



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
UNION ADMINISTRATIONS  
DISTRICT NANKANA SAHIB**

**AUDIT YEAR 2013-14**

**AUDITOR GENERAL OF PAKISTAN**

# TABLE OF CONTENTS

<b>ABBREVIATIONS AND ACRONYMS</b> .....	<b>i</b>
<b>PREFACE</b> .....	<b>ii</b>
<b>EXECUTIVE SUMMARY</b> .....	<b>iii</b>
<b>SUMMARY TABLES AND CHARTS</b> .....	<b>vi</b>
Table 1: Audit Work Statistics.....	vi
Table 2: Audit Observations .....	vi
Table 3: Outcome Statistics .....	vii
Table 4: Irregularities pointed out .....	vii
<b>CHAPTER-1</b> .....	<b>1</b>
1. UNION ADMINISTRATIONS, DISTRICT NANKANA SAHIB ...	1
1.1 INTRODUCTION .....	1
1.1.1 Comments on Budget and Accounts (Variance Analysis).....	2
1.1.2 Brief Comments on the Status of Compliance with PAC / UAC Directives .....	3
1.2 AUDIT PARAS .....	4
1.2.1 Non-production of Record .....	5
1.2.2 Irregularity / Non-compliance.....	7
<b>ANNEXES</b> .....	<b>12</b>

## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PCC	Plain Cement Concrete
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
POL	Petroleum Oil and Lubricants
PDSSP	Punjab Devolved Social Sector Programme
UIPT	Urban Immoveable Property Tax
TAC	Town Accounts Committee
TMA	Town Municipal Administration
TMO	Town Municipal Officer
TO (F)	Town Officer (Finance)
TO (I&S)	Town Officer (Infrastructure & Services)
TO (P&C)	Town Officer (Planning & Coordination)
TO (R)	Town Officer (Regulations)

## **PREFACE**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial governments. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Union Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of accounts of Union Administrations of District Nankana Sahib for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 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 observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized after discussion of Audit Paras with the management. However, no Departmental Accounts Committee meetings were convened despite repeated requests.

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 to cause it to be laid before the Provincial Assembly of Punjab.

**Islamabad**  
**Dated:**

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

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of all District Governments and Local Governments in Districts in Punjab (North) including Union Administrations. Its Regional Directorate Lahore has audit jurisdiction of District Governments, TMAs and UAs of five Districts i.e. Lahore, Okara, Nankana Sahib, Kasur and Sheikhpura.

The Regional Directorate has a human resource of 20 officers and staff, total 5706 man days and the annual budget of Rs17.073 million for the financial year 2013-14. It has the mandate to conduct Financial Attest Audit, Regularity 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, Regional Directorate Lahore carried out audit of the accounts of all UAs in District Nankana Sahib for the financial year 2012-13.

Each Union Administration in District Nankana Sahib conducts its operations as per Punjab Local Government Ordinance, 2001. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim/Union Council/Administrator in the form of Budgetary Grants.

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

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

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

Audit of development expenditure of Rs19.130 million out of Rs27.333 million and non-development expenditure of Rs72.67 million out of Rs145.345 million for the financial year 2012-13 was conducted which was 70% and 50% of development and non-development expenditure respectively. Total expenditure of the UAs of District Nankana Sahib for the financial year

2012-13 was Rs172.678 million, out of this an expenditure of Rs91.80 million was audited which, was 53% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of UAs of District Nankana Sahib for the financial year 2012-13 were Rs5.245 million. RDA Lahore audited receipts of Rs3.67 million which were 70% of total receipts.

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

Recovery of Rs.0.459 million was pointed out in the report.

**c. Audit Methodology**

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

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

- i. Non-production of record worth Rs15.233 million was noted in one case.<sup>1</sup>
- ii. Non-compliance of Rules of Rs38.346 million noted in six cases.<sup>2</sup>
- iii. Recovery of Rs0.459 million was pointed out in one case<sup>3</sup>.

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

**e. Audit Impact**

On the pointation of audit UAs authorities agreed to prepare the budget as per budget rules and to maintain the record. Further the UAs income will be deposited soon as realized.

## **f. Comments on Internal Controls and Internal Audit Department**

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve its objectives, safeguard assets, ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

One of the basic components of Internal Control System is Internal Audit, which is a tool for investigating and apprising the management about the efficiency and performance of various activities of the Department, through assessment of the effectiveness and implementation of policies, rules and regulations. It was noted that an internal auditor had not yet been appointed as required in terms of Section 115A of PLGO 2001.

