



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

| | |
|--|------------|
| ABBREVIATIONS AND ACRONYMS | i |
| PREFACE | ii |
| EXECUTIVE SUMMARY | iii |
| SUMMARY TABLES AND CHARTS | vii |
| Table 1: Audit Work Statistics | vii |
| Table 2: Audit observations regarding Financial Management | vii |
| Table 3: Outcome Statistics..... | viii |
| Table 4: Irregularities Pointed Out..... | ix |
| Table 5: Cost-Benefit | ix |
| CHAPTER 1 | 1 |
| 1.1 Union Administrations, Pakpattan | 1 |
| 1.1.1 Introduction | 1 |
| 1.1.2 Comments on Budget and Accounts | 1 |
| 1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2015-16 | 3 |
| 1.1.4 Brief Comments on Status of Compliance with PAC Directives | 3 |
| AUDIT PARAS..... | 4 |
| 1.2.1 Non Production of Record..... | 5 |
| 1.2.2 Irregularities and non compliance | 7 |
| 1.2.3 Performance | 12 |
| 1.2.4 Internal Control Weaknesses..... | 13 |
| Annex..... | 16 |
| Annex-A | 17 |
| Annex-B | 24 |

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 |
| GST | General Sales Tax |
| IPSAS | International Public Sector Accounting Standards |
| IT | Information Technology |
| LG&CD | Local Government and Community Development |
| MEPCO | Multan Electric Power Company |
| 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 |

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 and Auditor General of Pakistan's SRO (1)/2009 dated 02.03.2009 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditures of the Local Fund and Public Accounts of District Governments, Town / Tehsil Municipal Administrations and Union Administrations.

The Report is based on audit of the accounts of Union Administrations of District Pakpattan for the Financial Years 2008-16 (first audit of Union Administrations). The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during Audit Year 2016-17 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 Report have been finalized without management response and DAC meeting, as the management failed to respond to audit observations 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 for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan, is mandated to carry out the audit of all District Governments in Punjab (South) including Town/Tehsil Municipal Administrations and Union Administrations. Regional Directorate of Audit (RDA), Multan has audit jurisdiction 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 21 officers and staff, constituting 5,271 mandays and the budget amounting to Rs 22.549 million was allocated in Audit Year 2016-17. 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 on sample basis for the Financial Years 2008-16 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, 24th February, 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 2008-16, was Rs 108.019 million and expenditure incurred was Rs 40.233 million, showing savings of Rs 67.786 million. The total Non-development Budget for Financial Years 2008-16 was Rs 125.446 million and expenditure was Rs 79.032 million, showing savings of Rs 46.414 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 2008-16 were Rs 112.294 million against which Rs 92.259 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 and whether the procurement of assets and hiring of services were economical or not.

Audit of receipts/ revenues was also conducted to verify whether the assessment, collection and reconciliation 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 the UAs for the Financial Years 2008-16, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 787.149 million. Out of 66 UAs of District Pakpattan, Regional Director Audit, Multan audited an expenditure of Rs 119.265 million covering ten UAs / PAOs / formations of District Pakpattan which, in terms of percentage, is 15% of total auditable expenditure and irregularities amounting to Rs 269.534 million were pointed out. Regional Director Audit planned and executed audit of 10 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the UAs for the Financial Years 2008-16, were Rs 489.100 million. RDA Multan audited receipts of Rs 92.259 million of the ten UAs of District Pakpattan which is 19% of total receipts and irregularities amounting to Rs 22.267 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 3.583 million were pointed out by Audit (out of which an amount of Rs 1.614 million paras over Rs 1 million are included in this Report) which was not in the notice of the management earlier. No amount was recovered by the management till the time of compilation of the 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 on pointation of Audit. However, audit impact in shape of change in rules could not be materialized as the Public 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. Negligence on the part of UAs authorities may be captioned as one of important reasons for Weak Internal Controls.

f. Key Audit Findings of the Report

- i. Non production of record of Rs 12.877 million was noted in one case¹.
- ii. Irregularities and non compliance of Rs 45.818 million were noted in four cases².

¹Para1.2.1.1

²Para 1.2.2.1 to 1.2.2.4

- iii. Performance issues of Rs 1.614 million were noted in one case³
- iv. Internal control weaknesses of Rs 66.090 million were noted in two cases⁴

Audit Paras on the accounts for the Financial Years 2008-16 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 (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.
- v. Strengthening of internal controls.
- vi. Holding of DAC meetings in time.
- vii. Implement internal as well as financial controls in letter and spirit to avoid unauthorized drawal/ utilization of funds.

