



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT VEHARI
AUDIT YEARS 2009-2012**

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
D&C	Demand & Collection Register
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government and Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
TO (R)	Tehsil/ Town Officer Regulation
UAs	Union Administrations
UAC	Union Accounts Committee

PREFACE

Articles 169 and 170 (2) and of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001, require the Auditor General of Pakistan to conduct the audit of the receipts and expenditure of the Local Fund and Public Accounts of Union Administrations of the Districts.

The Report is based on audit of Union Administrations of District Vehari for the years 2008-09, 2009-10 and 2010-11. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2009-10, 2010-11 and 2011-12 on test check basis with a view to reporting significant issues and findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues are listed in Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I shall be issued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

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

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

The total Development Budget of 15 above mentioned UAs in District Vehari for the financial years from 2008-09 to 2010-11, was Rs 19.701 million against which an expenditure of Rs 12.876 million was incurred, showing savings of Rs 6.825 million. The total Non-development Budget for financial years 2008-2011 was Rs 26.417 million with an expenditure of Rs 21.366 million, showing savings of Rs 5.051 million. The reason of savings in Development and Non-development Budgets is required to be provided by concerned PAO.

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

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

a. Audit Methodology

Audit was conducted after understanding the business processes of UAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

b. Audit of Expenditure and Receipts

Audit of development expenditure of Rs7.726 million was carried out, out of total expenditure of Rs12.876 million and Audit of non-development expenditure of Rs9.615 million out of a total of Rs21.366 million for the financial years 2008-2011 was conducted which are 60% & 45% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Vehari for the financial year 2008-11 was Rs 34.242 million, out of which overall expenditure of 17.340 million was audited which, is 51% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

c. Recoveries at The Instance of Audit

Recoveries of Rs 1.152 million were pointed out through various audit paras and no recovery was effected till the compilation of this Report. Out of the total recoveries Rs1.152 was not in the notice of the Executive before audit.

d. The Key Audit Findings of the Report

- i. Non-production of Record involving Rs1.790 million noted in one case.¹
- iii. Non-compliance of Rules and Regulations involving Rs67.057 million noted in six cases²
- iv. Internal Control Weaknesses involving Rs51.202 million noted in three cases³

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

e. Recommendations

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

- i. Taking action against the responsible for non production of record.
- ii. Regularization of expenditure from the competent authority
- iii. Holding of DAC meetings in time
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- vi. Compliance of relevant laws, rules, instructions and procedures, etc.
- vii. Proper maintenance and production of record to audit for verification
- viii. Appropriate actions against officers/officials responsible for violation of rules and losses
- ix. Realization and reconciliation of various receipts

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.6

³ Para 1.2.3.1 to 1.2.3.3

- x. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)			
Sr. No.	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	89	355.305
2	Total formations in Audit Jurisdiction	89	355.305
3	Total Entities (PAOs)/ DDOs Audited	15	34.242
4	Audit & Inspection Reports	15	-
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to UAs)	Nil	Nil

Table 2: Audit Observations

(Rupees in million)		
Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	-
3	Internal controls	51.202
4	Violation of rules	67.057
5	Others	1.790
Total		120.049

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

(Rupees in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	-	12.876	14.015	21.366	48.257*
2	Amount placed under audit observation / irregularities	-	56.914	0	63.135	120.049
3	Recoveries pointed out at the instance of Audit	-	1.152-	-	-	1.152
4	Recoveries accepted / established at Audit instance	-	-	-	-	-
5	Recoveries realized at the instance of Audit	-	-	-	-	-

*The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 34.242 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	67.057
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Quantification of weaknesses of internal controls system.	50.050
4	Recoveries, overpayments, or unauthorized payments of public money.	1.152
5	Non-production of record to Audit	1.790
6	Others, including cases of accidents, negligence etc.	-
Total		120.049

CHAPTER-1

1. UNION ADMINISTRATIONS, VEHARI

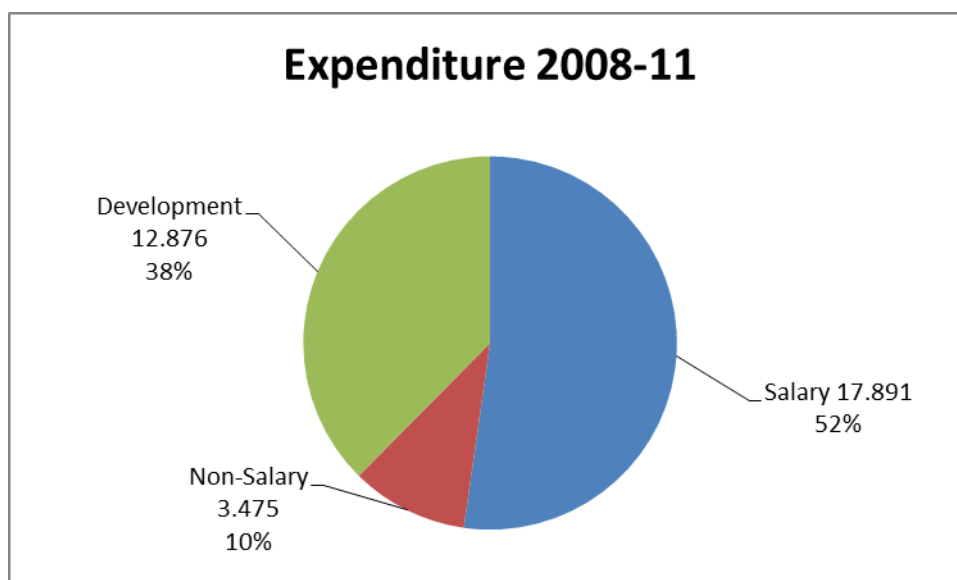
1.1 INTRODUCTION

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

1.1.1 Comments on Budget and Accounts (Variance Analysis)

(Rupees in million)

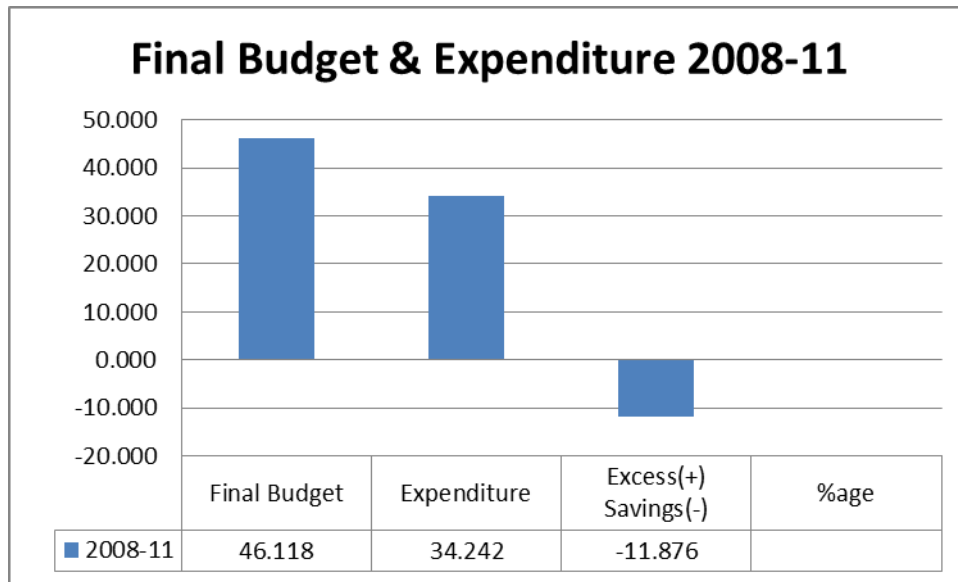
2008-11	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	22.050	17.891	-4.159	19
Non-salary	4.367	3.475	-0.892	20
Development	19.701	12.876	-6.825	35
Revenue	14.015	-	-	-
Total	60.133	34.242	-11.876	20



Details of budget allocations, expenditures and savings of each UA in District Vehari for three financial years are at Annexure-B.

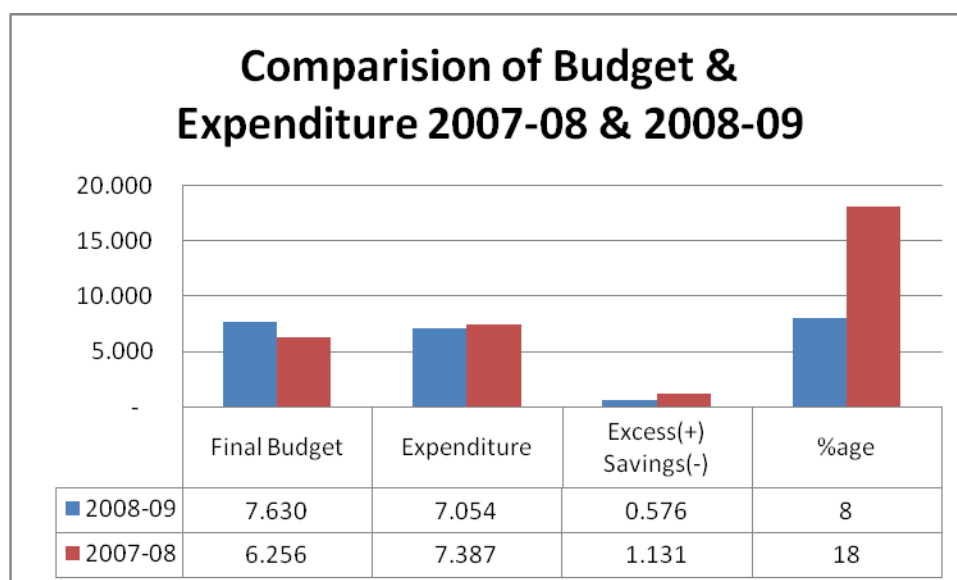
As per Budget Books for the financial years 2008-09, 2009-10 and 2010-11 of UAs in District Vehari, the original and final budget were of Rs 46.118million. Total expenditures incurred by these UAs during financial years 2008-2011 was Rs 34.242 million. There was a saving of Rs 11.876 million the reasons for which should be provided by the PAO, Union Nazims and management of UAs.

(Rupees in million)



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

(Rupees in million)

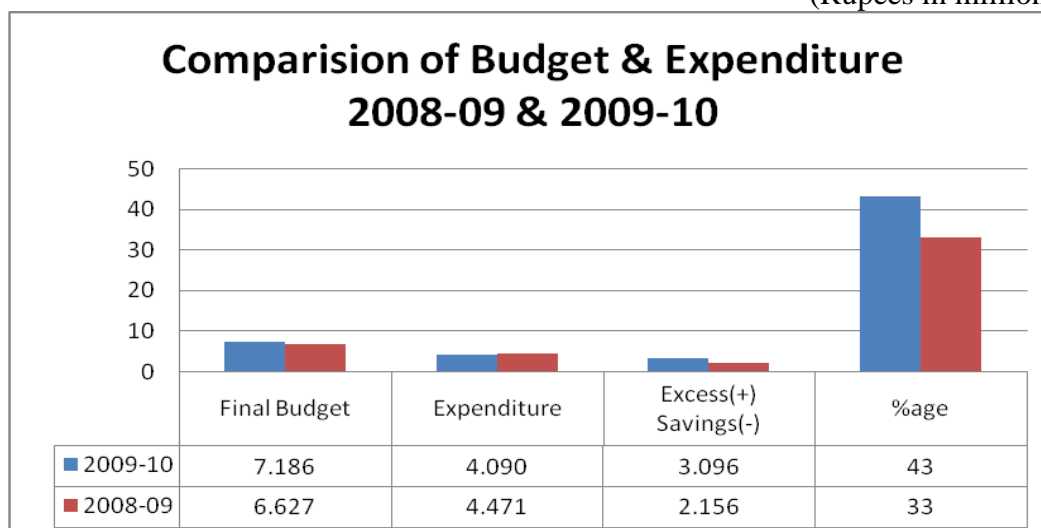


There were overall savings in the budget allocation of the financial year 2007-08 and 2008-09 as follows:

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
06,19,27,49 & 64	2007-08	6.256	7.387	1.131	18
	2008-09	7.630	7.054	0.576	8
	Total	13.886	14.441	1.707	4

(Rupees in million)

