



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
APR	Actual Payees Receipt
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
MRS	Market Rate Schedule
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

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 Khanewal 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 Khanewal for the Financial Years 2008-13 and the findings are included in the Audit Report.

Union Administrations (UAs), District Khanewal conduct their operations under Punjab Local Government Ordinance 2001. UAs of District Khanewal 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 Khanewal for the Financial Years 2008-13, was Rs 61.677 million and

expenditure incurred was of Rs 28.716 million, showing savings of Rs 32.962 million. The total Non-development Budget for Financial Years 2008-2013 was Rs 43.565 million and expenditure was of Rs 22.144 million, showing savings of Rs 21.421 million. The reasons for savings in Development and Non-development Budgets are required to be provided by the PAOs concerned.

Audit of UAs of District Khanewal 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 Expenditure and Receipts)

The total budget of ten (10) Union Administrations was Rs. 105.242 million out of which Rs. 30.673 million pertained to salary and Rs. 12.892 million to non salary. The development budget was Rs. 59.135 million. Audit of development expenditure of Rs 11.486 million was carried out, out of the total expenditure of Rs 28.715 million and Audit of non-development expenditure Rs 6.315 million was conducted out of the total expenditure of Rs 22.144 million for the Financial Years 2008-2013, which are 40% & 29% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Khanewal for the Financial Years 2008-13 was Rs 50.860 million, out of which overall expenditure of Rs 17.800 million was audited, which is 35 % of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of the concerned UAs of District Khanewal for the Financial Years 2008-13 were Rs 14.194 million. RDA Multan audited receipts of Rs 5.678 million which is 40% of total receipts.

b. Recoveries at the Instance of Audit

Neither recovery was pointed out nor effected and verified during year 2013-14 till the time of compilation of 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 Khanewal 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 Rs 5.262 million was noted in one case¹
- ii. Irregularities involving Rs 58.851 million were noted in four cases²

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), (Annex-A).

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.4

g. Recommendations

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

- i. Regularization besides action for lump-sum provision of development funds.
- ii. Fixing of responsibility and disciplinary action for incurring irregular expenditure.
- iii. Maintenance of proper forms, records and books of accounts and production of record.
- iv. Fixation of responsibility and action for incurring expenditure beyond competency.
- v. 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	198.984
2	Total formations in Audit Jurisdiction	100	198.984
3	Total Entities (PAOs)/ DDOs Audited	10	50.859
4	Total Formations Audited	10	50.859
5	Audit & Inspection Reports	10	50.859
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (Relating to UA)		

* 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	58.851
4	Others	5.262
Total		64.113

Table 3: Outcome Statistics

Expenditure Outlay Audited		(Rupees in Million)					
Sr. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total	Total Last Year
1	Outlays Audited	2.000	28.715	-	20.144	50.859*	
2	Amount Placed under Audit Observation/Irregularities	-	26.500	-	37.613	64.113	
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 was Rs 50.859 Million.

Table 4: Irregularities Pointed Out**(Rupees in Million)**

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	58.851
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.	-
	Others, including cases of accidents, negligence etc.	5.262
Total		64.113

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

Sr. No.	Description	Amount (2013-14)	Amount (2012-13)
1	Outlays Audited (Items 1 Table 3)	50.859	21.674
2	Expenditure on Audit	0.066	0.012
3	Recoveries realized at the instance of Audit	0	0
4	Cost-Benefit Ratio	0%	0%

CHAPTER 1

1.1 UNION ADMINISTRATION OF DISTRICT KHANEWAL

1.1.1 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 Khanewal out of which 10 UAs were audited during 2013-14.

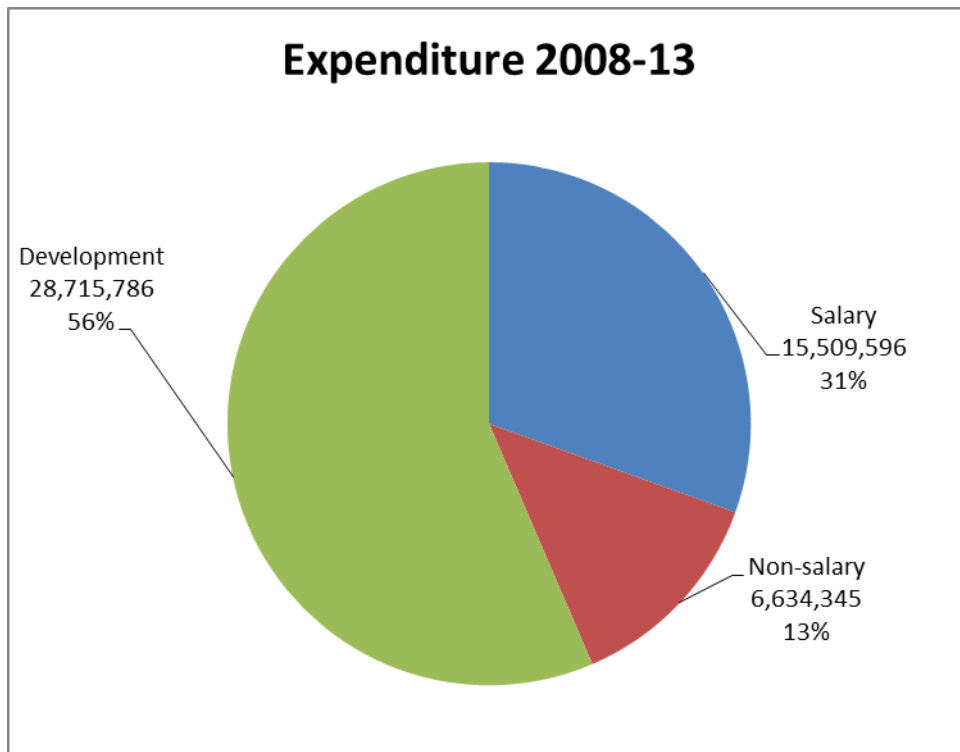
1.1.1 Comments on Budget and Accounts

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

(Amount in Rupees)

2008-13	Budget	Expenditure	Excess (+) /	% (Saving)
			Saving (-)	
Salary	30,673,174	15,509,596	-15,163,578	-49%
Non-salary	12,891,818	6,634,345	-6,257,473	-49%
Development	61,677,299	28,715,786	-32,961,514	-53%
Revenue	14,194,920	14,194,920		
Total	119,437,211	65,054,647	-68,577,484	-57%

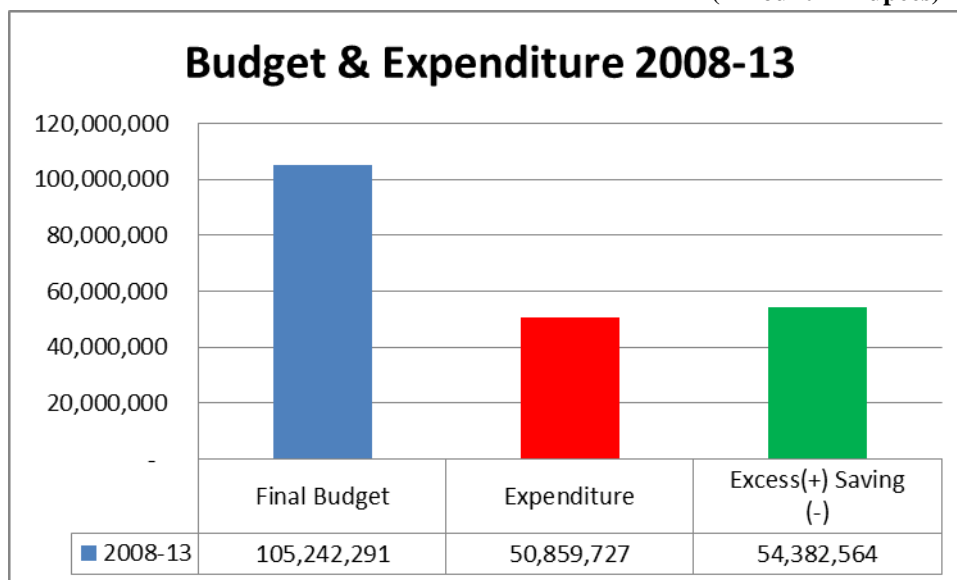
* Amount of Revenues Actually Realized during the periods 2008-13.



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

As per Budget Books for the Financial Years 2008-13 of UAs in District Khanewal, the original and final budget was of Rs105.242 million. Total expenditures incurred by these UAs during Financial Years 2008-2013 was Rs 50.859 million. There was a saving of Rs54.382 million, the reasons for which should be provided by the PAOs, UA Nazims and management of UAs.

(Amount in Rupees)



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	2009-12	10	Nil
2	2012-13	6	Nil
Total		16	

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 5.262 Million

According to section 115 (6) of the PLGO 2001, the officials 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(3) (xi) & (xii) of PDG & TMA (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 Administration No. 09 and 10 of District Khanewal concealed the vouched account or misplaced/ destroyed the vouched account of Rs 5.262 Million and did not produce the same to audit despite repeated reminders. Authorities did not take any action against the secretaries concerned who misused funds amounting to Rs 5.262 million without maintenance of record. **Annex-C**

Audit is of the view that due to non-maintenance of proper record, the same was not produced to Audit.

The non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrances in the audit function of the AGP.

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

Audit recommends disciplinary action against DDO for non-production of record, besides production of record to Audit.

[UA-09 Para: 09]

[UA-10 Para: 09]

1.2.2 Irregularities and Non compliance

1.2.2.1 Unauthorized Block Allocation of Funds for Development Activities - Rs 35.150 Million

According to Rule 55 (1) of Punjab Union Administration (Budget) Rules, 2003 the Annual Development Programme shall be formulated as prescribed in Part-VII, VIII and IX of Volume-I and include details of each development project. It shall be an explanatory document to the Demand for Grants (Development) and 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.

Union Administration Nos.09, 10, 17, 18, 20, 37, 71, 78, 88 & 95 of District Khanewal approved budget without detail of development projects and kept lump sum provision of Rs 35.150 million during the Financial Years 2008-09 to 2012-13 in violation of above Rules. **Annex-D**

Audit is of the view that due to weak internal controls, lump sum provision for development projects was kept in the budget.

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

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 from Secretary (LG&CD), besides action against the responsible.

