



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
VEHARI
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
DGA	Director General Audit
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
TAC	Tehsil Accounts Committee
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TS	Technical Sanction
TO (R)	Tehsil Officer (Regulations)
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 Vehari 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 Vehari for the Financial Years 2008-15 and the findings are included in this Audit Report.

Union Administrations (UAs), District Vehari conduct their operations under Punjab Local Government Ordinance, 2001. UAs of District Vehari 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 above mentioned UAs in the District Vehari for the Financial Years 2008-15, was Rs 62.377 million and expenditure incurred of Rs 42.177 million, showing savings of Rs 20.200 million. The total Non-development Budget for Financial Years 2008-15 was Rs 78.768 million and expenditure of Rs 63.263 million, showing savings of Rs 15.505 million in the year. The reasons for savings in Development and Non-development Budgets are required to be provided by the PAOs concerned.

Total budget targets of receipts of ten Union Administrations for the Financial Years 2008-15 were Rs 12.145 million against which Rs 11.449 million were collected.

Audit of UAs of District Vehari was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws / rule / 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 the UAs of District Vehari for the Financial Years 2008-15, auditable expenditure under the jurisdiction of Regional Director Audit, Multan was Rs 938.149 million covering 89 UAs. Out of this, RDA Multan audited an expenditure of Rs 105.440 million covering ten UAs / PAOs / formations which, in terms of percentage, is 11% of total auditable expenditure and irregularities amounting to Rs 129.261 million were pointed out. Regional Director Audit planned and executed audit of 10 UAs i.e. 100% achievement against planned audit activities.

Total receipts of the 89 UAs of District Vehari for the Financial Years 2008-15, were Rs 101.896 million. RDA Multan audited receipts of Rs 11.449 million of the ten UAs selected for audit which is 11% of total receipts and irregularities amounting to Rs 3.607 million were pointed out.

b. Recoveries at the Instance of Audit

Recoveries of Rs 3.607 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 Vehari 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 UA 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 2.210 million was noted in one case.¹
- ii. Irregularities involving Rs 35.057 million were noted in three cases.²

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

¹Para No. 1.2.1.1

²Para No. 1.2.2.1 to 1.2.2.3

g. Recommendations

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

- i. Production of record for audit verification.
- ii. Regularization of un-authorized expenditures.
- iii. Strengthening of internal controls
- iv. Holding of DAC meetings in time and compliance of DAC directives and decisions in letter and spirit

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	89	938.149	101.896	1,040.045
2	Total formations in Audit Jurisdiction	89	938.149	101.896	1,040.045
3	Total Entities (PAOs) / DDOs Audited	*10	105.440	11.449	116.889
4	Total formations Audited	*10	105.440	11.449	116.889
5	Audit & Inspection Reports	*10	105.440	11.449	116.889
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	-
3	Weak Internal controls relating to financial management	-
4	Others	37.267
Total		37.267

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	1.736	473.524	87.514	375.375	101.896	1,040.045	-
2	Outlays Audited	0.195	53.205	9.863	42.177	11.449	116.889*	107.636
3	Amount placed under audit observations / irregularities pointed out	-	-	1.970	35.297	-	37.267	50..379
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 serial No.2 in column of “Total” current year is the sum of Expenditure and Receipts, whereas the total expenditure was Rs 105.440 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.	35.057
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	2.210
7	Others, including cases of accidents, negligence etc.	-
Total		37.267

Table5: Cost-Benefit

(Rupees in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	116.859
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, Vehari

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 89 UAs in District Government Vehari out of which UAs number 17, 20, 45, 53, 57, 73, 74, 75, 76 and 80 were audited on sample basis during 2015-16.