## **g. Recommendations**

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

- i. Strengthening of internal controls
- ii. Holding of DAC meetings well in time
- iii. Compliance of relevant laws, rules, instructions and procedures
- iv. Appropriate actions against officers/officials responsible for violation of rules and losses
- v. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- vi. Expediting realization of various receipts
- vii. Production of record to audit for verification

---

<sup>1</sup>Para 1.2.1.1

<sup>2</sup>Para 1.2.2.1 to 1.2.2.6

<sup>3</sup>Para 1.2.2.7

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

Rs in million			
Sr. No.		No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	46	201.560
2	Total formations under Audit Jurisdiction	46	201.560
3	Total Entities (PAOs) Audited	46	201.560
4	Audit & Inspection Reports	46	201.560
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to UA)	Nil	Nil

**Table 2: Audit Observations**

Rs in million		
Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound asset management	0
2	Weak financial management	0.459
3	Weak internal controls	38.346
4	Others	15.233
<b>Total</b>		<b>54.038</b>



**Table 3: Outcome Statistics**

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year
1	Outlays audited	-	27.333	5.245	145.348	177.926*
2	Amount placed under audit observation / irregularities	-	9.791	-	44.247	54.038
3	Recoveries pointed out at the instance of Audit	-	-	-	0.459	0.459
4	Recoveries accepted / established at Audit instance	-	-	-	-	-
5	Recoveries realized at the instance of Audit	-	-	-	-	-

\*The amount in Serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the financial year 2012-13 was Rs172.678 million.

**Table 4: Irregularities pointed out**

Rs in million

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	0
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal controls system.	38.346
4	Recoveries, overpayments and loss to the government.	0.459
5	Non-production of record to Audit	15.233
6	Others, including cases of accidents, negligence etc.	0
<b>Total</b>		<b>54.038</b>

## **CHAPTER-1**

### **1. UNION ADMINISTRATIONS, DISTRICT NANKANA SAHIB**

#### **1.1 INTRODUCTION**

Each Union Administration, Nankana Sahib consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Nankana Sahib comprises one Drawing and Disbursing Officer i.e. Secretary. The main functions of UAs are as follows:-

1. to collect and maintain statistical information for socio-economic surveys;
2. to consolidate village and neighborhood development needs and prioritize them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Tehsil Municipal Administration, as the case may be;
3. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration;
4. to register births, deaths and marriages and issue certificates thereof;
5. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union;
6. to establish and maintain libraries;
7. to organize inter-Village or Neighborhood sports tournaments, fairs, shows and other cultural and recreational activities;
8. to disseminate information on matters of public interest;
9. to improve and maintain public open spaces, public gardens and playgrounds;
10. to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
11. to maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration;
12. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution; and

13. to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union to execute development projects.

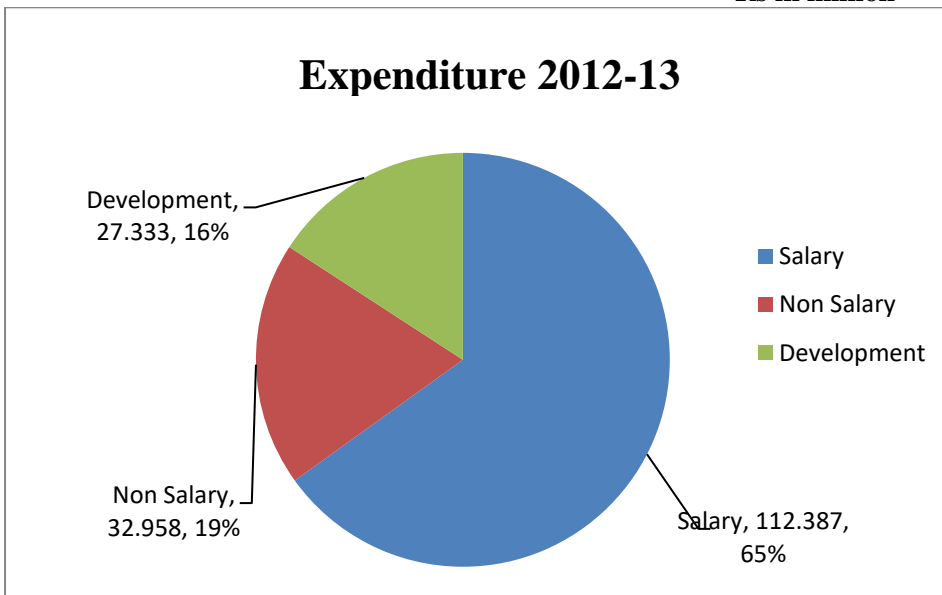
**1.1.1 Comments on Budget and Accounts (Variance Analysis)**

