



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT GUJRANWALA**

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
ADP	Annual Development Plan
BDD	Budget Demand - Development
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
IPSAS	International Public Sector Accounting Standards
NAM	New Accounting Model
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PDG	Punjab District Governments
PLA	Personal Ledger Account
PLGO	Punjab Local Government Ordinance
RDA	Regional Directorate of Audit
TMA	Town/Tehsil Municipal Administration
UA	Union Administration

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, requires the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial governments. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Union Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The Report is based on audit of the accounts of Union Administrations of District Gujranwala for the Financial Year 2013-14 and 2014-15. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 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 1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The audit observations listed in the Annexure-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.

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

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

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad

Dated:

(Imran Iqbal)

Acting-Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore is responsible to carry out the audit of One thousand eight hundreded twenty four Union Administrations. Its Regional Directorate of Audit, Gujranwala has audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Gujrat, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate had a human resource of seventeen officers and staff, total 4,760 man-days and the annual budget of Rs 25.199 million for the Financial Year 2015-16. It had mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority and Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly RDA Gujranwala carried out audit of accounts of 10 UAs of District Gujranwala for the Financial Year 2013-14 and 2014-15.

Each Union Administration, in District Gujranwala is headed by a Union Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Administrator is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and bye-laws. The PLGO 2001 requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim / Union Council / Administrator in the form of Budgetary Grants

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

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with Laws and Rules.

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

Audit of Development expenditure of Rs 2.295 million, out of total Development expenditure of Rs 3.06 million and audit of non-development expenditure Rs 14.195 million out of total Rs 28.39 million for the financial year 2013-15 was conducted

which is 75% and 50% of development and non-development expenditures respectively. Total overall expenditure of UAs of District Gujranwala for the Financial Year 2013-15 was Rs 31.46 million, out of which overall expenditure of Rs 22.02 million was, audited which is 70% of total expenditure. There was 100% achievement against the planned audit activities.

b. Recoveries at the instance of audit

Recovery of Rs 1.69 million was pointed during audit but no recovery was effected till compilation of this Report.

c. Audit Methodology

Audit was performed through understanding the business processes of UAs with respect to functions, control structure, prioritization of risk areas by determining the significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment and the audited entity before starting field audit activity. Formations were selected for Audit according to risks analyzed. Audit was planned and executed accordingly.

d. Audit Impact

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

e. Comments on Internal Controls and Internal Audit Department

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

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

f. The key audit findings of the report;

- i. Irregularity / non-compliance of Rs 1.68 million was noted in two cases¹.

Audit paras for the audit year 2015-16 involving procedural violations including internal control weaknesses, unsound asset management and irregularities which were not considered worth reporting to Provincial PAC have been included in MFDAC (Annexure-A).

g. Recommendations

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

- i. Head of the Union Administrations needs to conduct physical stock taking of fixed and current assets
- ii. The PAO needs to make efforts for expediting the realization of various Government receipts
- iii. The PAO and his team need to ensure proper execution and implementation of the monitoring system
- iv. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1 & 1.2.1.2

SUMMARY OF TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	Number	Budgeted Figure FY 2014-15		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	188	835.47	253.80	1277.27
2	Total formations in audit jurisdiction	188	835.47	253.80	1277.27
3	Total Entities (PAOs) Audited	10	31.45	31.03	62.48
4	Total formations Audited	10	31.45	31.03	62.48
5	Audit & Inspection Reports	10	31.45	31.03	62.48
6	Special Audit Reports	--	--	-	-
7	Performance Audit Reports	--	--	-	-
8	Other Reports	--	--	-	-

Table 2: Audit Observations

(Rs in million)

Sr. #	Description	Amount under audit observation
1	Asset management	----
2	Financial management	----
3	Internal controls	1.68
4	Violation of rules	----
5	Others	----
Total		1.68

Table 3: Outcome Statistics

(Rs in million)

Sr. #	Description	Expenditure on Acquiring of Physical (Assets) (Procurement)	Civil Works	Receipts	Others	Current Year	Current Year
1	Outlays Audited	----	3.06	31.03	28.390	62.48*	908.703
2	Amount Placed Under Audit Observations / Irregularities	0	0.67	1.01	---	1.68	273.128
3	Recovery Pointed Out at the Instance of Audit	0	---	1.01	----	1.01	1.692

Sr. #	Description	Expenditure on Acquiring of Physical (Assets) (Procurement)	Civil Works	Receipts	Others	Current Year	Current Year
4	Recovery Accepted / Established	0	---	1.01	----	1.01	0
5	Recovery Realized at the Instance of Audit	0	0	0	0	-----	0

* The amount in serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 31.45 million.

Table 4: Irregularities Pointed Out

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations, principle of propriety and probity	-
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public resources	-
3	Quantification of weaknesses of internal control systems	0.67
4	Recoveries, overpayments, unauthorized payments of public monies	1.01
5	Non-production of record to Audit	-
6	Others, including cases of accidents, negligence etc.	-
7	Violation of rules and regulations, principle of propriety and probity	-
Total		1.68

Table 5: Cost - Benefit Ratio

(Rupees in million)

Sr. #	Description	Amount (Rs in millions)
1	Outlays Audited (Items 1 of Table 3)	62.48
2	Expenditure on Audit	2.099
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	1:0

CHAPTER 1

1.1 UNION ADMINISTRATIONS, DISTRICT GUJRANWALA

1.1.1 INTRODUCTION

According to 1998 population census, the population of District Gujranwala was 4.500 million. There were 188 Union Administrations in District Gujranwala .Each Union Administrations consist of Union Nazim / Administrator and three (03) Secretaries. Each Union Administration has one (01) Drawing & Disbursing Officer. As per Section 76 of PLGO,2001 the main functions of TMAs are as follows;

- i. to consolidate village and neighborhood development needs and prioritize them into union-wide development proposals with the approval of the Union Council and make recommendations there of to the City District Government or Tehsil Municipal Administration, as the case may be;
- ii. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration;
- iii. to register births, deaths and marriages and issue certificates thereof;
- iv. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union;
- v. to establish and maintain libraries;
- vi. to organize inter-village or neighborhood sports tournaments, fairs, shows and other cultural and recreational activities;
- vii. to disseminate information on matters of public interest;
- viii. to improve and maintain public open spaces, public gardens and playgrounds;
- ix. to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- x. to maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration;

- xi. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution; and
- xii. to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union to execute development projects.

1.1.2 Comments on Budget and Accounts (Variance Analysis) for the FY 2013-15

Original Budget of Rs 44.44 million was allocated to UAs of District Gujranwala under various grants and no supplementary grants re-appropriations were provided. However, revised / final budget of these UAs was Rs 44.44 million. The total expenditure incurred by the UAs during 2013-15 was Rs 31.450 million as detailed above.

