



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

AUDITOR GENERAL OF PAKISTAN

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## **ABBREVIATIONS AND ACRONYMS**

AA	Admin Approval
CCB	Citizen Community Board
DGA	Director General Audit
DAC	Departmental Accounts Committee
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAO	Principal Accounting Officer
PLGO	Punjab Local Government Ordinance
RDA	Regional Directorate of Audit
STR	Sub Treasury Rule
TMA	Tehsil Municipal Administration
TS	Technical Sanction
UA	Union Administration
UC	Union Council

## **Preface**

Articles 169 and 170 (2) 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 Administrations of the Districts.

The Report is based on audit of the accounts of ten Union Administrations of District Bahawalpur for the financial year 2012-13. The Director General Audit, District Governments, Punjab (South), Multan, conducted audit during 2013-14 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annex-I of the Audit Report. The audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework 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 and DAC directives.

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

Islamabad

Dated:

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

## EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan, is responsible to carry out the audit of all District Governments in Punjab (South) including Tehsil / Town Municipal Administrations and Union Administrations. Its Regional Directorate of Audit Bahawalpur has audit jurisdiction of District Governments, TMAs and UAs of three Districts i.e. Bahawalpur, Bahawalnagar and Rahim Yar Khan.

The Regional Directorate has a human resource of 26 officers and staff, constituting 247 man days and the budget of about Rs3.250 million per financial year. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Bahawalpur carried out audit of the accounts of ten UAs of District Bahawalpur for the financial year 2012-13 and the findings included in the Audit Report.

Union Administrations (UAs) in District Bahawalpur conduct their operations under the Punjab Local Government Ordinance 2001. UAs of District Bahawalpur comprise Union Nazim / Administrator and not more than three secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Administrator designates one secretary as Principal Accounting Officer (PAO). Financial provisions of the Ordinance require every Local Government to establish Public Account. Additional Secretary (Local Government and Community Development Department) in pursuance of sub-section 179-A of the PLGO 2001 appointed Tehsil Officer (Regulations) as Administrator of Union Councils falling in the respective Tehsil Municipal Administration vide notification No. SOR (LG) 39-6 / 2008 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 UAs in District Bahawalpur for the financial year 2012-13, was Rs19.650 million and expenditure incurred was Rs16.406 million, showing savings of Rs3.244 million in the year. The total non-development budget for financial year 2012-13 was Rs51.912 million and expenditure incurred was Rs47.732 million, showing savings of Rs4.180 million. The reasons for savings in development and non-development Budgets are required to be provided by the PAO concerned.

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

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

#### **a. Scope of Audit (Audit of Expenditure and Receipts)**

The total budget of 10 Union Administrations was Rs71.562 million out of which Rs42.906 million pertained to salary and Rs9.006 million to non-salary. The development budget was Rs19.650 million. Audit of development expenditure of Rs10.044 million out of total expenditure of Rs16.406 million was carried out, and audit of non-development expenditure Rs15.440 million out of total expenditure of Rs47.732 million for the financial year 2012-2013 was conducted which is 61.22% & 32.35% of development and non-development expenditures respectively. Total overall expenditure of UAs of District Bahawalpur for the financial year 2012-13 was Rs64.138 million, out of which overall expenditure of Rs25.484 million was audited which is 39.73% of total expenditure. Sample size selected for audit ranged from 38% to 75% of total expenditure.

Total receipts of the Union Administrations, District Bahawalpur, for the financial year 2012-13, were Rs11.340 million. RDA Bahawalpur audited receipts of Rs8.390 million which was 73.98% of total receipts.

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

Recovery of Rs0.372 million was pointed out and the entire amount was not in the notice of the executive before audit. No recovery was affected till the time of compilation of report.

#### **c. Audit Methodology**

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

greatly facilitated identification of high risk areas for substantive testing in the field.

#### **d. Audit Impact**

Significant issues like non-production of record, outstanding recoveries, financial irregularities and non-compliance of rules were reported by Audit. PAOs agreed in DAC meetings, to effect recoveries.

In some cases, PAOs agreed to hold enquiries to rule out reasons for non-production of record to Audit / deviation from financial discipline, overpayments etc. and fix responsibilities accordingly.

#### **e. The Key Audit Findings of the Report**

- i. Non Production of record of Rs1.596 million was noted in two cases <sup>1</sup>
- ii. Irregularities of Rs5.163 million were noted in three cases <sup>2</sup>

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the PAC were included in MFDAC (Annex- A).

#### **f. Recommendations**

- i. The UAs need to take steps for compliance of DAC directives.
- ii. Internal Control be strengthen to prevent any misappropriation / fraud
- iii. The irregularities pointed out should not be repeated
- iv. The UAs need to make efforts for expediting the realization of various Government receipts.

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<sup>1</sup> Para: 1.2.1.1

<sup>2</sup> Para: 1.2.2.1 to 1.2.2.3

## SUMMARY, TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr. No	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit jurisdiction	107	765.713
2	Total Formations in Audit Jurisdiction	107	765.713
3	Total Entities (PAOs) Audited	10	71.562*
4	Audit & Inspection Report	10	64.138*
5	Special Audit Report	-	-
6	Performance Audit Report	-	-
7	Other Reports (relating to UAs)	-	-

\*The budget and the expenditure pertains to the period 2008-13

**Table 2: Audit Observations Classified by Categories**

(Rupees in Million)

Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound asset management	-
2	Weak financial management	1.596
3	Weak Internal controls relating to financial management	-
4	Others	5.163
<b>Total</b>		<b>6.759</b>



**Table 3: Outcome Statistics**

(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 Current Year</b>	<b>Total Last Year</b>
1	Outlays Audited	7.265	26.240	8.390	29.667	71.562	45.559
2	Amount Placed under Audit Observation/ Irregularities Pointed Out.	-	4.791	0.372	1.596	6.759	20.870
3	Recoveries Pointed Out at the instance of Audit.	-	-	0.372	-	0.372	7.004
4	Recoveries Accepted/ Established at the instance of Audit.	-	-	0.372	-	0.372	7.004
5	Recoveries Realized at the instance of Audit.	-	-	-	-	-	-

**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.	4.791
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM 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 system.	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies.	0.372
6	Non-production of record.	1.596
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>6.759</b>

**Table 5: Cost-benefit Analysis**

(Rupees in Million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	71.562
2	Expenditure on Audit	0.125
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

## CHAPTER 1

### 1.1 Union Administration District Bahawalpur

#### 1.1.1 Introduction

According to 1998 population census, the population of District Bahawalpur is 2.433 million. Union Administrations consist of Union Nazim / Administrator and three (03) Secretaries. Each Union Administration has one (01) Drawing & Disbursing Officer.

