



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

**AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ACL	Audit Command Language
ADP	Annual Development Programme
B&R	Buildings and Roads
BDD	Budget Demand Development
CAATs	Computer Assisted Audit Techniques
CCB	Citizen Community Board
CFT	Cubic Feet
DAC	Departmental Accounts Committee
DNIT	Draft Notice Inviting Tenders
FCR	Final Completion Report
IPSAS	International Public Sector Accounting Standards
MB	Measurement Book
MRS	Market Rate System
NAM	New Accounting Model
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PFR	Punjab Financial Rules
PLA	Personal Ledger Account
PLGO	Punjab Local Government Ordinance
RCC	Re-enforced Cement Concrete
RDA	Regional Director Audit
RMR	Road Metal Return
SAE	Schedule of Authorized Expenditure
SAP	System Application Product
SFT	Square Feet

SOP	Standing Operating Procedure
T&P	Tools & Plants
TMA	Town/Tehsil Municipal Administration
TST	Triple Surface Treatment
UA	Union Administration

## **PREFACE**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require 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 accounts of Union Administrations of District Sheikhpura for the Financial Year 2013-15. The Directorate General of Audit District Governments Punjab (North), Lahore 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 1.00 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 observation 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 convened 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 all District Governments and Local Governments in Districts in Punjab (North) including Union Administrations. Its Regional Directorate Lahore has audit jurisdiction of District Governments, TMAs and UAs of five Districts i.e. Lahore, Okara, Nankana Sahib, Kasur and Sheikhpura.

The Regional Directorate had a human resource of 20 officers and staff, with a total 5,706 man days and the annual budget of Rs 25.020 million for the financial year 2015-16. It had the mandate to conduct financial attest audit, regularity 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, Regional Directorate Lahore carried out audit of the accounts of 10 UAs in District Sheikhpura for the financial year 2013-14 & 2014-2015 and the findings included in the Audit Report.

Each Union Administration in District Sheikhpura conducts its operations as per Punjab Local Government Ordinance, 2001. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Punjab Local Government Ordinance, 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 in District Sheikhpura 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/ revenue 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**

Total expenditure of ten out of one hundred and one UAs of District Sheikhpura for the financial year 2013-15 under the jurisdiction

of DG District Audit (North) Punjab was Rs 22.360 million covering ten PAOs and ten formations. Out of this, the Directorate General Audit, District Government Punjab (North), Lahore audited an expenditure of Rs 22.360 million which, in terms of percentage, was 100% of total expenditure.

Total receipts of 10 UAs of District Sheikhpura for the financial year 2013-15 was Rs 6.680 million. Directorate General Audit, District Government Punjab (North), Lahore audited receipts of Rs 6.680 million which was 100% of total receipts.

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

No recovery was pointed out during Audit Year 2015-16.

**c. Audit Methodology**

Audit was performed through understanding the business process 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. Formations were selected for audit in accordance with risks analyzed. Audit was planned and executed accordingly.

**d. Audit Impact**

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned departments. However, audit impact in the shape of change in rules has not been significant due to non-convening of regular PAC meetings. Had PAC meetings been regularly held, audit impact would have been manifold.

**e. Comments on Internal Controls**

Internal controls mechanism of UAs of District Sheikhpura was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees.

Negligence on the part of UA authorities may be captioned as one of important reasons for weak Internal Controls.

**f. Key audit findings of the report**

- i. Non-compliance of Rules of Rs 16.119 million was noted in three cases.<sup>1</sup>

Audit paras for the audit year 2015-16 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting are included in MFDAC (Annex-A).

**g. Recommendations**

Audit recommends that the PAO/management of UAs should ensure the following:

- i. Strengthening of internal controls
- ii. Holding of DAC meetings well in time
- iii. Expediting realization of receipts
- iv. Compliance of relevant laws, rules, instructions and procedures
- v. Appropriate actions against officers/officials responsible for violation of rules

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<sup>1</sup>Para 1.2.1.1, 1.2.1.2, 1.2.1.3



## SUMMARY TABLES & CHARTS

**Table 1          Audit Work Statistics**

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	101	646.73
2	Total formations under Audit jurisdiction	101	646.73
3	Total Entities (PAO) Audited	10	29.040
4	Total formations Audited	10	29.040
5	Audit & Inspection Reports	10	29.040
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (Relating to District Governments	-	-

**Table 2:          Audit Observations**

Rs in million

Sr. No.	Description	Amount under audit observation
1	Inappropriate/ irregular asset management	0
2	Weak financial management	12.797
3	Weak Internal controls	0
4	Others	3.322
<b>Total</b>		<b>16.119</b>

**Table 3:          Outcome Statistics**

Rs in million

Sr. No.	Description	Expenditure procurement of physical assets	Civil Works	Receipt	Others	Total current year
1	Outlays audited	-	0.396	6.680	21.964	29.040*
2	Amount placed under audit observation / irregularities	-	-	-	16.119	16.119
3	Recoveries pointed out at the instance of Audit	-	--	--	--	--
4	Recoveries accepted /established at Audit instance	-	--	--	--	--
5	Recoveries realized at the instance of Audit	-	-	-	-	-

\*The amount in Serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the financial year 2013-14 and 2014-15 was Rs 22.360 million.

