



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

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Program
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DGA	Director General Audit
D&C	Demand & Collection Register
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government and Community Development
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
TO (R)	Tehsil/ Town Officer Regulation
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 Vehari 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 Lodhran for the financial years 2008-2012 and the findings are included in this Audit Report.

Union Administrations (UAs), District Vehari conduct their operations under Punjab Local Government Ordinance 2001. UAs of District Vehari 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 Vehari for the financial years 2008-12, was Rs19.466 million and expenditure incurred was of Rs11.623 million, showing savings of Rs7.842 million. The total Non-development Budget for financial years 2008-2012 was Rs12.058 million and expenditure was of Rs8.355 million, showing savings of Rs3.702 million. The reasons for savings in Development and Non-development Budgets are required to be provided by the Secretaries and PAOs concerned.

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

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

**a. Audit Methodology**

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

**b. Audit of Expenditure and Receipts**

Audit of development expenditure of Rs5.812 million was carried out, out of the total expenditure of Rs11.624 million and Audit of non-development expenditure Rs3.179 million out of the total expenditure of Rs8.355 million for the financial years 2008-2012 was conducted, which are 50% &387% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Vehari for the financial years 2008-12 was Rs19.979 million, out of which overall expenditure of Rs8.990 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 Vehari for the financial years 2008-12 were Rs 1.124 million. RDA Multan audited receipts of Rs 0.674 million which is 60% of total receipts.

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

Neither recovery was pointed out nor affected and verified during year 2012-13 till the time of compilation of report.

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

- i. Non-production of record involving Rs 1.230 million was noted in one case<sup>1</sup>
- ii. Irregularities involving Rs 19.606 million were noted in four cases<sup>2</sup>.
- iii. Performance involving Rs 2.480 million was noted in one case<sup>3</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. Disciplinary action for non-production of record.
- ii. Regularization besides action for lump-sum provision of development funds.
- iii. Fixing of responsibility and disciplinary action for incurring irregular expenditure.
- iv. Maintenance of proper forms, records and books of accounts and production of record.

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<sup>1</sup>1.2.1.1

<sup>2</sup> 1.2.2.1 to 1.2.2.4

<sup>3</sup> 1.2.3.1

- v. Fixation of responsibility and action for incurring expenditure beyond competency.
- vi. Action against the responsible for improper allocation of funds.



## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr. No	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	89	116.860
2	Total formations in Audit Jurisdiction	89	116.860
2	Total Entities (PAOs) Audited	5	19.979
3	Audit & Inspection Reports	5	-
4	Special Audit Reports	-	-
5	Performance Audit Reports	-	-
6	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	2.480
3	Internal controls	-
4	Violation of rules	19.606
5	Others	1.230
<b>Total</b>		<b>23.316</b>

**Table 3: Outcome Statistics**

**Expenditure Outlay Audited**

(Rupees in Million)

<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	-	11.624	1.124	8.355	21.103
2	Amount Placed under Audit Observation/ Irregularities	-	11.023	-	12.293	23.316
3	Recoveries Pointed Out at the instance of Audit	-	-	-	-	-
4	Recoveries Accepted/ Established at Audit instance	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-

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\* The amount mentioned against serial No.1 in column of “Total” is the sum of Expenditure and Receipts whereas the total expenditure was Rs 19.979 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.	19.606
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Quantification of weaknesses of internal control system.	-
4	Recoveries, overpayments, or unauthorized payments of public money.	-
5	Non-production of record to Audit.	1.230
6	Others, including cases of accidents, negligence etc.	2.480
<b>Total</b>		<b>23.316</b>