[UA-09 Para: 02]
[UA-10 Para: 02]
[UA-17 Para: 02]
[UA-18 Para: 02]
[UA-20 Para: 11]
[UA-37 Para: 07]
[UA-71 Para: 06]

[UA-78 Para: 06]

[UA-88 Para: 06]

[UA-95 Para: 06]

1.2.2.2 Unauthorized Expenditure on Development Works – Rs 13.833 Million

According to Government of the Punjab, Union Administration (Works) Rules, 2002 rule (4)(e) and (f) that 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, all members of the Project Committee shall periodically inspect the project and check the quality of work; 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:-

1. Union Nazim of the concerned Union Administration Convener
2. (Naib Union Nazim. Member
3. Three Councilors including one Member Female elected by the Union Council
4. Union Secretary Member / Secretary (Municipal Services)

The following Secretaries of Union Administration of District Khanewal incurred unauthorized expenditure of Rs 13.833 million during 2006-10 out of funds available for development schemes as the amounts were released to project committee but no project committee was functional. No bank account of project committee was opened and separate cash book for development work was maintained. All the expenditure was incurred by the Nazim without the involvement of project committee. No expenditure was verified by the project committee. **Annex-E**

The summarized detail is as under:

Union Administration No.	Amount
UA No.09	1339300
UA No.10	5690335
UA No.17	1257341
UA No.20	918021
UA No.37	1428739
UA No.71	560700
UA No.78	989700
UA No.88	407500
UA No.95	1240969
Total	13832605

The entire expenditure was subject to following audit observations:

1. No Administrative Approval and technical sanction was obtained and produced to audit.
2. No completion certificate and inspection register as required under Rule (4) (g) and (4) (e) (v) of Union Administrations (Works) Rules 2002 was available in the record nor produced on demand.
3. Measurement Book/assessment was not made.
4. The actual payee's receipts showing the disbursement of payment was neither found available in the record nor produced on demand.
5. The identification of the scheme i.e. Nomenclature of the scheme; its reflection in ADP and approval from the council was not available on record or in budget.
6. Project committee was not constituted according to Rule 4 of Union Administrations (Works) Rules 2002. The constitution of project committee was not shown for verification.
7. Income tax was not deducted from payments of supplier's bills and sales tax invoices were not available.

8. No site plan was prepared and available in the record. Hence the identification of project and their physical inspection could not be carried out effectively.
9. The stock entries of the material purchased e.g. Cement, Bricks, and Pipes etc. was not made in the stock register. Rather, lump sum amount of the bill/scheme was noted at works register.

Audit is of the view that due to weak internal controls, 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 concerned for unauthorized expenditure, besides recovery and regularization from the competent authority.

[UA-09 Para: 10]

[UA-10 Para: 11]

[UA-17 Para: 10]

[UA-20 Para: 17]

[UA-37 Para: 14]

[UA-71 Para: 02]

[UA-78 Para: 02]

[UA-88 Para: 02]

[UA-95 Para: 02]

1.2.2.3 Unauthorized Expenditure on Development Schemes through Splitting the Works – Rs 6.201 Million

According to Rule (5) of Union Administration (Works) Rules, 2002 if the cost of the project included in the ADP is more than Rs. 100,000 the UA may get it executed through the TMA or DG as deposit work for which the funds shall be placed at their disposal. The TMA or the DG, as the case may be, shall be

responsible to prepare the detailed estimates of the project and get them technically sanctioned in accordance with the procedure as may be specified by Government from time to time

The following Secretaries of Union Administrations of District Khanewal incurred expenditure of Rs 6.201 million on development schemes through splitting the works in pieces. The works were executed in piecemeal just to keep the expenditure within competency instead of getting the works executed through the concerned competent authority either TMA or DG as deposit work. **Annex-F**

The summarized detail is as under:

Union Administration No.	Amount
UA No.17	230,939
UA No.18	1,341,549
UA No.20	837,000
UA No.71	300,000
UA No.78	1,033,457
UA No.88	881,973
UA No.95	1,576,140
Total	6,201,058

Audit is of the view that due to weak financial management, unauthorized expenditure was incurred beyond the competency by splitting the expenditure in pieces.

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 concerned for unauthorized expenditure, besides regularization from the competent authority.

[UA-17 Para: 14]

[UA-18 Para: 09]

[UA-20 Para: 01]

[UA-71 Para: 01]
[UA-78 Para: 01]
[UA-88 Para: 01]
[UA-95 Para: 01]

1.2.2.4 Unauthorized Withdrawal of Funds without Pre-audit of Claims – Rs 3.667 Million

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

Administrators and Secretaries of Union Administration No. 17, 18, 20 and 37 of District Khanewal drew Rs 3.667 million from the union council funds without pre-audit of payments from the TAO concerned. **Annex-G**

Audit is of the view that poor financial management is the cause of unauthorized withdrawal of funds.

Unauthorized withdrawal of funds resulted into 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 inquiry at appropriate forum to initiate strict action against the responsible for such slackness.

[UA-17 Para: 15]
[UA-18 Para: 14]
[UA-20 Para: 03]
[UA-37 Para: 17]

**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 Lump Sum Provision for Development in the Budget - Rs 8.075 Million

According to Rule 55 (1) of Punjab Union Administration (Budget) Rules, 2003, the Annual Development Programme shall be formulated as prescribed in Part-VII, VIII and IX of Volume-I and include details of each development project. It shall be an explanatory document to the Demand for Grants (Development) and 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 Administration approved budget without detail of development project and kept lump sum provision of Rs 16.043 million during the Financial Years 2008-09 to 2011-12.

(Amount in Rupees)

Allocation of Lump Sum Development Budget By UAs					
UC #	2008-09	2009-10	2010-11	2011-12	Total
81	1,450,000	875,000	0	0	2,325,000
86	800,000	400,000	0	0	1,200,000
89	980,000	0	753,043	900,000	2,633,043
82	1,062,500	855,000	0	0	1,917,500
Total					8,075,543

Audit is of the view that due to weak internal controls, lump sum provision for development projects was kept in the budget.

Lump sum provision for development projects resulted in violation of government instruction.

The matter was reported to Union Secretaries in April, 2013. The Secretaries replied that funds were allotted by the Nazim and Budget was approved by the Council.

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

Audit recommends regularization, besides action against the responsible.

[UA-81 Para: 04]

[UA-82 Para: 03]

[UA-86 Para: 02]

[UA-89 Para: 01]

1.3.1.2 Doubtful Expenditure on Development Schemes – Rs 1.686 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.

Secretaries Union Administration No. 81, 82 and 86 incurred expenditure of Rs.1.686 million on development schemes during the period 2008-12. The expenditure was subject to following Audit observations:

- No site plan of any scheme was prepared.

- Monthly progress Report on prescribed form of BM-5 and BM-7 in first week of every following month during the entire period of project was not prepared and sent to quarter concerned.
- Neither the individual inspection Report was shown to Audit nor separate inspection Performa prepared.
- Relevant detail is given in ‘**Annex-H**’.

Audit is of the view that due to weak internal controls, the use of funds was not transparent.

The matter was reported to Union Secretaries in April, 2013. The Secretaries replied that all the works were done after the approval of council through project committee.

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

Audit recommends site inspection by impartial committee to probe the facts, besides action against the responsible.

[UA-81 Para: 01]
 [UA-82 Para: 01]
 [UA-86 Para: 01]

1.3.1.3 Unauthorized Execution of Works beyond Competency by Splitting up Indents -Rs1.685 million

As per Rule-3 of UA (Works) Rules 2002, the UA shall be competent to get the works executed through Project Committee without approval of the Union Council up to Rs.5000 and with the approval of UC where the project cost is up to Rs.100, 000.

Secretaries Union Administrations No. 81, 82, 84 & 89 incurred expenditure of Rs 1.685 million on different projects by splitting up the

expenditure for the period 2008-12. The amount was kept below Rs.100,000 to avoid tendering process as well as sanction of higher authority. **Annex-I**

Audit is of the view that due to financial mismanagement, expenditure was incurred beyond the competency.

Unauthorised expenditure resulted in violation of government rules and regulations.

The matter was reported to Union Secretaries in April, 2013. Secretaries replied that the works were done on different sites and were in the competency of Union Nazim. The matter was reported to the Administrators Union Administrations for convening of DAC meeting but neither was DAC meeting convened nor any further progress intimated till the finalization of this Report.

Audit recommends fixation of responsibility and action against the responsible.

[UA-81 Para: 02]

[UA-82 Para: 02]

[UA-84 Para: 03]

[UA-89 Para: 05]

1.3.1.4 Unauthorized Purchase of Durable Goods without prior Approval of Austerity Committee – Rs 1.015 million

According to the Government of the Punjab Finance Department letter No FD SO (GOODS) 44-4/2010 dated 9.08.2010 para 2(vii) the purchase of furniture and fixture, procurement of items of machinery and equipment including I.T. equipment, printers, fax machine, photocopier, generators, air conditioners and luxury items, etc. shall not be allowed to be made except with the prior concurrence of the Austerity Committee constituted for the purpose.

Secretaries Union Administrations No. 81 & 82 for the period 2008-12 published advertisement for 15 union councils on 15.10.10 for the purchase of computer and printers and issued supply order vide No. 4859 dated 29.11.10 on centralized basis. All the procedure e.g. calling quotations, comparative statement

was centralized. While making payment each union council paid its individual amount i.e. Rs 67,685 to the Union Administrator instead of supplier. The purchase was not made through open tendering and no approval of the Austerity Committee was obtained in violation of the above notification. The cost of one set was Rs 67,685 and total expenditure incurred by the Administrator was Rs 1,015,275.

(Amount in Rupees)

Name of Article	Supplier Name	Invoice Date	Amount	GST	Total Amount
Computer with printer UC # 81	Galaxy Traders International	08.12.2010	57,850	9,835	67,685
Computer with printer UC # 82	Galaxy Traders International	08.12.2010	57,850	9,835	67,685
Computer with printer UC # 89	Galaxy Traders International	13.12.2010	57,850	9,835	67,685
Total amount of computer purchases by Union Administrator for various Union Councils					1,015,275

Audit is of the view that due to weak financial controls, purchase was made without concurrence of the Austerity Committee.