**Table 4: Irregularities pointed out**

Rs in million

Sr. No.	Description	Amount under Audit observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations	12.797
2	Reported cases of fraud, embezzlement, theft and misuse of public funds.	-
3	Quantification of weaknesses of internal control systems.	-
4	Recoveries, overpayments, or misappropriations of public money.	
5	Non-production of record to Audit	
6	Others, including cases of accidents, negligence etc.	3.322
<b>Total</b>		<b>16.119</b>

**Table 5 Cost-Benefit**

Rs in million

Sr. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	29.040
2	Expenditure on Audit	1.317
3	Recoveries realized at the instance of Audit	--
4	Cost Benefit Ratio	--

# CHAPTER-1

## 1.1 UNION ADMINISTRATIONS, SHEIKHUPURA

### 1.1.1 Introduction:

Each Union Administration, Sheikhpura consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Sheikhpura comprises one Drawing & Disbursing Officer i.e. Secretary. As per section 76 of PLGO, 2001, the main functions of UAs are:

- i. to collect and maintain statistical information for socio-economic surveys;
- ii. 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 thereof to the District Government or Tehsil Municipal Administration, as the case may be;
- iii. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration;
- iv. to register births, deaths and marriages and issue certificates thereof;
- v. 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;
- vi. to establish and maintain libraries;
- vii. to organize inter-Village or Neighborhood sports tournaments, fairs, shows and other cultural and recreational activities;
- viii. to disseminate information on matters of public interest;
- ix. to improve and maintain public open spaces, public gardens and playgrounds;
- x. to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- xi. to maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration;
- xii. 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

- xiii. to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union to execute development projects.

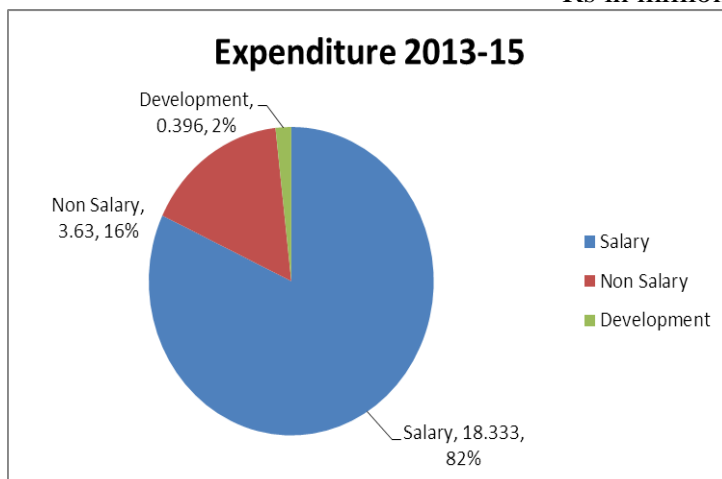
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of 10 UAs of District Sheikhpura was Rs 28.964 million including salary component of Rs 20.800 million, non-salary component of Rs 6.512 million and development component of Rs 1.652 million. Expenditure against salary component was Rs 18.333 million, non-salary component was Rs 3.630 million and development component was Rs 0.396 million. Overall savings were Rs 6.604 million which was 23% of total budget.

Rs in million

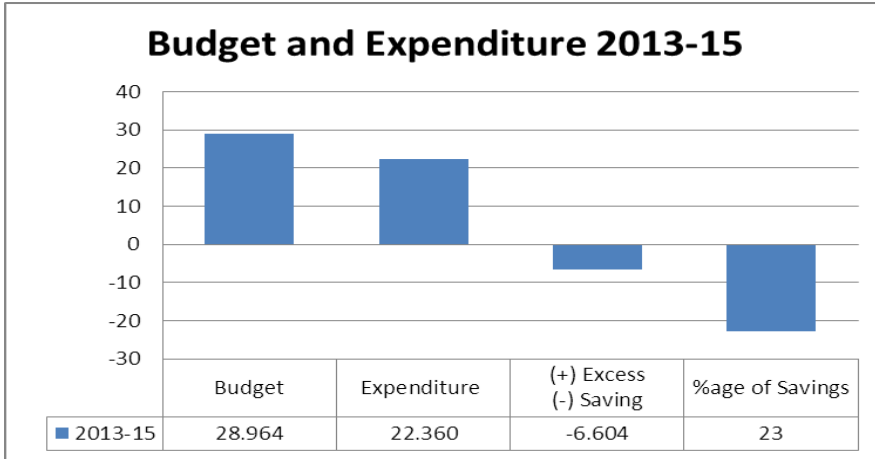
<b>FY 2013-15</b>	<b>Budget</b>	<b>Expenditure</b>	<b>(+) Excess/ (-) Saving</b>	<b>% savings</b>
Salary	20.800	18.333	-2.467	12
Non Salary	6.512	3.630	-2.882	44
Development	1.652	0.396	-1.255	76
<b>Total</b>	<b>28.964</b>	<b>22.360</b>	<b>-6.604</b>	<b>23</b>

Rs in million



The original and final budget of 10 UAs of Sheikhpura for the financial year 2013-15 was Rs 28.964 million. Against the final budget, total expenditure incurred by the UAs during the financial year 2013-15 was Rs 22.360 million.

