



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

**AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

<b>ABBREVIATIONS AND ACRONYMS .....</b>	<b>ii</b>
<b>Preface .....</b>	<b>iii</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>iv</b>
<b>SUMMARY TABLES &amp; CHARTS.....</b>	<b>viii</b>
Table 1: Audit Work Statistics .....	viii
Table 2: Audit observations regarding Financial Management .....	viii
Table 3: Outcome Statistics.....	ix
Table 4: Irregularities Pointed Out.....	x
Table 5: Cost-Benefit .....	x
<b>CHAPTER 1 .....</b>	<b>1</b>
<b>1.1 Union Administrations, Bahawalpur.....</b>	<b>1</b>
<b>1.1.1 Introduction .....</b>	<b>1</b>
<b>1.1.2 Comments on Budget and Accounts .....</b>	<b>1</b>
1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2013-14 .....	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives....	3
<b>1.2 AUDIT PARAS .....</b>	<b>4</b>
1.2.1 Non Production of Record.....	5
1.2.2 Irregularities and non compliance .....	7
1.2.3 Internal Control Weaknesses.....	15
<b>Annex .....</b>	<b>19</b>

## **ABBREVIATIONS AND ACRONYMS**

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

## Preface

Articles 169 and 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973, and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditures of the Local Fund and Public Accounts of District Governments.

The report is based on audit of the accounts of ten Union Administrations of District Bahawalpur 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 the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly.

Islamabad

Dated:

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

## EXECUTIVE SUMMARY

The Directorate General of 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 Tehsil and Town Municipal Administrations and Union Administrations. Regional Directorate of Audit Bahawalpur has audit jurisdiction of District Governments, TMAs and UAs of three Districts i.e. Bahawalpur, Bahawalnagar and Rahim Yar Khan.

The Regional Directorate has a human resource of 27 officers and other staff. Total mandays available were 4,830 and the budget amounting to Rs 17.900 million was allocated in audit year 2015-16. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly, RDA Bahawalpur carried out audit of the accounts of ten UAs of District Bahawalpur for the Financial Years 2008-15 and the findings included in the Audit Report.

Union Administrations (UAs) in District Bahawalpur conduct their operations under the Punjab Local Government Ordinance, 2001. UAs of District Bahawalpur comprise Union Nazim / Administrator and not more than three secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Administrator designates one secretary as Principal Accounting Officer (PAO). Financial provisions of the Ordinance require every Local Government to establish Public Account. Additional Secretary (Local Government and Community Development Department) in pursuance of Section 179-A of the PLGO, 2001 appointed Tehsil Officer (Regulations) as Administrator of Union Councils falling in the respective Tehsil Municipal Administration vide notification No. SOR (LG) 39-6 / 2008 dated Lahore February 24th 2010. According to this notification, “the Administrators shall perform the functions and exercise the powers of the Union Nazim, Naib Union Nazim and Union Councils under the Ordinance and or any other law for the time being in force”.

The total development budget of ten above mentioned UAs in District Bahawalpur for the Financial Years 2008-15, was Rs 61.648 million and expenditure incurred was Rs 20.271 million, showing savings of Rs 41.377 million. The total Non-development Budget for Financial Years 2008-15 was Rs 96.746 million and expenditure was Rs 75.869 million, showing savings of

Rs 20.877 million. The reasons for savings in Development and Non-development Budgets are required to be provided by the PAOs concerned.

The total budget targets of receipts of ten Union Administrations for the Financial Years 2008-15 were Rs 133.133 million against which Rs 73.739 million were collected.

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

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

**a. Scope of Audit**

Out of total expenditure of UAs of District Bahawalpur for the Financial Years 2008-15, auditable expenditure under the jurisdiction of Regional Director Audit, Bahawalpur was Rs 1,031.159 million covering 107 UAs. Out of this, RDA Bahawalpur audited an expenditure of Rs 96.140 million which, in terms of percentage, is 9% of total auditable expenditure and irregularities amounting to Rs 148.040 million were pointed out. Regional Director Audit planned and executed audit of ten UAs, i.e. 100% achievement against the planned audit activities.

Total receipts of the 107 UAs of District Bahawalpur for the Financial Years 2008-15 were Rs 1,043.160 million. RDA Bahawalpur audited receipts of Rs 73.065 million of the ten UAs selected for audit which is 7% of total receipts and irregularities amounting to Rs 73.433 million were pointed out.

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

Recovery of Rs 6.855 million was pointed out by Audit which was not in the notice of the management earlier. No recovery was effected till the time of compilation of this Report.

However, against the total recovery of Rs 2.193 million pertaining to paras (over one million) drafted in this Report, no amount of recovery has been made by the management till the time of compilation of this Report.

**c. Audit Methodology**

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

**d. Audit Impact**

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

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

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

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

- i. Non production of record of Rs 8.800 million was noted in one case <sup>1</sup>
- ii. Irregularities and non-compliance of Rs 86.199 million were noted in six cases <sup>2</sup>
- iii. Internal Control Weaknesses of Rs 2.193 million were noted in three cases. <sup>3</sup>

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

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<sup>1</sup> Para: 1.2.1.1

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

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

**g. Recommendations**

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

- i. Strengthening of internal controls
- ii. Holding of DAC meetings in time
- iii. Taking disciplinary action against the concerned for non production of record
- iv. Compliance of DAC directives and decisions in letter and spirit
- v. Compliance of relative laws, rules, instructions and procedures etc.
- vi. Proper maintenance of accounts and production of record
- vii. Appropriate actions against officers/officials responsible for violation of rules and losses



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipt
1	Total PAOs in Audit jurisdiction	107	1,031.159	1,043.160
2	Total Formations/DDOs in Audit Jurisdiction	107	1,031.159	1,043.160
3	Total Entities (PAOs) Audited	*10	96.140	73.739
4	Total formations/DDOs audited	*10	96.140	73.739
5	Audit & Inspection Reports	10	-	-
6	Special Audit Reports	-	-	-
7	Performance Audit Reports	-	-	-
8	Other Reports (Relating to UA)	-	-	-