There are 107 UAs in District Bahawalpur out of which UAs number 6, 7, 8, 9, 10, 11, 12, 13, 14 and 15 were audited on sample basis during 2013-14.

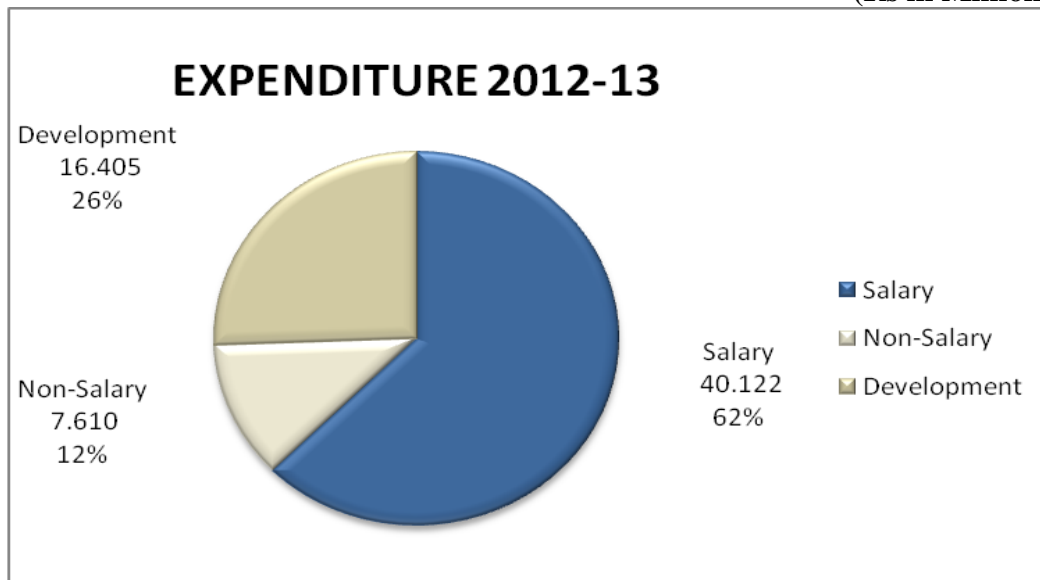
#### 1.1.2 Comments on Budget and Accounts (Variance Analysis) for the Financial Year 2012-13

The detail of budget and expenditure of UAs selected for audit is given at in Annex - B.

(Amount in Rupees)

Nature of Expenditure / Receipt	Original Grant	Supplementary Grant	Revised / Final Grant	Actual Expenditure / Receipt	(+) Excess (-) Saving
Total	<b>6,024,233</b>	-	<b>6,024,233</b>	<b>5,611,862</b>	-412,371
Salary	42,906,352	-	42,906,352	40,121,714	-2,784,638
Non-Salary	9,006,033	-	9,006,033	7,610,454	-1,395,579
Sub Total	<b>51,912,385</b>	-	<b>51,912,385</b>	<b>47,732,168</b>	<b>-4,180,217</b>
Development	19,649,977	-	19,649,977	16,405,877	-3,244,100
Total	<b>71,562,362</b>	-	<b>71,562,362</b>	<b>64,138,045</b>	<b>-7,424,317</b>
Revenue Receipt	<b>12,101,280</b>			<b>11,340,000</b>	

(Rs in Million)



As per the budget books the expenditure relating to UAs in District Bahawalpur was Rs64.138 million against original budget of Rs71.562 million. There was a saving of Rs7.424 million for which the reasons should be explained by the PAO, Union Nazims and management of UAs.

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

Audit Paras of Audit reports of remaining UAs for the Audit year 2012-13 have not been attended in accordance with the direction of DAC. These paras are reported / included in this Report.

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

S. No.	Audit Report Year	No. of Paras	Status of PAC/UAC Meeting
1	2009-10	15	Nil
2	2010-11	9	Nil
3	2011-12	10	Nil
<b>Total</b>		<b>34</b>	Nil

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

## 1.2 AUDIT PARAS

## 1.2.1 Non Production of Record

### 1.2.1.1 Non Maintenance / Production of Record – Rs1.596 Million

According to Section 115 (6) of the PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, Rule 4(3) (xi) & (xii) of PDG & TMA (Budget) Rules, 2003 stipulates that the head of office is responsible for ensuring that the auditors are afforded all reasonable facilities in the discharge of their functions and furnished with full possible information for which they may ask and no such information or any books or other documents to which the Auditor General of Pakistan has a statutory right of access is withheld.

Secretaries of following Union Administrations Bahawalpur did not produce the deposit record of receipts and expenditures for the period 2008-13, despite repeated verbal requests and written requisitions.