Rs in million



Savings to the tune of Rs 6.604 million was shown which in terms of percentage was 23% of the final budget. The same was required to be justified by the management.

### 1.1.2 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:

#### Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	4	Not convened
2	2012-13	2	Not convened
3	2013-14	4	Not convened

## **1.2 AUDIT PARAS**

## 1.2.1 Irregularities and Non-compliance

### 1.2.1.1 Non-achievement of Financial Targets – Rs 12.797 million

According to Rule 76(1) of Punjab Union Administrations (Budget) Rules 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

During audit of UA No. 70 Sheikhpura for the period 2013-15, it was revealed that financial year's receipt targets were less achieved. This resulted in less achievement of revenue of Rs 12.797 million.

Rs in million

Year & UC	Target of receipts	Actual achievement	Less achievement
2013-15 UC-61	3.253	3.373	6.626
2013-15 UC-62	0.364	0.203	0.161
2013-15 UC-63	4.093	2.243	1.850
2013-15 UC-64	3.763	3.159	0.605
2013-14 UC-65	0.189	0.091	0.098
2013-15 UC-66	4.253	3.203	1.050
2013-15 UC-67	4.253	3.203	1.050
2013-15 UC-68	4.566	3.477	1.089
2013-15 UC-69	4.566	4.391	0.175
2013-15 UC-70	0.431	0.334	0.097
<b>Total</b>	<b>29.730</b>	<b>23.678</b>	<b>12.798</b>

Audit holds that due to poor financial management and planning financial targets were not achieved.

This resulted in loss of revenue of local government.

The matter was reported to PAO/ Administrator concerned in April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials for non-achievement of targets under intimation to Audit.

### **1.2.1.2 Non-deposit Pension Contribution of Erstwhile Zila Council Employees – Rs 1.985 million**

According to Government of the Punjab, Local Government & Rural Development Department letter dated 15-04-1991, employees of Erstwhile Zila Council were adjusted in TMAs and UAs w.e.f 01.08.2002. Further, the pension contribution @ 40 % of pay was required to be transferred to Local Government Pension Fund Account from the budget of the respective government where they were working.

During audit of the following Union Administrations Sheikhpura for the year 2013-15, it was noticed that pension contribution of Rs 1.985 million relating to erstwhile Zila Council employees was not transferred as detailed below.

<b>Sr. No.</b>	<b>UA No.</b>	<b>Amount (Rs in million)</b>
1	61	0.214
2	62	0.173
3	64	0.225
4	65	0.180
5	67	0.020
6	68	0.305
7	69	0.593
8	70	0.275
<b>Total</b>		<b>1.985</b>

Audit holds that due to poor financial discipline and weak internal controls pension contribution of erstwhile Zila Council employees was not deposited.

This resulted in undue retention of funds of Rs 1.985 million.

The matter was reported to PAO/ Administrator concerned in April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

### **1.2.1.3 Less Reserve for Closing Balance – Rs 1.338 million**

According to Rule 58(2) of Punjab Union Administration (Budget) Rules, 2003, the closing balance of the local government shall not be allowed to fall below 5% of the total receipts (excluding those of the public account) anticipated for the year. For the purpose of this Rule the investments if any made out of the local government fund shall be deemed



to be a part of the closing balance.

Scrutiny of budget book of the following Union Administrations revealed that UCs mentioned below kept the closing balance less than 5% of total receipt required under the rule. This resulted in violation of the ibid rule as detailed below.

<b>Name of Union Administration</b>	<b>Total Receipts (Rs)</b>	<b>5% of Total Receipts (Rs)</b>	<b>Closing Balance (Rs)</b>	<b>Less closing Balance (Rs in million)</b>
UC-61	1,563,860	83,193	40,977	0.042
UC-62	1,426,323	71,316	3,070	0.068
UC-63	759,942	37,997	(-864,270)	0.902
UC-64	1,583,711	79,185	10,696	0.068
UC-65	1,506,164	75,308	115	0.075
UC-66	1,496,600	74,870	0	0.075
UC-67	137,424	76,861	1,756	0.075
UC-70	1,480,364	74,018	3,337	0.071
<b>Total</b>				<b>1.338</b>

Audit holds that due to poor budgeting and weak financial management closing balance was not retained up to the desired limit.

This may leads to financial crisis for the union administrations.