³Para 1.2.3.1

⁴Para 1.2.4.1, 1.2.4.2

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

| Sr. No. | Description | No. | Expenditure 2008-16 | Receipts 2008-16 | Total |
|---------|---|-----|---------------------|------------------|-----------|
| 1 | Total Entities (PAOs) in Audit Jurisdiction | 66 | 787.149 | 489.100 | 1,276.249 |
| 2 | Total formations in Audit Jurisdiction | 66 | 787.149 | 489.100 | 1,276.249 |
| 3 | Total Entities (PAOs) / DDOs Audited | 10* | 119.265 | 92.259 | 211.524 |
| 4 | Total formations Audited | 10* | 119.265 | 92.259 | 211.524 |
| 5 | Audit & Inspection Reports | 10* | 119.265 | 92.259 | 211.524 |
| 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 2008-16

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 | 24.334 |
| 3 | Weak internal controls relating to financial management | 66.090 |
| 4 | Others | 35.975 |
| Total | | 126.399 |

Table 3: Outcome Statistics**Expenditure Outlay Audited**

(Rupees in million)

| Sr. No. | Description | Expenditure on Physical Assets | Salary | Non Salary | Civil Works | Receipt | Total Current Year | Total Last Year |
|---------|---|--------------------------------|--------|------------|-------------|---------|--------------------|-----------------|
| 1 | Total Financial Outlays | - | 94.458 | 39.357 | 653.334 | 489.100 | 1,276.249 | 1,198.73 |
| 2 | Outlays audited | - | 60.320 | 18.712 | 40.233 | 92.259 | 211.524* | 181.626 |
| 3 | Amount placed under audit observation / irregularities pointed out. | - | - | 12.877 | 111.908 | 1.614 | 126.399 | 88.491 |
| 4 | Recoveries pointed out at the instance of Audit | - | - | - | - | 1.614 | 1.614 | - |
| 5 | Recoverable Accepted / Established at the instance of Audit | - | - | - | - | 1.614 | 1.614 | - |
| 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 Rs119.265million.

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. | 45.818 |
| 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 | 66.090 |
| 5 | Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money. | 1.614 |
| 6 | Non production of record to Audit | 12.877 |
| 7 | Others, including cases of accidents, negligence etc. | - |
| Total | | 126.399 |

Table 5: Cost-Benefit

(Rupees in million)

| Sr. No. | Description | Amount |
|----------------|--|---------------|
| 1 | Outlays Audited (Items 2 Table 3) | 211.524 |
| 2 | Expenditure on Audit | 0.075 |
| 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 10 UAs number 6, 9, 15,17, 20, 28, 47, 50, 61 and 63 were audited on sample basis during 2016-17.

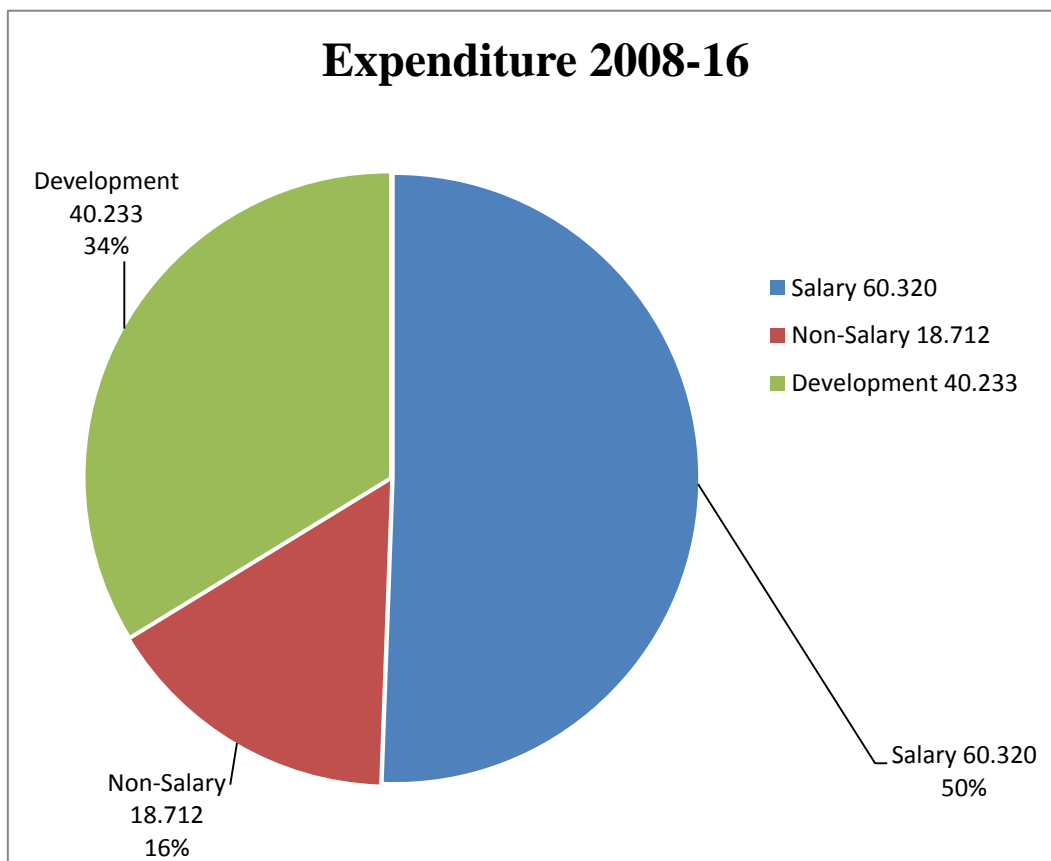
1.1.2 Comments on Budget and Accounts

The detail of budget and expenditure of ten UAs audited during 2016-17 is given below in tabulated form:

(Rupees in million)

| 2008-2016 | Budget | Actual | Excess (+) / Saving (-) | %(Saving) |
|------------------|----------------|----------------|------------------------------------|------------------|
| Salary | 88.126 | 60.320 | -27.805 | -31.55% |
| Non salary | 37.320 | 18.712 | -18.608 | -49.86% |
| Development | 108.019 | 40.233 | -67.786 | -62.75% |
| Total | 233.465 | 119.265 | -114.199 | -48.91% |
| Revenue | 112.294 | 92.259 | -20.036 | -17.84% |

(Rupees in million)

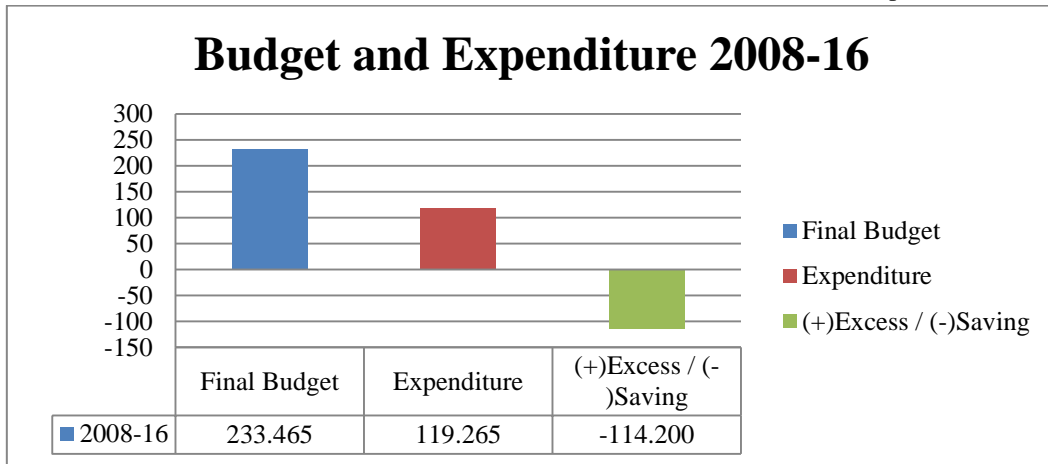


Details of budget allocations, expenditures and savings of each UA of District Pakpattan for the Financial Years 2008-16 are at Annex-B.

As per Budget Books for the Financial Years 2008-16 of UAs in District Pakpattan, original and final budgets of audited ten UAs was Rs 233.465 million. Total expenditure incurred by these UAs during Financial Years 2008-16 were of Rs 119.265 million. A saving of Rs 114.199 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.

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

(Rupees in million)



1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2015-16

Audit paras, reported in MFDAC (Annex-I) of Audit Report 2015-16, which have not been attended in accordance with directives of DAC, have now 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 |
| 04 | 2015-16 | 04 | PAC not constituted |

AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non production of record – Rs 12.877 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 “The Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”.

Secretaries of following Union Administrations did not produce the record of expenditure amounting to Rs 12.877 million for Audit scrutiny despite various repeated written and verbal requests. DDO did not produce cash book, bank statement, record of receipts from own sources along with notification of rates, stock register of permanent and consumable items, property register, service record, staff statement, budget and expenditure statement, contingent register, development register, record of project committee and list of DDOs for the Financial Year 2008-16. Detail is as under:

| (Rupees in million) | | |
|---------------------|--------|---------------|
| Sr. No. | UA No. | Amount |
| 1 | 20 | 0.170 |
| 2 | 28 | 8.236 |
| 3 | 47 | 0.369 |
| 4 | 50 | 4.102 |
| Total | | 12.877 |

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

Non production of record of Rs 12.877 million created doubts regarding the legitimacy of expenditure / record.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. Despite repeated efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides production of record to Audit for verification.

[UA-20 AIR Para: 8], [UA-28 AIR Para: 1], [UA-47 AIR Para: 2], [UA-50 AIR Para: 1]

1.2.2 Irregularities and non compliance

1.2.2.1 Expenditure without pre audit – Rs 22.720 million

According to Clause 3(iv) of the Government of Punjab Finance Department letter No.FD(FR)II-5/82(P) dated 29.05.2009, Tehsil Accounts Officer shall conduct pre-audit of payment of Union Administrations falling in the jurisdiction of respective TMA.