## CHAPTER 1

### 1.1 Union Administration Nos. 5,21,22,23&30

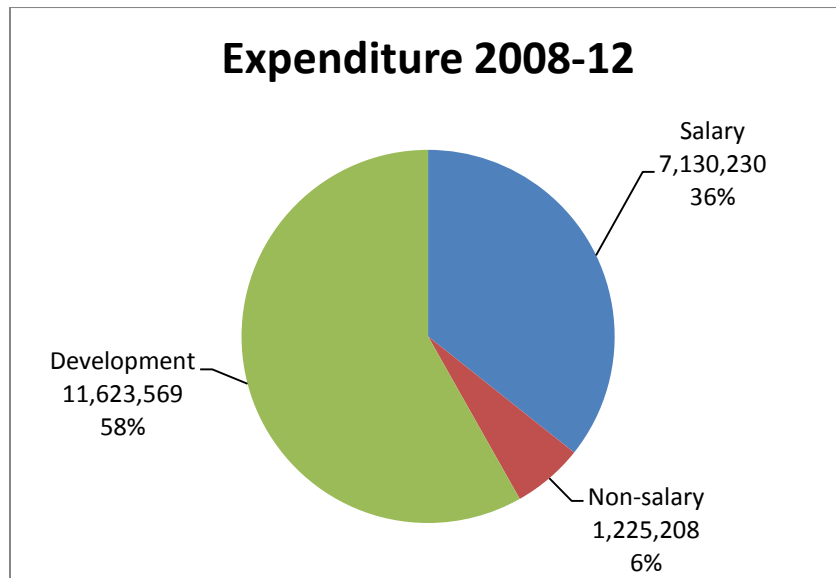
#### 1.1.1 Introduction

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	10,224,624	7,130,230	-3,094,394	-30%
Non-salary	1,833,043	1,225,208	-607,835	-33%
Development	19,465,780	11,623,569	-7,842,211	-40%
Revenue	1,124,000	-	-	-
<b>Total</b>	<b>32,647,447</b>	<b>19,979,007</b>	<b>-11,544,440</b>	

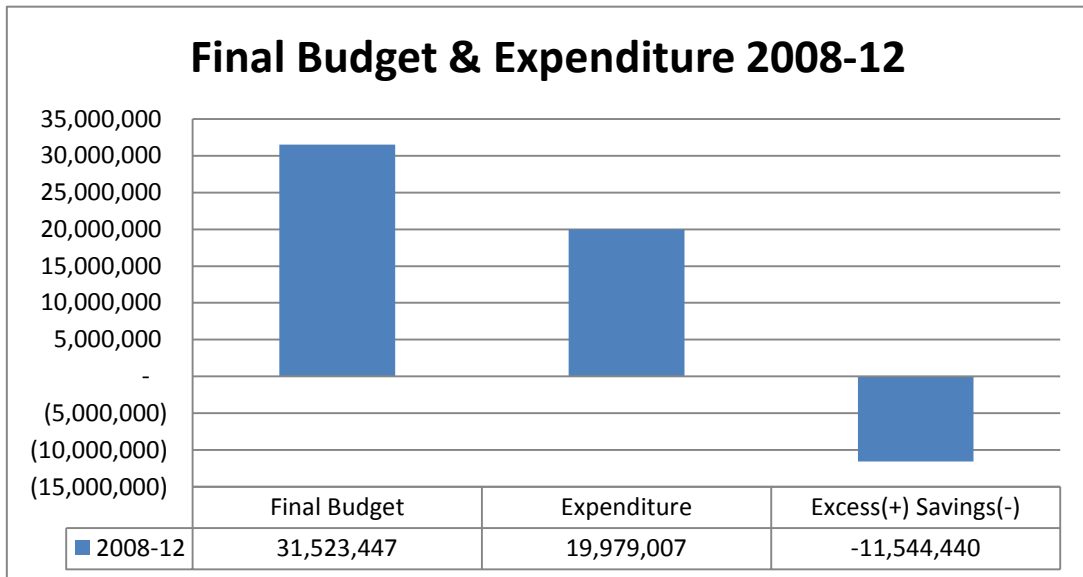


Details of budget allocations, expenditures and savings of each UA in District Vehari are at Annexure-B.

As per Budget Books for the financial years 2008-2012 of UAs in District Vehari, the original and final budgets were of Rs31.523 million. Total expenditures incurred by these UAs during financial years 2008-2012 was Rs19.979 million. There was a saving of Rs11.544 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	31,523,447	19,979,007	-11,544,440	-37%

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

### 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 Non-Production of Record

#### 1.2.1.1 Non-Production of Record - Rs 1.230 Million

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

Secretaries Union Administrations did not produce vouched account of receipts and expenditures of Rs.1.230 million for audit scrutiny. The detail is as under:

(Amount in Rupees)

Sr. No.	Union Administration No.	AP NO.	Name of Head	Total
1	Union Administration No. 23	5	Receipts	123,600
2	Union Administration No. 05	6	Receipts	313,205
3	Union Administration No.22	7	Expenditure	650,000
4	Union Administration No.30	8	Expenditures	143,398
<b>Total</b>				<b>1,230,203</b>

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

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

The matter was reported to Union Secretaries in September, 2012. The Secretaries signed the paras but did not submit detailed reply. The matter was reported

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

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned for attempt to cause hindrance in the auditorial functions of the Auditor General of Pakistan by non-production of record, besides production of record for Audit scrutiny.