(Amount in Rupees)

Sr. No.	Name of UA's	Type Of Record	Amount
1	06 BWP	Vouched accounts of different payments	634,612
2	07 BWP	Maintenance of form BDD-4 in prescribed format	485,733
3	11 BWP	Expenditure statements , security refund register and vouched account	475,541
4	12 BWP	Expenditure statements , security refund register and vouched account	0
5	13 BWP	Record of revenue collected and deposited by own sources	0
6	14 BWP	History Sheet, Assets Register, Survey Reports, Advances Register and Record of Birth and Death and Nikah forms.	0
7	15 BWP	History Sheets, , Assets Register, Survey Reports, Advances Register, Birth, Death and Nikah forms, Cash Book (from July 2008 to 21.04.2010), Bank statement of "Project Committee, etc.	0
<b>Total</b>			<b>1,595,886</b>

The above irregularity occurred due to weak financial control and poor financial management.

Legitimacy of expenditure / revenue could not be ensured due to non-production/non-maintenance of record.

The matter was reported to the Secretary and Administrator of Union Councils during April, 2014. The Secretaries of UCs No. 6, 7, 11, 12 & 13

replied that all the record was available in the office, but no documentary evidences were produced in support of their replies. The Secretaries of UCs No. 14 & 15 replied that the said record will be shown during next regular audit.

The DAC in its meeting held during April, 2014 directed to produce said record during next regular audit.

No progress was intimated till the finalization of this Report.

Audit recommends that desired record be produced for verification besides taking necessary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 09, 07, 19, 13, 04, 12 & 12]

## 1.2.2 Irregularity / Non Compliance

### 1.2.2.1 Unauthorized Block Allocation of Funds for Development Activities – Rs3.212 Million

As per Rule 58 of the Punjab Union Administration (Budget) Rules, 2003, “No lump sum provision shall be made in the budget the detail of which cannot be explained”.

Secretaries of Union Administrations Nos.11 &12 Bahawalpur made lump sum provision of development budget of Rs3.212 million for development activities without indicating detail of schemes, their cost and geographical location, in violation of the above rule. The detail is given below

(Amount in Rupees)				
Sr. No.	Period	UC No. 11	UC No.12	Total Amount
1	2008-09	71,328	325,000	396,328
2	2009-10	626,528	0	626,528
3	2010-11	700,000	280,400	980,400
4	2011-12	765,632	275,718	1,041,350
5	2012-13	45,000	122,478	167,478
<b>Total</b>		<b>2,208,488</b>	<b>1,003,596</b>	<b>3,212,084</b>

The above irregularity occurred due to willful negligence of the management.

Unauthorized block allocation resulted in violation of government instructions and financial indiscipline which may lead to embezzlement or fraud.

The matter was reported to the Secretaries and Administrator of Union Council during April, 2014. Both the Secretaries replied that Zila Council being competent authority placed lump sum budget for development works. The reply of the department was not accepted as there is no provision in the rule for lump sum allocation of development funds.

The DAC in its meeting held during April, 2014 directed to get the irregularity condoned from competent authority.

No progress was intimated till the finalization of this report.



Audit recommends that the irregularity be got condoned from the competent authority, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 10 & 05]

### **1.2.2.2 Un-justified Expenditure on Development Projects – Rs1.579 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 Proforma prescribed by communication and works department. Moreover, according to Government of the Punjab, Union Administration (Budget) Rules, 2003 Rule (44) (1) and (2) Expenditure can be incurred only on development projects for which Administrative Approval and Technical Sanction (for works) has been accorded and the development project has been included in the budget and approved by the Council. For development projects under execution, the executing agency shall send monthly progress reports in the prescribed Form BM-5 and BM-7 to the Planning Officer and Finance and Budget Officer, and the Monitoring Committee in the first week following each month. Furthermore as per Rules 15.4 and 15.5 of PFR Vol-I, all material purchased must be accounted for in the books of accounts and then its issued been shown according to the indents / requirements.

The following Union Administrations of Bahawalpur did not ensure proper monitoring of development projects during 2008-13 which led to irregular expenditure of Rs1.579 million.

The following irregularities were committed during execution of these schemes.

- i. The executing agency did not submit even a single monthly progress report on prescribed form BM-5 and BM-7 in first week of every following month during the entire period.
- ii. No work can be executed without administrative approval and T.S. but above works was executed in violation of above rules.

- iii. The expenditure was incurred by preparing self made quotations and without preparation of comparative statements.
- iv. The projects were executed without availability of site plan, drawings and specifications.
- v. Relevant stock register was not maintained.

(Amount in Rupees)

Sr. No.	Name of UA's	Amount
1	Union Administration No. 09 Bahawalpur City	527,401
2	Union Administration No. 11 Bahawalpur City	533,326
3	Union Administration No. 12 Bahawalpur City	145,740
4	Union Administration No. 13 Bahawalpur City	372,256
<b>Total</b>		<b>1,578,723</b>

The irregularity occurred due to weak financial controls.

The above action of the management caused an irregular expenditure of Rs1.578 million.

The matter was reported to the Secretaries and Administrator of Union Councils during April, 2014. The Secretaries of UC No. 9 & 11 replied that all the development works were carried out after fulfillment of all codal formalities. The Secretary UC No. 12 replied that all the expenditure was carried out after approval of the Council and after obtaining NOC from the TMA. The Secretary UC No. 13 replied that all the expenditure was incurred after obtaining approval of the Council. The replies were not accepted as no documentary evidences were produced to audit in support of replies.

The DAC in its meeting held during April, 2014 directed to get the irregularity condoned from competent authority at the earliest.

No progress was intimated till the finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority besides taking disciplinary action against the person(s) at fault under intimation to Audit.

[AIR Paras: 13, 06, 10 & 3]

### 1.2.2.3 Non-deposit and undue retention of Government funds – Rs0.372 Million

According to Rule 4.7 of STR, “All money received on behalf of government should be deposited immediately into government treasury.” If any amount received but not deposited into government treasury within 7 days of its receipt the interest should be recovered at bank rate for the delayed period. Moreover Rule 2.33 of PFR Vol-I, states that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

The Secretaries of Union Administrations No. 11, 12 & 13 withdrew an amount of Rs248,779 on account of GP Fund, Welfare Fund, Group Insurance and payment of Pension Contribution from treasury for further payment / deposit into treasury into relevant head of accounts but the said amount was neither deposited nor refunded into Union Administration Fund and all payments remained in the pockets of the concerned till the date of audit. The detail is given at Annex – C.