The matter was reported to PAO/ Administrator concerned in April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

# **ANNEXURE**

**Annex-A**

**MFDAC**

**Rs in million**

<b>Sr. No.</b>	<b>Name of UCs</b>	<b>Description</b>	<b>Nature of Para</b>	<b>Amount</b>
<b>Audit Year 2015-16</b>				
1	UC-61 SKP	Irregular Expenditure	Irregularity	0.120
2	UC-61 SKP	Irregular expenditure of salary	Irregularity	0.256
3	UC-61 SKP	Non deposit of income tax	Recovery	0.018
4	UC-61 SKP	Non deposit of Nikah registration renewal fee	Recovery	0.004
5	UC-62 SKP	Non deposit of income tax	Recovery	0.002
6	UC-62	Non deposit of Nikah registration renewal fee	Recovery	0.003
7		Non deposit of income tax	Recovery	0.002
8	UC-63	Non deposit of Nikah registration renewal fee	Recovery	0.004
9	UC-63 SKP	Excess expenditure of due to defective maintenance of cash book	Irregularity	0.862
10	UC-63 SKP	Doubt-full execution of development work and recovery	Irregularity	0.315
11	UC-63 SKP	Doubt-full execution of development work and recovery	Recovery	0.050
12	UC-63 SKP	Non deposit of income tax	Recovery	0.008
13	UC-63 SKP	Non deposit of income tax	Recovery	0.007
14	UC-64 SKP	Non deposit of Nikah registration renewal fee	Recovery	0.003
15	UC-64 SKP	Non deposit of income tax	Recovery	0.007
16	UC-64 SKP	Non deposit of Nikah registration renewal fee	Recovery	0.004
17	UC-65 SKP	Non deposit of Nikah registration renewal fee	Recovery	0.003
18	UC-67 SKP	Non deposit of Nikah registration renewal fee	Recovery	0.004
19	UC-67	Non deposit of income tax	Recovery	0.007
20	UC-67	Non generation/collection of own source revenue		0.100
21	UC-68 SKP	Non accounting of store	Irregularity	0.025
22	UC-68 SKP	Non deposit of Nikah registration renewal fee	Recovery	0.003
23	UC-68SKP	Recovery due to non deduction/transfer of income tax	Recovery	0.009
24	UC-68 SKP	Non deposit of Nikah registration renewal fee	Recovery	0.003
25	UC-68 SKP	Recovery due to non deduction/transfer of	Recovery	0.005

<b>Sr. No.</b>	<b>Name of UCs</b>	<b>Description</b>	<b>Nature of Para</b>	<b>Amount</b>
		income tax		
26	UC-68 SKP	Non-utilization of development funds worth	Irregularity	0.201
27	UC-70 SKP	Non deposit of Nikah registration renewal fee	Recovery	0.003
28	UC-70 SKP	Irregular expenditure of development work and non recovery income tax	Recovery	0.006
29	UC-70 SKP	Non deposit of income tax	Recovery	0.020
30	UC-70 SKP	Non generation/collection of own source revenue	Irregularity	0.100
31	61	Non preparation of budget on prescribed format	Irregularity	-
32	64	Non preparation of budget on prescribed format	Irregularity	-
33	65	Non preparation of budget on prescribed format	Irregularity	-
34	66	Non preparation of budget on prescribed format	Irregularity	0.846
35	67	Non preparation of budget on prescribed format	Irregularity	0.846
36	68	Non preparation of budget on prescribed format	Irregularity	-
37	69	Non preparation of budget on prescribed format	Irregularity	-
38	70	Non preparation of budget on prescribed format	Irregularity	-

**Part-II**  
**MFDAC**

Rs in million

Sr. No.	Name of UCs	Description	Nature of Para	Amount
<b>Audit Year 2013-14</b>				
1	Union Council 01	Non Preparation of Cash Book	Irregularity	2.265
2	Union Council 01	Non Preparation of Record	Irregularity	1.492
3	Union Council 01	Unauthorized Splitting of Development Schemes	Irregularity	0.433
4	Union Council 01	Execution of Development Schemes without Administrative Approval & Technical Sanction	Irregularity	0.433
5	Union Council 01	Un-authorized Purchase of Furniture & Fixture	Irregularity	0.043
6	Union Council 04	Unauthorized Splitting of Development Schemes	Irregularity	0.948
7	Union Council 04	Execution of Development Schemes without Administrative Approval & Technical Sanction	Irregularity	0.948
8	Union Council 09	Irregular Expenditure on cleanliness	Irregularity	0.257
9	Union Council 09	Irregular payment of repair	Irregularity	0.099
10	Union Council 09	Execution of Development Schemes without Administrative Approval & Technical Sanction	Irregularity	0.083
11	Union Council09	Payment of rent without assessment	Irregularity	0.156
12	Union Council 10	Payment of rent without assessment	Irregularity	0.036
13	Union Council 10	Irregular payment of repair	Irregularity	0.033
14	Union Council 12	Un-authorized Drawl on TA/DA	Irregularity	0.032
15	Union Council 12	Irregular payment of repair	Irregularity	0.031
16	Union Council 19	Irregular payment of repair	Irregularity	0.055
17	Union Council 19	Non-Preparation of Stock Register	Irregularity	0.038
18	Union Council 19	Un-authorized Drawl on TA/DA	Irregularity	0.024
19	Union Council 20	Non deposit of government receipts	Irregularity	0.319
20	Union Council 26	Unauthorized Splitting of Development Schemes	Irregularity	0.203
21	Union Council 26	Execution of Development Schemes without Administrative Approval & Technical Sanction	Irregularity	0.203
22	Union Council 26	Irregular Expenditure	Irregularity	0.183