[UA-23 Para: 5]

[UA-05 Para: 6]

[UA-22 Para: 7]

[UA-30 Para: 8]



## 1.2.2 Irregularities and Non-Compliance

### 1.2.2.1 Unauthorized Lump-sum Provision of Funds – Rs 8.583 Million

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

Secretaries Union Administrations allocated the development funds in lump sum without the identification of projects valuing Rs. 8.583 million during 2008-12. Such allocation was quite irregular and contradictory to the instructions of government. The detail is given below:

(Rs in million)

Sr. No	Union Administration No.	Amount
1	Union Administration No.21	2.913
2	Union Administration No.22	1.070
3	Union Administration No.30	4.600
	<b>Total</b>	<b>8.583</b>

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

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

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

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

[UA-21 Para: 5]

[UA-22 Para: 5]

[UA-30 Para: 1]

### 1.2.2.2 Unauthorized Expenditure on Account of Development Works – Rs 6.079 Million

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

Secretaries Union Administrations incurred an amount of Rs. 6.079 million on development schemes during the period 2008-12 as detailed in **Annexure-C**.

(Rupees in million)

Sr. No.	Union Administration No.	Amount
1	Union Administration No 05	0.4
2	Union Administration No 21	0.168
3	Union Administration No 22	0.996
4	Union Administration No 23	1.798
5	Union Administration No 30	2.717
	<b>Total</b>	<b>6.079</b>

The expenditure was subject to following audit observations:

- Completion certificate was neither found available in the record nor produced on demand.
- Proper record entry in the Measurement Books was not made.
- The executing agency has not sent even a single monthly progress report on prescribed form of BM-5 and BM-7 in first week of every following month during the entire period of nine years of devolution.

- Development projects were not prepared on Form BDD-4.
- No inspection register was maintained. Neither the individual inspection report was shown to audit nor was separate inspection proforma prepared.
- No APRs of the payee were obtained.
- No site plan was prepared hence the identification of project and their physical inspection could not be carried out effectively.
- The schemes were executed through project committee and it was required to reduce the estimates by 10% on account of overhead charges which were included in the estimated rates prepared on the basis of MRS (Market Rate Schedule). No proof of tax deposit was shown.
- The stock entries of the material purchased eg. Cement, Bricks, Pipes etc was not made in the stock register along with consumption record.

Audit is of the view that due to weak financial management the union funds were used without maintenance of record.

Non-maintenance of proper record may cause doubtful execution of schemes and unauthorized expenditure.

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

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

[UA-05 Para: 05]  
 [UA-21 Para: 04]  
 [UA-22 Para: 04]  
 [UA-23 Para: 02, 03, 04]  
 [UA-30 Para: 02, 04, 06]

### 1.2.2.3 Unauthorized Expenditure on Civil Works – Rs 3.844 Million

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

Secretaries Union Administrations incurred expenditure of Rs 3.844 million on different development projects by splitting up the projects. The expenditure was unauthorized as the expenditure involved on each project was more than Rs 100,000 but Union Administrations split up the expenditure in phases to keep it within their financial power instead of getting it executed through TMA as deposit work. The detail of expenditure is given in **Annexure-D**.

(Rupees in million)

Sr. No.	Union Administration	Amount
1	Union Administration No. 05	0.500
2	Union Administration No. 21	1.710
3	Union Administration No. 22	1.634
<b>TOTAL</b>		<b>3.844</b>

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

Incurring of expenditure beyond competency resulted in unauthorized expenditures and violation of government rules.

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

Audit recommends regularization, besides fixing of responsibility, under intimation to Audit.

[UC- 05 Para No.2]

[UC- 21 Para No.2]

[UC- 22 Para No.1]

#### **1.2.2.4 Unauthorized Expenditure on Execution of Development Works without Preparation of ADP–Rs 1.100 Million**

According to Government of the Punjab, Union Administration (Works) Rules, 2002 that the Union Administration may prepare its Annual Development Plan and get it approved by the Union Council as per procedure laid down in the Punjab Government (Budget) Rules, 2001.

The Secretary Union Administration No. 05 Chak 41/WB Vehari incurred expenditure worth Rs. 1.100 million out of development allocation without the approval of the ADP from the competent authority. Detail is in **Annexure-E**.

Audit is of the view that due to Weak internal controls irregular expenditure on development was made without approval of ADP.

The projects were executed without the administrative approval and the proper project wise approval of local council along with the financial estimate of each project. The expenditure was made on development project without preparation of ADP during 2011-12.

The matter was reported to Union Secretary in September, 2012. The Secretary received the observation but did not submit any reply. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting was convened nor any progress was intimated till the finalization of this Report.

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

[UA-05 Para: 4]

## 1.2.3 Performance

### 1.2.3.1 Non-maintenance of Record of Development Schemes – Rs2.480Million

According to Rule 4(e) of the Punjab Union Administrations (Works) Rules, 2002, the Secretary of the Project Committee shall ensure the maintenance of the following record of each project, detailed estimates duly approved by the Union Nazim, the quotations and vouchers of all articles/materials etc. purchased by the Project Committee, duly verified by the convener of the Project Committee, Muster Roll for payment of labour charges, Stock Register, Inspection Register for each scheme and completion report verified by all members of the Project Committee.

