



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
APRs	Actual Payee's Receipts
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
D&C	Demand & Collection Register
DGA	Director General Audit
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
PPRA	Punjab Procurement Regulatory Authority
RDA	Regional Directorate Audit
TAC	Tehsil Accounts Committee
TAO	Tehsil Accounts Officer
TMA	Tehsil Municipal Administration
TO (F)	Tehsil Officer (Finance)
TS	Technical Sanction
TO (R)	Tehsil Officer Regulation
UAs	Union Administrations
UAC	Union Accounts Committee

PREFACE

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

The Report is based on audit of the accounts of ten Union Administrations, District Sahiwal for the Financial Years 2008-15. The Director General of Audit District Governments Punjab (South), Multan, conducted audit during Audit Year 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Imran Iqbal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan, is mandated to carry out the audit of all District Governments in Punjab (South) including Town/Tehsil Municipal Administrations and Union Administrations. Regional Directorate of Audit (RDA), Multan has audit jurisdiction of District Governments, TMA and UAs of six Districts i.e. Multan, Lodhran, Vehari, Sahiwal, Pakpattan and Khanewal.

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

Union Administrations (UAs), District Sahiwal conduct their operations under Punjab Local Government Ordinance, 2001. UAs of District Sahiwal comprise Union Nazim/Administrator and not more than three secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Administrator designates one secretary as Principal Accounting Officer (PAO). Financial provisions of the Ordinance require every Local Government to establish Public Account. Additional Secretary (Local Government and Community Development Department) in pursuance of Section 179-A of the PLGO, 2001, appointed Tehsil Officer (Regulation) as Administrator of Union Councils falling in the respective Tehsil Municipal Administrations vide notification No.SOR(LG)39-6/208 dated Lahore February 24th 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 Sahiwal for the Financial Years 2008-15, was Rs 45.520 million and expenditure incurred was of Rs 34.594 million, showing savings of Rs 10.926 million. The total Non-development Budget for Financial Years 2008-15 was Rs 94.291 million and expenditure was of Rs 70.004 million, showing savings of Rs 24.287 million. The reasons for savings in Development and Non-development Budgets are required to be provided by the PAOs concerned.

The total budget targets of receipts of ten Union Administrations for the Financial Years 2008-15 were Rs 14.323 million against which Rs 13.238 million were collected.

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

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

a. Scope of Audit

Out of total expenditure of UAs of District Sahiwal for the Financial Years 2008-15, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 1,365.320 million covering 89 UAs. Out of this, RDA Multan audited an expenditure of Rs 104.598 million covering ten UAs / PAOs / formations which, in terms of percentage, is 8% of total auditable expenditure and irregularities amounting to Rs 54.770 million were pointed out. Regional Director Audit planned and executed audit of 10 UAs i.e. 100% achievement against the planed audit activities.

Total receipts of the 89 UAs of District Sahiwal for the Financial Years 2008-15 were Rs 117.818 million. RDA Multan audited receipts of Rs 13.238 million of the ten UAs selected for audit which is 11% of total receipts and irregularities amounting to Rs 6.517 were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 6.517 million were pointed out by Audit which was not in the notice of the management earlier. No recovery was effected till the time of compilation of this Report.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

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

f. The key Audit Findings of the Report

- i. Non-production of record involving Rs 4.700 million was noted in one case¹
- ii. Irregularities involving Rs 37.018 million were noted in seven cases²

¹ Para No. 1.2.1.1

² Para No. 1.2.2.1 to 1.2.2.7

Audit Paras on the accounts for the Financial Years 2008-15 involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC have been included in Memorandum for Departmental Accounts Committee (Annex-A).

g. Recommendations

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

- i. Production of record to audit for verification.
- ii. Regularization of un-authorized expenditures.
- iii. Strengthening of internal controls
- iv. Holding of DAC meetings in time and compliance of DAC directives and decisions in letter and spirit

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipts	Total
1	Total PAOs in Audit Jurisdiction	89	1,365.320	117.818	1,483.138
2	Total formations in Audit Jurisdiction	89	1,365.320	117.818	1,483.138
3	Total Entities (PAOs) Audited	*10	104.598	13.238	117.836
4	Total Formations Audited	*10	104.598	13.238	117.836
5	Audit & Inspection Reports	*10	104.598	13.238	117.836
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to UAs)	-	-	-	-

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

Table 2: Audit Observations regarding Financial Management

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	3.167
2	Weak financial management	-
3	Weak Internal controls relating to financial management	-
4	Others	38.551
Total		41.718

Table 3: Outcome Statistics

(Rupees in million)

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total Current Year	Total Last Year
1	Total Financial Outlay	14.036	713.280	186.449	451.555	117.818	1483.138	-
2	Outlays Audited	4.075	54.645	10.209	34.594	13.238	117.836*	23.600
3	Amount placed under audit observations / irregularities pointed out	3.167	0.943	0.064	37.544	-	41.718	17.384
4	Recoveries pointed out at the instance of audit	-	-	-	-	-	-	-
5	Recoveries accepted / established at audit instance	-	-	-	-	-	-	-
6	Recoveries realized at the instance of audit	-	-	-	-	-	-	-

* The amount mentioned against Sr. No.2 in column of “Total Current Year” is the sum of expenditure and receipts, whereas the total expenditure was Rs 104.598 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.	37.018
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS*, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	-
6	Non production of record to Audit	4.700
7	Others, including cases of accidents, negligence etc.	-
Total		41.718

Table 5: Cost Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	117.836
2	Expenditure on Audit	0.042
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

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

CHAPTER 1

1.1 Union Administration, Sahiwal

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 89 UAs in District Government Sahiwal out of which UAs number 08, 23, 24, 40, 54, 58, 60, 67, 70 and 71 were audited on sample basis during 2015-16.

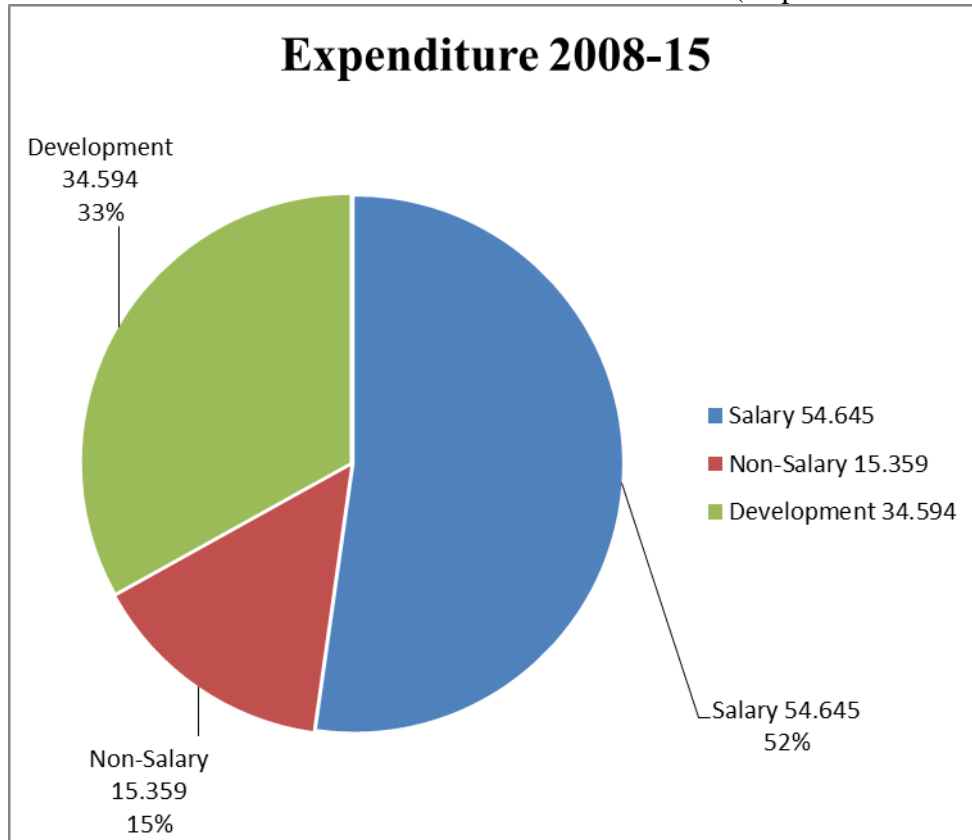
1.1.2 Comments on Budget and Accounts

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

(Rupees in million)

2008-15	Budget	Actual	Savings	% (Saving)
Salary	71.524	54.645	16.878	24%
Non-salary	22.767	15.359	7.408	32%
Development	45.520	34.594	10.926	24%
Sub-Total	139.811	104.598	35.213	25%
Revenue	14.323	13.238	1.085	8%

(Rupees in million)

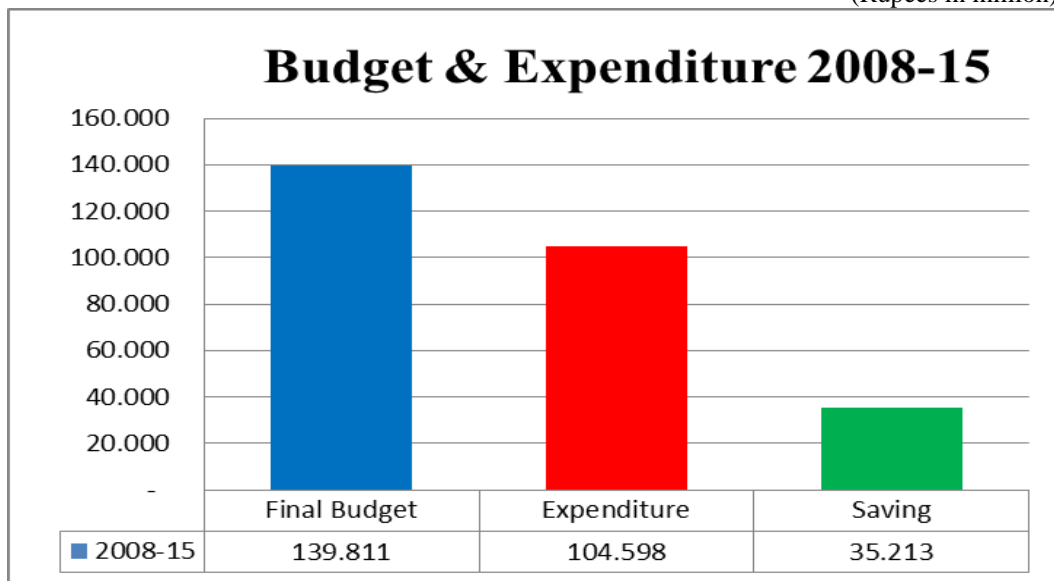


Details of budget allocations, expenditures and savings of each UA of District Sahiwal for the Financial Years 2008-15 are at **Annex-B**.