23	Union Council 26	Irregular payment of repair	Irregularity	0.048
24	Union Council 26	Un-authorized Purchase of Furniture & Fixture	Irregularity	0.035
25	Union Council 26	Irregular expenditure on cleanliness	Irregularity	0.030
26	Union Council 26	Payment of rent without assessment	Irregularity	0.155
27	Union Council 26	Irregular expenditure on cleanliness	Irregularity	0.321
28	Union Council 30	Unauthorized Splitting of Development Schemes	Irregularity	0.060
29	Union Council 30	Execution of Development Schemes without Administrative Approval & Technical Sanction	Irregularity	0.060
30	Union Council 40	Payment of rent without assessment	Irregularity	0.114
31	Union Council 42	Irregular Expenditure on cleanliness	Irregularity	0.124
32	Union Council 42	Irregular payment of repair	Irregularity	0.049
33	Union Council Bhart	Unauthorized provision of block allocation	Irregularity	0.850
34	Union Council Bhart	Undue retention of Government money	Misappropriation	0.236
35	Union Council Bhart	Unjustified payment of salary to secretary community development	Irregularity	0.191
36	Union Council Bhart	Non verification of deposits	Irregularity	0.426
37	Union Council Bhart	Non recovery of income tax	Recovery	0.041
38	Union Council Bhart	Non/improper maintenance of record	Irregularity	-
39	Union Council Chak 44	Unauthorized provision of block allocation	Irregularity	0.194
40	Union Council Chak 44	Unjustified payment of salary to secretary community development	Irregularity	0.191
41	Union Council Chak 44	Non verification of deposits	Irregularity	0.281
42	Union Council 44	Payment of rent without assessment	Irregularity	7.02
43	Union Council Chak 44	Non recovery of income tax	Recovery	0.010
44	Union Council Chak 44	Non/improper maintenance of record	Irregularity	-
45	Union Council 47	Payment of rent without assessment	Irregularity	.036
46	Union Council 49	Payment of rent without	Irregularity	.096

		assessment		
47	Union Council Khanpur	Unauthorized provision of block allocation	Irregularity	.450
48	Union Council Khanpur	Undue retention of Government money	Misappropriation	.435
49	Union Council Khanpur	Unjustified payment of salary to secretary	Irregularity	.191
50	Union Council Khanpur	Non verification of deposits	Irregularity	3.214
51	Union Council Khanpur	Non recovery of income tax	Recovery	.021
52	Union Council Khanpur	Non/improper maintenance of record	Irregularity	-
53	Union Council KotPindi Das	Unauthorized provision of block allocation	Irregularity	.900
54	Union Council KotPindi Das	Undue retention of Government money	Misappropriation	.271
55	Union Council KotPindi Das	Unjustified payment of salary to secretary	Irregularity	.191
56	Union Council KotPindi Das	Non verification of deposits	Irregularity	.419
57	Union Council KotPindi Das	Non recovery of income tax	Recovery	.056
58	Union Council KotPindi Das	Non/improper maintenance of record	Irregularity	-
59	Union Council Labanwala	Unauthorized provision of block allocation	Irregularity	.425
60	Union Council Labanwala	Undue retention of Government money	Misappropriation	.118
61	Union Council Labanwala	Unjustified payment of salary to secretary	Irregularity	.191
62	Union Council Labanwala	Non verification of deposits	Irregularity	2.587
63	Union Council Labanwala	Non recovery of income tax	Recovery	.011
64	Union Council Labanwala	Non/improper maintenance of record	Irregularity	-
65	Union Council Mandiali	Unauthorized provision of block allocation	Irregularity	.550
66	Union Council Mandiali	Undue retention of Government money	Misappropriation	.129
67	Union Council Mandiali	Unjustified payment of salary to secretary	Irregularity	.191
68	Union Council Mandiali	Non verification of deposits	Irregularity	2.661
69	Union Council Mandiali	Non recovery of income tax	Recovery	.015
70	Union Council	Non/improper maintenance of	Irregularity	-