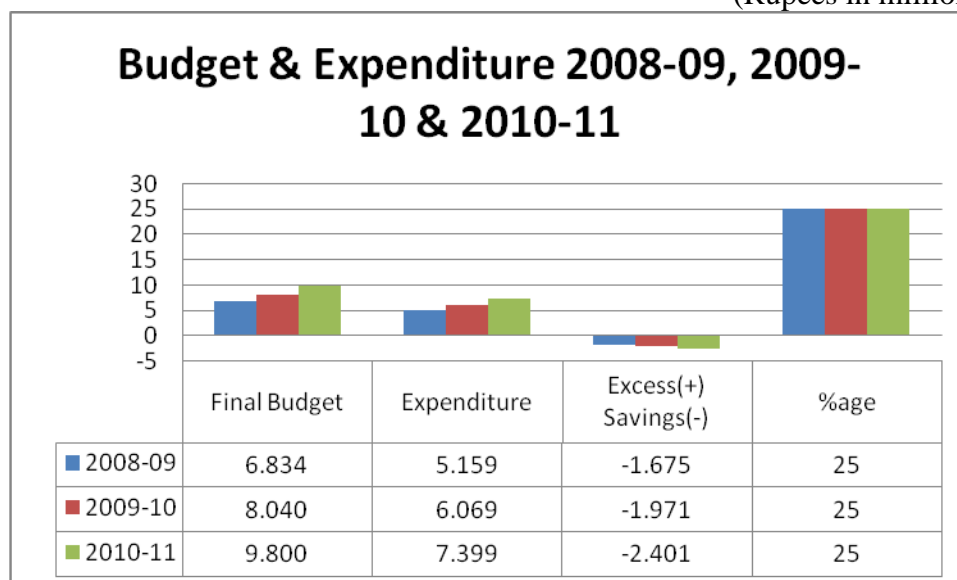


There were overall savings in the budget allocation of the financial year 2008-09 and 2009-10 as follows:

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
05,21,44,60 & 63	2008-09	6.627	4.471	2.156	33
	2009-10	7.186	4.090	3.096	43
	Total	13.813	8.561	5.252	38

(Rupees in million)



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

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
04,51,54,59 & 89	2008-09	6.834	5.159	1.675	25
	2009-10	8.04	6.069	1.971	25
	2010-11	9.8	7.399	2.401	25
	Total	24.674	18.627	6.047	25

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

Audit Paras

1.2.1 Non-Production of Record

1.2.1.1 Non Production of Vouched Account – Rs 1.790 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Also, Section 14(3) of AGP Ordinance requires that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Secretaries Union Administrations drew Rs 1.790 million for different expenditures but vouched accounts was not produced for audit scrutiny. Summary of drawals is as under and detail is in **Annexure-C**.

(Amount in rupees)			
Sr.No	Union Administration No.	Period	Amount
1	60	2009-10	518,617
2	5	2008-10	257,019
3	54	2008-09	147,000
4	89	2008-09	867,600
	Grand Total		1,790,236

Audit is of the view that due to poor management, the record was not produced.

The nonproduction of record constitutes violation of government rules and legal provisions and an attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan.

The matter was reported to administrator in March, 2011. The Secretary signed the audit observation but did not submit detailed reply. The matter was

again reported to secretaries in May, 2012 to which no reply was received. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned, besides production of record for audit scrutiny.

[UA- 60 Para: 18- 2008-09]

[UA-51 Para: 4-2010-11]

[UA-54 Para: 5-2010-11]

[UA-89 Para: 1-2010-11]

1.2.2 Irregularities and Non-Compliance

1.2.2.1 Un-authorized Lump sum Provision of Funds – Rs 44.847 Million

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

Secretaries Union Administrations allocated the development funds in lump sum without the identification of projects valuing Rs. 44.847 million during 2001-11. Such allocation was quite irregular and contradictory to the instructions of government. The detail is given below:

(Amount in Rupees)	
Union Administration No.	Amount of development
04	3,935,982
51	10,410,000
54	8,995,000
59	12,032,093
89	9,474,000
Total	44,847,075

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

Lump sum allocation of funds resulted in violation of government rules.

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

Audit recommends regularization, besides fixing of responsibility against the concerned secretaries.

[UA-04 Para: 2 2010-11]

[UA-51 Para: 1 2010-11]

[UA-54 Para: 1 2010-11]

[UA-59 Para: 1 2010-11]

[UA-89 Para: 3 2010-11]

1.2.2.2Non allocation of CCB funds of Development Budget - Rs 15.850 Million

According to Rule 17 (10)(a)(b) Local Government Citizen Community Board Rules, 2003 the respective accounts official shall not make any payment against the budget if

- (a) Twenty five percent of the development budget has not been reserved for CCB; and
- (b) The unspent balance from the previous reserved CCB amount has not been added to the CCB allocation in the current year budget.

Furthermore, according to section 109(5)(a) of the Punjab Local Government Ordinance 2001, not less than 25% of the development budget shall be set apart for utilization and unspent balance should be credited in the same head in the following years.

Union Secretaries and Union Nazim allocated funds for CCB projects out of development budget in less/non- allocation of Rs. 15.850 million than the prescribed ratio during 2008-11 in violation of above rule. Detail is given in **Annexure-D**.

(Amount in rupees)				
Sr.No.	AIR Para No.	Union Administration No.	Period	Amount of Short Allocation
1	8	19	2008-09	119500
2	5	27	2008-09	182,500
3	3	44	2009-10	1,277,400
4	6	49	2008-09	226500
5	2	51	2010-11	2527500
6	2	54	2010-11	2148750
7	2	59	2010-11	3008024
8	7	64	2001-09	4292935
9	4	89	2010-11	2368500
Grand Total				15,849,609

Audit is of the view that due to inefficiency and weak financial management, the union funds were short /non allocated to CCBs.

Short / non allocation of funds to CCBs resulted in violation of government rules.

The matter was reported to Union Secretaries in April, 2010. DAC meeting held in May, 2010, the secretaries replied that no CCB was ready to execute the work. Committee asked the secretary to show balance carried forwarded from previous years as CCB share and get the matter regularized from competent authority. Matter was again reported to Secretary in March, 2011 to which no reply was received. No DAC meeting was convened till finalization of this Report.

Audit recommends regularization, besides fixing responsibility against the concerned secretaries.

[UA-44 Para: 03 2009-10]

[UA-27 Para: 05 2008-09]

[UA-51 Para: 2 2010-11]

[UA-54 Para: 2]2010-11

[UA-59 Para: 2 2010-11]

[UA-89 Para: 4 2010-11]

[UA-49 Para: 6 2008-09]

[UA -19 Para: 8 2008-09]

[UA -64 Para: 7 2008-09]

1.2.2.3 Unauthorized Expenditure without Technical Sanction – Rs 3.389 million

According to Rule 3(a) of Union Administration Works Rules, 2002, in case cost of a project is not more than Rs.100,000/- the Union Nazim shall, before grant of approval, prepare and obtain sanction of cost estimates and technical sanction of a project from the concerned Assistant Tehsil/Town Officer (Infrastructure and Services) or in his absence, from the Sub-engineer of Town/Tehsil Municipal Administration, as the case may be.

Nazim of Union Council No. 63 made estimates himself and got approved by the Union Nazim. Revised estimates were not prepared and approved by the sub-engineer. Further Nazim of Union Council No.21 allowed the excess payment of Rs 65,024 than the estimated cost during 2007-09. **Annexure-E**

Audit is of the view that due to weak financial management, the union funds were utilized without observing technical sanction.

Non-obtaining of technical sanction might have caused higher rates and excess measurements.

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

Audit recommends regularization, besides fixing of responsibility against the concerned secretaries, under intimation to Audit.

[UA-63 Para: 09 2009-10]

[UA-21 Para: 15 2009-10]

1.2.2.4 Unauthorized Expenditure on Development Projects without Project Committee – Rs 1.888 Million

According to Rule 3 of Punjab Union Administrations (Works) Rules, 2002 the Union Administration shall be competent to get the works executed through Project Committees without approval of the Union Council where the project costs up to Rs. 5,000, and with approval of the Union Council where the project costs up to Rs. 100,000 Further according to Rule 4 of Punjab Union Administrations (Works) Rules, 2002 in case of a project having cost less than Rs. 100,000/- the Union Administration may execute the project at its own either by contracting out to the private sector or through a Project Committee having the following composition:-

- | | | |
|-------|---|----------|
| (i) | Union Nazim of the concerned Union Administration | Convener |
| (ii) | Naib Union Nazim. | Member |
| (iii) | Three Councilors including one Member Female elected by the Union Council | |
| (iv) | Union Secretary Member / Secretary (Municipal Services) | |

Secretaries Union Administrations drew Rs 1.888 million during the financial year 2010-11 on account of development project. The expenditure was incurred through concerned Nazim of Union Administration instead of project committee. The detail is given in **Annexure-F**.

Audit is of the view that due to weak financial controls, unauthorized expenditure was incurred without project committee.

Unauthorized expenditure resulted in violation of government rules.

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

Audit recommends regularization, besides fixing responsibility against the concerned secretaries, under intimation to Audit.

[UA-59 Para: 4-2010-11]

[UA-89 Para: 5-2010-11]

1.2.2.5 Unauthorized Allocation of CCB funds – Rs 1.083 million

According to Punjab Local Government (Citizen Community Board) Rules, 2003 Section 17 (10) (a) (b) the respective accounts official shall not make any payment against the budget if :

- (a) Twenty five percent of the development budget has not been reserved for CCB; and
- (b) The unspent balance from the previous reserved CCB amount has not been added to the CCB allocation in the current year budget.

Secretary Union Administration allocated CCB Funds of Rs 1.083 million but same were utilized through project committee for different works. The detail is as under:

(Amount in rupees)

Year	CCB Funds Allocated	Grants Released for CCB	Un-authorized Expenditure of CCB Funds
2005-06	61,750	0	61,750
2006-07	164,089	0	164,089
2007-08	237,775	0	237,775
2008-09	250,177	0	250,177
2009-10	369,281	0	369,281
Total Expenditure			1,083,072

Audit is of the view that due to weak internal controls, CCB funds were utilized through projects committee.

Utilization of CCB funds through project committee resulted in unauthorized utilization of funds and violation of government instructions.

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

Audit recommends regularization, besides fixing responsibility against the concerned secretaries, under intimation to Audit.

[UA-04 Para: 1-2010-11]

1.2.2.6 Nonlevying of Licensing Fee on Various Trades

According to Government of Punjab Local Governments (Fee for Licensing etc) Rules, 2002, the Union Administration shall levy fees for licensing of the following trades and vocation.

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

Union Secretaries of UA No.6 and UA No.27 and Union Nazims did not levy licensing fee on various trades as mentioned above during both the tenures of Local Government resulting into loss to union administration due to negligence of Union Secretary and Union Nazim.

The matter was reported to the Secretaries Union Administrations during April, 2010. DAC meeting was held in May, 2010. DAC directed the Secretaries to refer the matter to Secretary Local Government, Lahore for fixing the responsibility. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility for such negligence, under intimation to Audit.

[UA – 6 AIR Para: 2-2008-09]
[UA -27 AIR Para:16-2008-09]

1.2.3 Internal Control Weaknesses

1.2.3.1 Unauthorized Execution of Projects– Rs 36.647 Million

According to Government of the Punjab, Union Administration (Works) Rules, 2002, Rule (4) (e) and (f), Inspection register for each scheme should be maintained. All members of the Project Committee shall periodically inspect the project and check the quality of work and the project committee shall prepare and submit the completion certificate in respect of each project separately in the Performa prescribed by communication and works department. Moreover, according to Government of the Punjab, Union Administration (Budget) Rules, 2003 Rule (44) (1) and (2) Expenditure can be incurred only on development projects for which Administrative Approval and Technical sanction (for works) has been accorded and the development project has been included in the budget and has been approved by the Council. For development projects under execution, the executing agency shall send monthly progress reports in the prescribed Form BM-5 and BM-7 to the Planning Officer and Finance and Budget Officer, and the Monitoring Committee in the first week following each month.

Secretaries Union Administrations incurred an amount of Rs. 36.647 million on development schemes during the period 2008-11. The detail is in **Annexure – G.**

(Amount in Rupees)				
Sr.No.	AIR Para No.	Union Administration No.	Period	Amount of Development Works
1	3,4	4	2008-09	798,000
2	2,7	19	2002-09	3732000
3	1	27	2008-09	850,000
4	3,7	49	2008-09	902,500
5	3,6,7	51	2008-09	900,000
6	4,6,7	54	2008-09	1,049,000
7	3,5	59	2008-09	943,280

8	2		2008-09	9,788,000
9	3,4	64	2001-09	17,592,000
10	6,7	89	2008-09	92,050
Grand Total				36,646,830

The expenditure was subject to following audit observations:

- Completion certificate was neither found available in the record nor produced on demand.
- Measurement book was not available.
- The executing agency had not sent even a single monthly progress report on prescribed form of BM-5 and BM-7 in first week of every following month during the entire period of nine years of devolution.
- The execution of project was carried out without maintaining the Form BDD-4 which was the pre-requisite for execution of any development project as per above mentioned rule.
- In the absence of Form-BDD-4, the identification of schemes and scope of work could not be ascertained and compared with the actual execution.
- No inspection register was maintained. Neither the individual inspection report was shown to audit nor was separate inspection Proforma prepared.
- No APRs of the payee were obtained.
- No site plan was prepared hence the identification of project and their physical inspection could not be carried out effectively.
- The schemes were executed through project committee and it was required to reduce the estimates by 10% on account of overhead charges which were included in the estimated rates prepared on the basis of MRS. Further income tax @ 6% was not deducted from the payments to suppliers. Hence overhead charges and income tax should be recovered.
- Before release of 2nd installment certificate was not obtained from the Secretary of the project committee that the amount of 1st installment has

been incurred properly as required under rule (4) (c) of Union Administrations (Works) Rules 2002.

