



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
UNION ADMINISTRATIONS  
BAHAWALNAGAR**

**AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

<b>ABBREVIATIONS AND ACRONYMS .....</b>	<b>ii</b>
<b>Preface .....</b>	<b>iii</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>iv</b>
<b>SUMMARY TABLES &amp; CHARTS.....</b>	<b>viii</b>
Table 1: Audit Work Statistics .....	viii
Table 2: Audit observations regarding Financial Management .....	viii
Table 3: Outcome Statistics.....	ix
Table 4: Irregularities Pointed Out.....	x
Table 5: Cost-Benefit .....	x
<b>CHAPTER 1 .....</b>	<b>1</b>
<b>1.1 Union Administrations, Bahawalnagar .....</b>	<b>1</b>
<b>1.1.1 Introduction .....</b>	<b>1</b>
<b>1.1.2 Comments on Budget and Accounts .....</b>	<b>1</b>
1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2013-14 .....	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives....	3
<b>1.2 AUDIT PARAS .....</b>	<b>4</b>
1.2.1 Non Production of Record.....	5
1.2.2 Irregularities and non compliance .....	7
1.2.3 Internal Control Weaknesses.....	11
<b>Annex .....</b>	<b>15</b>

## **ABBREVIATIONS AND ACRONYMS**

AA	Admin Approval
CCB	Citizen Community Board
CTN	Chishtian
DGA	Director General Audit
DAC	Departmental Accounts Committee
HND	Haroonabad
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
MND	Minchanabad
NAM	New Accounting Model
PAO	Principal Accounting Officer
PLGO	Punjab Local Government Ordinance
RDA	Regional Directorate of Audit
STR	Sub Treasury Rule
TAO	Tehsil Accounts Officer
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure and Services)
TO (P&C)	Tehsil Officer (Planning and Coordination)
TO (R)	Tehsil Officer (Regulations)
TS	Technical Sanction
UA	Union Administration
UC	Union Council

## **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 Expenditures of the Local Fund and Public Accounts of District Governments.

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

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

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

Islamabad

Dated:

**(Imran Iqbal)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Director General of 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. 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 27 officers and staff, constituting 4,830 mandays and the budget amounting to Rs 17.900 million was allocated in Audit Year 2015-16. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Bahawalpur carried out audit of the accounts of ten UAs of District Bahawalnagar for the Financial Years 2008-15 and the findings included in the Audit Report.

Union Administrations (UAs) in District Bahawalnagar conduct their operations under the Punjab Local Government Ordinance 2001. UAs of District Bahawalnagar comprise Union Nazim / Administrator and not more than three secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Administrator designates one secretary as Principal Accounting Officer (PAO). Financial provisions of the Ordinance require every Local Government to establish Public Account. Additional Secretary (Local Government and Community Development Department) in pursuance of Section 179-A of the PLGO, 2001 appointed Tehsil Officer (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 above mentioned UAs in District Bahawalnagar for the Financial Years 2008-15, was Rs 71.593 million and expenditure incurred was Rs 19.777 million, showing savings of Rs 51.816 million. The total Non-development Budget for Financial Years 2008-15 was Rs 110.051 million and expenditure was Rs 72.572 million, showing savings of

Rs 37.479 million. The reasons for savings in Development and Non-development Budgets are required to be provided by the PAOs concerned.

The total budget targets of receipts of ten Union Administrations for the Financial Years 2008-15 were Rs 92.718 million against which Rs 88.034 million were collected.

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

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

**a. Scope of Audit**

Out of total expenditure of UAs of District Bahawalnagar for the Financial Years 2008-15, auditable expenditure under the jurisdiction of Regional Director Audit, Bahawalpur was Rs 1,089.718 million covering 118 UAs. Out of this, RDA Bahawalpur audited an expenditure of Rs 92.349 million which, in terms of percentage, is 8% of total auditable expenditure and irregularities amounting to Rs 191.005 million were pointed out. Regional Director Audit planned and executed audit of ten UAs, i.e. 100% achievement against the planned audit activities.

Total receipts of the 118 UAs of District Bahawalnagar for the Financial Years 2008-15 were Rs 1,038.801 million. RDA Bahawalpur audited receipts of Rs 88.034 million of the ten UAs selected for audit which is 8% of total receipts and irregularities amounting to Rs 11.647 million were pointed out.

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

Recovery of Rs 6.346 million were pointed out by Audit which was not in the notice of the management earlier. No recovery was effected till the time of compilation of this report.

However, against the total recovery amount of Rs 3.715 million pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this Report.

**c. Audit Methodology**

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

**d. Audit Impact**

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

**e. Comments on Internal Control and Internal Audit Department**

Internal control mechanism of UAs of District Bahawalnagar was not found satisfactory during audit. Many instances of weak internal controls have been highlighted during the course of audit which includes some serious lapses like execution of civil works by splitting and without maintenance of proper record by project committees. Negligence on the part of UAs authorities may be captioned as one of the important reasons for weak internal controls.

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

- i. Non production of record of Rs 29.688 million was noted in one case<sup>1</sup>
- ii. Irregularities of Rs 73.132 million were noted in three cases<sup>2</sup>
- iii. Internal Control Weaknesses involving an amount of Rs 3.715 million were noted in three cases.<sup>3</sup>

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

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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

<sup>3</sup> Para: 1.2.3.1 to 1.2.3.3

**g. Recommendations**

Audit recommends that 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. Disciplinary action against the concerned for non production of record
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Compliance of relative laws, rules, instructions and procedures etc.
- vi. Proper maintenance of accounts and production of record
- vii. Appropriate actions against officers/officials responsible for violation of rules and losses



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipt
1	Total PAOs in Audit jurisdiction	118	1,089.718	1,038.801
2	Total Formations/DDOs in Audit Jurisdiction	118	1,089.718	1,038.801
3	Total Entities (PAOs) Audited	*10	92.349	88.034
4	Total formations/DDOs audited	*10	92.349	88.034
5	Audit & Inspection Reports	10	-	-
6	Special Audit Reports	-	-	-
7	Performance Audit Reports	-	-	-
8	Other Reports (Relating to UA)	-	-	-

