



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
PAKPATTAN
AUDIT YEAR 2015-16**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DAG	Director General Audit
D&C	Demand & Collection Register
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government and Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
RDA	Regional Directorate Audit
TO (R)	Tehsil/ Town Officer Regulation
TS	Technical Sanction
UAs	Union Administrations
UAC	Union Accounts Committee

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditures of the Local Fund and Public Accounts of District Governments.

The Report is based on audit of the accounts of Union Administrations of District Pakpattan 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.

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

The Regional Directorate Audit has a human resource of 27 officers and staff, constituting 6,094 mandays and the budget amounting to Rs 24.922 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 Multan carried out audit of the accounts of ten UAs of District Pakpattan for the Financial Years 2008-15 and the findings are included in this Audit Report.

Union Administrations (UAs), District Pakpattan conduct their operations under Punjab Local Government Ordinance 2001. UAs of District Pakpattan 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 (Regulation) as Administrator of Union Councils falling in the respective Tehsil Municipal Administrations vide notification No.SOR(LG)39-6/208 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 the District Pakpattan for the Financial Years 2008-15, was Rs 51.917 million and expenditure incurred of Rs 26.712 million, showing savings of Rs 25.204 million. The total Non-development Budget for Financial Years 2008-15 was Rs 86.453 million and expenditure of Rs 52.037 million, showing savings of Rs 34.416 million in the years. 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 114.192 million against which Rs 102.876 million were collected.

Audit of UAs of District Pakpattan 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/ revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues, was 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 Pakpattan for the Financial Years 2008-15, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 519.750 million covering 66 UAs. Out of this, RDA Multan audited an expenditure of Rs 78.750 million covering ten UAs / PAOs / formations which, in terms of percentage, is 15% of total auditable expenditure and irregularities amounting to Rs 88.491 million were pointed out. Regional Director Audit planned and executed audit of 10 UAs i.e. 100% achievement against the planed audit activities.

Total receipts of the 66 UAs of District Pakpattan for the Financial Years 2008-15, were Rs 678.982 million. RDA Multan audited receipts of Rs 102.876 million which, in terms of percentage, is 15% of total receipts and irregularities amounting to Rs 2.918 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 2.918 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.

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.

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 Pakpattan 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 withdrawal of public funds against ghost schemes. Negligence on the part of UAs authorities may be captioned as one of important reasons for Weak Internal Controls.

f. The Key Audit Findings of the Report

- i. Non production of record of Rs 10.556 million was noted in one case¹.
- ii. Irregularities and Non-Compliance of Rs 77.935 million were noted in three cases².

¹Para1.2.1.1

²Para 1.2.2.1 to 1.2.2.3

Audit Paras on the accounts for the Financial Years 2008-15 involving procedural violations including non-production of record, irregularities and weak financial management which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (MFDAC), (Annex-A).

g. Recommendations

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

- i. Production of record to audit for verification.
- ii. Compliance of relevant laws, rules, instructions and procedures, etc and appropriate actions against officers/officials responsible for violation of rules.
- iii. Regularization of un-authorized expenditures.
- iv. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management, Take appropriate action against the concerned for poor recovery.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure 2008-15	Receipts 2008-15	Total
1	Total Entities (PAOs) in Audit Jurisdiction	66	519.750	678.982	1,198.732
2	Total formations in Audit Jurisdiction	66	519.750	678.982	1,198.732
3	Total Entities (PAOs) / DDOs Audited	*10	78.750	102.876	181.626
4	Total formations Audited	*10	78.750	102.876	181.626
5	Audit & Inspection Reports	*10	78.750	102.876	181.626
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to UAs)	-	-	-	-

*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	-
2	Weak financial management	64.644
3	Weak internal controls relating to financial management	-
4	Others	23.847
Total		88.491

Table 3: Outcome Statistics

Expenditure Outlay Audited						(Rupees in million)		
Sr. No.	Description	Expenditure on Physical Assets	Salary	Non salary	Civil Works	Receipts	Total Current Year	Total Last Year
1	Total Financial Outlay	1.207	298	44.245	176.297	678.982	1,198.732	-
2	Outlays Audited	0.335	45.333	6.369	26.713	102.876	*181.626	53.964
3	Amount placed under audit observations / irregularities pointed out	-	-	9.840	78.651	-	88.491	61.010
4	Recoveries pointed out at the instance of audit	-	-	-	-	-	-	-
5	Recoveries accepted / established at audit instance	-	-	-	-	-	-	-
6	Recoveries realized at the instance of audit	-	-	-	-	-	-	-

* The amount mentioned against Sr. No.2 in column of “Total Current Year” is the sum of expenditure and receipts, whereas the total expenditure was Rs 78.750 million.