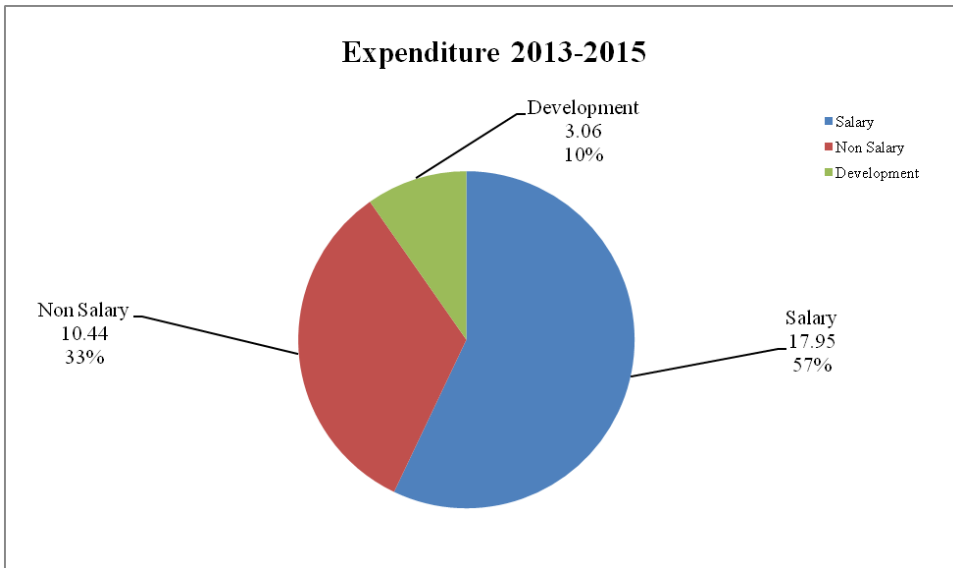
The variance analysis of the Final Grant and Actual expenditure for the Financial Years 2013-15 depicted that there was a saving of Rs 11.47 million in non-development and Rs 1.520 million in development component which will be used for following year budget estimates and determining the closing balances of these UAs of District Gujranwala.

1.1.3 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

F.Y. 2013-15	Budget	Expenditure	(-) Saving	%age of Savings
Salary	21.19	17.95	-3.240	15
Non-salary	18.67	10.44	-8.230	44
Development	4.58	3.06	-1.520	33
Total	44.440	31.455	-12.990	29

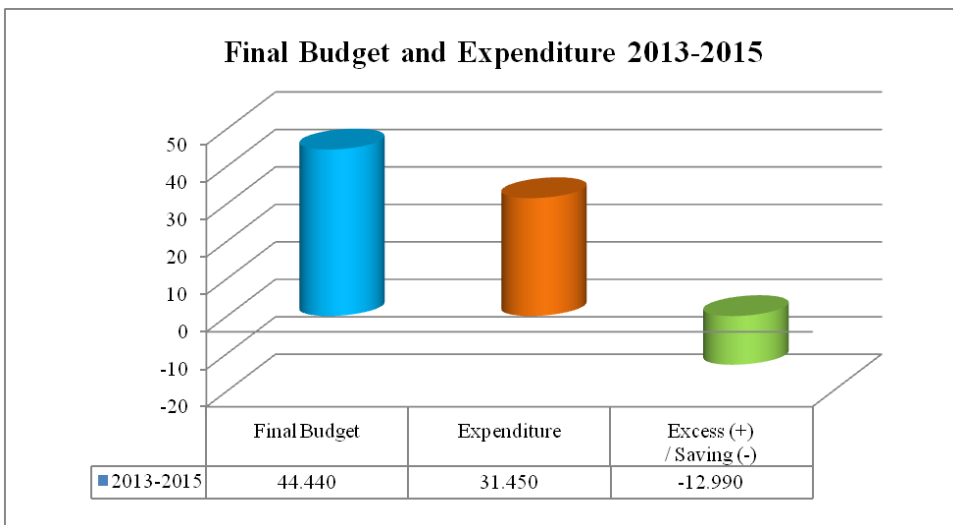
(Rs in million)



Details of budget allocations, expenditures and savings of ten UAs in District Gujranwala for the financial year 2013-14 and 2014-15 are at Annexure-B.

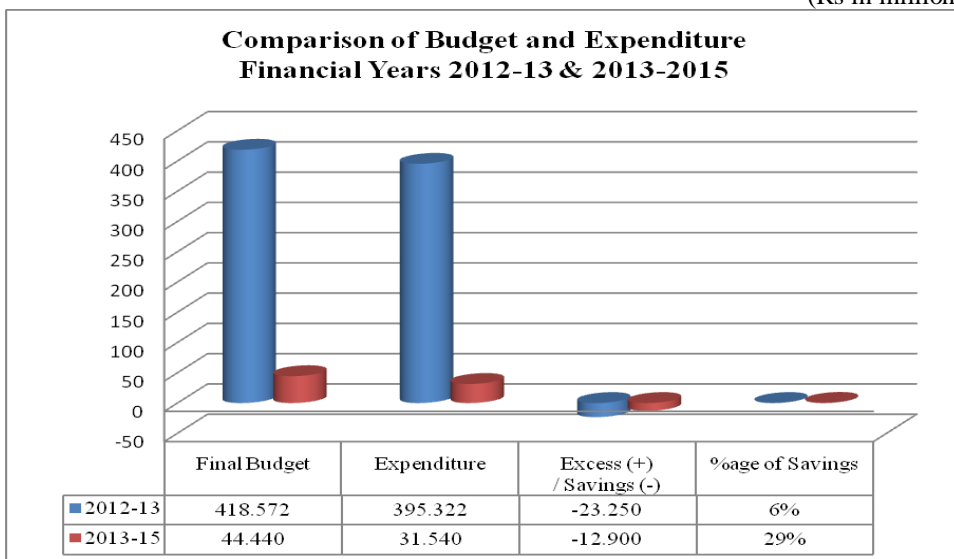
As per Budget Books for the Financial Years 2013-15 of UAs of Gujranwala the original and the final budget was Rs 44.44 million. Against budget, total expenditure incurred by the UAs during the financial year 2012-13 was Rs 31.450 million.

(Rs in million)



The comparative analysis of the expenditure of current and previous financial years is depicted as under.

(Rs in million)



There were overall savings Rs 12.99 million in the budget allocation of the financial year 2013-2014 & 2014-2015 as follows:

(Rs in million)

Financial Years	Budget	Expenditure	Savings	%age of Savings
2012-13	418.57	395.32	-23.25	06
2013-15	44.44	31.45	-12.99	29

The justification of saving when the development schemes have remained incomplete is required to be explained by the Principal Accounting Officer, Administrator and management of UAs.

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

Sr. No.	Audit Year	No. of Paras	Status of PAC / UAC Meetings
1.	2008-11	8	Nil
2.	2011-12	2	Nil
3.	2013-14	7	Nil

As indicated in the above table, no PAC / UAC meeting was convened to discuss the audit report of UAs of District Gujranwala.