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

**Table 2: Audit observations regarding Financial Management**

(Rupees in million)

Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound asset management	29.688
2	Weak financial management	-
3	Weak Internal controls relating to financial management	3.715
4	Others	73.132
<b>Total</b>		<b>106.535</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 2013-14</b>
1	Total Financial Outlay	1.723	19.777	88.034	70.849	180.383	117.719
2	Outlays Audited	0.777	15.550	80.150	45.750	142.227*	78.812
3	Amount Placed under Audit Observation/ Irregularities Pointed Out.	-	84.315	1.142	21.078	106.535	41.009
4	Recoveries Pointed Out at the instance of Audit.	-	-	-	3.715	3.715	-
5	Recoveries Accepted/ Established at the instance of Audit.	-	-	-	3.715	3.715	-
	Recoveries Realized at the instance of Audit.	-	-	-	-	-	-

\*The amount mentioned against Sr. No. 02 in column of "Total Current Year" is the sum of expenditure and receipts whereas the total expenditure was Rs 62.077 million.

**Table 4: Irregularities Pointed Out**

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	73.132
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS <sup>1</sup> misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinion on the financial statement.	-
4	Quantification of weaknesses of internal control system.	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies.	3.715
6	Non-production of record.	29.688
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>106.535</b>

**Table 5: Cost-Benefit**

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 2 of Table 3)	142.227
2	Expenditure on Audit	0.392
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 Administrations, Bahawalnagar

#### 1.1.1 Introduction

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

There are 118 UAs in District Bahawalnagar out of which UAs number 38, 39, 40, 41, 42, 96, 97, 98, 113 and 114 were audited on sample basis during 2015-16.

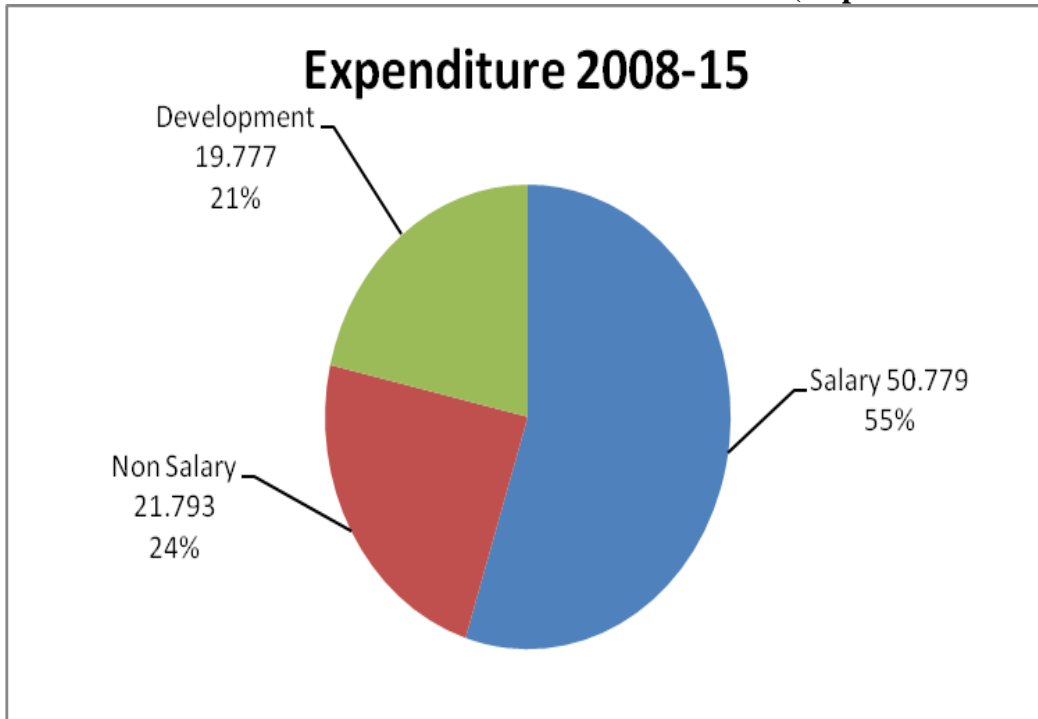
#### 1.1.2 Comments on Budget and Accounts

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

**(Rupees in million)**

<b>2008-15</b>	<b>Budget</b>	<b>Actual</b>	<b>Excess (+) / Saving (-)</b>	<b>% (Saving)</b>
Salary	63.876	50.779	-13.097	-20.50%
Non Salary	46.175	21.793	-24.382	-52.80%
Development	71.593	19.777	-51.816	-72.38%
<b>Total</b>	<b>181.644</b>	<b>92.349</b>	<b>-89.295</b>	<b>-49.16%</b>
Revenue	92.718	88.034	-4.684	-5.05%

(Rupees in million)

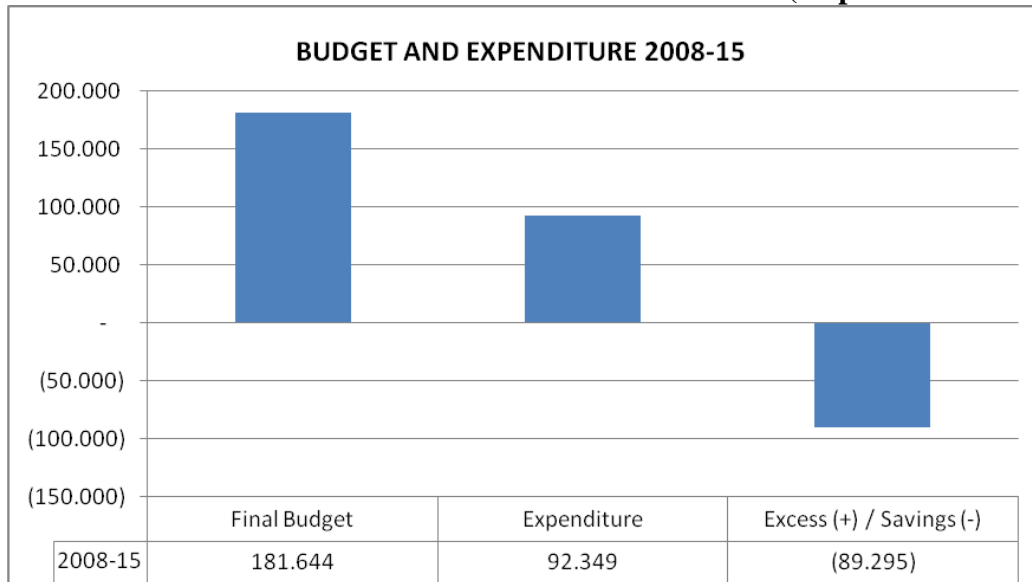


Details of budget allocations, expenditures and savings of each UA of District Bahawalnagar for the Financial Years 2008-15 are at Annex-B.