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.	77.935
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from *IPSAS, 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 systems	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	-
6	Non production of record to Audit	10.556
7	Others, including cases of accidents, negligence etc.	-
Total		88.491

Table 5: Cost-Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	181.626
2	Expenditure on Audit	0.042
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

*The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER 1

1.1 Union Administrations, Pakpattan

1.1.1 Introduction

Union Administrations (UAs) 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 66 UAs in District Government Pakpattan out of which UAs number 13, 16, 19, 22, 29, 33, 36, 41, 43 and 45 were audited on sample basis during 2015-16.

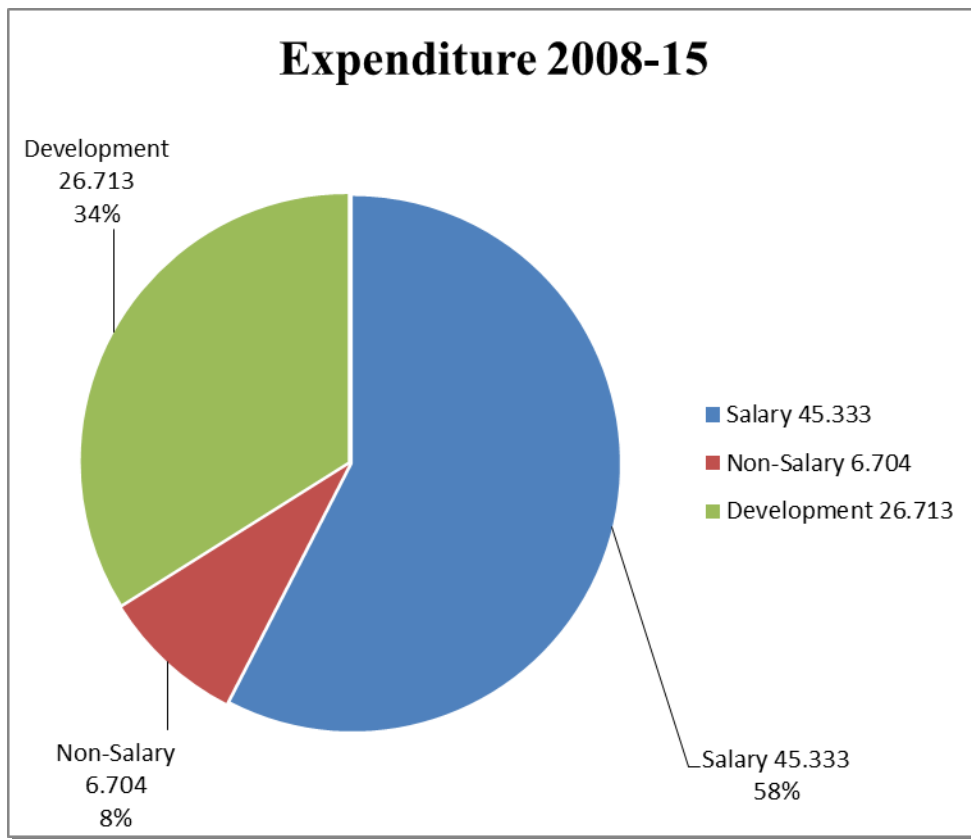
1.1.2 Comments on Budget and Accounts

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

(Rupees in million)

2008-15	Budget	Actual	Savings	% Saving
Salary	67.502	45.333	22.169	33%
Non-Salary	18.951	6.704	12.247	65%
Development	51.917	26.713	25.204	49%
Sub Total	138.370	78.750	59.620	43%
Revenue	114.192	102.876	11.316	10%

(Rupees in million)

