



**AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**UNION ADMINISTRATIONS**  
**LODHRAN**  
**AUDIT YEAR 2013-14**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Program
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DRC	District Rate 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
TS	Technical Sanction
UA	Union Administration
UA	Union Administration
UPS	Uninterruptable Power Supply

## **Preface**

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

The Report is based on audit of the accounts of ten Union Administrations of District Lodhran for the Financial Years 2008-13. The Directorate General, Audit District Governments, Punjab (South), Multan, conducted audit during 2013-14 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more and also the non-compliant observations which were included in Annex-I of Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I 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 and 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 and the directives of the DAC.

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 PAC.

Islamabad  
Dated:

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

## **EXECUTIVE SUMMARY**

The Directorate General of 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 Tehsil / Town Municipal Administrations and Union Administrations. Its Regional Directorate of Audit Multan, has audit jurisdiction of District Governments, TMAs and UAs of six Districts i.e. Multan, Lodhran, Vehari, Sahiwal, Pakpattan and Khanewal.

The Regional Directorate has a human resource of 30 officers and staff constituting 6,275 man days and the budget of Rs. 13.800 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, RDA Multan carried out audit of the accounts of ten UAs of District Lodhran for the Financial Years 2008-13 and the findings are included in the 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 sub section 179-A of the PLGO, 2001, appointed Tehsil Officer (Regulations) as Administrator of Union Councils falling in the respective Tehsil Municipal Administrations vide notification No.SOR(LG)39-6/208 dated Lahore February 24, 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 District Lodhran for the Financial Years 2008-13, was Rs 17.916 million and expenditure

incurred was of Rs 10.273 million, showing savings of Rs 7.643 million. The total Non-development Budget for Financial Years 2008-13 was Rs 11.988 million and expenditure was of Rs 8.132 million, showing savings of Rs 3.856 million. The reasons for savings in Development and Non-development Budgets are required to be provided by the Secretaries and PAOs concerned.

Audit of UAs of District Lodhran was carried out with the view to ascertaining whether 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. Scope of Audit (Audit of Expenditures and Receipts)**

The total budget of ten (10) Union Administrations was Rs. 29.904 million out of which Rs.8.505 million pertained to salary and Rs. 3.483 million to non salary. The development budget was Rs. 59.135 million. Audit of development expenditure of Rs 4.109 million was carried out, out of the total expenditure of Rs 10.273 million and Audit of non-development expenditure Rs 4.173 million out of the total expenditure of Rs 8.132 million for the Financial Years 2008-13 was conducted, which are 40% & 51% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Lodhran for the Financial Years 2008-13 was Rs 18.405 million, out of which overall expenditure of Rs 8.228 million was audited, which is 45% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of the concerned UAs of District Lodhran for the Financial Years 2008-13 were Rs 3.450 million. RDA Multan audited receipts of Rs 1.380 million which is 40% of total receipts.

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

No Recoveries were pointed out through various audit paras and no was effected till the compilation of this Report.

**c. 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.

**d. Audit Impact**

Significant issues like financial irregularities, non-compliance of rules and issues relating to internal controls were reported by Audit to PAOs.

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

Internal control mechanism of UAs of District Lodhran was not found satisfactory during audit. Many instruments of Weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like Bogus Withdrawal of Funds without Preparation of Vouched Accounts. Negligence on the part of UA authorities may be captioned as one of important reasons for Weak Internal Controls.

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

- i. Non production of record involving an amount of Rs 2.248 million was noted in one case<sup>1</sup>.
- ii. Irregularities involving an amount of Rs 29.549 million were noted in five cases<sup>2</sup>.

Audit paras on the accounts for 2008-13 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).

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.5

**g. Recommendations**

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

- i. Holding of DAC meetings and compliance of DAC directives and decisions in letter and spirit
- ii. Disciplinary action for non-production of record.
- iii. Regularization besides action for lump-sum provision of development funds.
- iv. Fixing of responsibility and disciplinary action for incurring irregular expenditure.
- v. Maintenance of proper forms, records and books of accounts and production of record.
- vi. Fixation of responsibility and action for incurring expenditure beyond competency.
- vii. Action against the responsible for improper allocation of funds.



## 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	100	135.407
2	Total formations in Audit Jurisdiction	100	135.407
3	Total Entities (PAOs)/ DDOs Audited	10	18.405
4	Total Formations Audited	10*	18.405
5	Audit & Inspection Reports	10*	18.405
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to UA)	Nil	Nil

\* All the Union Administrations had been audited for the F.Y 2008-13.

**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	-
3	Weak Internal Controls relating to financial management	2.248
4	Others	29.549
<b>Total</b>		<b>31.797</b>

**Table 3: Outcome Statistics****(Rupees in Million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Expenditure on Acquiring Physical Assets (Procurement)</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total</b>	<b>Total Last Year</b>
1	Outlays Audited	-	10.273	-	8.132	18.405*	23.783
2	Amount Placed under Observation / Irregularities of Audit	-	29.549	-	2.248	31.797	36.368
3	Recoveries Pointed Out at the instance of Audit.	-	-	-	-	-	
4	Recoveries Accepted/ Established at Audit instance	-	-	-	-	-	
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	

\* The amount mentioned against serial No.1 in column of “Total” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs18.405 million.

**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.	29.549
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	If possible quantify weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money.	-
6	Non-production of record to Audit.	2.248
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>31.797</b>

**Table 5 Cost -Benefit Analysis****(Amount in Rupees)**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (2013-14)</b>	<b>Amount (2012-13)</b>
1	Outlays Audited (Items 1 Table 3)	18.405	1354.174
2	Expenditure on Audit	0.166	0.152
3	Recoveries realized at the instance of Audit	-	-
4	Cost-Benefit Ratio	-	-

# CHAPTER 1

## 1.1 UNION ADMINISTRATION OF DISTRICT LODHRAN

### 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.

There are 100 numbers of UAs in District Lodhran out of which 10 UAs were audited during 2013-14.