1.2 AUDIT PARAS

1.2.1 Irregularity / Non-compliance

1.2.1.1 Non / less deposit of receipts – Rs 1.01 million

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head.

Scrutiny of the record of various Union Administrations of District Gujranwala revealed that the receipts of Rs 1.01 million were collected but not deposited into local government accounting during Financial Years 2013-15. The detail is at (**Annexure-C**).

Audit holds that due to weak internal controls, amount of local government receipts was not deposited. This resulted in less deposit of receipts.

The matter was reported to the PAO in March, 2016 but no reply was furnished. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends recovery of local government receipts without further loss of time besides fixing of responsibility under intimation to Audit.

[AIR Para No.02,02,01,02,02,03,03,01,01]

1.2.1.2 Irregular payment for development works - Rs 0.67 million

According to rule 4(e) of Punjab Union Administration (Works) Rules, 2002 the secretary of the project committee shall ensure the maintenance of the following record of each project; detail estimate, quotations and vouchers of all articles purchased, Muster roll for the payment of labour charges, Measurement Book, inspection register and completion report.

Management of various Union Administrations executed the development works in the area under their jurisdiction (**Annexure-D**) but the expenditure was incurred without observing the above mentioned codal formalities and compliance of government rules to the tune of Rs 0.67 million.

Audit holds that due to weak internal controls the development works were executed without observing the government rules which resulted in irregular payment.

The matter was reported to the PAO in March, 2016 but no reply was furnished. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends for regularization of matter besides fixing of responsibility against the person (s) at fault under intimation to Audit.

[AIR Para No.02,02 &03]

ANNEXURES

PART-I

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

Sr. #	Formation	AIR Para No.	Description of Paras	Amount (Rs)	Nature of Paras
1.	UA Aroop	01	Non reservation of 25% budget for CCB Fund	187,500	Non-Compliance of Rules
2.		04	Irregular expenditure on Sports / Festivals events	24,500	Non-Compliance of Rules
3.		05	Non-deduction of Income tax	20,235	Non-Compliance of Rules
4.		06	Non Deduction of GPF, Benevolent Fund and Group Insurance from Pay	15,780	Non-Compliance of Rules
5.		07	Non-Reconciliation of Deposits of Receipts	31,471,226	Non-Compliance of Rules
6.	UA Buttran Wali GRW	01	Non reservation of 25% budget for CCB Fund	---	Non-Compliance of Rules
7.		04	Non-deduction of Income tax	145,14	Non-Compliance of Rules
8.		05	Non Deduction of GPF, Benevolent Fund and Group Insurance from Pay	15,780	Non-Compliance of Rules
9.		06	Non-Reconciliation of Deposits of Receipts Rs.	3,184,422	Non-Compliance of Rules
10.		02	Irregular expenditure on Sports / Festivals events	27,200	Non-Compliance of Rules
11.	UA 45/9	03	Non-deduction of Income tax	8,662	Non-Compliance of Rules
12.		04	Non Deduction of GPF, Benevolent Fund and Group Insurance from Pay	15,780	Non-Compliance of Rules

Sr. #	Formation	AIR Para No.	Description of Paras	Amount (Rs)	Nature of Paras
13.		05	Non-Reconciliation of Deposits of Receipts	2,931,525	Non Compliance of Rules
14.		06	Irregular Expenditure	10,500	Internal Control Weakness
15.	UA Gondhlan Wala	01	Non reservation of 25% budget for CCB Fund	250,000	Non Compliance of Rules
16.		03	Irregular expenditure on Sports/Festival events	40,000	Internal Control Weakness
17.		04	Non-deduction of Income Tax	32,533	Non Compliance of Rules
18.		05	Non Deduction of GPF, Benevolent Fund and Group Insurance from Pay	16,450	Non Compliance of Rules
19.		06	Non-Reconciliation of Deposits of Receipts	3,282,941	Non Compliance of Rules
20.					
21.	UA Jinnah Road	01	Non Utilization of 25% budget for CCB Fund	62,500	Non Compliance of Rules Non Compliance of Rules
22.		03	Irregular expenditure on Sports/Festival events	26,000	Non Compliance of Rules
23.		04	Non-deduction of Income tax – Rs 6,096	6,096	Internal Control Weakness
24.		05	Non Deduction of GPF, Benevolent Fund and Group Insurance from Pay	15,780	Non Compliance of Rules
25.		06	Non-Reconciliation of Deposits of Receipt	2,791,128	Internal Control Weakness
26.		UA Lohian Wala	01	Non Utilization of 25% budget for CCB Fund	260,000
27.	02		Irregular / Doubtful expenditure on repair of streets	177,600	Non Compliance of Rules

Sr. #	Formation	AIR Para No.	Description of Paras	Amount (Rs)	Nature of Paras
28.		04	Irregular expenditure on Sports / Festivals events	33,950	Non Compliance of Rules
29.		05	Doubtful / Irregular payment for cleaning of Nallah	159,900	Non Compliance of Rules
30.		06	Non deduction of Income Tax	47,328	Non Compliance of Rules
31.		07	Non Deduction of GPF, Benevolent Fund and Group Insurance from Pay	14,580	Non Compliance of Rules
32.		08	Non-Reconciliation of Deposits of Receipts Rs.	3,365,672	Internal Control Weakness
33.		09	Irregular / Doubtful expenditure on Wall Chalking worth	220,620	Non Compliance of Rules
34.	UA Mandiala Warriach	01	Non Allocation of 25% budget for CCB Fund 350,000	350,000	Internal Control Weakness
35.		04	Irregular expenditure on Sports / Festivals events	25,000	Non Compliance of Rules
36.		05	Non-deduction of Income tax	95,566	Non Compliance of Rules
38.		07	Non-Reconciliation of Deposits of Receipts	3,196,872	Non Compliance of Rules
39.		08	Irregular Expenditure on Purchase of Crockery	13,000	Non Compliance of Rules
40.		09	Irregular expenditure on earth filling	210,810	Non Compliance of Rules
41.	UA 40/4 Model Town	01	Non reconciliation of receipts with the NADRA authorities	143,380	Non Compliance of Rules
42.		02	Irregular expenditure on Sports / Festivals events	40,000	Non Compliance of Rules
43.		03	Non Deduction of GPF, Benevolent Fund and Group Insurance from	15,780	Internal Control Weakness