Total budget of UAs of District Nankana was Rs201.560 million including salary component of Rs125.55 million, non-salary component of Rs40.56 million and development component of Rs35.45 million. Expenditure against salary component was Rs112.387 million, non-salary component was Rs32.958 million and development component was Rs27.333 million. Overall savings were Rs28.882 million which was 14% of total budget.

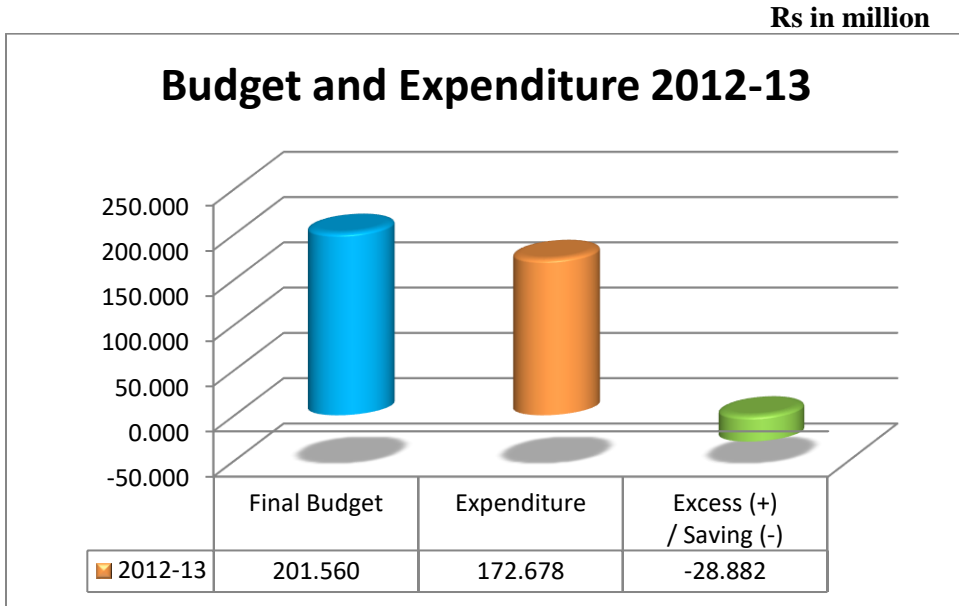
**Rs in million**

<b>F Y 2012-13</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Savings</b>	<b>%age Savings</b>
<b>Salary</b>	125.55	112.387	13.163	10
<b>Non-salary</b>	40.56	32.958	7.602	19
<b>Development</b>	35.45	27.333	8.117	23
<b>Total</b>	<b>201.560</b>	<b>172.678</b>	<b>28.882</b>	<b>14</b>

**Rs in million**



The original and final budget of forty six UAs in District Nankana Sahib, for the financial year 2012-13 was Rs201.560 million. Against the final budget, total expenditure incurred by the UAs during the financial year 2012-13 was Rs172.678 million.



Savings of Rs28.882 million was shown which in terms of percentage was 14% of the final budget. The same was required to be justified by the management.

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

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

#### Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/UAC Meetings
1	2009-12	5	Not convened
2	2012-13	3	Not convened

## **1.2 AUDIT PARAS**

## **1.2.1 Non-production of Record**

### **1.2.1.1 Non-production of Record - Rs15.233 million**

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of 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.

Management of 27 Union Administrations of District Nankana Sahib incurred expenditure of Rs15.233 million but vouched accounts of the expenditure and incomes were not produced for audit scrutiny. In the absence of vouched account, authenticity, validity, genuineness and accuracy of expenditure and income worth Rs15.233 million could not be verified (**Annex-B**).

Audit holds that the relevant record of the expenditure and receipt was not maintained and, hence, not produced to Audit for verification which may lead to likely misappropriation and misuse of public resources.

The matter was reported to PAO/ Administrator concerned in July, 2014. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends production of record to Audit besides fixing responsibility against the officers / officials at fault under intimation to Audit.