As per Budget Books for the Financial Years 2008-15 of UAs in District Bahawalnagar, the original and final budget of audited ten UAs was Rs 181.644 million. Total expenditure incurred by these UAs during Financial Years 2008-15 was Rs 92.349 million. A saving of Rs 89.295 million came to the notice of Audit, which shows that the UAs failed to provide essential municipal services as envisaged and planned at the time of preparation and approval of annual budget for the years. No plausible explanation was provided by the PAO, UA Nazims and management of UAs. **(Annex-B)**

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

(Rupees in million)



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

Audit Paras reported in MFDAC (Annex-A) of last year Audit Report, which were not attended in accordance with the directives of DAC, have now been reported in Part-II of Annex-A.

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

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

#### Status of Previous Audit Reports

Sr. No.	Audit Report Year	No. of Paras	Status of PAC/UAC Meeting
1	2009-12	27	PAC not constituted
2	2013-14	05	PAC not constituted

## 1.2 AUDIT PARAS

## 1.2.1 Non Production of Record

### 1.2.1.1 Non production / maintenance of record – Rs 29.688 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 3 (three) Union Administrations of District Bahawalnagar did not produce record of receipts and expenditures incurred amounting to Rs 29.688 million for the Financial Years 2008-15, despite repeated verbal requests and written requisitions. Detail is given below:

**(Rupees in million)**

Sr. No.	UA No.	Name of Tehsil	Detail of Record	Amount
1	39	Chishtian	Unserviceable stock register, works register, budget control register, receipt book issue register, security refund register, nikah register issue to nikah khawn, reconciliation statement of expenditure, news paper register, service books, schedule rate of income, record of development funds transfer to TMA, vouched account,	14.560
2	40	Chishtian	Vouched account	14.994
3	114	Minchanabad	Last audit report, history sheet, record of enquiries, asset record, survey reports, advances register, detail of birth, deaths, record of deduction and deposit of GPF, GI, BF and different vouchers	0.134
<b>Total</b>				<b>29.688</b>

Audit is of the view that due to weak internal controls and willful evasion from audit, record was not produced.

Due to non production of record, legitimacy of expenditure / revenue realized of Rs 29.688 million could not be ensured.



The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretary UA No. 39 replied that record of said period was not handed over by the then Secretary. Whereas Secretaries UA No. 40 and 114 replied that record is available. Reply of the secretaries was not tenable as no record was produced in support of reply.

DAC in its meeting held on 06.05.2016 directed to produce said record for verification within fifteen days. No progress was intimated till 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.

[UA-39, AIR Para: 08&20, UA-40, AIR Para: 19 & UA-114, AIR Para: 20]

## 1.2.2 Irregularities and non compliance

### 1.2.2.1 Unauthorized block allocation of funds for development activities – Rs 40.208 million

According to 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 following 10 (ten) Union Administrations of District Bahawalnagar made lump sum provision of development budget of Rs 40.208 million for development activities for the Financial Years 2008-15 without indicating detail of schemes, cost and geographical location, in violation of above rule as detailed below:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>UA No.</b>	<b>Name of Tehsil</b>	<b>Amount</b>
1	38	Chishtian	4.795
2	39	Chishtian	2.428
3	40	Chishtian	3.477
4	41	Chishtian	3.846
5	42	Chishtian	6.302
6	96	Haronabad	6.406
7	97	Haronabad	1.599
8	98	Haronabad	2.380
9	113	Minchanabad	4.565
10	114	Minchanabad	4.410
<b>Total</b>			<b>40.208</b>

Audit is of the view that due to weak financial management, unauthorized block allocation of funds was made.

Unauthorized block allocation resulted in violation of the Government instructions and financial indiscipline of Rs 40.208 million.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretaries UA No. 38, 39, 40, 41 and 42 replied that the annual budget of UCs was proposed and approved by the competent authority. Reply of the secretaries was not tenable as no record in support of reply was produced. Moreover, budget rules were not followed. Secretary UA No. 96 produced schemes wise record of Rs 1,490,000 for the period 2013-15 out of total block allocation of Rs 7,896,075. Secretaries UA No. 97, 98 and 113 replied that allocation of funds on lump sum basis was proposed and approved by the house

of UCs. Reply was not tenable as rules were not followed whereas Secretary UA No. 114 did not submit reply.

DAC in its meeting held on 06.05.2016 directed to get the irregularity condoned from the competent authority within fifteen days. No progress was intimated till finalization of this Report.

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

[UA-38, AIR Para: 01, UA-39, AIR Para: 01, UA-40, AIR Para: 01, UA-41, AIR Para: 01, UA-42, AIR Para: 01, UA-96, AIR Para: 15, UA-97, AIR Para: 15, UA-98, AIR Para: 03, UA-113, AIR Para: 16 & UA-114, AIR Para: 03]

### 1.2.2.2 Less allocation of funds for development activities - Rs 30.397 million

According to Rule 58 (7) (i) of the Punjab Union Administration (Budget) Rules, 2003, “the proposed development expenditure in the estimates shall be at least 50% of the total proposed revenue expenditure of the year.