#### 1.1.1 Comments on Budget and Accounts

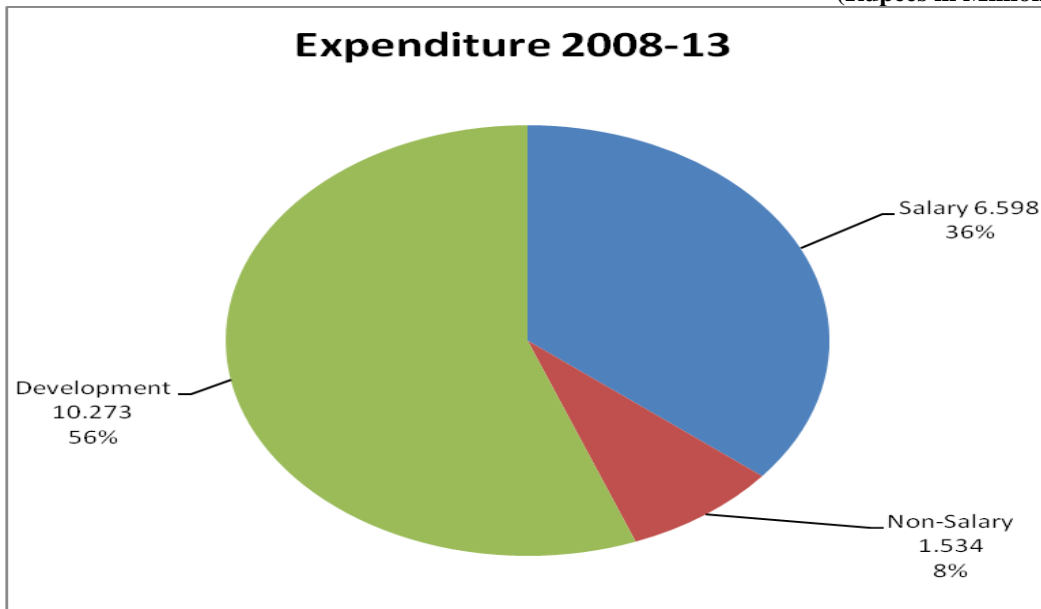
The detail of Budget and expenditure of UAs selected for Audit is given below:

(Rupees in Million)

2008-13	Budget	Expenditure	Excess (+) / Saving (-)	(%) Saving
Salary	8.505	6.598	-1.907	-22%
Non-salary	3.483	1.534	-1.949	-56%
Development	17.916	10.273	-7.643	-43%
Revenue	3.450	3.450	-	
<b>Total</b>	<b>33.354</b>	<b>21.855</b>	<b>-11.499</b>	<b>-38%</b>

\* Amount of Revenues Actually Realized during the periods 2008-13.

(Rupees in Million)

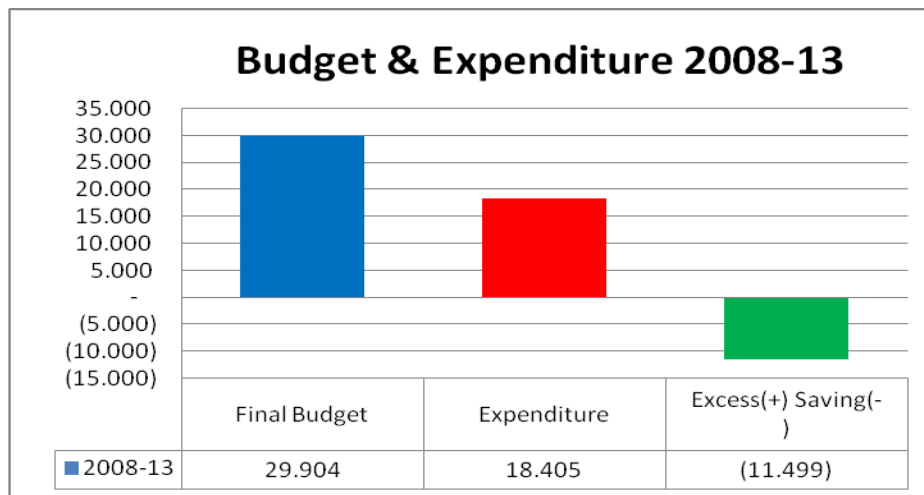


Details of budget allocations, expenditures and savings of each UA in District Lodhran are at **Annex-B**.

As per Budget Books for the Financial Years 2008-13 of UAs in District Lodhran, the original and final budgets were of Rs 29.904 million. Total expenditures incurred by these UAs during Financial Years 2008-13 was Rs 18.405 million. There was a saving of Rs 11.499 million, the reasons for which should be provided by the PAOs, UA Nazims and management of UAs.

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

(Rupees in Million)



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

#### **1.1.2 Brief Comments on the Status of Paras of Audit Report of Remaining UAs Audit Year 2012-13**

Paras of Audit Report of remaining UAs for the Audit Year 2012-13 have not been attended. These paras are also reported in this Report.

#### **1.1.3 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13**

Audit Paras reported in Annex-I of last year Audit Report have not been attended. These paras are reported at the end of this Report. (Annex-II)

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

S. No.	Audit Report Year	No. of Paras	Status of PAC Meeting
1	2009-10	8	Nil
2	2012-13	6	Nil
<b>Total</b>		<b>14</b>	Nil

As indicated in the above table, no PAC meeting was convened to discuss the Audit Reports of UAs.