(Amount in Rupees)

Name of Official of	UC No.	Period of drawal	Particulars	Amount
Abdul Rehman Secretary UC	11	04/2013 to 02/2014	Pension Contribution, GPF, WF, etc.	126,588
Tahir Abbas Secretary UC	11	04/2013 to 02/2014	-do-	
Shabir Hussain N/Q	11	7/2013 to 2/2014	-do-	32,521
<b>Sub Total</b>				<b>159,109</b>
Ahsan Shakeel, Secretary UC	12	01/2011 to 02/2014	-do-	25,650
Hafiz Muhammad Javed	12	02/2010 to 02/2014	-do-	31,725
Adeel Shahzad, Secretary UC	12	06-2011 to 02/2012	c	6,075
Bilal Hussain, N/Q	12	06-2013 to 11/2013	-do-	16,260
		12/2013 to 02/2014	-do-	9,960
<b>Sub Total</b>				<b>89,670</b>
<b>Grand Total</b>				<b>248,779</b>

Likewise fee received on account of renewal of Nikah Khawan license, marriage fee, late registration fee was also not deposited and same were

misappropriated as neither the cash in hand was shown nor the said amount was shown in cash book as closing balance. The detail is given below.

(Amount in rupees)

<b>Sr. No.</b>	<b>Name of UAs</b>	<b>Period</b>	<b>Amount</b>
1	UA No.11 Bahawalpur	2008-13	90,840
2	UA No.12 Bahawalpur	2008-13	32,600
<b>Total</b>			<b>123,440</b>

The loss occurred due to malafide intention of department.

Due to negligence of the management the amount received was not deposited and was misappropriated.

The matter was reported to the Secretary and Administrator of Union Council during April, 2014. The Secretary UC No. 11 replied that sufficient funds were not received due to which Pension Contribution was not deducted. Further notices have been served to those who did not deposit Nikah Fees. The Secretary UC No. 12 replied that notices have been served to the employees concerned to deposit the amounts. As far as recovery of late entrance of birth certificate is concerned the said certificates were issued after approval of the Nazim / Council as they were competent authorities, but no record was produced in support of their replies.

The DAC in its meeting held during April, 2014 directed to recover the stated amount and deposit into relevant head of accounts.

No progress was intimated till the finalization of this Report.

Audit recommends that disciplinary proceeding be initiated and amount received should be deposited into relevant heads of accounts under intimation to Audit. Interest at bank rate should be recovered for the delayed period.

[AIR Para: 1, 1, 9 & 16]

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

### 1.3.1 Non Production of Record

#### 1.3.1.1 Non-Production of Record – Rs4.154 Million

As per Clause 14(1) of the Auditor General’s (Functions, Powers and Terms & 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.

Secretaries of following Union Administrations did not produce record of expenditure incurred amounting to Rs4.154 million under different objects / codes of classification during 2008-12, in violation of above rule.

(Amount in Rupees)

Sr. No.	Name of UAs	Description	Period	Amount
1	UA- No 28	Vouched Account	2008-12	753,150
2	UA- No. 29	BDD-4 form for identification and execution of development projects, Stock Register, etc	2008-12	800,460
3	UA- No. 30	BDD-4 form for identification and execution of development projects	2008-12	649,200
4	UA- No. 31	BDD-4 form for identification and execution of development projects	2008-12	649,200
5	UA- No. 32	BDD-4 form for identification and execution of development projects	2008-12	1,097,710
		Record pertaining to expenditure incurred by CCBs		204,660
<b>Total</b>				<b>4,154,380</b>

The above irregularity occurred due to weak financial control and poor financial management.

Legitimacy of expenditure / revenue could not be ensured due to non-production/non maintenance of record.

The matter was reported to the Administrator of UAs during March 2013. Secretary of UA 28 replied that relevant record was in custody of ex-secretary of the union council who was being traced. Secretaries of remaining UAs replied that desired record is being maintained which will be shown to Audit during next regular audit. Replies of the secretaries were not tenable as they were required to prepare and keep handy all relevant record.

The DAC in its meeting held on 27.04.2013 directed to get the record verified within 15 days.

No progress was intimated till the finalization of this Report.

Audit recommends getting the record verified from audit besides initiating disciplinary action against the person(s), at fault under intimation to Audit.

[AIR Para: 1, 3, 7, 1, 8 &5]

## **1.3.2 Internal Control Weaknesses**

### **1.3.2.1 Non-availability of procured items – Rs1.571 Million**

According to Rules 15.1 and 15.4(a) of the PFR Vol-I, all materials received should be examined, counted, measured and weighed as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct record and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody.

Secretaries of Union Administrations 29 and 30 incurred expenditure of Rs1.571 million on purchase of RCC pipes, construction materials for solings, sports materials, furniture, electric motors etc during 2008-12. However, no stock entry of the items purchased was produced to the audit meaning there by the items were not physically received by the UAs. Furthermore, invoices/bills, sanctions and vouchers were dateless. The detail is given at Annex – D.

The irregularity occurred due to ineffective financial controls and ignorance of rules.

Expenditure of Rs1.571 million was not justified as relevant record was not maintained to the satisfaction of Audit.

The matter was reported to the Administrator of UAs during March 2013. Secretaries of concerned union councils replied that all the projects have been completed which can be verified at any time. Replies of the secretaries were not tenable as stock registers and other statutory record was not available to verify legitimacy of expenditure incurred by the entities.

The DAC in its meeting held on 27.04.2013 requested the Administrator of UAs to hold inquiry and submit report within a month.

No progress was intimated till the finalization of this Report.

Audit recommends that the inquiry proceedings be finalized at the earliest and due amount be recovered from the concerned and deposited into



relevant head of account besides fixing of responsibility on the person(s) at fault under intimation to Audit.