The Secretary Union Administration No. 05 Chak 41/WB Vehari incurred expenditure worth Rs. 2.480 million during the period under audit without preparation of reconciliation statement on monthly basis which needs justification and compliance under report to audit.

(Amount in Rupees)

Total Allocation	Salaries & Pension Fund Expenditure	Contingencies Expenditure	Development Expenditure	Total Expenditure
2,708,822	1,261,910	193,468	1,024,206	2,479,584

Audit is of the view that due to weak internal control and inefficiency of the staff record was not maintained.

Non-maintenance of record resulted in expenditures without verification in violation of government rules.

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

Audit recommends regularization, besides fixing responsibility against the concerned secretaries for non-maintenance of record, under intimation to Audit.

[UA-05 Para: 03]

# **ANNEXURES**



**Annexure-1**  
(Rs in million)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AP No.</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Audit Observation.</b>
1	UA No: 30	7	Non-utilization of CCB Funds	0.300	Non-compliance

**Annexure-A****MFDAC Paras**

(Rupees in million)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AIR Para No.</b>	<b>Subject</b>	<b>Amount</b>
1	UA 05	1	Bogus Tendering Process for Execution of Development Schemes worth Rs 0.700 Million	0.7
2		7	Short Allocation of Funds for CCBs	0.330
3	UA 21	1	Doubtful Expenditure on Raising of Main Hole Covers Recovery- Rs.560,960	0.561
4		3	Doubtful Expenditure on Repair of Nalkajats and Pulliates- Rs.584,265	0.584
5		6	Short Allocation of Funds for CCBs	0.491
6		7	Non-Collection of Proof of Deposit of Sales Tax - Rs.5,084	0.005
7	UA 22	2	Doubtful Expenditure on Repair of Nalkajats - Rs.185,012	0.185
8		3	Doubtful Expenditure on Repair of Pulliates - Rs.798,834	0.799
9		6	Short Allocation of Funds for CCBs	0.780
10		8	Non-Collection of Proof of Deposit of Sales Tax – Rs.8,637	0.009
11	UA 23	1	Misappropriation of Government funds – Rs 3.717 million	3.717
12		6	Bogus tendering process for execution of development schemes worth 0.100 million	0.1
13		7	Deposit Proof of income tax not available on the works – Rs. 63627/-	0.064
14	UA 30	3	Bogus tendering process for execution of development schemes worth 0.900 million	0.9
15		5	Short Allocation of Funds for CCBs	0.850
16		9	Deposit Proof of income tax not available on the works – Rs/-53556	0.054
			<b>Total</b>	<b>7.678</b>

## Annexure-B

## UAs Vehari District

## Budget &amp; Expenditure Statement for F.Y 2008-12

(Amount in rupees)

Sr. No .	Name of UAs	Financial Year	Particular	Original Budget	Supplementary Grant/Re-Appropriation	Final Budget	Actual Expenditure	Excess (+) Saving (-)
1	UA No.05	2011-12	Salary	1,455,378		1,455,378	1,261,910	-193,468
			Non-Salary	289,238		289,238	193,468	-95,770
			<b>Sub Total</b>	<b>1,744,616</b>		<b>1,744,616</b>	<b>1,455,378</b>	<b>-289,238</b>
			Development	1,024,206		1,024,206	1,024,206	-
			<b>Total</b>	<b>2,768,822</b>		<b>2,768,822</b>	<b>2,479,584</b>	<b>-289,238</b>
2	UA No.21	2010-11	Salary	807,500		807,500	506,918	-300,582
			Non-Salary	89,700		89,700	35,300	-54,400
			<b>Sub Total</b>	<b>897,200</b>		<b>897,200</b>	<b>542,218</b>	<b>-354,982</b>
			Development	1,345,800		<b>1,345,800</b>	<b>584,265</b>	<b>-409,382</b>
			<b>Total</b>	<b>2,243,000</b>		<b>2,243,000</b>	<b>1,126,483</b>	<b>-764,364</b>
		2011-12	Salary	917,000		917,000	726,895	-190,105
			Non-Salary	102,000		102,000	80,766	-21,234
			<b>Sub Total</b>	<b>1,019,000</b>		<b>1,019,000</b>	<b>807,661</b>	<b>-211,339</b>
			Development	<b>1,656,000</b>		<b>1,656,000</b>	<b>1,311,884</b>	<b>-232,573</b>
			<b>Total</b>	<b>2,675,000</b>		<b>2,675,000</b>	<b>2,119,545</b>	<b>-443,912</b>
3	UA No.22	2008-09	Salary	592,856		592,856	345,400	-247,456
			Non-Salary	65,873		65,873	38,389	-27,484
			<b>Sub Total</b>	<b>658,729</b>		<b>658,729</b>	<b>383,789</b>	<b>-274,940</b>
			Development	988,093		988,093	1,112,000	123,907
			<b>Total</b>	<b>1,646,822</b>		<b>1,646,822</b>	<b>1,495,789</b>	<b>-151,033</b>
		2009-10	Salary	568,080		568,080	342,048	-226,032
			Non-Salary	63,120		63,120	38,000	-25,120
			<b>Sub Total</b>	<b>631,200</b>		<b>631,200</b>	<b>380,048</b>	<b>-251,152</b>
			Development	946,800		946,800	54,600	-892,200