Secretaries of following Union Administrations withdrew Rs 22.720 million and made payments during the Financial Years 2012-2016 without preaudit by the concerned Tehsil Accounts Officer. Detail is as under:

(Rupees in million)

| Sr. No. | UA No. | Period | Amount |
|--------------|--------|---------|---------------|
| 1 | 20 | 2015-16 | 0.251 |
| 2 | 28 | 2015-16 | 4.025 |
| 3 | 47 | 2013-16 | 5.126 |
| 4 | 50 | 2013-14 | 2.609 |
| 5 | 61 | 2012-16 | 5.667 |
| 6 | 63 | 2013-16 | 5.042 |
| Total | | | 22.720 |

Audit is of the view that due to weak financial management, funds were withdrawn without preaudit.

Expenditure without pre audit amounting to Rs 22.720 million resulted in violation of rules.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. Despite repeated efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[UA-20 AIR Para: 4], [UA-28 AIR Para: 7], [UA-47 AIR Para: 1], [UA-50 AIR Para: 9],
[UA-61 AIR Para: 1], [UA-63 AIR Para: 1]

1.2.2.2 Unauthorized expenditure on development schemes through splitting – Rs 12.844 million

According to Rule 4 (5) of the Punjab Union Administrations (Works) Rules, 2002, if the cost of a project included in the Annual Development Plan is more than Rs 100,000 the Union Administration may get it executed through the Tehsil Municipal Administration or the District Government as deposit work for which the funds shall be placed at their disposal. The Tehsil Municipal Administration or the District Government, as the case may be, shall be responsible to prepare the detailed estimates of the project and get them technically sanctioned in accordance with the procedure as may be specified by Government from time to time.

Secretaries of following Union Administrations incurred expenditure of Rs 12.844 million on development schemes through splitting the works to keep the expenditure within competency during the Financial Years 2011-12 and 2014-15. Detail is as under:

(Rupees in million)

| Sr. No. | UA No. | Number of Schemes | Amount |
|--------------|--------|-------------------|---------------|
| 1 | 9 | 6 | 0.600 |
| 2 | 15 | 9 | 0.900 |
| 3 | 47 | 414 | 4.513 |
| 4 | 50 | 279 | 4.000 |
| 5 | 61 | 15 | 1.496 |
| 6 | 63 | 16 | 1.335 |
| Total | | | 12.844 |

Audit is of the view that due to maladministration, unauthorized expenditure was incurred beyond the competency by splitting the expenditure.

Unauthorized expenditure of Rs 12.844 million resulted in violation of rules.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. Despite repeated efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[UA-9 AIR Para: 6], [UA -15 AIR Para: 2], [UA -47 AIR Para: 4], [UA-50 AIR Para: 3, 14], [UA-61 AIR Para: 3], [UA- 63 AIR Para: 3]

1.2.2.3 Irregular execution of development works– Rs 8.493 million

According to Rule 4 (1) of the 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 having the following composition:

- | | | |
|------|--|----------|
| i. | Union Nazim of the concerned Union Administration | Convener |
| ii. | Naib Union Nazim | Member |
| iii. | Three councilors including one female elected by the union council | Member |
| iv. | Union Secretary (Municipal Services) Secretary | Member / |

Secretaries of following Union Administrations executed development works and incurred expenditure of Rs 8.493 million during the Financial Years 2008-09 without constitution of project committee / contracting out to the private sector.

(Rupees in million)

| Sr. No. | UA No. | Financial Year | Amount |
|--------------|--------|----------------|--------------|
| 1 | 6 | 2008-09 | 0.446 |
| 2 | 9 | 2008-09 | 0.775 |
| 3 | 15 | 2008-09 | 0.54 |
| 4 | 61 | 2008-09 | 4.018 |
| 5 | 63 | 2008-09 | 2.714 |
| Total | | | 8.493 |

Audit is of the view that due to non compliance of rules, expenditure was incurred without constitution of project committee.

Irregular execution of development works amounting to Rs 8.493 million resulted in violation of rules.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. Despite repeated efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[UA-6 AIR Para: 4], [UA -9 AIR Para: 4], [UA -15 AIR Para: 4], [UA-61 AIR Para: 4],
[UA- 63 AIR Para: 4]

1.2.2.4 Irregular expenditure on development schemes – Rs 1.761 million

According to Rule 4(4) (c) of the Punjab Union Administrations (Works) Rules, 2002, the Union Nazim shall release the estimated cost of the project through cross cheque in the name of Project Committee in two equal installments. The funds so released shall be kept in an account of scheduled bank to be jointly operated by two members of the Project Committee. Before releasing the second installment a report shall be obtained by the Nazim from the Secretary of the Project Committee certifying that the amount of first installment has been incurred properly and that the progress of the work is satisfactory according to specification.