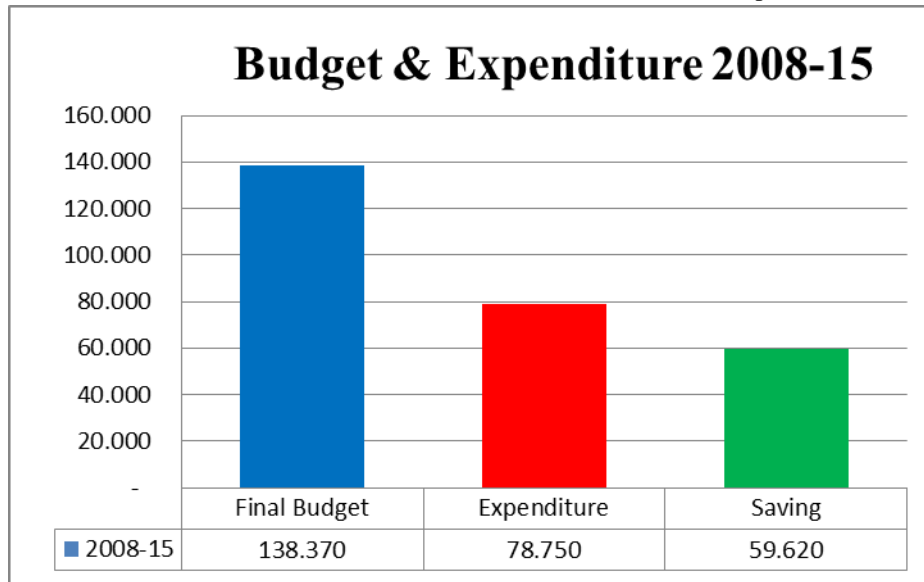


Details of budget allocations, expenditures and savings of each UA of District Pakpattan for the Financial Years 2008-15 are at Annex-B.

As per Budget Books for the Financial Years 2008-15 of UAs in District Pakpattan, original and final budgets were of Rs 138.370 million. Total expenditure incurred by these UAs during Financial Years 2008-15 were of Rs 78.750 million. A saving of Rs 59.620 million came to the notice of audit which shows that the UAs failed to provide essential services as envisaged and planned at the time of preparation and approval of annual budget for the year. No plausible explanation was provided by the PAO, Administrator and management of UAs.

The comparative analysis of the budget and expenditure of current Financial Years 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-I) of Audit Report 2013-14, which have not been attended in accordance with directives of DAC, have been reported in Part-II of Annex-A.

1.1.4 Brief Comments on Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
01	2009-12	05	PAC not constituted
02	2012-13	02	PAC not constituted
03	2013-14	10	PAC not constituted

AUDIT PARAS

1.2.1 Non production of Record

1.2.1.1 Non production of record – Rs 10.556 million

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

Secretaries of following Union Administrations did not produce auditable record of Rs 10.556 million as detailed below:

(Rupees in million)

Sr. No.	UAs No.	Nature of record	Amount
1	36 Arifwala	Expenditure on different repair work	0.716
2	41 Arifwala	Expenditure in different heads	2.040
3	45 Arifwala	Expenditure in different heads	6.491
4	22 Pakpattan	Expenditure in different heads	1.309
Total			10.556

Audit is of the view that due to poor management, the record was not produced for audit verification.

Non-production of record of Rs 10.556 million created doubt regarding the legitimacy of expenditure as well as violation of the Government instructions.

The matter was reported to Union Secretaries / PAOs in April 2016. The Secretaries signed the paras but did not submit detailed reply.

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

Audit recommends fixing of responsibility on the person(s) at fault and strict disciplinary action against the officials concerned for non-production of

record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[UA-36 AIR Para: 02], [UA-41 AIR Para: 02], [UA-45 AIR Para: 04], [UA-22 AIR Para: 12]

1.2.2 Irregularities and non compliance

1.2.2.1 Unauthorized lump sum provision of funds – Rs 64.644 million

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

Secretaries of following Union Administrations allocated the development funds in lump sum without the identification of projects valuing Rs 64.644 million during Financial Years 2008-15. Such allocation was unauthorized and contradictory to the instructions of Government. Detail is given below:

(Rupees in million)

Sr. No.	UAs No.	Amount of lump sum provision
1	13 Pakpattan	5.442
2	16 Pakpattan	6.023
3	19 Pakpattan	3.850
4	22 Pakpattan	13.061
5	29 Pakpattan	6.587
6	33 Pakpattan	6.880
7	36 Arifwala	5.250
8	41 Arifwala	3.650
9	43 Arifwala	6.600
10	45 Arifwala	7.301
	Total	64.644

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

Lump sum allocation of funds of Rs 64.644 million resulted in irrational budgeting and violation of the Government instructions.