- The stock entries of the material purchased eg. Cement, Bricks, Pipes etc were not made in the stock register along with consumption record.

Audit is of the view that due to weak internal controls, development funds were misused without observing the prescribed procedures.

This nonobservance of the prescribed procedure resulted into unauthorized expenditure from development funds.

The matter was reported to Union Secretaries in April, 2010 and in May, 2012. DAC meeting was held in May, 2010. DAC directed the Secretaries to get the matter regularized from competent authority along with fixing of responsibility and verification of record within a week. No further progress was intimated till the finalization of this Report. For the paras of 2010-11, the Secretaries of UA 04,51,54,59,89 signed the paras but did not submit detailed reply. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends fixing the responsibility against concerned secretaries for unauthorized utilization of development funds resulting in violation of prescribed rules and nonprovision of civic facilities to the population of the area, under intimation to Audit.

[UA-04 Para: 3, 4-2010-11]

[UA-19 Para: 2,7-2008-09]

[UA-27 Para: 1-2008-09]

[Para: 2-2008-09]

[UA-49 Para: 3,7-2008-09]

[UA-51 Para: 3, 6, 7-2010-11]

[UA-54 Para: 4, 6, 7-2010-11]

[UA-59 Para: 3, 5-2010-11]

[UA-89 Para: 6, 7-2010-11]

1.2.3.2 Unauthorized Execution of Projects beyond Competency – Rs 12.288 million

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

Secretaries Union Administrations incurred expenditure of Rs 12.288 million on different development projects by splitting up the projects. The expenditure was unauthorized as the expenditure involved on each project was more than Rs 100,000 but Union Administration split up the expenditure in phases to keep the expenditure within its financial power instead of getting it executed through TMA as deposit work. The detail of expenditure is in **Annexure-H**.

(Amount in rupees)				
Sr.No.	AIR Para No.	Union Administration No.	Period	Amount of Development Works
1	10	49	2008-09	426,500
2	5	60	2005-09	648000
3	6	64	2008-09	8,313,000
4	3	54	2009-10	1,100,000
5	5	19	2008-09	1,800,000
Grand Total				12,287,500

Audit is of the view that due to weak internal controls; the expenditure was split up by the administration.

This splitting up of the development schemes by administrations resulted into unauthorized expenditure as well as violation of government rules.

The matter was reported to Union Secretaries in April, 2010 and in May, 2012. In DAC meeting held in May, 2010, the Secretaries were directed to get the record verified within a week. For the paras of 2010-11, the Secretaries of UAs 54 and 60 signed the paras but did not submit detailed reply. The matter was again reported to the administrator for convening of DAC meeting but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends regularization, besides fixing of responsibility against the concerned secretaries, under intimation to Audit.

[UA-49 Para: 10 2008-09]

[UA-60 Para: 05 2009-10]

[UA-64 Para: 6 2008-09]

[UA-54 Para: 3 20010-11]

[UA-19 Para: 5 2008-09]

1.2.3.3 Non-reconciliation of Funds – Rs 2.267 Million

According to Rule 67 (3) of Union Administration (Budget) rules, 2003, the respective Head of offices, DDO and the Union Accountant shall be jointly responsible for reconciling any differences and for correcting misclassification or any other errors.

Union Secretary No.49 and Union Nazim did not reconcile the figures of development funds received from account-IV during the period 2003-04. Audit obtained the figures from the District Government, District Accounts Office and Union Council and same were not reconciled.

Further, Union Secretary No.64 and Union Nazim did not reconcile the figures with bank and District Accounts Office Vehari during 2001-09. The figures in cash book were not tallied with the figures mentioned in budget book as opening balance. **Annexure-I**

Audit is of the view that due to financial mismanagement, the expenditure remained un-reconciled.

This non-reconciliation of the expenditure of union administration may result into misappropriation of funds as well as violation of government instructions.

The matter was reported to the Secretaries Union Administrations during April, 2010. Secretary Union Administration No.64 replied that there was no discrepancy in figures. DAC meeting was held in May, 2010, the Secretary was directed to reconcile the figures with the District Accounts Office Vehari and secretary of Union Administration No.64 was also directed to produce the record of remaining period within a week. No further progress was intimated till the finalization of this Report.

Audit recommends reconciliation of funds with the concerned quarters to identify the difference, under intimation to Audit.

[UA- 49 AIR Para:2-2008-09]

[UA-64 AIR Para:3-2008-09]

ANNEXURES

Annexure-I
(Rupees in million)

Sr. No.	Name of Formation	AP No.	Title of Para	Amount of Audit Observation	Nature of Audit Observation
1	UA No: 60	14	Unjustified approval of CCB project and drawl of money	0.312	Non-compliance of rules
2	UA No: 49	11	Un-authorized payment of earthwork in development projects	0.245	Non-compliance of rules
3	UA No: 27	9	Un-authorized execution of scheme for construction of soling	0.090	Non-compliance of rules
4	UA No: 49,6,64	9,10,10	Overpayment made by the project committee on use of bricks	0.506	Recoverable
5	UA No: 44,64	06,09	Overpayment due to non deduction of 10% contractor profit	0.466	Recoverable
6	UA No: 21,64	07,11	Loss to Government due to theft of Computer and Air	0.180	Recoverable
7	UA No: 27	10	Unjustified purchase & distribution of street lights	0.095	Internal control weaknesses

Annexure-A**MFDAC Paras**

(Rupees in million)

Name of Formation	AP No.	Subject	Amount
UA 05 (2009-10)	1	Overpayment made by the project committee on use of bricks recovery thereof	0.064
	2	Unjustified expenditure without opening separate bank account	1.147
	3	Irregular Split Up Of Development Scheme	0.881
	4	Doubtful purchase & distribution of RCC pipe pulliat in UC worth	0.185
	5	Less allocation of funds for development	0.372
	6	Loss to government due to non auction of rent of shops	0.054
	7	Short allocation of CCB funds of development budget	0.112
	8	Unjustified Drawl Of Development Schemes Amount Without Taking Administrative Approval	1.147
	9	Irregular expenditure on development without inspection Register	1.147
	10	Doubtful expenditure On purchase of stationary without making stock entries and Consumption Record	0.013
UA 21 (2009-10)	1	Unjustified payment of electricity demand notices of the public	0.076
	2	Unjustified payment of electricity bills of disposal, water supply – Rs 674,107	0.674
	3	Unjustified Purchase Of Air Conditioner	0.04
	4	Overpayment made by the project committee on use of bricks recovery thereof	0.05
	5	Non Payment Of Electricity Bill	0.06
	6	Non Payment Of Rent Of Property & House Rent	0.07
	8	Excess Drawl Of Honoraria By Nazim	0.025

	9	Irregular Split Up Of Development Scheme	0.59
	10	Unjustified expenditure without opening separate bank account	1.49
	11	Unjustified Expenditure On Sports Events	0.064
	12	Non constitutional of Marriage Function Committee	0
	13	Loss to government due to non auction of taxes	0
	14	Unauthorized execution of development projects without maintenance of Form BDD-4 & Inspection Register.	1.518
	16	Doubtful Payment Of Earth Filling	0.023
	17	Doubtful purchase & distribution of RCC pipe pulliat in UC	0.079
	18	1.2.4.5 Non Deduction of Income Tax at Source	0.055
	19	Irregular/Doubtful Expenditure On Repair	0.026
UA 44 (2009-10)	3	Unjustified expenditure without opening separate bank account	3.012
	4	Non Installation Of Nalka & Non Fixing Of Solling, Therefore Recovery	0.047
	5	Irregular Split Up Of Development Scheme	0.369
		Overpayment made by the project committee on use of bricks recovery thereof	0.341
	7	Default execution of development works recovery thereof	0.13
	8	Unauthorized execution of development projects without maintenance of Form BDD-4 – & Inspection Register	2.014
	9	Non Production Of Production Of Vouched Account	0.05
	11	Non constitutional of Marriage Function Committee	0
	12	Irregular/Doubtful Expenditure On Repair	0.023
	13	Doubtful Expenditure	0.018
UA 60 (2009-10)	1	Unjustified Purchase Of Air Conditioner , Sterilizer & Ceiling Fans	0.041
	2	Unjustified Expenditure on Purchase of Electric Items Without Stock Entries	0.075
	3	Unjustified Grant To Unregistered Sports Club	0.02
	4	Irregular/Doubtful Expenditure On Repair	0.027
	6	Unjustified expenditure without opening separate bank account	1.49
	7	Loss to government due to non auction of taxes	0

	8	Doubtful expenditure on Main Holes Without Consumption Record	0.128
	9	Doubtful Expenditure On National Celebration	0.03
	10	Unauthorized execution of development projects without maintenance of Form BDD-4 – & Inspection Register	2.72
	11	Unjustified Construction of Parks & Street Lights	0.299
	12	Non constitutional of Marriage Function Committee	0
	13	Unjustified expenditure without recording the work done in Measurement Book and making stock entries	1.55
	15	Doubtful Expenditure On The purchase Of Nursery	0.025
	16	Misappropriation on account of non-fixing of various items	0.121
UA 63 (2009-10)	1	Non allocation of CCB funds of development budget	1.11
	2	Irregular/Doubtful Expenditure On Repair	0.012
	3	Doubtful Expenditure On National Celebration & Sports Events	0.024
	4	Unjustified Expenditure on Purchase Of Boards & CCB action Plan	0.06
	5	Irregular Expenditure Million Without Opening Separate Bank Account	3.155
	6	Overpayment made by the project committee on use of bricks Recovery thereof	0.173
	7	Unauthorized execution of development projects without maintenance of Form BDD-4 – & Inspection Register	3.32
	8	Unjustified expenditure without recording the work done in Measurement Book and making stock entries	3.155
	10	Unjustified mode of payment and advance drawl of funds by the project committee	2.212
	11	Doubtful Earth Filling	0.649
	12	Doubtful Payment Of Labour	0.404
	Total		36.766

Sr. No.	Name of Formation	AIR Para No.	Subject	Amount
1	UA No: 04	5	Non-allocation of CCB funds	0.278
2	UA No: 51	5	Unauthorized expenditure on installation of hand pumps	0.132
3	UA No: 89	2	Non-Production of Record for Non-Development Expenditure	0.2
4		8	Unjustified expenditure	0.02
5	UA No.64 (2008-09)	1	Withdrawal of Funds due to Overlapping of Schemes	10.055
Total				10.685

Annexure-B**Budget and Expenditure details of USs of Vehari of F Y 2008-11****Financial Year 2008-09****(Rupees in million)**

2010-2011	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	1.988	1.828	-0.160	8
Non-salary	0.994	0.798	-0.196	20
Development	3.645	1.845	-1.800	49
Revenue	-	-	-	-
Total	6.627	4.471	-2.156	33

Financial Year 2009-10**(Rupees in million)**

2010-2011	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	4.768	4.531	-0.237	5
Non-salary	2.004	1.572	-0.432	22
Development	7.041	2.458	-4.583	65
Revenue	1.500	-	-	-
Total	15.313	8.561	-5.252	38

Financial Year 2010-11**(Rupees in million)**

2010-2011	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	14.391	10.687	-3.704	26
Non-salary	1.728	1.316	-0.412	24
Development	8.556	6.624	-1.932	23
Revenue	12.515	-	-	-
Total	37.190	18.627	-6.048	25

Annexure-C

[Para No.1.2.1.1]

Non Production of Vouched Account – Rs 1.790 million

Union Administration No.60

(Amount in rupees)

Cheque No.	Date Of Cheque	Amount
29106836	4/21/2006	15,000
2000915215	6/30/2006	13,780
2000915216	6/30/2006	8,800
2000916157	10/5/2006	450
29108604	12/26/2006	9,640
29108605	12/26/2006	5,717
29108615	1/31/2007	10,000
2000920046	3/22/2007	1,000
2000924212	6/29/2007	9,000
2001190234	3/10/2008	4,200
2001193922	8/17/2008	18,200
2001195744	9/27/2008	25,500
2001195745	10/7/2008	260,00
2001195755	10/23/2008	21,750
2001195756	10/26/2008	26,000
2001198164	11/7/2008	25,500
2001198167	1/13/2008	26,000
2001198169	11/17/2008	26,000
1000121434	2/4/2009	26,000