Secretaries of following Union Administrations incurred expenditure of Rs 1.761 million during the Financial Year 2008-09 on account of development schemes through Project Committee but neither crossed cheques in the name of Project Committee were issued nor payments made in two installments. Amounts were released for development schemes without reports of Secretary of the Project Committee.

| (Rupees in million) | | | |
|---------------------|---------------|---------------|---------------|
| Sr. No. | UA No. | Period | Amount |
| 1 | 6 | 2008-09 | 0.446 |
| 2 | 9 | 2008-09 | 0.775 |
| 3 | 15 | 2008-09 | 0.540 |
| Total | | | 1.761 |

Audit is of the view that due to weak financial controls, the funds were not transferred to Project Committee and funds were withdrawn without obtaining of reports that the progress of the work is satisfactory according to specification.

Irregular expenditure on development schemes amounting to Rs 1.761 million resulted in violation of rules.

The matter was reported to the Union Secretaries / PAO in April, 2017. The Union Secretaries did not submit any reply. Despite repeated efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[UA-6 AIR Para: 5], [UA-9 AIR Para: 3], [UA-15 AIR Para: 5]

1.2.3 Performance

1.2.3.1 Less recovery of water rate charges – Rs 1.614 million

According to Rule 76(1) of PDG&TMA (Budget) Rules 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Secretary Union Administration No.28 Malka Hans did not recover dues of Rs 1.614 million on account of water rate charges from the connection holders during the Financial Years 2013-16. The recovery position of water rate was quite unsatisfactory as the balance of arrears was increasing in each Financial Year. The detail is as under:-

| Non Recovery of water rate during 2013-16 | | | | | | | | | |
|---|---------|--------------------|----------------------|---------------------------------------|--------------------|-----------------------|--------------------------|--------------------------|-----------------------|
| Sr. No. | Year | No. of Connections | | Opening Balance Recoverable / Arrears | Rate of Water Rate | Current Annual Demand | Total Amount Recoverable | Recovery during the Year | Balance Not Recovered |
| 1 | 2013-14 | 2,268 | Actually operational | 0.212 | 100 | 2.722 | 2.934 | 2.145 | 0.789 |
| 2 | 2014-15 | 2,358 | Actually operational | 0.789 | 100 | 2.830 | 3.618 | 2.441 | 1.177 |
| 3 | 2015-16 | 2,468 | Actually operational | 1.177 | 100 | 2.962 | 4.138 | 2.525 | 1.614 |

Audit is of the view that due to weak financial controls, water rate charges were not recovered.

Less recovery of water rate charges resulted in loss to the UA funds amounting to Rs. 1.614 million.

The matter was reported to the Union Secretary / PAO in April, 2017. The Union Secretary did not submit any reply. Despite repeated efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends inquiry, fixing of responsibility on the person(s) at fault besides recovery of Rs 1.614 million, under intimation to Audit.

[UA- 28 AIR Para: 3]

1.2.4 Internal Control Weaknesses

1.2.4.1 Unauthorized lump sum provision of funds- Rs 63.940 million

According to Rule 55 (1) of the Punjab Union Administration (Budget) Rules, 2003 the Annual Development Programme shall be formulated as prescribed in Part-VII, VIII and IX of Volume-I and include details of each development project. It shall be an explanatory document to the Demand for Grants (Development).

Secretaries of following Union Administrations approved budget without detail of development schemes and kept lump sum provision of Rs 63.940 million for development during the Financial Years 2008-16. Detail is as under:

(Rupees in million)

| Sr. No. | UA No. | Period | Amount |
|--------------|--------|---------|---------------|
| 1 | 28 | 2008-15 | 0.950 |
| 2 | 47 | 2008-15 | 17.952 |
| 3 | 50 | 2008-15 | 14.51 |
| 4 | 61 | 2007-10 | 11.852 |
| 5 | 63 | 2008-15 | 18.676 |
| Total | | | 63.940 |

Audit is of the view that due to weak internal controls, lump sum provision for development projects was kept in the budgets.

Lump sum provision of funds for development schemes amounting to Rs 63.940 million resulted in violation of rules.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. Despite repeated efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[UA-28 AIR Para: 04], [UA- 47 AIR Para: 06], [UA- 50 AIR Para: 05], [UA- 61 AIR Para: 06],
[UA- 63 AIR Para: 06]

1.2.4.2 Non maintenance of record of development schemes – Rs 2.150 million

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

Secretaries of following Union Administrations allowed payment of Rs 2.150 million during the Financial Year 2008-09 for the development schemes without maintenance of record in the light of above mentioned rule. It was further observed that works were shown executed by the project committee despite the same were executed by the Secretary himself. It was revealed that the expenditure was not verified by the project committee. The muster rolls, stock register and inspection register were not maintained by the project committee.

(Rupees in million)

| Sr. No. | UA No. | Period | Amount |
|----------------|---------------|---------------|---------------|
| 1 | 61 | 2008-09 | 1.268 |
| 2 | 63 | 2008-09 | 0.882 |
| Total | | | 2.150 |

Audit is of the view that due to weak internal controls, record of development works was not maintained.