The matter was reported to Union Secretaries / PAOs in April 2016. The Secretaries signed the paras but did not submit detailed reply.

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

Audit recommends regularization from the competent authority, besides inquiry into the matter as to why the lump sum provisions of development funds were made by the Secretaries/Administrators, under intimation to Audit.

[UA-13 AIR Para: 5], [UA-16 AIR Para: 5], [UA-19 AIR Para: 9], [UA-22 AIR Para: 8], [UA-29 AIR Para: 4], [UA-33 AIR Para: 4], [UA-36 AIR Para: 5], [UA-41 AIR Para: 4], [UA-43 AIR Para: 4], [UA-45 AIR Para: 6]

1.2.2.2 Unauthorized expenditure by splitting on development schemes - Rs 10.880 million

According to Rule 4 of Punjab Union Administrations (Works) Rules, 2002 in case of a project having cost less than Rs 150,000 the Union Administration may execute the project at its own either by contracting out to the private sector or through a Project Committee.

Secretaries of ten Union Administrations incurred unauthorized expenditure of Rs 10.880 million during Financial Years 2008-15 on development schemes through splitting the expenditure in phases just to keep the expenditure within competency. The summarized detail is as under:

(Rupees in million)

Sr. No.	UAs No.	Amount of expenditure
1	13 Pakpattan	1.450
2	16 Pakpattan	0.9
3	19 Pakpattan	0.6
4	22 Pakpattan	1.005
5	29 Pakpattan	0.5
7	36 Arifwala	3.487
8	41 Arifwala	1.053
9	43 Arifwala	1.173
10	45 Arifwala	0.711
	Total	10.880

Audit is of the view that due to weak internal controls, unauthorized expenditure by splitting was incurred.

Unauthorized expenditure by splitting of Rs 10.880 million resulted in violation of the Government instructions.

The matter was reported to Union Secretaries / PAOs in April 2016. The Secretaries signed the paras but did not submit detailed reply.

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

Audit recommends regularization of the expenditure from competent authority, besides, fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-13 AIR Para: 3], [UA-16 AIR Para: 3], [UA-19 AIR Para: 5], [UA-22 AIR Para: 4], [UA-29 AIR Para: 6], [UA-36 AIR Para: 6], [UA-41 AIR Para: 5], [UA-43 AIR Para: 5], [UA-45 AIR Para: 2]

1.2.2.3 Unauthorized expenditure on development schemes – Rs 2.411 million

According to Rule 4 of Punjab Union Administration (works) Rules 2002 in case of a project having cost less than Rs 100,000 the Union Administration may execute the project at its own either by contracting out to the private sector or through a Project Committee observing various codal formalities.

Secretaries of following Union Administrations incurred expenditure of Rs 2.411 million on account of development schemes in various streets as the amounts were released to project committee but neither the vouchers nor cash book of the project committee was available. Bank statement of Project Committee was produced showing withdrawal of funds as and when transferred in the account, which created doubt that no work was executed at site. The summarized detail is as under.

(Rupees in million)

Sr. No.	UAs No.	Amount
1	33 Pakpattan	1.186
2	45 Arifwala	1.225
	Total	2.411

The expenditure was unauthorized due to following reasons:

- i. Completion certificate as required under rules were neither found available in the record nor produced on demand.

- ii. Measurement Book was not shown to Audit.
- iii. Development projects were not prepared on Form BDD-4.
- iv. The actual payee's receipts showing the disbursement of payment was neither found available in the record nor produced on demand.
- v. The project was split up in two or three parts to remain within the financial competency of the Project Committee which was against the provision of Rule 5 of the Punjab Union Administration (works) Rules, 2002.
- vi. Income Tax amounting Rs 41,510 was not deducted and deposited by Union Administration No.33.