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

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

(Rupees in million)

Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound asset management	8.800
2	Weak financial management	-
3	Weak Internal controls relating to financial management	2.193
4	Others	86.199
<b>Total</b>		<b>97.192</b>

**Table 3: Outcome Statistics****(Rupees in million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Physical Assets</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total Current Year</b>	<b>Total Last Year 2013-14</b>
1	Total Financial Outlay	0.854	20.271	73.739	75.015	169.879	124.410
2	Outlays Audited	0.380	14.093	73.065	28.682	116.220*	71.562
3	Amount Placed under Audit Observation/ Irregularities Pointed Out.	-	84.315	1.142	11.735	97.192	6.759
4	Recoveries Pointed Out at the instance of Audit.	-	-	-	2.193	2.193	0.372
5	Recoveries Accepted/ Established at the instance of Audit.	-	-	-	2.193	2.193	0.372
6	Recoveries Realized at the instance of Audit.	-	-	-	-	-	-

\*The amount mentioned against Sr. No. 02 in column of "Total Current Year" is the sum of expenditure and receipts whereas the total expenditure was Rs 43.155 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.	86.199
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS <sup>1</sup> misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinion on the financial statement..	-
4	Quantification of weaknesses of internal control system.	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies.	2.193
6	Non-production of record.	8.800
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>97.192</b>

**Table 5: Cost-Benefit**

(Rupees in million)		
Sr. No.	Description	Amount
1	Outlays Audited (Items 2 of Table 3)	116.220
2	Expenditure on Audit	0.392
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	-

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<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

# CHAPTER 1

## 1.1 Union Administrations, Bahawalpur

### 1.1.1 Introduction

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

There are 107 UAs in District Bahawalpur out of which UAs number 23, 26, 27, 87, 88, 89, 95, 96, 97 and 98 were audited on sample basis during 2015-16.

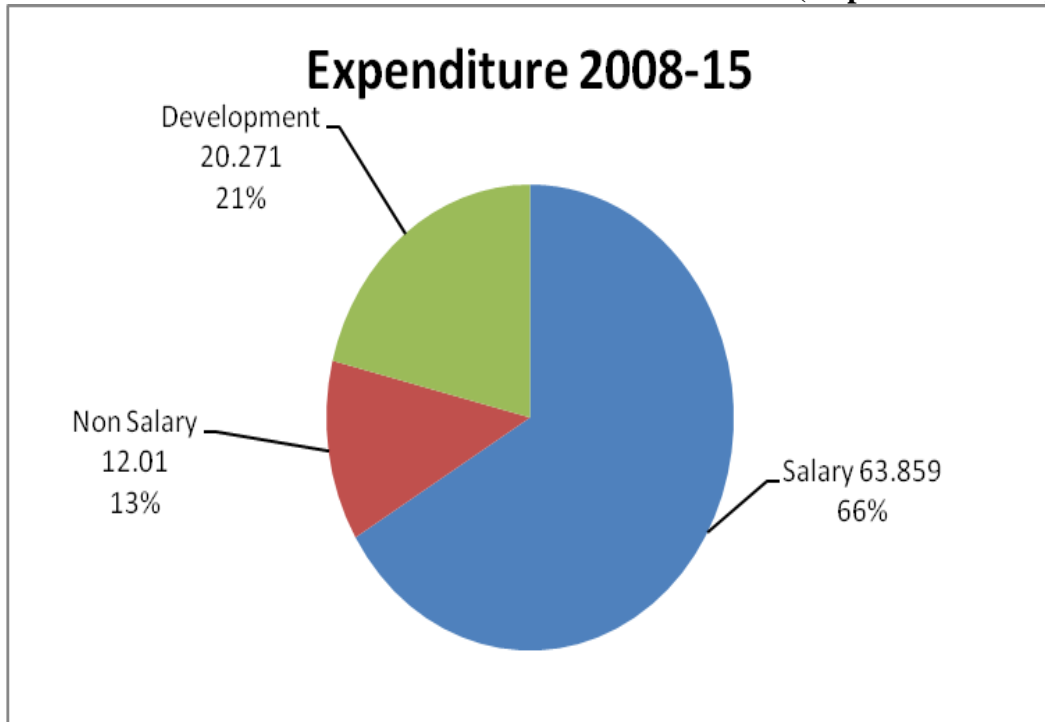
### 1.1.2 Comments on Budget and Accounts

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

**(Rupees in million)**

<b>2008-15</b>	<b>Budget</b>	<b>Actual</b>	<b>Saving (-)</b>	<b>% (Saving)</b>
Salary	76.587	63.859	-12.728	-16.62%
Non Salary	20.159	12.01	-8.149	-40.42%
Development	61.648	20.271	-41.377	-67.12%
<b>Total</b>	<b>158.394</b>	<b>96.14</b>	<b>-62.254</b>	<b>-39.30%</b>
Receipts	133.133	73.739	-59.394	-44.61%

(Rupees in million)