## **1.2.2 Irregularity / Non-compliance**



### **1.2.2.1 Non-preparation of Income & Expenditure Statements - Rs356.122 million**

According to Rule 67(2)(ii) of Punjab Union Administration (Budget) Rules 2003, upon receipt of the schedule from the Union Accountant, the Drawing and Disbursing Officer (DDO) shall reconcile expenditure with Union Accountant by 10th day of every following month. Furthermore, according to Rule 3 of Union Administrations (Works) Rules 2002, before the start of work on a project included in the Annual Development Plan the detailed estimates of the work shall be prepared and approved by the Union Nazim.

During audit of 36 Union Administrations of District Nankana Sahib for the period 2008-13 it was noticed that management of union administrations prepared budget estimates on the prescribed format for the period as the Chart of Accounts issued by the Auditor-General of Pakistan was not followed. Moreover, neither aforementioned statements were prepared nor provided for the audit verification, in the absence of which the authenticity of income and expenditure could not be verified (**Annex-C**).

The matter was reported to PAO/ Administrator concerned in July, 2014. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

### **1.2.2.2 Unauthorized Drawal of Government Money – Rs18.085 million**

According to Rule 3 of Union Administrations (Works) Rules 2002, before the start of work on a project included in the Annual Development Plan the detailed estimates of the work shall be prepared and approved by the Union Nazim. Further, Rule 20 (iii) read with 58 (5) of PDG & TMA Budget Rules 2003, each department shall develop most realistic and sound estimates and no lump sum provisions shall be made in the budget the details of which cannot be explained.

During audit of 16 Union Administrations of District Nankana Sahib for the period 2008-13, it was noticed that no budget estimates of development projects were prepared. A lump sum provision was made in the budget without mentioning any development schemes and payment of Rs18.085 million was drawn.

Audit holds that due to poor financial discipline and weak internal controls unauthorized expenditure was incurred.

This resulted in unauthorized drawal of Rs18.085 million (**Annex-D**).

The matter was reported to PAO/ Administrator concerned in July, 2014. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

### **1.2.2.3 Payment of Development Works without Technical Sanction -Rs9.791 million**

According to Rule 38(2) of Union Administrations (Budget) Rules 2003, for every work proposed to be carried out (except petty works and repairs) a technical estimate must be prepared for the sanction of the competent authority.

Management of 10 Union Administrations of District Nankana incurred an expenditure of Rs9.791 million on development Projects during 2008-13 without getting technical sanction from the competent authority.

Audit holds that payment was incurred in violation of rules due to defective financial discipline and weak internal control.

Payment without Technical Sanctions resulted in irregular expenditure of Rs9.791 million (**Annex-E**).

The matter was reported to PAO/ Administrator concerned in July, 2014. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

### **1.2.2.4 Expenditure in Excess of Budget Allocation – Rs5.808 million**

According to Rule 2.10(b)(2) of PFR Volume I, the disbursing officer will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases.

Scrutiny of record of 13 Union Administrations of District Nankana Sahib for the period 2008-13, revealed that expenditure of

Rs10.746 million was incurred against budget allocation of Rs4.938 million under development head, resulting in expenditure of Rs5.808 million in excess of budgetary allocation (**Annex-F**).

Audit holds expenditure of Rs5.808 million in excess of budgetary allocation as irregular.

The matter was reported to PAOs/ Administrators concerned in July, 2014. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends fixing responsibility for excess utilization of funds under intimation to Audit.

#### **1.2.2.5 Non-utilization of CCB Funds – Rs1.641 million**

According to Section 41(2) of the Punjab Union Administration (Budget Rules 2003), 25% of the development budget shall be earmarked for execution through Citizen Community Board Project.

Management of the 9 Union Administrations of District Nankana did not utilize the Citizen Community Board Funds amounting to Rs1.641 million during 2008-13 as detailed in **Annex-G**.

Audit holds that due to non-utilization of CCBs funds, the community could not get the benefits of development projects through public participation.

The matter was reported to PAOs/ Administrators concerned in July, 2014. Neither reply was furnished nor DAC meeting convened till the finalization of this report.

Audit recommends fixing responsibility for non-utilization of CCB funds under intimation to Audit.

#### **1.2.2.6 Purchases without Advertisement on PPRA Website - Rs707,900**

According to Rule 12(1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time.

Management of 3 Union Administrations of District Nankana incurred an expenditure of Rs707,900 on procurement of different items during the financial years 2008-13. Each job order cost was over one

hundred thousand but the purchases were made without advertisement on the PPRA website (**Annex-H**).