1000121444	2/17/2009	26,000
1000121445	2/18/2009	7,700
2001675133	3/2/2009	25,500
2001675136	3/13/2009	22,100
2001675145	4/13/2009	10,280
2001675147	4/20/2009	24,000
2001675149	4/22/2009	24,000
2001680206	6/9/2009	26,000
2001680207	6/15/2009	26,000
2001680212	6/27/2009	25,500
2001682235	8/5/2009	3,000
TOTAL		518,617

(Amount in rupees)

Union Administration No.51			(Amount in Rupees)	
Vr. No.	Cheque No.	Date	Nature of Expenditure	Amount
2	34963256	02.07.08	Purchase of furniture	14000
14	34963928	01.09.08	Stationery	4000
16	34963930	05.09.08	Paint of office	23620
35	216102	15.11.08	Construction of culverts Mouza Lal Sagoo	46000
50	4582034	07.02.09	Purchase of Pipe for culvert	3000
52	4582036	26.02.09	Misc. Expenditure	6489
53	4582037	26.02.09	Unknown	24910
59	4582453	18.09.09	Construction of soling	10000
61	4582455	01.04.09	Construction of soling	22000
9	5213950	10.08.09	Misc. Expenditure	15000
17	1955908	18.09.09	Unknown	2000

29	1956600	01.12.09	Misc. Expenditure	11000
36	1957107	31.12.09	Construction of soling 183 Chak	50000
51	1957842	09.02.10	Repair of Office	25000
Total Expenditure				257019
Union Administration No.54				
Vr No.	Cheque No.	Date	Nature of Expenditure	Amount
44	62024399	22.11.08	Const of 3 culverts Union Council	27000
45	62024400	22.11.08	Const of nali 160 Foujianwala	31000
46	33321051	25.11.08	Const of soling Basti Darkhan wala	40000
54	33321059	03.12.08	Const of soling Dera M Hussain	40000
71	66420201	16.02.09	Const of soling Chak 160 Foujianwala	9000
Total Expenditure				147000
Union Administration No.89				
Vr No.	Cheque No.	Date	Nature of Expenditure	Amount
22	23791481	07.10.08	Construction of soling drain 253/EB	97400
27	23791486	14.11.08	Construction of Nali 249/EB	98200
30	23791489	17.11.08	Construction of culvert 257/EB	22200
35	23791494	23.12.08	Construction of culvert 255/EB	22100
43	26153777	18.02.09	Construction of culvert 253/EB	40500
44	26153778	25.02.09	Construction of culvert 253/EB	33200
47	26153781	13.03.09	Construction of culvert 253/EB	21500
48	26153782	13.03.09	Construction of culvert 259/EB	11300
54	26153788	21.04.09	Construction of soling 253/EB	97800
55	26153789	22.04.09	Construction of Nali 255/EB	50000
58	26153792	12.05.09	Construction of Nali 255/EB	47100
59	26153793	14.05.09	Construction of culvert 253/EB	23500
60	26153794	25.05.09	Construction of culvert 253/EB	11500
66	26153800	17.06.09	Construction of soling 253/EB	97600
67	7547126	29.06.09	Unknown Expenditure	97200
68	7547127	30.06.09	Unknown Expenditure	96500
Total Development Expenditure				867,600
Grand Total of UAs 60,51,54 &89				1,790,236

Annexure-D**[Para No.1.2.2.2]****Non allocation of CCB funds of development budget - Rs 15.850 Million****UA No. 44****(Amount in rupees)**

Description	Period				
	2005-06	2006-07	2007-08	2008-09	2009-10
Development Budget	359,600	1,800,000	800,000	1,020,000	1,130,000
25% CCB Share	89,900	450,000	200,000	255,000	282,500
Grand Total	1,277,400				

UA No. 27**(Amount in Rupees)**

Particulars	Amount
Total Budget 2008-09	1,648,403
Development Allocation	800,000
25% which was to be allocated to CCBs	200,000
Allocated to CCBs	17,500
Short Allocation	182,500

Union Administration No.51**(Amount in Rupees)**

Year	Development	CCB Funds Allocated	Required CCB Funds	Less/Non Allocation
2001-02	367000	0	91750	91750
2002-03	387000	0	96750	96750
2003-04	2438000	0	609500	609500
2004-05	963000	0	240750	240750
2006-07	2120000	0	530000	530000
2007-08	870000	0	217500	217500
2008-09	1045000	0	261250	261250
2009-10	990000	100000	247500	147500
2010-11	1330000	0	332500	332500
Totals	10510000	100000	2627500	2527500

Union Administration No.54**(Amount in Rupees)**

Year	Development	CCB Funds Allocated	Required CCB Funds	Less/Non Allocation
2001-02	400000	0	100000	100000
2003-04	2850000	0	712500	712500
2004-05	865000	0	216250	216250
2005-06	1375000	0	343750	343750

2007-08	825000	0	206250	206250
2009-10	1050000	100000	262500	162500
2010-11	1630000	0	407500	407500
Totals	8995000	100000	2248750	2148750

Union Administration No.59 (Amount in Rupees)

Year	Development	CCB Funds Allocated	Required CCB Funds	Less/Non Allocation
2001-02	410460	0	102615	102615
2002-03	536700	0	134175	134175
2003-04	6942449	0	1735612	1735612
2004-05	380000	0	95000	95000
2005-06	900000	0	225000	225000
2006-07	600000	0	150000	150000
2007-08	620000	0	155000	155000
2008-09	774918	0	193730	193730
2010-11	867566	0	216892	216892
Totals	12032093	0	3008024	3008024

Union Administration No.89 (Amount in Rupees)

Year	Development	CCB Funds Allocated	Required CCB Funds	Less/Non Allocation
2001-02	375000	0	93750	93750
2002-03	500000	0	125000	125000
2003-04	5030000	0	1257500	1257500
2004-05	254000	0	63500	63500
2005-06	325000	0	81250	81250
2006-07	1190000	0	297500	297500
2009-10	600000	0	150000	150000
2010-11	1200000	0	300000	300000
Totals	9474000	0	2368500	2368500
Gran Total of UA Nos.51,54,59 & 89				10,052,774

UA No. 49 (Amount in Rupees)

Particulars	Amount
Total Budget 2008-09	14,96,500
Development allocation	9,06,000
25% of development was to be allocated to CCB	2,26,500
Allocated to CCB	0
Short Allocation	2,26,500

UA No. 19 **(Amount in Rupees)**

Particulars	Amount
Total Budget 2008-09	1,424,000
Development Allocation	598,000
25% which was to be allocated to CCB	149,500
Allocated to CCB	30,000
Short Allocation	119,500

UA No. 64 **(Amount in Rupees)**

Year	Development budget	25% CCB's Share
2001-02	515,442	128,861
2002-03	560,000	140,000
2003-04	9,014,000	2,253,500
2004-05	2,630,597	657,649
2005-06	840,000	210,000
2006-07	1,460,000	365,000
2007-08	1,457,000	364,250
2008-09	694,700	173,675
Total	17,171,739	4,292,935

Annexure-E**[Para No. 1.2.2.3]****Un-authorized Expenditure without Technical Sanction – Rs 3.389 million
UA No. 63****(Amount in rupees)**

Sr. No.	Project Name	Period	Estimate Cost	Actual Expenditure
1	Solling & Resolling Barki Shah Faisal Colony	2007-08	30,000	28,500
2	Construction of Drain & Slab Amjad Town & Sadiq Town	2007-08	23,200	49,000
3	Resolling & Construction of Nali Street No. 06 & 14	2007-08	27,100	
4	Cosntruction Of Nali Street No. 05	2007-08	31,400	30,000
5	Construction Of Solling & resolling Street No. 01, shah Faiz Colony	2007-08	57,800	55,000
6	Construction of Nali Mujahid Colony	2007-08	62,000	60,000
7	Resolling Mujahid Colony	2007-08	17,400	15,000
8	Repari of nali Taj Park Mujahid Collony	2007-08	17,400	17,000
9	Solling & Resolling Street No. 02 & Mujahid Colony	2007-08	48,000	40,000
10	Solling & drain Slab Mujahid Colony Taj Park	2007-08	58,500	55,500
11	Construction of Slab & Nal Mujahid Colony	2007-08	26,200	25,000
12	Solling & resolling Mujahid Colony	2007-08	46,800	45,000
13	Solling RCC Pipe, Shah Faiz Park	2007-08	94,700	98,300
14	Solling barki	2007-08	44,000	41,500
15	Solling	2007-08	17,100	15,500
16	Solling Nali & Main Hole & Slab	2007-08	69,000	66,000
17	Drain Slab Mujahid Colony Barki	2007-08	32,000	30,000
18	Solling & Resolling Mujahid Colony Barki	2007-08	68,200	67,500
19	Sollin & resolling street no. 07 , 09 Mujahid colony	2008-09	59,100	46,000
20	Nali Slab Mujahid Colony	2008-09	7,000	6,500
21	Slab & Nali Mujahid colony street NO.7,9 16	2008-09	15,800	14,300
22	Solling Shah Faisal Colony	2008-09	36,900	32,900
23	Nali Mujahid Colony	2008-09	27,400	26,500
24	Solling Street Iqbal Dogar Wali, Shah Faisal Colony\	2008-09	27,000	24,500
25	Solling Barki street Masjid wali	2008-09	40,200	32,500
26	Construction of Slab & Nal	2008-09	10,400	10,000
		2008-09	33,300	32,500
27	Solling & resolling Mujahid Colony	2008-09	46,800	45,000
28	Construction of Sollin & Slab Mujahid Colony	2008-09	58,200	57,000
29	Solling Mujahid Colony Eid Gah	2008-09	95,000	94,000
30	Solling & Resolling Slab Mujahid Colony	2008-09	34,300	32,000

31	Solling Taj Park & Mujahid Colony	2008-09	94,600	89,600
32	Construction of Nali Mujahid Colony Taj Park	2008-09	62,400	62,000
33	Solling Resolling Mujahid Colony Muhammad Hussain Town	2008-09	95,800	90,000
34	Solling Main Bazar Mujahid Colony	2008-09	72,000	60,000
35	Solling Mujahid Colony	2008-09	84,000	77,000
36	Solling & Resolling Amjad Town & Mujahid Colony	2008-09	51,000	45,000
37	Solling Street Darbar Wali Mujahid Colony	2006-07	99,600	95,000
38	Solling & Drain street Maqsood Ansari Wali Mujahid Colony	2006-07	99,000	95,950
39	Solling & Nali Street Abdul Jabbar & Maqsood Ansari Mujahid Colony	2006-07	100,000	96,320
40	Solling Street No.14 Mujahid Colony	2006-07	100,000	92,900
41	Solling Street Haji Latif & Qamar Bhaghuli Wali Mujahid Colony	2006-07	100,000	89,925
42	Nali street No. 07, 08 Mujahid Colony & street No. 05 Taj Park	2006-07	68,900	64,145
43	Drain Street No.04 Mujahid Colony, Street No. 02 Shah Faiz Park	2006-07	54,300	53,570
44	Drain Street No. 05 Shah faiz Park	2006-07	78,600	74,440
45		2006-07	61,400	71,350
46	Solling & Resolling Street Sajjad Shah Wali	2006-07	11,000	
47	Solling & Resolling Street Mehr Muhammad Shafee Mujahid Colony	2006-07	20,500	19,650
48	Solling & Resolling Slab Mujahid Colony	2006-07	70,300	70,000
49	Drain Shah Faiz Park	2006-07	49,000	47,000
50	Solling Street No. 09 & 13 Amjad Town	2006-07	91,200	90,000
51	Solling & Resolling Street No.08 & 13 Amjad Town	2006-07	36,900	36,150
52	Drain Bariki	2006-07	51,000	48,500
53	Solling & Resolling Shah Faisal Colony	2006-07	81,300	80,500
54	Construction of Hodies Shah Faisal Colony Sadiq Town	2005-06	4,900	16,112
		2005-06	5,400	
		2005-06	7,900	
55	Construction of Pulliat (Slabs)	2005-06	84,600	78,000
56	construction of Pulliat Street No.05,06,7,16 Mujahid Colony	2005-06	21,900	21,715
57	construction of Nalis Street No. 05 Mujahid Colony	2005-06	72,100	70,818
58	construction of Nalis Street No. 12,14 Mujahid Colony	2005-06	33,200	47,685
		2005-06	15,400	
59	construction of Nalis Street No. 09 Amjad Town	2005-06	74,300	72,200
60	construction of Nalis Street No. 01 Mujahid Colony, Street No.5 Shah Faiz Park	2005-06	64,800	63,689
61	Solling Street No. 05 Mujahid Colony	2005-06	44,800	43,750
Total			3,324,300	3,155,469