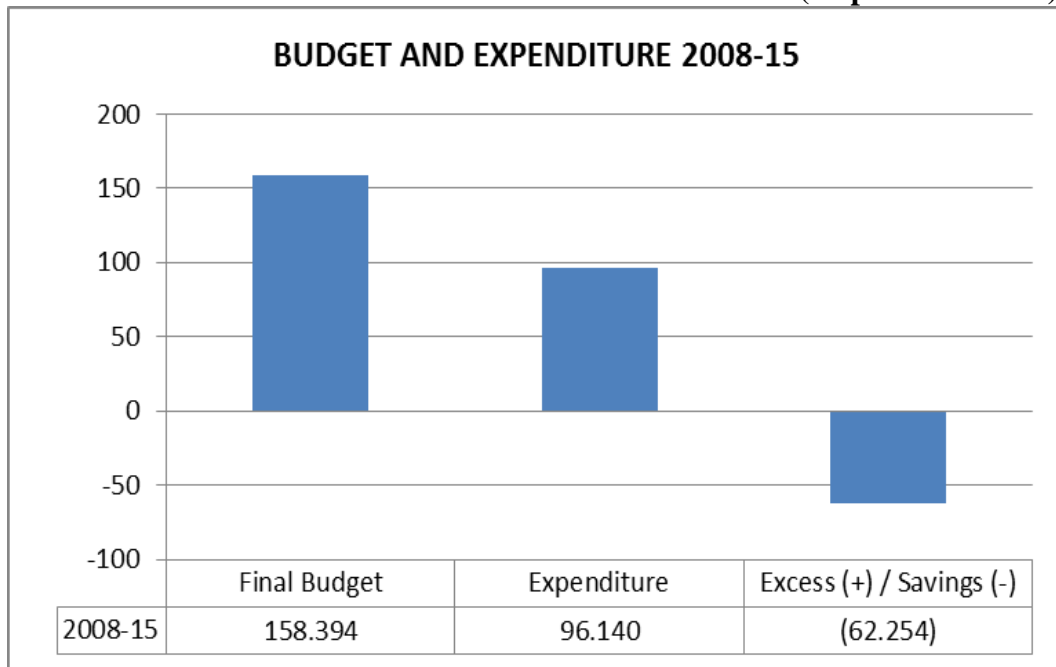


Details of budget allocations, expenditures and savings of each UA of District Bahawalpur for the Financial Years 2008-15 are at Annex-B.

As per Budget Books for the Financial Years 2008-15 of UAs in District Bahawalpur, the original and final budget of audited ten UAs was Rs 158.354 million. Total expenditure incurred by these UAs during Financial Years 2008-15 was Rs 96.140 million. A saving of Rs 62.254 million came to the notice of Audit, which shows that the UAs failed to provide essential municipal services as envisaged and planned at the time of preparation and approval of annual budget for the years. No plausible explanation was provided by the PAO, UA Nazims and management of UAs. **(Annex-B)**

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

(Rupees in million)



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

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

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

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

#### Status of Previous Audit Reports

S. No.	Audit Report Year	No. of Paras	Status of PAC/UAC Meeting
1	2009-12	34	PAC not constituted
2	2013-14	04	PAC not constituted

## 1.2 AUDIT PARAS

## **1.2.1 Non Production of Record**

### **1.2.1.1 Non production / maintenance of record – Rs 8.800 million**

According to Section 115 (6) of the PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, Rule 4(3) (xi) & (xii) of PDG & TMA (Budget) Rules, 2003 stipulates that the head of office is responsible for ensuring that the auditors are afforded all reasonable facilities in the discharge of their functions and furnished with full possible information for which they may ask and no such information or any books or other documents to which the Auditor General of Pakistan has a statutory right of access is withheld.

Secretaries of Union Administration No. 23, 26, 27, 87, 88, 89, 95, 96, 97 and 98 of District Bahawalpur did not produce record of receipts and expenditures incurred amounting to Rs 8.800 million for the period 2008-15, despite repeated verbal requests and written requisitions. (**Annex – C**)

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

Due to non production of record, legitimacy of expenditure / revenue realized of Rs 8.800 million could not be ensured.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretary UA No. 23 produced record of Rs 550,000 mentioned at serial No. 9 only; Secretary UA No. 26 produced record of Rs 107,000 mentioned at serial No. 7 whereas Secretary UA No. 27 also produced record of Rs 200,000 mentioned at serial No. 7 only. Remaining record was not produced / maintained. Secretaries UA No. 87 and 88 replied that relevant record was available but failed to produce the same during verification. Secretary UA No. 89 neither submitted working papers nor attended DAC meeting. Whereas Secretaries UA No. 95, 96, 97 and 98 replied that the amount was transferred to TMA as deposit work. Reply of the department was not tenable as no proof for expenditure incurred, unspent balance and other allied record was produced in support of reply.

DAC in its meeting held on 09.05.2016 directed concerned secretaries to produce said record for verification within fifteen days. No progress was intimated till finalization of this Report.



Audit recommends that desired record be produced for verification besides taking necessary action against the person(s) at fault, under intimation to Audit.

[UA-23, AIR Para: 10, UA-26, AIR Para: 07&12, UA-27, AIR Para: 08, UA-87, AIR Para: 15 & 17, UA-88, AIR Para: 14, UA-89, AIR Para: 11, UA-95, AIR Para: 05, UA-96, AIR Para: 04, UA-97, AIR Para: 04 & UA-98, AIR Para: 04]

## 1.2.2 Irregularities and non compliance

### 1.2.2.1 Irregular block allocation of funds for development activities – Rs 52.309 million

According to Rule 58 of the Punjab Union Administration (Budget) Rules, 2003, “No lump sum provision shall be made in the budget, the detail of which cannot be explained”.

Secretaries of following 9 (nine) Union Administrations of District Bahawalpur made lump sum provision of development budget of Rs 52.309 million for development activities during Financial Years 2008-15 without indicating detail of schemes, cost and geographical location, in violation of above rule. Detail is given below:

(Rupees in million)		
Sr. No.	UA No.	Amount of Block Allocation
1	23 (BWP)	3.310
2	26 (BWP)	1.980
3	27 (BWP)	1.635
4	87 (APE)	5.758
5	88 (APE)	5.579
6	89 (APE)	4.114
7	95 (Yazman)	15.863
8	96 (Yazman)	10.075
9	97 (Yazman)	3.996
	<b>Total</b>	<b>52.309</b>

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

Unauthorized block allocation resulted in violation of the Government instructions and financial indiscipline of Rs 52.309 million.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretaries UA No. 23, 26, 27 and 96 replied that due to poor financial position development was not carried out and budget was allocated in lump sum. Secretaries UA No. 87, 88 and 95 replied that annual budget was proposed and approved by the competent authority whereas secretary UA No. 89 neither submitted working papers nor attended DAC meeting. Reply of the department

was not tenable as there was no provision in the rule for lump sum allocation of development funds. Secretary UA No. 97 provided detail of works for the Financial Year 2011-12 and 2012-13 and the amount of para was reduced accordingly.