# **AUDIT PARAS**

## 1.2.1 Non Production of Record

### 1.2.1.1 Non-production of Record - Rs 2.248 Million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, Rule 4(2) (xi) & (xii) of Punjab Union Administration (Budget) Rules, 2003 stipulates that the head of office is responsible for ensuring that the auditors are afforded all reasonable facilities in the discharge of their functions and furnished with full possible information for which they may ask and no such information or any books or other documents to which the Auditor General of Pakistan has a statutory right of access is withheld.

Secretaries Union Administrations did not produce the record of Rs 5.164 million for the period 2008-12 despite repeated reminders. Necessary detail is given below.

(Amount in Rupees)

U.C No	Period	Amount
39	2008-09	605,860
69	2008-09	970,000
29	2008-09	671,730
<b>Total</b>		<b>2247590</b>

Audit is of the view that due to weak monitoring control of Administrator and inefficiency of the management, the record was not properly maintained.

Non-maintenance of record resulted into concealment of facts from Audit and may cause misappropriation of Government funds.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends production of complete record of receipts, development and non-development expenditure, besides strict disciplinary action against the responsible.



[UA-39 Para: 01]  
[UA-69 Para: 09]  
[UA-29 Para: 08]

## 1.2.2 Irregularities and Non-Compliance

### 1.2.2.1 Unauthorized Expenditure on account of Development Works –Rs11.470 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 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.

Union Administrations incurred expenditure amounting to Rs 11.470 million on development schemes during the period 2012-13 through project committee as detailed below:

(Amount in Rupees)	
Union Administration No	Amount Paid
09	6.26
11	0.30
17	0.40
18	3.414
23	1.096
<b>Total</b>	<b>11.47</b>

The expenditure was subject to following audit observations:

- Completion certificate was neither found available in the record nor produced on demand.
- Proper record entry in the Measurement Books was not made.

- The executing agency had not sent 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.
- 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 stock entries of the material purchased e.g. Cement, Bricks, and Pipes etc was not made in the stock register along with consumption record.

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

Unauthorized expenditure resulted in violation of Government instructions.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends action against DDO concerned, besides regularization of expenditure from the competent authority.

[UC 09 Para: 10]

[UA-11 Para: 05]

[UA-17 Para: 07]

[UA-18 Para: 05]

[UA-23 Para: 05]

### 1.2.2.2 Unauthorized Award of Tenders for Works to Contractors – Rs 10.871 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 Union Administrations adopted irregular tendering process due to which tenders for works of Rs 10.871 million were pooled by the contractors with the involvement of management as revealed from the following facts:

- 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 issued by management and total tenders received by the contractors were recorded.
- iii. There were no copies of ID Cards available or ID card number on the stamp papers.
- iv. Mostly blank stamp papers were attached.
- v. All the documents attached without No. & Date i.e. Administrative Approval.
- vi. No record of call deposit was maintained.
- vii. Most of the agreements were signed after the completion of the project.
- viii. The work orders were issued after the completion of the project.

(Amount in Rupees)

UA No.	Period	No. of Works	Amount
09	2008-12	25	2.257
11	2012-13	03	0.400
17	2012-13	04	0.400
18	2008-13	23	1.703
23	2008-13	12	1.100
29	2011-12	20	1.990
30	2011-12	12	1.180
39	2008-12	22	1.841
<b>Total</b>			<b>10.871</b>

Audit is of the view that weak internal controls caused in non-observance of realistic competition in execution of works.

Doubtful allotment and uneconomical execution of works resulted in loss to Union Administrations fund.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends action against DDO concerned for unauthorized awarding of tender, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA-09 Para: 03]

[UA-11 Para: 04]

[UA-17 Para: 03]

[UA-18 Para: 02]

[UA-23 Para: 03]

[UA-29 Para: 04]

[UA-30 Para: 04]

[UA-39 Para: 07]

### **1.2.2.3 Unauthorized Expenditure on Civil Works by Splitting Up Indents - Rs 4.653 Million**

According to Rule 5 of the Union Administration (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 4.653 million on different development projects by splitting up the projects. The expenditure was

unauthorized as the expenditure on each project was more than Rs 100,000 but Union Administrations split up the expenditure in phases to keep it within their financial power instead of getting it executed through TMA as deposit work. The detail of expenditure is given below:

(Rupees in million)		
Sr. No.	Union Administration	Projects Cost
1	Union Administration No. 09	1.262
2	Union Administration No. 23	0.800
3	Union Administration No. 29	1.971
4	Union Administration No. 30	.420
5	Union Administration No. 39	.200
<b>Total</b>		<b>4.653</b>

Audit is of the view that due to weak financial controls unauthorized expenditures were incurred beyond the financial competency.

Unauthorized expenditure beyond competency resulted in violation of Government rules.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends regularization, besides fixing of responsibility on DDO concerned.

[UA-09 Para No: 04]

[UA-23 Para No: 04]

[UA-29 Para No: 03]

[UA-30 Para No: 03]

[UA-39 Para No: 04]

#### **1.2.2.4 Doubtful Installation of Hand Pumps – Rs 2.049 million**

According to Government of the Punjab LG & RD Department Notification No. SOV(LG) 5-33/2002 dated 06-07-2005, the payment shall be made only after the assessment of work and recording of its measurement in the

Measurement Book by the Sub Engineer of the Tehsil/Town Municipal Administration concerned.