UA No. 21

(Amount in rupees)

Name Of Scheme	Period	Estimated Cost	Actual Cost	Excess Payment
Repair & Maintenance of UC Office	2008-09	80,000	94,024	14,024
Boundary wall of Disposal	2008-09	40,000	45,000	5,000
Construction of Wall of P/S Girls School Buran Sani	2008-09	49,000	59,000	10,000
Puliat 7 of UC No. 21	2008-09	78,000	92,000	14,000
Puliat 13 of UC No. 21	2008-09	39,000	40,000	1,000
16 Pulliat Dat wali UC No. 21	2008-09	60,000	73,000	13,000
3 Nalka	2009-10	43,000	45,000	2,000
4 Nalkas	2007-08	48,000	54,000	6,000
Total				65,024
Grand Total				3,389,324

Annexure-F**[Para No. 1.2.2.4]****Unauthorized Expenditure on Development Projects without Project****Committee – Rs 1.888 Million Union Administration No.59****(Amount in Rupees)**

Vr No	Cheque No	Date	Name of work	Amount
11	64602644	26.07.08	Construction of sewer Street No.01 Madina Colony	19100
13	64602646	26.07.08	Repair resoling street Fiaz Chohan Near Choki Police Madina Colony	24200
14	64602647	26.07.08	Resoling Yousaf Block	19300
24	65189507	13.08.08	Construction of sewer line cross Street No.13 Madina Colony	63980
35	65189518	01.09.08	Construction of sewer street No.08 House Yaqoob Ansari	57300
36	65189519	03.09.08	Construction of sewer line Fateh Town House Riaz Bhatti	26800
50	65189533	09.10.08	Construction of soling Sulman wali gali	56800
58	65189541	13.09.08	Construction of soling Malik Tanzeem Wali gali	9500
59	65189542	06.11.08	Construction of soling Madina Colony Street Mustafa Jutt Wali	8000
60	65189543	06.11.08	Construction of sewerage Street Mahr Muhammad Boota	24100
67	65189550	04.12.08	Construction of sewerage Near GGHS Madina Colony	31700
68	5298501	15.12.08	Construction of soling street Mahmood Shopkeeper Sulman Town	32000
69	5298502	15.12.08	Construction of soling resoling street No.01 Madina Colony Goggi Malik walli	9400
71	5298504	15.12.08	Raising of manhole and fixing manhole cover with frame Near house Haider Abbas Faiz Walli galli	13700
72	5298505	15.12.08	Construction of soling street Near Dhoobi walli No.01 Madina Colony	5500
84	5298535	02.03.09	Construction of soling resoling Street No.02 Marzi Pura	70000
104	5298537	02.03.09	Construction of soling resoling Street No.04 Iqbal Nagar	35000
114	5298547	06.04.09	Construction of sewer line Rasheed WAPDA walli street	70000
123	1270031	14.05.09	Construction of sewerage Street Masjid Dogran Walli Yousaf Block	78900
137	1270045	13.06.09	Construction of sewerage Street No.05 Near Shop Abdul Majeed Yousaf Block	54500
138	1270046	30.06.09	Construction of sewerage near Makkah Engineering Workshop Multan Road	31200
139	1270047	30.06.09	Construction of sewerage Mumtaz Bhatti walli street Madina Colony	46500
140	1270048	30.06.09	Construction of soling Street No.01 Rizwan Bhatti walli Iqbal Nagar	41700
141	1270049	30.06.09	Construction of soling Street No.01 Madina Colony Rafiq Walli Street	52600
142	1270050	30.06.09	Construction of soling resoling street No.01 Street Masjid wali and Majeed Wali	46300
Totals				928080

Union Administration No.89**(Amount in Rupees)**

Vr No.	Cheque No.	Date	Nature of Expenditure	Amount
22	23791481	07.10.08	Construction of soling drain 253/EB	97400
27	23791486	14.11.08	Construction of Nali 249/EB	98200
30	23791489	17.11.08	Construction of culvert 257/EB	22200
35	23791494	23.12.08	Construction of culvert 255/EB	22100
43	26153777	18.02.09	Construction of culvert 253/EB	40500
44	26153778	25.02.09	Construction of culvert 253/EB	33200
47	26153781	13.03.09	Construction of culvert 253/EB	21500
48	26153782	13.03.09	Construction of culvert 259/EB	11300
54	26153788	21.04.09	Construction of soling 253/EB	97800
55	26153789	22.04.09	Construction of Nali 255/EB	50000
58	26153792	12.05.09	Construction of Nali 255/EB	47100
59	26153793	14.05.09	Construction of culvert 253/EB	23500
60	26153794	25.05.09	Construction of culvert 253/EB	11500
66	26153800	17.06.09	Construction of soling 253/EB	97600
67	7547126	29.06.09	Unknown Expenditure	97200
68	7547127	30.06.09	Unknown Expenditure	96500
10	23794793	07.08.08	Construction of culvert 16' Long 251/EB	10200
12	23794795	22.08.08	Construction of culvert 18' Long Arch 255/EB	19500
13	23794796	23.08.08	Construction of culvert 18' Long Arch 259/EB	19400
17	23794800	11.09.08	Construction of Arch Culvert 18' Long 257/EB	11950
21	23791478	07.10.08	Construction of culvert 255/EB	19500
26	2379185	29.10.08	Construction of culvert 257/EB	11500
Total Expenditure				959650
Grand Total of UA Nos. 59 & 89				1,887,730

Annexure-G**[Para No.1.2.3.1]****Unauthorized execution of projects– Rs 36.647 Million****UC-04**

(Amount in Rupees)

Name of project	Amount withdrawn	Overheads 10%	Income Tax 6%
Const. of sewer line street M. Iqbal Peer Muraad	84000	8400	5040
Const. of sewer line street Mian Aslam Barkat College Town Vehari	60000	6000	3600
Const. of sewer line street M. Yousaf & M. Iqbal Gujar College Town	90000	9000	5400
Const. of soling Street M. Anwar, Arshad Iqbal Town Vehari	52000	5200	3120
Const. of sewer line street M. Iftikhar College Town/Iqbal Town Vehari	94000	9400	5640
Const. of sewer soling Street M. Aslam Iqbal Town Vehari	70000	7000	4200
Const. of sewer line street M. Idrees College Town/Iqbal Town Vehari	66000	6600	3960
Const. of soling Street M. Anwar, Arshad Iqbal Town Vehari	52000	5200	3120
Const. of sewer line street M. Iftikhar College Town/Iqbal Town Vehari	94000	9400	5640
Const. of sewer soling Street M. Aslam Iqbal Town Vehari	70000	7000	4200
Const. of sewer line street M. Idrees College Town/Iqbal Town Vehari	66000	6600	3960
Total Amount Withdrawn	798000	79800	47880

UC-51

(Amount in Rupees)

Cheque No	Date	Name of work	Amount	Overheads 10%	Income Tax 6%
33181933	24.09.08	Const of 4 culverts Kot Malik	44000	4400	2640
33181936	13.10.08	Const of soling streets Basti Joyian Walli Kot Malik	88000	8800	5280
4582078	16.05.09	Const of soling streets Basti Lal Sagoo	32500	3250	1950
33181939	01.11.08	Const of soling Basti Altaf Sagoo to Asghar Sagoo	99000	9900	5940
216405	15.11.08	Const of soling near Basti Islamabad Lal Sagoo	33000	3300	1980
216401	10.11.08	Const of soling Hajji Asghar Sagoo	40000	4000	2400

		Lal Sagoo			
216406	27.11.08	Const of soling Basti Haveeli Lal Sagoo	40000	4000	2400
216408	17.01.09	Const of RCC Culvert near Basti Pandha	40000	4000	2400
4582075	01.04.09	Const of 2 culverts Union Council	22000	2200	1320
216409	29.01.09	Const of soling Basti Lal Sagoo	59000	5900	3540
458207	11.02.09	Const of 2 culverts Lal Sagoo	22000	2200	1320
4582076	13.04.09	Payment of pipe for sewerage Street Rana M Siddique	12000	1200	720
4582073	28.02.09	Const of soling street Girls P/S Basti Lal Sagoo	10000	1000	600
4582079	16.05.09	Const of 3 culverts pipe Lal Sagoo	9000	900	540
4582080	21.05.09	Construction of Nala with pacca brick work cement plaster	90000	9000	5400
5213515	29.06.09	Construction of soling Begewala Kot Malik	90000	9000	5400
33181935	07.10.08	Construction of soling Kot Malik	30000	3000	1800
5213514	23.06.09	Const of soling street Chak 145/WB	49500	4950	2970
5213511	10.06.09	Const of soling street Chak 145/WB	90000	9000	5400
Total Expenditure			900000	90000	54000

UC-54

(Amount in Rupees)

Cheque No	Date	Name of work	Amount	Overheads 10%	Income Tax 6%
61664488	11.11.08	Const of soling Basti Girls P/S 168/WB	60000	6000	3600
62024393	11.11.08	Const of culverts Arch work	38000	3800	2280
62024394	11.11.08	Const of Nali Basti Girls P/S 168/WB	17000	1700	1020
62024396	18.11.08	Culvert Basti Hussain Pur	9000	900	540
62024397	22.11.08	Const of soling Basti 158/WB	99000	9900	5940
62024398	22.11.08	Const of soling Journali dera M Din side	40000	4000	2400
33321058	03.12.08	Const of soling Journali dera M Din side	59000	5900	3540
33321060	02.01.09	Construction of soling 168/WB	20000	2000	1200
33321075	09.02.09	Construction of soling 168/WB	20000	2000	1200
33321067	28.01.09	Const of soling Basti 158/WB	80000	8000	4800
66420212	18.04.09	Const of soling street Zaman Wali Ashraf Wali	50000	5000	3000
66420218	11.05.09	Const of sewerage Basti Jalindhri 168/WB	75000	7500	4500
66420219	11.05.09	Const of culverts Pipe	16000	1600	960
66420220	11.05.09	Const of soling Basti Abdul Rehman	70000	7000	4200
66420221	11.05.09	Const of soling Basti Ghulam Din	50000	5000	3000

		Wali Chak 166/WB			
66420222	02.06.09	Const of soling Nizam Town Phase-II	50000	5000	3000
66420232	26.06.09	Const of soling Basti Ghulam Din Wali Chak 166/WB Phase-II	49000	4900	2940
66420233	26.06.09	Const of soling Basti Ghum Din Basti Lot and 158/WB	45000	4500	2700
66420234	26.06.09	Const of soling Basti Gujran wali 168/WB	50000	5000	3000
66420235	26.06.09	Const of soling Basti Zahid Gujar 170/WB	70000	7000	4200
66420236	26.06.09	Const of soling 158/WB	50000	5000	3000
66420237	26.06.09	Const of 4 culverts Union Council	32000	3200	1920
Total Expenditure			1049000	104900	62940

UC-59

(Amount in Rupees)

Cheque No	Date	Name of work	Amount	10% Overhead Charges	Income Tax 6%
64602644	26.07.08	Construction of sewer Street No.01 Madina Colony	19100	1910	1146
64602645	26.07.08	Construction of sewer repair street Ch Nazir Wali Bashir Town	3800	380	228
64602646	26.07.08	Repair resoling street Fiaz Chohan Near Choki Police Madina Colony	24200	2420	1452
64602647	26.07.08	Resoling Yousaf Block	19300	1930	1158
65189507	13.08.08	Construction of sewer line cross Street No.13 Madina Colony	63980	6398	3839
65189518	01.09.08	Construction of sewer street No.08 House Yaqoob Ansari	57300	5730	3438
65189519	03.09.08	Construction of sewer line Fateh Town House Riaz Bhatti	26800	2680	1608
65189533	09.10.08	Construction of soling Sulman wali gali	56800	5680	3408
65189541	13.09.08	Construction of soling Malik Tanzeem Wali gali	9500	950	570
65189542	06.11.08	Construction of soling Madina Colony Street Mustafa Jutt Wali	8000	800	480
65189543	06.11.08	Construction of sewerage Street Mahr Muhammad Boota	24100	2410	1446
65189550	04.12.08	Construction of sewerage Near GGHS Madina Colony	31700	3170	1902
5298501	15.12.08	Construction of soling street Mahmood Shopkeeper Sulman Town	32000	3200	1920
5298502	15.12.08	Construction of soling resoling street No.01 Madina Coloney Goggi Malik walli	9400	940	564