Secretaries of following 9 (nine) Union Administrations of District Bahawalnagar allocated Rs 26.453 million for development expenditure out of total proposed budget of Rs 113.700 million against due amount of Rs 56.850 million resulting in less allocation of Rs 30.397 million for the Financial Years 2008-15. Detail is given below:

**(Rupees in million)**

Sr. No.	UAs No.	Total Budget	50% (Due)	Actual Development Budget	Less Allocation
1	38 (CTN)	17.468	8.734	4.795	3.940
2	39 (CTN)	5.458	2.729	1.534	1.195
3	40 (CTN)	19.973	9.986	3.477	6.510
4	41 (CTN)	18.462	9.231	3.656	5.575
5	42 (CTN)	4.812	2.406	1.056	1.350
6	97 (HND)	5.751	2.875	1.599	1.276
7	98 (HND)	16.469	8.235	3.212	5.022
8	113 (MND)	14.400	7.200	4.565	2.635
9	114 (MND)	10.908	5.454	2.560	2.894
<b>Total</b>		<b>113.700</b>	<b>56.850</b>	<b>26.453</b>	<b>30.397</b>

Audit is of the view that due to weak financial controls, less allocation for development works was made.

Less allocation of development funds amounting to Rs 30.397 million deprived the general public from necessary benefits.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. All Secretaries replied that due to increase in salaries the share of development fund was not allocated at prescribed rate. The department admitted the view point of audit as rules and procedures were not followed.

DAC in its meeting held on 06.05.2016 directed to get the irregularity condoned from the competent authority within fifteen days. No progress was intimated till finalization of this Report.

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

[UA-38, AIR Para: 05, UA-39, AIR Para: 05, UA-40, AIR Para: 05, UA-41, AIR Para: 05, UA-42, AIR Para: 04, UA-97, AIR Para: 08, UA-98, AIR Para: 01, UA-113, AIR Para: 01 & UA-114, AIR Para: 17]

### 1.2.2.3 Non accountal of store items – Rs 1.037 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 following 5 (five) Union Administrations of District Bahawalnagar incurred expenditure of Rs 1.037 million during Financial Years 2008-15 on purchase of different items which were neither accounted for / taken into stock nor consumption of the same was shown.

(Rupees in million)			
Sr. No.	UA No.	Name of Tehsil	Amount
1	96	Haroonabad	0.229
2	97	Haroonabad	0.282
3	98	Haroonabad	0.301
4	113	Minchinabad	0.107
5	114	Minchinabad	0.118
<b>Total</b>			<b>1.037</b>

Audit is of the view that due to weak internal controls, stock entries and consumption record alongwith indents were not produced.

Without stock entries and consumption record of Rs 1.037 million chances of misappropriation cannot be ruled out.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretaries UA No. 96, 97, 98, 113 and 114 replied that stock entries have already been made. Reply of the secretaries was not tenable as no record / stock register was produced to Audit.

DAC in its meeting held on 06.05.2016 directed either to produce relevant record within a week or recovery be affected accordingly. No progress was intimated till finalization of this Report.

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

[UA-96, AIR Para: 16, UA-97, AIR Para: 16, UA-98, AIR Para: 08, UA-113, AIR Para: 17 & UA-114, AIR Para: 06]

### 1.2.3 Internal Control Weaknesses

#### 1.2.3.1 Non-deduction / deposit of Income Tax and GST – Rs 2.031 million

According to Section 153 (a) of the Income Tax Ordinance 2001, income tax at source is required to be deducted from the firms concerned. Furthermore, according to Finance Department letter No. FD SO (Tax) 1-11/97 dated 19.09.1998, it is required that all purchases should be made from the firms registered with the Sales Tax Department and payment of GST be made on submission of sales tax Invoices showing the sale tax registration number. Moreover, according to the Government of Punjab instructions vide letter No. D.O. No.5(21)L&D/97-4910/FS dated 03.10.1997, the proof of general sales tax deposited into the Government treasury is necessary.

Secretaries of following 10 (ten) Union Administrations of District Bahawalnagar neither deducted income tax of Rs 0.528 million and GST of Rs 1.503 million from the payments made to different contractors / suppliers during Financial Years 2008-15 nor the same was deposited into the Government treasury. Detail is given below:

(Rupees in million)				
Sr. No.	UA No.	General Sales Tax	Income Tax	Total
1	38 (CTN)	0.110	0.025	0.135
2	39 (CTN)	0.095	0.035	0.129
3	40 (CTN)	0.143	0.065	0.209
4	41 (CTN)	0.101	0.052	0.154
5	42 (CTN)	0.167	0.003	0.170
6	96 (HND)	0.211	0.120	0.330
7	97 (HND)	0.087	0.021	0.109
8	98 (HND)	0.138	0.050	0.188
9	113 (MND)	0.212	0.080	0.292
10	114 (MND)	0.238	0.076	0.314
<b>Total</b>		<b>1.503</b>	<b>0.528</b>	<b>2.031</b>

Audit is of the view that due to weak financial controls, income tax and general sales tax was not deducted / deposited into the Government treasury.

Non deduction / deposit of income tax and general sales tax into the Government treasury resulted in loss of Rs 2.031 million.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretaries UA No. 38, 40 and 42 replied that some amount was already deducted and deposited into relevant heads of account and efforts were being made to recover the balance amount. Secretaries UA No. 39 and 41 replied that all work was done through project committee and they would take necessary steps in this regard. Reply of the secretaries was not tenable as deduction was required to be made at source. Secretaries UA No. 96, 97, 98, 113 and 114 replied that income tax and sales tax have been deducted and all items were entered in stock register. Replies of the secretaries were not tenable as no deposit challans of income tax and GST were produced in support of reply.

DAC in its meeting held on 06.05.2016 directed to deposit income tax and GST into the Government treasury within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.031 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-38, AIR Para: 12, UA-39, AIR Para: 14, UA-40, AIR Para: 12, UA-41, AIR Para: 12, UA-42, AIR Para: 09, UA-96, AIR Para: 11, UA-97, AIR Para: 01, UA-98, AIR Para: 07, UA-113, AIR Para: 11 & UA-114, AIR Para: 01]

### **1.2.3.2 Non deduction / deposit of pension contribution, group insurance and benevolent fund – Rs 1.664 million**

According to letter No.LCS(Acctt – Misc)-2-(6)/80 dated 9th June 1994, pension contribution @ 40% of pay was required to be deposited / collected from the office where official is working other than his headquarter.