Sr. #	Formation	AIR Para No.	Description of Paras	Amount (Rs)	Nature of Paras
44.		04	Non-Reconciliation of Deposits of Receipts	3,099,902	Non Compliance of Rules
45.	UA 42/6Sharif Pura	01	Doubtful/Less deposit of Government receipts	12,420	Internal Control Weakness
46.		02	Irregular expenditure on Sports / Festivals events	35,600	Non Compliance of Rules
47.		03	Non-deduction of Income tax – Rs 9,378	9,378	Non Compliance of Rules
48.		04	Non Deduction of GPF, Benevolent Fund and Group Insurance from Pay	15,780	Non Compliance of Rules
49.		05	Non-Reconciliation of Deposits of Receipts Rs.	3,031,222	Non Compliance of Rules
50.		06	Irregular Expenditure for Promotion on Arrival of Local Politician	10,000	Non Compliance of Rules
51.		04	Non-deduction of Income tax	6,774	Non Compliance of Rules
52.	UA Wannia Wala	02	Doubtful and Non transparent payment on account of earth filling	112,900	Internal Control Weakness
53.		03	Irregular expenditure on Sports / Festivals events	37,130	Non Compliance of Rules
54.		05	Non Deduction of GPF, Benevolent Fund and Group Insurance from Pay	.15,780	Non Compliance of Rules
55.		06	Non-Reconciliation of Deposits of Receipts	3,110,709	Non Compliance of Rules

PART-II**Memorandum for Departmental Accounts Committee
Paras Pertaining to previous Audit Years****MFDAC Paras 2011-12**

Sr. No.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
1	UA 37/1 Gujranwala	01	Irregular provision of block Allocation	500,000	Non-compliance
2		02	Non-allocation of CCB Funds	125,000	Non-compliance
3		03	Irregular preparation of budget	-	Non-compliance
4		04	Non-maintenance of record	-	Internal control weakness
5	UA 38/2 Gujranwala	05	Doubtful expenditure	20,000	Internal control Weakness
6		02	Non-production of record	160,230	Internal control Weakness
7		04	Receipt target not achieved	367,970	Internal control Weakness
8		03	Non-utilization of CCB funds	688,493	Internal control Weakness
9	UA 39/3 Gujranwala	04	Irregular expenditure on Rent of building	60,000	Non-compliance
10	UA Bhattike	05	Non-maintenance of record	-	Internal Control weakness

MFDAC Paras 2012-13

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
1.	Joura No-4	1	Non-allocation of CCB Funds	112,500	Non-Compliance
2.	Bharokee Cheema 10	1	Non-allocation of CCB Funds	343,783	Non-Compliance
3.	Kot Inyat Khan-6	1	Non-allocation of CCB Funds	105,843	Non-Compliance
4.	Bhattikey 7	1	Non-allocation of CCB Funds	197,621	Non-Compliance
5.	Vingowali 1	1	Non-allocation of CCB Funds	510,757	Non-Compliance
6.	Manzoorabad 9	5	Non-allocation of CCB Funds	506,250	Non-Compliance
7.	27/3	1	Non-allocation of CCB Funds	324,404	Non-Compliance
8.	Said Nagar	1	Non-allocation of CCB Funds	233,750	Non-Compliance
9.	Hazarat Kaillianwala	1	Non-allocation of CCB Funds	383,588	Non-Compliance
10.	Delwar Cheema	1	Non-allocation of CCB Funds	439,147	Non-Compliance
11.	Hardoo Warpaal	1	Non-allocation of CCB Funds	353,682	Non-Compliance
12.	Rasool Nagar	1	Non-allocation of CCB Funds	415,646	Non-Compliance
13.	Ghakhar 32/3	1	Non-allocation of CCB Funds	125,000	Non-Compliance
14.	Ghakhar 30/1	1	Non-allocation of CCB Funds	544,554	Non-Compliance
15.	Bainka Cheema	1	Non-allocation of CCB Funds	125,000	Non-Compliance
16.	Ahmed Nagar	1	Non-allocation of CCB Funds	388,255	Non-Compliance
17.	Kalasky	1	Non-allocation of CCB Funds	282,884	Non-Compliance
18.	Jamky Cheema 18	1	Non-allocation of CCB Funds	50,000	Non-Compliance
19.	Ladhay Wala Cheema	1	Non-allocation of CCB Funds	480,368	Non-Compliance
20.	26/02	1	Non-allocation of CCB Funds	337,420	Non-Compliance
21.	28/4	1	Non-allocation of CCB Funds	323,279	Non-Compliance
22.	25/1	1	Non-allocation of CCB Funds	71,822	Non-Compliance
23.	36/1	1	Non-allocation of CCB Funds	281,462	Non-Compliance

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
24.	Ali Pur Chattah 34/2	1	Non-allocation of CCB Funds	539,085	Non-Compliance
25.	Ali Pur Chattah 33/1	1	Non-allocation of CCB Funds	210,780	Non-Compliance
26.	Kaka Kallo 15	1	Non-allocation of CCB Funds	662,309	Non-Compliance
27.	54/18	1	Non-allocation of CCB Funds	300,000	Non-Compliance
28.	52/16	1	Non-allocation of CCB Funds	50,000	Non-Compliance
29.	38/02	1	Non-allocation of CCB Funds	275,000	Non-Compliance
30.	37/01	1	Non-allocation of CCB Funds	32,500	Non-Compliance
31.	51/15	1	Non-allocation of CCB Funds	225,000	Non-Compliance
32.	60/24	1	Non-allocation of CCB Funds	300,000	Non-Compliance
33.	59/23	1	Non-allocation of CCB Funds	250,000	Non-Compliance
34.	57/2	1	Non-allocation of CCB Funds	443,125	Non-Compliance
35.	Nadala 110	1	Non-allocation of CCB Funds	700,000	Non-Compliance
36.	56/20	1	Non-allocation of CCB Funds	1,485,000	Non-Compliance
37.	Gill Road 45/9	5	Non-allocation of CCB Funds	125,000	Non-Compliance
38.	Model Town 40/4	4	Non-allocation of CCB Funds	124,500	Non-Compliance
39.	Rajkot 63/99	6	Non-allocation of CCB Funds	200,000	Non-Compliance
40.	Joura No-4	4	Non-maintenance of Stock register	45,690	Non-Compliance
41.	Bharokee Cheema 10	4	Non-maintenance of Stock register	45,489	Non-Compliance
42.	Kot Inyat Khan-6	4	Non-maintenance of Stock register	45,214	Non-Compliance
43.	Ghaghah Mitter 2	3	Non-maintenance of Stock register	38,850	Non-Compliance
44.	Bhattikey 7	5	Non-maintenance of Stock register	30,950	Non-Compliance
45.	Natt Kallan 5	2	Non-maintenance of Stock register	44,714	Non-Compliance
46.	Vingowali 1	5	Non-maintenance of Stock register	35,325	Non-Compliance
47.	Dhounkal 3	5	Non-maintenance of Stock register	35,578	Non-Compliance