Unauthorized expenditure resulted in violation of government rules.

The matter was reported to Union Secretaries in April, 2013. Secretaries replied that the computers were purchased for the New Programme of NADRA by the administrators. The matter was reported to the Administrators Union Administrations for convening of DAC meeting but neither was DAC meeting convened nor any further progress intimated till the finalization of this Report.

Audit recommends regularization besides fixation of responsibility against persons at fault under intimation to audit.

[UA-81 Para: 05]

[UA-82 Para: 05]

ANNEX

Annex-1**(Rupees in Million)**

Name of Formation (UCs)	Sr. No.	AP No.	Title of Para	Amount	Nature of Audit Observation.
UA No. 9	1	12	Doubtful Withdrawal of Funds on account of Sports Festival – Rs 115,279	0.115	Weak internal control
UA No.10	2	15	Doubtful Withdrawal of Funds on account of Sports Festival – Rs 174,585	0.174	Weak internal control
UA No.17	3	17	Doubtful Withdrawal of Funds on account of Sports Festival – Rs 215,016	0.215	Weak internal control
UA No.18	4	17	Doubtful Withdrawal of Funds on account of Sports Festival – Rs 169,666	0.170	Weak internal control
UA No.20	5	20	Doubtful Withdrawal of Funds on account of Sports Festival – Rs 215,016	0.215	Weak internal control
UA No.78	6	9	Doubtful Withdrawal of Funds on account of Sports Festival – Rs 130,208	0.130	Weak internal control
UA No.95	7	8	Doubtful Withdrawal of Funds on account of Sports Festival – Rs 128,595	0.129	Weak internal control
Audit paras Annex-1 of UAs Phase-II Audit Year 2012-13					
UA No. 81	1	3	Doubtful Expenditure on Construction of Culverts	0.320	Weak internal control
UA No. 82	2	4	Doubtful Expenditure on Construction of Culverts	0.234	Weak internal control
UA No.84	3	6	Doubtful promotion of Naib Qasid as Secretary Union Council without adopting prescribed procedure resulting withdrawal of salaries	0.103	Weak internal control
UA No.86	4	3	Doubtful Expenditure on Construction of Culverts	0.393	Weak internal control
UA No.89	5	8	Doubtful Expenditure on account of Installation of Electricity	0.202	Weak internal control

Annex-II**Non Compliant Paras of Annex-I for the year 2012-13**

(Amount in Rupees)

Names of Formation	Sr. No	AP No.	Subject	Amount	Nature
Union Administration No. 77	1	3	Non-production of Record of Receipts	243,622	Irregularity
Union Administration No. 77	2	1	Unauthorized Expenditure of Funds available for Development Schemes	325,178	Irregularity
Union Administration No. 75, 79	3	6,8	Non-deduction of Overhead Charges	199,032	Irregularity
Total				767,832	-

MFDAC Paras

(Rupees in Million)

formation Name	Sr. No	A.P No.	Subject	Amount
UA-09	1	1	Unauthorized execution of development projects without maintenance of Form BDD-4 – Rs. 1.632 Million	1.632
	2	3	Non-utilization of Development Funds – Rs 5.945 million	5.945
	3	4	Loss to Union Fund due to Imposition of trade license fee Rs 4.296 Million	4.296
	4	5	Non-conducting of Post Completion Evaluation of Development Project Rs 1.632 Million	1.632
	5	6	Non-reconciliation and Un-authorized Approval of Expenditure – Rs 5.004 Million	5.004
	6	7	Misappropriation of Marriage Fee in devolution period – Rs 63,994	0.064
	7	8	Doubtful award of tenders for works to contractors – Rs 350,000	0.350
	8	11	Irregular Purchase of Physical Assets – Rs 93,627	0.094
	9	13	Misappropriation of Funds on Account of Dengue Campaign – Rs 60,000	0.060
	10	14	Misappropriation of Funds on account of Wall Chalking – Rs 31,436	0.031
	11	15	Non-production of Vouched Account of Security Papers for last three Years	-
	12	16	Doubtful Execution of Works as the Same Were Concealed From Physical Inspection – Rs 1.339 Million	1.339
UA-10	13	1	Unauthorized execution of development projects without maintenance of Form	2.491

formation Name	Sr. No	A.P No.	Subject	Amount
			BDD-4 – Rs. 2.491 Million	
	14	3	Non-utilization of Development Funds – Rs 2.203 million	2.203
	15	4	Loss to Union Fund due to Imposition of trade license fee Rs 4.296 Million	4.296
	16	5	Non-conducting of Post Completion Evaluation of Development Project Rs 2.491 Million	2.491
	17	6	Non-reconciliation and Un-authorized Approval of Expenditure – Rs 5.194 Million	5.194
	18	7	Misappropriation of Marriage Fee in devolution period – Rs 47,145	0.047
	19	8	Doubtful award of tenders for works to contractors – Rs 870,000	0.870
	20	10	Un-authorized Execution of Electricity Schemes from Union Fund – Rs 3.153 Million	3.153
	21	12	Irregular Purchase of Physical Assets – Rs 159,131	0.159
	22	13	Non-production of Vouched Account of Security Papers for last three Years	-
	23	14	Doubtful Execution of Works as the Same Were Concealed From Physical Inspection – Rs 5.690 Million	5.690
	24	16	Misappropriation of Funds on account of Wall Chalking – Rs 25,256	0.025
	25	17	Misappropriation of Funds on Account of Dengue Campaign – Rs 57,960	0.057
UA-17	26	1	Unauthorized execution of development projects without maintenance of Form BDD-4 – Rs. 1.488 Million	1.488
	27	3	Non-utilization of Development Funds – Rs 6.083 million	6.083

formation Name	Sr. No	A.P No.	Subject	Amount
	28	4	Loss to Union Fund due to Imposition of trade license fee Rs 4.296 Million	4.296
	29	5	Non-conducting of Post Completion Evaluation of Development Project Rs 1.488 Million	1.488
	30	6	Non-reconciliation and Un-authorized Approval of Expenditure – Rs 5.641 Million	5.641
	31	7	Misappropriation of Marriage Fee in devolution period – Rs 53,361	0.053
	32	8	Doubtful award of tenders for works to contractors – Rs 275,000	0.275
	33	9	Un-authorized Execution of Electricity Schemes from Union Fund – Rs 300,478	0.300
	34	11	Irregular Purchase of Physical Assets – Rs 156,051	0.156
	35	12	Non-production of Vouched Account of Security Papers for last three Years	0.000
	36	13	Less Allocation of Funds for Development – Rs 2.972 Million	2.972
	37	16	Doubtful Execution of Works as the Same Were Concealed From Physical Inspection – Rs 1.257 Million	1.257
	38	18	Misappropriation of Funds on Account of Dengue Campaign – Rs 51,801	0.052
UA-18	39	1	Unauthorized execution of development projects without maintenance of Form BDD-4 – Rs. 2.009 Million	2.009
	40	3	Non-utilization of Development Funds – Rs 11.866 million	11.866
	41	4	Loss to Union Fund due to Imposition of trade license fee Rs 4.296 Million	4.296

formation Name	Sr. No	A.P No.	Subject	Amount
	42	5	Non-conducting of Post Completion Evaluation of Development Project Rs 2.009 Million	2.009
	43	6	Non-reconciliation and Un-authorized Approval of Expenditure – Rs 4.692 Million	4.692
	44	7	Misappropriation of Marriage Fee – Rs 44,100	0.044
	45	8	Doubtful award of tenders for works to contractors – Rs 1.900 Million	1.900
	46	10	Un-authorized Execution of Electricity Schemes from Union Fund – Rs 415,780	0.416
	47	11	Irregular Purchase of Physical Assets – Rs 69,950	0.070
	48	12	Non-production of Vouched Account of Security Papers for last three Years	0.000
	49	13	Less Allocation of Funds for Development – Rs 3.301 Million	3.301
	50	15	Doubtful Execution of Works as the Same Were Concealed From Physical Inspection – Rs 1.593 Million and non-deposit of Income Tax deducted at source- Rs. 95,613	1.689
	51	16	Non-production of Record	0.000
	52	18	Misappropriation of Funds on Account of Dengue Campaign – Rs 46,020	0.046
UA-20	53	2	Doubtful award of tenders for works to contractors – Rs 1.274 Million	1.274
	54	4	Non-production of Record	0
	55	5	Unauthorized / Irregular Withdrawal of Doubtful Claim of Medical Recovery Thereof Rs 49,309	0.049

formation Name	Sr. No	A.P No.	Subject	Amount
	56	6	Unauthorized Excess Expenditure than Budget Allocation Regularization Thereof – Rs 498,800	0.4988
	57	7	Non-production of Vouched Account of Security Papers for last three Years	0
	58	8	Less Allocation of Funds for Development – Rs 2.119 Million	2.119
	59	9	Unauthorized Withdrawal of Salaries without Performance of Duties by Muhammad Nadeem Zafar (Naib Qasid) – Rs. 419,106	0.419
	60	10	Unauthorized execution of development projects without maintenance of Form BDD-4 – Rs. 1.876 Million	1.876
	61	12	Non-utilization of Development Funds – Rs 3.993 million	3.993
	62	13	Loss to Union Fund due to Imposition of trade license fee Rs 4.296 Million	4.296
	63	14	Non-conducting of Post Completion Evaluation of Development Project Rs 1.876 Million	1.876
	64	15	Non-reconciliation and Un-authorized Approval of Expenditure – Rs 5.157 Million	5.157
	65	16	Misappropriation of Marriage Fee in devolution period – Rs 58,800	0.0588
	66	18	Irregular Purchase of Physical Assets – Rs 100,091	0.1
	67	19	Doubtful Execution of Works as the Same Were Concealed From Physical Inspection – Rs 1.919 Million	1.919