As per Budget Books for the Financial Years 2008-15 of UAs in District Sahiwal, the original and final budget of audited ten UAs was Rs 139.811 million. Total expenditure incurred by these UAs during Financial Years 2008-2015 was Rs 104.598 million. A saving of Rs 35.213 million came to the notice of audit which shows that the UAs failed to provide essential municipal services as envisaged and planned at the time of preparation and approval of annual budget for the year. No plausible explanation was provided by the PAO, UA Nazims and management of UAs. (**Annex-B**)

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

(Rupees in million)



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

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

1.1.4 Brief Comments on Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

S. No.	Audit Report Year	No. of Paras	Status of PAC Meeting
1	2009-12	8	PAC not constituted
2	2012-13	6	PAC not constituted
3	2013-14	6	PAC not constituted

AUDIT PARAS

1.2.1 Non production of Record

1.2.1.1 Non production of record – Rs 4.700 million

According to Section 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “The Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts.” Furthermore, according to Section 115 (6) of the Punjab Local Government Ordinance 2001, “All 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”.

Secretaries of following Union Administrations did not produce the vouched accounts of various development expenditures and contingency heads amounting to Rs 4.700 million during Financial Years 2008-15 despite several verbal and written requests and the same remained unaudited. These Union Administrations did not maintain the vouched accounts like stock register, technically sanctioned estimate, site plan, measurement book and completion certificate etc. in violation of above rules. **Annex-C**

(Rupees in million)

Sr. No.	UAs No.	Amount
1	08	1.316
2	58	0.200
3	67	1.407
4	71	1.777
Total		4,700

Audit is of the view that due to weak internal controls, record was not produced for audit verification.

Non-production of record of Rs 4.700 million created doubt about the legitimacy of the expenditure as well as violation of the Government instructions.

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

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

Audit recommends that responsibility be fixed on the person(s) at fault for non-production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[UA-08 AIR Para: 01], [UA 58 AIR Para: 08], [UA 67 AIR Para: 06], [UA 71 AIR Para: 01]

1.2.2 Irregularities and non compliance

1.2.2.1 Irregular tendering process for execution of development schemes – Rs 13.566 million

According to Rule 2.61 of B&R code, time for submission of tender from the date of advertisement for work more than 50,000 is one month. Further, according to tender condition, 2% call deposit should be obtained from all the contractor participated in tender process.

Secretaries of following Union Administrations drew funds amounting to Rs 13.566 million on account of development schemes during Financial Years 2008-15 but did not follow the proper tender process for the execution of various development schemes. **Annex-D**

(Rupees in million)

Sr. No.	UAs No.	Amount
1	58	3.269
2	60	2.226
3	67	3.821
4	70	2.750
5	71	1.500
Total		13.566

Audit is of the view that due to weak internal controls, tenders for execution of development works were awarded irregularly.

Irregular award of tenders for development works amounting to Rs 13.566 million resulted in violation of the Government Rules.

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

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

Audit recommends regularization of the irregular expenditure incurred due to improper tendering process besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA 58 AIR Para No.11], [UA 60 AIR Para No.10], [UA 67 AIR Para No.09], [UA 70 AIR Para No.05], [UA 71 AIR Para No.04]

1.2.2.2 Irregular expenditure without pre-audit – Rs 6.636 million

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

Secretaries of following Union Administrations drew funds amounting to Rs 6.636 million during Financial Years 2008-15 on account of various expenditures i.e. Development and Non Development and paid the amount to suppliers / firms without the pre-audit. The Secretaries and Administrators, being the co-signatory, drew the funds without pre-audit from TAO. Without pre-audit of the expenditure, the authenticity of entire expenditure could not be ascertained.

Annex-E

(Rupees in million)		
Sr. No.	UAs No.	Amount
1	08	1.560
2	23	0.797
3	24	2.376
4	40	0.846
5	54	1.057
Total		6.636

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

Withdrawal of funds amounting to Rs 6.636 million without pre-audit resulted in violation of the Government rules.

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

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

Audit recommends regularization of the expenditure incurred without pre-audit besides fixing of responsibility after Inquiry at appropriate level against the person(s) at fault, under intimation to Audit.

[UA 08 AIR Para No.04], [UA 23 AIR Para No.06], [UA 24 AIR Para No.08], [UA 40 AIR Para No.10], [UA 54 AIR Para No.08]

1.2.2.3 Unauthorized execution of works beyond competency by splitting - Rs 6.295 million

According to Rule 4 of the Punjab Union Administrations (Works) Rules, 2002, in case of a project having cost less than Rs 150,000 the Union Administration may execute the project at its own either by contracting out to the private sector or through a Project Committee.

Secretaries of following Union Administrations incurred expenditure of Rs 6.295 million on development schemes through splitting the works just to keep the expenditure within competency during the Financial Years 2008-15 instead of getting it executed through TMA as deposit work. **Annex-F**

(Rupees in million)

Sr. No.	UAs No.	Amount
1	08	0.459
2	40	1.150
3	54	0.470
4	58	1.783
5	60	0.554
6	67	1.691
7	70	0.188
Total		6.295

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

Unauthorized expenditure of Rs 6.295 million resulted in violation of the Government instructions.

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

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

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

[UA 08 AIR Para No.02], [UA 40 AIR Para No.02], [UA 54 AIR Para No.09], [UA 58 AIR Para No.04], [UA 60 AIR Para No.07], [UA 67 AIR Para No.01], [UA 70 AIR Para No.01]

1.2.2.4 Unjustified payment on development works – Rs 3.332 million

According to Para 03, 04 of Punjab Union Administrations (Works) Rules 2002, authorities of union council can carry out different project through a committee up to Rs 100,000 by adopting detailed below procedure:

- i. Project committee will be responsible for completion of project according to design.
- ii. Project committee will provide skilled and unskilled labor by calling quotations.
- iii. Union Nazim will pay the cost of project through crossed cheques in two installments by obtaining certificate from Secretary that first installment was properly utilized.
- iv. Project committees will carry out project after obtaining Technical sanction estimate approved by the competent authority, vouchers and quotations duly verified by the convener of the committee, payment to labor register, inspection register and completion certificate duly signed by all members of the committee.

Contrary to above, Secretaries of following Union Administrations carried out development works for Rs 3.332 million without observing above mentioned Government rules and codal formalities. **Annex-G**

(Rupees in million)

Sr. No.	UAs No.	Amount
1	24	2.275
2	54	1.057
Total		3.332

Audit is of the view that due to weak internal controls, unjustified payments were made to the contractors.

Unjustified payments to contractors amounting to Rs 3.332 million resulted in violation of the Government instructions.

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

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

Audit recommends matter to be inquired at appropriate level besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA 24 AIR Para No.02], [UA 54 AIR Para No.05]

1.2.2.5 Irregular purchase of generators – Rs 2.989 million

According to Rule 12(2) of the Punjab Procurement Rules, 2014, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

Secretary of Union Administration No. 24 incurred expenditure for purchase of 52 generators worth Rs 2.989 million during Financial Years 2008-15. The purchase of generators was not advertised in the newspaper and on

PPRA's website. In addition, entire purchase was made from the single contractor.

Audit is of the view that due to weak financial management, irregular purchase of generator was made in violation of PPRA Rules.

Irregular payment for generator amounting to Rs 2.989 million resulted in violation of PPRA Rules.

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

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

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

[UA 24 AIR Para No. 6]

1.2.2.6 Unauthorized expenditure on civil works – Rs 2.742 million

According to Rule 4(4) (c) of the Punjab Union Administrations (Works) Rules, 2002, the Union Nazim shall release the estimated cost of the project through cross cheques in the name of Project Committee in two equal installments. The funds so released shall be kept in an account of scheduled bank to be jointly operated by two members of the Project Committee as per provisions of Rule 39 of the Punjab Local Governments (Accounts) Rules, 2001. Before releasing the second installment a report shall be obtained by the Nazim from the Secretary of the Project Committee certifying that the amount of first installment has been incurred properly and that the progress of the work is satisfactory according to specification.

Secretaries of following two Union Administrations initiated 47 development schemes through Project Committee during Financial Years 2008-15 and made unauthorized payment amounting to Rs 2.742 million in violation of above rule. **Annex-H**

(Rupees in million)

Sr. No.	UAs No.	Amount
1	60	0.923
2	67	1.819
Total		2.742

- i. The expenditure was subject to following audit observations:
- ii. Material of Rs 738,486 was purchased for civil works including cement, iron, pipes, bricks etc but neither the stock entry nor the consumption record was available.
- iii. Stock purchased was not verified by the project committee.
- iv. No progress report was taken from the secretary before releasing the 2nd installment amount. Lump sum drawl was made through one cheque.
- v. Signatures of Nazim and Secretary were not available on contingent vouchers.
- vi. No inspection register was maintained. Neither the individual inspection report was shown to Audit nor separate inspection proforma was prepared.
- vii. Bank account was not opened by the project committee.
- viii. Completion certificate was neither found available in the record nor produced on demand.
- ix. No APRs of the payees were obtained.