DAC in its meeting held on 09.05.2016 directed to get the irregularity condoned from the competent authority within fifteen days. No progress was intimated till finalization of this Report.

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

[UA-23, AIR Para: 03, UA-26, AIR Para: 03, UA-27, AIR Para: 01, UA-87, AIR Para: 04, UA-88, AIR Para: 04, UA-89, AIR Para: 04, UA-95, AIR Para: 12, UA-96, AIR Para: 13 & UA-97, AIR Para: 12]

### **1.2.2.2 Less allocation of funds for development activities - Rs 20.137 million**

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

Secretaries of following 10 (ten) Union Administrations of District Bahawalpur allocated Rs 43.182 million for development expenditure out of total proposed budget of Rs 126.638 million against due amount of Rs 63.319 million which resulted in less allocation of Rs 20.137 million during Financial Years 2008-15. Detail is given below:

**(Rupees in million)**

<b>Sr. No.</b>	<b>UA No.</b>	<b>Total Budget</b>	<b>50% (Due)</b>	<b>Actual Development Budget</b>	<b>Less Allocation</b>
1	23 (BWP)	10.337	5.168	3.569	1.600
2	26 (BWP)	14.089	7.045	4.533	2.512
3	27 (BWP)	11.876	5.938	2.363	3.575
4	87 (APE)	11.191	5.596	3.088	2.508
5	88 (APE)	13.637	6.819	4.662	2.157
6	89 (APE)	16.892	8.446	7.115	1.331
7	95 (Yazman)	23.188	11.594	8.139	3.455
8	96 (Yazman)	8.903	4.451	3.788	0.664
9	97 (Yazman)	13.073	6.537	5.026	1.511
10	98 (Yazman)	3.452	1.726	0.900	0.826
	<b>Total</b>	<b>126.638</b>	<b>63.319</b>	<b>43.182</b>	<b>20.137</b>

Audit is of the view that due to weak financial management, there was a shortfall in the allocation of union funds for development work.

Less allocation of development funds amounting to Rs 20.137 million for development expenditure deprived the general public from necessary benefits.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. All Secretaries replied that budget was less allocated as the Government did not allocate budget for salary and contingency as per demand. Therefore, development budget was utilized to meet contingent expenditure and payment of pay and allowances. Reply of the department was not accepted as rules and procedures were not followed.

DAC in its meeting held on 09.05.2016 directed to get the irregularity condoned from competent authority within fifteen days. No progress was intimated till finalization of this Report.

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

[UA-23, AIR Para: 07, UA-26, AIR Para: 10, UA-27, AIR Para: 05, UA-87, AIR Para: 02, UA-88, AIR Para: 02, UA-89, AIR Para: 02, UA-95, AIR Para: 02, UA-96, AIR Para: 02, UA-97, AIR Para: 02 & UA-98, AIR Para: 02]

### **1.2.2.3 Irregular expenditure by splitting the indents and non observance of Punjab Procurement Rules – Rs 6.021 million**

According to Rules 9, 10, 12 and 13 of the Punjab Procurement Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirement for procurement on the website of the authority as well as on its website. Procurements over one hundred thousand rupees and upto the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time and as well as in other print media or newspapers having wide circulation. Response time of at least 15 days was essential for purchasing in transparent manner.

Secretaries of following 4 (four) Union Administrations of District Bahawalpur incurred expenditure of Rs 6.021 million during Financial Years 2008-15 by splitting the vouchers / bills, only to remain within competency and

to avoid quotations in respective Financial Years. Moreover expenditure was incurred without advertisement on PPRA's website. Detail is given below:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>UA No.</b>	<b>Period</b>	<b>Amount</b>
1	26 (BWP)	2008-09	0.193
2	87 (APE)	2008-09	0.906
3	88 (APE)	2008-15	1.692
4	89 (APE)	2011-12, & 2013-14	3.230
<b>Total</b>			<b>6.021</b>

Audit is of the view that due to weak internal controls, purchases were made by splitting the indents in violation of Punjab Procurement Rules.

Purchase by splitting the indents and non compliance of Punjab Procurement Rules resulted in irregular expenditure of Rs 6.021 million.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretary UA No. 26 replied that no splitting was made. Secretaries UA No. 87 and 88 replied that PPRA Rules were not in the knowledge of the UAs and compliance would be made in future. Replies of the secretaries were not tenable as splitting was made and PPRA Rules were also not observed. Secretary UA No. 89 neither submitted working papers nor attended DAC meeting.

DAC in its meeting held on 09.05.2016 directed to get the expenditure regularized from the competent authority within a month besides initiating disciplinary action against secretary of UA No. 89. No progress was intimated till finalization of this Report.

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

[UA-26, AIR Para: 13, UA-87, AIR Para: 18, UA-88, AIR Para: 15 & UA-89, AIR Para: 12]

#### **1.2.2.4 Irregular expenditure on civil works – Rs 3.294 million**

According to Rule 3 of Union Administration (Works) Rules 2002, “the Union Administration shall be competent to get the works executed through project committee without approval of the Union Council up to Rs 5,000 and with the approval of the Union Council up to Rs 100,000 and where project cost

is more than Rs 100,000 it shall be got executed by the TMA / District Government as deposit work. According to para 2.77 of PWD code, works cannot be split into groups, if urgency so demands then the sanction of the Chief Engineer is must and the power of acceptance of tender rests with the authority who is competent to accept the tender of the scheme as a whole in case of each group. Moreover according to Rule 5 of Union Administration Works Rules 2002, “if the cost of project exceeds Rs 100,000 it should be got executed from the TMA or District Government as deposit work.”

