



**AUDIT REPORT**  
**ON**  
**THE ACCOUNTS OF**  
**UNION ADMINISTRATIONS**  
**DISTRICT KHANEWAL**  
**AUDIT YEAR 2012-13**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DAG	Director General Audit
D&C	Demand & Collection Register
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government and Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
POL	Petroleum Oil and Lubricants
TO (R)	Tehsil/ Town 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 Union Administration of the Districts.

The Report is based on audit of the accounts of five Union Administrations, District Khanewal for the financial year 2008-12. The Director General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 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. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The Audit observations listed in the Annexure-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 besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

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

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

Islamabad  
Dated:

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

## EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 32 including 25 officers. Total mandays available were 7,575 and the budget amounted to Rs11.029 million in audit year 2012-13. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly, R.D.A Multan carried out audit of the accounts of five UAs of District Khanewal for the financial years 2008-2012 and the findings are included in this 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 (Regulation) as Administrator of Union Councils falling in the respective Tehsil Municipal Administrations vide notification No.SOR(LG)39-6/208 dated Lahore February 24, 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 five above mentioned UAs in District Khanewal for the financial years 2008-12, was Rs20.443 million and expenditure incurred was of Rs6.918 million, showing savings of Rs13.525 million. The total Non-development Budget for financial years 2008-2012 was Rs20.931 million and expenditure was of Rs12.525 million, showing savings of Rs8.406 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 ascertain that the expenditure was incurred with proper authorization, in conformity with laws/rules/regulations, economical procurement of assets and hiring of services etc.

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

**a. Audit Methodology**

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

**b. Audit of Expenditure and Receipts**

Audit of development expenditure of Rs4.151 million was carried out, out of the total expenditure of Rs6.918 million and Audit of non-development expenditure Rs4.015 million out of the total expenditure of Rs12.525 million for the financial years 2008-2012 was conducted, which are 60% & 32% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Khanewal for the financial years 2008-12 was Rs19.443 million, out of which overall expenditure of Rs8.166 million was audited, which is 42 % 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 2008-12 were Rs 1.879 million. RDA Multan audited receipts of Rs 0.940 million which is 50% of total receipts.

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

No recoveries were pointed out in the audit paras.

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

- i. Irregularities involving Rs 27.291 million were noted in six cases<sup>1</sup>.

Audit paras on the accounts for 2011-12 involving procedural violations including internal control weaknesses, and irregularities which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (MFDAC), (Annexure-A).

**e. Recommendations**

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

- i. Strengthening of internal controls
- ii. Holding of DAC meetings in time
- iii. Compliance of DAC directives and decisions in letter and spirit
- iv. Compliance of relevant laws, rules, instructions and procedures, etc.
- v. Appropriate actions against officers/officials responsible for violation of rules and losses
- 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.
- vi. Action against the responsible for improper allocation of funds

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<sup>1</sup> Para 1.2.1.1 to 1.2.1.6

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr. No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	100	198.984
2	Total formations in Audit Jurisdiction	100	198.984
3	Total Entities (PAOs) Audited	5	19.443
4	Audit & Inspection Reports	5	-
5	Special Audit Reports	-	-
6	Performance Audit Reports	-	-
7	Other Reports (relating to UAs)	-	-

**Table 2: Audit Observations**

(Rupees in Million)

Sr. No.	Description	Amount Placed Under Audit Observation
1	Asset management	-
2	Financial management	-
3	Internal controls	-
4	Violation of rules	27.291
5	Others	-
<b>Total</b>		<b>27.291</b>



**Table 3: Outcome Statistics**

<b>Expenditure Outlay Audited</b>		<b>(Rupees in Million)</b>				
<b>Sr. No.</b>	<b>Description</b>	<b>Physical Assets</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total</b>
1	Outlays Audited	-	5.530	1.879	14.265	21.674*
2	Amount Placed under Audit Observation/Irregularities	-	27.291	-	-	27.291
3	Recoveries Pointed Out at the instance of Audit	-	-	-	-	-
4	Recoveries Accepted/Established at the instance of Audit	-	-	-	-	-
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 19.443 Million.

**Table 4: Irregularities Pointed Out**

(Rupees in Million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	27.291
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
4	Quantification of weaknesses of internal control system.	-
5	Recoveries, overpayments, or unauthorized payments of public money.	-
6	Non-production of record to Audit.	-
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>27.291</b>