[AIR Para: 1&4]

### **1.3.2.2 Loss due to Non-levying of Taxes**

As per Rule 3 (1) of Punjab Local Government (Fee for License etc.) Rules 2003, “The Union Administration shall levy fees for licensing of following professions and vocations.”

- a) Butchers and venders of poultry, game & fish
- b) Persons keeping milk collection centers
- c) Persons keeping any animal for profit other than milk cattle or milk goats
- d) Dairy man, butter man and venders of Ghee
- e) Venders of Fruits and Vegetables
- f) Washer man
- g) Venders of wheat, rice and other grains or flour
- h) Makers and venders of sweet mart
- i) Barbers and keepers of shaving saloons.

Secretaries of Union Administrations No. 29, 31 and 32 did not levy and collect license and permit fee from the above cited venders which resulted into substantial loss of revenue to the government.

The irregularity occurred due to ineffective financial controls and negligence of the management.

Non collection of permit / license fee resulted in loss of revenue to the Government.

The matter was reported to the Administrator of UAs during March 2013. The secretaries of concerned union councils replied that tax on above referred business activities has not been imposed by the UAs. Replies of concerned secretaries were not acceptable as government sustained substantial loss due to non imposition of trade tax on above referred professions and vocations.

The DAC in its meeting held on 27.04.2013 directed to recover the loss within 15 days.

No progress was intimated till the finalization of this Report.

Audit recommends that the taxes be levied and amount of loss be recovered from the concerned and deposited into relevant head of account besides fixing of responsibility on the person(s) at fault under intimation to Audit.

[AIR Para: 8, 9 & 9]

# ANNEX

**Annex – I****(Rupees in Million)**

<b>UA No.</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject of Para</b>	<b>Amount</b>
<b>UA No. 6</b>	1	06	Loss due to non deduction of income tax and GST	0.011
	2	07	Loss due to non levying Licensing Fee on Various Professions	-
<b>UA No. 7</b>	3	04	Mis-appropriation in CCB funds	0.727
<b>UA No. 9</b>	4	02	Loss due to non levying Licensing Fee on Various Professions	-
	5	03	Loss due to non allocation of funds for development works	2.821
	6	05	Non Utilization of CCB Funds	1.615
	7	09	Loss due to non deduction of income tax and GST	0.329
	8	14	Loss due to non deduction of income tax and GST	0.019
<b>UA No. 10</b>	9	04	Loss due to non deduction of income tax and GST	0.025
	10	08	Loss due to non levying Licensing Fee on Various Professions	-
<b>UA No. 11</b>	11	07	Non Utilization of CCB Funds	0.953
	12	20	Loss due to non levying Licensing Fee on Various Professions	-
<b>UA No. 12</b>	13	02	Fradulent Drawl of Pay and Allowances	1.193
	14	07	Loss due to non deduction of income tax and GST	0.085
	15	08	Non Utilization of CCB Funds	0.820
	16	20	Loss due to non levying Licensing Fee on Various Professions	-
	17	22	Non Reconciliation of Receipt	0.096
<b>UA No. 13</b>	18	11	Loss due to non levying Licensing Fee on Various Professions	-
	19	12	Less Allocation of Funds for Development works	2.699
	20	13	Non Utilization of CCB Funds	2.699
	21	20	Loss due to non deduction of income tax and GST	0.021
<b>UA No. 14</b>	22	01	Loss due to non levying Licensing Fee on Various Professions	-
<b>UA No. 15</b>	23	01	Loss due to non levying Licensing Fee on Various Professions	-
	24	02	Loss due to non deduction of income tax and GST	0.654

**LIST OF MFDAC PARAS****(Amount in Rupees)**

UA No.	Sr. No.	Para No.	Subject of Para	Amount
UA No. 6	1	05	Loss due to Excess Consumption of Bricks	18,487
	2	08	Unjustified Expenditure through Fictitious Invoices	83,921
UA No. 7	3	01	Misappropriation in Security forms	35,500
	4	02	Irregular Expenditure of Rs. 40828 on purchase of computer	40,828
	5	03	Unjustified disbursement of Bonus among the employees	28,690
	6	05	Non renewal of enlisted Qazi. Loss to Government	20,000
	7	06	Irregular/unjustified expenditure on construction of Tuff tile street	200,000
	8	08	Unjustified less fixation of targets of Income	427,738
	9	09	Unjustified Budgeting Possible loss	335,000
	10	10	Unjustified receipts of Nikkah Nama/pert fee	204,900
UA No. 8	11	01	Misappropriation in Security forms	4,850
	12	02	Irregular Expenditure of on purchase of computer	50,063
	13	03	Irregular/unjustified expenditure on construction of Sewer line	500,000
	14	04	Non collection of approved tax	96,000
	15	05	Unjustified Budgeting Possible loss	335,000
	16	06	Unjustified receipts of Nikkah Nama/pert fee	393,000
	17	07	Less receipts from Scheduled rates	389,000
	18	08	Loss to Government due to less Rates of Renewal worth	42,000
	19	09	unjustified expenditure and misappropriation of Donkey cart and Hand carts	58,360
	20	10	Doubtful disbursement of manhole covers and Pipes	73,500
UA No. 9	21	01	Loss to Govt. due to not deducting Shrinkage and Road Crust	17,396
	22	04	Non Re-collection of amount of Deposit work	457,000
	23	06	Un-authorized drawal of Pay and Allowances without performing the duties	247,898
	24	07	Irregular Splitting of Works and Incurring of Expenditure on different schemes	180,280
	25	08	Unjustified expenditure on repair of furniture & Machinery	58,375
	26	11	Loss to Government due to non deduction of collection rights of taxes	-