Union Administrations installed hand pumps on different sites of their area but their site plans were not produced. Present Secretaries were asked to show the sites of hand pumps but they told that they did not know the whereabouts of sites. Entries in measurement books of these pumps were not shown to Audit. Detail is given below:

**(Rupees in Million)**

<b>U.A No.</b>	<b>Period of payment</b>	<b>Amount</b>
51	2008-10	1.331
69	2010-12	0.538
39	2009-10	0.180
<b>Total</b>		<b>2.049</b>

Audit is of the view that due to maladministration, use of Government funds was doubtful.

Doubtful purchase of hand pumps resulted in loss to Government.

The matter was reported to Union secretaries in April, 2014. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends fixation of responsibility and action against the DDOs concerned for doubtful purchases.

[UA- 51 Para No.01]

[UA- 69 Para No.01]

[UA- 39 Para No.02]

#### **1.2.2.5 Doubtful Construction of Culverts – Rs 0.506 million**

According to Government of the Punjab LG & RD Department Notification No.SOV(LG) 5-33/2002 dated 06-07-2005, the payment shall be made only after the assessment of work and recording of its measurement in the Measurement Book by the Sub Engineer of the Tehsil/Town Municipal Administration concerned.

Union Administration No. 18 (Salsadar) drew funds amounting to Rs 505,600 on account of construction of culverts during 2008-09 in a doubtful manner. Following shortcomings were noticed in this payment:

- i. Whereabouts of the constructed culverts were not shown in any document.
- ii. There were no applications of the beneficiaries requisitioning to construct the culverts on record.
- iii. Further there were no directions of the Administrator to Sub Engineer to visit the sites and prepare the TSEs.
- iv. Sub Engineer prepared the TSEs on the photocopies performas for all the TSEs of all the areas without any variation in the quantities of TSEs in almost all cases.
- v. Date of start and completion of the schemes were not mentioned in the M.B.
- vi. No monitoring and inspection reports were prepared by the Nazim / members of the project committee and shown to audit.
- vii. Income Tax was not deducted from the suppliers / vendors.

Detail is given in **Annex-C**.

Audit is of the view that due to poor financial management, the department funds were drawn in unauthorized manner without adhering to provisions of financial propriety.

Payments without observing legal formalities resulted in doubtful expenditures as well as violation of Government rules.

The matter was reported to Secretaries Union Administrations in April, 2014. Secretaries stated that each development scheme was costing to less than one lac hence the whole work done was within the financial competency of the Union Administration. The reply is not tenable as the schemes were split up to bring the amount within one lac. Despite various efforts of this office no DAC meeting was convened till the finalization of this Report.

Audit recommends investigation of the matter besides fixing of responsibility on DDO concerned.

[UA- 18 Para No.04]



**Paras of Audit Reports of  
Remaining UAs for the Audit Year  
2012-13**

### 1.3.1 Irregularities and Non-Compliance

#### 1.3.1.1 Unauthorized Execution of Development Projects without Maintenance of Form BDD-4 – Rs13.423 Million

According to Rules 30 and 34 of Union Administration (Budget) Rules, 2003, development projects are those projects undertaken through development budget and required to be prepared on the Form BDD-4.

Secretaries Union Administrations incurred development expenditure of Rs13.423 million on execution of development projects during the financial years 2008-12 without maintenance of basic document i.e. Form BDD-4. In the absence of this form the identification of scheme and scope of work, specifications, feasibility to incur the expenditure and its beneficiaries could not be ascertained. Hence the actual execution of work could not be verified by Audit. The detail is as under:

(Rupees in Million)

Union Administration No.	Expenditure (2008-09 to 2011-12)
17	2.985
20	3.578
21	3.179
26	2.585
28	1.096
<b>Total</b>	<b>13.423</b>

Audit is of the view that due to weak internal controls over execution of development projects, no proper record was maintained regarding identification and execution of development projects.

Non-maintenance of proper record resulted in apprehensions of doubtful execution of schemes against the project.

The matter was reported to Union secretaries in April, 2013. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends inquiry at appropriate level to initiate disciplinary action against the responsible.

[UA-17 Para: 02]

[UA-20 Para: 02]

[UA-21 Para: 02]

[UA-26 Para: 02]

[UA-28 Para: 03]

### **1.3.1.2 Non-Monitoring of Development Projects & Non-submission of Monthly Progress Reports – Rs13.422 million**

According to Rule 44(1) and (2) of Union Administration Budget Rules, 2003, 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, and 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 first week following each month.

Secretaries Union Administrations did not assure the proper monitoring of development projects. Budget of Rs13.783 million was allocated for various development projects for the period 2008-09 and 2011-12 and expenditure of Rs13.422 million was incurred on 160 schemes without submission of monthly progress Reports to the planning officer/ sub-engineer. The detail is given below:

(Amount in Rupees)

Union Administration No.	No. of schemes	Budget allocation (2008-09 & 2011-12)	Amount Paid
17	35	3,159,969	2,985,337
20	43	3,591,234	3,577,520
21	37	3,330,700	3,178,936
26	34	2,600,900	2,585,090
28	11	1,100,000	1,095,530
<b>Total</b>	<b>160</b>	<b>13,782,803</b>	<b>13,422,413</b>

Following discrepancies were observed by Audit:

- i. The executing agency/contractor did not submit even a single monthly progress Report on prescribed form of BM-5 and BM-7 in first week of any following month during the entire period.
- ii. No monitoring and inspection Reports were prepared by the Nazim and shown to Audit.
- iii. Post evaluation Reports were not shown to Audit.
- iv. No measurement book was maintained by the sub-engineer or T.O (I&S).

Audit is of the view that due to weak financial management, the payment was made without proper monitoring and evaluation.