Secretaries of following 8 (eight) Union Administrations of District Bahawalnagar did not deduct or deposit the amount of pension contribution, group insurance and benevolent fund in respect of 19 staff members amounting to Rs 1.664 million during Financial Years 2008-15. This amount was neither deposited into relevant accounts nor was it refunded in UAs account. Detail is given below:

(Rupees in million)

Sr. No.	UA No.	No. of Employees	Particulars	Amount
1	38 (CTN)	2	Non Deposit of Pension Contribution	0.157
2	39 (CTN)	3	Non Deposit of Pension Contribution	0.245
3	40 (CTN)	3	Non Deposit of Pension Contribution	0.305
4	41 (CTN)	3	Non Deposit of Pension Contribution	0.254
5	96 (HND)	2	Non-Deposit of G.P.F, WF, B.F & GI	0.101
6	97 (HND)	3	Non-Deposit of G.P.F, WF, B.F & GI	0.101
7	113 (MND)	1	Non-Deposit of GPF, WF & GI	0.142
8	114 (MND)	2	Non-Deposit of GPF,WF & GI	0.360
<b>Total</b>		<b>19</b>		<b>1.664</b>

Audit is of the view that due to weak financial controls, amount of pension contribution, group insurance and benevolent fund was not deposited into relevant heads of account.

Non deposit of pension contribution, group insurance and benevolent fund into relevant heads of account resulted in loss of Rs 1.664 million.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretaries UA No. 38 and 41 replied that amount will be deposited in due course of time. Secretary UA No. 39 replied that account had not been opened so the amount had not been deposited. Secretary UA No. 40 replied that pension contribution had been deposited but no record was produced in support of reply. Secretaries UA No. 96, 97, 113 and 114 replied that all the employees have been directed to deposit the amount.

DAC in its meeting held on 06.05.2016 directed to recover and deposit amount into relevant heads of account within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.664 million from the concerned and deposit into relevant heads of account besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-38, AIR Para: 15, UA-39, AIR Para: 16, UA-40, AIR Para: 14, UA-41, AIR Para: 14, UA-96, AIR Para: 14, UA-79, AIR Para: 14, UA-113, AIR Para: 14 & UA-114, AIR Para: 07]



### **1.2.3.3 Loss due to non-levying of taxes**

According to Rule 3 (1) of the 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 vendors of poultry, game & fish
- b) Persons keeping milk collection centres
- c) Persons keeping any animal for profit other than milk cattle or milk goats
- d) Dairy man, butter man and vendors of Ghee
- e) Vendors of Fruits and Vegetables
- f) Washer man
- g) Vendors of wheat, rice and other grains or flour
- h) Makers and vendors of sweet mart
- i) Barbers and keepers of shaving saloons.

Secretaries of Union Administrations No. 38, 39, 40, 41, 42, 96, 97, 98, 113 and 114 of District Bahawalnagar neither levied nor collected license and permit fee from vendors during 2008-15.

Audit is of the view that due to ineffective financial and administrative controls, license and permit fee was not levied and collected.

Non levy /collection of permit / license fee resulted in loss of revenue.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. All Secretaries replied that TMA was already receiving such fee / tax. Reply of the secretaries was not tenable as no proof was produced in support of reply. Moreover UC has to perform its functions in its orbit.

DAC in its meeting held on 06.05.2016 directed to levy fees or get the irregularity condoned from the competent authority within fifteen days. No progress was intimated till finalization of this Report.

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

[UA-38, AIR Para: 10, UA-39, AIR Para: 11, UA-40, AIR Para: 09, UA-41, AIR Para: 09, UA-42, AIR Para: 08, UA-96, AIR Para: 20, UA-97, AIR Para: 07, UA-98, AIR Para: 14, UA-113, AIR Para: 09 & UA-114, AIR Para: 16]

# Annex

**Annex-A**  
**Part-I**

**Memorandum for Departmental Accounts Committee (MFDAC) Paras  
pertaining to Audit Year 2015-16**

(Rupees in million)

UA No.	Sr. No.	PDP No.	Description	Amount
38 Chishtian	1	6	Less allocation of sports fund / youth funds	0.292
	2	8	Non production / maintenance of record	-
	3	11	Non-preparation of budget & monthly reports on prescribed format	-
	4	13	Doubtful expenditure on hot & coal charges	0.010
	5	14	Irregular expenditure on pay & allowances and excess drawl of annual increment	0.007
	6	16	Non accountal of store item	0.006
	7	17	Non accountal / non verification of uc share on issuance of certificates	0.145
	8	18	Unauthorized purchase of durable goods without sanction from austerity committee	0.039
	9	19	Unjustified expenditure on purchase of fog machine and iron board	0.007
	10	20	Non conducting of internal audit	-
	11	21	Irregular expenditure on Jashan –e– Azadi	0.027
39 Chishtian	12	3	Unjustified expenditure on development projects	1.350
	13	4	Likely misappropriation of fund due to non utilization of funds on sports activities	0.204
	14	6	Less allocation of sports fund / youth funds	0.206
	15	7	Improper maintenance of cash book	-
	16	10	Non conducting of internal audit	-
	17	12	Default of stock taking	-
	18	13	Non-preparation of budget & monthly reports on prescribed format	-
	19	15	Doubtful expenditure on hot & coal	0.070
	20	17	Non accountal / non verification of UA Share on Issuance of Certificates	0.053
	21	18	Unjustified payment of arrear	0.080
	22	21	Unjustified Payment of Arrear	0.102
23	22	Irregular expenditure on purchase and prize distribution	0.036	
40 Chishtian	24	8	Non conducting of internal audit	-
	25	10	Default of stock taking	-
	26	11	Non-preparation of budget & monthly reports on prescribed format	-