Audit is of the view that due to weak financial controls, expenditure was incurred in violation of Works Rules.

Payment in violation of works rules resulted in unauthorized expenditure of Rs 2.742 million.

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

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

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

[UA 60 AIR Para No.13], [UA 67 AIR Para No.11]

1.2.2.7 Unjustified execution on development schemes of sewerage and sullage carrier – Rs 1.458 million

According to Union Administrations Rules of Business 2003, sewerage and sullage carrier & Tuff Tile's installation / construction come under the preview of TMA, Union council could not initiate the scheme of sewerage, Sullage Carrier & Tuff Tile.

Secretaries of following Union Administrations incurred expenditure amounting to Rs 1.458 million on execution of development schemes of sewerage and sullage carrier during Financial Years 2008-15. Sewerage and sullage carrier work did not come under the purview of Union Council. **Annex-I.**

(Rupees in million)

Sr. No.	UAs No.	Amount
1	60	0.249
2	67	0.661
3	70	0.548
Total		1.458

Audit is of the view that due to weak management, unjustified schemes were executed.

Unjustified execution of development schemes amounting to Rs 1.458 million resulted in violation of the Government instructions.

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

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

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

[UA 60 AIR Para No.08], [UA 67 AIR Para No.02], [UA 70 AIR Para No.03]

Annex

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to
Audit Year 2015-16****(Rupees in million)**

Sr. No	Name of UA	Para No.	Subject	Amount
1	UC 08 Sahiwal	3	Non deduction of income tax	0.098
2		5	Unjustified purchases of different items without stock entries and without any distribution record	0.114
3		6	Non deposit of deducted income tax with income tax department	0.109
4		7	Unjustified allotment of works without consulting authorized committee	1.347
5		8	Unjustified payment on account of increase in pay of Mr. Khalil-ur-Rehman secretary union council	0.052
6		9	Recovery on account of less recovery of shrinkage charges in different works of Union council No. 08 Sahiwal	0.023
7		10	Non deposit of Nikkah fees and recovery thereof	0.026
8		11	Irregular purchase of generator and recovery	0.032
9		12	Unjustified payment of share to secretary	0.044
10		13	Less deposit of union council receipt (copying fee)	0.018
11		14	Unjustified payment of encashment and recovery from Mr. Manzoor Ahmad Secretary union council	0.064
12		15	Misappropriation of Nikkah fees	0.007
13		16	Doubtful change of nikkah pert's dates in Nikkah papers by Mr. Hafiz Muhammad Shabbir Faridi nikkah registrar	-
14	UC 23 Sahiwal	1	Non deposit of pension fund	0.154
15		2	Non deposit of nikkah fees	0.125
16		3	Unjustified allotment of works without consulting authorized committee	0.739

Sr. No	Name of UA	Para No.	Subject	Amount
17		4	Non deduction of income tax	0.049
18		5	less deposit of union council receipt (copying fee)	0.029
19		7	Non deposit of deducted income tax with income tax department	0.084
20		8	Unjustified payment on account of arrear of pay and allowances	0.038
21	UC 24 Sahiwal	1	Less deposit of union council receipt (Copying fee)	0.169
22		3	Non deposit of nikkah fees	0.190
23		4	Non deduction of income tax	0.158
24		5	Non deposit of pension fund	0.073
25		7	Non deposit of deducted income tax with income tax department	0.082
26	UC 40 Sahiwal	1	Non completion of Union council building and expenditure thereof	1.088
27		3	Non deduction of income tax	0.155
28		4	less deposit of union council receipt (copying fee)	0.050
29		5	Unjustified utilization of union council funds on youth festival	0.606
30		6	Non deposit of deducted income tax with income tax department	0.038
31		7	Unjustified payment on account of personal fund of Nazim	0.024
32		8	Non deposit of nikkah fees	0.148
33		9	Doubtful payment for laying of soling at different places	0.846
34	UC 54 Sahiwal	1	Non deposit of nikkah fees	0.243
35		2	Non deposit of deducted income tax with income tax department	0.162
36		3	Non deposit of pension fund	0.173
37		4	Recovery on account of less recovery of shrinkage charges in different works of union council.	0.076

Sr. No	Name of UA	Para No.	Subject	Amount
38		6	Unjustified utilization of union council funds	0.279
39		7	Unjustified payment to Wafaq citizen community board	0.155
40		10	Non deduction of income tax	0.082
41		11	Non production of sale tax deposit proof	0.044
42		12	Late deposit of nikkah fees	0.106
43		13	Less deposit of union council receipt (copying fee)	0.022
44		1	Unjustified expenditure on Youth Festival	0.252
45		2	Less receipt of nikah fee	0.125
46		3	Non availability of soling and excess payment of quantities to contractor, misappropriation	0.060
47		5	Unjustified payment of earth without recording of cross section area	0.320
48		6	Unjustified drawl of funds without purchase & availability of vouched Account, lead to misappropriation	0.278
49	UC 58 Sahiwal	7	Irregular execution of development schemes of sewerage	0.499
50		9	Excess payment to contractor by charging excess rate of earth compaction	0.056
51		10	Unjustified award of Work to contractor without enlistment of contractors	3.628
52		12	Non payment of income tax and sales tax due to purchase of material from unregistered sales tax supplier	0.102
53		13	Recovery of license fee without survey which resulted Into expected loss	0.100
54		14	Unjustified expenditure on repair of furniture	0.065
55		1	Unjustified expenditure on youth festival	0.162
56	UC 60 Sahiwal	2	Irregular / doubtful expenditure without stock entries & consumption record	0.073
57		3	Non payment of income tax & sales tax due to purchase of material from unregistered sales tax supplier	0.102

Sr. No	Name of UA	Para No.	Subject	Amount
58		4	Unjustified expenditure on repeated repair of furniture / computer / cycle	0.328
59		5	Doubtful / fraudulent expenditure on purchase of sewing machine	0.065
60		6	Less deposit of registration fee of nikah registrars	0.010
61		9	Excess payment to contractor by charging excess rate of earth compaction	0.017
62		11	Non deposit of income tax of development work	0.055
63		12	Irregular release of fund to CCBs in the same bank accounts	0.145
64		14	Unjustified payment of earth without recording of cross section area	0.209
65		3	Excess payment to contractor by charging excess rate of earth compaction	0.066
66		4	Unjustified expenditure on youth festival without sanction of youth development council	0.271
67		5	Unjustified purchase of computer and UPS	0.093
68	UC 67 Sahiwal	7	Unjustified expenditure on repeated repair of furniture / computer/cycle	0.066
69		8	Less deposit of registration fee of nikah registrars	0.011
70		10	Non deposit of income tax of development work	0.109
71		12	Excess payment of windows	0.011
72		2	Unjustified expenditure on youth festival without sanction of youth development council	0.364
73		4	Excess payment to contractor by charging excess rate of earth compaction	0.036
74		6	Unjustified payment of earth without recording of cross section area	0.385
75	UC 70 Sahiwal	7	Non payment of income tax and sales tax due to purchase of material from unregistered sales tax supplier	0.041
76		8	Non deposit of income tax of development work	0.109
77		9	Unjustified drawl of funds without purchase and availability of vouched account	0.418

Sr. No	Name of UA	Para No.	Subject	Amount
78		10	Unjustified bank account in UBL bank	-
79	UC 71 Sahiwal	2	Unjustified expenditure on youth festival without sanction of youth development council	0.364
80		3	Excess payment to contractor by charging excess rate of earth compaction	0.022
81		5	Unjustified payment of earth without recording of cross section area	0.166
82		6	Non payment of income tax and sales tax due to purchase of material from unregistered sales tax supplier	0.113
83		7	Unjustified bank account in UBL Bank	-

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

(Rupees in million)

Sr. No.	Name of UA	Para No.	Description	Amount
1	UC No. 43 Tehsil Sahiwal	5	Recovery on account of less execution of work from the payment made	0.107
2		14	Unjustified purchases of different items without stock entries and without distribution record	0.146
3	UC No. 44 Tehsil Sahiwal	3	Unjustified payment of house rent allowance to Octori Superintendent	0.197
4	UC No. 45 Tehsil Sahiwal	4	Unjustified purchases of different items without stock entries and without distribution record	0.194
5	UC No. 61 Tehsil Chichawatni, District Sahiwal	5	Unjustified expenditure of cleaning of sewer beyond competency and by splitting up	0.180
6		6	Irregular / doubtful expenditure on purchase of street lights	0.141
7	UC No. 74 Tehsil Chichawatni, District Sahiwal	4	Misappropriation of funds	0.209
Total				1.174

UAs of Sahiwal District

Budget and Expenditure Statement for Financial Years 2008-2015

(Rupees in million)

Sr. No.	Name of UAs	Particular	Original Budget	Supplementary Grant/ Re-Appropriation	Final Budget	Actual Expenditure	Excess (+) Saving (-)
1	UA No. 08	Salary	7.101	-	7.101	7.831	0.730
		Non-Salary	1.554	-	1.554	1.117	-0.437
		Sub Total	8.655	-	8.655	8.948	0.293
		Development	3.000	-	3.000	2.892	-0.108
		Total	11.655	-	11.655	11.84	0.185
2	UA No. 23	Salary	6.392	-	6.392	6.361	-0.031
		Non-Salary	1.500	-	1.500	1.453	-0.047
		Sub Total	7.892	-	7.892	7.814	-0.078
		Development	4.356	-	4.356	3.568	-0.788
		Total	12.248	-	12.248	11.382	-0.866
3	UA No. 24	Salary	4.632	-	4.632	4.110	-0.522
		Non-Salary	1.276	-	1.276	1.253	-0.023
		Sub Total	5.908	-	5.908	5.363	-0.545
		Development	5.650	-	5.650	5.630	-0.020
		Total	11.558	-	11.558	10.993	-0.565
4	UA No. 40	Salary	5.222	-	5.222	6.220	0.998
		Non-Salary	4.031	-	4.031	3.233	-0.798
		Sub Total	9.253	-	9.253	9.453	0.200
		Development	5.706	-	5.706	5.506	-0.200
		Total	14.959	-	14.959	14.959	0.000
5	UA No. 54	Salary	6.321	-	6.3210	6.200	-0.121
		Non-Salary	1.426	-	1.4260	1.327	-0.099
		Sub Total	7.747	-	7.7470	7.527	-0.220
		Development	3.975	-	3.975	3.725	-0.250
		Total	11.722	-	11.7220	11.252	-0.470
6	UA No. 58	Salary	9.294	-	9.294	5.750	-3.544
		Non-Salary	2.940	-	2.940	1.816	-1.124
		Sub Total	12.234	-	12.234	7.566	-4.668
		Development	5.982	-	5.982	3.205	-2.777