# CHAPTER 1

## 1.1 Union Administration Nos. 73, 74, 75, 77 and 79

### 1.1.1 Introduction

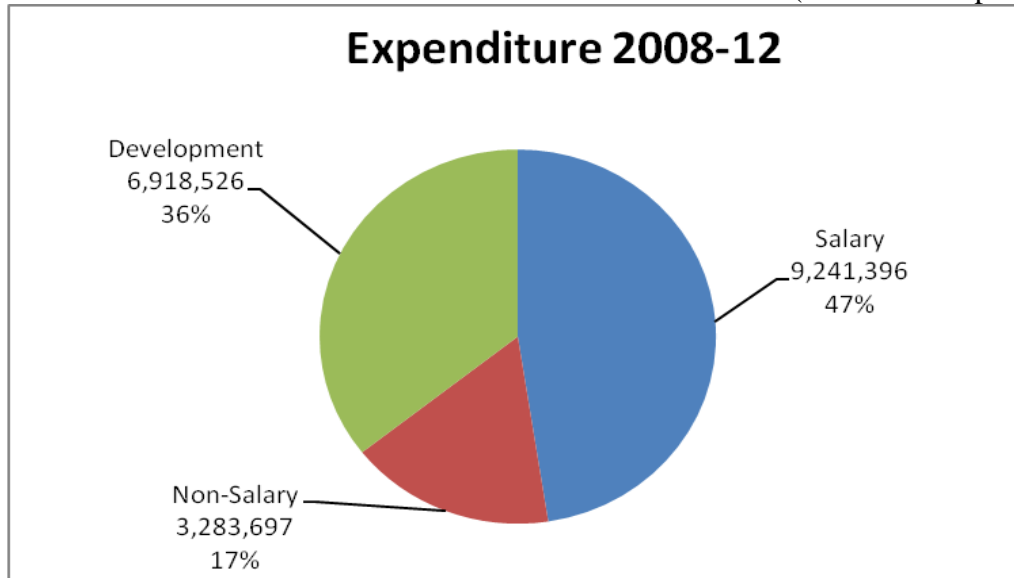
Union Administration (UA) consists of Union Nazim, Union Naib Nazim and not more than three Secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Each UA has one Drawing & Disbursing Officer.

### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in Rupees)

2008-12	Budget	Expenditure	Excess (+) /	%
			Saving (-)	(Saving)
Salary	14,591,188	9,241,396	-5,349,792	-37%
Non-salary	6,339,665	3,283,697	-3,055,968	-48%
Development	20,443,191	6,918,526	-13,524,665	-66%
Revenue	1,879,000	-	-	-
<b>Total</b>	<b>43,253,044</b>	<b>19,443,619</b>	<b>-21,930,425</b>	

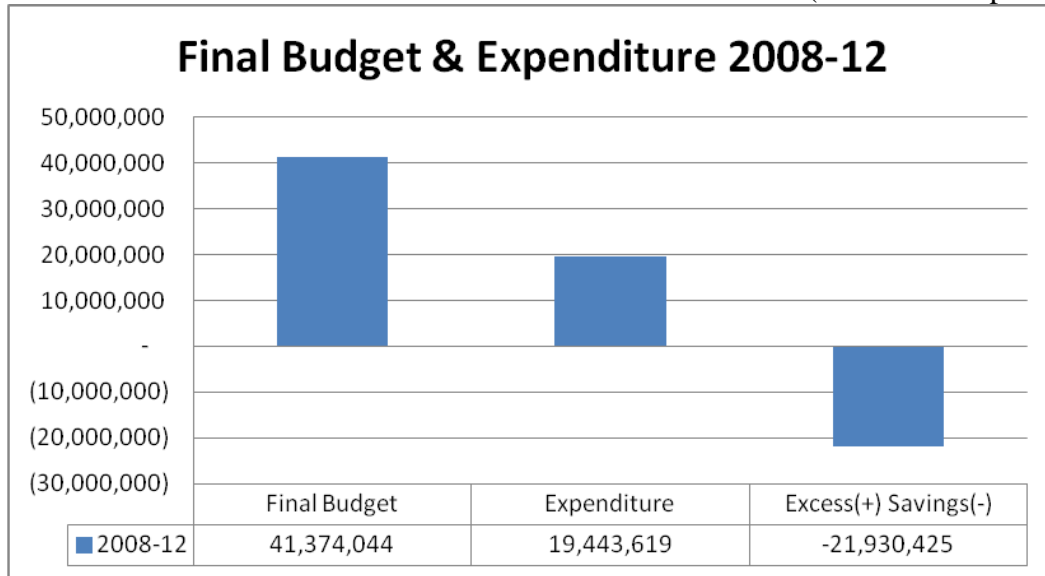
(Amount in rupees)



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

As per Budget Books for the financial years 2008-12 of UAs in District Khanewal, the original and final budgets were of Rs41.374 million. Total expenditures incurred by these UAs during financial years 2008-2012 was Rs19.443 million. There was a saving of Rs21.930 million, the reasons for which should be provided by the PAOs, UA Nazims and management of UAs. The comparative analysis of the budget and expenditure of current financial years is depicted as under:

(Amount in rupees)



There was overall saving in the budget allocations for the financial year 2008-12 are as follows:

(Amount in Rupees)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2008-12	41,374,044	19,443,619	-21,930,425	-53%

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

### 1.1.3 Brief Comments on Status of Compliance with PAC/UAC Directives

S. No.	Audit Report Year	No. of Paras	Status of PAC/ZAC Meeting
1	2009-12	10	Nil
<b>Total</b>		<b>10</b>	Nil

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

## AUDIT PARAS

### 1.2.1 Irregularities and Non compliance

#### 1.2.1.1 Un-authorized Lump Sum Provision for Development in the Budget - Rs 16.043 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.73, 74, 75, 77 & 77 of District Khanewal approved budget without detail of development project and kept lump sum provision of Rs 16.043 million during the financial years 2001-02 to 2011-12 in violation of above Rules. **Annexure-C**

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 December, 2012. The Secretaries signed the audit observations but did not submit detailed reply. The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends regularization from Secretary (LG&CD), besides action against the responsible, under intimation to Audit.