formation Name	Sr. No	A.P No.	Subject	Amount
	68	21	Misappropriation of Funds on Account of Dengue Campaign – Rs 93,957	0.093957
UA-37	69	1	Non-production of Record	0
	70	2	Misappropriation of Copy Fee by Secretary Recovery Thereof – Rs 38,320	0.038
	71	3	Misappropriation of Marriage Fee in devolution period – Rs 81,000	0.081
	72	4	Misappropriation of Union Council Funds by Secretary Recovery Thereof – Rs 313,789	0.3137
	73	5	Unauthorized Excess Expenditure than Budget Allocation Regularization Thereof – Rs 3.419 Million	3.419
	74	6	Unauthorized execution of development projects without maintenance of Form BDD-4 – Rs. 3.444 Million	3.444
	75	8	Non-utilization of Development Funds – Rs 1.528 million	1.528
	76	9	Loss to Union Fund due to Imposition of trade license fee Rs 4.296 Million	4.296
	77	10	Non-conducting of Post Completion Evaluation of Development Project Rs 3.444 Million	3.444
	78	11	Non-reconciliation and Un-authorized Approval of Expenditure – Rs 6.391 Million	6.391
	79	12	Non-Reconciliation of Books of Accounts and Errors in Carrying Forward of Balances – Rs 27,341	0.027
	80	13	Concealment of Vouched Account of Tenders – Rs 2.015 Million	2.015

formation Name	Sr. No	A.P No.	Subject	Amount
	81	15	Irregular Purchase of Physical Assets – Rs 92,220	0.0922
	82	16	Less Allocation of Funds for Development – Rs 826,860	0.826
	83	18	Doubtful Execution of Works as the Same Were Concealed From Physical Inspection – Rs 3.444 Million	3.444
	84	19	Non-recovery of License renewal fee from marriage registrars Recovery thereof Rs 22,500	0.0225
UA-71	85	3	Non-Deduction/Non-Deposit of Income Tax Rs 74,131	0.074131
	86	4	Non Deduction of Contractor Profit and Overhead Charges Rs 112,140	0.112
	87	5	Unauthorized Transfer of Funds to MEPCO for Supply of Electricity to Community of Union Council Rs 146,200	0.146
	88	7	Non-Allocation of CCB Funds Rs 220,636	0.2206
	89	8	Unauthorized Expenditure of CCB Funds Rs 303,178	0.303
	90	9	Non-conducting of post completion evaluation of development projects Rs 2.609 Million	2.609
	91	10	Unauthorized Expenditure without Demand Rs 3.169 Million	3.169
	92	11	Unauthorized execution of development projects without maintenance of Form BDD-4 Rs 3.298 Million	3.298
	93	12	Loss due to Non-Levying of Licensing Fee on Various Professions	0

formation Name	Sr. No	A.P No.	Subject	Amount
UA-78	94	3	Non-Deduction/Non-Deposit of Income Tax Rs 219,064	0.219
	95	4	Non Deduction of Contractor Profit and Overhead Charges Rs 98,970	0.09897
	96	5	Unauthorized execution of development projects without maintenance of Form BDD-4 – Rs. 3.093 Million	3.093
	97	7	Non-conducting of Post Completion Evaluation of Development Project Rs 3.440 Million	3.44
	98	8	Unauthorized Expenditure of CCB Funds Rs 711,250	0.711
	99	10	Unauthorized Expenditure without Technical Sanction of Estimate Rs 490,864	0.490864
	100	11	Unauthorized Execution of Development Schemes beyond the Competency Rs 400,000	0.4
	101	12	Loss due to Non-Levying of Licensing Fee on Various Professions	0
UA-88	102	3	Non-Deduction/Non-Deposit of Income Tax Rs 87,392	0.087392
	103	4	Unauthorized Expenditure without Estimate and Record Entries Rs 407,500	0.4075
	104	5	Unauthorized execution of development projects without maintenance of Form BDD-4 – Rs. 1.336 Million	1.336
	105	7	Non-conducting of Post Completion Evaluation of Development Project Rs 1.289 Million	1.289

formation Name	Sr. No	A.P No.	Subject	Amount
	106	8	Non-Allocation of CCB Funds Rs 410,180	0.41
	107	9	Unauthorized Expenditure of CCB Funds Rs 2.553 Million	2.553
	108	10	Doubtful Withdrawal of Funds on account of Sports Festival – Rs 110,815	0.1108
	109	11	Unauthorized Execution of Development Schemes beyond the Competency Rs 300,000	0.3
	110	12	Loss due to Non-Levying of Licensing Fee on Various Professions	0
UA-95	111	3	Non-Deduction/Non-Deposit of Income Tax Rs 144,764	0.1447
	112	4	Unauthorized execution of development projects without maintenance of Form BDD-4 – Rs. 3.343 Million	3.343
	113	5	Non-conducting of Post Completion Evaluation of Development Project Rs 3.606 Million	3.606
	114	7	Unauthorized Expenditure of CCB Funds Rs 910,000	0.91
	115	9	Loss due to Non-Levying of Licensing Fee on Various Professions	0

**MFDAC paras of UAs Phase-II
Audit Year 2012-13**

UA No.	Sr. No.	A.P No.	Subject	Amount
UA 81	1	3	Doubtful Expenditure on Construction of Culverts	0.320
	2	6	Loss to Government on Account of Nikkah Fee	0.221
	3	7	Unjustified Expenditure for Cleaning of Surface Drains	0.126
	4	8	Unjustified expenditure without the approval of Committee for conduct of Sports Festival, 2012	0.113
UA 82	5	4	Doubtful Expenditure on Construction of Culverts	0.234
	6	6	Unjustified expenditure without the approval of Committee for conduct of Sports Festival, 2012	0.109
	7	7	Unjustified Expenditure for Cleaning of Surface Drains	0.035
UA 84	8	1	Execution of Development Works without Adopting Prescribed Procedure	1.901
	9	4	Non-deduction of income tax or non-deposit thereof against the name of concerned contractor	0.087
	10	5	Unjustified expenditure without the approval of Committee for conduct of Sports Festival, 2012	0.063
	11	6	Doubtful promotion of Naib Qasid as Secretary Union Council without adopting prescribed procedure resulting withdrawal of salaries	0.103
UA 86	12	3	Doubtful Expenditure on Construction of Culverts	0.393
	13	4	Unjustified expenditure without the approval of Committee for conduct of Sports Festival, 2012	0.117
UA 89	14	2	Non-utilization of CCB funds	1.927
	15	3	Execution of Development Works without Adopting Prescribed Procedure	1.177
	16	6	loss to government due to Non deduction of Overhead Charges	0.059
	17	8	Doubtful Expenditure on account of Installation of Electricity	0.202

UA No.	Sr. No.	A.P No.	Subject	Amount
	18	9	Unjustified expenditure without the approval of Committee for conduct of Sports Festival, 2012	0.119
	19	11	Non-deduction of income tax or non-deposit thereof against the name of concerned contractor	0.071
	20	12	Irregular payment of Development Works of previous year	0.035
	21	13	Doubtful Expenditure on account of Installation of Electricity	0.202
	22	14	Non constitutional of Marriage Function Committee	0
Total				7.614

UAs of Khanewal District

Budget and Expenditure Statement for Financial Years 2008-2013

(Amount in Rupees)

Description	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
UA-09 Khanewal				
Salary	2,154,750	1,251,229	(903,521)	-41.93
Non Salary	861,900	500,492	(361,408)	-41.93
development	5,602,350	3,253,196	(2,349,154)	-41.93
Total	8,619,000	5,004,917	(3,614,083)	(126)
UA-10				
Salary	1,413,361	1,298,468	(114,893)	-8.13
Non Salary	565,344	519,387	(45,957)	-8.13
development	3,674,737	3,376,016	(298,721)	-8.13
Total	5,653,442	5,193,871	(459,571)	(24)
UA-17				
Salary	2,931,090	1,410,240	(1,520,850)	-51.89
Non Salary	1,172,436	564,096	(608,340)	-51.89
development	7,620,833	3,666,624	(3,954,209)	-51.89
Total	11,724,358	5,640,960	-6,083,398	-156
UA-18				
Salary	4,139,834		(4,139,834)	-100.00
Non Salary	1,655,933		(1,655,933)	-100.00
development	10,763,567		(10,763,567)	-100.00
Total	16,559,334	-	(16,559,334)	(300)
UA-20				
Salary	2,287,641	1,289,376	(998,265)	-43.64
Non Salary	915,057	515,750	(399,306)	-43.64
development	5,947,867	3,352,378	(2,595,490)	-43.64
Total	9,150,565	5,157,504	(3,993,061)	(131)
UA-37				
Salary	1125070	2,029,588	904,518	80.40
Non Salary	450028	920,643	470,615	104.57

Description	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
development	2925182	3,444,552	519,370	17.76
Total	4,500,280	6,394,783	1,894,503	203
UA-95				
Salary	4,009,000	1,635,104	(2,373,896)	-59.21
Non Salary	1,366,000	900,377	(465,623)	-34.09
development	5,165,000	3,342,694	(1,822,306)	-35.28
Total	10,540,000	5,878,175	(4,661,825)	(129)
UA-71				
Salary	2815000	1239712	(1,575,288)	-55.96
Non Salary	985000	641701	(343,299)	-34.85
development	9226314	3850488	(5,375,826)	-58.27
Total	13,026,314	5,731,901	(7,294,413)	(149)
UA-78				
Salary	4509489	2112501	(2,396,988)	-53.15
Non Salary	1773016	681069	(1,091,947)	-61.59
development	5497058	3093343	(2,403,715)	-43.73
Total	11,779,563	5,886,913	(5,892,650)	(158)
UA-88				
Salary	5287940	3243378	(2,044,562)	-38.66
Non Salary	1781104	490453	(1,290,651)	-72.46
development	5254391	1336495	(3,917,896)	-74.56
Total	12,323,435	5,070,326	(7,253,109)	(186)
GRAND TOTAL	103,876,291	49,959,350	(53,916,941)	-51.90

Annex-C

[Para 1.2.1.1]

Concealment of Vouched Account – Rs 5.262 Million

Union Administration No.09

(Amount in Rupees)

Fiscal Year	Particulars	Total Expenditure as per Cash Book	Vouchers Produced for Audit	Balance / Not Produced
2008-09	Total Expenditure of UC	1,300,036	0	1,300,036
2009-10	Total Expenditure of UC	1030966	0	1,030,966
		2,331,002	0	2,331,002

Union Administration No.10

(Amount in Rupees)