			<b>Total</b>	<b>1,578,000</b>		<b>1,578,000</b>	<b>434,648</b>	<b>-1,143,352</b>	
		<b>2010-11</b>	Salary	778,680		778,680	473,457	-305,223	
			Non-Salary	86,520		86,520	52,606	-33,914	
			<b>Sub Total</b>	<b>865,200</b>		<b>865,200</b>	<b>526,063</b>	<b>-339,137</b>	
			Development	1,297,800		1,297,800	292,046	-1,005,754	
			<b>Total</b>	<b>2,163,000</b>		<b>2,163,000</b>	<b>818,109</b>	<b>-1,344,891</b>	
		<b>2011-12</b>	Salary	1,088,930		1,088,930	624,155	-464,775	
			Non-Salary	120,992		120,992	69,350	-51,642	
			<b>Sub Total</b>	<b>1,209,922</b>		<b>1,209,922</b>	<b>693,505</b>	<b>-516,417</b>	
			Development	1,814,881		1,814,881	1,755,600	-59,281	
			<b>Total</b>	<b>3,024,803</b>		<b>3,024,803</b>	<b>2,449,105</b>	<b>-1,344,891</b>	
4	UA No.2 3	<b>2008-09</b>	Salary	268,200		268,200	253,396	-14,804	
			Non-Salary	97,300		97,300	91,904	-5,396	
			<b>Sub Total</b>	<b>365,500</b>		<b>365,500</b>	<b>345,300</b>	<b>-20,200</b>	
			Development	1,096,500		1,096,500	984,851	-111,649	
					<b>Total</b>	<b>1,462,000</b>		<b>1,330,151</b>	<b>-131,849</b>
		<b>2009-10</b>	Salary	398,400		398,400	278,736	-119,664	
			Non-Salary	144,500		144,500	101,094	-43,406	
			<b>Sub Total</b>	<b>542,900</b>		<b>542,900</b>	<b>379,830</b>	<b>-163,070</b>	
			Development	985,300		985,300	689,396	-295,904	
					<b>Total</b>	<b>1,528,200</b>		<b>1,069,226</b>	<b>-458,974</b>
		<b>2010-11</b>	Salary	442,600	-	442,600	292,672	-149,928	
			Non-Salary	160,500	-	160,500	106,149	-54,351	
			<b>Sub Total</b>	<b>603,100</b>	<b>-</b>	<b>603,100</b>	<b>398,821</b>	<b>-204,279</b>	
			Development	1,094,900	-	1,094,900	723,865	-371,035	
			<b>Total</b>	<b>1,698,000</b>	<b>-</b>	<b>1,698,000</b>	<b>1,122,686</b>	<b>-575,314</b>	
		<b>2011-12</b>	Salary	353,000		353,000	307,306	-45,694	
			Non-Salary	151,300		151,300	111,457	-39,843	
			<b>Sub Total</b>	<b>504,300</b>		<b>504,300</b>	<b>418,763</b>	<b>-85,537</b>	
			Development	1,363,500		1,363,500	760,059	-603,441	
					<b>Total</b>	<b>1,867,800</b>		<b>1,178,822</b>	<b>-688,978</b>
5	UA	<b>2008-09</b>	Salary	288,000		288,000	280,044	-7,956	

