    | Expenditures             | 0.782         | 0.022               |  |
|                    | Development Expenditures | 1.394         | 0.973               |  |
|                    | CCB                      | 0             | 0                   |  |
| <b>Total</b>       |                          | <b>3.276</b>  | <b>1.614</b>        |  |
| <b>UA No. 50</b>   |                          |               |                     |  |
| <b>Year</b>        | <b>Particular</b>        | <b>Budget</b> | <b>Expenditures</b> |  |
| 2014-2015          | Salary & Pension         | 1.300         | 0.820               |  |
|                    | Expenditures             | 0.528         | 0.347               |  |
|                    | Development Expenditures | 1.110         | 0.978               |  |
|                    | CCB                      | 0             | 0                   |  |
| <b>Total</b>       |                          | <b>2.938</b>  | <b>2.145</b>        |  |
| <b>UA No. 12</b>   |                          |               |                     |  |
| <b>Year</b>        | <b>Particular</b>        | <b>Budget</b> | <b>Expenditures</b> |  |
| 2014-15            | Salary & Pension         | 2.350         | 1.776               |  |
|                    | Expenditures             | 0.960         | 0.512               |  |
| <b>Total</b>       |                          | <b>3.310</b>  | <b>2.289</b>        |  |
| <b>UA No. 13</b>   |                          |               |                     |  |
| <b>Year</b>        | <b>Particular</b>        | <b>Budget</b> | <b>Expenditures</b> |  |
| 2014-15            | Salary & Pension         | 2.430         | 2.022               |  |
|                    | Expenditures             | 0.918         | 0.565               |  |
|                    | Development              | 0.800         | 0.713               |  |
| <b>Total</b>       |                          | <b>4.148</b>  | <b>3.300</b>        |  |
| <b>UA No. 40</b>   |                          |               |                     |  |
| <b>Year</b>        | <b>Particular</b>        | <b>Budget</b> | <b>Expenditures</b> |  |
| 2014-15            | Salary & Pension         | 0.950         | 0.684               |  |
|                    | Expenditures             | 0.843         | 0.435               |  |
|                    | Development              | 1.490         | 1.304               |  |
| <b>Total</b>       |                          | <b>3.283</b>  | 2.423               |  |
| <b>Grand Total</b> |                          |               | 24.168              |  |

**Annex-G****[Para No. 1.2.2.3]****Unauthorized award of tenders for works to contractors – Rs 9.092 million**

(Rupees in million)

| <b>UA No. 10</b> |                                                                         |               |                    |
|------------------|-------------------------------------------------------------------------|---------------|--------------------|
| <b>Sr. No.</b>   | <b>Name of Scheme</b>                                                   | <b>Budget</b> | <b>Expenditure</b> |
| <b>2011-12</b>   |                                                                         |               |                    |
| 1                | Construction of Soling Basti Mochiwala                                  | 0.099         | 0.100              |
| 2                | Construction of Soling Chak 93                                          | 0.100         | 0.099              |
| 3                | Construction of Culverts Mauza Bhotjeji                                 | 0.098         | 0.100              |
| 4                | Construction of Soling Nazar Muhammad Bhutta to Khan Muhammad Bhutta    | 0.100         | 0.098              |
| 5                | Construction of Soling Chak 92                                          | 0.099         | 0.100              |
| 6                | Construction of Soling Khan Muhammad Bhutta to Jan Muhammad Bhutta      | 0.099         | 0.099              |
| 7                | Construction of Soling Al-Mustafa Pump to House Nazar Muhammad Bhutta   | 0.099         | 0.099              |
| 8                | Construction of Soling House Muhammad Ismail to Muhammad Hussain Kulyar | 0.100         | 0.099              |
| 9                | Construction of Soling Masjid Ghulam Farid to House M. Ismail Kulyar    | 0.099         | 0.100              |
| 10               | Construction of Culverts Chak 93                                        | 0.099         | 0.099              |
| 11               | Construction of Soling House M. Rafiq to M. Ali Shah                    | 0.100         | 0.099              |
| 12               | Construction of Soling House M. Ali Shah to Iqbal Shah                  | 0.100         | 0.100              |
| 13               | Construction of Soling Hafiz M. Ramzan Sahu                             | 0.100         | 0.100              |
| 14               | Construction of Soling Basti Bhotjeji                                   | 0.098         | 0.100              |
| 15               | Construction of Soling Union Council Bhotjeji                           | 0.100         | 0.098              |
| 16               | Construction of Soling Basti Sahu Wala                                  | 0.099         | 0.100              |
| 17               | Construction of Soling Chak 98                                          | 1.687         | 0.099              |
|                  | <b>Sub Total</b>                                                        | <b>1.695</b>  | <b>1.687</b>       |
| <b>2012-13</b>   |                                                                         |               |                    |
| 18               | Construction of Soling Master Manzoor Ahmed Basti Lodharan              | 0.100         | 0.100              |
| 19               | Construction of Culverts Rana Ramzan and Basti Sahu Wala                | 0.100         | 0.100              |
| 20               | Construction of Soling Master Abdul Khaliq                              | 0.100         | 0.099              |
| 21               | Construction of Culverts Mauza Bhotjeji                                 | 0.100         | 0.100              |
|                  | <b>Sub Total</b>                                                        | <b>0.400</b>  | <b>0.399</b>       |
| <b>2013-14</b>   |                                                                         |               |                    |
| 22               | Construction of Culverts Chak 93 and Mauza Mochiwala                    | 0.100         | 0.100              |
| 23               | Construction of Culverts Chak 93, 94 and 95                             | 0.100         | 0.100              |
| 24               | Construction of Culverts Chak 93 and Mauza Sawan                        | 0.066         | 0.066              |
| 25               | Construction of Culverts Arfiwala                                       | 0.067         | 0.067              |
| 26               | Construction of Culverts Chak 93                                        | 0.067         | 0.067              |
| 27               | Construction of Culverts Moolaywala and Abdullahwala                    | 0.067         | 0.067              |
| 28               | Construction of Culverts Chak 94                                        | 0.067         | 0.066              |
| 29               | Construction of Culverts Chah Parihariwala Mauza Bhotjeji               | 0.100         | 0.100              |
|                  | <b>Sub Total</b>                                                        | <b>0.634</b>  | <b>0.632</b>       |
|                  | <b>Grand Total</b>                                                      | <b>2.729</b>  | <b>2.718</b>       |