Fiscal Year	Particulars	Total Expenditure as per Cash Book	Vouchers Produced for Audit	Balance / Not Produced
2006-07	Total Pay	270,303	-	270,303
	Total Contingency	67,028	-	67,028
	Total Development	1,669,857	1,363,889	305,968
	Short	2,007,188	1,363,889	643,299
2007-08	Total Pay	242,917	-	242,917
	Total Contingency	82,277	-	82,277
	Total Development	4,159,669	3,271,274	888,395
	Short	4,484,863	3,271,274	1,213,589
2008-09	Total Pay		-	-
	Total Contingency		-	-
	Total Development		835,337	(835,337)
	Short	1,411,917	835,337	576,580
2009-10	Total Pay	307,431	-	307,431
	Total Contingency	43,239	-	43,239
	Total Development	366,235	219,835	146,400
	Short	716,905	219,835	497,070
	Grand Total	8,620,873	5,690,335	2,930,538

Annex-D

[Para 1.2.2.1]

Un-authorized Lump Sum Provision for Development in the Budget - Rs 35.150 Million**Union Administration No.09**

(Amount in Rupees)

Sr. No.	Period	Amount
1	2008-09	Unknown
2	2009-10	Unknown
3	2010-11	1,050,000
4	2011-12	2,275,000
5	2012-13	2,535,000
Total		5,860,000

Union Administration No.10

Sr. No.	Period	Amount
1	2008-09	Unknown/Not Provided
2	2009-10	1,000,000
3	2010-11	1,000,000
4	2011-12	1,295,338
5	2012-13	2,358,104
Total		5,653,442

Union Administration No.17

Sr. No.	Period	Amount
1	2008-09	453,000
2	2009-10	462,000
3	2010-11	600,000
4	2011-12	775,000
5	2012-13	600,000
Total		2,890,000

Union Administration No.18

Sr. No.	Period	Amount
1	2008-09	225,000
2	2009-10	500,000
3	2010-11	1,100,000
4	2011-12	1,300,000
5	2012-13	1,583,202
Total		4,978,202

Union Administration No.20

Sr. No.	Period	Amount
1	2008-09	120,000
2	2009-10	500,000
3	2010-11	240,000
4	2011-12	500,000
5	2012-13	1,350,000
Total		2,710,000

Union Administration No.37

Sr. No.	Period	Amount
1	2008-09	N/A
2	2009-10	475,000
3	2010-11	477,280
4	2011-12	471,000
5	2012-13	N/A
Total	2010-11	1,423,280

Union Administration No.71

Year	Development
2008-09	282542
2009-10	600000
2010-11	675000
2011-12	1260000
2012-13	782000
Total	3599542

Union Administration No.78

Year	Development
2008-09	783750
2010-11	900000
2011-12	900000
2012-13	850000
Total	3433750

Union Administration No.88

Year	Development
2008-09	500500
2010-11	2400
2011-12	334384
2012-13	499211
Total	1336495

Union Administration No.95

Year	Development
2008-09	750000
2009-10	240000
2010-11	600000
2011-12	975000
2012-13	700000
Total	3265000

Annex-E

[Para 1.2.2.2]

Unauthorized Expenditure on Development Works – Rs 13.833 Million

Union Administration No.09

(Amount in Rupees)

Sr. No.	Year	Particulars	Amount
1	2008-09	RCC Pulliat	36,000
2	2008-09	Unknown	36,000
3	2008-09	Unknown	90,000
4	2008-09	Unknown	31,500
5	2008-09	Unknown	31,500
6	2008-09	Unknown	31,500
7	2008-09	Unknown	90,000
8	2008-09	Unknown	23,500
9	2008-09	RCC Pulliat	92,700
10	2008-09	Unknown	62,000
11	2008-09	Unknown	92,700
12	2008-09	Unknown	89,000
13	2008-09	Unknown	89,000
Total			795,400
1	2009-10	Unknown	89,000
2	2009-10	RCC Pulliat	92,700
3	2009-10	Unknown	31,500
4	2009-10	Unknown	36,000
5	2009-10	Unknown	76,000
6	2009-10	Unknown	89,000
7	2009-10	Unknown	14,000
8	2009-10	RCC Pulliat	92,700
9	2009-10	Unknown	23,000
Total			543,900
Grand Total			1,339,300

Union Administration No.10

Detail of Irregular Expenditure on Development Works								
Year	2006-07		2007-08		2008-09		2009-10	
Sr. No.	Particular	Amount	Particular	Amount	Particular	Amount	Particular	Amount
1	Bricks	35,000	Demand Notice Electricity	194,390	Bricks	30,000	Demand Notice Electricity	38,960
2	Bricks	30,000	Demand Notice Electricity	67,170	RCC Pipe	10,000	RCC Pipe	19,600
3	Bricks	55,000	Demand Notice Electricity	143,825	Bricks	20,000	Demand Notice Electricity	31,850
4	Bricks	40,000	Demand Notice Electricity	199,790	Bricks	20,000	RCC Pipe	29,400
5	RCC Pipe	22,450	Demand Notice Electricity	181,860	Sand	20,000	RCC Pipe	29,400
6	RCC Pipe	5,400	Demand Notice Electricity	69,340	Bricks	20,000	Demand Notice Electricity	52,875
7	RCC Pipe	15,400	Bricks	40,000	RCC Pipe	7,500	Sand	15,300
8	Cement	10,000	Demand Notice Electricity	54,730	Bricks	35,000	RCC Pipe	2,450
9	RCC Pipe	13,200	Demand Notice Electricity	76,020	Sand	20,000		0
10	Bricks	25,000	Demand Notice Electricity	89,240	Bricks	20,000		0
11	Bricks	25,000	Demand Notice Electricity	39,510	Cement	25,000		0
12	Cement	20,000	Demand Notice Electricity	186,360	Sand	16,000		0
13	Matti / Earthwork	15,000	Demand Notice Electricity	195,130	Bricks	40,000		0
14	Sariya	4,870	RCC Pipe	6,600	Demand Notice Electricity	43,187		0
15	Bricks	30,000	Demand Notice Electricity	77,310	Bricks	40,000		0
16	Sand	20,000	Cement	20,000	Demand Notice Electricity	48,970		0
17	Demand Notice Electricity	194,650	Bricks	30,000	RCC Pipe	5,000		0
18	Matti / Earthwork	40,000	Demand Notice	35,740	Bricks	35,000		0

			Electricity					
19	Bricks	25,000	Demand Notice Electricity	94,720	Sand	30,000		0
20	Bricks	20,000	RCC Pipe	17,600	Bricks	40,000		0
21	Sariya	10,724	Bricks	30,000	Sand	20,000		0
22	RCC Pipe	11,000	Bricks	30,000	Bricks Rora	20,000		0
23	Rora Brick Blast	20,000	Saria	15,400	Sand	20,000		0
24	sand	15,000	Bricks	30,000	RCC Pipe	9,200		0
25	bricks	30,000	Sand	40,000	Demand Notice Electricity	53,860		0
26	Matti / Earthwork	10,000	Bricks	8,500	Cement	20,000		0
27	Demand Notice Electricity	133,000	RCC Pipe	10,000	Demand Notice Electricity	109,870		0
28	Demand Notice Electricity	33,060	Cement	30,000	RCC Pipe	36,750		0
29	Demand Notice Electricity	66,390	Bricks	40,000	Sand	20,000		0
30	Bricks	40,000	Bricks	50,000		0		0
31	Sand	30,000	Saria	15,000		0		0
32	Demand Notice Electricity	164,180	Sand	50,000		0		0
33	Demand Notice Electricity	54,565	Demand Notice Electricity	47,600		0		0
34	Bricks	45,000	Demand Notice Electricity	140,000		0		0
35	Cement	20,000	Demand Notice Electricity	60,000		0		0
36	Cement	20,000	Bricks	35,000		0		0
37	Bricks	15,000	Cement	30,000		0		0
38		0	Bricks	55,000		0		0
39		0	Demand Notice Electricity	65,590		0		0
40		0	Bricks	35,000		0		0
41		0	Cement	30,000		0		0
42		0	Saria	30,000		0		0
43		0	Cement	15,000		0		0
44		0	Cement	15,000		0		0

45		0	Bricks	25,000		0		0
46		0	Bricks	25,000		0		0
47		0	Demand Notice Electricity	74,720		0		0
48		0	Bricks	40,000		0		0
49		0	Cement	20,000		0		0
50		0	Bricks	30,000		0		0
51		0	Bricks	40,000		0		0
52		0	Cement	45,000		0		0
53		0	Bricks	40,000		0		0
54		0	Sand	30,000		0		0
55		0	Bricks	30,000		0		0
56		0	RCC Pipe	10,800		0		0
57		0	Bricks	40,000		0		0
Sr. No.	Particular	Amount	Particular	Amount	Particular	Amount	Particular	Amount
58		0	Saria	14,329		0		0
59		0	Bricks	30,000		0		0
60		0	Bricks	30,000		0		0
61		0	Cement	20,000		0		0
	Total	1,363,889	-	3,271,274	-	835,337	-	219,835
	Grand Total							5,690,335

Union Administration No.17

Sr. No.	Year	Particulars	Amount
1	2008-09	Soling 80/10 R	15,000
2	2008-09	Pulli 80/10 R	22,500
3	2008-09	Nali 79/ 10 E	25,000
4	2008-09	electricity 80/10 R	171,978
5	2008-09	Soling 39/10 R	30,000
6	2008-09	Pulli 40/ R	22,500
7	2008-09	Pulli 39/10 R	22,500
8	2008-09	electricity 80/10 R	77,800
9	2008-09	Nali 39/10 R	20,000
10	2008-09	Soling 38/10 R	24,000