5298503	15.12.08	Construction soling resoling street No.01 Madina Colony Near Rafiq PCO Walli galli	2600	260	156
5298504	15.12.08	Raising of manhole and fixing manhole cover near house Haider Abbas Faiz	13700	1370	822
5298505	15.12.08	Construction of soling street Near Dhoobi walli No.01 Madina Colony	5500	550	330
5298506	15.12.08	Construction of hodi and slab Street No.07 Iqbal Nagar	5000	500	300
5298535	02.03.09	Construction of soling resoling Street No.02 Marzi Pura	70000	7000	4200
5298537	02.03.09	Construction of soling resoling Street No.04 Iqbal Nagar	35000	3500	2100
5298538	02.03.09	Construction of sewer line Sulman Town Madina Colony	3800	380	228
5298547	06.04.09	Construction of sewer line Rasheed WAPDA walli street	70000	7000	4200
1270031	14.05.09	Construction of sewerage Street Masjid Dogran Walli Yousaf Block	78900	7890	4734
1270045	13.06.09	Construction of sewerage Street No.05 Near Shop Abdul Majeed Yousaf Block	54500	5450	3270
1270046	30.06.09	Construction of sewerage near Makkah Engineering Workshop Multan Road	31200	3120	1872
1270047	30.06.09	Construction of sewerage Mumtaz Bhatti walli street Madina Colony	46500	4650	2790
1270048	30.06.09	Construction of soling Street No.01 Rizwan Bhatti walli Iqbal Nagar	41700	4170	2502
1270049	30.06.09	Construction of soling Street No.01 Madina Colony Rafiq Walli Street	52600	5260	3156
1270050	30.06.09	Construction of soling resoling street No.01 Street Masid wali and Majeed Wali	46300	4630	2778
Total Expenditure			943280	94328	56597

UA 64 Para No. 03,04

(Amount in Rupees)

Cheque No.	Date	Amount	Nature of work	Location
16641832	29/06/02	Rs. 23,500	Soling	435/EB
16641837	15/07/02	Rs.6,200	Drain	435/EB
16641838	15/07/02	Rs. 17,000	Sewerage	435/EB
16641848	27/08/02	Rs. 25,000	Soling	515/EB

Cheque No.	Date	Amount	Nature of work	Location
16641850	28/08/02	Rs. 33,000	Sewerage	515/EB
3479626	28/08/02	Rs.9,000	Soling	505/EB
3479631	26/09/02	Rs. 10,000	Soling	515/EB
3479643	29/10/02	Rs. 10,000	Sewerage	515/EB
3479644	29/10/02	Rs. 10,000	Soling	515/EB
3480676	08/11/02	Rs.5,000	Soling	515/EB
3479677	08/11/02	Rs. 12,000	Soling	515/EB
3480679	21/11/02	Rs. 35,500	Soling	-
3480687	04/12/02	Rs. 39,500	Sewerage	443/EB
16372854	26/02/03	Rs. 10,000	Soling	515/EB
16372863	26/03/03	Rs. 50,000	Soling	505/EB
16372864	28/03/03	Rs. 11,400	Culvert	-
16372871	01/04/03	Rs. 20,000	Culvert	PI link
3472776	21/04/03	Rs. 44,000	Resoling	505/EB
3472782	29/04/03	Rs. 50,000	Grill of Park	Channu More
3472783	29/04/03	Rs. 88,000	Drain	Zafar Colony
3472792	08/05/03	Rs. 89,000	Drain	Zafar Colony
3472797	14/05/03	Rs. 85,000	Drain	Zafar Colony
3472798	14/05/03	Rs. 24,000	Park	Channu More
3472799	19/05/03	Rs. 18,500	Soling	440/EB
3472800	22/05/03	Rs. 89,000	Drain	Zafar Colony
3474551	27/05/03	Rs. 88,500	Drain	Zafar Colony
3474552	28/05/03	Rs. 23,000	Soling	517/EB
3474553	28/05/03	Rs. 36,000	Park	Channu More
3474556	30/05/03	Rs. 89,000	Drain	Zafar Colony
3474563	04/06/03	Rs. 86,000	Drain	-
3474564	05/06/03	Rs. 89,000	Soling	Basti Raza Abad
3474565	05/06/03	Rs. 20,000	Park	Channu More
3474567	09/06/03	Rs. 84,500	Drain	Zafar Colony
3474569	10/06/03	Rs. 40,000	Sewerage	-
3474570	10/06/03	Rs. 18,000	Soling	517/EB
3474571	10/06/03	Rs. 85,000	Drain	Zafar Colony
3474572	10/06/03	Rs. 87,500	Sewerage	515/EB
3474573	10/06/03	Rs. 85,000	Sewerage	435/EB
3474574	10/06/03	Rs. 87,500	Resoling	515/EB
3474575	21/06/03	Rs. 86,000	Soling	435/EB
31804301	21/06/03	Rs. 38,000	Drain	435/EB
31804302	21/06/03	Rs. 35,000	Soling	517/EB

Cheque No.	Date	Amount	Nature of work	Location
31804303	21/06/03	Rs. 15,000	Soling	435/EB
31804304	21/06/03	Rs. 34,000	Soling	505/EB
31804305	21/06/03	Rs. 79,000	Soling	505/EB
31804306	21/06/03	Rs. 70,000	Drain	505/EB
31804307	21/06/03	Rs. 60,000	Soling	435/EB
31804308	21/06/03	Rs. 22,000	Soling	435/EB
31804316	25/06/03	Rs. 70,000	Soling	517/EB
31804317	25/06/03	Rs. 88,000	Drain	Zafar Colony
31804318	25/06/03	Rs. 30,000	Soling	435/EB
31804319	25/06/03	Rs. 35,000	Soling	443/EB
31804320	25/06/03	Rs. 63,000	Soling	517/EB
31804321	25/06/03	Rs.9,200	Drain	435/EB
31804322	25/06/03	Rs. 89,000	Soling	435/EB
31804323	25/06/03	Rs. 88,000	Soling	515/EB
31804324	28/06/03	Rs. 40,000	Soling	435/EB
31804325	28/06/03	Rs. 60,000	Sewerage	515/EB
31804501	28/06/03	Rs. 88,500	Sewerage	435/EB
31804508	04/07/03	Rs. 78,000	Soling	435/EB
31804509	04/07/03	Rs. 29,000	Soling	517/EB
31804510	04/07/03	Rs. 80,000	Soling	443/EB
31804512	07/07/03	Rs.185,500	Project Committee	-
31804513	08/07/03	Rs. 373,000	Project Committee	-
20530356	12/07/03	Rs. 89,000	Soling	515/EB
20530357	12/07/03	Rs. 72,000	Soling	-
20530358	16/07/03	Rs. 70,000	Drain	Zafar Colony
20530359	16/07/03	Rs. 48,000	Drain	515/EB
20530360	16/07/03	Rs.7,000	Drain	Zafar Colony
20530361	16/07/03	Rs. 38,000	Soling	-
20530362	22/07/03	Rs. 89,000	Soling	515/EB
20530363	25/07/03	Rs. 88,000	Soling	515/EB
20530364	25/07/03	Rs. 89,000	Soling	Channu More
20530365	25/07/03	Rs. 70,000	Drain	435/EB
20530366	25/07/03	Rs. 60,000	Drain	443/EB
20530368	01/08/03	Rs. 25,000	Sewerage	505/EB
20530369	04/08/03	Rs. 86,000	Soling	517/EB
20530370	04/08/03	Rs. 89,000	Sewerage	515/EB
20530371	05/08/03	Rs. 33,000	Sewerage	435/EB
20530372	07/08/03	Rs. 89,000	Sewerage	515/EB

Cheque No.	Date	Amount	Nature of work	Location
20530373	11/08/03	Rs. 48,000	Sewerage	505/EB
20530374	11/08/03	Rs. 52,000	Sewerage	515/EB
20530375	11/08/03	Rs. 89,000	Soling	-
20530376	11/08/03	Rs. 25,000	Drain	-
20530377	11/08/03	Rs. 83,000	Sewerage	515/EB
20530378	11/08/03	Rs. 16,000	Soling	515/EB
20530379	13/08/03	Rs. 55,000	Soling	443/EB
20530380	19/08/03	Rs. 26,000	Soling	505/EB
20531231	19/08/03	Rs. 89,000	Sewerage	515/EB
20531232	19/08/03	Rs. 37,000	Soling	435/EB
20531233	19/08/03	Rs. 40,000	Drain	435/EB
20531234	22/08/03	Rs. 22,000	Park	Channu More
20531235	22/08/03	Rs. 56,000	Drain	Akhtar Town
20531236	22/08/03	Rs.8,000	Soling	517/EB
20531237	22/08/03	Rs. 54,000	Drain	517/EB
20531238	26/08/03	Rs. 89,000	Sewerage	515/EB
20531239	28/08/03	Rs. 89,000	Drain	Akhtar Town
20531240	28/08/03	Rs. 32,000	Drain	Akhtar Town
20531241	01/09/03	Rs. 87,000	Sewerage	515/EB
20531242	01/09/03	Rs. 89,000	Soling	Zafar Colony
20531244	04/09/03	Rs. 58,500	Drain	Akhtar Town
20531245	04/09/03	Rs. 86,500	Soling	515/EB
20531246	08/09/03	Rs. 88,000	Sewerage	515/EB
20531247	08/09/03	Rs. 42,500	Drain	Akhtar Town
20531248	08/09/03	Rs. 87,500	Soling	Zafar Colony
20531249	08/09/03	Rs. 41,000	Soling	515/EB
20531250	08/09/03	Rs. 27,500	Soling	515/EB
20531251	11/09/03	Rs. 38,000	Drain	Akhtar Town
20531252	13/09/03	Rs. 26,000	Soling	505/EB
20531253	18/09/03	Rs. 61,000	Soling	505/EB
20531254	18/09/03	Rs. 81,000	Soling	Zafar Colony
20531255	18/09/03	Rs. 48,000	Drain	Akhtar Town
20531581	18/09/03	Rs. 32,000	Soling	Zafar Colony
20531582	18/09/03	Rs. 61,000	Drain	Zafar Colony
20531583	18/09/03	Rs. 65,000	Soling	517/EB
20531584	20/09/03	Rs.9,000	Sewerage	443/EB
20531585	22/09/03	Rs. 89,000	Sewerage	515/EB
20531586	22/09/03	Rs. 52,000	Drain	Akhtar Town

Cheque No.	Date	Amount	Nature of work	Location
20531587	26/09/03	Rs. 50,000	Sewerage	515/EB
20531588	27/09/03	Rs. 77,000	Soling	435/EB
20531589	27/09/03	Rs. 67,000	Drain	Akhtar Town
20531590	27/09/03	Rs. 19,000	Soling	Akhtar Town
20531591	27/09/03	Rs. 84,000	Soling	Zafar Colony
20531592	27/09/03	Rs. 78,000	Soling	Akhtar Town
20531593	27/09/03	Rs. 35,000	Sewerage	515/EB
20531594	02/10/03	Rs. 86,000	Drain	Akhtar Town
20531595	02/10/03	Rs. 76,000	Soling	Akhtar Town
20531596	02/10/03	Rs. 27,000	Soling	517/EB
20531597	02/10/03	Rs. 55,000	Soling	Zafar Colony
20531598	02/10/03	Rs. 86,500	Soling	-
20531599	07/10/03	Rs. 85,000	Sewerage	515/EB
20531600	07/10/03	Rs. 32,000	Drain	Akhtar Town
20531601	08/10/03	Rs. 19,000	Soling	Akhtar Town
20531602	10/10/03	Rs. 36,500	Soling	435/EB
20531603	10/10/03	Rs. 89,500	Soling	Akhtar Town
20531604	11/10/03	Rs. 82,000	Sewerage	515/EB
20531605	17/10/03	Rs. 42,000	Soling	505/EB
20532181	20/10/03	Rs. 57,000	Drain	Akhtar Town
20532182	20/10/03	Rs. 87,000	Soling	435/EB
20532183	20/10/03	Rs. 89,000	Sewerage	515/EB
20532184	24/10/03	Rs. 22,000	Soling	517/EB
20532185	24/10/03	Rs. 44,000	Sewerage	515/EB
20532186	24/10/03	Rs. 77,000	Soling	517/EB
20532187	27/10/03	Rs. 76,000	Drain	Akhtar Town
20532188	03/11/03	Rs. 67,000	Drain	Akhtar Town
20532189	03/11/03	Rs. 89,000	Sewerage	515/EB
20532190	03/11/03	Rs. 87,000	Sewerage	515/EB
20532191	03/11/03	Rs. 75,000	Soling	-
20532192	07/11/03	Rs. 89,500	Soling	435/EB
20532193	07/11/03	Rs. 62,500	Soling	Basti Borana
20532194	07/11/03	Rs. 35,000	Soling	Basti Ahmed Sher
20532195	11/11/03	Rs. 77,500	Boundary wall	515/EB
20532196	11/11/03	Rs. 85,000	Sewerage	515/EB
20532197	11/11/03	Rs. 88,000	Soling	515/EB
20532198	15/11/03	Rs. 77,500	Soling	435/EB
20532199	15/11/03	Rs. 89,000	Soling	517/EB