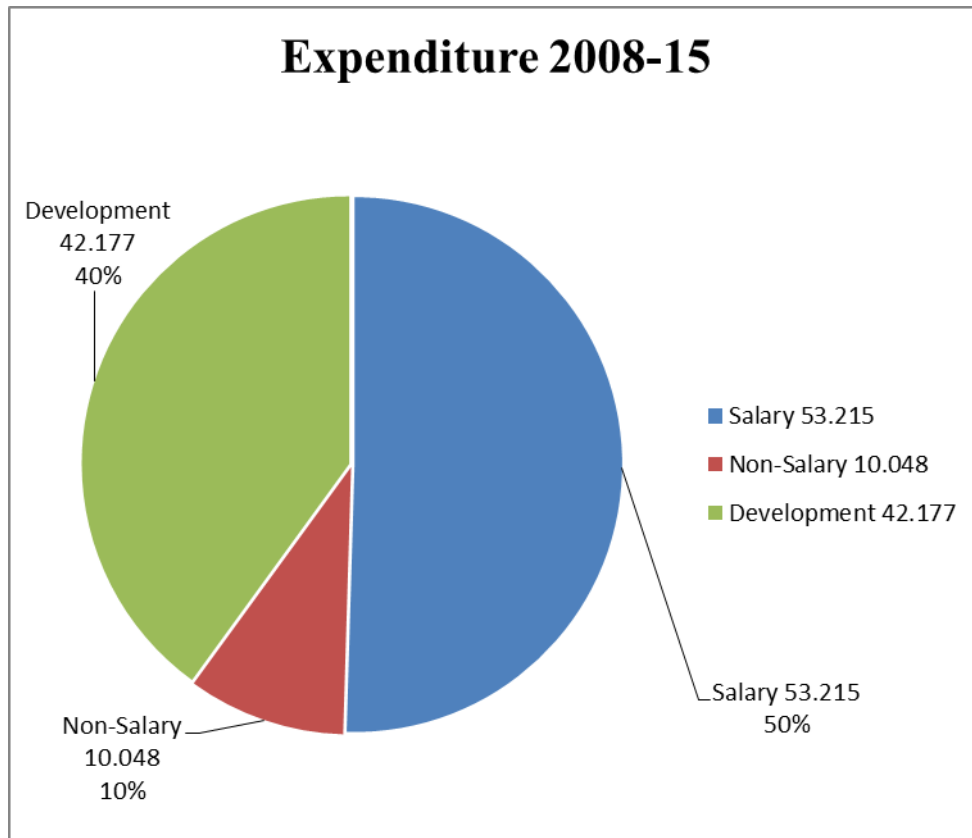
1.1.2 Comments on Budget and Accounts

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	Saving	(%) Saving
Salary	62.802	53.215	9.587	15%
Non Salary	15.966	10.048	5.918	37%
Development	62.377	42.177	20.200	32%
Sub-Total	141.145	105.440	35.705	25%
Revenue	12.145	11.449	0.696	6%

(Rupees in million)

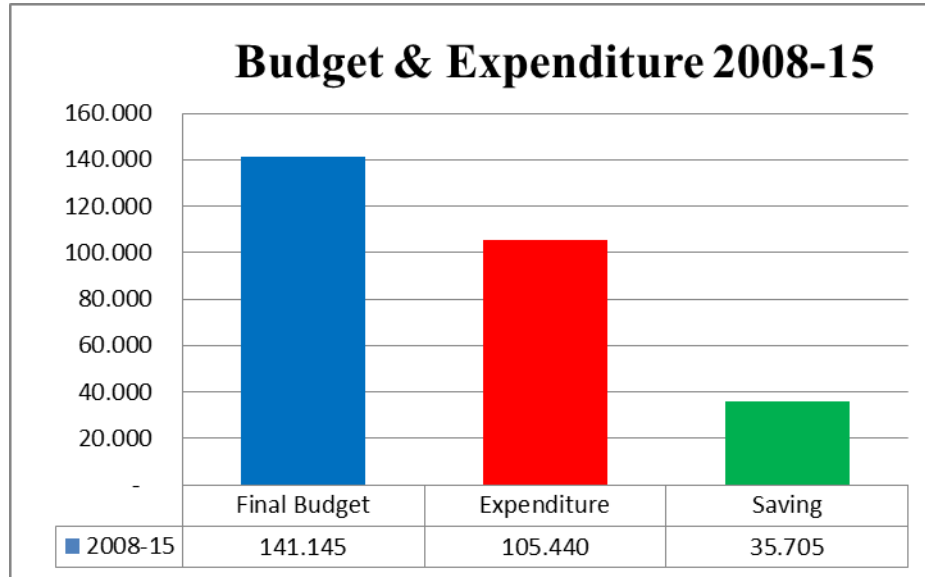


Details of budget allocations, expenditures and savings of each UA in District Vehari for the Financial Years 2008-15 are at **Annex-B**.