Sr. No.	Year	Particulars	Amount
11	2008-09	Soling 40/10 R	15,300
12	2008-09	Nali 40/10 R	20,000
13	2008-09	electricity 80/10 R	50,700
14	2008-09	Pulli 80/10 R	22,500
15	2008-09	Soling 80/10 R	15,000
16	2008-09	Soling 38/10 R	15,000
17	2008-09	Pulli 79/10 R	22,500
18	2008-09	Pulli 39/10 R	22,500
19	2008-09	Soling 40/10 R	15,000
20	2008-09	Pulli 80/10 R	22,500
21	2008-09	Nalka 39/10 R	13,500
22	2008-09	Pulli 38/10 R	22,500
23	2008-09	Nali 80/ 10 R	17,000
24	2008-09	Pulli 39/10 R	22,500
25	2008-09	Pulli 40/ R	22,500
26	2008-09	Soling 38/10 R	13,300
27	2008-09	Pulli 80/10 R	22,500
28	2008-09	Pulli 40/ R	22,500
29	2008-09	Pulli 79/10 R	22,500
30	2008-09	Pulli 79/10 R	22,500
31	2008-09	Nali 40/10 R	15,000
32	2008-09	Soling 79/10 R	45,000
Total 2008-09			913,578
1	2009-10	Pulli 39/10 R	22,500
2	2009-10	Pulli 38/10 R	22,500
3	2009-10	Soling 39/10 R	30,000
4	2009-10	Pulli 80/10 R	22,500
5	2009-10	Pulli 80/10 R	22,500
6	2009-10	Pulli 79/10 R	22,500
7	2009-10	Pulli 38/10 R	18,000
8	2009-10	Nalka 38/10 R	16,263
9	2009-10	RCC Pipe 40/10 R	10,000
10	2009-10	RCC Pipe 40/10 R	10,000
11	2009-10	RCC Pipe 39/10 R	11,450

Sr. No.	Year	Particulars	Amount
12	2009-10	Soling 38/10 R	30,000
13	2009-10	RCC Pipe 80/10 R	3,050
14	2009-10	Nalka 79/10 R	16,500
15	2009-10	Pipe Cement 79/10 R	25,000
16	2009-10	Soling 39/10 R	30,000
17	2009-10	soling 79/10 R	31,000
Total 2009-10			343,763
G. Total			1,257,341

Union Administration No.20

Sr. No.	F.Y	Name of Work	Estimated Cost	Actual Expenditure	Tax not Deducted	Amount Paid to Suppliers
1	2008-09	Tameer Nali chak no 90/10R	50,000	50,000	1,750	50,000
2	2008-09	Tameer Nali chak no 87/10R	30,000	30,000	1,050	30,000
3	2008-09	Tameer Soling chak no 168/10R	26,000	26,000	910	26,000
4	2008-09	Tameer Soling chak no 168/10R	36,000	36,000	1,260	36,000
5	2008-09	Tameer Pulli Chak no. 90/10 R	25,000	25,000	875	25,000
6	2008-09	Tameer Nali Chak No. 90/10 R	30,000	30,000	1,050	30,000
7	2008-09	Tameer Nali Chak No. 90/10 R	20,000	20,000	700	20,000
8	2008-09	Tameer Nali chak no 87/10R	20,000	20,000	700	20,000
9	2008-09	Tameer Nali chak No. 168/10R	45,000	45,000	1,575	45,000
10	2008-09	Tameer Soling chak no 168/10R	35,000	35,000	1,225	35,000
11	2008-09	Tameer Pulli Chak no. 87/10 R	18,000	18,000	630	18,000
12	2008-09	Tameer Pulli Chak no. 168/10 R	25,000	25,000	875	25,000
13	2008-09	Provision of RCC Pipe	189,800	189,800	6,643	189,800
14	2008-09	Provision of Nalkajat	69,000	69,000	2,415	69,000
Sub total			618,800	618,800	21,658	618,800

Sr. No.	F.Y	Name of Work	Estimated Cost	Actual Expenditure	Tax not Deducted	Amount Paid to Suppliers
1	2009-10	Tameer Soling chak no 90/10R	36,000	36,000	1,260	36,000
2	2009-10	Tameer Pulli Chak no. 90/10 R	25,000	25,000	875	25,000
3	2009-10	Tameer Pulli Chak no. 168/10 R	18,221	18,221	638	18,221
4	2009-10	Tameer Nali chak No. 168/10R	26,000	26,000	910	26,000
5	2009-10	Tameer Nali chak No. 168/10R	25,000	25,000	875	25,000
6	2009-10	Tameer Pulli Chak no. 168/10 R	25,000	25,000	875	25,000
7	2009-10	Tameer Soling Gali Abdul Jabbar Wali 168/10 R	20,000	20,000	700	20,000
8	2009-10	Tameer Soling Gali Aslam Kamboh wali	30,000	30,000	1,050	30,000
9	2009-10	Tameer Pulli Chohadry Maqbool 168/10R	18,000	18,000	630	18,000
10	2009-10	Tameer Soling Gali Shamshad Wali 168/10 R	33,000	33,000	1,155	33,000
11	2009-10	Provision of RCC Pipe	43,000	43,000	1,505	43,000
		Sub total	299,221	299,221	10,473	299,221
		G. Total	918,021	918,021	32,131	918,021

Union Administration No.37

Sr. No.	Year	Particulars	Amount
1	2008-09	culvert	5,000
2	2008-09	culvert	3000
3	2008-09	Hand Pump	9,800
4	2008-09	culvert	2,500
5	2008-09	culvert	2,500
6	2008-09	culvert	4,500
7	2008-09	Hand Pump	9,800
8	2008-09	Hand Pump	19,600
9	2008-09	culvert	5,000
10	2008-09	culvert	24,000

Sr. No.	Year	Particulars	Amount
11	2008-09	Hand Pump	7,500
12	2008-09	RCC Pipe	16,000
13	2008-09	culvert	26,000
14	2008-09	RCC Pipe	8,000
15	2008-09	culvert	12,500
16	2008-09	culvert	3,000
17	2008-09	RCC Pipe	4,000
18	2008-09	culvert	10,000
19	2008-09	RCC Pipe	12,000
20	2008-09	culvert	5,000
21	2008-09	culvert	4,000
22	2008-09	culvert	39,000
23	2008-09	RCC Pipe	12,000
24	2008-09	RCC Pipe	8,000
25	2008-09	culvert	87,090
26	2008-09	culvert	7,000
27	2008-09	RCC Pipe	12,000
28	2008-09	culverts	3,500
29	2008-09	culverts	9000
30	2008-09	Electricity	77,210
31	2008-09	culverts	8,000
32	2008-09	RCC Pipe	18,000
33	2008-09	RCC Pipe	4,000
34	2008-09	culverts	4,000
35	2008-09	RCC Pipe	13,000
36	2008-09	culverts	14,000
37	2008-09	culverts	5,000
38	2008-09	project Committee	36,921
39	2008-09	culverts	17,000
40	2008-09	culverts	27,000
41	2008-09	RCC Pipe	4,000
42	2008-09	culverts	25,000
43	2008-09	culverts	4,000
44	2008-09	culverts	12,000

Sr. No.	Year	Particulars	Amount
45	2008-09	RCC Pipe	24,000
46	2008-09	culverts	7,000
	2008-09	project Committee	50,000
		Total	721,421
1	2009-10	RCC Pipe	4000
2	2009-10	RCC Pipe	4000
3	2009-10	RCC Pipe	4000
4	2009-10	RCC Pipe	4000
5	2009-10	Hand pump	4000
6	2009-10	Hand pump	3000
7	2009-10	culverts	3000
8	2009-10	Soling	100000
9	2009-10	culverts	55121
10	2009-10	RCC Pipe	4000
11	2009-10	RCC Pipe	4000
12	2009-10	RCC Pipe	4000
13	2009-10	RCC Pipe	4000
14	2009-10	RCC Pipe	4000
15	2009-10	RCC Pipe	4000
16	2009-10	RCC Pipe	4000
17	2009-10	Hand pump	7000
18	2009-10	RCC Pipe	28000
		Total	244121
1	2010-11	Soling	41160
2	2010-11	Soling	31,771
3	2010-11	Soling	44,100
4	2010-11	Soling	35,077
5	2010-11	Soling	44,100
6	2010-11	Soling	35,077
7	2010-11	dev. Exp	156,112
8	2010-11	culverts	75,800
		Total	463,197
		Grand Total	1,428,739

Union Administration No.71

Vr. No.	Date	Cheque No.	Name of scheme	Amount
15	05.03.09	553205	Const.of Arch Culverts Chak No. 15D, 4D, 17D, 21, 22,23 Gagh	90300
17	24.03.09	553207	Const.of Arch Culverts chak No. 12,14D, 29 Gagh UC No. 71	90300
18	24.03.09	553208	Const.of Arch Culverts chak No. 5,6,13 D, 10Gagh UC No. 71	90300
26	15.06.09	553216	Const.of Arch Culverts chak No. 5,6,chak No.13 Forrm UC No. 71	96600
27	23.06.09	553217	Const.of Arch Culverts chak No. 10,23 gaghUC No. 71	96600
28	23.06.09	553218	Const.of Arch Culverts chak No. 12D,21,29 gaghUC No. 71	96600
Total				560700

Union Administration No.78

Cheque No.	Vr. No.	Date of Payment	Name of Work	Name of Payee	Expen.
897749	4	11.07.08	Raising of man hole	Nazim UC	13000
897750	5	11.07.08	Re-soling Street Aslam Councilor	Nazim UC	85000
897765	20	17.11.08	Const. of sewer line Chup Shah Darbar	Nazim UC	70000
897771	26	29.12.08	Const. of soling street Chak No.125/15-L	Nazim UC	89000
897778	33	11.02.09	Sewerage Street Fouji Dukandar	Nazim UC	65000
897782	37	05.03.09	Sewerage Street Hanif wali 125/15-L	Nazim UC	18300
897783	38	21.03.09	Soling Street master Irshad	Nazim UC	66800
897788	43	09.04.09	Const. of man hole Irshad 125/15-L	Nazim UC	10000
897789	44	09.04.09	Man hole Clearance (Safai)	Nazim UC	5000
897791	46	16.04.09	Sullage Pump 125/15-L	Al-Haider Mechanical	53000
897792	47	20.04.09	Sewerage sullage carrier disposal	Nazim UC	53400
897796	51	02.05.09	Man hole cover	Nazim UC	5000
897797	52	14.05.09	Soling street Hanif wali	Nazim UC	58300
902201	56	26.06.09	Const. of culvert Kuchi Abadi 125/15-L	Nazim UC	20800
902202	57	26.06.09	Const. of culvert Kao Shala	Nazim UC	20800
902203	58	26.06.09	Const. of sewerage street Sajjad Hussain Chowkidar	Nazim UC	33500
902204	59	26.06.09	Re-soling Street Akram s/o Taj	Nazim UC	40700
902205	60	28.06.09	Soling Street Muhammad Hussain	Nazim UC	46600
902206	61	30.06.09	Const. of culverts	Haji Fazal Qadir	16000
902207	62	30.06.09	Soling street Mirza Riaz	Nazim UC	98500
902211	4	02.07.09	Earth resoling Sajjad+Yasin	Nazim UC	65000
902219	12	01.09.09	Const. of culvert Gao Shala	Nazim UC	15000
902222	15	28.09.09	Safai, callai, earth Eid Gah	Nazim UC	6000
902232	25	22.12.09	Safai, wastage etc 125/15-L	Nazim UC	35000
					989700