Sr. No.	Name of UAs	Particular	Original Budget	Supplementary Grant / Re-Appropriation	Final Budget	Actual Expenditure	Excess (+) Saving (-)
		Total	18.216	-	18.216	10.771	-7.445
7	UA No. 60	Salary	9.080	-	9.080	5.804	-3.276
		Non-Salary	2.630	-	2.6301	1.311	-1.319
		Sub Total	11.711	-	11.7105	7.115	-4.596
		Development	4.180	-	4.180	2.092	-2.088
		Total	15.890	-	15.8905	9.207	-6.683
8	UA No. 67	Salary	7.395	-	7.395	3.157	-4.238
		Non-Salary	2.521	-	2.521	1.878	-0.643
		Sub Total	9.916	-	9.916	5.035	-4.881
		Development	6.520	-	6.520	3.422	-3.098
		Total	16.436	-	16.436	8.457	-7.979
9	UA No. 70	Salary	9.988	-	9.988	5.762	-4.226
		Non-Salary	2.951	-	2.951	1.277	-1.674
		Sub Total	12.939	-	12.939	7.039	-5.900
		Development	3.715	-	3.715	2.648	-1.067
		Total	16.654	-	16.6543	9.687	-6.967
10	UA No. 71	Salary	6.099	-	6.099	3.450	-2.649
		Non-Salary	1.939	-	1.939	0.694	-1.245
		Sub Total	8.038	-	8.038	4.144	-3.894
		Development	2.436	-	2.436	1.906	-0.530
		Total	10.474	-	10.474	6.050	-4.424
Grand Total			139.811	-	139.811	104.598	-35.214

Annex-C**[Para 1.2.1.1]****Non-production of record – Rs 4.700 million****Table 1**

(Rupees in million)

Cheque No. and date	Nature of bill	Amount
2586493 dated 20-08-07	Construction of culvert Muhammad Pur	0.019
2586497 dated 03-09-07	Construction of soling Muhammad Pur.	0.089
8868903 dated 30-10-07	Construction of culvert	0.041
8868909 dated 24-11-07	Construction of culvert	0.050
8868907 dated 24-11-07	Construction of soling Muhammad Pur.	0.010
8868908 dated 24-11-07	Construction of soling Muhammad Pur.	0.016
8868910 dated 24-11-07	Construction of drains at chak No.66/G.D Muhammad Pur	0.039
8868910 dated 24-11-07	Construction of culverts.	0.045
8868925 dated 09-03-08	Construction of culverts	0.045
4512354 dated 29-04-08	Construction of soling Galli Fazal Khan	0.068
4512359 dated 10-05-08	Construction of soling Galli Mehar Zahoor Ahmad Raja Billo	0.079
4512360 dated 17-05-08	Construction of drains Galli Mehar Zahoor Ahmad Raja Billo	0.053
4512361 dated 22-05-08	Construction of drains Galli Mehar Zahoor Ahmad Margana	0.037
4512362 dated 27-05-08	Construction of soling, drain and culverts gali Fazil Kham Muhammad pur.	0.037
9301327 dated 21-08-08	Construction of soling Basti Baba Farid Muhammad Pur	0.050
9301328 dated 22-08-08	Construction of soling drain Basti Baba Farid & Haji Nazir Khan Muhammad Pur	0.050
9301329 dated 01-09-08	Construction of culverts	0.048
9301334 dated 17-09-08	Construction of soling drain Basti Baba Farid	0.010
9301338 dated 27-10-08	Construction of soling Haji Saleem Khan Muhammad Pur	0.050
9301342 dated 06-11-08	Construction of culverts	0.049
9301343 dated 18-11-08	Construction of soling Haji Saleem Khan Muhammad Pur	0.024
9301349 dated 03-12-08	Construction of wall of union council office	0.056
9301350 dated 05-12-08	Construction of drains main bazaar Tibbi sher and buddah koh.	0.058
3640255 dated 31-01-09	Cleanliness of drains	0.008

Cheque No. and date	Nature of bill	Amount
3642698 dared 18-04-09	Construction of culverts	0.045
3640270 dared 30-04-09	Construction of store rooms at U.C Office	0.050
3640274 dared 07-05-09	Construction of store rooms at U.C Office	0.027
3640275 dared 12-05-09	Construction of Musafar room at U.C.Office	0.069
7839951 dated 20-05-09	Repair of U.C.Office.	0.075
7839956 dated 05-06-09	Purchase of R.C.C pipe	0.020
7839957 dated 19-06-09	Construction of culverts	0.004
Total		1.316

Table 2

(Rupees in million)

Description	Period	Estimate
Construction & Repair of UC Office	2011-12	0.100
const of Drain Near Zia-Ul-Haq Street Chak No. 5/11-L Qutri	2013-14	0.100
Total		0.200

Table 3

(Rupees in million)

Description	Expenditure	
Salary Expenditure	0.841	
Pension Contribution	0.103	
Expenditure on 14th August	0.027	
Development	0.424	
Stationary	0.012	
Total		1.407

Table 4

(Amount in million)

Description	Period	Expenditure
Construction of Solling Re-solling	2012-13	0.150
Construction of Pulliat , solling Resolling chak No. 168/9-L	2012-13	0.150
Construction of Solling Street Master Javed Wali Chak No.1638/9-L	2012-13	0.150
Construction of Solling UC Office	2012-13	0.150
Construction of sullage carriers / Drain Uc area	2013-14	0.150
Const of Arch Culverts UC Area	2013-14	0.150
Construction & Repair of Arch / RCC culverts UC Area	2013-14	0.150
Construction of Solling & Repair UC Office	2013-14	0.150
Construction of Drain & Culverts chak No. 106/12-L	2013-14	0.150
Remaining work of UC office	2014-15	0.098

Description	Period	Expenditure
Construction of culverts UC Area	2014-15	0.149
Construction of Solling Chak No. 167/9-L	2014-15	0.093
Construction of Solling Chak No. 168/9-L Culvert UC Area	2014-15	0.090
Total		1.778
Grand Total of Table 1, 2, 3 and 4		4.700

Annex-D**[Para 1.2.2.1]****Irregular tendering process for execution of development schemes –
Rs 13.566 million****Table 1**

(Rupees in million)

Description	Period	Estimate
Construction of Roof / Solling & Paints office 6-11-L	2010-11	0.099
Construction of PCC UC Office Chak No. 6-11-L	2010-11	0.099
Const of Soling Chack No. 6/11-L	2010-11	0.095
Const of Soling Chack No. 6/11-L	2010-11	0.095
Const of Soling Chack No. 182/9-L	2010-11	0.090
Const of Soling Chack No. 182/9-L	2010-11	0.090
Const of Soling Chack No. 182/9-L	2010-11	0.090
Construction of culvert chak No. 183/9L	2010-11	0.054
construction of Sewerage & Drain Chak No. 183/9L	2010-11	0.100
construction of solling Chak No. 183/9-L	2010-11	0.100
construction of Sewerage Chak No. 5/11-L	2010-11	0.100
Construction & Repair Culverts UC Area	2010-11	0.057
Construction & Repair of UC Office	2011-12	0.100
P/ Laying of Sewerage Chak No. 184/9L	2011-12	0.100
Construction of Culverts UC Area	2011-12	0.100
Construction of Drain Chak No. 183/9L Phase-I	2011-12	0.100
Construction of Drain Chak No. 183/9L Phase-II	2011-12	0.100
Construction of Solling Chak No. 183/9L	2011-12	0.100
P/ Laying of Sewerage Chak No. 5/11-L	2011-12	0.100
Construction of Drain Chak No. 5/11-L Qutari	2011-12	0.100
Construction of Drain Chak No. 5/11-L	2011-12	0.100
Construction of Solling Chak No. 6/11-L Phase-I	2011-12	0.100
Construction of Solling Chak No. 6/11-L Phase-II	2011-12	0.100
construction of Solling Chak No. 5/11-L	2012-13	0.150
construction of Solling Chak No. 6/11-L	2012-13	0.100
P/Laying Sewerage Chak No. 6/11-L	2012-13	0.100
Construction of Drain Chak No. 182/9-L	2012-13	0.100
Construction of Soling Near Sufi Abdul Razaq To Raja Safdar Street Chak No. 5/11L	2013-14	0.130
construction of Solling Near Ch. Farooq Ahmad Street Chak No. 5/11-L	2013-14	0.100
construction of Drain Near Zia-Ul-Haq Street Chak No. 5/11-L Qutri	2013-14	0.100
Construction of Drain Near Riaz Ahmad Street Chak No. 5/11-L	2013-14	0.080
Construction of Solling Near Basharat & Ashraf Street Chak No. 6/11-L	2013-14	0.150
Construction of Drain Soling Near Farzand Street Chak No. 6/11-L	2013-14	0.090
Total		3.269

Table 2

(Rupees in million)