UA No.	Sr. No.	PDP No.	Description	Amount
	27	13	Unauthorized re-appointment of terminated staff and recovery thereof	1.028
	28	15	Non accountal of store items into stock	0.096
	29	16	Unauthorized purchase of durable goods without sanction from austerity committee	0.009
	30	17	Unjustified expenditure on purchase of fog machine	0.027
	31	18	Unjustified Payment of arrear	0.014
41 Chishtian	32	6	Less allocation of sports fund / youth funds	0.527
	33	7	Irregular provision of budget allocation	0.650
	34	8	Non conducting of internal audit	-
	35	10	Default of stock taking	-
	36	11	Non-preparation of budget & monthly reports on prescribed format	-
	37	13	Unjustified / doubtful expenditure on development works	0.482
	38	15	Non accountal into stock of consumable store / sports items	0.132
	39	16	Non Accountal / non verification of UA share on issuance of certificates	0.078
	40	17	Unauthorized purchase of durable goods without sanction from austerity committee	0.077
	41	18	Unjustified expenditure on purchase of fog machine	0.029
42 Chishtian	42	6	Irregular provision of budget allocation	0.754
	43	7	Non production / maintenance of record	-
	44	10	Unauthorised execution of work regarding construction of office building	0.994
96 Haroon Abad	45	1	Irregular expenditure on Purchase of RCC Pipes	0.188
	46	2	Less and excess allocation of funds for development	2.934
	47	3	Irregular expenditure on sport festival and other events	0.291
	48	4	Non / less allocation of sports fund / youth funds	0.689
	49	6	Irregular expenditure due to non-preparation of budget on prescribed format & preparation of monthly reports	9.840
	50	9	Irregular expenditure on purchase of durable goods without sanction from austerity committee and by splitting	0.176
	51	12	Un-justified expenditure on development projects	0.444
	52	13	Loss to government due to non deposit of government fee	0.220
	53	17	Un-authorized expenditure on development without approval of ADP	0.777
	54	18	Irregular purchase of hand water pumps	0.370
	55	19	Irregular expenditure due to work by executing agency and non deductions of different items	1.009
56	21	Irregular expenditure on construction of culverts	0.371	
57	22	Non production / maintenance of record	-	
97	58	2	Un-justified expenditure on development projects	0.119

UA No.	Sr. No.	PDP No.	Description	Amount
Haroon Abad	59	4	Irregular expenditure due to non-preparation of budget on prescribed format & preparation of monthly reports	2.045
	60	6	Short allocation of funds for ccbs	0.719
	61	13	Un-authorized expenditure on development without approval of ADP	0.100
	62	17	Irregular expenditure on construction of culverts	0.133
	63	18	Non production / maintenance of record	-
98 Haroon Abad	64	2	Less /excess allocation of sports fund / youth funds	0.257
	65	4	Unauthorized expenditure on civil works	0.927
	66	5	Non utilization of funds through CCBs	0.803
	67	9	Doubtful expenditure on repair of computer and furniture	0.041
	68	12	Irregular expenditure on sport festivals	0.178
	69	13	Non-preparation of budget & monthly reports on prescribed format	-
	70	15	Non production / maintenance of record	-
113 Minchin Abad	71	2	Irregular expenditure on purchase of RCC Pipes	0.398
	72	3	Non reconciliation of receipt	0.203
	73	4	Irregular expenditure due to non-preparation of budget on prescribed format & preparation of monthly reports	9.570
	74	6	Short allocation of funds for CCBs	0.465
	75	7	Irregular expenditure on purchase of durable goods without sanction from austerity committee and others observations	0.285
	76	8	Irregular expenditure on repair of office	0.122
	77	12	Unjustified expenditure on development projects	1.040
	78	13	Loss to government due to misappropriation and non deposit of government fee	0.374
	79	15	Misappropriation of development funds and doubtful execution of works	0.175
	80	18	Un-authorized expenditure on development without approval of ADP	1.086
	81	19	Irregular purchase of hand water pumps	0.290
	82	20	Irregular expenditure due to work by executing agency and non deductions of different items	0.624
	83	21	Non production / maintenance of record	-
114 Minchin Abad	84	2	Irregular expenditure on sport festival and other events	0.131
	85	4	Irregular expenditure on purchase of RCC Pipes	0.302
	86	5	Un-authorized expenditure on development without approval of ADP	1.027
	87	8	Misappropriation of development funds and doubtful execution of works	0.874
	88	9	Non reconciliation of receipt	0.335
	89	10	Irregular expenditure due to non-preparation of budget on	9.626

<b>UA No.</b>	<b>Sr. No.</b>	<b>PDP No.</b>	<b>Description</b>	<b>Amount</b>
			prescribed format & preparation of monthly reports	
	90	12	Loss to Government due to misappropriation and non deposit of government fee	0.588
	91	13	Short allocation of funds for CCBs	1.525
	92	14	Irregular expenditure on purchase of durable goods without sanction from austerity committee and non availability of vouched accounts	0.158
	93	18	Un-justified expenditure on development projects	0.652
	94	19	Irregular expenditure due to work by executing agency and non deductions of different items	0.492

**Part-II****[Para-1.1.3]**

**Memorandum for Departmental Accounts Committee Paras not  
attended in Accordance with the Directives of DAC Pertaining to  
Audit Year 2013-14**

(Rupees in million)