No.3 0		Non-Salary	18,000		18,000	26,421	<b>8,421</b>
		<b>Sub Total</b>	<b>306,000</b>		<b>306,000</b>	<b>306,465</b>	<b>465</b>
		Development	1,214,000		1,214,000	1,213,000	<b>-1,000</b>
		<b>Total</b>	<b>1,520,000</b>		<b>1,520,000</b>	<b>1,519,465</b>	<b>-535</b>
	2009-10	Salary	766,000	-	766,000	321,757	<b>-444,243</b>
		Non-Salary	57,000	-	57,000	23,698	<b>-33,302</b>
		<b>Sub Total</b>	<b>823,000</b>	-	<b>823,000</b>	<b>345,455</b>	<b>-477,545</b>
		Development	877,000	-	877,000	368,000	<b>-509,000</b>
		<b>Total</b>	<b>1,700,000</b>	-	<b>1,700,000</b>	<b>713,455</b>	<b>-986,545</b>
	2010-11	Salary	500,000	-	500,000	373,737	<b>-126,263</b>
		Non-Salary	50,000	-	50,000	67,121	<b>17,121</b>
		<b>Sub Total</b>	<b>550,000</b>	-	<b>550,000</b>	<b>440,858</b>	<b>-109,142</b>
		Development	2,100,000	-	2,100,000	-	<b>-2,100,000</b>
		<b>Total</b>	<b>2,650,000</b>	-	<b>2,650,000</b>	<b>440,858</b>	<b>-2,209,142</b>
	2011-12	Salary	1,000,000	-	1,000,000	741,799	<b>-258,201</b>
		Non-Salary	337,000	-	337,000	189,485	<b>-147,515</b>
		<b>Sub Total</b>	<b>1,337,000</b>	-	<b>1,337,000</b>	<b>931,284</b>	<b>-405,716</b>
		Development	1,661,000	-	1,661,000	749,797	<b>-911,203</b>
		<b>Total</b>	<b>2,998,000</b>	-	<b>2,998,000</b>	<b>1,681,081</b>	<b>-1,316,919</b>
			<b>Grand Total</b>	<b>31,523,447</b>	-	<b>31,523,447</b>	<b>19,979,007</b>

**Annexure-C****[Para-1.2.2.2 ]****Unauthorized Expenditure on Account of Development Works – Rs 6.079 Million****UC NO. 05**

(Amount in rupees)

<b>Sr. No.</b>	<b>Name of Scheme/Project</b>	<b>Amount</b>
1	Construction of Residential Quarter of UA No.5	100000
2	Construction Bath Room of Residential Quarter of UA No.5	100000
3	Construction Boundary & Gate of Residential Quarter of UA No.5	100000
4	Construction of Store Room of UA No.5	100000
<b>Total</b>		<b>400000</b>

**A) UC No. 22**

(Amount in rupees)

<b>Name of Work</b>	<b>Nature of work</b>	<b>Year</b>	<b>Amount</b>
Solling main gali mian hakim wali	Construction of solling	2008-09	94,000
Pipe Pulliates Halqa Union Council	Pipe Pulliates	2008-09	83,000
Pipe Pulliates Halqa Union Council	Pipe Pulliates	2008-09	51,000
Pipe Pulliates Halqa Union Council	Pipe Pulliates	2008-09	72,000
Pipe Pulliates Halqa Union Council	Pipe Pulliates	2008-09	83,000
Solling mouza moutbar azam	Construction of solling	Jun-2012	34,000
Solling mouza moutbar azam farm awan	Construction of solling	Jun-2012	18,000
Solling mouza moutbar azam farm awan	Construction of solling	Jun-2012	18,000
Solling mouza moutbar azam farm awan	Construction of solling	Jun-2012	55,200
Solling mouza moutbar azam farm awan	Construction of solling	Jun-2012	55,200
Solling gali zulfiqar saldhira mouza lakha	Construction of solling	Jun-2012	35,000
Solling mouza falak sher saldhira	Construction of solling	Jun-2012	55,200
Solling mouza lakha	Labour charges & sand	Jun-2012	29,000
Solling mouza lakha	Earth filling	Jun-2012	18,000
Solling mouza lakha	Earth filling	Jun-2012	18,000
Solling Mouza Nadeem Khan Mouza Lakh	Construction of solling	Jun-2012	57,500
Solling basti dhedi rajza	Labour charges & sand	Jun-2012	36,000
Solling basti out fall mouza lakha	Construction of solling	Jun-2012	57,500
Solling basti dhedi mian hakim	Construction of solling	Jun-2012	52,000
Solling basti dhedi mouza lakha	Construction of solling	Jun-2012	56,000
Solling mouza lakha	Earth filling	Jun-2012	18,000
<b>Total</b>			<b>995,600</b>

**B) UC No. 23**

(Amount in rupees)