Cheque No.	Date	Amount	Nature of work	Location
20532200	15/11/03	Rs. 10,000	Sewerage	515/EB
20532201	15/11/03	Rs. 70,000	Soling	515/EB
20532202	19/11/03	Rs. 27,500	Sewerage	505/EB
20532203	19/11/03	Rs. 89,000	Sewerage	515/EB
20532204	19/11/03	Rs. 87,000	Sewerage	515/EB
20535505	19/11/03	Rs. 52,000	Boundary wall	515/EB
23799256	22/11/03	Rs. 89,000	Soling	435/EB
23799257	22/11/03	Rs. 89,000	Soling	515/EB
23799258	22/11/03	Rs. 88,300	Sewerage	515/EB
23799259	22/11/03	Rs. 63,000	Soling	515/EB
23799260	22/11/03	Rs. 46,000	Soling	515/EB
23799261	22/11/03	Rs. 16,500	Soling	515/EB
23799263	03/12/03	Rs. 29,800	Slab	515/EB
23799264	03/12/03	Rs. 79,000	Boundary wall	515/EB
23799265	03/12/03	Rs. 57,000	Sewerage	515/EB
23799266	03/12/03	Rs. 53,000	Sewerage	515/EB
23799267	08/12/03	Rs. 84,000	Sewerage	515/EB
23799268	08/12/03	Rs. 13,000	Sewerage	515/EB
23799269	16/12/03	Rs. 52,000	Sewerage	515/EB
23799270	16/12/03	Rs. 77,000	Sewerage	515/EB
23799271	16/12/03	Rs. 23,500	Slab	515/EB
23799272	23/12/03	Rs. 78,000	Sewerage	515/EB
23799273	23/12/03	Rs. 21,000	Sewerage	515/EB
23799274	23/12/03	Rs. 46,000	Boundary wall	Office
23799275	26/12/03	Rs. 80,000	Dewatering Set	-
23799276	26/12/03	Rs. 86,000	Soling	Zafar Colony
23799277	26/12/03	Rs. 68,000	Soling	Zafar Colony
23799278	03/01/04	Rs. 78,000	Sewerage	515/EB
23799279	03/01/04	Rs.9,500	Floor	Office
23799280	03/01/04	Rs. 33,000	Sewerage	Akhtar Town
23799606	08/01/04	Rs. 63,000	Sewerage	515/EB
23799607	08/01/04	Rs. 65,000	Sewerage	515/EB
23799608	08/01/04	Rs. 49,000	Soling	Zafar Colony
23799609	08/01/04	Rs. 58,000	Soling	515/EB
23799610	17/01/04	Rs. 68,000	Boundary wall	515/EB
23799711	17/01/04	Rs. 88,000	Sewerage	515/EB
23799612	19/01/04	Rs. 44,000	Drain	515/EB
23799613	21/01/04	Rs. 75,000	Sewerage	515/EB

Cheque No.	Date	Amount	Nature of work	Location
23799614	21/01/04	Rs. 55,000	Graveyard Veranda	505/EB
23799615	29/01/04	Rs. 80,000	Boundary wall	515/EB
23799616	29/01/04	Rs. 16,000	Sewerage	505/EB
23799617	29/01/04	Rs. 80,000	Sewerage	435/EB
32087103	19/03/04	Rs. 35,000	Soling	515/EB
23799618	07/04/04	Rs. 87,000	Sewerage	505/EB
23799619	07/04/04	Rs. 44,000	Sewerage	505/EB
23799620	07/04/04	Rs. 46,000	Janazgah	515/EB
32087112	14/04/04	Rs. 18,000	Soling	505/EB
32087113	14/04/04	Rs. 12,000	Soling	515/EB
32087114	20/04/04	Rs. 16,000	Sign Board	Channu More
23799621	08/05/04	Rs. 43,000	Sewerage	515/EB
23799622	18/05/04	Rs. 88,000	Sewerage	505/EB
23799623	27/05/04	Rs. 85,500	Sewerage	505/EB
23799624	11/06/40	Rs. 37,000	Sewerage	505/EB
33089185	24/06/04	Rs. 54,000	Soling	515/EB
33089186	24/06/04	Rs. 36,500	Sewerage	515/EB
33089196	06/07/04	Rs. 31,000	Sewerage	515/EB
23799625	17/07/04	Rs. 86,000	Sewerage	515/EB
23799626	24/07/04	Rs. 85,000	Sewerage	515/EB
23799627	05/08/04	Rs. 50,000	Sewerage	515/EB
23799628	11/08/04	Rs. 22,500	Culvert	517/EB
23799629	12/08/04	Rs. 10,000	Sewerage	515/EB
23799630	12/08/04	Rs. 16,000	Sewerage	515/EB
33094361	23/08/04	Rs. 25,000	Culvert	505/EB
25334201	28/08/04	Rs. 60,000	Soling	515/EB
33094372	17/09/04	Rs. 14,500	Soling	515/EB
25334202	14/10/04	Rs. 25,000	Sewerage	515/EB
25334203	14/10/04	Rs. 30,000	Resoling	505/EB
33749161	02/11/04	Rs. 25,000	Soling	515/EB
33749162	02/11/04	Rs. 20,000	Main hole	515/EB
33749163	02/11/04	Rs. 20,000	Main hole	515/EB
33749164	10/11/04	Rs. 27,000	Soling	515/EB
33749166	10/11/04	Rs. 25,000	Soling	443/EB
33749170	25/11/04	Rs. 28,500	Soling	515/EB
33749173	29/11/04	Rs. 30,000	Main hole	515/EB
33754876	07/12/04	Rs. 50,000	Soling	515/EB
33754878	13/12/04	Rs. 67,000	Sewerage	515/EB

Cheque No.	Date	Amount	Nature of work	Location
33754879	13/12/04	Rs. 65,000	Sewerage	515/EB
33754880	13/12/04	Rs. 67,000	Main hole	515/EB
33754881	13/12/04	Rs. 13,000	Soling	515/EB
33754884	24/12/04	Rs. 13,000	Sewerage	515/EB
33754888	02/01/05	Rs.7,700		
33754892	07/01/05	Rs. 50,000	-	-
33754893	07/01/05	Rs. 11,500	Soling	515/EB
33754895	17/01/05	Rs. 36,500	Boundary wall	515/EB
33754897	19/01/05	Rs. 39,000	Soling	515/EB
33754898	19/01/05	Rs. 50,000	Drain	435/EB
33754899	19/01/05	Rs. 40,000	Soling	Bhutto Colony
25334207	19/01/05	Rs. 29,000	Sewerage	505/EB
25334208	19/01/05	Rs. 42,000	Soling	Bashir Jat
38558602	26/01/05	Rs. 35,000	Sewerage	505/EB
38558603	29/01/05	Rs. 48,500	Soling	443/EB
38558604	29/01/05	Rs. 17,500	Soling	443/EB
38558606	29/01/05	Rs. 33,500	Soling	435/EB
25334209	29/01/05	Rs. 50,000	Soling	435/EB
25334210	29/01/05	Rs. 50,000	Soling	435/EB
25334211	29/01/05	Rs. 50,000	Soling	435/EB
25334212	29/01/05	Rs. 50,000	Soling	517/EB
25334213	29/01/05	Rs. 50,000	Soling	515/EB
25334214	31/01/05	Rs. 33,500	Soling	Basti Dogran Wali
25334215	31/01/05	Rs. 33,000	Soling	Basti Sheikhan Wali
25334216	31/01/05	Rs. 32,500	?	Basti Nayan Wali
25334217	31/01/05	Rs. 46,500	Soling	443/2
25334218	31/01/05	Rs. 38,500	Sewerage	443/2
25334219	31/01/05	Rs. 75,000	Soling	Basti Dogran Wali
25334220	31/01/05	Rs. 32,500	Soling	Channu More
25334221	31/01/05	Rs. 38,500	Soling	Basti Raza Abad
38558607	03/02/05	Rs. 20,500	Soling	443/EB
38558608	03/02/05	Rs. 28,000	Drain	435/EB
33558609	03/02/05	Rs. 20,000	Sewerage	Akhtar Town
38558610	03/02/05	Rs. 14,000	Main hole	515/EB
25334222	07/02/05	Rs.9,000	Soling	443/EB
25334223	07/02/05	Rs. 40,000	Soling	515/EB
25334224	09/02/05	Rs. 72,500	Soling	Zafar Colony
38558613	09/02/05	Rs. 59,000	Soling	Zafar Colony

Cheque No.	Date	Amount	Nature of work	Location
38558614	09/02/05	Rs. 50,400	Soling	435/EB
25334225	15/02/05	Rs. 60,000	Resoling	505/EB
25336902	16/02/05	Rs. 31,000	Soling	435/EB
38558618	16/02/05	Rs. 11,500	Culvert	515/EB
38558620	21/02/05	Rs. 16,000	Soling	Zafar Colony
39473709	28/03/05	Rs. 10,000	Soling	443/EB
39477697	23/06/05	Rs.4,000	Drain	Akhtar Town
39477685	09/06/05	Rs.9,200	Soling	505/EB
45472303	23/01/06	Rs. 18,000	Soling	515/EB
45462304	30/01/06	Rs.8,500	Culvert	515/EB
45462310	07/02/06	Rs. 97,000	Soling	
47869062	01/06/06	Rs. 50,000	Soling	515/EB
42869064	07/06/06	Rs. 38,000	Soling	515/EB
42869065	07/06/06	Rs. 11,000	Soling	515/EB
47869067	12/06/06	Rs. 40,000	Soling	515/EB
47869068	12/06/06	Rs. 10,000	Soling	515/EB
47869069	12/06/06	Rs. 40,000	Soling	517/EB
47869070	12/06/06	Rs. 11,000	Culvert	
47869071	17/06/06	Rs. 15,000	Soling	517/EB
47869072	23/06/06	Rs.8,000	Soling	505/EB
47869073	23/06/06	Rs. 11,000	Culvert	
47869074	23/06/06	Rs. 50,000	Soling	505/EB
47869075	23/06/06	Rs. 49,000	Soling	505/EB
47869081	03/07/06	Rs. 16,000	Soling	517/EB
47869082	23/07/06	Rs.6,000	Drain	-
47869086	08/07/06	Rs. 49,000	Soling	435/EB
47869087	13/07/06	Rs.3,000	Culvert	515/EB
47869088	13/07/06	Rs. 22,000	Culvert	515/EB
47869090	24/07/06	Rs. 33,000	Soling	515/EB
47869092	24/07/06	Rs. 11,000	Culvert	517/EB
47869093	24/07/06	Rs.4,000	Soling	515/EB
47869094	24/07/06	Rs. 10,000	Soling	515/EB
47869100	03/08/06	Rs. 47,000	Sewerage	515/EB
42892152	12/08/06	Rs.9,000	Culvert	517/EB
42892161	24/08/06	Rs. 50,000	Sewerage	515/EB
42892163	24/08/06	Rs. 10,000	Sewerage	517/EB
42892164	24/08/06	Rs.8,000	Drain	517/EB
42892176	06/09/06	Rs. 10,000	Sewerage	517/EB