Description	Period	Estimate
Construction / Repair & White Wash UC office	2013-14	0.100
Construction of Solling Chak No. 22/11-L Abadi Muhammad Hanif Sahu	2013-14	0.150
Construction & Repair of Sullage Carrier Chak No. 20/11L Phase-I	2013-14	0.150
Construction & Repair of Sullage Carrier Chak No. 20/11L Phase-II	2013-14	0.100
Construction of Solling Chak No. 22/11-L Adda 11/11L	2013-14	0.080
Construction of Drain & Slabs Chak No. 22/11L	2013-14	0.100
Construction. Of Solling Chak No. 22/11-L	2013-14	0.100
Construction of Culverts UC Area	2013-14	0.070
Construction Repair & White Wash UC Office	2012-13	0.150
Construction of Solling Chak No. 22/11-L	2012-13	0.150
Construction of Solling Chak No. 23/11-L	2012-13	0.150
Construction of Culverts UC Area	2012-13	0.145
Construction & Repair of UC Office	2011-12	0.100
Construction of Culverts UC Area	2011-12	0.080
construction of solling Chak No. 22/11L	2010-11	0.095
construction of Culvert Chak No. 22/11-L	2010-11	0.018
construction of Culvert Chak No. 22/11-L	2010-11	0.018
construction of Culvert Chak No. 22/11-L	2010-11	0.018
construction of Culvert Chak No. 22/11-L	2010-11	0.054
construction of solling Ada 11-L	2010-11	0.095
construction of Culvert Chak No. 16/11-L	2010-11	0.025
construction of Culvert Chak No. 16/11-L	2010-11	0.025
construction of Culvert Chak No. 20/11-L	2010-11	0.025
construction of Culvert Chak No. 22/11-L	2010-11	0.018
construction of Room UC Office Chak No. 23/11L	2010-11	0.099
construction and repair boundary wall UC office 23 / 11L	2010-11	0.099
Repair of culvert chak No. 20/11-L	2010-11	0.012
Total		2.226

Table 3

(Rupees in million)

Description	Period	Estimate
Construction of Room & Baramda Phase-I UC Office	2010-11	0.099
Construction of Room & Baramda Phase-II UC Office	2010-11	0.099
Construction of Toilet Of UC office	2010-11	0.080
Repair of Roofs UC Office	2010-11	0.038
Construction of culvert Chak No. 164-A/9-L	2010-11	0.025
Construction of culvert Chak No. 164-A/9-L	2010-11	0.025
Construction of culvert Chak No. 164-A/9-L	2010-11	0.018
Construction of culvert Chak No. 164-A/9-L	2010-11	0.018
Construction of Solling Chak No. 164-A/9-L	2010-11	0.099
Construction of Solling Chak No. 173-/9-L	2010-11	0.099
Construction of Solling Chak No. 173-/9-L	2010-11	0.060
Construction of Solling Chak No. 173-/9-L	2010-11	0.050
Construction of Solling Sadiqabad 68 Mor 164A/9-L	2010-11	0.099
Const of Solling 68 Mor 164-A/9L	2010-11	0.099
Construction of UC Office Chak No. 164-A/9-L Phase-I	2011-12	0.100
Construction of UC Office Chak No. 164-A/9-L Phase-II	2011-12	0.100
Const of Soling Chak No. 164-A/9-L	2011-12	0.100
Construction of Culverts UC Area	2011-12	0.080
Const of Sullage Carrier Chak No. 164-A/9-L	2011-12	0.050
Construction and Repair Of UC office	2012-13	0.150
Construction / Repair & White Wash UC Office	2012-13	0.091
Construction of Solling Chak No. 163-A/9-L	2012-13	0.100
Construction of Solling Chak No. 164-A/9-L	2012-13	0.150
Construction of Sullage Carrier Chak No. 164-A/9-L	2012-13	0.100
Construction & Repair of Drain Chak No. 164-A/9-L	2012-13	0.100
Construction of soling Chak No. 172/9-L	2012-13	0.100
Construction of solling Chak No. 173/9-L Phase-I	2012-13	0.150
Construction of solling Chak No. 173/9-L Phase-II	2012-13	0.100
Construction & Repair of UC Office	2013-14	0.150
Construction of Sullage Carrier Chak No. 164-A/9-L	2013-14	0.112
Construction of solling Chak No. 172/9-L	2013-14	0.150
Construction of Sullage Carrier Chak No. 173/9-L Near Noor Al-Masjid	2013-14	0.100
Const of Drain & Sullage Carrier Chak No. 173/9L	2013-14	0.150
Construction of Culverts UC Area	2013-14	0.100
Construction of Drain Chak No. 172/9-L	2013-14	0.100
Const of Soling Chak No. 163-A/9-L Phase-I	2013-14	0.150
Const of Soling Chak No. 163-A/9-L Phase-II	2013-14	0.100
Remaining Works Sullage Carrier Chak No. 164-A/9-L	2013-14	0.100
Construction of Drain & Sullage Carrier Chak No. 173/9-L	2013-14	0.150
Construction of Solling & re-Soling UC Office	2013-14	0.080
Total		3.821

Table 4

(Rupees in million)

Description	Period	Estimate
Const of Solling & P/Laying Sewerage Chak No. 169/9-L	2014-15	0.150
Construction of Sullage Carrier Chak No. 170/9-L	2014-15	0.150
construction of Culverts & Slabs Uc area	2014-15	0.150
construction of Drain & Man Hole Covers Uc area	2014-15	0.080
Construction of Sullage Carrier Chak No. 169-A/9-L	2013-14	0.150
Const of Solling Chak No. 169-A /9-L	2013-14	0.150
Construction of Culverts UC area	2013-14	0.150
Construction of Solling UC area	2013-14	0.150
Construction of Drain & Culverts UC Area	2013-14	0.150
Construction of Solling Chak No. 165/9-L	2012-13	0.100
Construction of Solling Chak No. 26/11-L	2012-13	0.100
Construction of Solling Chak No. 171/9-L	2012-13	0.100
Construction of Soling & Re-Soling Chak No. 169/9-L	2012-13	0.100
Construction of Sullage Carrier Chak No. 21-11-L	2012-13	0.100
Raising / repair of Manhole & Providing Manhole covers UC area	2012-13	0.100
Construction of Culverts UC area	2012-13	0.150
Construction of Culverts UC area	2011-12	0.100
construction of soling chak No. 169/9-L	2011-12	0.100
cosn & Repair of Man hole covers UC Area	2011-12	0.040
Construction of Re-Soling Chak No. 169/9-L	2010-11	0.098
Construction of Re-Soling Chak No. 169/9-L	2010-11	0.090
Construction of Soling Chak No. 170/9-L	2010-11	0.099
Repair & White Wash UC office Chak No. 169/9-L	2010-11	0.050
const of Culvert Chak No. 26/11-L	2010-11	0.018
const of Culvert Chak No. 26/11-L	2010-11	0.025
const of Culvert Chak No. 21/11-L	2010-11	0.025
const of Culvert Chak No. 169/9-L	2010-11	0.025
const of Culvert Chak No. 170/9-L	2010-11	0.025
const of Culvert Chak No. 177/9-L	2010-11	0.025
Total		2.750

Table 5

(Rupees in million)

Description	Period	Estimate
Construction of Solling Re-soling	2012-13	0.150
construction of Pulliant , solling Resolling chak No. 168/9-L	2012-13	0.150
Construction of Solling Street Master Javed Wali Chak No.1638/9-L	2012-13	0.150
Construction of Solling UC Office	2012-13	0.150
Construction of Solling & Repair UC Office	2013-14	0.150
Construction of Drain & Culverts chak No. 106/12-L	2013-14	0.150
Remaining work of UC office	2014-15	0.150
Construction of culverts UC Area	2014-15	0.150
Construction of Solling Chak No. 167/9-L	2014-15	0.150
Construction of Solling Chak No. 168/9-L Culvert UC Area	2014-15	0.150
Total		1.500
Grand Total of Table 1, 2, 3, 4 & 5		13.567

Annex-E**[Para No.1.2.2.2]****Irregular expenditure without pre-audit – Rs 6.636 million****Table 1**

(Rupees in million)

Voucher /cheque No. and month	Nature of project	Amount drawn
13 for 9/2007	Purchase of bricks, cement, sand and others.	0.099
13 for 09/12	Purchase of generator with battery	0.048
Cheque No.3640262 dated 05-03-09	Purchase of computer	0.037
2586493 dated 20-08-07	Construction of culvert Muhammad Pur	0.019
2586497 dated 03-09-07	Construction of soling Muhammad Pur.	0.089
8868903 dated 30-10-07	Construction of culvert	0.041
8868909 dated 24-11-07	Construction of culvert	0.050
8868907 dated 24-11-07	Construction of soling Muhammad Pur.	0.010
8868908 dated 24-11-07	Construction of soling Muhammad Pur.	0.016
8868910 dated 24-11-07	Construction of drains at chak No.66/G.D Muhammad Pur.	0.039
8868910 dated 24-11-07	Construction of culverts.	0.045
8868925 dated 09-03-08	Construction of culverts	0.045
4512354dated 29-04-08	Construction of soling Galli Fazal Khan	0.068
4512359 dated 10-05-08	Construction of soling Galli Mehar Zahoor Ahmad Raja Billo	0.079
4512360 dated 17-05-08	Construction of drains Galli Mehar Zahoor Ahmad Raja Billo	0.053
4512361dated 22-05-08	Construction of drains Galli Mehar Zahoor Ahmad Margana	0.037
4512362 dated 27-05-08	Construction of soling, drain and culverts galli Fazil Kham Muhammad pur.	0.037
9301327 dated 21-08-08	Construction of soling Basti Baba Farid Muhammad Pur	0.050
9301328 dated 22-08-08	Construction of soling drain Basti Baba Farid & Haji Nazir Khan Muhammad Pur	0.050
9301329 dated 01-09-08	Construction of culverts	0.048
9301334 dated 17-09-08	Construction of soling drain Basti Baba Farid	0.010
9301338 dated 27-10-08	Construction of soling Haji Saleem Khan Muhammad Pur	0.050
9301342 dated 06-11-08	Construction of culverts	0.049
9301343 dated 18-11-08	Construction of soling Haji Saleem Khan Muhammad Pur	0.024
9301349 dated 03-12-08	Construction of wall of unon council office	0.056
9301350 dated 05-12-08	Construction of drains main bazaar Tibbi sher and buddah koh.	0.058
3640255 dated 31-01-09	Cleanliness of drains	0.008
3642698 dared 18-04-09	Construction of culverts	0.045
3640270 dared 30-04-09	Construction of store rooms at U.C Office	0.050
3640274 dared 07-05-09	Construction of store rooms at U.C Office	0.027