As per Budget Books for the Financial Years 2008-15 of UAs in District Vehari, original and final budgets of audited ten UAs was Rs 141.145 million. Total expenditure incurred by these UAs during Financial Years 2008-15 were of Rs 105.440 million. A saving of Rs 35.705 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 is depicted as under:

(Rupees in million)



1.1.3 Brief comments on the status of compliance of MFDAC Audit Paras of Audit Report 2013-14

Audit paras, reported in MFDAC (Annex-I) of Audit Report 2013-14, which have not been attended in accordance with the 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 been 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	10	PAC not constituted
02	2012-13	6	PAC not constituted
03	2013-14	5	PAC not constituted

AUDIT PARAS

1.2.1 Non production of Record

1.2.1.1 Non production of record – Rs 2.210 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”. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001 “All 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”.

Secretaries of following Union Administrations did not produce auditable record of Rs 2.210 million during Financial Years 2008-15 as detailed below:

(Rupees in million)

Sr. No.	UAs No.	Nature of record	Amount
1	17 Vehari	Expenditure on different development work through CCBs	0.240
2	80 Gago Mandi Tehsil Burewala	Expenditure in different heads	1.970
Total			2.210

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

Non production of record of Rs 2.210 million created doubt about the legitimacy of the expenditure as well as violation of the Government instructions.

The matter was reported to the Union Secretaries / PAOs in March 2016. The Secretaries signed the paras but did not submit detail 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 that responsibility be fixed on the person (s) at fault for non-production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[UA-17 AIR Para: 06], [UA-80 AIR Para: 01]

1.2.2 Irregularities and non compliance

1.2.2.1 Unauthorized lump sum provision of funds – Rs 24.875 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 24.875 million during Financial Years 2008-15. Detail is given below:

(Rupees in million)

Sr. No.	UAs No.	Amount of lump sum provision
1	73 Burewala	5.245
2	74 Burewala	3.380
3	75 Burewala	5.145
4	76 Burewala	5.505
5	80 Gaggo Mandi Burewala	5.600
Total		24.875

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 24.875 million resulted in irrational budgeting and defective allocation of available resources.

The matter was reported to the Union Secretaries / PAOs in March 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 Secretary (LG&CD), besides Inquiry into the matter as to why the lump sum provision of development funds was made by the Secretaries / Administrators, under intimation to Audit.

[UA-73 AIR Para: 11], [UA-74 AIR Para: 9], [UA-75 AIR Para: 5], [UA-76 AIR Para: 7],
[UA-80 AIR Para: 5]

1.2.2.2 Unauthorized expenditure on development schemes – Rs 7.062 million

According to Rule 3 of the Punjab Union Administrations (Works) Rules, 2002, the Union Administration shall be competent to get the works executed through Project Committees without approval of the Union Council where the project costs up to Rs 5,000 and with approval of the Union Council where the project costs up to Rs 100,000. Further according to Rule 4(c) (e) 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. 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.

- i. Union Nazim of the concerned union administration
- ii. Convener
- iii. Naib Union Nazim Member
Three Councilors including one Member Female elected by the Union Council.
- iv. Union Secretary Member/ Secretary (Municipal Services)

Secretaries of following Union Administrations incurred expenditure of Rs 7.062 million during Financial Years 2008-15 on the accounts 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 doubts that no work was executed at the sites. The summarized detail is as under:

(Rupees in million)

Sr. No.	UAs No.	Para No.	Overhead Charges	Amount
1	17 Vehari	1	-	0.649
2	57 Mailsi	4	-	0.471
3	74 Burewala	6	0.143	1.071
4	75 Burewala	5	0.182	1.827
5	76 Burewala	6	0.170	1.269
6	80 Gaggo Mandi Burewala	4	0.253	1.774
Total			0.750	7.062

The expenditure was unauthorized due to following reasons:

- i. Completion certificate as required under Rule (4) (g) of Union Administrations (Works) Rules 2002 and Inspection register as required under Rule (4) (e) (v) of Union Administrations (Works) Rules 2002 were neither found available in the record nor produced on demand. Measurement Book was not shown to Audit. Development projects were not prepared on Form BDD-4. The actual payee's receipts showing the disbursement of payment was neither found available in the record nor produced on demand.
- ii. 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.
- iii. 10% Contractor's Profit (in some cases) and 10% overhead charges Rs 750,001 were not deducted by Union Administrations No.74,75,76 and 80.

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

Unauthorized expenditure of Rs 7.062 million resulted in violation of Government instructions.