Cheque No.	Date	Amount	Nature of work	Location
42892178	09/09/06	Rs. 11,000	Culvert	515/EB
42892179	12/09/06	Rs. 14,000	Sewerage	517/EB
42892183	30/09/06	Rs. 10,000	Sewerage	435/EB
48892190	03/10/06	Rs. 11,000	Culvert	515/EB
48892191	16/10/06	Rs. 11,500	Culvert	515/EB
48892196	20/10/06	Rs.6,500	Drain	Zafar Colony
42892700	01/11/06	Rs. 26,000	Sewerage	Akhtar Town
42979953	06/11/06	Rs. 24,000	Sewerage	-
42899957	24/11/06	Rs. 11,000	Culvert	-
42899958	27/11/06	Rs. 11,000	Culvert	-
42899959	27/11/06	Rs. 48,000	Soling	515/EB
42979965	05/12/06	Rs. 11,000	Culvert	517/EB
42979966	05/12/06	Rs.8,000	Culvert	435/EB
42979969	15/12/06	Rs.9,000	Culvert	-
42979971	23/12/06	Rs.8,500	Culvert	505/EB
42979972	23/12/06	Rs. 11,000	Culvert	505/EB
42979977	28/12/06	Rs. 12,000	Sewerage	517/EB
42979978	07/01/07	Rs. 20,000	Soling	515/EB
42979980	22/01/07	Rs. 30,000	Resoling	515/EB
42979987	02/02/07	Rs. 36,000	Culvert	515/EB
42979989	15/02/07	Rs. 10,000	Resoling	505/EB
42979990	20/02/07	Rs.9,000	Culvert	515/EB
42979993	24/02/07	Rs. 12,500	Culvert	505/EB
42979999	03/03/07	Rs.9,000	Culvert	515/EB
57882055	23/03/07	Rs. 11,000	Soling	515/EB
57882058	30/03/07	Rs. 50,000	Soling	515/EB
57882064	20/04/07	Rs.5,000	Soling	515/EB
57882069	02/05/07	Rs. 47,000	Soling	515/EB
57882070	02/05/07	Rs.8,000	Soling	515/EB
57882072	09/05/07	Rs. 27,000	Sewerage	515/EB
57882073	09/05/07	Rs.5,000	Sewerage	515/EB
57882074	14/05/07	Rs. 10,000	Culvert	515/EB
57882076	24/05/07	Rs. 12,000	Soling	Zafar Colony
61493581	16/06/07	Rs. 17,000	Sewerage	515/EB
61493582	20/06/07	Rs. 17,500	Sewerage	515/EB
61493584	27/06/07	Rs. 10,500	Culvert	515/EB
41493588	05/07/07	Rs. 23,000	Soling	515/EB
41493589	11/07/07	Rs.8,000	Sewerage	515/EB

Cheque No.	Date	Amount	Nature of work	Location
61493592	18/09/07	Rs. 40,000	Soling	515/EB
61493594	21/09/07	Rs. 20,000	Sewerage	515/EB
61493598	02/10/07	Rs. 15,000	Sewerage	515/EB
60580702	08/10/07	Rs. 24,000	Sewerage	515/EB
60580704	11/10/07	Rs. 28,000	Sewerage	515/EB
60580705	19/10/07	Rs. 12,000	Culvert	443/EB
60580706	23/10/07	Rs. 20,000	Sewerage	515/EB
60580709	29/10/07	Rs.5,000	Sewerage	515/EB
60580713	14/11/07	Rs. 28,000	Sewerage	515/EB
60580715	14/11/07	Rs. 40,000	Soling	Zafar Colony
60580716	14/11/07	Rs.8,000	Culvert	517/EB
60580720	19/12/07	Rs. 43,000	Drain	515/EB
60580722	31/01/08	Rs. 26,000	Sewerage	515/EB
60580723	31/01/08	Rs. 13,000	Sewerage	515/EB
60580727	09/02/08	Rs. 16,000	Sewerage	505/EB
60580728	27/02/08	Rs. 24,000	Sewerage	505/EB
60580729	27/02/08	Rs. 27,000	Sewerage	435/EB
60580732	01/03/08	Rs. 20,000	Soling	515/EB
60580733	11/03/08	Rs. 45,000	Sewerage	515/EB
60580734	11/03/08	Rs. 11,000	Culvert	Akhtar Town
60580737	11/03/08	Rs. 11,000	Boundary wall	443/EB
60580739	14/03/08	Rs. 11,000	Sewerage	515/EB
60580740	14/03/08	Rs.7,000	Sewerage	515/EB
60580741	14/03/08	Rs.5,000	Park	Channu More
60580742	24/03/08	Rs. 11,000	Sewerage	515/EB
60580750	08/04/08	Rs. 21,000	Sewerage	515/EB
64603551	02/05/08	Rs. 38,000	Soling	515/EB
64603552	02/05/08	Rs. 11,000	Soling	515/EB
64603553	02/05/08	Rs. 15,000	Soling	515/EB
64603559	07/05/08	Rs. 19,000	Soling	505/EB
64603560	07/05/08	Rs. 22,000	Soling	505/EB
64603561	07/05/08	Rs.7,000	Soling	505/EB
64603563	07/05/08	Rs. 24,000	Soling	515/EB
64603564	07/05/08	Rs. 10,000	Culvert	517/EB
64603567	23/05/08	Rs.8,500	Culvert	515/EB
64603568	10/06/08	Rs. 24,000	Park	Channu More
64603570	10/06/08	Rs. 23,000	Soling	515/EB
64603574	10/06/08	Rs. 20,000	Sewerage	515/EB

Cheque No.	Date	Amount	Nature of work	Location
64603579	02/07/08	Rs. 20,000	Soling	505/EB
64603580	02/07/08	Rs. 13,000	Culvert	505/EB
64603581	02/07/08	Rs. 21,000	Soling	515/EB
64603582	24/07/08	Rs. 15,000	-	-
64603583	24/07/08	Rs. 15,500	-	-
64603588	05/08/08	Rs. 12,500	Culvert	515/EB
64603593	04/09/08	Rs. 12,000	Culvert	517/EB
64603594	04/09/08	Rs.9,000	Graveyard Pump	515/EB
64603595	09/09/08	Rs. 11,000	Graveyard Pump	435/EB
64603596	09/09/08	Rs. 11,000	Culvert	515/EB
64603600	04/10/08	Rs. 27,000	Soling	515/EB
73855651	08/10/08	Rs. 11,000	Soling	505/EB
73855652	08/10/08	Rs. 23,000	Culvert	515/EB
73855655	13/10/08	Rs. 10,000	Sewerage	515/EB
73855659	10/11/08	Rs. 24,000	Soling	515/EB
73855660	11/11/08	Rs. 11,000	Culvert	515/EB
73855661	11/11/08	Rs. 11,000	Park	Channu More
73855662	11/11/08	Rs. 11,000	Drain	Akhtar Town
73855666	06/12/08	Rs.5,000	Repair of Sever Pump	-
73855672	16/12/08	Rs. 40,000	Soling	Zafar Colony
73855673	02/01/09	Rs. 12,000	Culvert	515/EB
73855674	02/01/09	Rs. 25,000	Repair of Sever Pump	515/EB
208605	03/02/09	Rs. 24,000	Boundary wall	515/EB
208206	03/02/09	Rs. 10,000	Sewerage	515/EB
208208	16/02/09	Rs.4,500	Graveyard Pump	515/EB
208614	03/03/09	Rs. 13,000	Drain	515/EB
208615	03/03/09	Rs. 11,500	Culvert	515/EB
208616	18/03/09	Rs.9,500	Culvert	515/EB
208618	18/03/09	Rs. 25,000	Sewerage	515/EB
208621	26/03/09	Rs.5,000	Sewerage	515/EB
208623	31/03/09	Rs.4,000	Sewerage	515/EB
208629	04/04/09	Rs. 35,000	Soling	515/EB
208630	04/04/09	Rs.5,000	Soling	515/EB
208631	04/04/09	Rs.6,000	Culvert	435/EB
208632	04/04/09	Rs. 22,000	Soling	515/EB
1269337	17/05/09	Rs. 10,000	No detail	No detail
1269340	17/05/09	Rs. 13,000	No detail	No detail
1269341	17/05/09	Rs. 24,000	No detail	No detail

Cheque No.	Date	Amount	Nature of work	Location
1269342	17/05/09	Rs. 28,000	No detail	No detail
1269349	01/06/09	Rs. 43,000	No detail	No detail
1269350	01/06/09	Rs. 12,500	No detail	No detail
7619101	25/06/09	Rs.8,000	No detail	No detail
7619102	25/06/09	Rs.9,000	No detail	No detail
7619103	25/06/09	Rs. 50,000	No detail	No detail
7619104	25/06/09	Rs. 40,000	No detail	No detail
7619105	25/06/09	Rs. 38,000	No detail	No detail
7619106	25/06/09	Rs. 42,000	No detail	No detail
7619107	25/06/09	Rs. 12,000	No detail	No detail
Total Amount		Rs.17,591,700		

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(Amount in Rupees)

Cheque No.	Date	Nature of Expenditure	Amount	10% Overhead charges	6% Income Tax
23794793	07.08.08	Construction of culvert 16' Long 251/EB	10200	1020	612
23794795	22.08.08	Construction of culvert 18' Long Arch 255/EB	19500	1950	1170
23794796	23.08.08	Construction of culvert 18' Long Arch 259/EB	19400	1940	1164
23794800	11.09.08	Construction of Arch Culvert 18' Long 257/EB	11950	1195	717
23791478	07.10.08	Construction of culvert 255/EB	19500	1950	1170
2379185	29.10.08	Construction of culvert 257/EB	11500	1150	690
Totals			92050	9205	5523

Annexure-H**[Para No.1.2.3.2]****Un-authorized execution of projects beyond competency – Rs 12.288 million****UA No. 49****(Amount in Rupees)**

Summary of split-up schemes of one project executed simultaneously beyond competency of Nazim				
Sr. No.	Scheme Name	Area	Estimated Cost	Actual Expenditure
1	Soling Gali Talab Wali	Galiat in Cahk No. 176/WB	81000	80000
2	Soling Gali Master Faqir Wali	Galiat in Cahk No. 176/WB	82000	82000
3	Soling Gali Master Faqir Wali	Galiat in Cahk No. 176/WB	92000	91500
4	Soling Gali Masjid Wali	Galiat in Cahk No. 176/WB	94000	93000
5	Soling Gali Ahmed Ali Wali	Galiat in Cahk No. 176/WB	77500	75500
Grand Total			426500	422000

UA No. 60**(Amount in rupees)**

Project Name	Period	Estimated Cost
Const. Office Union Council	2005-06	99,000
Const. Office Union Council	2005-06	31,000
Const. Soling & Repairing Park Z Block	2006-07	74,000
Const.& Repairing of Park Z Block	2006-07	99,000
Const.of Street Lights near grain godown	2006-07	50,000
Street Lights Alhabib Ground Near Grain Godown	2006-07	99,600
Street Lights Grain Market Habib Colony Burewala	2008-09	97,700
Street Lights Grain Market Habib Colony Burewala	2008-09	97,700
Total		648,000

UA No. 54**(Amount in rupees)**

Cheque No.	Date	Name of work	Amount
70227527	19.03.11	Const of soling street Basti Sarkari Khoo Chak Langha (Phase-I)	100000
70227528	19.03.11	Const of soling street Basti Sarkari Khoo Chak Langha (Phase-II)	100000
70227529	19.03.11	Const of soling street Basti Sarkari Khoo Chak Langha (Phase-III)	100000

70227530	19.03.11	Const of soling Chak No.335/WB on Canal side TD to House M Amin (Phase-I)	100000
70227534	31.03.11	Const of soling Chak No.335/WB on Canal side TD to House M Amin (Phase-II)	100000
70227543	02.06.11	Const soling street Ghulam Muhammad Chak No.166/WB Sardar Town (Phase-I)	100000
70227546	02.06.11	Const soling street Ghulam Muhammad Chak No.166/WB Sardar Town (Phase-II)	100000
70227547	02.06.11	Const soling street Ghulam Muhammad Chak No.166/WB Sardar Town (Phase-III)	100000
70227548	30.06.11	Const of soling Multan Vehari road to Basti Rehmat Meetla 158/WB (Phase-I)	100000
70227549	30.06.11	Const of soling Multan Vehari road to Basti Rehmat Meetla 158/WB (Phase-II)	100000
70227550	30.06.11	Const of soling Multan Vehari road to Basti Rehmat Meetla 158/WB (Phase-III)	100000
Total Expenditure			1100000

Annexure-I

[Para No.1.2.3.3]

Non-reconciliation of funds – Rs 2.267 million

Table 1

(Rupees in million)

Summary of non-reconciliation of amounts transferred from Account IV to Union Council in 2003-04					
Sr. No.	Amount released as per record of District Govt.	Amount transferred from account IV as per record of DAO	Amount Received as per record of Union Council	Difference with District Govt.	Difference with District Accounts Office (DAO)
1	4.700	4.500	5.200	0.500	0.700
Total Difference					1.200

Table 2

(Amount in Rupees)

Difference of Opening Balance UC # 64			
Month	Opening Balance as per Cash Book	Opening Balance as per Budget Book	Difference
2-Jul	226,736	47,441	179,295
3-Jul	2,885,257	76,655	2,808,602
4-Jul	1,586,906	2,884,173	(1,297,267)
5-Jul	214,540	1,589,597	(1,375,057)
6-Jul	541,191	217,027	324,164
7-Jul	58,760	31,027	27,733
8-Jul	140,238	2,800	137,438
9-Jun	266,104	3,600	262,504
Total	5,919,732	4,852,320	1,067,412
Grand Total			2,267,412