Voucher /cheque No. and month	Nature of project	Amount drawn
3640275 dared 12-05-09	Construction of Musafar room at U.C.Office	0.069
7839951 dated 20-05-09	Repair of U.C.Office.	0.075
7839956 dated 05-06-09	Purchase of R.C.C pipe	0.020
7839957 dated 19-06-09	Construction of culverts	0.004
34 for 12/12	Photostat Services	0.002
40 for 2/13	Repair of computer	0.002
26 for 2/12	Purchase of football and other game items	0.006
29 for 12/08	Repair of furniture	0.005
3640263 dated 9-03-09	Purchase of furniture	0.006
42 for 4/10	Purchase of sign board	0.005
52 for 4/09	Purchase of ceiling fan	0.006
30 for 11/08	Purchase of pump	0.009
39 for 1/09	Purchase of Almirah	0.010
50 for 5/15	Repair of furniture	0.011
Total		1.560

Table 2

(Rupees in million)

Cheque No. and date	Nature of project	Amount drawn
25318333 dated 8-07-09	Construction of brick pavement in chak No.58/5-L	0.095
25318332 dated 6-07-09	Construction of brick pavement in chak No.58/5-L	0.050
21736689 dated 15-07-08	Construction of drain with slab at chak No. 59-5 L	0.050
21736690 dated 215-07-08	Construction of drain with slab at chak No. 59-L	0.050
31736694 dated 5-08-08	Construction of drain with slab at chak No. 59-L	0.050
25312055 dated 15-01-09	Construction of soling at 60/5-L	0.090
25312057 dated 26-01-09	Construction of soling at 60/5-L	0.090
25312061 dated 04-02-09	Construction of soling at 60/5-L	0.090
25312062 dated 16-02-09	Construction of re soling at 60/5-L	0.040
25312063 dated 18-02-09	Construction of soling at 60/5-L	0.025
25312066 dated 16-03-09	Construction of sewerage at 60/5-L	0.030
25312074 dated 30-05-09	Construction of culverts at 60/5-L & 49/5-L	0.030
25318327 dated 13-06-09 & 25318329 dated 29-06-09	Construction of re soling at 60/5-L	0.049
25312068 dated 27-03-09	Purchase of computer and furniture	0.058
Total		0.797

Table 3

(Rupees in million)

Cheque No. and date	Nature of project	Amount drawn
8 for 2008-09	Repair of culverts	0.005
17 for 2008-09	Repair of culverts	0.005
18	-do-	0.005
24 for 2008-09	Repair of culverts	0.005
27 for 2008-09	Repair of culverts	0.005
27 for 2008-09	Repair of culverts	0.005
48 for 2008-09	Repair of culverts	0.005
49 for 2008-09	Repair of culverts	0.005
55 for 2008-09	Purchase of computer	0.052
57 for 2008-09	Repair of culverts	0.005

Cheque No. and date	Nature of project	Amount drawn
69 for 2008-09	Repair of culverts	0.005
01 for 07/08	Repair of culverts	0.020
02 for 07/08	Construction of soling 56/5-L	0.025
03 for 07/08	Construction of soling 56/5-L	0.015
04 for 2008-09	Construction of soling 56/5-L	0.005
05 for 2008-09	Construction of soling 56/5-L	0.020
06 for 07/08	Construction of soling 56/5-L	0.015
02 for 07/08	Construction of soling 56/5-L	0.030
8 for 2008-09	Repair of culverts	0.011
09 for 07/08	Construction of Nala 56/5-L	0.030
10 for 07/08	Construction of Nala 53/5-L	0.010
11 for 07/08	Construction of Nala 53/5-L	0.025
12 for 07/08	Construction of Nala 53/5-L	0.032
13 for 07/08	Construction of Nala 53/5-L	0.036
14 for 07/08	Construction of Nala 53/5-L	0.036
15 for 07/08	Construction of soling56/5-L	0.050
15 for 07/08	Construction of drain 56/5-L	0.060
17 for 07/08	Construction of Nala 55/5-L	0.055
18 for 07/08	Construction of culvert 56/5-L	0.024
19 for 07/08	Construction of culvert 55/5-L	0.020
20 for 07/08	Construction of Nala 55/5-L	0.035
21 for 07/08	Construction of Nala 55/5-L	0.016
22 for 07/08	Repair of culverts 56/5-L	0.009
23 for 7/08	Construction of soling 55/5-L	0.048
24 for 7/08	Construction of soling 55/5-L	0.010
25 for 07/08	Construction of Nala 55/5-L	0.009
26 for 7/08	Construction of culvert 53/5-L	0.010
27 for 7/08	Construction of culvert 53/5-L	0.010
28 for 7/08	White washing of union council office	0.040
29 for 7/08	Construction of nala 54/5-L	0.020
30 for 7/08	Construction of nala 54/5-L	0.020
31 for 07/08	Construction of soling 53/5-L	0.050
32 for 07/08	Construction of culvert 53/5-L	0.015
33 for 7/08	Construction of soling 54/5-L	0.040
36 for 7/08	Construction of soling 56/5-L	0.040
37 for 7/08	Construction of soling 53/5-L	0.040
38 for 7/08	Construction of soling 56/5-L	0.090
34 for 7/08	Construction of culvert 56/5-L	0.014
35 for 7/08	Construction of culvert 56/5-L	0.014
66 FOR 6/14	Repair of U.C No. 24	0.075
67 for 6/14	Repair of soling U.C No 24	0.020
70 FOR 6/14	Repair of U.C No. 24	0.075
71 FOR 6/14	Repair of soling 56/5-L	0.080
72 FOR 6/14	Repair of slab 56/5-L	0.012
66 FOR 6/14	Repair of U.C No. 24	0.075
63,57,56 ,09 FOR7/14 & 5/14	Carriage of crush from union council office. No cost of crush was recovered. Only carriage of 23500 was paid	0.024
8 to 10 for 7/14 & 8/14	Repair of culverts etc	0.052

Cheque No. and date	Nature of project	Amount drawn
35,36,37 for 11/14	Repair of culverts etc	0.083
2d3 ,25,26,27, 28 & 29 for 10/14	Repair of culverts etc	0.145
41,4243 for 12/14	Repair of culverts etc	0.074
49 to 55 for 01/15	Repair of culverts etc	0.116
59 to 64 for 2/15	Repair of culverts etc	0.118
65,67,7,.,75,76,.,77,78, for 3/15	Repair of culverts etc	0.113
87 for 5/15	Repair of culverts etc	0.169
Total		2.376

Table 4

(Rupees in million)

Voucher No. and date	Nature of project	Amount drawn
16 FOR 5/09	Construction of soling chak No. 4/10-L Joyia wali	0.100
17 FOR 5/09	Construction of soling chak No. 4/10-L Joyia wali	0.100
18 for 5/09	Construction of soling chak No. 3/10-L	0.100
19 for 5/09	Construction of soling chak No. 1/10-L	0.100
20 for 5/09	Construction of soling Ghulam Muhammad Colony	0.040
21 for 5/09	Construction of culverts	0.030
22 for 5/09	Construction of Galli Masjid Rehmania Wali	0.080
23 for 6/09	Construction of soling chak No. 1/10-L Joyia wali	0.100
9 for 12/08	Construction of culverts t chak No. 2/10-L	0.028
10 for 12/08	Construction of culverts t chak No. 3/10-L	0.028
11 for 12/08	Construction of culverts JinnahTown Harrappa	0.028
12 for 12/08	Construction of culverts JinnahTown Harrappa	0.028
13 for 12/08	Construction of culverts 1/10-L	0.028
14 for 12/08	Construction of culverts 4/10-L	0.028
53 for 12/08	Construction of culverts31/10-TotalL	0.028
Total		0.847

Table 5

(Rupees in million)

Voucher No. and date	Nature of project	Amount drawn
64 for 6/09	Construction of drain in galli Riaz wali 106-&-R	0.104
18 for 10/08	Construction of soling 38/12-L	0.052
41 for 3/09	Construction of soling chak No. 105/7-R	0.068
43 for 3/09	Construction of soling chak No. 105/7-R	0.068
46 f0or 4/09	Construction of sewerage galli disposal wali 36/12-L	0.082
58 f0or 6/09	Construction of soling 39/12-L during 2008-09	0.055
6 for 7/8	Construction of soling 38/12-L	0.063
53 for 05/09	Resoling galli Sardar wali 39/12-LL	0.060
59 for 06/09	Construction of drain in galli Muhammad Ali Arain	0.060
61 for 06/09	Construction of culverts chak No.39/12-L	0.020
62 for 06/09	Construction of soling s chak No.39/12-L	0.036
40 for 3/09	Construction of soling chak No.36;12-L	0.048
56 f0or 6/09	Construction of main hole 39/12-L during 2008-09	0.007
40 for 3/09	Construction of soling s chak No.39/12-L	0.048
04 for 7/08	Construction of culverts chak No.39/12-L	0.008
03 for 7/08	Construction of disposal well U.C No. 54	0.008
05 for 7/07	Construction of culverts chak No.36/12-L	0.015
13 for 7/07	Construction of culverts chak No.36/12-L	0.015
14 for 10/08	Construction of sewerage Shah colony galli No. 39/12-L	0.015