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
48.	26/02	3	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
49.	28/4	3	Doubtful / Non Verification of local receipts	2,450	Internal Control Weaknesses
50.	36/1	3	Doubtful / Non Verification of local receipts	10,390	Internal Control Weaknesses
51.	Ali Pur Chattah 34/2	4	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
52.	Ali Pur Chattah 33/1	3	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
53.	Kaka Kallo 15	4	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
54.	Saharan Chattah 21	4	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
55.	Jattanwal 22	4	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
56.	Wahandoo	4	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
57.	Kotli Nawab 143	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
58.	Urban Kamonki 106/5	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
59.	Urban 158/3	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
60.	Urban 159/4	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
61.	Mandiala 145	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
62.	Urban Kamonki 160	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
63.	Urban 161/6	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
64.	Nangal Duna Singh 149	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
65.	Mari Thukran 152	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
66.	Sadoki	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
67.	Urban 156/1	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
68.	Urban 162/7	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
69.	Akbar Ghanoke 155	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
70.	Urban 157/2	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
71.	Ghannian 150	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
72.	Machrala 148	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
73.	Maju Chak 154	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
74.	Ghoma 153	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
75.	Ghunna Aor	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
76.	Sohava Dhulaan	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
77.	Kali Suba 141	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
78.	Dainser Pain 140	4	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
79.	118/02	1	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
80.	187/01	1	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
81.	Argan 186	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
82.	Pumma Sarai	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
83.	Kot Ladha	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
84.	Jalhan Noshera	1	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
85.	Bhira Kallan 182	1	Doubtful / Non Verification of local receipts	27,250	Internal Control Weaknesses
86.	Gharmola Virkan	1	Doubtful / Non Verification of local receipts	18,610	Internal Control Weaknesses
87.	Sanser Goraya 116	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
88.	Atawa	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
89.	Tariq Abad 83/47	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
90.	Bila Road 84/48	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
91.	Noar Pura 118	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
92.	Dhillanwali 119	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
93.	Audoray 128	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
94.	Kohlowala 121	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
95.	Marraliwala 122	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
96.	Dhiranwali 123	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
97.	Kot Shera 124	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
98.	Qila Mian Singh 125	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
99.	132	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
100.	Eminabad 135	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
101.	64/28	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
102.	65/29	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
103.	70/34	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
104.	69/33	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
105.	68/32	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
106.	67/31	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
107.	66/30	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
108.	71/35	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
109.	72/36	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
110.	73/37	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
111.	74/38	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
112.	114	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
113.	Nadala 110	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
114.	56/20	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
115.	Ferozwala 113	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
116.	Bhatti Bhangho 107	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
117.	Talwandi Mousay khan 13	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
118.	53/17	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
119.	Rakh Kikran 112	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
120.	Ladhaya wala 115	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
121.	62/26	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
122.	Jandial Bghwala	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
123.	Mokhal	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
124.	Nandi Pur 63/37	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
125.	Nandi pur 62/25	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
126.	59/15	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
127.	86/50	2	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
128.	80/44	4	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
129.	85/49	4	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
130.	Aroop 105	3	Doubtful / Non Verification of local receipts	-	Internal Control Weaknesses
131.	Gill Road 45/9	4	Doubtful / Non Verification of local receipts	90,469	Internal Control Weaknesses
132.	Model Town 40/4	3	Doubtful / Non Verification of local receipts	124,500	Internal Control Weaknesses
133.	Jagna 48/12	5	Doubtful / Non Verification of local receipts	145,550	Internal Control Weaknesses
134.	Khokharki 50/14	5	Doubtful / Non Verification of local receipts	69,950	Internal Control Weaknesses
135.	Dhullay 61/97	5	Doubtful / Non Verification of local receipts	145,400	Internal Control Weaknesses
136.	Bhekhapur 47/11	3	Doubtful / Non Verification of local receipts	204,783	Internal Control Weaknesses
137.	Shaheenabad 44/8	5	Doubtful / Non Verification of local receipts	182,210	Internal Control Weaknesses
138.	Ameer Park 41/5	3	Doubtful / Non Verification of local receipts	80,470	Internal Control Weaknesses
139.	Shaheenabad 43/7	4	Doubtful / Non Verification of local receipts	116,020	Internal Control Weaknesses
140.	Sharif Pura 42/6	4	Doubtful / Non Verification of local receipts	94,950	Internal Control Weaknesses
141.	Mandiala 133	4	Doubtful / Non Verification of local receipts	1,150,035	Internal Control Weaknesses
142.	Rajkot 63/99	4	Doubtful / Non Verification of local receipts	168,550	Internal Control Weaknesses
143.	Afzal Pura Dhullay 62/98	5	Doubtful / Non Verification of local receipts	169,100	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
144.	Gondalanawala 131	5	Doubtful / Non Verification of local receipts	287,481	Internal Control Weaknesses
145.	Rahwali Sharki 103	5	Doubtful / Non Verification of local receipts	299,774	Internal Control Weaknesses
146.	Lohiawala 134	5	Doubtful / Non Verification of local receipts	149,520	Internal Control Weaknesses
147.	Vanianwala 106	3	Doubtful / Non Verification of local receipts	100,202	Internal Control Weaknesses
148.	Shaheenabad 64/100	5	Doubtful / Non Verification of local receipts	131,920	Internal Control Weaknesses
149.	Butteranwali 104	3	Doubtful / Non Verification of local receipts	0	Internal Control Weaknesses
150.	Jalal Blagan 101	5	Doubtful / Non Verification of local receipts	121,006	Internal Control Weaknesses
151.	Talwandi Khajoor Wali 102	5	Doubtful / Non Verification of local receipts	154,700	Internal Control Weaknesses
152.	Gobindh Garh 93	4	Doubtful / Non Verification of local receipts	1,456,789	Internal Control Weaknesses
153.	Kach Fatomand 46	5	Doubtful / Non Verification of local receipts	1,572,211	Internal Control Weaknesses
154.	Mohallah Islamabad 92	5	Doubtful / Non Verification of local receipts	1,236,409	Internal Control Weaknesses
155.	49 UA	5	Doubtful / Non Verification of local receipts	1,395,264	Internal Control Weaknesses
156.	Wahandoo	6	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non-Compliance
157.	Kotli Nawab 143	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non-Compliance
158.	Urban Kamonki 106/5	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non-Compliance