Audit holds the above purchases as irregular. This state of affair reflects poor financial discipline.

This resulted in non-transparent purchase of Rs707,900.

The matter was reported to PAO/ Administrator concerned in July, 2014. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

#### **1.2.2.7 Non-deduction of Income Tax – Rs459,284**

According to Section 153 of Income Tax Ordinance 2001, every person making a payment in full or part including a payment by way of advance shall deduct tax from the gross amount @ 3.5% and 6% on account of supplies and services rendered respectively.

Scrutiny of record of 9 Union Administrations of District Nankana for the period 2008-13 revealed that an amount of Rs459,284 was incurred under development schemes but income tax was not deducted from payment to contractors.

Audit holds that income tax was not deposited due to defective financial discipline and weak internal controls.

Non-deduction of Income Tax resulted in loss of Rs459,284 to the Government revenue (**Annex-I**).

The matter was reported to PAO/ Administrator concerned in July, 2014. Neither reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

## **ANNEXES**

**Annex-A**

**MFDAC Paras**

<b>Sr. No.</b>	<b>UC No.</b>	<b>Subject</b>	<b>Nature of para</b>	<b>(Rs in million)</b>
<b>Audit Year 2013-14</b>				
1	27	Non-allocation of development funds	Irregularity	-
2	27	Non-allocation of CCB funds	Irregularity	-
3	28	Non-utilization of development funds	Irregularity	-
4	28	Non-allocation of CCB funds	Irregularity	-
5	33	Non-allocation and non-utilization of CCB funds	Irregularity	-
6	45	Non-allocation and non utilization of Development Budget and CCB Funds	Irregularity	-
7	51	Non allocation and non utilization of CCB fund	Irregularity	-
8	13	Less allocation and non utilization of funds for ADP and CCB	Irregularity	-
9	34	Non-allocation of development and CCB funds	Irregularity	-
10	36	Non-allocation of CCB funds	Irregularity	-
11	39	Non-utilization of development funds	Irregularity	0.358
12	42	Less utilization of development funds	Irregularity	0.245
13	46	Non-allocation of CCB funds	Irregularity	-
14	49	Less utilization of development funds	Irregularity	0.668
15	53	Unauthorized execution of development projects from Contingent head	Irregularity	1.398
16	55	Unauthorized execution of development projects from Contingent head	Irregularity	1.097
17	11	Less allocation of sports fund	Irregularity	0.066
18	11	Non-allocation of development and CCB funds	Irregularity	-
19	12	Less allocation of sports fund	Irregularity	0.066
20	13	Less allocation of sports fund	Irregularity	0.068

21	14	Non-allocation of development and CCB funds	Irregularity	-
22	14	Less allocation of sports fund	Irregularity	0.063
23	15	Non-allocation of development and CCB funds	Irregularity	-
24	15	Less allocation of sports fund	Irregularity	0.070
25	16	Non-allocation of development and CCB funds	Irregularity	-
26	16	Less allocation of sports fund	Irregularity	0.137
27	2	Non-allocation of CCB funds	Irregularity	-
28	2	Less utilization of development funds	Irregularity	1.424
29	3	Less utilization of development funds	Irregularity	0.995
30	3	Less allocation of sports fund	Irregularity	0.094
31	4	Non-allocation of development and CCB funds	Irregularity	-
32	4	Less allocation of sports fund	Irregularity	0.020
33	5	Less utilization of development funds	Irregularity	-
34	5	Non-allocation of CCB funds	Irregularity	-
35	5	Less allocation of sports fund	Irregularity	0.035
36	6	Less utilization of development funds	Irregularity	1.072
37	6	Less allocation of sports fund	Irregularity	0.124
38	7	Less utilization of development funds	Irregularity	1.364
39	7	Less allocation of sports fund	Irregularity	0.134
40	8	Less utilization of development funds	Irregularity	0.879
41	9	Less utilization of development funds	Irregularity	0.675
42	9	Less allocation of sports fund	Irregularity	0.096
<b>Audit Year 2012-13</b>				
1	4 & 35	Non Allocation of CCB Funds	Irregularity	0.513
2	04	Non Utilization of Development Funds	Recovery	0.613
3	04	Irregular Expenditure	Recovery	0.185