<b>(AP No. 02)</b>	
<b>Name of the Project</b>	<b>Budget of Project</b>
Soling Chack No. 53/KB	32604
Pulli Chack Bhanoo	11400
Pulli Dat Wala Chack 55/kB	9661
Soling Tot Hakim Ali	22000
Pulli Pipe Wali Ckack 56/KB	7200
Pulli Pipe Wali Budh Ghulam	3600
Pulli Dat Wali Behar	10800
Soling 56/KB	72120
Pulli Dat Wali Kot M. Hussain	11800
Pulli Dat wali Tuder	14800
Soling Ahmed Abad	75000
Soling Tuder	28600
Pulli Pipe Wali Budh Ghulam	4150
Soling Ckack 53/KB	27000
Pulli Pipe Wali Ahmed Abad	7200
Soling M. Husain	41000
Pulli Pipe Wali Budh Ghulam	29000
Pulli Pipe Wali Budh Ghulam	24800
Soling Tuder	65000
Pulli Dat Wali 56/KB	10800
Puli Pipe wali Budh Ghulam	32000
Pulli Dat Wali Behal	10000
Pulli Dat Wali Kot M. Hussain	15000
Pulli Pipe Wali Budh Ghulam	4750
Pulli Pipe Wali Budh Ghulam	34000
Soling Kot M. Hussain	80486
Puli Pipe wali Budh Ghulam	48740
Puli Slab Wali Ahmed Abad	14800
Pulli Dat wali Kot Hakim	10800
Pulii Pipe wali Bhud Ghulam	37140
Puli Pipe Kot Ghulam Qadir	4000
Soling Ahmed Abad	79570
Soling Ckack Banno	80630
<b>Total</b>	<b>960451</b>
<b>(AP No. 04)</b>	

Sr. No.	Financial year	Development Budget	Development Expenditure	20% Overhead Charges and Contractor Profit
1	2008-09		960451	192090
2	2011-12	100000	100000	20000
<b>Total</b>				<b>212090</b>
<b>AP NO. 03</b>				
<b>2008-09</b>				
Coling Chack No. 53/KB				32604
Coling 56/KB				72120
Soling Ahmed Abad				75000
Soling M. Husain				41000
Soling Tuder				65000
Soling Kot M. Hussain				80486
Soling Ahmed Abad				79570
Solin Ckack Banno				80630
<b>2011-12</b>				
Construction Soling Alam Ali				100000
<b>Total</b>				<b>626410</b>

**UC NO. 30**

(Amount in rupees)

<b>AP No. 02</b>		
<b>Project executed throught project committee</b>		
<b>2008-09</b>		
1	Soling Road Fateh Shah	60000
2	Soling Mocaray wala	100000
3	Soling Shah Satar Janaza Ghah	70000
4	Chah Mocaray wala Soling	60000
5	Chah Janan Wala Solint	80000
6	Soling Manderya wali	27000
7	Soling Kikry Clan	60000
8	Soling Janaz Ghah	75000
9	Soling Mian Saeed Kikry Clan	25000
10	Soling Kikry Clan Gulzar	75000
11	Soling Galyian Shah Star	70000
12	Soling Qazi Abad	60000
13	Soling Basti Ashraf Shah	35000
14	Soling Pir Addan Sher	70000
15	Soling Basti Station Ashraf Shah	50000



16	Soling Basti Station Ashraf Shah	70000
17	Soling Basti Station Ashraf Shah	40000
	<b>Total</b>	<b>1027000</b>
<b>2009-10</b>		
1	Puliyat Halqa UC	25000
2	Puliyat Halqa UC	50000
3	Soling Niaz Pur	70000
4	Soling Niaz Pur	25000
5	Soling Niaz PUr	25000
6	Soling Niaz PUr	60000
7	Repari Soling Fateh Shah	10000
8	Soling Fateh Shah	60000
9	Soling Hafiz Abad	25000
10	Miscellaneous	18000
	<b>Total</b>	<b>368000</b>
	<b>Grand Total</b>	<b>1395000</b>

<b>PARA NO. 04</b>		
<b>Name of the Project</b>	<b>Budget of Project</b>	<b>Expenditure of the Project</b>
Construction of Soling Haji M. Hassn Wali Tail Gharig	100000	99638
Construction of Soling Gali Murad wali Chak Bassi	100000	97565
Construction of Soling wagray wala to Navay wala	100000	99657
Construction of Soling Gali M. Siddique	100000	99293
Construction of Soling Gali shah M. wali Basti Shah Star	100000	97950
Construction of Soling Gali Mian Aslam wali Moza Gulari	100000	99607
Construction of Soling Naway wala to mian aslam	100000	99647
Construction of Soling Gali Mian Saeed Wali Kikery Kalan	100000	99689
Construction of Soling Gali Mian Riaz Wali Kikery Kalan	100000	99569
<b>TOTAL</b>	<b>900000</b>	<b>892615</b>

<b>PARA No. 06</b>				
<b>Sr. No.</b>	<b>Financial year</b>	<b>Development Budget</b>	<b>Development Expenditure</b>	<b>20% Overhead Charges and Contractor Profit</b>
1	2008-09	1100000	1027000	205400
2	2009-10	700000	368000	73600
2	2011-12	1600000	749797	149959
<b>Total</b>			<b>1600000</b>	<b>428959</b>