| UA No. 12          |                                                                            |              |              |
|--------------------|----------------------------------------------------------------------------|--------------|--------------|
| Sr. No.            | Name of Scheme                                                             | Budget       | Expenditure  |
| <b>2011-12</b>     |                                                                            |              |              |
| 1                  | Construction of Soling Riaz Blo UA Ah Mauza Pugal Wari                     | 0.100        | 0.099        |
| 2                  | Construction of Culverts Halka UA                                          | 0.100        | 0.100        |
| 3                  | Construction of Culverts Halka UA                                          | 0.100        | 0.100        |
| 4                  | Construction of Soling Mauza Ali Pur                                       | 0.100        | 0.100        |
| 5                  | Construction of Soling Hassan Khan                                         | 0.100        | 0.100        |
| 6                  | Construction of Soling Sajjad Khan Ghallu                                  | 0.100        | 0.100        |
| 7                  | Construction of Soling Sui Wala                                            | 0.100        | 0.099        |
| 8                  | Construction of Soling Aslam Blo UA Ah Mauza Pugal Wari                    | 0.100        | 0.099        |
| 9                  | Construction of Soling Afzal Patwari Ali Pur Asar                          | 0.100        | 0.100        |
| 10                 | Construction of Soling Ch. Abdul Sattar Qureshi wala                       | 0.100        | 0.099        |
| 11                 | Repair Office UA Qureshi Wala                                              | 0.100        | 0.100        |
| 12                 | Construction of Culverts Mauza Pugal Wari and Ali Pur                      | 0.100        | 0.100        |
| <b>Sub Total</b>   |                                                                            | <b>1.197</b> | <b>1.196</b> |
| <b>2012-13</b>     |                                                                            |              |              |
| 13                 | Construction of Soling Gali Jam Bag Hussain Basti Baluwali                 | 0.080        | 0.080        |
| 14                 | Construction of Soling Gali Nazir Hussain Basti Baluwali                   | 0.080        | 0.080        |
| 15                 | Construction of Soling Rana Allah Dita                                     | 0.100        | 0.100        |
| 16                 | Construction of Soling Gali Master Allah Bachaya                           | 0.100        | 0.100        |
| 17                 | Construction of Soling Gali Janan Khan                                     | 0.100        | 0.100        |
| 18                 | Construction of Sullage Care Hassan Khan Ghallu                            | 0.100        | 0.100        |
| 19                 | Construction of Sullage Care Sajjad Khan Ghallu                            | 0.100        | 0.100        |
| 20                 | Construction of Soling Rana Ramzan                                         | 0.100        | 0.100        |
| 21                 | Construction of Soling Qureshi Wala                                        | 0.100        | 0.100        |
| 22                 | Construction of Culverts UA Qureshi Wala                                   | 0.100        | 0.100        |
| 23                 | Construction of Office UA                                                  | 0.100        | 0.100        |
| 24                 | Construction of Boundary Wall                                              | 0.050        | 0.050        |
| <b>Sub Total</b>   |                                                                            | <b>1.110</b> | <b>1.109</b> |
| <b>2013-14</b>     |                                                                            |              |              |
| 25                 | Construction of Culverts Jhook Shabbir Nathu Jhabail                       | 0.100        | 0.100        |
| 26                 | Construction of Culverts Jhook Shabbir, Jam Rafiq Ahmed                    | 0.100        | 0.100        |
| 27                 | Construction of Culverts Jhook Shabbir, Khan Yaseen Ghallu                 | 0.100        | 0.100        |
| 28                 | Construction of Culverts Rana Akbar, Ramzan, Sheikh Faiz Bakhsh            | 0.100        | 0.100        |
| 29                 | Construction of Culverts Basti Bakharwala, Rab Nawaz Bohar, Basti Gous Pur | 0.100        | 0.100        |
| 30                 | Construction of Culverts Basti Fida Hussain, Basti Bakhuwala               | 0.100        | 0.100        |
| 31                 | Construction of Culverts Sheikh Mukhtiar, Jam Jevan                        | 0.100        | 0.100        |
| 32                 | Construction of Culverts Jhook Shabbir Mauza Chutala                       | 0.100        | 0.100        |
| 33                 | Construction of Culverts Nazak Khan Ghallu                                 | 0.100        | 0.100        |
| <b>Sub Total</b>   |                                                                            | <b>0.900</b> | <b>0.898</b> |
| <b>2014-15</b>     |                                                                            |              |              |
| 34                 | Construction of Culverts UA Qureshi Wala                                   | 0.100        | 0.100        |
| <b>Sub Total</b>   |                                                                            | <b>0.100</b> | <b>0.100</b> |
| <b>Grand Total</b> |                                                                            | <b>3.307</b> | <b>3.303</b> |
| UA No. 13          |                                                                            |              |              |
| Sr. No.            | Name of Scheme                                                             | Budget       | Expenditure  |
| <b>2011-12</b>     |                                                                            |              |              |
| 1                  | Construction of Soling Mauza Malik Pur                                     | 0.100        | 0.096        |