UA No.	Sr. No.	PDP No.	SUBJECT	Amount
UA No. 6	1	2	Excess payment of pay and allowances and irregular payment of arrears.	0.125
	2	4	Loss due to shortage of store.	0.186
	3	8	Non allocation of youth fund.	0.095
	4	10	Expenditure beyond the jurisdiction of UC.	0.024
	5	11	Unauthorized use of CCB fund by the UC.	0.329
	6	12	Irregular provision of fund on development activities.	0.355
	7	13	Non reconciliation of receipt.	0.326
	8	14	Irregular expenditure on development activities without approval of ADP.	0.940
	9	15	Unauthorized expenditure.	0.078
	10	17	Non preparation of budget and monthly reports on the prescribed format.	-
	11	18	Refund of security without back up record	-
	12	19	Default of stock taking	-
UA No. 7	13	4	Irregular expenditures.	0.163
	14	5	Ambiguous expenditure on repair of computer	-
	15	6	Un authorized provision of fund on development activities.	0.083
	16	8	Non reconciliation of receipt.	0.096
	17	11	Payment of building without observing codal formalities.	0.232
	18	12	Refund of security without back up record	-
	19	13	Non accountable into stock recovery.	0.147
	20	14	Non allocation of youth fund. Rs. 64848	-
	21	15	Irregular purchase of crockery, recovery and irregular/unauthorized expenditure.	0.040
	22	18	Default of stock taking	-
	23	19	Non conducting of internal audit	-

UA No.	Sr. No.	PDP No.	SUBJECT	Amount
	24	20	Non deposit of GP fund.	0.038
	25	21	Expenditure beyond the jurisdiction of UC.	0.053
	26	22	Miscellaneous irregularities	-
UA No. 8	27	1	Un authorized and irregular expenditure on development project	0.448
	28	2	Irregular expenditure on civil works.	0.546
	29	3	Irregular expenditure on national celebration and VVIP vist.	0.101
	30	4	Irregular expenditure due to irregular appointments.	0.405
	31	5	Non deposit of pension contribution.	0.044
	32	6	Non deposit of G.P Fund, welfare fund and benevolent fund into Govt treasury.	0.060
	33	8	Loss due to excess consumption of Bricks	0.028
UA No. 9	34	2	Un authorized and irregular refund of security deposits..	0.050
	35	3	Irregular splitting of works and incurring of expenditure beyond competency of union administration.	0.299
	36	4	Non deposit of Pension Contribution.	0.054
UA No. 10	37	1	Loss to Government due to fictitious expenditure regarding repair of doors windows and white washing of building.	-
	38	2	Loss to Government due to fictitious expenditure regarding repair of furniture.	0.050
	39	3	Loss to Government due to unjustified billing for sports.	0.088
	40	4	Loss to Government due to repeated expenditure regarding repair of computers.	0.046
	41	5	Loss to Government due to repeated expenditure regarding purchase of crockery.	0.018
	42	6	Loss to Government due to unjustified expenditure on coal	0.013
	43	7	Loss to Government due to unjustified expenditure for Banners,	0.034
	44	9	Loss to Government due to purchase of store items on higher rates,	0.014
	45	10	Irregular expenditure on purchase of machinery and equipments in violation of Austerity Measures,	0.066
	46	11	Loss to Government due to awarding contract to desired contractors,	0.499
	47	12	Loss to Government due to misappropriation of funds.	0.492
	48	13	Loss to Government due doubtful development	0.906



UA No.	Sr. No.	PDP No.	SUBJECT	Amount
			expenditure.	
UA No. 66	49	1	Fraudulent drawl.	0.900
	50	3	Irregular purchase of hand water pumps.	0.158
	51	4	Loss to Government due to non deposit of GP Fund and Pension Contribution.	0.065
	52	6	Misappropriation of stock.	1.880
	53	7	Unjustified Split up of development Scheme.	0.619
	54	11	Misappropriation in Pert/ Nikkah forms.	2.100
	55	12	Non renewal of Qazi/ Nikkah Khan.	0.035
UA No. 67	56	1	Loss to Government due to non deposit of GP Fund and Pension Contribution.	0.060
	57	2	Irregular construction of office Building.	0.710
	58	4	Loss to Government treasury due to bogus purchase.	2.993
	59	6	Misappropriation of stock.	2.993
	60	7	Unjustified Split Up of Development Scheme.	0.815
	61	9	Un-authorized withdrawal of funds without opening of bank account of project committee.	0.698
	62	11	Irregular purchase of hand water pumps.	0.825
	63	12	Unjustified expenditure.	0.135
	64	13	Expenditure during BAN period.	0.719
	65	14	Mis-appropriation in CCB funds.	0.823
	66	15	Unjustified receipts of Nikkah Nama/pert fee.	0.054
	67	16	Misappropriation in Pert/ Nikkah forms.	0.046
	68	1	Non-Deposit of GPF,WF & GI.	0.071
UA No. 68	69	2	Unjustified payment to Contingent Paid Staff.	0.121
	70	3	Irregular expenditure on purchase of durable goods without sanction from austerity committee.	0.150
	71	7	Irregular Expenditure on Construction of Office.	0.782
	72	8	Irregular drawn of pay and allowance in BPS-11.	0.106
	73	9	Un-Justified expenditure on repair of hand pumps.	0.240
	74	10	Irregular / ambiguous preparation of budget	-
	75	11	Loss to Government due to not deducting Shrinkage, Non Adjustment of available earth and due to excess rates.	0.015
	76	16	Loss to Government due to purchase from Unregistered firm	3.701
	77	18	Un-justified expenditure on development projects.	0.526

UA No.	Sr. No.	PDP No.	SUBJECT	Amount
	78	20	Loss to government due to non deposit of government fee.	0.109
UA No. 69	79	3	Irregular purchase of hand water pumps.	0.482
	80	4	Un-authorized withdrawal of funds without opening of bank account of project committee.	0.170
	81	5	Expenditure beyond Jurisdiction and functions of U.A.	0.092
	82	6	Irregular expenditure on purchase of durable goods without sanction from austerity committee	-
	83	7	Irregular preparation of budget.	0.501
	84	9	Irregular drawn of pay and allowance.	0.069
	85	10	Un-Justified expenditure on repair of hand pumps.	0.280
	86	11	Loss to Government due to not deducting shrinkage, Non adjustment of available earth and due to excess rates.	0.015
	87	13	Less allocation of funds for development.	1.105
	88	15	Irregular development expenditure on different scheme.	0.980
	89	17	Loss to Government due to purchase from Unregistered firm.	1.987
	90	18	Loss to government due to non auction of collection rights of taxes	-
	91	21	Unjustified payment to contingent paid staff.	0.136
	92	22	Loss to government due to non deposit of government fee.	0.064
93	23	Non-Deposit of GPF, WF & GI.	0.024	
UA No. 36	94	2	Loss to Government due to rental lighting and tenting, amounting to	0.085
	95	3	Loss to Government due to non-imposing penalty to contractors	0.049
	96	4	Loss to Government due to unjustified / illogical expenditure regarding replacement of electric item	0.068
	97	5	Loss to Government due to fictitious expenditure regarding repair of building and grassy plots	0.151
	98	6	Loss to Government due to unjustified expenditure for banners etc.	0.029
	99	7	Loss to Government due to fictitious expenditure regarding repair of furniture	0.060
	100	8	Loss to Government due to unjustified billing for conducting cricket tournament	0.051
	101	9	Loss to Government due to unjustified / illogical expenditure regarding repair of machinery	0.061