**Annexure-D****[Para-1.2.2.3]****Unauthorized Expenditure on Civil Works – Rs 3.844 Million****A) UA No.05**

(Amount in rupees)

<b>Sr. No.</b>	<b>Name of Scheme/Project</b>	<b>Amount</b>
1	Repair of Residential Quarter UA No.05	100000
2	Construction of Residential Quarter of UA No.5	100000
3	Construction Bath Room of Residential Quarter of UA No.5	100000
4	Construction Boundary & Gate of Residential Quarter of UA No.5	100000
5	Construction of Store Room of UA No.5	100000
<b>Total</b>		<b>500000</b>

**B) UA No.21**

(Amount in rupees)

<b>Description</b>	<b>Period</b>	<b>Amount</b>
Repair of nalkajat	2010-11	298,360
Repair of Puliates	2010-11	285,905
Repair of gutter main holes	2011-12	895,552
Repair of palliates	2011-12	129,940
Repair of office building	2011-12	99,900
<b>Total</b>		<b>1,709,657</b>

**C) UA No.22**

(Amount in rupees)

<b>Sr. #</b>	<b>Name of schemes</b>	<b>Period</b>	<b>Amount</b>
1	Soling basti Dhedi Rajba Mouza Lakha	2011-12	90,000
2	Soling Az-Rajba to Masjid Dhedi Mouza Lakha	2011-12	90,000
3	Soling Az-Rajba to Makan Nadeem Khan Mouza Lakha	2011-12	90,000
4	Soling Az-Rajba to Makan Zuhaib Khan Mouza Lakha	2011-12	90,000
5	Soling Az-Rajba to Makan Zulfiqar Saldira Mouza Lakha	2011-12	90,700
6	Soling Az-Rajba to Makan Falak Sher Saldira Mouza Lakha	2011-12	90,700

7	Soling basti farm Awan Mouza Maotbar Azam	2011-12	90,200
8	Soling basti farm Awan to Baag Mouza Maotbar Azam	2011-12	90,200
9	Soling main gali Basti Mian Hakim Ali	2008-09	94,000
10	Pipe Pulliates Halqa Union Council	2008-09	83,000
11	Pipe Pulliates Halqa Union Council	2008-09	51,000
12	Pipe Pulliates Halqa Union Council	2008-09	72,000
13	Solling mouza moutbar azam	Jun-2012	34,000
14	Solling mouza moutbar azam farm awan	Jun-2012	18,000
15	Solling mouza moutbar azam farm awan	Jun-2012	18,000
16	Solling mouza moutbar azam farm awan	Jun-2012	55,200
17	Solling mouza moutbar azam farm awan	Jun-2012	55,200
18	Solling gali zulfiqar saldhira mouza lakha	Jun-2012	35,000
19	Solling mouza falak sher saldhira	Jun-2012	55,200
20	Solling mouza lakha	Jun-2012	29,000
21	Solling mouza lakha	Jun-2012	18,000
22	Solling mouza lakha	Jun-2012	18,000
23	Solling Mouza Nadeem Khan Mouza Lakh	Jun-2012	57,500
24	Solling basti dhedi rajza	Jun-2012	36,000
25	Solling basti out fall mouza lakha	Jun-2012	57,500
26	Solling basti dhedi mian hakim	Jun-2012	52,000
27	Solling basti dhedi mouza lakha	Jun-2012	56,000
28	Solling mouza lakha	Jun-2012	18,000
	<b>Total</b>		<b>1,634,400</b>

**Annexure-E****[Para-1.2.2.5]****Un-authorized Expenditure on Execution of Development Works without  
Preparation of ADP–Rs 1.100 Million**

(Amount in rupees)

<b>Sr. No.</b>	<b>Name of Scheme/Project</b>	<b>Amount</b>
1	Construction Sewerage & Re-Soling Gali Bollay Wali 5/WB	100,000
2	Construction Sewerage Gali Qabristan Wali 5/WB	50,000
3	Construction Sewerage Dars to House Muhammad Hussain 5/WB	100,000
4	Construction Soling Basti Dogal Wali 5/WB	100,000
5	Construction Soling Back Side Jamia Masjid Chak No 39/WB	100,000
6	Construction Soling Gali Chak No. 39/WB	100,000
7	Construction Pulli Rafique Multani Wali Shabirabad 41/WB	50,000
8	Repair of Residential Quarter UA No.05	100,000
9	Construction of Residential Quarter of UA No.5	100,000
10	Construction Bath Room of Residential Quarter of UA No.5	100,000
11	Construction Boundary & Gate of Residential Quarter of UA No.5	100,000
12	Construction of Store Room of UA No.5	100,000
<b>Total</b>		<b>1,100,000</b>