Voucher No. and date	Nature of project	Amount drawn
15 for 10/08	Construction of drain chak No. 36/12-L	0.019
16 for 10/08	P/F of hand pump chak No. 108/7-R	0.012
17 for 10/08	Construction of culverts chak No.39/12-L	0.022
27 for 1/09	Construction of drain chak No. 36/12-L	0.010
28 for 1/09	Construction of culverts chak No.36/12-L	0.014
37 for 02/09	Construction of re soling s chak No.39/12-L	0.020
32 for 2/09	White washing of U.C Building	0.011
45 for 04/09	Construction of culverts chak No.106/7-R	0.012
29 for 1/09	Repair of U.C Building	0.036
63 for6/09	Construction of soling 105/7-R	0.070
Total		1.057
Grand Total of Table 1, 2, 3, 4 & 5		6.636

Annex-F

[Para 1.2.2.3]

**Unauthorized execution of works beyond competency by splitting -
Rs 6.295 million**

Table 1 (Rupees in million)

Voucher No. and date	Name of work	Amount of estimate
33 for 2/15	Construction of soling Darbar Nama Sial	0.150
49 for 5/15	Construction of soling Darbar Baba Block Shah	0.150
31 dated 24-12-11	Construction of drain and soling chak No. 66/G.D	0.094
30 for 02/11	Construction of drain and soling chak No. 66/G.D	0.065
Total		0.459

Table 2 (Rupees in million)

Cheque No. and date	Name of work	Remarks	Amount of work
0195046 dated 24-05-12	Construction of soling chak No. 3/10-L Gali Numberdar wali	Street Numberdar wali gali was divided into 3 parts	0.100
0195045 dated 24-05-12	Construction of soling chak No. 3/10	-do-	0.100
0195044 dated 24-05-12	Construction of soling chak No. 3/10	-do-	0.100
4570480 dated 01-06-12	Construction of soling chak No. 3/10	-do-	0.050
450494 dated 18-06-12	Soling Jinnah Town	Khalid Dogar wali galli	0.100
4570479 dated 1-06-12	Soling Jinnah Town	Mehfooz Secretary wali	0.100
195049 dated 1-24-05-12	Soling Jinnah Town	Shafique councilor wali gali	0.100
195048 dated 1-24-05-12	Soling Jinnah Town	Galli Mazhar Majeed	0.100
195047 dated 1-24-05-12	Soling Jinnah Town	Dogran wali galli	0.100
4570479 dated 1-06-12	Raising of main hole	Construction of main hole at Nai wala road	0.100
4570479 dated 1-06-12	Raising of main hole	Construction of main hole at Nai wala road	0.100
4570480 dated 01-06-12	Construction of soling chak No. 1/10	-do-	0.100
Total			1.150

Table 3

(Rupees in million)

Voucher No. and date	Name of work	Amount of work	Remarks
48 for 6/11	Construction of soling 36/12-L	0.090	Power was split up to avoid open competition and open tender.
47 for 6/11	Construction of soling 36/12-L	0.090	Power was split up to avoid open competition and open tender.
44 for 6/11	Construction of soling 36/12-L	0.090	Power was split up to avoid open competition and open tender.
62 for 6/12	Construction of culvert U.C area	0.100	Power was split up.
66 for 6/12	Construction of culvert U.C area	0.100	Power was split up.
Total		0.470	

Table 4

(Rupees in million)

Description	Period	Estimate	Amount Paid
Construction of Roof / Solling & Paint office 6-11-L	2010-11	0.099	0.0987
Construction of PCC UC Office Chak No. 6-11-L	2010-11	0.099	0.0098
Const of Soling Chack No. 6/11-L	2010-11	0.095	0.0947
Const of Soling Chack No. 6/11-L	2010-11	0.095	0.0946
Const of Soling Chack No. 182/9-L	2010-11	0.09	0.0897
Const of Soling Chack No. 182/9-L	2010-11	0.090	0.0896
Construction of Drain Chak No. 183/9L Phase-I	2011-12	0.1	0.0998
Construction of Drain Chak No. 183/9L Phase-II	2011-12	0.1	0.0998
Const of Solling Chak No. 6/11-L Phase-I	2011-12	0.1	0.0998
Const of Solling Chak No. 6/11-L Phase-II	2011-12	0.1	0.0998
const of Solling Chak No. 5/11-L	2012-13	0.15	0.1496
construction Of Solling Chak No. 6/11-L	2012-13	0.1	0.0997
Construction of Soling Near Sufi Abdul Razaq To Raja Safdar Street Chak No. 5/11L	2013-14	0.13	0.1296
construction of Solling Near Ch. Farooq Ahmad Street Chak No. 5/11-L	2013-14	0.1	0.0997
const of Drain Near Zia-Ul-Haq Street Chak No. 5/11-L Qutri	2013-14	0.1	0.1000
Const of Solling Near Basharat & Ashraf Street Chak No. 6/11-L	2013-14	0.15	0.1496
Const of Drain Soling Near Farzand Street Chak No. 6/11-L	2013-14	0.9	0.0898
Total		1.788	1.7830

Table 5

(Rupees in million)

Description	Period	Estimate	Payment
construction and Repair of Sullage Carrier Chak No. 20/11L Phase-I	2013-14	0.150	0.1496
construction and Repair of Sullage Carrier Chak No. 20/11L	2013-14	0.100	0.0998

Phase-II			
construction of Culvert Chak No. 22/11-L	2010-11	0.018	0.0179
construction of Culvert Chak No. 22/11-L	2010-11	0.018	0.0179
construction of Culvert Chak No. 22/11-L	2010-11	0.018	0.0179
construction of Culvert Chak No. 22/11-L	2010-11	0.054	0.0538
construction of Room UC Office Chak No. 23/11L	2010-11	0.099	0.0987
construction & Repair Boundary Wall UC Office 23/11L	2010-11	0.099	0.0987
Total		0.556	0.5543

Table 6

(Rupees in million)

Description	Period	Estimate	Expenditure
Construction of Room & Baramda Phase-I UC Office	2010-11	0.099	0.099
Construction of Room & Baramda Phase-II UC Office	2010-11	0.099	0.099
Construction of Toilet Of UC office	2010-11	0.080	0.080
Repair of Roofs UC Office	2010-11	0.038	0.038
Construction of Solling Chak No. 173-/9-L	2010-11	0.099	0.099
Construction of Solling Chak No. 173-/9-L	2010-11	0.060	0.060
Construction of Solling Chak No. 173-/9-L	2010-11	0.050	0.050
Construction of UC Office Chak No. 164-A/9-L Phase-I	2011-12	0.100	0.100
Construction of UC Office Chak No. 164-A/9-L Phase-II	2011-12	0.100	0.100
Construction & Repair Of UC office	2012-13	0.150	0.149
Construction / Repair & White Wash UC Office	2012-13	0.091	0.091
Construction of solling Chak No. 173/9-L Phase-I	2012-13	0.150	0.150
Construction of solling Chak No. 173/9-L Phase-II	2012-13	0.100	0.100
Construction & Repair of UC Office	2013-14	0.150	0.150
Construction of Soling Chak No. 163-A/9-L Phase-I	2013-14	0.150	0.150
Construction of Soling Chak No. 163-A/9-L Phase-II	2013-14	0.100	0.100
Construction of Solling & re-Soling UC Office	2013-14	0.080	0.080
Total			1.691

Table 7

(Rupees in million)

Description	Period	Estimate
Construction of Re-Soling Chak No. 169/9-L	2010-11	0.098
Construction of Re-Soling Chak No. 169/9-L	2010-11	0.090
Total		0.188
Grand Total of Table 1, 2, 3, 4, 5, 6 & 7		6.295

Annex-G**[Para 1.2.2.4]****Unjustified payment on development works – Rs 3.332 million****Table 1**

(Rupees in million)

Voucher No and month	Name of the project	Amount
01 for 07/08	Repair of culverts	0.020
02 for 07/08	Construction of soling 56/5-L	0.025
03 for 07/08	Construction of soling 56/5-L	0.015
04 for 2008-09	Construction of soling 56/5-L	0.005
05 for 2008-09	Construction of soling 56/5-L	0.020
06 for 07/08	Construction of soling 56/5-L	0.015
02 for 07/08	Construction of soling 56/5-L	0.030
8 for 2008-09	Repair of culverts	0.011
09 for 07/08	Construction of Nala 56/5-L	0.030
10 for 07/08	Construction of Nala 53/5-L	0.010
11 for 07/08	Construction of Nala 53/5-L	0.025
12 for 07/08	Construction of Nala 53/5-L	0.032
13 for 07/08	Construction of Nala 53/5-L	0.036
14 for 07/08	Construction of Nala 53/5-L	0.036
15 for 07/08	Construction of soling 56/5-L	0.050
15 for 07/08	Construction of drain 56/5-L	0.060
17 for 07/08	Construction of Nala 55/5-L	0.055
18 for 07/08	Construction of culvert 56/5-L	0.024
19 for 07/08	Construction of culvert 55/5-L	0.020
20 for 07/08	Construction of Nala 55/5-L	0.035
21 for 07/08	Construction of Nala 55/5-L	0.016
22 for 07/08	Repair of culverts 56/5-L	0.009
23 for 7/08	Construction of soling 55/5-L	0.048
24 for 7/08	Construction of soling 55/5-L	0.010
25 for 07/08	Construction of Nala 55/5-L	0.009
26 for 7/08	Construction of culvert 53/5-L	0.010
27 for 7/08	Construction of culvert 53/5-L	0.010
28 for 7/08	White washing of union council office	0.040
29 for 7/08	Construction of nala 54/5-L	0.020
30 for 7/08	Construction of nala 54/5-L	0.020
31 for 07/08	Construction of soling 53/5-L	0.050
32 for 07/08	Construction of culvert 53/5-L	0.015
33 for 7/08	Construction of soling 54/5-L	0.040
36 for 7/08	Construction of soling 56/5-L	0.040
37 for 7/08	Construction of soling 53/5-L	0.040
38 for 7/08	Construction of soling 56/5-L	0.090
34 for 7/08	Construction of culvert 56/5-L	0.014
35 for 7/08	Construction of culvert 56/5-L	0.014
66 FOR 6/14	Repair of U.C No. 24	0.075
67 for 6/14	Repair of soling U.C No 24	0.020
70 FOR 6/14	Repair of U.C No. 24	0.075