	Mandiali	record		
71	Union Council MomanPura	Unauthorized provision of block allocation	Irregularity	.550
72	Union Council MomanPura	Undue retention of Government money	Misappropriation	.033
73	Union Council MomanPura	Unjustified payment of salary to secretary	Irregularity	.191
74	Union Council MomanPura	Non verification of deposits	Irregularity	4.155
75	Union Council MomanPura	Non recovery of income tax	Recovery	.059
76	Union Council MomanPura	Non/improper maintenance of record	Irregularity	-
77	Union Council Rachna	Unauthorized provision of block allocation	Irregularity	1.240
78	Union Council Rachna	Undue retention of Government money	Misappropriation	.247
79	Union Council Rachna	Unjustified payment of salary to secretary	Irregularity	.191
80	Union Council Rachna	Non verification of deposits	Irregularity	4.127
81	Union Council Rachna	Non recovery of income tax	Recovery	.066
82	Union Council Rachna	Non/improper maintenance of record	Irregularity	-
83	Union Council Urban I	Unauthorized provision of block allocation	Irregularity	.390
84	Union Council Urban I	Undue retention of Government money	Misappropriation	.485
85	Union Council Urban I	Unjustified payment of salary to secretary	Irregularity	.191
86	Union Council Urban I	Non verification of deposits	Irregularity	2.980
87	Union Council Urban I	Non recovery of income tax	Recovery	.041
88	Union Council Urban I	Non/improper maintenance of record	Irregularity	-
89	Union Council Urban II	Unauthorized provision of block allocation	Irregularity	.265
90	Union Council Urban II	Undue retention of Government money	Misappropriation	.530
91	Union Council Urban II	Unjustified payment of salary to secretary	Irregularity	.191
92	Union Council Urban II	Non verification of deposits	Irregularity	2.692
93	Union Council Urban II	Non recovery of income tax	Recovery	.026
94	Union Council	Non/improper maintenance of	Irregularity	-



	Urban II	record		
95	Union Council 7 RattaGujran	Unauthorized provision of block allocation	Irregularity	.126
96	Union Council 7 RattaGujran	Undue retention of Government money	Misappropriation	.030
97	Union Council 7 RattaGujran	Unjustified payment of salary to secretary	Irregularity	.191
98	Union Council 7 RattaGujran	Non verification of deposits	Irregularity	1.532
99	Union Council 7 RattaGujran	Non/improper maintenance of record	Irregularity	-
100	Union Council Kala Khatai	Unauthorized provision of block allocation	Irregularity	.350
101	Union Council Kala Khatai	Undue retention of Government money	Misappropriation	.456
102	Union Council Kala Khatai	Unjustified payment of salary to secretary	Irregularity	.191
103	Union Council Kala Khatai	Non verification of deposits	Irregularity	1.655
104	Union Council Kala Khatai	Non/improper maintenance of record	Irregularity	-
105	Union Council KasWala	Unauthorized provision of block allocation	Irregularity	.350
106	Union Council KasWala	Undue retention of Government money	Misappropriation	.335
107	Union Council KasWala	Unjustified payment of salary to secretary	Irregularity	.191
108	Union Council KasWala	Non verification of deposits	Irregularity	1.655
109	Union Council KasWala	Non/improper maintenance of record	Irregularity	-
110	Union Council 02 Mehta sooja	Unauthorized provision of block allocation	Irregularity	.800
111	Union Council 02 Mehta sooja	Unauthorized execution of development schemes without Measurement Books	Irregularity	.664
112	Union Council 02 Mehta sooja	Non verification of deposits	Irregularity	2.803
113	Union Council 03 Ladheke	Unauthorized provision of block allocation	Irregularity	.500
114	Union Council 03 Ladheke	Unauthorized execution of development schemes without Measurement Books	Irregularity	.385
115	Union Council 03 Ladheke	Non verification of deposits	Irregularity	2.729
116	Union Council 03 Ladheke	Non recovery of income tax	Recovery	.023
117	Union Council 03	Drawl of Pay & allowances	Irregularity	.233

	Ladheke	without job performance		
118	Union Council 03 Ladheke	Non/improper maintenance of record	Irregularity	-
119	Union Council Urban I Narang	Unauthorized provision of block allocation	Irregularity	.500
120	Union Council Urban I Narang	Undue retention of Government money	Misappropriation	.256
121	Union Council Urban I Narang	Unjustified payment of salary to secretary	Irregularity	.191
122	Union Council Urban I Narang	Non verification of deposits	Irregularity	1.566
123	Union Council Urban I Narang	Non/improper maintenance of record	Irregularity	-
124	Union Council 6 Urban II Narang	Unauthorized provision of block allocation	Irregularity	.300
125	Union Council 6 Urban II Narang	Undue retention of Government money	Misappropriation	.056
126	Union Council 6 Urban II Narang	Unjustified payment of salary to secretary	Irregularity	.191
127	Union Council 6 Urban II Narang	Non verification of deposits	Irregularity	1.555
128	Union Council 6 Urban II Narang	Non/improper maintenance of record	Irregularity	-
129	Union Council 7 RattaGujran	Unauthorized provision of block allocation	Irregularity	.126
130	Union Council 7 RattaGujran	Undue retention of Government money	Misappropriation	.030
131	Union Council 7 RattaGujran	Unjustified payment of salary to secretary	Irregularity	.191
132	Union Council 7 RattaGujran	Non verification of deposits	Irregularity	1.532
133	Union Council 7 RattaGujran	Non/improper maintenance of record	Irregularity	-
134	Union Council 11 Daror Muslim	Unauthorized provision of block allocation	Irregularity	.285
135	Union Council 11 Daror Muslim	Undue retention of Government money	Misappropriation	.430
136	Union Council 11 Daror Muslim	Unjustified payment of salary to secretary	Irregularity	.191
137	Union Council 11 Daror Muslim	Non verification of deposits	Irregularity	1.629
138	Union Council 11 Daror Muslim	Non/improper maintenance of record	Irregularity	-
139	Union Council 14 KtialaVirkan	Unauthorized provision of block allocation	Irregularity	.300
140	Union Council 14 KtialaVirkan	Undue retention of Government money	Misappropriation	.012
141	Union Council 14	Unjustified payment of salary to	Irregularity	.191