Secretaries of following 3 (three) Union Administrations of District Bahawalpur incurred expenditure of Rs 3.294 million on civil works during Financial Years 2008-14. The expenditure was unauthorized as the costs estimates of development schemes of same nature, specifications and site were intentionally split up just to remain within competency of the administration and to avoid execution of schemes as deposit works.

**(Rupees in million)**

<b>Sr. No.</b>	<b>UA No.</b>	<b>No. of Works / Schemes</b>	<b>Period</b>	<b>Amount</b>
1	87 (APE)	12	2008-09	0.807
2	88 (APE)	6	2011-12	0.584
3	89 (APE)	17	2011-12 & 2013-14	1.903
<b>Total</b>		<b>35</b>		<b>3.294</b>

Audit is of the view that due to weak internal controls, schemes were split up in order to avoid execution as deposit works.

Incurring expenditure on schemes by non execution as deposit work resulted in unauthorized expenditure of Rs 3.294 million.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. The secretaries of UA No. 87 & 88 replied that expenditure was incurred as per procedure. Reply of the department was not tenable as work of same area / mouza were split up. Whereas Secretary UA No. 89 neither submitted working papers nor attended DAC meeting.

DAC in its meeting held on 09.05.2016 directed to get the expenditure regularized from the competent authority besides initiating disciplinary action against secretary UA No. 89. No progress was intimated till finalization of this Report.

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

[UA-87, AIR Para: 05, UA-88, AIR Para: 05 & UA-89, AIR Para: 05]

#### **1.2.2.5 Non accountal of store items – Rs 2.785 million**

According to Rules 15.1 and 15.4(a) of the PFR Vol-I, all materials received should be examined, counted, measured and weighed as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government servant. The departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct record and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody.

Secretaries of following 2 (two) Union Administrations of District Bahawalpur incurred expenditure of Rs 2.785 million during Financial Years 2008-15 on purchase of different items which were neither accounted for / taken into stock nor consumption of the same was shown alongwith indents.

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>UA No.</b>	<b>Period</b>	<b>Amount</b>
1	88 (APE)	2008-15	1.303
2	89 (APE)	2008-15	1.482
<b>Total</b>			<b>2.785</b>

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

In the absence of stock entries and consumption record chances of misappropriation of Rs 2.785 million could not be ruled out.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretary UA No. 88 replied that stock entries have already been made. Reply of the secretary was not tenable as stock register showing entries and consumption was not produced in support of reply. Secretary UA No. 89 neither submitted working papers nor attended DAC meeting.

DAC in its meeting held on 09.05.2016 directed either to produce relevant record within fifteen days or recovery be affected accordingly besides initiating

disciplinary action against Secretary of UA No. 89. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 2.785 million from the concerned besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-88, AIR Para: 09 & UA-89, AIR Para: 09]

#### 1.2.2.6 Irregular use of CCB funds – Rs 1.653 million

According to Section 119 read with Section 109 (12)(b) of the Punjab Local Government Ordinance 2001, “the amount placed for utilization through Citizen Community Boards which remains unspent shall be credited under the same head in the following year’s budget in addition to the fresh allocation under the said code / object for that year.

Secretaries of following 3 (three) Union Administrations of District Bahawalpur allocated Rs 4.393 million for CCB during Financial Years 2008-15 out of which Rs 1.041 million were utilized through CCB leaving a balance of Rs 3.352 million which were required to be utilized for development purpose. Scrutiny of bank statements of the concerned union administrations revealed that only Rs 1.699 million were available as on 30.06.2015 and the funds of Rs 1.653 million were utilized in unauthorized manner by the concerned union administrations for contingent and other expenditures.

(Rupees in million)

Sr. No.	UA No.	Budget Allocation for CCB (2008-15)	CCB Funds Utilized (2008-15)	Balance	Actual Balance as per Bank Statement as on 30.06.15	Difference
1	87 (APE)	1.934	1.041	0.893	0.181	0.712
2	88 (APE)	0.683	-	0.683	0.366	0.317
3	89 (APE)	1.777	-	1.777	1.153	0.624
<b>Total</b>		<b>4.394</b>	<b>1.041</b>	<b>3.352</b>	<b>1.699</b>	<b>1.653</b>

Audit is of the view that due to weak financial controls, CCB funds were utilized for contingent and other expenditures.

Utilization of CCB fund to meet contingent and other expenditures resulted in irregular expenditure of Rs 1.653 million.



The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretary UA No. 87 and 88 replied that neither any CCB applied and submitted proposal nor deposited its share. Therefore, CCB funds were not utilized. Reply of the secretaries was not tenable as CCB funds were to be utilized for development activities under Chief Minister Accelerated Programme and not for contingent and other expenditures. Whereas Secretary UA No. 89 neither submitted working papers nor attended DAC meeting.

DAC in its meeting held on 09.05.2016 directed to get the irregularity condoned from the competent authority within fifteen days besides initiating disciplinary action against Secretary UA No. 89. No progress was intimated till finalization of this Report.