The expenditure on development projects resulted in unauthorized expenditure without proper monitoring & evaluation.

The matter was reported to Union secretaries in April, 2013. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends fixation of responsibility, under intimation to Audit.

[UA-17 Para: 03]

[UA-20 Para: 03]

[UA-21 Para: 03]

[UA-26 Para: 03]

[UA-28 Para: 04]

### **1.3.1.3 Unjustified Splitting Up of Development Schemes - Rs 1.160 million**

According to Rule 5 Union Administration 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.

Union Administration No. 21 split up various schemes into various phases and each phase had the cost of Rs 100,000 or less in order to avoid the control and execution of schemes through TMA. Whereas overall cost of scheme was of more than Rs 100,000 and it had to be executed through TMA in shape of deposit works in the light of above rule. **Annex-D**

Audit is of the view that due to financial indiscipline of the administration, expenditure was split up to avoid the execution through TMA in violation of rules.

The splitting of the development schemes resulted in unauthorized expenditure on development schemes.

The matter was reported to Union secretary in April, 2013. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends regularization of expenditure from the competent forum, under intimation to Audit.

[UA-21 Para: 06]

#### **1.3.1.4 Irregular Tendering of the Development Works –Rs 1.100 Million**

According to Rule 13 (1) of PPRA 2009, the procuring agency may decide the response time for receipt of bids or proposals (including proposals for pre-qualification) from the date of publication of an advertisement or notice, keeping in view the individual procurement's complexity, availability and urgency. However, under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice.

The Secretary Union Administration No. 28 Lodhran did not follow the tendering rules of PPRA and floated tenders in the newspapers. The days for inviting tenders were 8 to 10 in violation of the above stated rule of PPRA. In the

two advertisements at **Annex-E**, the administration did not give minimum of 15 days for inviting tenders from the contractors.

Audit is of the view that due to financial mismanagement of the department PPRA rules were not properly followed and less time was given for inviting tenders.

This giving of less time for inviting tenders in the advertisement resulted into violation of the specific Government rules for the purpose.

The matter was reported to Union secretary in April, 2013. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends action against the concerned for not following/observing the PPRA rules, besides regularization of the same.

[UA-28 Para: 05]

## 1.3.2 Internal Control Weaknesses

### 1.3.2.1 Unauthorized Block Allocation of Funds for Development Activities– Rs 15.608 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 Union Administrations made lump sum provision of development budget Rs 15.608 million for development activities during 2008-12 without indicating detail of schemes, their cost and geographical location, in violation of the above rule. The detail is given below

(Amount in Rupees)

Union Administration No.	Lump sum allocation of Development Funds	
	2008-09 to 2011-12	Total
17	3.160	3.160
20	3.591	3.591
21	3.331	3.331
26	2.601	2.601
28	2.925	2.925
<b>Total</b>	<b>15.608</b>	<b>15.608</b>

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

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

The matter was reported to Union secretaries in April, 2013. Despite written requests, management neither submitted reply nor convened the DAC meeting.

Audit recommends regularization, besides inquiry into the matter, under intimation to Audit.

[UA-17 Para: 01]

[UA-20 Para: 01]

[UA-21 Para: 01]

[UA-26 Para: 01]

[UA-28 Para: 01]



# **ANNEX**

## Annex-I

(Rupees in Million)

Names of Formation	Sr. No	AP No.	Subject	Amount	Nature
Union Administration No. 18	1	3	Irregular Expenditure on Account of Sports Activities worth Rs.94,256 /-	0.094	Non-compliance
Union Administration No. 23	2	9	Irregular Expenditure on Account of Sports Activities Worth Rs.106,960 /-	0.107	Non-compliance
Union Administration No. 29	3	2	Loss to Union Administration due to Less collection/deposit of income – Rs.121,650	0.121	Weak Internal Control
Union Administration No. 30	4	2	Loss to Union Administration due to Less collection/deposit of income – Rs.121,728	0.122	Weak Internal Control
Union Administration No. 51	5	8	Loss to Government due to less collection/deposit of income – Rs.144,550	0.144	Weak Internal Control
Union Administration No. 69	6	2	Unauthorized expenditure on account of purchase of garbage drums of Rs.198,000	0.198	Non-compliance
	7	3	Misappropriation on account of purchase of garbage drums of Rs.136,125	0.136	Misappropriation
	8	5	Unauthorized withdrawn of Rs.133,618 on account youth festival 2011-13 at Union Council Level and recovery thereof.	0.134	Non-compliance
	9	6	Loss to Union Administration due to Less collection/deposit of income – Rs.133,778	0.134	Weak Internal Control

**List of Paras of remaining UAs for the Audit Year 2012-13**

(Rupees in Million)

<b>Names of Formation</b>	<b>Sr. No</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>
UA 17	1	7	Non-deduction and non-deposit of income tax on the Development Projects	0.114
UA 20	2	6	Non deduction of overhead charges	0.112
UA 21	3	7	Non-deduction and non-deposit of income tax on the Development Project	0.191
UA 26	4	7	Non-deduction and non-deposit of income tax on the Development Projects	0.155
UA 28	5	7	Non-deduction and non-deposit of income tax on the Development Projects	0.066
<b>Total</b>				<b>1.828</b>

**Annex-II****Non Compliant Paras of Annex-I for the year 2012-13****(Amount in Rupees)**

<b>Names of Formation</b>	<b>Sr. No</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>	<b>Nature</b>
Union Administration No. 1, 3	1	9,9	Over-Payment Due to Non-Deduction of 20% Contractor Profit and Overhead Charges	502,720	Irregularity
Union Administration No. 1, 3, 11	2	10,10,09	Unauthorized Purchase of Equipment in Violation of Austerity Measures	470,866	Irregularity
Union Administration No. 1, 4,5, 11	3	7,8,7,10	Non-deduction of Income Tax	359,845	Irregularity
<b>Total</b>				<b>1,333,431</b>	-