Non maintenance of record of development schemes amounting to Rs 2.150 million resulted in violation of rules.

The matter was reported to the Union Secretaries / PAOs in April, 2017. The Union Secretaries did not submit any reply. Despite repeated efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

[UA-61 AIR Para: 2], [UA-63 AIR Para: 2]

Annex

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to Audit Year 2016-17**

(Rupees in million)

| Sr. No. | AIR Para No. | UA No. | Subject | Amount |
|---------|--------------|---------------------------------------|---|--------|
| 1 | 1 | Union Administration No. 6 Pakpattan | Non-awareness of CCBs and non-utilization of CCB Funds | 1.500 |
| 2 | 2 | | Less collection of Nikah fee | 0.752 |
| 3 | 3 | | Loss to government due to non-levying of permit and license fee | 0.600 |
| 4 | 6 | | Unjustified delay in issuance of acceptance letter | 0.300 |
| 5 | 7 | | Irregular execution of development works | 0.200 |
| 6 | 8 | | Doubtful tendering process for development work and excess payment | 0.051 |
| 7 | 9 | | Irregular delay in finalization of schemes without submission of final bill | 0.176 |
| 8 | 10 | | Doubtful refund of securities | 0.064 |
| 9 | 11 | | Unjustified deduction of Income Tax | 0.039 |
| 10 | 12 | | Overpayment due to non-deduction of Shrinkage | 0.032 |
| 11 | 13 | | Non-deduction of Income Tax | 0.018 |
| 12 | 1 | Union Administration No. 9 Pakpattan | Unjustified delay in issuance of acceptance letter | 1.500 |
| 13 | 2 | | Non-awareness of CCBs and non-utilization of CCB Funds | 0.95 |
| 14 | 5 | | Doubtful tendering process for development work | 0.600 |
| 15 | 7 | | Loss to government due to non-levying of permit and license fee | 0.600 |
| 16 | 8 | | Less collection of Nikah fee | 0.547 |
| 17 | 9 | | Unjustified deduction of Income Tax | 0.048 |
| 18 | 10 | | Overpayment due to non-deduction of shrinkage | 0.028 |
| 19 | 11 | | Non-deduction of Income Tax | 0.007 |
| 20 | 1 | Union Administration No. 15 Pakpattan | Unjustified delay in issuance of acceptance letter | 1.500 |
| 21 | 3 | | Non awareness of CCBs and non utilization of CCB Funds | 0.761 |
| 22 | 6 | | Loss to government due to non levying of permit and license fee | 0.300 |

| Sr. No. | AIR Para No. | UA No. | Subject | Amount |
|---------|--------------|---------------------------------------|---|--------|
| 23 | 7 | | Doubtful tendering process for development work | 0.200 |
| 24 | 8 | | Less collection of Nikah fee | 0.090 |
| 25 | 9 | | Overpayment due to non deduction of Shrinkage | 0.024 |
| 26 | 10 | | Non-deduction of Income Tax | 0.012 |
| 27 | 1 | Union Administration No.17 Pakpattan | Unauthorized block allocation of funds for development activities | 2.228 |
| 28 | 2 | | Non-utilization of development budget | 5.497 |
| 29 | 3 | | Irregular execution of development scheme | 0.623 |
| 30 | 4 | | Non-conducting of post evaluation of development schemes | 1.381 |
| 31 | 5 | | Loss due to non deduction / non payment of Income Tax | 0.176 |
| 32 | 6 | | Loss due to non collection Taxes in millions | - |
| 33 | 1 | Union Administration No. 20 Pakpattan | Unauthorized block allocation of funds for development activities | 11.906 |
| 34 | 2 | | Non-utilization of development budget | 12.112 |
| 35 | 3 | | Irregular execution of works | 0.147 |
| 36 | 5 | | Non deposit of GST and Income Tax | 0.211 |
| 37 | 6 | | Loss due to non collection Taxes | - |
| 38 | 7 | | Non-Allocation of CCB Funds | 1.468 |
| 39 | 2 | Union Administration No. 28 Pakpattan | Doubtful payment of arrears to MEPCO on account of electricity bills | 6.997 |
| 40 | 5 | | Loss to Union Fund due to imposition of trade license fee | 3.365 |
| 41 | 6 | | Non-reconciliation and un-authorized approval of expenditure | 11.441 |
| 42 | 8 | | Doubtful expenditure on repair of water works machinery | 0.975 |
| 43 | 9 | | Doubtful collection of Marriage fee and Nikkah fee inquiry thereof | 0.145 |
| 44 | 10 | | Non-production of record | - |
| 45 | 3 | Union Administration No. 47 Arifwala | Unauthorized technical sanction of the estimates and expenditure on development works | 1.158 |
| 46 | 5 | | Non-conducting of post completion evaluation of projects executed | 6.041 |
| 47 | 7 | | Unauthorized expenditure of CCB funds | 1.275 |
| 48 | 8 | | Irregular purchase of physical assets | 0.099 |
| 49 | 9 | | Loss to Union Fund due to Imposition of trade license fee | 3.365 |