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

[UA-87, AIR Para: 06, UA-88, AIR Para: 06 & UA-89, AIR Para: 06]

## 1.2.3 Internal Control Weaknesses

### 1.2.3.1 Non-deduction / deposit of Income Tax and GST – Rs 1.142 million

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

Secretaries of following 8 (eight) Union Administrations of District Bahawalpur neither deducted income tax of Rs 0.385 million and GST Rs 0.757 million from payments made to different contractors / suppliers during Financial Years 2008-15 nor same was deposited in the Government treasury. Detail is given below:

(Rupees in million)				
Sr. No.	UA No.	General Sales Tax	Income Tax	Total
1	23 (BWP)	0.143	0.031	0.174
2	26 (BWP)	0.115	0.025	0.140
3	27 (BWP)	0.041	0.008	0.049
4	87 (APE)	0.039	0.091	0.130
5	88 (APE)	0.184	0.088	0.272
6	89 (APE)	0.219	0.114	0.333
7	95 (Yazman)	0.003	0.026	0.029
8	96 (Yazman)	0.013	0.002	0.015
	<b>Total</b>	<b>0.757</b>	<b>0.385</b>	<b>1.142</b>

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

Non deduction / deposit of income tax and general sales tax in the Government treasury resulted in loss of Rs 1.142 million.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretaries UA No. 23, 26 and 27 replied that all work was done through project committee and they will take necessary steps in this regard. Secretaries

UA No. 87 and 88 replied that notices had been issued to the concerned for deposit of IT and GST whereas Secretary UA No. 89 neither submitted working papers not attended DAC meeting. Secretaries UA No. 95, 96, and 98 replied that compliance would be shown in next meeting. Reply of the department was not tenable as income tax was required to be deducted at source and purchase was required to be made from registered firms.

DAC in its meeting held on 09.05.2016 directed to recover and deposit income tax and GST in the Government treasury within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends recovery and deposit of Rs 1.142 million besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-23, AIR Para: 01, UA-26, AIR Para: 02, UA-27, AIR Para: 14, UA-87, AIR Para: 09, UA-88, AIR Para: 08, UA-89, AIR Para: 08, UA-95, AIR Para: 08 & UA-96, AIR Para: 07]

### **1.2.3.2 Non deduction / deposit of pension contribution, group insurance and benevolent fund - Rs 1.051 million**

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

Secretaries of following 3 (three) Union Administrations of District Bahawalpur did not deduct or deposit the amount of pension contribution, group insurance and benevolent fund in respect of 08 staff members amounting to Rs 1.051 million during Financial Years 2008-15. The amount was neither deposited into relevant accounts nor was it refunded in UAs account. Detail is given below:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>UA No.</b>	<b>No. of Employees</b>	<b>Amount</b>
1	26 (BWP)	2	0.341
2	87 (APE)	3	0.272
3	88 (APE)	3	0.438
	<b>Total</b>	<b>8</b>	<b>1.051</b>

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

Non deposit of pension contribution, group insurance and benevolent fund into relevant heads of account resulted in loss of Rs 1.051 million.

The matter was reported to the Union Secretaries/ PAOs during April, 2016. Secretary UA No. 26 had already deposited Rs 320,460 out of total amount of Rs 661,686 on account of pension contribution whereas Secretaries UA No. 87 and 88 replied that the amount will be deposited shortly.

DAC in its meeting held on 09.05.2016 directed to recover and deposit remaining amount into relevant heads of account within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 1.051 million from the concerned and deposit into relevant heads of account besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-26, AIR Para: 01, UA-87, AIR Para: 16 & UA-88, AIR Para: 13]

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

According to Rule 3 (1) of the Punjab Local Government (Fee for License etc.) Rules 2003, the Union Administration shall levy fees for licensing of following professions and vocations:

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

Secretaries of Union Administrations No. 23, 26, 27, 87, 88, 89, 95, 96, 97 & 98 of District Bahawalpur neither levied nor collected license and permit fee from the vendors during Financial Years 2008-15.

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

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

The matter was reported to the Union Secretaries/ PAOs during April, 2016. The Secretaries of concerned union councils except UA No. 89 replied that TMA was already receiving such fee / tax. Replies of concerned secretaries were not tenable as no proof was produced in support of reply. Moreover UA has to perform its function in its orbit. Secretary UA No. 89 neither submitted working papers not attended DAC meeting.

DAC in its meeting held on 09.05.2016 directed to levy fees or get the irregularity condoned from the competent authority within fifteen days besides initiating disciplinary action against secretary UA No. 89. No progress was intimated till finalization of this Report.

Audit recommends that the taxes be levied and getting amount of loss written off from the competent authority besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[UA-23, AIR Para: 13, UA-26, AIR Para: 09, UA-27, AIR Para: 11, UA-87, AIR Para: 21, UA-88, AIR Para: 19, UA-89, AIR Para: 16, UA-95, AIR Para: 09, UA-96, AIR Para: 08, UA-97, AIR Para: 08 & UA-98, AIR Para: 07]

# Annex

**Annex-A  
Part-I**

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

(Rupees in million)

UA No.	Sr. No.	Para No.	Description	Amount
23 (BWP)	1	2	Un authorized drawl of conveyance allowance	0.164
	2	8	Non allocation of sports fund / youth funds	0.097
	3	12	Non conduction of internal audit	-
	4	14	Default of stock taking	-
	5	15	Non-preparation of budget & monthly reports on prescribed format	-
	6	16	Expenditure beyond the jurisdiction of UA	0.029
	7	17	Un authorized shifting of headquarter	0.544
26 (BWP)	8	5	Non/ Less allocation of sports fund / youth funds	0.237
	9	11	Unjustified payment of arrear and allowances and recovery of computer allowance	0.143
27 (BWP)	10	6	Non / less allocation of sports fund / youth funds	0.151
	11	7	Irregular provision of budget allocation	1.046
	12	10	Non conducting of internal audit	-
	13	13	Non-preparation of budget & monthly reports on prescribed format	-
	14	15	Unjustified payment of arrear and allowances	0.083
87 (APE)	15	1	Non allocation and non utilization of development budget through CCB	0.273
	16	3	Non / less allocation of sports fund / youth funds	0.078
	17	7	Unjustified expenditure on development projects	0.906
	18	8	Non conducting of post completion evaluation	0.906
	19	10	Non accountal of store items into stock	-
	20	11	Irregular drawl of Computer Allowance	0.060
	21	12	Drawl on account of construction of culverts without identification of sites	0.083
	22	13	Doubtful expenditure on purchase of hand pumps and RCC Pipes	0.166
	23	14	Irregular payment on account of provision of electricity beyond the functions of UA	0.080
	24	20	Non-preparation of budget & monthly reports on prescribed format	-
88 (APE)	25	1	Non allocation and non utilization development budget through CCB	0.814
	26	3	Non / Less allocation of sports fund / youth funds	0.048
	27	7	Non conducting of post completion evaluation	0.584