The matter was reported to the 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 competent authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-17 AIR Para: 1], [UA-57 AIR Para: 4], [UA-74 AIR Para: 6], [UA-75 AIR Para: 5], [UA-76 AIR Para: 6] [UA-80 AIR Para: 4]

1.2.2.3 Irregular expenditure by splitting indents - Rs 3.120 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 following Union Administrations incurred expenditure of Rs 3.120 million on development schemes through splitting the expenditure in phases to keep the expenditure within competency during Financial Years 2008-15. The summarized detail is as under:

(Rupees in million)

Sr. No.	UAs No.	Amount
1	45 Vehari	0.500
2	17 Vehari	0.300
3	17 Vehari	0.120
4	20 Vehari	0.200
5	53 Vehari	0.400
6	57 Mailsi	0.700
7	74 Burewala	0.900
Total		3.120

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

Irregular expenditure of Rs 3.120 million resulted in violation of Government instructions.

The matter was reported to the Union Secretaries / PAOs in March 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 competent authority besides fixing of responsibility on the person (s) at fault, under intimation to Audit.

[UA-45 AIR Para: 4], [UA-17 AIR Para: 3, 10], [UA-20 Para: 4], [UA-53 AIR Para: 3],
[UA-57 AIR Para: 2], [UA-74 AIR Para: 5]

Annex

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to
Audit Year 2015-16**

(Rupees in million)

Sr. No.	UA No.	Para No.	Subject	Amount
1	UA 17 Vehari	2	Doubtful expenditures on construction of soling	0.497
2		4	Unjustified delay in issuance of acceptance letter	0.300
3		5	Loss to government due to non levying of permit and license fee	0.300
4		7	Irregular purchase of RCC pipe	0.204
5		8	Irregular delay in finalization of schemes without submission of final bill	0.200
6		9	Less collection of death / birth certificate fee	0.167
7		11	Less collection of Nikkah fee	0.076
8		12	Non imposition of penalty for late completion	0.040
9		13	Overpayment due to non deduction of shrinkage in the earth work for bank measurements	0.021
10		14	Unjustified deduction of Income Tax	0.021
11	UA 20 Vehari	1	Irregular expenditure through project committee	0.601
12		2	Irregular withdrawal of pay & allowances of absent period	0.237
13		3	Unjustified delay in issuance of acceptance letter	0.200
14		5	Loss to Government due to non levying of permit and license fee	0.200
15		6	Irregular / unjustified expenditures on Repair of hand water pumps	0.129
16		7	Less collection of death / birth certificate fee	0.068
17		8	Non-imposition of penalty for late completion	0.040
18		9	Non- deposit of income tax	0.024
19	UA 45 Vehari	1	Irregular expenditure on construction development schemes	0.200

Sr. No.	UA No.	Para No.	Subject	Amount
20		2	Irregular expenditure through project committee	0.908
21		3	Irregular expenditures without advertisement of PPRA website	0.800
22		5	Loss to Government due to non levying of permit and license fee	0.350
23		6	Non deposit of income tax	0.205
24		7	Less collection of death / birth certificate fee	0.113
25		8	Overpayment due to non deduction of shrinkage in the earth work for bank measurements	0.032
26	UA 53 Vehari	1	Irregular expenditures without advertisement of PPRA website	2.500
27		2	Unjustified delay in issuance of acceptance letter	1.100
28		4	Loss to Government due to Non- levying of permit and license fee	0.350
29		5	Non deposit of income tax	0.206
30		6	Non imposition of penalty for late completion	0.070
31		7	Less collection of death/birth certificate fee	0.051
32		8	Irregular / unjustified expenditures on repair of hand water pumps	0.044
33		9	Overpayment due to non deduction of shrinkage in the earth work for bank measurements	0.022
34	UA 57 Vehari	1	Irregular expenditures without advertisement of PPRA website	0.700
35		3	Irregular expenditure through project committee	0.456
36		5	Loss to Government due to non levying of permit and license fee	0.300
37		6	Non deposit of income tax	0.070
38		7	Overpayment due to non deduction of shrinkage in the earth work for bank measurements	0.028
39	UA 73 Vehari	1	Unauthorized purchase of UPSs in Violation of PPRA rules and Austerity	3.100
40		2	Unauthorized expenditure without technical sanction of estimate	1.519
41		3	Unauthorized withdrawal of computer allowance	0.060
42		4	Excess rate charged on purchase of UPS resulted into overpayment	1.680