**Annex-A**

**MFDAC Paras**

(Rupees in Million)

<b>Name of Formation</b>	<b>Sr. No.</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount (Million)</b>
Union Administration No. 09	1	1	Un-Authorized Lump Sum Provision for Development in the Budget - Rs 3.972 Million	3.972
	2	2	Less Allocation for CCB Schemes Rs 335,625	0.335
	3	5	Unauthorized purchase of Iron Almirahs – Rs 19,995/-	0.020
	4	6	Non Utilization of CCB Funds Rs 0.761 Million	0.761
	5	7	Loss to Government Due to Non Auction of Taxes and Non Notifying of Schedule of Taxes	0.000
	6	8	Non Deduction of Income Tax on Purchases Made for Development Schemes Recovery Thereof – Rs 16,290/-	0.016
	7	9	Excess Payment to Contractors on Account of Development Works – Rs 55,961	0.056
Union Administration No. 11	8	1	Un-Authorized Lump sum Allocation for Development Works in the Budget Rs 0.4 Million	0.400
	9	2	Non Allocation for CCB Schemes Rs 100,000	0.100
	10	4	Excess Payment to Contractors on Account of Development Works – Rs 7076/-	0.007
	11	6	Loss to Government due to Non Auction of Taxes and Non Notifying the Schedule of Taxes	0.000
	12	7	Non Monitoring of Development Projects & Non Submission of Monthly Progress Reports on the Prescribed Forms regarding Development Projects – Rs 0.30 Million	0.300

Name of Formation	Sr. No.	AIR Para No.	Subject	Amount (Million)
Union Administration No. 17	13	1	Un-Authorized Lump sum Allocation for Development Works in the Budget Rs 0.90 Million	0.900
	14	2	Non Allocation for CCB Schemes Rs 225,000/-	0.225
	15	4	Excess Payment to Contractors on Account of Development Works – Rs 12,616/-	0.013
	16	5	Unauthorized purchase of Batteries – Rs 19,998/-	0.020
	17	6	Loss to Government Due to Non Auction of Taxes and Non Notifying of Schedule of Taxes	0.000
Union Administration No. 18	18	1	Less Allocation of CCB Funds Rs 337,500	0.337
	19	6	Loss to Government Due to Non Auction of Taxes and Non Notifying of Schedule of Taxes	0.000
	20	7	Non Deduction of Income Tax on Purchases Made for Development Schemes Recovery Thereof – Rs 20,238/-	0.020
	21	8	Excess Payment to Contractors by Approving Excess Rate – Rs 66,089/-	0.066
	22	9	Unauthorized Expenditure of CCB Funds Rs 751,250/-	0.751
Union Administration No. 23	23	1	Un-Authorized Block Allocation for Development Works in the Budget Rs 3.170 Million	3.170
	24	2	Less Allocation for CCB Schemes Rs 327,500/-	0.327
	25	6	Loss to Government Due to Non Auction of Taxes and Non Notifying of Schedule of Taxes	0.000
	26	7	Excess Payment to Contractors on Account of Development Works – Rs 10,407/-	0.010

Name of Formation	Sr. No.	AIR Para No.	Subject	Amount (Million)
	27	8	Non Utilization of Development Funds – Rs 1.00 Million	1.000
	28	10	Unauthorized purchase of Printer – Rs 9,976/-	0.010
Union Administration No. 29	29	1	Non-levying of Licensing Fee on Various Trades	0.000
	30	5	Non-submission of Monthly Progress Report on the prescribed forms regarding Development Projects – Rs 3.639 million	3.639
	31	6	Non-conducting of Post Completion Evaluation of Development Projects – Rs. 3.471 million	3.471
	32	7	Unauthorized Lump-sum Provision of Funds – Rs 6.366 million	6.366
Union Administration No. 30	33	1	Non-levying of Licensing Fee on Various Trades	0.000
	34	5	Non-submission of Monthly Progress Report on the prescribed forms regarding Development Projects – Rs 1.530 million	1.530
	35	6	Doubtful expenditure on account youth festival 2012 at Union Council Level – Rs 161,813	0.162
	36	7	Unauthorized Lump-sum Provision of Funds – Rs 4.050 million	4.050
	37	8	Non-conducting of Post Completion Evaluation of Development Projects – Rs. 1.309 million	1.309
Union Administration No. 39	38	3	Non-levying of Licensing Fee on Various Trades	0.000
	39	5	Non-Maintenance of Record of Development Schemes – Rs.605,860	0.606
	40	6	Loss to Union Administration due to Less collection/deposit of income – Rs.	0.000

Name of Formation	Sr. No.	AIR Para No.	Subject	Amount (Million)
	41	8	Unauthorized Lump-sum Provision of Funds – Rs 6.366 million	6.366
	42	9	Un-authorized expenditure on the purchase of UPS and repairs – Rs.64,070	0.064
	43	10	Non-conducting of Post Completion Evaluation of Development Projects – Rs. 2.576 million	2.576
Union Administration No. 51	44	2	Non-levying of Licensing Fee on Various Trades	0.000
	45	3	Doubtful expenditure of Rs.102,342 on account youth festival 2011-12 at Union Council Level and recovery due to excess drawl of – Rs 62,921	0.063
	46	4	Non-conducting of Post Completion Evaluation of Development Projects – Rs.533,850	0.534
	47	5	Non-submission of Monthly Progress Report on the prescribed forms regarding Development Projects – Rs.491,200	0.491
	48	6	Less collection/deposit of income – Rs.103,760	0.103
	49	7	Unauthorized Lump-sum Provision of Funds – Rs 5.569 million	5.569
Union Administration No. 69	50	4	Non-levying of Licensing Fee on Various Trades	0.000
	51	7	Non-conducting of Post Completion Evaluation of Development Projects – Rs. 533,850	0.534
	52	8	Unjustified repair of culverts without identification and loss to Government – Rs.201,298	0.201
				50.45