Union Administration No.88

Cheque No.	Vr. No.	Date of Payment	Name of Work	Expen.
378518	6	16.07.08	Resoling Chak No.62/15-L 365 Feet	15000
378519	7	24.07.08	Const. of soling Jam Ismail and Master Iqbal Sukhaira wali Street Chak No.60/15-L	97500
378525	13	12.08.08	Roof repair	5000
394876	14	19.08.08	Resoling Chak No.62/15-L South side	7000
394878	15	19.08.08	Const. of culvert 62/15-L near Pasco Doodown	17000
394895	33	22.12.08	Const. of soling street Chaudhry Manzoor Ahmed Councilar Chak No.67/15-L	50000
394897	35	29.12.08		40000
394896	34	24.12.08	Const. of Boundary wall Graveyard Budhey wali 67/15-L	50000
394898	36	05.01.09		49000
21902381	44	23.02.09	Const. of sullage carrier Street Ashraf Councilar wali Chak No.67/15-L	50000
21902383	46	28.02.09		27000
Total Expenditure				407500

Union Administration No.95

Cheque No.	Vr. No.	Date of Payment	Name of Work	Amount of TS	Expenditure
614594	4	02.07.08	Nali/Slab	19450	19000
614595	5	02.07.08	Const. of culverts	54000	25000
614596	6	23.07.08			9000
614597	7	24.07.08			16000
614600	10	02.08.08			7500
631601	11	16.08.08			Const. of RCC Slab Chak No.17 & 18/8BR
631604	14	30.08.08	Const. of RCC Slab Chak No.17 & 20/8BR	15500	5000
631607	17	12.09.08			10200
631612	22	26.09.08	Const. of RCC Slab Chak No.18/8BR	21000	12000
631614	24	11.10.08			8000
631615	25	17.10.08	S/R office UC-95	67000	35500
631616	26	20.10.08			30600
631620	30	10.11.08	Const. of culverts Chak No.19/8-BR	40500	20000
631624	34	06.12.08			20000
631623	33	06.12.08	Earth filling GPS Jarahi	Nil	9000
631625	35	20.12.08	Const. of Nali Street Aslam Chokidar wali Chak No.15/8-BR	55000	50500
246009	44	02.02.09			4300
246006	40	19.01.09	Const. of nali soling etc. street Rana Majeed and Sabir Chak 18/8-BR	73000	49800
246005	41	27.01.09			16400
246027	62	21.04.09			6000
246011	46	02.02.09	Const. of soling Bhaini Sunpal wall Chak No.15/8-BR	36550	35000
246012	47	09.02.09	Const. of nali street Ali Sher Rajpoot and Saleh Muhammad wali Chak No.17/8-BR	57200	46800
246020	55	19.03.09			9574
246013	48	14.02.09	Const. of arch culvert near Rana Talib	31500	15300

Cheque No.	Vr. No.	Date of Payment	Name of Work	Amount of TS	Expenditure
246014	49	02.03.09	Chak 17/8-BR		15000
246017	52	11.03.09	Street Lights Chak No.17,18,15,20/8-BR	57900	55600
246018	53	12.03.09	Const. of soling resoling street Loharan wali Chak No.17/8-BR	96000	17000
246019	54	12.03.09			39800
246021	56	19.03.09			15400
246023	58	25.03.09			23800
246029	64	28.04.09			Const. of RCC slab Chak No.11,19/8-BR
246033	68	04.05.09	Resoling street Loharan wali and Darbar wali Chak No.17/8-BR	86700	15850
246034	69	18.05.09			37500
246036	71	21.05.09			32100
246035	70	18.05.09	Const. of soling Rao Qadeer Wali Chak No.17/8-BR	80650	24300
246038	73	30.05.09			9000
246043	77	15.06.09			29600
246046	80	22.06.09			18000
246037	72	28.05.09	Const. of nali Raja Ilyas Nazim Wali	36000	34500
246045	78	15.06.09	Soling 17/8-BR		21650
246048	82	22.06.09	Const. of arch culverts	40000	6400
246052	86	29.06.09			33500
246049	83	23.06.09	Const. of nali street Liaqt and Rana Talib Chak No.17/8-BR	57350	42600
246051	85	28.06.09			14400
246050	84	28.06.09	Street Light UC-95	83300	42600
246054	88	29.06.09			37800
246059	5	29.07.09	Nali Soling Chak 19/8-BR	48400	46750
246062	10	13.08.09	Nali Chak Jarahee	57350	19000
246068	14	28.09.09			37400
246076	22	03.11.09	Const. of sewer line and earth filling Chak No.20/8-BR	64500	3040
246077	23	03.11.09			24500
246078	24	11.11.09			9750
246082	28	21.12.09			17500
246083	29	24.12.09			9155
246093	39	01.02.10	Const. of RCC Slab (on Nali) Chak No.15,18/8-BR	16500	17500
					1240969

Annex-F

[Para 1.2.2.3]

Unauthorized Expenditure on Development Schemes through Splitting the Works Rs 6.201 Million

Union Administration No.17

(Amount in Rupees)

Sr. No.	Year	Particulars	Amount
1	2012-13	Soling 80/10 R from Zahoor Residence to Saeed Residence	83,939
2	2012-13	Soling 80/10 R from Saeed Residence to Akmal Residence	84,000
3	2012-13	Soling 80/10 R from Akmal Residence to M. Irfan Residence	63,000
			230,939

Union Administration No.18

Work No.	F.Y	Name of Work	Estimated Cost	Actual Expenditure	Actually single work of Rs.
1	2012-13	soling / farshbandi 77/10R	100,000	83,997	251,997
2	2012-13	construction of farshbandi 77/10 R	100,000	84,000	
3	2012-13	soling 77/10R	100,000	84,000	
		Total	300,000	251,997	
1	2012-13	Nali Soling 84/10R Zahoorabad	150,000	126,000	461,626
2	2012-13	Nali Soling 84/10R Zahoorabad	150,000	126,000	
3	2012-13	Nali Soling 84/10R Zahoorabad	130,000	109,200	
4	2012-13	Nali Soling 84/10R Zahoorabad	120,000	100,426	
		Total	550,000	461,626	
1	2012-13	Tameer boundary wall UC office Western side	150,000	124,634	627,926
2	2012-13	Tameer boundary wall UC office southern side	150,000	125,795	
3	2012-13	Tameer boundary wall UC office Northern side	150,000	126,000	
4	2012-	Tameer boundary wall UC office	150,000	125,497	

Work No.	F.Y	Name of Work	Estimated Cost	Actual Expenditure	Actually single work of Rs.
	13	Eastern side			
5	2012-13	Construction and repair of Room , Hall , Roof office UC	150,000	126,000	
		Total	750,000	627,926	
		G. Total			1,341,549

Union Administration No.20

Work No.	Name of Work	Estimated Cost	Actual Expenditure	Remarks
1	Tameer Nali Gali Ch. Gh. Mohd Sahu wali 86-75/10R	137,000	137,000	Both the schemes are not separate actually one scheme but splitted in two works
2	Tameer Nali Gali Ch. Gh. Mohd Sahu wali 86-75/10R	100,000	100,000	
3	tameer Nali Gali Shakoor Rehmani near Police line	150,000	149,058	Both the schemes are not separate actually one scheme but splitted in two works
4	tameer soling gali shakoor rehmani wali near Police Line	150,000	0	
5	tameer Nali Gali Rana Noor Mohd Wali Chak 168/10R	150,000	149,771	Both the schemes are not separate actually one scheme but splitted in two works
6	tameer Nali Gali Rana Noor Mohmd Wali Chak 168/10R	150,000	149,466	
		837,000	685,295	

Union Administration No.71

F.Y.	Name of Work	Name of Contractor	Estimated Cost
2010-11	Const. of culverts Chak No.4/D, 12/D, 29/Ghagh	Amjad Ali & Co.	100000
2010-11	Const. of culverts Chak No.21/Ghagh, 22/Ghagh, 23/Ghagh	Amjad Ali & Co.	100000
2010-11	Const. of culverts Chak No.10/Ghagh, 14/D, 15/D	Amjad Ali & Co.	100000
	Total		300000

Union Administration No.78

Cheque No.	Vr. No.	Date of Payment	Name of Work	Expen.	Total Expen.
37407	24	30.06.11	Const. of soling Abbas Bhatta Chak No.125/15-L	66075	132704
37408	25	30.06.11	Const. of soling Kashif Bhatta Chak No.125/15-L	66629	
37413	5	13.08.11	Const. of culverts	59213	122213
37420	12	15.10.11	Const. of culverts	63000	
37414	6	25.08.11	Const. of soling Faouji Allah Ditta Bao Jan Colony	69058	137831
37415	7	25.08.11	Const. of soling Bashir Phag wali Bao Jan Colony	68773	
72237455	46	14.04.12	Const. of soling 131/15-L	62373	216467
72237456	47	16.04.12	Const. of soling 131/15-L	72230	
72237458	49	18.04.12	Const. of soling 131/15-L	73840	
72237460	51	25.04.12	Const. of soling 131/15-L	8024	
77350541	67	28.03.13	Const. of sewerage soling nali PCC Mohalla Islamabad Allah Rakha Town Ansar Colony Phase-II	99980	
77350540	66	28.03.13	Const. of sewerage soling nali PCC Mohalla Islamabad Allah Rakha Town Ansar Colony Phase-I	124962	
72237485	12	28.08.12	Const. of soling Hakeem Shahid wali Behid Bura road Phase-I	99650	199300
72237486	13	28.08.12	Const. of soling Hakeem Shahid wali Behid Bura road Phase-II	99650	
			Total	1033457	1033457