Sr. No.	UA No.	Para No.	Subject	Amount	
43		5	Doubtful withdrawal of funds on account of sports festival	0.100	
44		6	Estimated loss to Government due to non auction of taxes	0.640	
45		7	Unauthorized / doubtful payments without pre-audit	4.646	
46		8	Non deposit of sales tax from suppliers	0.048	
47		9	Less allocation of CCB funds	0.894	
48		10	Non deduction of overhead charges	0.156	
49		12	Unauthorized expenditure without demand	1.578	
50		13	Irregular expenditure on development projects without preparation of monthly progress reports and Form BDD-4	3.476	
51		14	Non deposit of income tax on the development projects	0.230	
52		15	Non constitutional of marriage function committee	-	
53		16	Non maintenance of property register and non physical verification of store and stock	-	
54		UA 74 Vehari	1	Excess rate charged on purchase of UPS resulted into overpayment	1.680
55			2	Unauthorized withdrawal of Computer Allowance	0.060
56			3	Non deduction and deposit of sales tax from suppliers	0.026
57			4	Non deduction and non deposit of Income Tax on the development projects and contingent expenditure	0.154
58			7	Irregular expenditure on development projects without preparation of monthly progress reports and Form BDD-4	2.468
59	8		Non allocation of CCB funds	0.787	
60	10		Unauthorized / doubtful payments without pre-audit	4.552	
61	11		Unauthorized purchase of UPSs in violation of PPRA rules and austerity measures	3.100	
62	12		Doubtful withdrawal of funds on account of sports festival	0.105	
63	13		Estimated loss to government due to non auction of taxes	0.569	
64	14		Unauthorized expenditure without technical sanction of estimate	1.071	

Sr. No.	UA No.	Para No.	Subject	Amount
65		15	Non maintenance of property register and non physical verification of store and stock	-
66		16	Non constitution of marriage function committee	-
67	UA 75 Vehari	1	Unauthorized withdrawal of computer allowance	0.069
68		2	Non-deposit of income tax on the development projects	0.022
69		3	Non deposit of sales tax from suppliers	0.048
70		6	Non allocation of CCB funds	1.191
71		7	Unauthorized expenditure without technical sanction of estimate	1.827
72		8	Unauthorized expenditure without demand	1.827
73		9	Irregular expenditure on development projects without preparation of monthly progress reports and Form BDD-4	3.077
74		10	Unauthorized / doubtful payments without pre-audit	4.813
75		11	Estimated loss to government due to non auction of taxes	0.640
76		12	Doubtful withdrawal of funds on account of sports festival	0.190
77		13	Unauthorized withdrawal of honoraria	0.021
78		14	Non deposit of Government dues	0.052
79		15	Non maintenance of property register and non physical verification of store and stock	-
80		16	Non constitutional of marriage function committee	-
81	UA 76 Vehari	1	Excess rate charged on purchase of UPS resulted into overpayment	1.680
82		2	Non deposit of pension contribution	0.642
83		3	Unauthorized withdrawal of computer allowance	0.070
84		4	Non deposit of sales tax from suppliers	0.072
85		5	Non-deposit of income tax on the development projects	0.211
86		8	Less allocation of CCB funds	0.784
87		9	Unauthorized expenditure without technical sanction of estimate	1.269
88		10	Irregular expenditure on development projects without preparation of monthly progress reports and Form BDD-4	3.063

Sr. No.	UA No.	Para No.	Subject	Amount
89		11	Unauthorized purchase of UPSs in violation of PPRA rules and austerity measures	3.100
90		12	Doubtful withdrawal of funds on account of sports festival	0.213
91		13	Estimated loss to Government due to non auction of taxes	0.790
92		14	Unauthorized / doubtful payments without pre-audit	4.140
93		15	Non maintenance of property register and non physical verification of store and stock	-
94		16	Non constitutional of marriage function committee	-
95	UA 80 Vehari	2	Non deposit of income tax on the development projects	0.249
96		3	Non deposit of sales tax from suppliers	0.053
97		6	Less allocation of CCB funds	1.125
98		7	Unauthorized expenditure without technical sanction of estimate	1.774
99		8	Irregular expenditure on development projects without preparation of monthly progress reports and Form BDD-4	3.749
100		9	Unauthorized / doubtful payments without pre-audit	4.497
101		10	Unauthorized purchase of UPSs in violation of PPRA rules and austerity measures	3.100
102		11	Unauthorized withdrawal of computer allowance	0.078
103		12	Less deposit of governments receipts (copying fee)	0.273
104		13	Excess rate charged on purchase of UPS resulted into overpayment	1.680
105		14	Doubtful withdrawal of funds on account of sports festival	0.123
106		15	Estimated loss to government due to non auction of taxes	0.951
107		16	Non maintenance of property register and non physical verification of store and stock	-
108	17	Non constitutional of marriage function committee	-	