UA No.	Sr. No.	Para No.	Subject of Para	Amount
UA No. 10	27	01	Irregular Splitting of Works and Incurring of Expenditure on different schemes	504,200
	28	02	Less Booking of Expenditure – Rs558,019	558,019
	29	03	Difference in Reported Figures of Receipts	548,782
	30	05	Loss due to Purchase of Materials at Higher Rates	27,895
	31	06	Irregular Advance Payment of and Loss due to Excess Payment to the Supplier	40,000
	32	07	Unauthorized Expenditure Out of Accumulated CCB Funds	1,386,762
	33	09	Non Maintenance of Statutory Record	
UA No. 11	34	04	Unauthorized Used of CCB fund by the UC amounting to	4,298,499
	35	05	Less allocation of funds for CCBs	244,152
	36	11	Irregular Expenditure on Development Activities without Approval of ADP	119,250
	37	12	Irregular Provision of Fund on Development Activities	620,528
	38	13	Payment of Rent of Building without observing Codal formalities	304,000
	39	14	Excess Expenditure than Sanction Budget	61,998
	40	15	Refund of Security without backup Record	137,667
	41	16	Expenditure beyond the jurisdiction of UC Expenditure	23,807
	42	17	Non Utilization of funds on sports activities	93,500
	43	18	Non Reconciliation of Receipt	173,160
	44	21	DEFAULT OF STOCK TAKING	-
	45	22	Less allocation of funds for Sports Funds	-
	46	23	Non-preparation of Budget & Monthly reports on prescribed format	-
	UA No. 12	47	03	Expenditure beyond the jurisdiction of UC Expenditure
48		04	Excess Payment of Pay And Allowances	88,028
49		06	Suspected over lapping of schemes and Non Accountal into Stock and issue thereof recovery	266,614
50		09	Unauthorized Expenditure on Development Activities	60,190
51		11	Execution of Development Works Without Adopting Prescribed Procedure	244,869
52		12	Irregular drawl of Pay and Allowances	911,022
53		14	Non Accountal into Stock Recovery	107,233
54		15	Irregular Expenditure on Development Activities without Approval of ADP and non conducting of post evaluation	207,867
55		17	Non Verification of Deposits	493,799
56		18	Payment of Rent of Building without observing Codal formalities	285,000
57		19	Default of Stock Taking	0

UA No.	Sr. No.	Para No.	Subject of Para	Amount
	58	21	Non-preparation of Budget & Monthly reports on prescribed format	0
UA No. 12	59	23	Non Conducting of Internal Audit	
	60	24	Purchase of equipment without approval of austerity committee	34,600
	61	25	Refund of Security without backup Record	19,237
UA No. 13	62	01	Unauthorized drawl of expenditure without measurement books	322,866
	63	02	Unauthorized withdrawl of funds without opening of bank account of project committee	217,500
	64	05	Less allocation of funds for CCBs	665,880
	65	07	Irregular preparation of Budget Due to Non-Carry forward of CCB Fund	255,000
	66	14	Irregular development expenditure on different schemes	180,281
	67	15	Unjustified expenditure on Electricity Items	77,477
	68	16	Loss to Government due to purchase from un-registered firms	171,753
	69	17	Loss to Government due to non auction of collection rights of taxes	
	70	18	Irregular expenditure on purchase of manholes -	107,000
	71	19	Unjustified expenditure on development projects	337,866
	72	02	Loss to Govt. due to Doubtful Distribution of Cash Prizes,	43,000
	73	06	Loss to Govt. due to Purchase of Computer without Healthy Competition	79,773
	74	08	Loss to Govt. due to Unjustified Expenditure on Project of Tough Tiles	200,000
	75	09	Loss to Govt. due to Misappropriation in Security forms,	202,736
	76	11	Loss to Govt. Treasury due to Un-Justified Payment of Conveyance Allowance during Leave Period, Recovery	20,053
77	07	Loss to Govt. due to Misappropriation in Security Papers / Forms.		
78	11	Loss to Govt. due to Un-Justified Transfers into Project Committee Account	265,155	
<b>Paras of Audit Reports of Remaining UAs for the Audit Year 2012-13</b>				
UA No. 28	79	1	Non-Production Of Vouched Accounts	753,150
	80	2	Loss to Govt. due to non deposit of GP Fund and Pension Contribution	339,133
	81	3	Mis-appropriation in CCB funds	200,000
	82	4	Irregular/unjustified expenditure on construction of matted road	150,000
	83	5	Loss to Govt. Treasury due to Non-Deduction of Income	146,864

	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject of Para</b>	<b>Amount</b>
	84	6	Non Deposit of receipts into Government account	114,190
	85	7	Unjustified disbursement of Bonus among the employees	32,886
	86	8	Irregular expenditure on account of Sports material	25,000
<b>UA No. 29</b>	87	1	Bogus expenditure	800,460
	88	2	Loss to Govt. Treasury due to Non-Deduction of Income Tax and General Sales Tax,	119,846
	89	3	Un-authorized Execution of Development Project without maintenance of Form BDD-4 Worth	800,460
	90	4	Irregular/unjustified expenditure on construction of matted road.	450,000
	91	5	Less deposit of Pension contribution in the Government Account.	65,635
	92	6	Irregular Expenditure on purchase of computer	62,500
	93	7	Unjustified payment of Honorarium to acting Union Nazim	60,000
	94	8	Loss of Government due to non recovery of Trade License fee	39,000
	95	9	Irregular expenditure on account of Sports material worth	32,000
	96	10	Unjustified expenditure on NADRA team	23,344
	97	11	Non-Utilization of CCB funds worth.	312,500
<b>UA No. 30</b>	98	1	Loss to Govt. due to Poor Quality Computer and Wasteful Expenditure of News Paper Ad.	71,500
	99	2	Irregular/unjustified expenditure on construction of matted road	300,000
	100	3	Loss to Govt. Treasury due to Non-Deduction of Income Tax and General Sales Tax.	150,317
	101	4	Bogus expenditure.	770,857
	102	5	Irregular expenditure on account of Sports material	51,000
	103	6	Mis-appropriation in CCB funds	262,804
	104	7	Un-authorized Execution of Development Project without maintenance of Form BDD-4 Worth	649,200
<b>UA No. 31</b>	105	1	Un-authorized Execution of Development Project without maintenance of Form BDD-4 Worth	649,200
	106	2	Non-Utilization of CCB funds worth	400,000
	107	3	Irregular expenditure of Purchase of RCC Pipe	248,700
	108	4	Loss to Govt. Treasury due to Non-Deduction of Income Tax and General Sales Tax	157,323
	109	5	Unjustified disbursement of Sewing Machine and Nalkas	127,000
	110	6	Less deposit of Pension contribution in the Government Account	65,635
	111	7	Irregular expenditure of Purchase of Sewing Machines	50,000
	112	8	Irregular expenditure on account of Sports material	39,000