## Non-production of record

UA Number	Financial Year	Description of record	Amount (Rs)
21	2008-13	Complete record of Income and Expenditure as nothing was produced for audit	-
22	2008-13	Complete record of Income and Expenditure as nothing was produced for audit	-
23	2008-13	Complete record of Income and Expenditure as nothing was produced for audit	-
24	2008-13	Complete record of Income and Expenditure as nothing was produced for audit	-
35	2008-13	Complete record of Income and Expenditure as nothing was produced for audit	-
38	2008-13	Complete record of Income and Expenditure as nothing was produced for audit	-
47	2008-13	Complete record of Income and Expenditure as nothing was produced for audit	-
52	2008-13	Complete record of Income and Expenditure as nothing was produced for audit	-
56	2008-13	Complete record of Income and Expenditure as nothing was produced for audit	-
57	2008-13	Complete record of Income and Expenditure as nothing was produced for audit	-
27	2008-11	Complete record of Income and Expenditure as nothing was produced for audit for the period	-
33	2010-13	Development Exp	782,000
36	2011-13	Annual Budget and Bank Statement	-
40	2008-11	Income and Expenditure record	-
40	2008-13	Annual Budget Statement	-
40	2009-10	Development record	274,000
41	2008-09 & 2012-13	Income and Expenditure record	-
41	2008-13	Annual Budget Statement	-
41	2009-12	Development record	900,475



41	2010-11	Hand Pumps	115,543
42	2008-13	Development record	1,860,000
43	2008-13	Development record	1,693,000
44	2008-13	Development record	521,918
45	2008-13	Development record	921,530
46	2009-13	Development Record	1,102,337
46	July 2010	Earth filling	89,008
46	April 2011	Hand pumps	110,000
46	June 2011	Hand pumps	20,000
49	2011-12	Development record	915,840
49	2012-13	Development record	267,336
50	2011-13	Development record	761,495
51	2011-13	Development record	608,880
53	2008-09	Development Record	1,526,831
53	2009-10	Development Record	628,395
53	2008-13	Annual Budgets for the period 2008-13	-
53	2012-13	Complete expenditure and income record	-
54	2008-09	Development Record	725,800
54	2009-10	Development Record	139,500
54	2008-13	Annual Budgets for the period	-
55	2009-10	Development Record	757,200
55	2008-13	Annual Budgets for the period	-
09	2009-10	Development Record	511,600
	<b>Total</b>		<b>15,232,688</b>

**Annex-C**

**Non-preparation of budget on prescribed format and Non-preparation and non-reconciliation of Income & Expenditure statements**

(Amount in Rs)

UA Number	Financial Year	Expenditure	Income
27	2011-12	1,634,719	1,723,564
27	2012-13	1,596,780	1,743,938
28	2008-09	1,330,482	1,338,350
28	2009-10	905,866	1,309,674
28	2010-11	1,370,076	1,190,594
28	2011-12	1,668,760	1,589,224
28	2012-13	1,570,185	1,575,718
33	2010-11	1,220,552	1,261,374
33	2011-12	2,144,943	1,660,710
33	2012-13	1,534,082	1,681,358
34	2010-11	1,517,908	1,103,526
34	2011-12	1,742,845	1,742,067
34	2012-13	1,527,756	1,736,214
36	2009-10	1,311,367	842,023
36	2010-11	1,216,593	1,289,804
36	2011-12	1,610,836	1,975,185
36	2012-13	1,681,016	1,485,567
37	2011-12	1,756,494	1,745,091
37	2012-13	3,020,168	1,771,404
39	2011-12	1,133,033	1,698,367
39	2012-13	1,258,359	1,785,356
40	2010-11	1,242,712	1,067,490
40	2011-12	1,729,116	1,695,088
40	2012-13	1,485,621	1,587,082
41	2009-10	1,024,479	1,336,111
41	2010-11	1,348,011	1,473,266
41	2011-12	1,613,418	1,682,365
42	2008-09	1,598,530	1,509,890
42	2009-10	842,533	1,295,644
42	2010-11	1,621,733	1,499,554
42	2011-12	1,886,899	1,572,512
42	2012-13	1,335,848	1,540,227
43	2008-09	1,560,602	1,350,360
43	2009-10	926,048	1,311,141
43	2010-11	1,325,162	1,175,945
43	2011-12	1,686,248	1,605,928
43	2012-13	1,646,808	1,723,743
44	2011-12	716,871	777,879
44	2012-13	1,360,809	1,540,958
45	2008-09	1,533,871	1,322,404