Part-II

[Para 1.1.3]

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

(Rupees in million)

Sr. No.	Name of UA	Para No.	Subject	Amount
1	UA. No. 38	4	Non deposit of income tax	0.420
2	UA No.48	2	Unauthorized expenditure on development schemes through splitting the expenditure	0.800
3	UA. No. 48	10	Non deposit of income tax	0.037
4	UA No.49	2	Non deposit of income tax	0.065
5	UA No.50	1	Unauthorized expenditure on development schemes through splitting the expenditure	0.672
6	UA No.50	2	Non deduction of overhead charges and contractor profit	0.045
7	UA No.87	7	Loss to government due to non deduction of overhead charges	0.057
8	UA No.87	8	Non deduction and non-deposit of income tax on the development projects	0.071

UAs of Vehari 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. 17	Salary	7.664	7.664	6.570	-1.094
		Non-Salary	1.165	1.165	1.202	0.037
		Sub Total	8.829	8.829	7.772	-1.057
		Development	5.366	5.366	2.741	-2.625
		Total	14.195	14.195	10.51	-3.682
2	UA No.20	Salary	8.491	8.491	7.760	-0.731
		Non-Salary	1.607	1.607	1.059	-0.548
		Sub Total	10.098	10.098	8.819	-1.279
		Development	15.390	15.390	10.597	-4.793
		Total	25.488	25.488	19.416	-6.072
3	UA No.45	Salary	1.500	1.500	1.272	-0.228
		Non-Salary	0.500	0.500	0.321	-0.179
		Sub Total	2.000	2.000	1.593	-0.407
		Development	5.000	5.000	4.429	-0.571
		Total	7.000	7.000	6.022	-0.978
4	UA No.53	Salary	6.037	6.037	4.304	-1.733
		Non-Salary	2.500	2.500	1.272	-1.228
		Sub Total	8.537	8.537	5.576	-2.961
		Development	8.046	8.046	5.046	-3.000
		Total	16.583	16.583	10.622	-5.961
5	UA No.57	Salary	5.7000	5.7000	4.943	-0.757
		Non-Salary	1.8000	1.8000	1.500	-0.300
		Sub Total	7.500	7.5000	6.443	-1.057
		Development	4.500	4.500	3.532	-0.968
		Total	12.000	12.000	9.975	-2.025
6	UA No.73	Salary	6.800	6.800	5.189	-1.611
		Non-Salary	2.254	2.254	1.125	-1.128

Sr. No.	Name of UAs	Particular	Original Budget	Final Budget	Actual Expenditure	Excess (+) Saving (-)
		Sub Total	9.054	9.054	6.315	-2.740
		Development	5.245	5.245	3.476	-1.769
		Total	14.299	14.299	9.790	-4.509
7	UA No.74	Salary	7.988	7.988	6.588	-1.400
		Non-Salary	1.439	1.4390	0.690	-0.749
		Sub Total	9.427	9.4268	7.278	-2.149
		Development	2.580	2.580	2.468	-0.112
		Total	12.007	12.007	9.746	-2.261
8	UA No.75	Salary	6.073	6.073	5.570	-0.503
		Non-Salary	1.569	1.569	1.153	-0.416
		Sub Total	7.642	7.642	6.722	-0.919
		Development	5.145	5.145	3.077	-2.068
		Total	12.787	12.787	9.799	-2.988
9	UA No.76	Salary	6.419	6.419	5.732	-0.688
		Non-Salary	1.564	1.564	0.893	-0.671
		Sub Total	7.983	7.983	6.624	-1.359
		Development	5.505	5.505	3.063	-2.442
		Total	13.488	13.4876	9.687	-3.801
10	UA No.80	Salary	6.130	6.130	5.288	-0.842
		Non-Salary	1.569	1.569	0.833	-0.736
		Sub Total	7.699	7.699	6.121	-1.578
		Development	5.600	5.600	3.749	-1.851
		Total	13.299	13.299	9.869	-3.429
Grand Total			141.145	141.145	105.440	-35.705