|    |                                                            |              |              |
|----|------------------------------------------------------------|--------------|--------------|
| 2  | Construction of Soling Mauza Wahi Waryam                   | 0.100        | 0.098        |
| 3  | Construction of Culverts Hafiz Muhammad Wala               | 0.099        | 0.099        |
| 4  | Construction of Culverts Mauza Dal Wala                    | 0.099        | 0.099        |
| 5  | Construction of Soling Mauza Saadullah Pur                 | 0.099        | 0.099        |
| 6  | Construction of Culverts Mauza Saadullah Pur               | 0.099        | 0.098        |
| 7  | Construction of Culverts Mauza Wahi Waryam                 | 0.099        | 0.099        |
| 8  | Construction of Culverts Mauza UA Saadullah Pur            | 0.099        | 0.099        |
| 9  | Construction of Soling Mauza Hafiz Muhmmad Wala            | 0.099        | 0.099        |
| 10 | Construction of Soling Basti Garah                         | 0.099        | 0.099        |
|    | <b>Sub Total</b>                                           | <b>0.992</b> | <b>0.985</b> |
|    | <b>2012-13</b>                                             |              |              |
| 11 | Construction of Soling and Drain Haji Zahoor Ahmed Sukhera | 0.100        | 0.100        |
| 12 | Construction of Soling M. Afzal Sukhera                    | 0.100        | 0.100        |
| 13 | Construction of Soling Street Malik Sajjad Ghallu          | 0.100        | 0.100        |
| 14 | Construction of Culverts Mauza UA Saadullah Pur            | 0.100        | 0.100        |
| 15 | Construction of Culverts Mauza UA Saadullah Pur            | 0.100        | 0.100        |
| 16 | Construction of Culverts Mauza UA Saadullah Pur            | 0.100        | 0.100        |
| 17 | Construction of Soling Nawan Shehr to Masjid               | 0.100        | 0.100        |
| 18 | Construction of Soling, Re-soling Grave yard               | 0.100        | 0.100        |
| 19 | Construction of Boundary Wall UA Saadullah Pur             | 0.100        | 0.100        |
| 20 | Construction of Boundary Wall UA Saadullah Pur             | 0.100        | 0.100        |
| 21 | Construction of Soling Nawan Shehr                         | 0.100        | 0.100        |
| 22 | Construction of Soling Rafiq Ghallu Mosay Wala             | 0.100        | 0.100        |
| 23 | Construction of Culverts Javed Ghall UAhattu Wala          | 0.100        | 0.100        |
| 24 | Construction of Culverts Mauza Saadullah Pur               | <b>0.100</b> | <b>0.100</b> |
|    | <b>Sub Total</b>                                           | <b>1.400</b> | <b>0.100</b> |
|    | <b>2013-14</b>                                             |              | 1.399        |
| 25 | Construction of Culverts Mauza Hafiz Wala                  | 0.100        | 0.100        |
| 26 | Maintenance of office                                      | 0.100        | 0.098        |
| 27 | Construction of Culverts Mauza Saadullah Pur               | 0.100        | 0.100        |
| 28 | Construction of Sullage Carrier                            | 0.100        | 0.100        |
| 29 | Construction of Boundary Wall UA Saadullah Pur             | 0.150        | 0.145        |
| 30 | Construction of Boundary Wall UA Saadullah Pur             | 0.150        | 0.144        |
|    | <b>Sub Total</b>                                           | <b>0.700</b> | <b>0.687</b> |
|    | <b>Total</b>                                               | <b>3.092</b> | <b>3.071</b> |
|    | <b>Grand Total</b>                                         | <b>9.128</b> | <b>9.092</b> |