[UA-73 Para: 07]

[UA-74 Para: 04]

[UA-75 Para: 03]

[UA-77 Para: 01]

[UA-79 Para: 08]

### **1.2.1.2 Unauthorized Expenditure on Account of Development Schemes – Rs 3.286 Million**

According to Rule 32 of the Punjab Local Governments (Accounts) Rules, 2001, same vigilance shall be exercised in respect of expenditure from the Local Fund as a person of ordinary prudence would exercise in respect of his own money. Further according to Rule 29 of the Punjab Local Governments (Accounts) Rules, 2001, every Drawing and Disbursing Officer signing and authorizing the payments on account of salaries and bonus, contingent account, works bill, grants bill and traveling allowance bill shall be personally responsible for any erroneous payment and claim of bill.

Union Administration Nos.74, 75 & 79 of District Khanewal incurred expenditure of Rs 3,085,900 on account of development schemes in various streets through Project Committee. **Annexure-D**

The expenditure was unauthorized due to following reasons:

1. Completion certificate as required under Rule (4) (g) of Union Administrations (Works) Rules 2002 and Inspection register as required under Rule (4) (e) (v) of Union Administrations (Works) Rules 2002 were neither found available in the record nor produced on demand.
2. Measurement Book was not shown to Audit.
3. Development projects were not prepared on Form BDD-4.
4. The actual payee's receipts showing the disbursement of payment was neither found available in the record nor produced on demand.
5. The project was split up in two or three parts to remain within the financial competency of the Project Committee which was against the provision of Rule 5 of the Punjab Union Administration (works) Rules, 2002.

6. Proof of deposit of Income Tax amounting Rs 51,671 was not shown to Audit by Union Administration No.74.

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 December, 2012. The Secretaries signed the audit observations but did not submit detailed reply. The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

Audit recommends action against concerned, besides regularization from Secretary (LG&CD), under intimation to Audit.

[UA-74 Para: 05]

[UA-75 Para: 02, 03]

[UA-79 Para: 05]

### **1.2.1.3 Unauthorized Expenditure of CCB Funds - Rs 3.237 Million**

According to Rule 39 (1) (2) of Punjab Union Administration (Budget) Rules, 2003 the Annual Development Programme shall be a compilation of the development projects including Citizen Community Board projects, approved by the Council as part of the budget. The Annual Development Programme shall be submitted as part of the budget documents. Further according to Rule 41(2) of Punjab Union Administration (Budget) Rules, 2003, twenty-five percent of the development budgets shall be earmarked for execution through Citizen Community Boards. The Citizen Community Board projects shall be processed, included in the development budget and approved by the Council.

Union Administration No.73 Mian Channu allocated CCB Funds of Rs 3,237,128 in different years but no CCB project proposal was received and the same funds were utilized for the development schemes whereas the same funds



were required to be utilized through CCB. This resulted into unauthorized utilization of funds and violation of government instructions. The detail is as under: -

(Amount in rupees)

Year	Current Allocation for CCBs	Allocation for last years	Total Allocation for CCBs
2004-05	125,000	192,500	317,500
2005-06	162,500	0	162,500
2006-07	200,000	162,000	362,000
2007-08	100,000	160,096	260,096
2008-09	150,000	0	150,000
2009-10	225,000	0	225,000
2010-11	200,000	592,516	792,516
2011-12	175,000	792,516	967,516
<b>Totals</b>	<b>1,337,500</b>	<b>1,899,628</b>	<b>3,237,128</b>

Audit is of the view that due to weak internal controls, funds of CCB were released for development projects.

Unauthorized expenditure of CCB Funds resulted in violation of government instructions.

The matter was reported to Union Secretary in December, 2012. The Secretaries signed the audit observations but did not submit detailed reply. The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from Secretary (LG&CD), under intimation to Audit.

[UA-73 Para: 05]

#### **1.2.1.4 Unauthorized Expenditure by Splitting up Indents on Development Schemes - Rs 1.839 Million**

According to Rule 3 of Punjab Union Administrations (Works) Rules, 2002 the Union Administration shall be competent to get the works executed

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

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

Union Administration Nos.73, 77 & 79 of District Khanewal incurred expenditure of Rs 1,839,179 on development schemes through splitting the expenditure in phases just to keep the expenditure within competency.

**Annexure-E**

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 December, 2012. The Secretaries signed the audit observations but did not submit detailed reply. The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends action against concerned, besides regularization from Secretary (LG&CD), under intimation to Audit.

[UA-73 Para: 02]

[UA-77 Para: 02]

[UA-79 Para: 02]

### **1.2.1.5 Bogus Tendering Process for Execution of Development Schemes – Rs 1.813 Million**

According to Para 2.65 (4) of Building and Road Department Code, when the tender system is used in connection with a contract, a tender other than the lowest may only be accepted after obtaining the approval of the office immediately superior to the one who normally under the Rules would be competent to accept the tender. Furthermore, according to Govt. of the Punjab finance deptt.No.SOS-4(9)/77 dated 15-8-1977, the Quotations were to be called by inviting tenders through press and not by hand. Furthermore, according to Rule 12 of Purchase Manual minimum time for advertisement and receipt of tender 30 days may be allowed.