45	2009-10	915,196	1,171,771
45	2010-11	885,884	1,103,526
45	2011-12	1,233,178	1,742,067
45	2012-13	850,110	1,736,214
46	2009-10	828,925	1,186,939
46	2010-11	1,241,576	1,180,492
46	2011-12	1,859,977	1,654,499
46	2012-13	1,338,683	1,434,601
48	2011-12	1,654,113	1,582,296
48	2012-13	1,584,674	1,590,247
49	2009-10	646,642	1,185,155
49	2010-11	1,160,133	1,305,770
49	2011-12	2,204,452	1,563,778
49	2012-13	1,423,207	1,591,058
50	2009-10	887,072	1,167,950
50	2010-11	1,416,678	1,160,423
51	2008-09	1,520,939	1,321,850
51	2009-10	787,351	1,292,061
51	2010-11	1,072,644	1,179,419
51	2011-12	1,818,260	1,529,646
51	2012-13	1,793,762	1,545,828
53	2008-09	1,526,831	1,391,492
53	2009-10	628,395	1,193,527
53	2010-11	963,010	1,303,232
53	2011-12	2,233,116	1,598,623
54	2008-09	1,448,928	1,374,610
54	2009-10	861,815	1,218,549
54	2010-11	943,646	1,350,180
54	2011-12	1,224,538	1,656,091
54	2012-13	2,499,263	1,697,912
55	2008-09	1,373,672	1,376,683
55	2009-10	947,671	1,219,264
55	2010-11	1,051,579	1,316,540
55	2011-12	1,209,197	1,635,569
55	2012-13	2,330,311	1,669,261
11	2012-13	1,622,547	1,875,699
12	2012-13	1,588,529	1,816,758
13	2012-13	1,454,659	1,672,411
14	2012-13	2,053,265	2,027,694
15	2012-13	2,273,928	2,273,928
16	2011-12	1,967,828	1,960,000
16	2012-13	2,593,320	2,271,000
2	2008-09	1,529,858	1,516,876
2	2009-10	716,952	1,422,811
2	2010-11	1,291,775	859,714
2	2011-12	1,542,061	2,324,293
2	2012-13	1,792,985	1,762,185

3	2008-09	1,505,314	1,338,165
3	2009-10	759,763	1,346,806
3	2010-11	809,046	1,278,972
3	2011-12	2,348,836	1,611,355
3	2012-13	1,890,104	1,889,058
4	2012-13	1,780,845	1,783,629
5	2010-11	985,188	1,278,868
5	2011-12	1,685,195	1,732,871
5	2012-13	1,873,377	1,636,467
6	2008-09	1,633,546	1,633,546
6	2009-10	1,950,000	649,800
6	2010-11	1,988,983	1,988,983
6	2011-12	2,369,238	2,369,238
6	2012-13	2,247,755	2,247,755
7	2008-09	1,279,181	1,543,624
7	2009-10	1,008,589	1,356,862
7	2010-11	1,181,324	1,493,094
7	2011-12	1,953,853	1,686,569
7	2012-13	2,144,689	1,885,913
8	2008-09	1,489,193	1,554,053
8	2009-10	1,009,964	1,409,450
8	2010-11	1,373,568	1,316,807
8	2011-12	1,623,231	1,499,868
8	2012-13	1,963,441	1,954,817
9	2008-09	1,542,301	1,542,301
9	2009-10	1,599,620	1,599,620
9	2010-11	2,073,069	2,073,069
9	2011-12	2,343,095	2,343,095
9	2012-13	1,724,755	1,724,755
10	2012-13	2,080,913	1,775,691
<b>Total</b>		<b>176,249,250</b>	<b>179,872,288</b>

**Annex-D****Irregular Development Expenditure out of Lump sum  
Provision**

<b>UA Number</b>	<b>Financial Year</b>	<b>Amount (Rs)</b>
28	2009-10	308,500
28	2010-11	153,113
28	2011-12	350,000
28	2012-13	228,000
36	2009-10	381,876
37	2012-13	308,259
37	2011-12	300,000
39	2012-13	358500
42	2008-09	873,000
42	2009-10	408,204
42	2010-11	463,596
42	2011-12	289,788
42	2012-13	122,773
43	2011-12	74,636
43	2012-13	57,515
48	2012-13	268,606
48	2011-12	94,670
49	2009-10	300,000
49	2010-11	850,295
49	2011-12	365,869
50	2011-12	112,500
51	2009-10	1,022,000
51	2011-12	24,991
2	2008-09	500,000
2	2009-10	500,000
2	2010-11	700,000
2	2011-12	790,190
2	2012-13	75,000
5	2010-11	1,714,267
5	2011-12	678,685
5	2012-13	150,000
3	2009-10	320,000
3	2010-11	400,000
3	2011-12	500,000
3	2012-13	275,000
6	2008-09	208,899
6	2009-10	394,163
6	2010-11	334,317
6	2011-12	275,545
6	2012-13	150,000
8	2008-09	300,000
8	2009-10	375,000