Union Administration No.88

Cheque No.	Date of Payment	Name of Work	Name of Payee	Expend	Total Exp
72591598	04.10.12	Const. of soling Masjid Bazar Chak No.60/15-L	Aman Ullah Khan contractor	99950	299930
72591563	22.05.12	Const. of soling nali Chak No.60/15-L Phase-II	Saeed Ahmed Contractor	99990	
72591562	22.05.12	Const. of soling nali Chak No.60/15-L Phase-III	Saeed Ahmed Contractor	99990	
72591585	27.09.12	Const. of soling resoling street Raja Zubair wali Chak No. 61A/15-L Phase-I	Saeed Ahmed Contractor	149985	383947
72591584	27.09.12	Const of soling resoling nali street Abdul Sattar wali Chak No.61A/15-L	Saeed Ahmed Contractor	83992	
72591583	27.09.12	Const. of soling resoling street Mumtaz wasli wali Chak No.61A/15-L	Saeed Ahmed Contractor	149970	
72591561	10.05.12	Const. of soling Basti Khokharan Wali Chak No.62/15-L Phase-II	Saeed Ahmed Contractor	98146	
72591560	10.05.12	Const. of soling Basti Khokharan Wali Chak No.62/15-L Phase-I	Saeed Ahmed Contractor	99950	
		Total Expenditure		881973	881973

Union Administration No.95

Cheque No.	Vr. No.	Date of Payment	Name of Work	Amount of TS	Actual Expen.	Total Expen.
72298814	3	28.07.11	Const. of soling nali 18/8-BR	72000	71132	242255
72298819	8	24.08.11	Const. of soling nali 18/8-BR	90000	79141	
72298857	45	15.03.12	Const. of soling nali 18/8-BR	100000	91982	
72298874	62	25.06.12	Const. of sewerage soling nali Chak No.15/8-BR	100000	99985	199985
72298875	63	25.06.12	Const. of sewerage soling nali Chak No.15/8-BR	100000	100000	
72298880	5	17.07.12	Const. of soling Nali Chak No.17/8-BR	90000	84150	184150
72298899	22	22.10.12	Const. of soling Nali Chak No.17/8-BR	100000	100000	
72298898	21	22.10.12	Const. of soling Chak No.16/8-BR	100000	100000	200000
72298900	23	22.10.12	Const. of soling Chak No.16/8-BR	100000	100000	
77187803	26	16.11.12	Const. of soling nali Chak No.15/8-BR	100000	100000	250000
77187828	51	04.03.13	Const. of soling nali Chak No.15/8-BR	150000	150000	
77187823	44	27.02.13	Const. of soling nali street Pir Abid Shah wali Jarahi	100000	99750	199750
77187825	46	27.02.13	Const. of soling nali street Pir Sajjid Shah wali Jarahi	100000	100000	
77187830	53	27.03.13	Const. of soling nali and nala Chak No.18/8-BR Phase-I	150000	150000	300000
77187831	54	27.03.13	Const. of soling nali and nala Chak No.18/8-BR Phase-II	150000	150000	
			Total Expenditure	1602000	1576140	1576140

Annex-G

[Para 1.2.2.4]

Unauthorized Withdrawal of Funds without Pre-audit of Claims – Rs 3.667 Million**Union Administration No.17**

(Amount in Rupees)

Union Council	Month	Pay	Contingency	Development	Total Expenditure
17	April.13	92,495	74,128	230,939	397,562
	May .13	72,555	14,591	-	87,146
	June .13	66,375	220,012	-	286,387
Grand Total		231,425	308,731	230,939	771,095

Union Administration No.18

Union Council	Month	Pay	Contingency	Development	Total Expenditure
18	April.13	66,511	46,028	377,998	490,537
	May .13	55,511	-	436,626	492,137
	June .13	63,586	51,645	711,926	827,157
	Total		97,673	1,526,550	1,809,831

Union Administration No.20

Union Council	Month	Pay	Contingency	Development	Total Expenditure
20	April.13	39,014	42,501	422,170	503,685
	May .13	45,174	192,010	-	237,184
	June .13	41,304	92,970	125,209	259,483
	Total	125,492	327,481	547,379	1,000,352

Union Administration No.37

Union Council	Month	Pay	Contingency	Development	Total Expenditure
37	April.13	18,394	5,370	-	23,764
	May .13	18,394	14,100	-	32,494
	June .13	18,394	11,530	-	29,924
	Total	55,182	31,000	-	86,182

Annex-H**[Para 1.3.1.2]****Doubtful Expenditure on Development Schemes – Rs 1.686 million****(Amount in Rupees)**

Name of Work in UC # 81	Bill No.	Amount
Solling Nai Abadi 45/15 L	112	20,000
Solling Nai Abadi 45/15 L	113	40,000
Construction of Soling Gali Shakar ud Din 126/15 L	102	55,000
Construction of Soling Gali Zaffar Rajana Wali	101	55,000
Construction of Soling 45/15 L Bagh Wali Road	100	98,000
Construction of Soling 45/15 L Near Dear Zahoor	99	51,700
Construction of Soling 126/15 L Slab	71	27,500
Construction of Soling 126/15 L Slab	78	13,000
Construction of Soling 45/15 L Bagh Wali Road	35	98,500
Construction of Soling 45/15 L Bagh Wali Road	34	98,000
Const. of Surface Drain & Slab Near House of M.Baksh 47/15L	105	22,000
Construction of Surface Drain 126/15 L Aslam Qureshi	88	20,000
Construction of Surface Drain & Slab Barket Gujjar 45/15 L	87	28,500
Construction of wall of Khala 126/15 L	77	16,650
Construction of Surface Drain Rana Hafeez 126/15 L	58	77,200
Construction of Surface Drain Gali Hajra Mai-Aslam Gujjar 45/15 L	57	38,100
Const. of Surface Drain Near House of Mehr Abid Rajana 45/15L	56	52,800
Name of Work in UC # 82		-
Construction of Soling Gali Hassan Arror 121/15 L	21	37,000
Construction of Soling Gali Allah Ditta 123/15 L	22	29,100
Construction of Soling Gali Serwar Ansari 121/15 L	24	30,000
Construction of Soling Gali Serwar Ansari 121/15 L	26	70,000
Construction of inaugural plate 121/15 L	54	12,000
Construction of Soling Gali Nishat Wali 121/15 L	30	70,000
Construction of inaugural plate 121/15 L	63	12,000
Construction of Soling Gali Asif Bokhia wali 121/15 L	64	35,000

Name of Work in UC # 81	Bill No.	Amount
Construction of Soling Gali Zain wali 121/15 L	65	10,000
Construction of Soling Gali Mazhar Dhool wali 124/15 L	98	23,000
Construction of Soling Gali Ajmal Khan wali 121/15 L	68	30,000
Construction of Soling Gali Mazhar Dhool wali 124/15 L	97	30,000
Construction of Room UC-82	3	49,000
Construction of Room UC-82	19	35,000
Lapai Boundry Wall UC-82	49	25,000
Name of Work in UC # 86		-
Construction of Soling Gali Hameed Wali 96/15 L	21	30,000
Construction of Surface Drain near UC-86	41	88,000
Construction of Surface Drain Jan Muhammad Wali	59	47,180
Construction of Surface Drain near Bara Nala 92/15 L	103	20,000
Construction of Surface Drain 92/15L	104	20,000
White wash of building of UC-86	54	22,000
Construction of Waiting Room UC-86 96/15L	78	50,000
Construction of Waiting Room UC-86 97 15L	77	50,000
Construction of Waiting Room UC-86 96/15L	71	50,000
Total		1,686,230

Annex-I**[Para 1.3.1.3]****Unauthorized Execution of Works beyond Competency by Splitting up Indents -Rs1.685 million****(Amount in Rupees)**

Name of schemes in UC # 81	Bill No.	Amount	Amount Splitted
Construction of Soling Nai Abadi 45/15 L	112	20,000	209,700
Construction of Soling Nai Abadi 45/15 L	113	40,000	
Construction of Soling 45/15 L Bagh Wali Road	100	98,000	
Construction of Soling 45/15 L Near Dear Zahoor	99	51,700	
Construction of Soling 45/15 L Bagh Wali Road	35	98,500	196,500
Construction of Soling 45/15 L Bagh Wali Road	34	98,000	
Construction of Soling Gali Shakar ud Din 126/15 L	102	55,000	150,500
Construction of Soling Gali Zaffar Rajana Wali 126/15 L	101	55,000	
Construction of Soling 126/15 L Slab	71	27,500	
Construction of Soling 126/15 L Slab	78	13,000	
Construction of Surface Drain & Slab Barket Gujjar 45/15 L	87	28,500	119,400
Construction of Surface Drain Gali Hajra Mai-Aslam Gujjar 45/15 L	57	38,100	
Construction of Surface Drain Near House of Mehr Abid Rajana 45/15L	56	52,800	
Name of Work in UC 82			-
Construction of Soling Gali Hassan Arror 121/15 L	21	37,000	306,000
Construction of Soling Gali Serwar Ansari 121/15 L	24	30,000	
Construction of Soling Gali Serwar Ansari 121/15 L	26	70,000	
Construction of inaugural plate 121/15 L	54	12,000	
Construction of Soling Gali Nishat Wali 121/15 L	30	70,000	
Construction of inaugural plate 121/15 L	63	12,000	
Construction of Soling Gali Asif Bokhia wali 121/15 L	64	35,000	
Construction of Soling Gali Zain wali 121/15 L	65	10,000	
Construction of Soling Gali Ajmal Khan wali 121/15 L	68	30,000	
Construction of Room UC-82	3	49,000	109,000
Construction of Room UC-82	19	35,000	
Lapai Boundry Wall UC-82	49	25,000	

Name of schemes in UC # 81	Bill No.	Amount	Amount Splitted
Name of Work in UC 84			-
Construction of soling in Chak No.93/15-L	0	85,000	255,500
Construction of soling in Chak No.93/15-L	0	85,000	
Construction of soling in Chak No.93/15-L	0	85,000	
Name of Work in UC 89			-
Const. of Soling chak 88-15/L	0	98,000	138,000
Const. of Soling chak 88 -15/L	0	40,000	
Const. of soling chak 84-15/L	0	100,000	200,000
Const. of soling chak 84-15/L	0	100,000	
Total			1,684,600