UA No.	Sr. No.	Para No.	Description	Amount
	28	10	Irregular drawl of Computer Allowance	0.062
	29	11	Doubtful expenditure on repair of hand pumps	0.208
	30	18	Non-preparation of budget & monthly reports on prescribed format	-
89 (APE)	31	1	Non allocation and non utilization of development budget through CCB	0.368
	32	3	Non / less allocation of sports fund / youth funds	0.068
	33	7	Non conducting of post completion evaluation	1.903
	34	10	Loss to Government due to not deducting shrinkage	0.042
	35	13	Non reconciliation of receipt	12.829
	36	14	Unauthorized retention of public money and retention of closing balance as per bank statement	0.367
	37	15	Non-preparation of budget & monthly reports on prescribed format	-
95 (Yazman)	38	1	Non allocation & utilization of funds through CCBs	0.709
	39	4	Non-deposit of additional performance security	0.062
	40	6	Non-preparation of development plan and non-utilization of development fund	2.856
	41	7	Non-conducting of post evaluation of development schemes	2.071
	42	10	Non / less allocation of sports fund / youth funds	0.268
	43	11	Non reconciliation of receipt	10.073
96 (Yazman)	44	1	Non allocation & utilization of funds through CCBs	2.918
	45	5	Non-preparation of development plan and non-utilization of development fund	5.332
	46	6	Non-conducting of post evaluation of development schemes	0.989
	47	9	Non / less allocation of sports fund / youth funds	0.014
	48	11	Non-deduction of shrinkage charges @ Rs 10 %	0.017
97 (Yazman)	49	1	Less allocation for CCB & non- utilization of funds through ccbs	0.422
	50	5	development fund	1.595
	51	7	Non-deduction / deposit of income tax and general sales tax	0.023
	52	10	Non-deduction of shrinkage charges @ Rs 10 %	0.009
98 (Yazman)	53	1	Less allocation & non-utilization of funds through CCBs	0.904
	54	5	Non-preparation of development plan and non-utilization of development fund	2.956
	55	6	Non-conducting of post evaluation of development schemes	2.249
	56	10	Unauthorized block allocation of funds for development activities	6.640



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

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

(Rupees in million)

UA No.	Sr. No.	Para No.	Subject of Para	Amount	
UA No. 6	1	5	Loss due to excess consumption of bricks	0.018	
	2	8	Unjustified expenditure through fictitious invoices	0.084	
UA No. 7	3	1	Misappropriation in security forms	0.036	
	4	2	Irregular expenditure on purchase of computer	0.041	
	5	3	Unjustified disbursement of Bonus among the employees	0.029	
	6	5	Non renewal of enlisted Qazi loss to Government	0.020	
	7	6	Irregular/unjustified expenditure on construction of Tuff tile street	0.200	
	8	8	Unjustified less fixation of targets of Income	0.428	
	9	9	Unjustified budgeting possible loss	0.335	
	10	10	Unjustified receipts of Nikkah Nama/pert fee	0.205	
	UA No. 8	11	1	Misappropriation in Security forms	0.005
		12	2	Irregular Expenditure of on purchase of computer	0.050
13		3	Irregular/unjustified expenditure on construction of Sewer line	0.500	
14		4	Non collection of approved tax	0.096	
15		5	Unjustified Budgeting Possible loss	0.335	
16		6	Unjustified receipts of Nikkah Nama/pert fee	0.393	
17		7	Less receipts from scheduled rates	0.389	
18		8	Loss to Government due to less rates of renewal worth	0.042	
19		9	unjustified expenditure and misappropriation of Donkey cart and hand carts	0.058	
20		10	Doubtful disbursement of manhole covers and Pipes	0.074	
UA No. 9	21	1	Loss due to not deducting shrinkage and road crust	0.017	
	22	4	Non Re-collection of amount of deposit work	0.457	
	23	6	Un-authorized drawal of pay and allowances without performing the duties	0.248	
	24	7	Irregular Splitting of works and incurring of expenditure on different schemes	0.180	
	25	8	Unjustified expenditure on repair of furniture & Machinery	0.058	
	26	11	Loss to Government due to non deduction of collection rights of taxes	-	

## Detail of Budget and Expenditure of UAs

(Rupees in million)