Audit is of the view that due to weak internal controls, unauthorized expenditure was incurred.

Unauthorized expenditure of Rs 2.411 million resulted in violation of the Government instructions.

The matter was reported to Union Secretaries / PAOs in April 2016. The Secretaries signed the paras but did not submit detailed reply.

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

Audit recommends regularization of the expenditure from competent authority, besides, fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-33 AIR Para: 1], [UA-45 AIR Para: 1]

Annex

Part-I
Annex-A

**Memorandum for Departmental Accounts Committee Paras
Pertaining to Audit Year 2015-16**

(Rupees in million)

Sr. No.	Para No.	Name of Formation	Subject	Amount
1	1	Union Administration No.13 Pakpattan	Unauthorized purchase of IT equipment and UPS along with batteries	2.263
2	2		Estimated loss to Government due to non auction of taxes	1.032
3	4		Irregular expenditure on development projects without preparation of monthly progress reports and form BDD-4	1.450
4	6		Non utilization of development budget	3.076
5	7		Non utilization of CCB funds	1.143
6	8		Less allocation of CCB funds	0.219
7	9		Unauthorized expenditure out of allocation for CCB projects by not crediting unspent balances to next year's budget	1.179
8	10		Pooling of contractors with help of union administration	1.450
9	11		Non deposit of general sales tax	0.097
10	12		Non verification of deposit of sales tax	0.221
11	13		Doubtful expenditures on development works	0.244
12	1		Union Administration No.16 Pakpattan	Unauthorized purchase of IT equipment and UPS along with batteries
13	2	Estimated loss to Government due to non-auction of taxes		1.032
14	4	Irregular expenditure on development projects without preparation of monthly progress reports and form BDD-4		1.350
15	6	Non deposit of general sales tax		0.097
16	7	Non verification of deposit of sales tax		0.221
17	8	Non utilization of development budget		3.898
18	9	Non utilization of CCB funds		0.835
19	10	Doubtful expenditures on development		0.286
20	11	Unauthorized expenditure out of allocation for CCB projects by not crediting unspent balances to next year's budget		0.601
21	12	Pooling of contractors with help of union administration		1.350
22	1	Union Administration No.19	Doubtful expenditures on development works	0.473
23	2	Union Administration No.19	Estimated loss to Government due to non-auction of taxes	1.032

Sr. No.	Para No.	Name of Formation	Subject	Amount	
24	3	Pakpattan	Less allocation of CCB funds	0.314	
25	4		Unauthorized expenditure out of allocation for CCB projects by not crediting unspent balances to next year's budget	1.091	
26	6		Non deposit of general sales tax	0.097	
27	7		Unauthorized purchase of IT equipment and UPS along with batteries	2.263	
28	8		Irregular expenditure on development projects without preparation of monthly progress reports and form BDD 4	1.050	
29	10		Non verification of deposit of sales tax	0.221	
30	11		Non utilization of development budget	2.112	
31	12		Non utilization of CCB funds	1.079	
32	13		Pooling of contractors with help of union administration	1.050	
33	1		Union Administration No.22 Pakpattan	Estimated loss to Government due to non-auction of taxes	1.032
34	2			Less allocation of CCB funds	0.370
35	3			Unauthorized expenditure out of allocation for CCB projects by not crediting unspent balances to next year's budget	1.147
36	5	Non deposit of general sales tax		0.097	
37	6	Unauthorized purchase of IT equipment and UPS along with batteries		2.263	
38	7	Irregular expenditure on development projects without preparation of monthly progress reports and form BDD 4		1.155	
39	9	Non verification of deposit of sales tax		0.221	
40	10	Non utilization of development budget		11.291	
41	11	Non utilization of CCB funds		1.148	
42	1	Union Administration No.29 Pakpattan		Estimated loss to the Government due to non auction of taxes	1.032
43	2			Unauthorized expenditure of pay and allowances without sanctioned post	0.000
44	3		Non-allocation of CCB funds	1.647	
45	5		Irregular expenditure on development projects without preparation of monthly progress reports and form BDD 4	1.050	
46	7		Pooling of contractors with help of union administration	1.050	
47	8		Doubtful expenditures on development works	0.372	
48	9		Non deposit of general sales tax	0.097	
49	10		Unauthorized purchase of IT equipment and UPS along with batteries	2.263	