8	2010-11	225,000
8	2011-12	225,000
8	2012-13	150,000
9	2008-09	226,813
9	2009-10	375,000
9	2010-11	225,000
9	2011-12	225,000
9	2012-13	75,000
	<b>Total</b>	<b>18,084,570</b>

**Annex-E****Payment of Development works without Technical Sanctions****(Amount in Rs)**

<b>UA Number</b>	<b>Financial Year</b>	<b>Amount</b>
28	2008-13	1,353,402
34	2010-13	518,108
36	2009-23	1,781,224
40	2009-13	314,333
48	2011-12	589,800
48	2012-13	419,424
49	2011-13	185,000
51	2009-10	97,300
51	2010-11	67,280
51	2011-12	550,440
51	2012-13	849,636
2	2008-13	805,800
3	2008-09	364,160
3	2011-12	1,167,990
5	2010-11	208,132
5	2011-12	222,000
5	2012-13	296,926
	<b>Total</b>	<b>9,790,955</b>

**Annex-F****Excess Expenditure than Budget Allocation under  
Development Head****(Amount in Rs)**

<b>UA Number</b>	<b>Financial Year</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Balance</b>
28	2008-13	153,113	342,602	189,489
42	2008-09	654,750	872,800	218,050
42	2011-12	142,604	484,850	342,246
42	2012-13	92,080	162,880	70,800
43	2011-12	74,636	565,300	490,664
43	2012-13	57,515	292,436	234,921
48	2011-12	94,670	589,800	495,130
48	2012-13	160,000	419,424	259,424
49	2011-12	153,295	915,840	762,545
49	2012-13	00	267,336	267,336
2	2008-09	500,000	718,900	218,900
2	2011-12	790,190	805,800	15,610
3	2011-12	500,000	1,167,990	667,990
5	2012-13	150,000	296,928	146,928
6	2008-13	208,899	559,980	351,081
7	2012-13	195,365	270,800	75,435
8	2008-13	300,000	406,700	106,700
9	2008-09	226,813	551,000	324,187
9	2011-12	225,000	511,600	286,600
10	2012-13	259,499	543,698	284,199
	<b>Total</b>	<b>4,938,429</b>	<b>10,746,664</b>	<b>5,808,235</b>



**Annex-G****Non-utilization of CCB funds****(Amount in Rs)**

<b>UA Number</b>	<b>Financial Year</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Balance</b>
39	2012-13	119,500	0	119,500
42	2008-09	218,250	0	218,250
42	2009-10	73,316	0	73,316
42	2010-11	99,649	0	99,649
42	2011-12	47,535	0	47,535
42	2012-13	30,693	0	30,693
43	2010-11	34,955	0	34,955
43	2011-12	24,878	0	24,878
43	2012-13	14,379	0	14,379
48	2012-13	67,151	0	67,151
49	2009-10	75,000	0	75,000
49	2010-11	212,574	0	212,574
49	2011-12	263,675	0	263,675
50	2011-12	37,500	0	37,500
12	2008-13	158,825	0	158,825
13	2008-13	76,216	0	76,216
10	2008-13	86,499	0	86,499
	<b>Total</b>	<b>1,640,595</b>	<b>0</b>	<b>1,640,595</b>

**Annex-H**

**Expenditure incurred without advertisement at PPRA website**

(Amount in Rs)

<b>UA Number</b>	<b>Amount</b>
2	336,900
6	101,000
7	270,000
<b>Total</b>	<b>707,900</b>

**Annex-I****Non-deduction of Income Tax****(Amount in Rs)**

<b>UA Number</b>	<b>Amount</b>
28	81,201
34	31,086
2	91,482
3	91,929
5	43,624
6	33,600
7	28,900
8	24,402
9	33,060
<b>Total</b>	<b>459,284</b>