Union Administration Nos. 77 & 79 of District Khanewal did not follow the tender process for the execution of development schemes of soling and allotted the development schemes to non-enlisted contractors amounting Rs. 1.813 million. **Annexure-F**

Audit observed the following discrepancies in tender process during the course of audit:

1. Applications for obtaining of tender form were not received from the contractors.
2. Ten development schemes were advertised for the works allotment. The tender forms were sold and received with the margin of three days and on the same date agreement was signed. It means that it was already decided to allot the work to one's own choice person.
3. Applications for obtaining of tender form were not received from the contractors.
4. Neither tender form sale register was maintained nor shown to Audit.
5. The work was allotted to non-enlisted contractors.
6. There was no record available of 2% call deposits of all the tenders issued.
7. There was no date on administrative approval of development schemes.
8. There were no copies of ID Cards available or ID Cards number on the stamp papers.

9. No fee from the contractors was shown as paid to the UA in respect of Annual Fees and professional tax etc.

Audit is of the view that due to financial indiscipline of the UA, bogus tendering was made and works were allotted in doubtful manner.

Bogus tendering process resulted in violation of government rules.

The matter was reported to Union Secretaries in December, 2012. The Secretaries signed the audit observations but did not submit detailed reply. The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility for bogus tendering process, besides regularization from Secretary (LG&CD), under intimation to Audit.

[UA-77 Para: 01]

[UA-79 Para: 01]

#### **1.2.1.6 Irregular Expenditure of CCB Funds through Project Committee - Rs 1.073 Million**

According to Government of the Punjab, Union Administration (Budget) Rules, 2003 Rule 66 (1), every Drawing and Disbursing Officer (DDO) shall maintain an appropriation register which shall include the commitments against the appropriations and a register of actual disbursements. The DDO shall also monitor the appropriations relating to establishment.

Union Administration No. 77, 129/15-L, District Khanewal incurred expenditure amounting Rs 1.073 million out of funds for the CCBs through project committee in violation of above Rules. **Annexure-G**

Audit is of the view that due to weak internal controls, irregular expenditure of CCB funds through project committee was made.

Irregular expenditure resulted in violation of government instruction.

The matter was reported to Union Secretaries in December, 2012. The Secretaries signed the audit observations but did not submit detailed reply. The matter was reported to the administrator union administrations for convening of DAC meeting but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends strict action against concerned, besides regularization from Secretary (LG&CD), under intimation to Audit.

[UA-77 Para: 10]

# **ANNEXURES**

**Annexure-I**

(Rupees in million)

<b>Sr. No.</b>	<b>PDP No.</b>	<b>Subject</b>	<b>Amount</b>	<b>UA No.</b>	<b>AIR Para No.</b>		<b>Separation</b>
1	1.2.1.1	Non-production of Record of Receipts - Rs 243,622	0.244	UA No.77	Para No.03	1.2.1	Non-Production of Record
2	1.2.2.7	Less Allocation of CCB Funds in Annual Budget - Rs 830,300	0.83	UA No. 73 & 77	Air Para No. 06 & 05 of UA No. 73 & 77	1.2.2	Irregularities and Non compliance
3	1.2.2.8	Unauthorized Expenditure of Funds available for Development Schemes - Rs 325,178	0.325	UA No.77	Air Para No. 01		Irregularities and Non compliance
4	1.2.4.1	Non-deduction of Overhead Charges – Rs 199,032	0.199	UA No. 75 & 79	Air Para No. 06 & 08 of UA No. 75 & 79	1.2.4	Internal Control Weaknesses

**Annexure-A****MFDAC Paras****(Rupees in Million)**

<b>Sr. No.</b>	<b>Formation Name</b>	<b>AP No.</b>	<b>Subject</b>	<b>Amount</b>
01	UA-73	03	Unauthorized Withdrawal of Honorarium	0.690
02		04	Non Deduction of Overhead Charges and Income Tax	0.056
03	UA-74	01	Non verification of shadi tax fee due to non-availability of nikah registers	0.330
04		02	Non-utilization of CCB Funds and Short / Excess Allocation of CCB Funds	1.156
05		03	Doubtful expenditures on the sports festival	0.092
06	UA-75	04	Non-utilization of CCB Funds	2.927
07		05	Bogus tendering process for execution of development schemes	0.500
08		07	Non-deduction and non-deposit of income tax on the Development Projects	0.092
09		08	Loss to government due to non-auction of taxes and non-notifying the schedule of taxes	-
10	UA-77	04	Less Allocation of Funds for Development	0.629
11		06	Non Preparation of Expenditure Statement	4.344
12		09	Irregular Expenditure on Development without Approval of ADP	0.166
13	UA-79	06	Non-deduction and non-deposit of income tax on the Development Projects	0.054
14		07	Non-Monitoring of development projects & non-submission of monthly progress reports on the prescribed forms regarding development projects	0.668
15		09	Loss to government due to non-auction of taxes and non-notifying the schedule of taxes	-
16		10	Irregular Expenditure without entries in stock register	0.053
17		11	Non constitutional of Marriage Function Committee	-
<b>Total</b>				<b>8.830</b>