Sr. No.	Para No.	Name of Formation	Subject	Amount
50	11		Non verification of deposit of sales tax	0.221
51	12		Non utilization of development budget	4.238
52	2	Union Administration No.33 Pakpattan	Irregular expenditure of civil works	1.128
53	3		Fraudulent drawl of funds	0.401
54	5		Misappropriation of funds	0.162
55	6		Non deposit of income tax	0.081
56	7		Non reconciliation and un-authorized approval of expenditure	7.529
57	8		Unauthorized excess expenditure than allocated budget of development	0.326
58	9		Unauthorized purchase of computer and UPS	0.084
59	10		Loss to Government due to non levying of permit and license fee	0.000
60	1	Union Administration No.36 Arifwala	Irregular drawl of funds without pre-audit	4.973
61	3		Embezzlement in nikkah fee and non-production of record of income heads	0.173
62	4		Doubtful / irregular expenditure of civil works	0.558
63	7		Non deduction of income tax	0.269
64	8		Misappropriation on account of the repair of mercury bulbs	0.209
65	9		Non reconciliation and unauthorized approval of expenditure	9.448
66	10		Unauthorized purchase of computer and UPS	0.085
67	11		Loss to Govt. due to non levying of permit and license fee	0.000
68	1	Union Administration No.41 Arifwala	Bogus drawl of funds without pre-audit	6.123
69	3		Doubtful/ irregular expenditure of civil works	1.004
70	6		Non deduction of income tax	0.217
71	7		Non reconciliation and unauthorized approval of expenditure	6.123
72	8		Non levying of permit and license fee	0.000
73	1	Union Administration No.43 Arifwala	Drawl of funds without pre-audit	4.441
74	2		Misappropriation due to non-deposit of income	0.171
75	3		Doubtful/ irregular expenditure of civil works	1.006
76	6		Non deduction of income tax	0.157
77	7		Non reconciliation and unauthorized approval of expenditure	4.441
78	8		Non levying of permit and license fee	0.000
79	3	Union Administration No.45 Arifwala	Drawl of funds without pre-audit	5.764
80	5		Doubtful / irregular expenditure of civil works	1.164
81	7		Doubtful unauthorized expenditure on repair	2.036

Sr. No.	Para No.	Name of Formation	Subject	Amount
			works by splitting	
82	8		Misappropriation of nikkah fee	0.397
83	9		Non deduction of income tax	0.266
84	10		Non reconciliation and unauthorized approval of expenditure	10.476
85	11		Unauthorized excess expenditure than allocated budget of development	0.121
86	12		Unauthorized purchase of computer and UPS	0.085
87	13		Loss to Government due to non levying of permit and license fee	0.000
			Total	135.201

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

(Rupees in million)

Sr. No.	Name of Formations	AIR Para No	Title of Para	Amount
1	UA No.08	6	Excess payment of rates in civil work	0.074
2	UA N0.18	6	Excess payment of rates in civil work	0.039
3	UA No.23	6	Excess payment of rates in civil work	0.062
4	UA No.25	6	Excess payment of rates in civil work	0.046
5	UA No.30	6	Excess payment of rates in civil work	0.086
6	UA No.35	4	Unauthorized /doubtful payments without pre-audit	0.504
7	UA No.37	7	Irregular expenditures on account repair of streets and culvert	0.402
8	UA No.39	8	Misappropriation of funds on account of repair of culverts	0.734
9	UA No.48	1	Misappropriation of funds on account of repair of culverts through bogus records	1.22
Draft Audit Paras Phase-II A.Y 2012-13				
10	UC. No. 38	2	Short allocation of funds for CCBs	0.425
11		3	Unauthorized expenditure of CCB funds	0.6
12		7	Recovery of excess withdrawal	0.145
13	UC. No. 41	3	Short allocation of funds for CCBs	1.218
14		4	Unauthorized expenditure of CCB funds	1.368
15		9	Doubtful expenditure on repair of culverts	0.264
16	UA No.43	1	Misappropriation of funds on account of repair of culverts	0.67
17		3	Short allocation of funds for CCBs	1.270
18		4	Unauthorized expenditure of CCB funds	1.063