Voucher No and month	Name of the project	Amount
71 FOR 6/14	Repair of soling 56/5-L	0.080
72 FOR 6/14	Repair of slab 56/5-L	0.012
66 FOR 6/14	Repair of U.C No. 24	0.075
63,57,56 ,09 FOR7/14 & 5/14	Carriage of crush from union council office. No cost of crush was recovered. Only carriage of 23500 was paid	0.024
8 to 10 for 7/14 & 8/14	Repair of culverts etc	0.052
35,36,37 for 11/14	Repair of culverts etc	0.083
23 ,25,26,27, 28 & 29 for 10/14	Repair of culverts etc	0.145
41,4243 for 12/14	Repair of culverts etc	0.074
49 to 55 for 01/15	Repair of culverts etc	0.116
59 to 64 for 2/15	Repair of culverts etc	0.118
65,67,7,,75,76,,77,78, for 3/15	Repair of culverts etc	0.113
87 for 5/15	Repair of culverts etc	0.169
Total		2.276

Table 1

(Rupees in million)

Voucher No and month	Name of the project	Amount
64 for 6/09	Construction of drain in galli Riaz wali 106-&-R	0.104
18 for 10/08	Construction of soling 38/12-L	0.052
41 for 3/09	Construction of soling chak No. 105/7-R	0.068
43 for 3/09	Construction of soling chak No. 105/7-R	0.068
46 for 4/09	Construction of sewerage gali disposal wali 36/12-L	0.082
58 for 6/09	Construction of soling 39/12-L during 2008-09	0.055
6 for 7/8	Construction of soling 38/12-L	0.063
53 for 05/09	Resoling galli Sardar wali 39/12-LL	0.060
59 for 06/09	Construction of drain in galli Muhammad Ali Arain	0.060
61 for 06/09	Construction of culverts chak No.39/12-L	0.020
62 for 06/09	Construction of soling s chak No.39/12-L	0.036
40 for 3/09	Construction of soling chak No.36;12-L	0.048
56 for 6/09	Construction of main hole 39/12-L during 2008-09	0.007
40 for 3/09	Construction of soling s chak No.39/12-L	0.048
04 for 7/08	Construction of culverts chak No.39/12-L	0.008
03 for 7/08	Construction of disposal well U.C No. 54	0.008
05 for 7/07	Construction of culverts chak No.36/12-L	0.015
13 for 7/07	Construction of culverts chak No.36/12-L	0.015
14 for 10/08	Construction of sewerage Shah colony galli No. 39/12-L	0.015
15 for 10/08	Construction of drain chak No. 36/12-L	0.019
16 for 10/08	P/F of hand pump chak No. 108/7-R	0.012
17 for 10/08	Construction of culverts chak No.39/12-L	0.022
27 for 1/09	Construction of drain chak No. 36/12-L	0.010
28 for 1/09	Construction of culverts chak No.36/12-L	0.014
37 for 02/09	Construction of re soling s chak No.39/12-L	0.020
32 for 2/09	White washing of U.C Building	0.011
45 for 04/09	Construction of culverts chak No.106/7-R	0.012
29 for 1/09	Repair of U.C Building	0.036
63 for 6/09	Construction of soling 105/7-R	0.070
Total		1.057
Grand Total of Table 1 & 2		3.332

Annex-H**[Para 1.2.2.6]****Unauthorized expenditure on civil works – Rs 2.742 million****Table 1**

(Rupees in million)

Name of Scheme	Estimated Cost	Period	Vr. No.	Date of Voucher	Amount
Construction of Arch Culverts At Chak No. 22/11-L UC No. 60	0.099	2008-09	64	Jun-09	0.099
Construction of Solling Chak No. 22-11L	0.068	2008-09	63	Jun-09	0.068
Construction of Solling Chak No. 22-11L	0.066	2008-09	61	Jun-09	0.066
Construction of Solling Chak No. 22-11L	0.099	2008-09	60	Jun-09	0.079
Construction of Solling Chak No. 116-11L	0.030	2008-09	54	Apr-09	0.030
Construction of Drain type at chak No. 22/11-L (Dera Sultan chuhan)	0.015	2008-09	53	Apr-09	0.015
Const of Arch Culverts At Chak No. 25/11-L UC No.60	0.100	2008-09	47	Apr-09	0.099
Construction of Solling Street Nazeer Ahmad Gujar 22/11-L	0.035	2008-09	48	Apr-09	0.035
Construction of Arch Culverts Chak No. 23/11-L	0.099	2008-09	37	Jan-09	0.099
Construction of Street Solling Chak No. 22/11-L UC No.60	0.099	2008-09	29	Oct-08	0.099
Construction of Arch Culverts Chak No. 20/11-L	0.070	2008-09	2	Jul-08	0.067
Construction of Solling Chak No.22/11L	0.050	2008-09	23	Nov-08	0.050
Construction of Solling Chak No. 16/11-L	0.099	2008-09	22	Oct-08	0.099
Construction & Repair of Musafir Khana 22/11-L	0.018	2008-09	20	Oct-08	0.018
Total					0.923

Table 2

(Rupees in million)

Name of Scheme	Estimated Cost	Period	Vr. No.	Date of Voucher	Amount
Construction of Solling & Slab , Chak No. 172/9-L	0.099	2008-09	16	Apr-08	0.099
Construction of Culvert Chak No.164-A	0.000		17	Apr-08	0.011
Construction of RCC slab Chak No.172/9-L	0.015		17	Apr-08	0.015
Construction of Solling UC No. 67 HQ 164/9-L	0.099		18	Apr-08	0.099
Construction of Nali, Slab, Chak No. 164/9-L Abdul Sattar	0.032		21	Jun-08	0.032
Construction of Solling Chak No. 164/9-L UC No.67	0.000		21	Jun-08	0.046
Construction of Solling Chak No. 164-9L	0.099		4	Aug-08	0.099

Name of Scheme	Estimated Cost	Period	Vr. No.	Date of Voucher	Amount
Construction of Arch Culvert Chak No.172/9-L	0.010		5	Aug-08	0.010
Construction of Arch Culvert Chak No. 164/9-L	0.013		5	Aug-08	0.013
Construction of Arch Culvert Chak No. 172/9-L	0.164		5//4	Aug-08	0.016
Construction of Arch Culvert Chak No. 172/9-L	0.053		8	Sep-08	0.040
Construction of Arch Culvert Chak No. 163A/9-L	0.013		10	Oct-08	0.013
	0.000		11	Oct-08	0.013
	0.000		11//2	Oct-08	0.013
	0.000		11//3	Oct-08	0.013
	0.000		12//1	Oct-08	0.013
construction of Solling Chak No. 164A /9-L Abadi street Sher Muhammad Wali	0.099		16	Nov-08	0.099
construction of Solling Chak No. 163A /9-L street Raja Barkat Wali	0.099		17	Nov-08	0.099
	0.000		19	Dec-08	0.090
construction of drain At Chak No. 172/9-L UC No. 67	0.090		26	Feb-09	0.090
Construction of Soling Chak No. 164/9-L Allah Ditta Arian	0.099		28	Mar-09	0.099
Construction of Culverts	0.000		29	Mar-09	0.040
Construction of Boundary Wall UC office	0.099		31	Apr-09	0.099
construction of Solling Chak No. 163/9-L UC No. 67	0.054		32	Apr-09	0.054
Construction of Arch Culvert	0.015		33	Apr-09	0.015
Construction of Solling & Re-Solling Chak No. 169A/9-L	0.032		34	Apr-09	0.032
Construction of Drain Chak No. 172/9-L	0.031		35	Apr-09	0.046
Construction of Arch Culvert	0.010		39	Jun-09	0.010
Construction of Boundary Wall UC office	0.100		40	Jun-09	0.099
Construction of Nali Chak No. 173/9-L	0.099		41	Jun-09	0.099
Construction of Solling Chak No. 172/9-L	0.099		42	Jun-09	0.099
Construction of Nala At 173//9-L	0.099		43	Jun-09	0.099
Construction of Boundary Wall UC office	0.000		44	Jun-09	0.102
Total					1.819
Grand Total of Table 1 & 2					2.742

Annex-I

[Para 1.2.2.7]

Unjustified execution on development schemes of sewerage and sullage carrier – Rs 1.458 million

Table 1

(Rupees in million)

Description	Period	Estimate	Expenditure
Construction and Repair of Sullage Carrier Chak No. 20/11L Phase-I	2013-14	0.150	0.150
Construction and Repair of Sullage Carrier Chak No. 20/11L Phase-II	2013-14	0.100	0.100
Total			0.249

Table 2

(Rupees in million)

Description	Period	Estimate	Expenditure
Const of Sullage Carrier Chak No. 164-A/9-L	2011-12	0.050	0.050
Const of Sullage Carrier Chak No. 164-A/9-L	2013-14	0.112	0.112
Construction of Sullage Carrier Chak No. 173/9-L Near Noor Al-Masjid	2013-14	0.100	0.100
Const of Drain & Sullage Carrier Chak No. 173/9L	2013-14	0.150	0.150
Remaining Works Sullage Carrier Chak No. 164-A/9-L	2013-14	0.100	0.100
Construction of Drain & Sullage Carrier Chak No. 173/9-L	2013-14	0.150	0.150
Total		0.662	0.661

Table 3

(Rupees in million)

Description	Period	Estimate	Expenditure
Const of Solling & P/Laying Sewerage Chak No. 169/9-L	2014-15	0.150	0.149
Construction of Sullage Carrier Chak No. 170/9-L	2014-15	0.150	0.149
Construction of Sullage Carrier Chak No. 169-A/9-L	2013-14	0.150	0.150
Construction of Sullage Carrier Chak No. 21-11-L	2012-13	0.100	0.100
Total			0.548
Grand Total of Table 1, 2 & 3			1.458