**Annexure-B**

**UAs of Khanewal District**

**Budget and Expenditure Statement for Financial Years 2008-2012**

**(Amount in rupees)**

<b>Sr. No.</b>	<b>Name of UAs</b>	<b>Particular</b>	<b>Original Budget</b>	<b>Supplementary Grant/Re-Appropriation</b>	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Excess (+) Saving (-)</b>
1	UA - 73	Salary	3,450,000		3,450,000	2,830,326	-619,674
		Non-Salary	2,205,000		2,205,000	707,582	-1,497,418
		<b>Sub Total</b>	<b>5,655,000</b>		<b>5,655,000</b>	<b>3,537,908</b>	<b>-2,117,092</b>
		Development	3,750,000		3,750,000	962,394	-2,787,606
		<b>Total</b>	<b>9,405,000</b>	<b>-</b>	<b>9,405,000</b>	<b>4,500,302</b>	<b>-4,904,698</b>
2	UA - 74	Salary	3,290,000		3,290,000	1,866,628	-1,423,372
		Non-Salary	942,000		942,000	467,854	-474,146
		<b>Sub Total</b>	<b>4,232,000</b>		<b>4,232,000</b>	<b>2,334,482</b>	<b>-1,897,518</b>
		Development	6,468,750		6,468,750	808,846	-5,659,904
		<b>Total</b>	<b>10,700,750</b>	<b>-</b>	<b>10,700,750</b>	<b>3,143,328</b>	<b>-7,557,422</b>
3	UA - 75	Salary	2,521,188		2,521,188	1,885,717	-2,246,283
		Non-Salary	796,165		796,165	586,839	-17,817,161
		<b>Sub Total</b>	<b>3,317,353</b>		<b>3,317,353</b>	<b>2,472,556</b>	<b>-20,063,444</b>
		Development	2,120,930		2,120,930	1,573,672	-7,795,328
		<b>Total</b>	<b>5,438,283</b>	<b>-</b>	<b>5,438,283</b>	<b>4,046,228</b>	<b>-27,858,772</b>
4	UA - 77	Salary	2,900,000		2,900,000	1,141,111	-1,758,889
		Non-Salary	1,275,000		1,275,000	588,811	-686,189
		<b>Sub Total</b>	<b>4,175,000</b>		<b>4,175,000</b>	<b>1,729,922</b>	<b>-2,445,078</b>
		Development	4,728,511		4,728,511	2,614,109	-2,114,402
		<b>Total</b>	<b>8,903,511</b>	<b>-</b>	<b>8,903,511</b>	<b>4,344,031</b>	<b>-4,559,480</b>
5	UA - 79	Salary	2,430,000		2,430,000	1,517,614	-912,386
		Non-Salary	1,121,500		1,121,500	932,611	-188,889
		<b>Sub Total</b>	<b>3,551,500</b>		<b>3,551,500</b>	<b>2,450,225</b>	<b>-1,101,275</b>
		Development	3,375,000		3,375,000	959,505	-2,415,495
		<b>Total</b>	<b>6,926,500</b>	<b>-</b>	<b>6,926,500</b>	<b>3,409,730</b>	<b>-3,516,770</b>

**Annexure -C****[Para 1.2.2.1]****Un-authorized Lump Sum Provision for Development in the Budget -  
Rs 16.043 Million**

(Amount in rupees)

**UC-73**

<b>Year</b>	<b>Total Amount of Development Budget</b>
2001-02	140,000
2002-03	250,000
2003-04	542,200
2004-05	588,000
2005-06	650,000
2006-07	1,200,000
2007-08	500,000
2008-09	600,000
2009-10	900,000
2010-11	800,000
2011-12	700,000
<b>Total</b>	<b>6,870,200</b>

**UC-74**

(Amount in Rupees)

<b>Year</b>	<b>Total Amount of Development Budget</b>
2009-2010	850,000
2010-2011	1,000,000
2011-2012	900,000
<b>Total</b>	<b>2,750,000</b>

**UC-75**

(Amount in Rupees)

<b>Year</b>	<b>Total Amount of Development Budget</b>
<b>(2008-09 &amp; 2011-12)</b>	<b>1,737,000</b>

**UC-77**

(Amount in Rupees)

<b>Works Expenditure during 2009-2010</b>					
<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Estimated Cost</b>	<b>Expenditure</b>
1	Construction Soling Galli Chak No.128/15-L	72372031	22.12.2009	55,000	55,000
2	Construction Soling Galli Chak No.128/15-L	72372030	16.11.2009	61,000	61,000