	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject of Para</b>	<b>Amount</b>
	113	9	Loss of Government due to non recovery of Trade License fee	39,000
	114	10	Unjustified disbursement of Bonus among the employees	31,672
<b>UA No. 32</b>	115	1	Irregular expenditure of Purchase of RCC Pipe	513,150
	116	2	Irregular/unjustified expenditure on construction of mettled road	300,000
	117	3	Unjustified disbursement of Sewing Machine and Nalkas	250,000
	118	4	Non recording of receipts into cash book and verification from Accounts Officers of TMA	215,750
	119	5	Unjustified utilization of CCB funds worth	204,660
	120	6	Loss to Govt. Treasury due to Non-Deduction of Income Tax and General Sales Tax	166,044
	121	7	Non Deposit of receipts into Government account	81,420
	122	8	Un-authorized Execution of Development Project without maintenance of Form BDD-4	1,097,710
	123	9	Loss of Government due to non recovery of Trade License fee	42,000
	124	10	Irregular expenditure on account of Sports material	25,000

## Annex – B

## Detail of Budget and Expenditure of UAs

(Amount in Rupees)

Sr. No.	Name of UAs	Nature of Expenditures	Original Grant	Supplementary Grant	Revised / Final Grant	Actual Expenditure	(+) Excess (-) Saving
1	UA No.6	Salary	5,743,330	-	5,743,330	5,513,597	-229,733
		Non-Salary	806,052	-	806,052	701,265	-104,787
		Sub Total	<b>6,549,382</b>	-	<b>6,549,382</b>	<b>6,214,862</b>	-334,520
		Development	1,672,344	-	1,672,344	1,521,833	-150,511
		Total	<b>8,221,726</b>	-	<b>8,221,726</b>	<b>1,466,276</b>	-6,755,450
2	UA No.7	Salary	4,894,873	-	4,894,873	4,699,078	-195,795
		Non-Salary	671,000	-	671,000	563,640	-107,360
		Sub Total	<b>5,565,873</b>	-	<b>5,565,873</b>	<b>5,262,718</b>	-303,155
		Development	2,119,000	-	2,119,000	1,652,820	-466,180
		Total	<b>7,684,873</b>	-	<b>7,684,873</b>	<b>6,915,538</b>	-769,335
3	UA No. 8	Salary	5,445,824	-	5,445,824	4,792,325	-653,499
		Non-Salary	1,424,160	-	1,424,160	1,096,603	-327,557
		Sub Total	<b>6,869,984</b>	-	<b>6,869,984</b>	<b>5,888,928</b>	-981,056
		Development	4,285,000	-	4,285,000	3,299,450	-985,550
		Total	<b>11,154,984</b>	-	<b>11,154,984</b>	<b>9,188,378</b>	-1,966,606
4	UA No.9	Salary	4,725,810	-	4,725,810	4,395,003	-330,807
		Non-Salary	695,010	-	695,010	535,158	-159,852
		Sub Total	<b>5,420,820</b>	-	<b>5,420,820</b>	<b>4,930,161</b>	-490,659
		Development	850,000	-	850,000	646,000	-204,000
		Total	<b>6,270,820</b>	-	<b>6,270,820</b>	<b>5,576,161</b>	-694,659
5	UA No.10	Salary	2,135,250	-	2,135,250	1,900,373	-234,878
		Non-Salary	672,400	-	672,400	598,436	-73,964
		Sub Total	<b>2,807,650</b>	-	<b>2,807,650</b>	<b>2,498,809</b>	-308,842
		Development	964,201	-	964,201	848,497	-115,704
		Total	<b>3,771,851</b>	-	<b>3,771,851</b>	<b>3,347,305</b>	-424,546
6	UA No.11	Salary	1,724,160	-	1,724,160	1,620,710	-103,450
		Non-Salary	731,520	-	731,520	636,422	-95,098
		Sub Total	<b>2,455,680</b>	-	<b>2,455,680</b>	<b>2,257,133</b>	-198,547
		Development	1,834,162	-	1,834,162	1,724,112	-110,050
		Total	<b>4,289,842</b>	-	<b>4,289,842</b>	<b>3,981,245</b>	-308,597
7	UA No.12	Salary	5,706,422	-	5,706,422	5,478,165	-228,257
		Non-Salary	1,236,991	-	1,236,991	1,076,182	-160,809
		Sub Total	<b>6,943,413</b>	-	<b>6,943,413</b>	<b>6,554,347</b>	-389,066
		Development	3,729,605	-	3,729,605	3,020,980	-708,625
		Total	<b>10,673,018</b>	-	<b>10,673,018</b>	<b>9,575,327</b>	-1,097,691
8	UA No.13	Salary	2,812,920	-	2,812,920	2,672,274	-140,646
		Non-Salary	703,500	-	703,500	654,255	-49,245
		Sub Total	<b>3,516,420</b>	-	<b>3,516,420</b>	<b>3,326,529</b>	-189,891
		Development	1,796,042	-	1,796,042	1,580,517	-215,525
		Total	<b>5,312,462</b>	-	<b>5,312,462</b>	<b>4,907,046</b>	-405,416
9	UA No.14	Salary	6,267,353	-	6,267,353	5,703,291	-564,062
		Non-Salary	1,381,200	-	1,381,200	1,146,396	-234,804
		Sub Total	<b>7,648,553</b>	-	<b>7,648,553</b>	<b>6,849,687</b>	-798,866
		Development	510,000	-	510,000	448,800	-61,200
		Total	<b>8,158,553</b>	-	<b>8,158,553</b>	<b>7,298,487</b>	-860,066
10	UA No.15	Salary	3,450,410	-	3,450,410	3,346,898	-103,512