| Sr. No. | AIR Para No. | UA No. | Subject | Amount |
|----------------|---------------------|--|--|---|
| 50 | 10 | | Unjustified / doubtful expenditure on sports festival | 0.035 |
| 51 | 2 | Union Administration No. 50 Arifwala | Irregular withdrawal of pay and allowances recovery thereof | 0.431 |
| 52 | 4 | | Non-conducting of Post completion evaluation of projects executed | 4.100 |
| 53 | 6 | | Loss to Union Fund due to Imposition of trade license fee | 3.365 |
| 54 | 7 | | Non-reconciliation and un-authorized approval of expenditure | 7.263 |
| 55 | 8 | | Non-maintenance/concealment of vouched account of tenders | 1.700 |
| 56 | 10 | | Irregular expenditure on development works inquiry thereof | 1.472 |
| 57 | 11 | | Irregular purchase of physical assets | 0.159 |
| 58 | 12 | | Unauthorized expenditure of CCB funds | 0.788 |
| 59 | 13 | | Non-utilization of funds despite having authority to incur the expenditure | 10.607 |
| 60 | 15 | | Doubtful collection of Marriage fee and Nikkah fee inquiry thereof | 0.371 |
| 61 | 16 | | Non-production of record | - |
| 62 | 5 | | Union Administration No. 61 Arifwala | Non-conducting of post completion evaluation of projects executed |
| 63 | 7 | Unauthorized expenditure of CCB funds | | 1.249 |
| 64 | 8 | Irregular purchase of physical assets | | 0.097 |
| 65 | 9 | Loss to Union Fund due to Imposition of trade license fee | | 3.365 |
| 66 | 10 | Unjustified / doubtful expenditure on sports festival | | 0.017 |
| 67 | 11 | Non-utilization of funds despite having authority to incur the expenditure | | 16.878 |
| 68 | 5 | Union Administration No. 63 Arifwala | Non-conducting of post completion evaluation of projects executed | 5.186 |
| 69 | 7 | | Unauthorized expenditure of CCB funds | 1.697 |
| 70 | 8 | | Irregular purchase of physical assets | 0.100 |
| 71 | 9 | | Loss to Union Fund due to Imposition of trade license fee | 3.365 |
| 72 | 10 | | Unjustified / doubtful expenditure on sports festival | 0.032 |
| 73 | 11 | | Non-utilization of funds despite having authority to incur the expenditure | 18.290 |

Part-II

Memorandum for Departmental Accounts Committee Paras Audit Year 2015-16

(Rupees in million)

| Sr. No. | Para No. | UA No. | 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 | 2.263 |
| 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 Pakpattan | Doubtful expenditures on development works | 0.473 |
| 23 | 2 | | Estimated loss to Government due to non-auction of taxes | 1.032 |
| 24 | 3 | | Less allocation of CCB funds | 0.314 |

| Sr. No. | Para No. | UA No. | Subject | Amount | |
|---------|----------|--|---|--|-------|
| 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 | - |
| 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 | |
| 50 | 11 | Non verification of deposit of sales tax | | 0.221 | |

| Sr. No. | Para No. | UA No. | Subject | Amount | |
|---------|----------|---|--|---|-------|
| 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 | - | |
| 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 Government due to non levying of permit and license fee | | - | |
| 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 | - | |
| 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 | - | |
| 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 works by splitting | 2.036 | |
| 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 | 10.476 | |

| Sr. No. | Para No. | UA No. | Subject | Amount |
|----------------|-----------------|---------------|--|---------------|
| | | | expenditure | |
| 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 | - |

UAs of Pakpattan District

Budget and Expenditure Statement for Financial Years 2008-2016

(Rupees in million)