3	Construction Puliat Chak No.128/15-L	72372032	23.11.2009	50,000	50,000
<b>Total</b>				<b>166,000</b>	<b>166,000</b>

**Works Expenditure during 2010-11** (Amount in Rupees)

Sr. No.	Name of Scheme	V/No	Cheque No.	Date	Estimated Cost	Expenditure
1	Construction of Soling Galli Chak No.132/16-L	3	72372014	07.07.2011	90,000	89,775
2	Construction of Soling Galli Chak No.128/15-L	4	72372015	07.07.2011	85,000	84,787
3	Construction of Soling Galli Chak No.129/15-L	5	72372016	07.07.2011	85,000	84,787
4	Construction of Soling Galli Chak No.128/15-L	9	72372020	04.08.2011	85,000	84,150
5	Construction of Soling Galli Chak No.132/16-L	10	72372021	04.08.2011	90,000	89,100
6	Construction of Soling Galli Chak No.132/16-L	25	72372036	11.11.2011	45,000	44,584
<b>Total</b>					<b>480,000</b>	<b>477,183</b>

**Works Expenditure during 2011-12** (Amount in Rupees)

1	Construction of Soling Galli Chak No.132/16-L	58	72372071	19.04.2012	100,000	97,248
2	Construction of Soling Galli Chak No.132/16-L	59	72372072	19.04.2012	100,000	87,535
3	Construction of Soling Galli Chak No.130/15-L	63	72372076	16.05.2012	100,000	99,950
4	Construction of Soling Galli Chak No.128/15-L	64	72372077	22.05.2012	80,000	80,000
5	Construction of Soling Galli Chak No.128/15-L	65	72372078	22.05.2012	70,000	62,939
6	Construction of Soling Galli Chak No.132/16-L	66	72372081	30.05.2012	100,000	89,950
7	Construction of Soling Galli Chak No.130/15-L	70	72372083	04.06.2012	100,000	100,000
8	Construction of Soling Galli Chak No.129/15-L	71	72372086	14.06.2011	50,000	50,000
<b>Total</b>					<b>700,000</b>	<b>667,622</b>
<b>Grand Total</b>					<b>1,346,000</b>	<b>1,310,805</b>

**UC-79**

(Amount in Rupees)

Financial Year	Total Amount of Development Budget
2008-09	500,000
2010-11	1,000,000
2011-12	1,875,000
<b>Total</b>	<b>3,375,000</b>
<b>Grand Total</b>	<b>16,043,005</b>

**Annexure-D****[Para 1.2.2.2]****Unauthorized Expenditure on Account of Development Schemes – Rs 3.286 Million**

(Amount in rupees)

**UC-74**

<b>Sr. No.</b>	<b>Name of Development Scheme</b>	<b>Year</b>	<b>Amount</b>
1	Construction of Sewerage Street number 3 block # 2 from House of Muhammad Akram to Arif Yaseen	2010-11	85,000
2	Construction of Sewerage Street number 3 block # 2 from House of Arif Yaseen to Circular Road	2010-11	85,000
3	Construction of remaining portion of Soling Fateh Din Colony Street No.3	2010-11	85,000
4	Construction of soling from House of Ijaz to Shabbir Ansari Link Street Habib Colony	2011-12	99,000
5	Construction of soling from Mosque Al-Habib to House No Manzoor Patwari	2011-12	99,000
6	Construction of PCC Flooring block no. 8 remaining portion street No.11	2011-12	99,000
7	Construction of PCC Flooring from House Hameed Asghar to Street No 5 behind Islamia Girls College	2011-12	94,000
8	Construction of PCC flooring from House of Muahmmad Aslam Arian to Street No 4 behind Islamia Girls College	2011-12	94,000
9	Construction of PCC Flooring from House of Ashraf to House Malik Iqbal behind Islamia Girls College	2011-12	70,000
10	Construction of PCC Flooring House Arshad to Street No. 6 behind Islamia Girls College	2011-12	94,000
<b>Total Amount of Development Schemes</b>			<b>904,000</b>

**UC-74**

(Amount in Rupees)

<b>2008-2009</b>			
<b>Sr. No.</b>	<b>Name of Schemes</b>	<b>Budget</b>	<b>Expenditure</b>
1	Matti Bharti Msajid Anwar Madina Near hagh School Tulamba	8,000	8,000
2	Remp Girlz Schol Gost Market Tulamba	86,700	76,738
3	Sever kocha Kerati Khan	86,500	70,300
4	Sever Street Yaseen Koat Islam	67,200	46,400
5	Sever Street Abdul Razaq Chawani	53,400	52,330
6	Construction P.C.C street Yaseen Koat Islam	70,750	65,067
7	Construction sever Hafiz Ismail Chawani	76,000	75,226
8	Construction P.C.C. Street Saleem Dispencer	94,200	95,618