Sr. No.	Name of UAs	Nature of Expenditures	Original Grant	Supplementary Grant	Revised / Final Grant	Actual Expenditure	(+) Excess (-) Saving
		Non-Salary	684,200	-	684,200	602,096	-82,104
		Sub Total	<b>4,134,610</b>	-	<b>4,134,610</b>	<b>3,948,994</b>	-185,616
		Development	1,889,623	-	1,889,623	1,662,868	-226,755
		Total	<b>6,024,233</b>	-	<b>6,024,233</b>	<b>5,611,862</b>	-412,371
Grand Total		Salary	42,906,352	-	42,906,352	40,121,714	-2,784,638
		Non-Salary	9,006,033	-	9,006,033	7,610,454	-1,395,579
		Sub Total	<b>51,912,385</b>	-	<b>51,912,385</b>	<b>47,732,168</b>	<b>-4,180,217</b>
		Development	19,649,977	-	19,649,977	16,405,877	-3,244,100
		Total	<b>71,562,362</b>	-	<b>71,562,362</b>	<b>64,138,045</b>	<b>7,424,317</b>

**Non-deposit and undue retention of Government funds – Rs0.372 Million**

<b>Period / UAs No.12</b>	<b>Sr. No.</b>	<b>Total No of Cases</b>
Up to June 2008	79 to 86, 90,104 to 111, 113	17
07/2008 to 06/2009	12,13,15,17,18,20,33,35,36,37,41,55,56,57,58,59,60,61,62,63,77,83,84,98,99,100,102,103,104,105,106,118,124,125,126,128	36
07/2009 to 09/2011	18,33,75,76,78,95,96,84,87,86,91,102,103,105,106,107,109,110,111,112,113,125,127,128,151,153,154,155,156,157	30
		83x200=16,600

(Amount in rupees)

<b>Sr. No.</b>	<b>Name / UA No11</b>	<b>Fee Not Deposit</b>	<b>Amount</b>
1	Qazi Shabbir Ahmad	118@120	14160
2	Qazi Farooq Ahmad	8@120	960
3	Qazi Abdul Rehman	6@120	720
	<b>Total</b>		<b>15,840</b>

- Renewal fee for five year @Rs1000 per year for each  
Rs1000x3x5=15000
- Renewal fee from other 12 Nikah Khah (1000x5x12) of Rs60000.  
Total Rs 90,840

**Annex-D****[Para: 1.3.2.1]****Non-availability of procured items – Rs1.571 Million****(Amount in Rupees)**

<b>Sr. No.</b>	<b>Description</b>	<b>Date of drawl / Bill</b>	<b>Exp.</b>
<b>Union Administration No.29 Bahawalpur (Saddar)</b>			
1	Purchase of RCC Pipe	27.09.2008	10,000
2	Purchase of RCC Pipe	09.03.2009	10,000
3	Purchase of RCC Pipe	11.05.2009	12,000
4	Purchase of material for construction of soling basti Abdul Malik chairman	24.06.2009	34,500
5	Purchase of material for construction of Arch Pulli Shahoo Channar	24.06.2009	52,400
6	Purchase of RCC Pulli	24.06.2009	30,000
7	Construction of road KLP to Basti Abdul Kareem	16.02.2012	450,000
8	Purchase of sports material	23.02.2012	7,000
9	Purchase of sports material	13.02.2012	8,440
10	Purchase of sports material	16.02.2012	9,800
11	Purchase of sports material	14.02.2012	6,760
12	Purchase of Arch Pulli	06.2009	26,200
13	Purchase of Arch Pulli	06.2009	26,200
14	Purchase of Manhole covers	04.2009	16,000
15	Purchase of furniture	06/2012	9,600
16	Repair of furniture	06.2012	2,000
17	Purchase of Rod		4,200
18	Rewinding of Electric Motor		3,360
19	Purchase for Eid Miladulnabi	03.2009	4,000
20	Purchase of RCC Pipe	06.2009	78,000
<b>Sub Total</b>			<b>800,460</b>
<b>Union Administration No. 30 Bahawalpur (Saddar)</b>			
1	Development Expenditure	18.07.2008	20,000
2	Development Expenditure	24.07.2008	80,000
3	Development Expenditure	16.09.2008	60,000
4	Development Expenditure	10.10.2008	50,000
5	Development Expenditure	06.12.2008	54,000
6	Development Expenditure	05.01.2008	36,112
7	Development Expenditure	05.01.2008	90,000
8	C.C.B. Soling	23.04.2009	39,990
9	C.C.B. Soling	02.05.2009	60,000
10	C.C.B. Soling	05.05.2009	15,000
11	R.C.C. Culvert	01.06.2009	30,000
12	R.C.C. Pipe	27.06.2009	60,000
13	Soling	28.06.2009	98,000
14	R.C.C. Pipe	30.06.2009	20,000
15	TMO BWP Soling	13.01.2012	30,000

<b>Sr. No.</b>	<b>Description</b>	<b>Date of drawl / Bill</b>	<b>Exp.</b>
16	Repair Culvert	01.03.2012	9,643
17	Repair Culvert	01.03.2012	9,056
18	Repair Culvert	01.03.2012	9,056
<b>Sub Total</b>			<b>770,857</b>
<b>Total</b>			<b>1,571,317</b>