Sr. No.	Name of Formations	AIR Para No	Title of Para	Amount
19		9	Recovery of excess withdrawal	0.124
20		11	Loss to the Government due to theft of computer	0.045
21	UA No.46	2	Unauthorized expenditure of CCB funds	1.697
22		4	Fictitious payment without execution of repair work of culverts	0.867
23		6	Short allocation of funds for CCBs	0.235
24	UA No.52	2	Short allocation of funds for CCBs	0.425
25		3	Unauthorized expenditure of CCB funds	1.111
Total				9.139

UAs of Pakpattan District

Budget and Expenditure Statement for Financial Years 2008-2015

(Rupees in million)

Sr. No.	Name of UAs	Particular	Original Budget	Final Budget	Actual Expenditure	Excess (+) Saving (-)
1	UA No.13	Salary	7.880	7.880	6.747	1.133
		Non-Salary	1.157	1.157	0.762	0.395
		Sub Total	9.037	9.037	7.509	1.528
		Development	5.442	5.442	2.366	3.077
		Total	14.479	14.479	9.875	4.604
2	UA No.16	Salary	7.449	7.449	5.434	2.015
		Non-Salary	2.000	2.000	0.477	1.523
		Sub Total	9.449	9.449	5.911	3.537
		Development	6.023	6.023	2.125	3.898
		Total	15.471	15.471	8.036	7.436
3	UA No.19	Salary	8.953	8.953	8.304	0.649
		Non-Salary	1.146	1.146	0.478	0.668
		Sub Total	10.099	10.099	8.783	1.317
		Development	3.850	3.850	1.738	2.112
		Total	13.949	13.949	10.520	3.429
4	UA No.22	Salary	5.410	5.410	2.673	2.737
		Non-Salary	4.232	4.232	0.552	3.68
		Sub Total	9.642	9.642	3.225	6.417
		Development	14.486	14.486	1.770	12.716
		Total	24.128	24.128	4.995	19.133
5	UA No.29	Salary	7.182	7.182	6.062	1.119
		Non-Salary	1.817	1.817	0.247	1.571
		Sub Total	8.999	8.999	6.309	2.69
		Development	6.587	6.587	2.350	4.238
		Total	15.586	15.586	8.658	6.928
6	UA No.33	Salary	5.656	5.656	4.040	-4.04
		Non-Salary	1.514	1.514	1.082	-1.082
		Sub Total	7.170	7.170	5.122	-5.122
		Development	7.013	7.013	2.407	-2.407
		Total	14.183	14.183	7.529	6.654
7	UA No.36	Salary	4.560	4.560	3.257	-3.257
		Non-Salary	1.303	1.303	0.931	-0.931
		Sub Total	5.863	5.863	4.188	-4.188
		Development	4.871	4.871	3.910	-3.91
		Total	10.734	10.734	8.098	2.637
8	UA No.41	Salary	2.950	2.950	2.107	-2.107
		Non-Salary	1.243	1.243	0.888	-0.888
		Sub Total	4.193	4.193	2.995	-2.995
		Development	4.798	4.798	3.128	-3.128
		Total	8.992	8.992	6.123	2.869
9	UA No.43	Salary	2.505	2.505	1.789	-1.789
		Non-Salary	0.549	0.549	0.392	-0.392
		Sub Total	3.054	3.054	2.181	-2.181
		Development	6.377	6.377	2.259	-2.259
		Total	9.431	9.431	4.441	4.991

Sr. No.	Name of UAs	Particular	Original Budget	Final Budget	Actual Expenditure	Excess (+) Saving (-)
10	UA No.45	Salary	6.888	6.888	4.920	-4.92
		Non-Salary	1.254	1.254	0.895	-0.895
		Sub Total	8.142	8.142	5.815	-5.815
		Development	3.275	3.275	4.661	-4.661
		Total	11.416	11.416	10.476	0.94
Grand Total			138.370	138.370	78.750	59.62