	KtialaVirkan	secretary		
142	Union Council 14 KtialaVirkan	Non verification of deposits	Irregularity	1.653
143	Union Council 14 KtialaVirkan	Non/improper maintenance of record	Irregularity	-
144	Union Council 15 Urban I	Unauthorized provision of block allocation	Irregularity	.300
145	Union Council 15 Urban I	Unjustified payment of salary to secretary	Irregularity	.191
146	Union Council 15 Urban I	Non verification of deposits	Irregularity	1.569
147	Union Council 15 Urban I	Non/improper maintenance of record	Irregularity	-
148	Union Council 16 Urban II	Unauthorized provision of block allocation	Irregularity	.050
149	Union Council 16 Urban II	Undue retention of Government money	Misappropriation	-
150	Union Council 16 Urban II	Unjustified payment of salary to secretary	Irregularity	.191
151	Union Council 16 Urban II	Non verification of deposits	Irregularity	1.696
152	Union Council 16 Urban II	Non/improper maintenance of record	Irregularity	-
153	Union Council 17 Urban III	Unauthorized provision of block allocation	Irregularity	.100
154	Union Council 17 Urban III	Unjustified payment of salary to secretary	Irregularity	.191
155	Union Council 17 Urban III	Non verification of deposits	Irregularity	1.696
156	Union Council 17 Urban III	Non/improper maintenance of record	Irregularity	-
157	Union Council 18 Urban IV	Unauthorized provision of block allocation	Irregularity	.050
158	Union Council 18 Urban IV	Undue retention of Government money	Misappropriation	.011
159	Union Council 18 Urban IV	Unjustified payment of salary to secretary	Irregularity	.191
160	Union Council 18 Urban IV	Non verification of deposits	Irregularity	2.886
161	Union Council 18 Urban IV	Non/improper maintenance of record	Irregularity	-
162	Union Council 21 Noon	Unauthorized provision of block allocation	Irregularity	1.050
163	Union Council 21 Noon	Drawl of Pay & allowances without job performance	Irregularity	.233
164	Union Council 21 Noon	Non recovery of income tax	Recovery	.027
165	Union Council 21	Non verification of deposits	Irregularity	3.032

	Noon			
166	Union Council 21 Noon	Non/improper maintenance of record	Irregularity	-
167	Union Council 25 Bhianwala	Unauthorized provision of block allocation	Irregularity	.208
168	Union Council 25 Bhianwala	Undue retention of Government money	Misappropriation	.074
169	Union Council 25 Bhianwala	Unjustified payment of salary to secretary	Irregularity	.191
170	Union Council 25 Bhianwala	Non verification of deposits	Irregularity	2.584
171	Union Council 25 Bhianwala	Non/improper maintenance of record	Irregularity	-
172	Union Council 31 Mandala Dyal Shah	Non allocation of Sports Funds	Irregularity	.016
173	Union Council 32 Dhaka NizamPura	Non allocation of Sports Funds	Irregularity	.031
174	Union Council 34/1 Kot Abdul Malik	Non allocation of Sports Funds	Irregularity	-
175	Union Council 35/2 Kot Abdul Malik	Non allocation of Sports Funds	Irregularity	-
176	Union Council 40 QilaSattar Shah	Unauthorized provision of block allocation	Irregularity	2.078
177	Union Council 40 QilaSattar Shah	Unauthorized execution of development schemes without Measurement Books	Irregularity	.666
178	Union Council 40 QilaSattar Shah	Non recovery of income tax	Recovery	.039
179	Union Council 40 QilaSattar Shah	Non verification of deposits	Irregularity	5.479
180	Union Council 40 QilaSattar Shah	Non/improper maintenance of record	Irregularity	-
181	Union Council 51 MallianKalan	Unauthorized provision of block allocation	Irregularity	1.400
182	Union Council 51 MallianKalan	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.315
183	Union Council 51 MallianKalan	Non verification of deposits	Irregularity	3.17
184	Union Council 51 MallianKalan	Non recovery of income tax	Recovery	78,949
185	Union Council 51 MallianKalan	Drawl of Pay & allowances without job performance	Irregularity	233,307
186	Union Council 51 MallianKalan	Non/improper maintenance of record	Irregularity	-
187	Union Council 52 KotRanjeet	Unauthorized provision of block allocation	Irregularity	.970
188	Union Council 52	Unauthorized execution of	Irregularity	.846