<b>UA No.</b>	<b>Sr. No.</b>	<b>PDP No.</b>	<b>SUBJECT</b>	<b>Amount</b>
	102	10	Loss to Government treasury due to illogical expenditure on sports events	0.102
	103	11	Loss to government due to unjustified expenditure regarding purchase of koila	0.033
	104	12	Loss to government treasury due to awarding contracts to desired contractor	0.048
	105	14	Loss to Government due to unjustified drawl of medical reimbursement	0.055

## Detail of Budget and Expenditure of UAs

(Rupees in million)

Sr. No.	Name of UAs	Nature of Expenditures	Original Grants	Supplementary Grant	Revised / Final Grant	Actual Exp.	(+) Excess / (-) Saving
1	UA38, Chishtian	Salary	5.594	-	5.594	3.324	(2.270)
		Non Salary	6.106	-	6.106	2.455	(3.651)
		<b>Sub Total</b>	<b>11.700</b>	-	11.700	<b>5.779</b>	(5.921)
		Development	7.881	-	7.881	2.101	(5.780)
		<b>Total</b>	<b>19.581</b>	-	19.581	<b>7.880</b>	(11.701)
2	UA 39, Chishtian	Salary	3.782	-	3.782	3.664	(0.118)
		Non Salary	2.471	-	2.471	3.595	1.124
		<b>Sub Total</b>	<b>6.253</b>	-	6.253	<b>7.259</b>	1.006
		Development	9.758	-	9.758	2.499	(7.259)
		<b>Total</b>	<b>16.011</b>	-	16.011	<b>9.758</b>	(6.253)
3	UA 40, Chishtian	Salary	7.010	-	7.010	5.587	(1.423)
		Non Salary	8.700	-	8.700	6.492	(2.208)
		<b>Sub Total</b>	<b>15.710</b>	-	15.710	<b>12.079</b>	(3.631)
		Development	14.557	-	14.557	2.478	(12.079)
		<b>Total</b>	<b>30.267</b>	-	30.267	<b>14.557</b>	(15.710)
4	UA 41, Chishtian	Salary	6.034	-	6.034	3.172	(2.862)
		Non Salary	5.834	-	5.834	2.886	(2.948)
		<b>Sub Total</b>	<b>11.868</b>	-	11.868	<b>6.058</b>	(5.810)
		Development	8.251	-	8.251	2.194	(6.057)
		<b>Total</b>	<b>20.119</b>	-	20.119	<b>8.252</b>	(11.867)
5	UA 42, Chishtian	Salary	5.809	-	5.809	4.119	(1.690)
		Non Salary	6.861	-	6.861	1.799	(5.062)
		<b>Sub Total</b>	<b>12.670</b>	-	12.670	<b>5.918</b>	(6.752)
		Development	9.464	-	9.464	3.545	(5.919)
		<b>Total</b>	<b>22.134</b>	-	22.134	<b>9.463</b>	(12.671)
6	UA 113, Minchanabad	Salary	8.388	-	8.388	7.299	(1.089)
		Non Salary	1.734	-	1.734	0.939	(0.795)
		<b>Sub Total</b>	<b>10.122</b>	-	10.122	<b>8.238</b>	(1.884)
		Development	4.565	-	4.565	1.617	(2.948)
		<b>Total</b>	<b>14.687</b>	-	14.687	<b>1.617</b>	(13.070)
7	UA 114, Minchanabad	Salary	8.430	-	8.430	7.708	(0.722)
		Non Salary	1.582	-	1.582	0.594	(0.988)
		<b>Sub Total</b>	<b>10.012</b>	-	10.012	<b>8.302</b>	(1.710)
		Development	4.410	-	4.410	1.482	(2.928)
		<b>Total</b>	<b>14.422</b>	-	14.422	<b>9.784</b>	(4.638)
8	UA 96, Haroon abad	Salary	7.696	-	7.696	6.439	(1.257)
		Non Salary	6.044	-	6.044	1.289	(4.755)
		<b>Sub Total</b>	<b>13.740</b>	-	13.740	<b>7.728</b>	(6.012)

Sr. No.	Name of UAs	Nature of Expenditures	Original Grants	Supplementary Grant	Revised / Final Grant	Actual Exp.	(+) Excess / (-) Saving
		Development	7.896	-	7.896	2.288	(5.608)
		<b>Total</b>	<b>21.636</b>	-	21.636	<b>10.016</b>	(11.620)
9	UA 97, Haroon abad	Salary	2.349	-	2.349	1.183	(1.166)
		Non Salary	2.371	-	2.371	0.772	(1.599)
		<b>Sub Total</b>	<b>4.720</b>	-	4.720	<b>1.955</b>	(2.765)
		Development	1.599	-	1.599	0.248	(1.351)
		<b>Total</b>	<b>7.091</b>	-	7.091	<b>2.203</b>	(4.888)
10	UA 98, Haroon abad	Salary	8.784	-	8.784	8.284	(0.500)
		Non Salary	4.472	-	4.472	0.972	(3.500)
		<b>Sub Total</b>	<b>13.256</b>	-	13.256	<b>9.256</b>	(4.000)
		Development	3.212	-	3.212	1.325	(1.887)
		<b>Total</b>	<b>16.468</b>	-	16.468	<b>10.581</b>	(5.887)