**List of MFDAC Paras of Remaining UAs of Audit Report of Audit Year  
2012-13**

(Rupees in Million)

Name of formation	Sr. No.	Para No.	Description	Amount
UA 17	53	4	Non-utilization of CCB Funds – Rs1.022 Million	1.022
	54	5	Non deduction of overhead charges	0.138
	55	6	Non-utilization of Development Funds – Rs 2.242 million	2.242
	56	8	Unauthorized expenditures on purchase of durable goods without prior approval of Austerity Committee	0.045
	57	9	Irregular purchase sports	0.044
	58	10	Non-confirmation / adjustment of GST	0.01
UA 20	59	4	Non-utilization of CCB Funds – Rs1.122 Million	1.122
	60	5	Non-utilization of Development Funds – Rs 2.250 million	2.250
	61	7	Unauthorized payment of Honorarium to Administrator	0.06
	62	8	Irregular purchase sports	0.042
	63	9	Non-confirmation / adjustment of GST	0.026
UA 21	64	4	Non-utilization of Development Funds – Rs 2.242 million	2.242
	65	5	Non-utilization of CCB Funds – Rs1.544 Million	1.544
	66	8	Irregular payment of Development Works of previous year	0.165
	67	9	Non deduction of overhead charges	0.129
	68	10	Unauthorized expenditures on purchase of durable goods without prior approval of Austerity Committee	0.05
	69	11	Irregular purchase sports	0.021
UA 26	70	4	Non-utilization of Development Funds – Rs 1.245 million	1.245
	71	5	Non-utilization of CCB Funds – Rs1.107 Million	1.107
	72	6	Unauthorized Expenditure on account of Development Works through Project Committee	0.3
	73	8	Non deduction of overhead charges	0.137

<b>Name of formation</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Description</b>	<b>Amount</b>
	74	9	Unauthorized payment of Honorarium to Administrator	0.06
	75	10	Unauthorized expenditures on purchase of durable goods without prior approval of Austerity Committee	0.06
	76	11	Irregular purchase sports	0.016
	77	12	Non-confirmation / adjustment of GST	0.017
UA 28	78	2	Difference between cash book and Bank Statement	2.116
	79	6	Non-utilization of CCB Funds – Rs0.575 Million	0.575
	80	8	Excess Payment to Contractors by Approving Excess Rate	0.068
	81	9	Non-production of Vouched Account of Receipts Collected by Own Sources	0.175
	82	10	Non-preparation of Budget & Monthly Reports on prescribed format	0
	83	11	Loss to Government due to non auction of taxes and non-notifying the schedule of taxes	0
	84	12	Non-Maintenance of Property Register and Non Physical Verification of Store and Stock	0
	85	13	Non constitutional of Marriage Function Committee	0
<b>Total</b>				<b>17.031</b>

## UAs of Lodhran District

### Budget and Expenditure Statement for Financial Year 2008-13

(Rupees in million)

UA-11 Lodhran	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	0.425	0.709	0.284	66.824
Non Salary	0.170	0.319	0.149	87.647
Development	1.105	0.400	(0.705)	(63.801)
Total	1.700	1.428	(0.272)	90.670
<b>UA-17</b>				
Salary	1.024	0.3500	(0.674)	-65.82
Non Salary	0.496	0.1400	(0.356)	-71.77
Development	0.970	0.9100	(0.060)	-6.186
Total	2.490	1.4000	(1.090)	(143.780)
<b>UA-09</b>				
Salary	3.80625	3.150	(0.656)	-17.24
Non Salary	1.52250	0.263	(1.260)	-82.73
Development	9.89625	5.549	(4.347)	-43.93
Total	15.22500	8.962	(6.263)	-143.895
<b>UA-18</b>				
Salary	3.250	2.389	(0.861)	-26.49
Non Salary	1.294	0.812	(0.482)	-37.25
development	5.945	3.414	(2.531)	-42.57
Total	10.489	6.615	(3.874)	(106.315)
<b>UA-23</b>				
Salary	2.057	2.269	0.212	10.29
Non Salary	0.823	0.492	(0.331)	-40.21
development	5.349	1.072	(4.277)	-79.96
Total	8.229	3.833	(4.396)	(109.877)
<b>UA-29</b>				
Salary	3.587	1.947	(1.640)	-45.72
Non Salary	1.435	0.941	(0.494)	-34.41
development	9.326	3.405	(5.921)	-63.49
Total	14.347	6.293	(8.054)	(143.616)
<b>UA-30</b>				