| Sr. No. | Name of UAs | Particular | Original Budget | Final Budget | Actual Expenditure | Excess (+) Saving (-) |
|---------|-------------|------------------|-----------------|---------------|--------------------|-----------------------|
| 1 | UA No.6 | Salary | 9.109 | 9.109 | 6.502 | -2.607 |
| | | Non-Salary | 2.081 | 2.081 | 0.501 | -1.58 |
| | | Sub Total | 11.19 | 11.19 | 7.003 | -4.187 |
| | | Development | 7.993 | 7.993 | 2.18 | -5.813 |
| | | Total | 19.183 | 19.183 | 9.183 | -10 |
| | | Revenue | 11.229 | 11.229 | 9.226 | -2.003 |
| 2 | UA No.9 | Salary | 8.449 | 8.449 | 6.121 | -2.329 |
| | | Non-Salary | 2.079 | 2.079 | 0.465 | -1.614 |
| | | Sub Total | 10.528 | 10.528 | 6.586 | -3.942 |
| | | Development | 11.677 | 11.677 | 2.807 | -8.87 |
| | | Total | 22.205 | 22.205 | 9.393 | -12.812 |
| | | Revenue | 13.475 | 13.475 | 11.071 | -2.404 |
| 3 | UA No.15 | Salary | 9.566 | 9.566 | 7.726 | -1.84 |
| | | Non-Salary | 2.157 | 2.157 | 0.879 | -1.278 |
| | | Sub Total | 11.723 | 11.723 | 8.605 | -3.118 |
| | | Development | 5.432 | 5.432 | 2.443 | -2.989 |
| | | Total | 17.155 | 17.155 | 11.048 | -6.107 |
| | | Revenue | 8.984 | 8.984 | 7.381 | -1.603 |
| 4 | UA No.17 | Salary | 20.201 | 20.201 | 16.942 | -3.26 |
| | | Non-Salary | 6.334 | 6.334 | 1.22 | -5.114 |
| | | Sub Total | 26.535 | 26.535 | 18.162 | -8.374 |
| | | Development | 17.282 | 17.282 | 5.475 | -11.808 |
| | | Total | 43.818 | 43.818 | 23.636 | -20.182 |
| | | Revenue | 10.106 | 10.106 | 8.303 | -1.803 |
| 5 | UA No.20 | Salary | 6.706 | 6.706 | 5.835 | -0.871 |
| | | Non-Salary | 1.958 | 1.958 | 0.785 | -1.173 |
| | | Sub Total | 8.664 | 8.664 | 6.62 | -2.044 |
| | | Development | 7.493 | 7.493 | 3.718 | -3.775 |
| | | Total | 16.158 | 16.158 | 10.339 | 5.819 |
| | | Revenue | 12.352 | 12.352 | 10.148 | -2.204 |
| 6 | UA No.28 | Salary | 6.586 | 6.586 | 3.258 | -3.328 |
| | | Non-Salary | 11.205 | 11.205 | 10.955 | -0.25 |
| | | Sub Total | 17.791 | 17.791 | 14.213 | -3.578 |
| | | Development | 5.759 | 5.759 | 5.343 | -0.416 |
| | | Total | 23.55 | 23.55 | 19.556 | -3.994 |
| | | Revenue | 15.721 | 15.721 | 12.916 | -2.805 |
| 7 | UA No.47 | Salary | 6.779 | 6.779 | 3.997 | -2.782 |
| | | Non-Salary | 2.327 | 2.327 | 0.778 | -1.549 |
| | | Sub Total | 9.106 | 9.106 | 4.775 | -4.331 |
| | | Development | 11.853 | 11.853 | 4.281 | -7.572 |
| | | Total | 20.959 | 20.959 | 9.056 | -11.903 |
| | | Revenue | 16.844 | 16.844 | 13.839 | -3.005 |

| Sr. No. | Name of UAs | Particular | Original Budget | Final Budget | Actual Expenditure | Excess (+) Saving (-) |
|--------------------|-------------|------------------|-----------------|----------------|--------------------|-----------------------|
| 8 | UA No.50 | Salary | 6.976 | 6.976 | 2.401 | -4.575 |
| | | Non-Salary | 3.033 | 3.033 | 0.865 | -2.168 |
| | | Sub Total | 10.009 | 10.009 | 3.266 | -6.743 |
| | | Development | 10.01 | 10.01 | 4.359 | -5.651 |
| | | Total | 20.019 | 20.019 | 7.625 | -12.394 |
| | | Revenue | 7.861 | 7.861 | 6.458 | -1.403 |
| 9 | UA No.61 | Salary | 6.885 | 6.885 | 3.397 | -3.488 |
| | | Non-Salary | 2.677 | 2.677 | 0.962 | -1.715 |
| | | Sub Total | 9.562 | 9.562 | 4.359 | -5.203 |
| | | Development | 11.853 | 11.853 | 4.359 | -7.494 |
| | | Total | 21.415 | 21.415 | 8.718 | -12.697 |
| | | Revenue | 8.984 | 8.984 | 7.381 | -1.603 |
| 10 | UA No.63 | Salary | 6.868 | 6.868 | 4.142 | -2.726 |
| | | Non-Salary | 3.469 | 3.469 | 1.302 | -2.167 |
| | | Sub Total | 10.337 | 10.337 | 5.444 | -4.893 |
| | | Development | 18.666 | 18.666 | 5.268 | -13.398 |
| | | Total | 29.003 | 29.003 | 10.712 | -18.291 |
| | | Revenue | 6.738 | 6.738 | 5.536 | -1.202 |
| Total Salary | | | 88.126 | 88.126 | 60.32 | -27.806 |
| Total Non Salary | | | 37.32 | 37.32 | 18.712 | -18.608 |
| Sub Total | | | 125.446 | 125.446 | 79.032 | 46.414 |
| Development | | | 108.019 | 108.019 | 40.233 | 67.786 |
| Grand Total | | | 233.465 | 233.465 | 119.265 | 114.2 |
| Revenue | | | 112.294 | 112.294 | 92.259 | -20.035 |