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
159.	Urban 158/3	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
160.	Urban 159/4	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
161.	Mandiala 145	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
162.	Urban Kamonki 160	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
163.	Urban 161/6	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
164.	Nangal Duna Singh 149	6	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
165.	Mari Thukran 152	6	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance Non- Compliance
166.	Sadoki	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
167.	Urban 156/1	6	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
168.	Urban 162/7	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
169.	Akbar Ghanoke 155	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
170.	Urban 157/2	5	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
171.	Ghannian 150	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
172.	Machrala 148	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
173.	Maju Chak 154	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
174.	Ghoma 153	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
175.	Ghunna Aor	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
176.	Sohava Dhulaan	6	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
177.	Kali Suba 141	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
178.	Chak Ramdaas	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
179.	Dainser Pain 140	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
180.	118/02	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
181.	187/01	3	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
182.	Argan 186	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
183.	Pumma Sarai	6	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
184.	Kot Ladha	6	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
185.	Jalhan Noshera	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
186.	Bhira Kallan 182	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
187.	Udhowali	5	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
188.	Philoki	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
189.	Hardo Artali	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
190.	Nokhar 179	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
191.	Chak Couhouday	6	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
192.	Addabad 179	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
193.	Gharyal Kallan	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
194.	Gharmola Virkan	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
195.	Randheer	5	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
196.	Baddo Ratta	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
197.	Tatlay Wali	4	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
198.	Ghummanawala	5	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
199.	Bopra Kallan	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
200.	Bhudda Goraya	6	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
201.	Marikhurd	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
202.	Sanser Goraya 116	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
203.	Atawa	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
204.	Tariq Abad 83/47	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
205.	Bila Road 84/48	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
206.	Noar Pura 118	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
207.	Dhillanwali 119	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
208.	Audoray 128	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
209.	Kohlowala 121	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
210.	Marraliwala 122	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
211.	Dhiranwali 123	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
212.	Kot Shera 124	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
213.	Qila Mian Singh 125	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
214.	132	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
215.	Eminabad 135	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
216.	64/28	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
217.	65/29	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
218.	70/34	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
219.	69/33	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
220.	68/32	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
221.	67/31	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
222.	66/30	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
223.	71/35	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
224.	72/36	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
225.	73/37	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
226.	74/38	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
227.	114	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
228.	56/20	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
229.	Ferozwala 113	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
230.	Bhatti Bhangho 107	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
231.	Talwandi Mousay khan 13	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
232.	53/17	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
233.	Rakh Kikran 112	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance
234.	Ladhaya wala 115	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non- Compliance