<b>UA-11 Lodhran</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Excess (+) / Saving (-)</b>	<b>% (Saving)</b>
Salary	2.591	2.275	(0.316)	-12.20
Non Salary	1.036	0.510	(0.526)	-50.79
development	6.737	1.458	(5.279)	-78.36
<b>Total</b>	<b>10.364</b>	<b>4.243</b>	<b>(6.121)</b>	<b>(141.344)</b>
<b>UA-39</b>				
Salary	3.416	1.956	(1.460)	-42.74
Non Salary	1.367	0.771	(0.596)	-43.58
development	8.882	2.685	(6.197)	-69.77
<b>Total</b>	<b>13.665</b>	<b>5.412</b>	<b>(8.253)</b>	<b>(156.094)</b>
<b>UA-51</b>				
Salary	2.232	2.467	0.235	10.53
Non Salary	0.893	0.569	(0.324)	-36.27
development	5.803	4.319	(1.484)	-25.58
<b>Total</b>	<b>8.928</b>	<b>7.355</b>	<b>(1.573)</b>	<b>(51.315)</b>
<b>UA-69</b>				
Salary	2.198	3.666	1.468	66.77
Non Salary	0.879	1.396	0.517	58.76
development	5.715	1.305	(4.410)	-77.17
<b>Total</b>	<b>8.793</b>	<b>6.367</b>	<b>(2.426)</b>	<b>48.365</b>
<b>GRAND TOTAL</b>	<b>29.904</b>	<b>18.405</b>	<b>(11.499)</b>	<b>(121)</b>

**Annex-C****Para No: 1.2.2.5****Doubtful Construction of Culverts – Rs 505,600****(Amount in Rupees)**

<b>Voucher No.</b>	<b>Date of Issuance of cheque</b>	<b>Description</b>	<b>Amount</b>	<b>F. Year</b>
60	26.05.2009	03 Nos. of Culverts	27,600	
63	12.06.2009	02 Nos. of Culverts	40,000	2008-09
67, 68	30.06.2009	07 Nos. of Culverts	70,000	
06,11,12	13.08.2008, 18.08.2008 & 19.08.2008	07 Nos. of Culverts	63,200	
08,19	16.08.2008	05 Nos. of Culverts	75,000	
17,21,24	15.09.2008	08 Nos. of Culverts	85,000	
29 & 30	11.11.2008	06 Nos. of Culverts	65,000	
25 & 28	10.11.2008	06 Nos. of Culverts	80,000	
<b>Total</b>			<b>505,800</b>	

**Annex-D****[Para 1.3.1.3]****Unjustified Splitting Up of Development Schemes - Rs 1.160 million****(Amount in Rupees)**

<b>2011-12</b>			
<b>Sr. No.</b>	<b>Description of Dev. Scheme</b>	<b>Budget / TS</b>	<b>Actual Expenses</b>
1	Construction of Tuff Tile from Metal Road to Mosque Basti Imam Shah Wala	99,950	99,483
2	Construction of Tuff Tile from Metal Road to Mosque	99,550	99,259
3	Repairing of Office U/C ChakHimta	99,900	99,900
4	Special Repairing of Office U/C ChakHimta	100,000	99,361
5	Special Repairing of Office U/C ChakHimta	100,000	99,326
6	Construction of SollingBastiSattiWalaMouza Jalalabad	100,000	99,950
7	Construction of SollingBasti&Mouza Jalalabad	100,000	99,825
<b>TOTAL</b>		<b>699,400</b>	<b>697,104</b>
<b>2008-09</b>			
1	Construction of SollingBastiKorayWala	98,600	88,500
2	Construction of Solling Remaining Koray Shah Wala	18,300	15,000
3	Construction of Water Tank in BastiBoharBogay Shah	100,000	90,000
4	Construction of Water Tank in MozaBoharBogay Shah	100,000	90,000
5	Construction of Sealeage Care in BastiBoharBogay Shah	99,800	89,800
6	Construction of Sealeage Care in MozaBoharBogay Shah	99,800	89,800
<b>TOTAL</b>		<b>516,500</b>	<b>463,100</b>
<b>GRAND TOTAL</b>		<b>1,215,900</b>	<b>1,160,204</b>

**Annex–E****[Pa 1.3.1.4]****Irregular tendering of the Development Works –Rs 1.100 Million****(Amount in Rupees)**

<b>Sr. No</b>	<b>Description of Dev. Scheme</b>	<b>Contractor Name</b>	<b>TS</b>	<b>Date of Advertisement</b>	<b>Closing Date</b>	<b>Days Given</b>
1	Construction of Solling House Mubarak to House RaoYousaf	Riaz Ahmad Fareed	100,000	21.05.12	30.05.12	10
2	Construction of Solling House Rao Mustafa to House Rao Khalid	Riaz Ahmad Fareed	100,000	21.05.12	30.05.12	10
3	Construction of Solling House Dr. Naveed to House RaoZulfiqar	AamirMehmood	100,000	21.05.12	30.05.12	10
4	Construction of Solling Street Ch. NadeemWali	Abdul RehmanGujjar	100,000	21.05.12	30.05.12	10
5	Construction of Solling Street Ch. YasinWali	Abdul RehmanGujjar	100,000	21.05.12	30.05.12	10
6	Construction of Solling Street RaoMushtaqWali	Abdul RehmanGujjar	100,000	21.05.12	30.05.12	10
7	Construction of Solling House M. Ramzan to House M. AamirJattWala	AamirMehmood	100,000	21.05.12	30.05.12	10
8	Construction of Solling House Ch. Nazeer to Ch. Ashraf	Abdul RehmanGujjar	100,000	21.05.12	30.05.12	10
9	Construction of Tuff Taile Street RanaSajidWali	AamirMehmood	100,000	07.05.12	14.05.12	8
10	Construction of Tuff Taile Street GhauriWali	AamirMehmood	100,000	07.05.12	14.05.12	8
11	Construction of Tuff Taile Street Iqbal Shah Wali	Abdul RehmanGujjar	100,000	07.05.12	14.05.12	8
<b>Total</b>			<b>1,100,000</b>			