9	Construction Street Masjid Rahmania Quarter Tulamba	58,800	46,550
10	Construction Sever Street Younas Thekadar Dogran Tulamba	21,000	20,017
11	Construction P.C.C street Nazar Gujar Sindhi gate Tulamba	100,000	98,333
12	Construction Puli Darbar rahmat Shah	-	2,950
13	Construction main Hole Street Qadir Bhati Koat Islam	-	5,000
14	Construction sever Street Perveen Begum counciler	32,200	30,999
15	Construction sever Street Iqbal Shah	42,100	39,950
16	Construction sever Street Khizar hayat Thana Road	29,500	29,575
17	Construction Soling Street Muhammad Mansha Near RHC	8,070	8,370
18	Construction Sever Street Mohi ud din Qaurters	69,800	67,591
19	construction Street Safdar Shah Syedan jaffari	89,500	84,748
20	construction Street Mansha jhata	13,200	4,773
21	construction sever Street latif Mughal	5,600	5,188
22	construction sever Street Ishaq aray wala koat islam	100,000	81,415
23	construction sever Street Iqbal Shah Chawani Tulamba	96,800	93,590
24	construction sever Street Nazar Gujar Sindhi gate Tulamba	28,100	27,126
<b>Total</b>		<b>1,237,420</b>	<b>1,135,854</b>
<b>2011-2012</b>			
1	Construction sever Street Attique Patwari Gulshan Towan	100,000	78,911
2	Construction Soling Street AbdulQadir Shah Gulshan Town	100,000	72,755
3	Construction Soling, Nali, Rana Muhammad Akram Shokat Mor	100,000	79,790
4	Construction Soling, Nali, Fazal Ahmad Gulshan Town	100,000	79,787
5	Construction Street Dars Arshad naeemi Rest House	100,000	78,069
<b>Total</b>		<b>500,000</b>	<b>389,312</b>
<b>G. Total</b>		<b>1,737,420</b>	<b>1,525,166</b>

### UC-79

(Amount in Rupees)

Sr. No.	Scheme Name	TS	Expenditure
1	Const. of Soling, drainage ets Abbadi Malik Khawar Wali	90,000	90,000
2	Const. of Soling Rana Sajjad Wali	45,000	45,000
3	Const. of soling 133/16-L	79,550	79,550
4	Const. of soling drainage str mithu wali 133/16-L	40,383	40,383
5	Re-soling abadi Gilanwali 133/16-L	90,000	90,000
6	Const. of soling drainage str Nazir Gill Wali 133/16-L	98,360	98,360
7	Const. of soling drainage str Nazir Gill Wali 133/16-L	90,000	90,000
8	Const. of soling drainage Izafi Abadi 133/16-L	45,000	44,183
9	Const. of soling drainage Strt Ch. Bohar Gujar Wali 134/16-L	90,000	86,458
<b>Total</b>		<b>668,293</b>	<b>663,934</b>
<b>Grand Total</b>			<b>3,085,900</b>

**Annexure-E****[Para 1.2.2.4]****Unauthorized Expenditure by Splitting up Indents on Development Schemes  
- Rs 1.839 Million**

(Amount in rupees)

**UC-73**

<b>Vr. No</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Nature of Expenditure</b>	<b>Name of Payee</b>	<b>Amount</b>
7	13.07.11	102315632	Construction of drain link street No. Zero Muhallah Rehmania	Muhammad Iqbal government contractor	55,114
23	14.09.11	102315647	Construction of soling street No. zero Muhallah Rehmania	Javaid Khalid Akhtar Govt. Contractor	63,196
24	20.09.11	102315648	Construction of PCC Street No.09 Rana Saleem to Mulazim Khichi Muhallah Rehmania	Ikhlas Jamil Govt. Contractor	71,350
34	25.10.11	73829708	Construction of PCC Street No.09 from House Mulazim Khichi to main road Muhallah Rehmania	Ikhlas Jamil Govt. Contractor	71,343
99	20.06.12	73829768	Soling Sh. Akmal wali street Siddique Town	Imran Javaid Govt. Contractor	84,000
97	20.06.12	73829766	Soling Street No.02 Siddique Town	Javaid Khalid Akhtar Govt. Contractor	41,682
<b>Total Expenditure</b>					<b>386,685</b>

**UC-77**

(Amount in Rupees)

<b>Works Expenditure during 2010-11</b>						
<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>V / No</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Estimated Cost</b>	<b>Expenditure</b>
1	Construction of Soling Galli Chak No.132/16-L	3	72372014	07.07. 11	90,000	89,775
2	Construction of Soling Galli Chak No.132/16-L	10	72372021	04.08. 11	90,000	89,100
3	Construction of Soling Galli Chak No.132/16-L	25	72372036	11.11.11	45,000	44,584
4	Construction of Soling Galli Chak No.128/15-	4	72372015	07.07.11	85,000	84,787

	L					
5	Construction of Soling Galli Chak No.128/15-L	9	72372020	04.08.11	85,000	84,150
<b>Total</b>					<b>395,000</b>	<b>392,396</b>
<b>Works Expenditure during 2011-12</b>						
1	Construction of Soling Galli Chak No.132/16-L	58	72372071	19.04.12	100,000	97,248
2	Construction of Soling Galli Chak No.132/16-L	59	72372072	19.04.12	100,000	87,535
3	Construction of Soling Galli Chak No.132/16-L	66	72372081	30.05.12	100,000	89,950
4	Construction of Soling Galli Chak No.130/15-L	70	72372083	04.06.12	100,000	100,000
5	Construction of Soling Galli Chak No.130/15-L	63	72372076	16.05.12	100,000	99,950
6	Construction of Soling Galli Chak No.128/15-L	64	72372077	22.05.12	80,000	80,000
7	Construction of Soling Galli Chak No.128/15-L	65	72372078	22.05.12	70,000	62,939
<b>Total</b>					<b>650,000</b>	<b>617,622</b>
<b>Grand Total</b>					<b>1,045,000</b>	<b>1,010,018</b>