Sr. No.	Name of UA	Nature of Expenditures	Original Grants	Supplementary Grant	Revised / Final Grant	Actual Expenditure	(+) Excess / (-) Saving
1	UA 87 Banwala, Ahmadpur East	Salary	8.011	-	8.011	7.463	-0.548
		Non Salary	1.859	-	1.859	0.717	-1.143
		<b>Sub Total</b>	<b>9.871</b>	<b>-</b>	<b>9.871</b>	<b>8.180</b>	<b>-1.691</b>
		Development	5.758	-	5.758	1.904	-3.853
		<b>Total</b>	<b>15.628</b>	<b>-</b>	<b>15.628</b>	<b>10.085</b>	<b>-5.544</b>
2	UA 88 Dhoor, Ahmadpur East	Salary	7.221	-	7.221	7.104	-0.117
		Non Salary	1.545	-	1.545	0.855	-0.690
		<b>Sub Total</b>	<b>8.766</b>	<b>-</b>	<b>8.766</b>	<b>7.959</b>	<b>-0.807</b>
		Development	1.914	-	1.914	1.914	0.000
		<b>Total</b>	<b>10.680</b>	<b>-</b>	<b>10.680</b>	<b>9.873</b>	<b>-0.807</b>
3	UA 89 Ali Kharik, Ahmadpur East	Salary	7.099	-	7.099	3.980	-3.119
		Non Salary	2.678	-	2.678	1.294	-1.384
		<b>Sub Total</b>	<b>9.777</b>	<b>-</b>	<b>9.777</b>	<b>5.274</b>	<b>-4.503</b>
		Development	7.115	-	7.115	3.067	-4.048
		<b>Total</b>	<b>16.892</b>	<b>-</b>	<b>16.892</b>	<b>8.341</b>	<b>-8.551</b>
4	UA 95, Yazman	Salary	8.703	-	8.703	6.364	-2.338
		Non Salary	1.607	-	1.607	0.557	-1.050
		<b>Sub Total</b>	<b>10.310</b>	<b>-</b>	<b>10.310</b>	<b>6.921</b>	<b>-3.389</b>
		Development	8.139	-	8.139	3.408	-4.730
		<b>Total</b>	<b>18.449</b>	<b>-</b>	<b>18.449</b>	<b>10.330</b>	<b>-8.119</b>
5	UA 96, Yazman	Salary	6.140	-	6.140	3.843	-2.297
		Non Salary	1.860	-	1.860	0.890	-0.970
		<b>Sub Total</b>	<b>8.000</b>	<b>-</b>	<b>8.000</b>	<b>4.733</b>	<b>-3.266</b>
		Development	10.075	-	10.075	3.928	-6.146
		<b>Total</b>	<b>18.074</b>	<b>-</b>	<b>18.074</b>	<b>8.662</b>	<b>-9.413</b>
6	UA 97, Yazman	Salary	7.213	-	7.213	6.553	-0.660
		Non Salary	2.703	-	2.703	1.493	-1.210
		<b>Sub Total</b>	<b>9.916</b>	<b>-</b>	<b>9.916</b>	<b>8.046</b>	<b>-1.870</b>
		Development	5.026	-	5.026	2.242	-2.783
		<b>Total</b>	<b>14.942</b>	<b>-</b>	<b>14.942</b>	<b>2.242</b>	<b>-12.699</b>

Sr. No.	Name of UA	Nature of Expenditures	Original Grants	Supplementary Grant	Revised / Final Grant	Actual Expenditure	(+) Excess / (-) Saving
7	UA 98, Yazman	Salary	6.893	-	6.893	5.866	-1.027
		Non Salary	3.521	-	3.521	2.370	-1.151
		<b>Sub Total</b>	<b>10.414</b>	-	<b>10.414</b>	<b>8.236</b>	<b>-2.178</b>
		Development	6.641	-	6.641	2.093	-4.547
		<b>Total</b>	<b>17.055</b>	-	<b>17.055</b>	<b>10.329</b>	<b>-6.725</b>
8	UA 23, Bahawalpur	Salary	8.167	-	8.167	8.160	-0.006
		Non Salary	1.703	-	1.703	1.304	-0.398
		<b>Sub Total</b>	<b>9.869</b>	-	<b>9.869</b>	<b>9.465</b>	<b>-0.405</b>
		Development	5.122	-	5.122	0.512	-4.610
		<b>Total</b>	<b>14.991</b>	-	<b>14.991</b>	<b>9.977</b>	<b>-5.014</b>
9	UA 26, Bahawalpur	Salary	8.353	-	8.353	6.860	-1.493
		Non Salary	1.202	-	1.202	1.333	0.131
		<b>Sub Total</b>	<b>9.555</b>	-	<b>9.555</b>	<b>8.193</b>	<b>-1.362</b>
		Development	4.120	-	4.120	0.716	-3.404
		<b>Total</b>	<b>10.757</b>	-	<b>10.757</b>	<b>8.909</b>	<b>-1.848</b>
10	UA 27, Bahawalpur	Salary	8.787	-	8.787	7.889	-0.897
		Non Salary	1.484	-	1.484	1.199	-0.284
		<b>Sub Total</b>	<b>10.270</b>	-	<b>10.270</b>	<b>9.089</b>	<b>-1.182</b>
		Development	3.192	-	3.192	0.487	-2.706
		<b>Total</b>	<b>13.462</b>	-	<b>13.462</b>	<b>9.575</b>	<b>-3.887</b>

**Annex – C**  
**[Para 1.2.1.1]**

**Non production / maintenance of record – Rs 8.800 million**

(Rupees in million)

Sr. No.	UA No.	Detail of Record	Amount
1	23 (BWP)	Unserviceable stock register, works register, receipt book issue register, security refund register, reconciliation statement, newspaper register, service books, schedule rate of income,	-
2	26 (BWP)	Unserviceable stock register, works register, receipt book issue register, reconciliation statement, newspaper register, Record & Voucher Expenditure Statement Amount Transfer to TMA vide Cheque No.132419 dated 17.04.2012, Record of Work Done as per TS construction of work, Nikah khawan Record (Receipt & Issued), Purchase of Sewing Machine, Purchase of Hand pump, Record of renewal, registration of Nikah Khawan, receipt from them and record of issue register and return back.	0.716
		Expenditure on civil work, Repair of furniture, Repair of computer, Purchase of Stationery, Hand Pumps	0.278
3	27 (BWP)	Unserviceable stock register, works register, receipt book issue register, reconciliation statement, newspaper register, Record & Voucher Expenditure Statement, Record of Work Done as per TS.	-
4	87 (APE)	Record of CCB, Bank statements of the CCBs, Management Committee, proof for deposit of 20% CCB share, quotations, vouched accounts and other record maintained by the chairman CCBs	1.207
		Different vouchers of expenditure	0.799
5	88 (APE)	Different vouchers of expenditure	0.443
6	89 (APE)	Different vouchers of expenditure	0.187
7	95 (Yazman)	Vouched accounts of deposit works	0.722
8	96 (Yazman)	Vouched accounts of deposit works	2.200
9	97 (Yazman)	Vouched accounts of deposit works	1.200
10	98 (Yazman)	Vouched accounts of deposit works	1.050
<b>Total</b>			<b>8.800</b>