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
235.	62/26	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non-Compliance
236.	Jandial Bghwala	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non-Compliance
237.	Mokhal	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non-Compliance
238.	Nandi Pur 63/37	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non-Compliance
239.	Nandi pur 62/25	8	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non-Compliance
240.	86/50	7	G,P Fund , Benevolent Fund , Group Insurance	15,780	Non-Compliance
241.	29/5	1	Non-Utilization of Development / CCB Funds	450,000	Internal Control Weaknesses
242.	Jagna 48/12	3	Non-Utilization of Development / CCB Funds	25,000	Internal Control Weaknesses
243.	Khokharki 50/14	3	Non-Utilization of Development / CCB Funds	150,000	Internal Control Weaknesses
244.	Dhullay 61/97	3	Non-Utilization of Development / CCB Funds	100,000	Internal Control Weaknesses
245.	Bhekhapur 47/11	5	Non-Utilization of Development / CCB Funds	100,000	Internal Control Weaknesses
246.	Shaheenabad 44/8	3	Non-Utilization of Development / CCB Funds	50,100	Internal Control Weaknesses
247.	Shaenabad 43/7	6	Non-Utilization of Development / CCB Funds	75,000	Internal Control Weaknesses
248.	Mandiala 133	5	Non-Utilization of Development / CCB Funds	50,000	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
249.	Rajkot 63/99	1	Non-Utilization of Development / CCB Funds	800,000	Internal Control Weaknesses
250.	Afzal Pura Dhullay 62/98	3	Non-Utilization of Development / CCB Funds	100,000	Internal Control Weaknesses
251.	Gondalanawala 131	3	Non-Utilization of Development / CCB Funds	200,000	Internal Control Weaknesses
252.	Rahwali Sharki 103	3	Non-Utilization of Development / CCB Funds	120,000	Internal Control Weaknesses
253.	Lohiawala 134	3	Non-Utilization of Development / CCB Funds	120,000	Internal Control Weaknesses
254.	Shaheenabad 64/100	3	Non-Utilization of Development / CCB Funds	100,000	Internal Control Weaknesses
255.	Jalal Blagan 101	3	Non-Utilization of Development / CCB Funds	120,000	Internal Control Weaknesses
256.	Talwandi Khajoor Wali 102	3	Non-Utilization of Development / CCB Funds	120,000	Internal Control Weaknesses
257.	Gobindh Garh 93	3	Non-Utilization of Development / CCB Funds	50,000	Internal Control Weaknesses
258.	Kach Fatomand 46	3	Non-Utilization of Development / CCB Funds	35,000	Internal Control Weaknesses
259.	Mohallah Islamabad 92	3	Non-Utilization of Development / CCB Funds	50,000	Internal Control Weaknesses
260.	49	3	Non-Utilization of Development / CCB Funds	50,000	Internal Control Weaknesses
261.	Pumma Sarai	3	Doubtful Expenditure	479,946	Internal Control Weaknesses
262.	Kot Ladha	3	Doubtful Expenditure	523,881	Internal Control Weaknesses
263.	Jalhan Noshera	2	Doubtful Expenditure	116,941	Internal Control Weaknesses
264.	Bhira Kallan 182	2	Doubtful Expenditure	482,498	Internal Control Weaknesses
265.	Udhowali	1	Doubtful Expenditure	1,020,935	Internal Control Weaknesses
266.	Philoki	1	Doubtful Expenditure	288,155	Internal Control Weaknesses
267.	Hardo Artali	1	Doubtful Expenditure	880,627	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
268.	Nokhar 179	1	Doubtful Expenditure	288,155	Internal Control Weaknesses
269.	Chak Couhouday	1	Doubtful Expenditure	127,960	Internal Control Weaknesses
270.	Addabad 179	1	Doubtful Expenditure	214,385	Internal Control Weaknesses
271.	Gharyal Kallan	1	Doubtful Expenditure	42,580	Internal Control Weaknesses
272.	Shamsa Dadha	1	Doubtful Expenditure	115,733	Internal Control Weaknesses
273.	Randheer	1	Doubtful Expenditure	136,640	Internal Control Weaknesses
274.	Baddo Ratta	2	Doubtful Expenditure	73,810	Internal Control Weaknesses
275.	Tatlay Wali	1	Doubtful Expenditure	496,941	Internal Control Weaknesses
276.	Ghummanawala	1	Doubtful Expenditure	815,250	Internal Control Weaknesses
277.	Bopra Kallan	2	Doubtful Expenditure	154,719	Internal Control Weaknesses
278.	Marikhurd	1	Doubtful Expenditure	20,890	Internal Control Weaknesses
279.	87/51	1	Doubtful Expenditure	162,354	Internal Control Weaknesses
280.	89/53	1	Doubtful Expenditure	186,231	Internal Control Weaknesses
281.	Shaeenabad 43/7	7	Excess expenditure than budget allocation	458,020	Internal Control Weaknesses
282.	27/3	6	Income tax deductions	24,708	Internal Control Weaknesses
283.	Said Nagar	7	Income tax deductions	16,854	Internal Control Weaknesses
284.	Hazrat Kaillianwala	7	Income tax deductions	31,734	Internal Control Weaknesses
285.	Delwar Cheema	6	Income tax deductions	37,108	Internal Control Weaknesses
286.	Hardoo Warpaal	6	Income tax deductions	26,902	Internal Control Weaknesses
287.	Rasool Nagar	7	Income tax deductions	28,631	Internal Control Weaknesses
288.	Ghakhar 32/3	7	Income tax deductions	34,808	Internal Control Weaknesses
289.	Ghakhar 30/1	7	Income tax deductions	76,237	Internal Control Weaknesses
290.	Bainka Cheema	7	Income tax deductions	25,847	Internal Control Weaknesses
291.	Ahmed Nagar	7	Income tax deductions	29,444	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
292.	Kalasky	6	Income tax deductions	19,100	Internal Control Weaknesses
293.	Jamky Cheema 18	7	Income tax deductions	19,313	Internal Control Weaknesses
294.	Ladhay Wala Cheema	7	Income tax deductions	33,204	Internal Control Weaknesses
295.	29/5	6	Income tax deductions	26,598	Internal Control Weaknesses
296.	26/02	7	Income tax deductions	55,998	Internal Control Weaknesses
297.	28/4	7	Income tax deductions	28,874	Internal Control Weaknesses
298.	25/1	7	Income tax deductions	5,433	Internal Control Weaknesses
299.	36/1	7	Income tax deductions	17,500	Internal Control Weaknesses
300.	Ali Pur Chattah 34/2	6	Income tax deductions	36,894	Internal Control Weaknesses
301.	Ali Pur Chattah 33/1	7	Income tax deductions	29,581	Internal Control Weaknesses
302.	Kaka Kallo 15	7	Income tax deductions	48,250	Internal Control Weaknesses
303.	Kotli Nawab 143	6	Income tax deductions	4,718	Internal Control Weaknesses
304.	Urban Kamonki 106/5	6	Income tax deductions	44,684	Internal Control Weaknesses
305.	Urban 158/3	7	Income tax deductions	47,330	Internal Control Weaknesses
306.	Urban 159/4	7	Income tax deductions	50,787	Internal Control Weaknesses
307.	Mandiala 145	6	Income tax deductions	47,112	Internal Control Weaknesses
308.	Urban Kamonki 160	6	Income tax deductions	62,499	Internal Control Weaknesses
309.	Urban 161/6	7	Income tax deductions	54,298	Internal Control Weaknesses
310.	Nangal Duna Singh 149	5	Income tax deductions	11,105	Internal Control Weaknesses
311.	Mari Thukran 152	5	Income tax deductions	4,534	Internal Control Weaknesses
312.	Sadoki	6	Income tax deductions	11,160	Internal Control Weaknesses
313.	Urban 162/7	6	Income tax deductions	15,008	Internal Control Weaknesses
314.	Akbar Ghanoke 155	6	Income tax deductions	26,094	Internal Control Weaknesses
315.	Ghannian 150	7	Income tax deductions	44,281	Internal Control Weaknesses
316.	Machrala 148	6	Income tax deductions	35,551	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
317.	Maju Chak 154	6	Income tax deductions	19,359	Internal Control Weaknesses
318.	Ghoma 153	6	Income tax deductions	75,064	Internal Control Weaknesses
319.	Kali Suba 141	6	Income tax deductions	12,170	Internal Control Weaknesses
320.	Dainser Pain 140	6	Income tax deductions	23,875	Internal Control Weaknesses
321.	Argan 186	4	Income tax deductions	11,386	Internal Control Weaknesses
322.	Chak Couhouday	4	Income tax deductions	12,416	Internal Control Weaknesses
323.	Shamsa Dadha	6	Income tax deductions	67,320	Internal Control Weaknesses
324.	Baddo Ratta	5	Income tax deductions	39,094	Internal Control Weaknesses
325.	Bopra Kallan	5	Income tax deductions	20,931	Internal Control Weaknesses
326.	Bhudda Goraya	4	Income tax deductions	26,578	Internal Control Weaknesses
327.	Sanser Goraya 116	6	Income tax deductions	20,497	Internal Control Weaknesses
328.	Atawa	6	Income tax deductions	89,717	Internal Control Weaknesses
329.	Tariq Abad 83/47	6	Income tax deductions	29,715	Internal Control Weaknesses
330.	Bila Road 84/48	6	Income tax deductions	37,429	Internal Control Weaknesses
331.	Noar Pura 118	6	Income tax deductions	39,519	Internal Control Weaknesses
332.	Dhillanwali 119	6	Income tax deductions	45,255	Internal Control Weaknesses
333.	Audoray 128	6	Income tax deductions	32,427	Internal Control Weaknesses
334.	Kohlowala 121	6	Income tax deductions	51,840	Internal Control Weaknesses
335.	Marraliwala 122	6	Income tax deductions	40,878	Internal Control Weaknesses
336.	Dhiranwali 123	6	Income tax deductions	40,848	Internal Control Weaknesses
337.	Kot Shera 124	6	Income tax deductions	31,154	Internal Control Weaknesses
338.	Qila Mian Singh 125	6	Income tax deductions	90,847	Internal Control Weaknesses
339.	132	6	Income tax deductions	27,025	Internal Control Weaknesses
340.	Eminabad 135	6	Income tax deductions	27,025	Internal Control Weaknesses
341.	64/28	6	Income tax deductions	53,214	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
342.	65/29	6	Income tax deductions	40,312	Internal Control Weaknesses
343.	70/34	6	Income tax deductions	110,546	Internal Control Weaknesses
344.	69/33	6	Income tax deductions	89,600	Internal Control Weaknesses
345.	68/32	6	Income tax deductions	67,182	Internal Control Weaknesses
346.	67/31	6	Income tax deductions	22,656	Internal Control Weaknesses
347.	66/30	6	Income tax deductions	31,680	Internal Control Weaknesses
348.	71/35	6	Income tax deductions	106,475	Internal Control Weaknesses
349.	72/36	6	Income tax deductions	39,528	Internal Control Weaknesses
350.	73/37	6	Income tax deductions	49,862	Internal Control Weaknesses
351.	74/38	6	Income tax deductions	45,210	Internal Control Weaknesses
352.	114	6	Income tax deductions	30,728	Internal Control Weaknesses
353.	54/18	7	Income tax deductions	71,827	Internal Control Weaknesses
354.	52/16	7	Income tax deductions	4,725	Internal Control Weaknesses
355.	38/02	7	Income tax deductions	60,887	Internal Control Weaknesses
356.	37/01	5	Income tax deductions	3,768	Internal Control Weaknesses
357.	51/15	7	Income tax deductions	27,664	Internal Control Weaknesses
358.	60/24	6	Income tax deductions	69,811	Internal Control Weaknesses
359.	59/23	7	Income tax deductions	34,790	Internal Control Weaknesses
360.	57/2	7	Income tax deductions	59,910	Internal Control Weaknesses
361.	Nadala 110	7	Income tax deductions	42,000	Internal Control Weaknesses
362.	56/20	6	Income tax deductions	33,325	Internal Control Weaknesses
363.	Ferozwala 113	6	Income tax deductions	33,325	Internal Control Weaknesses
364.	Talwandi Mousay khan 13	7	Income tax deductions	44,080	Internal Control Weaknesses
365.	53/17	7	Income tax deductions	59,256	Internal Control Weaknesses
366.	Rakh Kikran 112	7	Income tax deductions	67,071	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
367.	Ladhaya wala 115	7	Income tax deductions	23,082	Internal Control Weaknesses
368.	62/26	7	Income tax deductions	13,000	Internal Control Weaknesses
369.	Jandial Bghwala	7	Income tax deductions	89,295	Internal Control Weaknesses
370.	Mokhal	7	Income tax deductions	72,824	Internal Control Weaknesses
371.	Nandi Pur 63/37	7	Income tax deductions	56,496	Internal Control Weaknesses
372.	Nandi pur 62/25	7	Income tax deductions	34,278	Internal Control Weaknesses
373.	59/15	7	Income tax deductions	38,122	Internal Control Weaknesses
374.	86/50	6	Income tax deductions	45,000	Internal Control Weaknesses
375.	137/02	3	Income tax deductions	9,536	Internal Control Weaknesses
376.	139	3	Income tax deductions	29,552	Internal Control Weaknesses
377.	138	3	Income tax deductions	50,616	Internal Control Weaknesses
378.	129	3	Income tax deductions	18,710	Internal Control Weaknesses
379.	Pipnakha	3	Income tax deductions	77,572	Internal Control Weaknesses
380.	78/42	3	Income tax deductions	47,810	Internal Control Weaknesses
381.	79/43	4	Income tax deductions	6,625	Internal Control Weaknesses
382.	80/44	3	Income tax deductions	48,558	Internal Control Weaknesses
383.	81/45	3	Income tax deductions	74,849	Internal Control Weaknesses
384.	82/40	3	Income tax deductions	40,139	Internal Control Weaknesses
385.	136/01	3	Income tax deductions	16,771	Internal Control Weaknesses
386.	39/03	3	Income tax deductions	9,380	Internal Control Weaknesses
387.	75/39	3	Income tax deductions	83,215	Internal Control Weaknesses
388.	76/40	3	Income tax deductions	36,599	Internal Control Weaknesses
389.	88/52	4	Income tax deductions	10,360	Internal Control Weaknesses
390.	85/49	3	Income tax deductions	36,418	Internal Control Weaknesses
391.	87/51	4	Income tax deductions	5,682	Internal Control Weaknesses