**UC-79**

(Amount in Rupees)

Sr. No.	Scheme Name	TS	Expenditure
1	Const. of soling 133/16-L	79,550	79,550
2	Const. of soling drainage str mithu wali 133/16-L	40,383	40,383
3	Re-soling abadi Gilanwali 133/16-L	90,000	90,000
3	Const. of soling drainage str Nazir Gill Wali 133/16-L	98,360	98,360
5	Const. of soling drainage str Nazir Gill Wali 133/16-L	90,000	90,000
6	Const. of soling drainage Izafi Abadi 133/16-L	45,000	44,183
<b>Total</b>		<b>443,293</b>	<b>442,476</b>
<b>Grand Total</b>			<b>1,839,179</b>

**Annexure-F****[Para 1.2.2.5]****Bogus Tendering Process for Execution of Development Schemes – Rs 1.813 Million**

(Amount in rupees)

**UC-77**

<b>Works Expenditure during 2010-11</b>						
<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>V/No</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Estimated Cost</b>	<b>Expenditure</b>
1	Construction of Soling Galli Chak No.132/16-L	3	72372014	07.07.2011	90,000	89,775
2	Construction of Soling Galli Chak No.128/15-L	4	72372015	07.07.2011	85,000	84,787
3	Construction of Soling Galli Chak No.129/15-L	5	72372016	07.07.2011	85,000	84,787
4	Construction of Soling Galli Chak No.128/15-L	9	72372020	04.08.2011	85,000	84,150
5	Construction of Soling Galli Chak No.132/16-L	10	72372021	04.08.2011	90,000	89,100
6	Construction of Soling Galli Chak No.132/16-L	25	72372036	11.11.2011	45,000	44,584
<b>Total</b>					<b>480,000</b>	<b>477,183</b>
<b>Works Expenditure during 2011-12</b>						
1	Construction of Soling Galli Chak No.132/16-L	58	72372071	19.04.2012	100,000	97,248
2	Construction of Soling Galli Chak No.132/16-L	59	72372072	19.04.2012	100,000	87,535
3	Construction of Soling Galli Chak No.130/15-L	63	72372076	16.05.2012	100,000	99,950
4	Construction of Soling Galli Chak No.128/15-L	64	72372077	22.05.2012	80,000	80,000
5	Construction of Soling Galli Chak No.128/15-L	65	72372078	22.05.2012	70,000	62,939
6	Construction of Soling Galli Chak No.132/16-L	66	72372081	30.05.2012	100,000	89,950
7	Construction of Soling Galli Chak No.130/15-L	70	72372083	04.06.2012	100,000	100,000
8	Construction of Soling Galli Chak No.129/15-L	71	72372086	14.06.2011	50,000	50,000
<b>Total</b>					<b>700,000</b>	<b>667,622</b>
<b>Grand Total</b>					<b>1,180,000</b>	<b>1,144,805</b>



**UC-79**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Scheme Name</b>	<b>Expenditure</b>
1	Const. of Soling, drainage ets Abbadi Malik Khawar Wali	90,000
2	Const. of Soling Rana Sajjad Wali	45,000
3	Const. of soling 133/16-L	79,550
4	Const. of soling drainage str mithu wali 133/16-L	40,383
5	Re-soling abadi Gilanwali 133/16-L	90,000
6	Const. of soling drainage str Nazir Gill Wali 133/16-L	98,360
7	Const. of soling drainage str Nazir Gill Wali 133/16-L	90,000
8	Const. of soling drainage Izafi Abadi 133/16-L	45,000
9	Const. of soling drainage Strt Ch. Bohar Gujjar Wali 134/16-L	90,000
<b>Total</b>		<b>668,293</b>
<b>Grand Total</b>		<b>1,813,098</b>

**Annexure-G****[Para 1.2.2.6]****Irregular Expenditure of CCB Funds through Project Committee - Rs 1.073  
Million**

(Amount in rupees)

<b>Financial Year</b>	<b>Total Budget</b>	<b>Development Budget</b>	<b>Budget Allocated for CCB</b>	<b>CCB Expenditure</b>	<b>Balances were required to be in the Bank Account</b>	<b>Balances remained in the Bank Account</b>	<b>The CCB Allocations Utilized by the Union Admn itself</b>
2001-02	444,000	265,000	0	0	0	0	0
2002-03	764,000	500,000	100,000	0	100,000	0	100,000
2003-04	744,000	200,000	210,000	174,720	35,280	35,280	0
2004-05	744,000	300,000	110,000	0	110,000	0	110,000
2005-06	812,000	300,000	100,000	0	100,000	0	100,000
2006-07	1,122,000	450,000	115,000	0	115,000	0	115,000
2007-08	1,275,000	597,500	200,000	0	200,000	0	200,000
2008-09	1,885,000	1,235,000	160,000	0	160,000	0	160,000
2009-10	1,290,000	368,000	88,000	0	88,000	0	88,000
2010-11	2,303,000	800,000	200,000	0	200,000	0	200,000
<b>Total</b>	<b>11,383,000</b>	<b>5,015,500</b>	<b>1,283,000</b>	<b>174,720</b>	<b>1,108,280</b>	<b>35,280</b>	<b>1,073,000</b>