Sr. #	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
392.	89/53	4	Income tax deductions	6,518	Internal Control Weaknesses
393.	95/59	3	Income tax deductions	44,110	Internal Control Weaknesses
394.	Chehal Kallan	3	Income tax deductions	15,310	Internal Control Weaknesses
395.	Botala Jandha Singh	3	Income tax deductions	18,710	Internal Control Weaknesses
396.	Chak Uggu	3	Income tax deductions	48,426	Internal Control Weaknesses
397.	Kot Ameer Singh	3	Income tax deductions	42,200	Internal Control Weaknesses

**UAs of Gujranwala District
Budget and Expenditure Statement
for the financial years 2012-13**

Ten - Union Administrations

10 Union Administrations				
Financial Year 2013-14 & 2014-15				
(Rs in million)				
Head	Budget	Expenditure	Savings (-)	%age of Savings
Salary	21.19	17.95	-3.240	15
Non-salary	18.67	10.44	-8.230	44
Development	4.58	3.06	-1.520	33
Total	44.440	31.450	-12.990	29

Annexure-C

Para 1.2.1.1

Non / Less Deposit of Receipts Rs 1.009 million

S.#	Name of Formation	AIR Para No.	Amount (Rs)
1.	Union Administration Aroop	02	102,268
2.	Union Administration Buttran Wali	02	113,480
3.	Union Administration 45/9	01	112,841
4.	Union Administration Gondhlan Wala	02	16,102
5.	Union Administration Jinnah Road	02	311,860
6.	Union Administration Lohian Wala	03	115,667
7.	Union Administration Mandiala Warriach	03	171,550
8.	Union Administration 42/6	01	12,420
9.	Union Administration Wannia Wala	01	53,653
TOTAL			1,009,841

Annexure-D

Para 1.2.1.2 - Rs1 million

Irregular payment for development Works Rs 0.673 million**UA Aroop Gujranwala**

S.#	Particular	Date	Amount (Rs)
1.	Construction of Wagon Adda	09.06.2014	12,500
2.	Construction of Wagon Adda	17.07.2014	12,500
3.	Repair of bridge	December 2014	10,000
4.	Repair of bridge	January 2015	30,000
5.	Repair of bridge	February 2015	13,000
6.	Repair of bridge	March 2015	10,000
Total			88,000

UA Lohain Wala 113

Sr.#	Particulars	Date	Amount (Rs)
01	Construction of Street	24.07.2013	85,750
02	Construction of Street	23.07.2013	91,850
Total			177,600

UA Mamdiala Warriach

S.#	Name of Work	Date of work	Name of Material Suppliers	Amount (Rs)
1.	Repair of Streety Madina Town and Khoi Faqeeran	29.12.2014	M.A Traders	31,119
02.	Repair of Street Dr. Imran Walai and Pappu Qassai Wali	29.12.2014	M.A Traders	26,200
03	Repair of street Idrees Maher Mandiala Warriach	08.12.2014	M.A Traders	20,000
04	Repair of Street Kohlu Wali and Dera Gujran	08.12.2014	MA Trades	25,600
05.	Repair of Street Haji pura and Tariq Colony	25.03.2015	M.A Traders	45,000
06.	Repair of street Najaf Colony Asim General Store	05.05.2015	M.Arif Tarders	16,321
07.	Repair of street Mohala Ijaz Pura Street # 6	12.05.2015	Amjad Enterprises	10,000
08.	Repair of Wall UA	19.05.2015	M.Arif Traders	10,000
09.	Repair of Street Waseem Iqbal Wali	29.11.2013	M.A Traders	22,109
10.	Repair of Street Shoukat Wali	07.05.2014	Amjad Enterprises	20,650
11.	Repair of Street School Wali and Mohsin Tanvir Wali Kot Shahwan	08.07.2014	M.A Traders	26,000
12.	Repair of Street Mandiala Warriach and Tariq Colony	08.07.2014	M.Arif Traders	41,119
13.	Repair of street Muh. Boota and Malik Tufail Wali	08.07.2014	M.A Traders	34,200
14.	Construction of Street Ihsan Colony	04.07.2014	Amjad Enterprisea	15,000
15.	Construction of Street Ihsan Colony	05.09.2014	M.Arif Traders	25,325
16.	Repair of Street Mudaasir Wali Kot Shahan	14.10.2014	Amjad Enterprises	16,670
17.	Repair of Street Najaf Colony Bazar No.01	09.04.2014	Amjad Enterprises	22,100
Total				407,413