	KotRanjeet	development schemes without Measurement Books		
189	Union Council 52 KotRanjeet	Non verification of deposits	Irregularity	3.030
190	Union Council 52 KotRanjeet	Non recovery of income tax	Recovery	.050
191	Union Council 52 KotRanjeet	Drawl of Pay & allowances without job performance	Irregularity	.233
192	Union Council 52 KotRanjeet	Non/improper maintenance of record	Irregularity	-
193	Union Council 54 MaradayKalan	Unauthorized provision of block allocation	Irregularity	.950
194	Union Council 54 MaradayKalan	Unauthorized execution of development schemes without Measurement Books	Irregularity	.867
195	Union Council 54 MaradayKalan	Non verification of deposits	Irregularity	2.66
196	Union Council 54 MaradayKalan	Non recovery of income tax	Recovery	.052
197	Union Council 54 MaradayKalan	Drawl of Pay & allowances without job performance	Irregularity	.233
198	Union Council 54 MaradayKalan	Non/improper maintenance of record	Irregularity	-
199	Union Council 55 Bahrianwala	Unauthorized provision of block allocation	Irregularity	.600
200	Union Council 55 Bahrianwala	Unauthorized execution of development schemes without Measurement Books	Irregularity	.273
201	Union Council 55 Bahrianwala	Non verification of deposits	Irregularity	2.68
202	Union Council 55 Bahrianwala	Non recovery of income tax	Recovery	.016
203	Union Council 55 Bahrianwala	Drawl of Pay & allowances without job performance	Irregularity	.233
204	Union Council 55 Bahrianwala	Non/improper maintenance of record	Irregularity	-
205	Union Council 56 Bahooman	Unauthorized provision of block allocation	Irregularity	.800
206	Union Council 56 Bahooman	Unauthorized execution of development schemes without Measurement Books	Irregularity	.791
207	Union Council 56 Bahooman	Non verification of deposits	Irregularity	3.546
208	Union Council 56 Bahooman	Non recovery of income tax	Recovery	.047
209	Union Council 56 Bahooman	Drawl of Pay & allowances without job performance	Irregularity	.233
210	Union Council 56	Non/improper maintenance of	Irregularity	-

	Bahooman	record		
211	Union Council 57 Jeevanpura	Unauthorized provision of block allocation	Irregularity	.900
212	Union Council 57 Jeevanpura	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.458
213	Union Council 57 Jeevanpura	Non verification of deposits	Irregularity	2.74
214	Union Council 57 Jeevanpura	Non recovery of income tax	Recovery	.087
215	Union Council 57 Jeevanpura	Drawl of Pay & allowances without job performance	Irregularity	.233
216	Union Council 57 Jeevanpura	Non/improper maintenance of record	Irregularity	-
217	Union Council 58 Kudlathi	Unauthorized provision of block allocation	Irregularity	.750
218	Union Council 58 Kudlathi	Unauthorized execution of development schemes without Measurement Books	Irregularity	.523
219	Union Council 58 Kudlathi	Non verification of deposits	Irregularity	3.091
220	Union Council 58 Kudlathi	Non recovery of income tax	Recovery	.031
221	Union Council 58 Kudlathi	Drawl of Pay & allowances without job performance	Irregularity	.233
222	Union Council 58 Kudlathi	Non/improper maintenance of record	Irregularity	-
223	Union Council 59/1 Jhugian	Unauthorized provision of block allocation	Irregularity	1.100
224	Union Council 59/1 Jhugian	Unauthorized execution of development schemes without Measurement Books	Irregularity	.844
225	Union Council 59/1 Jhugian	Non verification of deposits	Irregularity	2.913
226	Union Council 59/1 Jhugian	Non recovery of income tax	Recovery	.050
227	Union Council 59/1 Jhugian	Drawl of Pay & allowances without job performance	Irregularity	.233
228	Union Council 59/1 Jhugian	Non/improper maintenance of record	Irregularity	-
229	Union Council 60/2 Urban	Unauthorized provision of block allocation	Irregularity	.799
230	Union Council 60/2 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.867
231	Union Council 60/2 Urban	Non verification of deposits	Irregularity	3.313
232	Union Council 60/2	Non recovery of income tax	Recovery	.052

	Urban			
233	Union Council 60/2 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
234	Union Council 60/2 Urban	Non/improper maintenance of record	Irregularity	-
235	Union Council 61/3 Urban	Unauthorized provision of block allocation	Irregularity	.450
236	Union Council 61/3 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.718
237	Union Council 61/3 Urban	Non verification of deposits	Irregularity	3.19
238	Union Council 61/3 Urban	Non recovery of income tax	Recovery	.043
239	Union Council 61/3 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
240	Union Council 61/3 Urban	Non/improper maintenance of record	Irregularity	-
241	Union Council 62 /4 urban	Unauthorized provision of block allocation	Irregularity	1.400
242	Union Council 62 /4 urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.724
243	Union Council 62 /4 urban	Non verification of deposits	Irregularity	2.901
244	Union Council 62 /4 urban	Non recovery of income tax	Recovery	.103
245	Union Council 62 /4 urban	Drawl of Pay & allowances without job performance	Irregularity	.233
246	Union Council 62 /4 urban	Non/improper maintenance of record	Irregularity	-
247	Union Council 63/5 Urban	Unauthorized provision of block allocation	Irregularity	1.050
248	Union Council 63/5 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.655
249	Union Council 63/5 Urban	Non verification of deposits	Irregularity	3.06
250	Union Council 63/5 Urban	Non recovery of income tax	Recovery	.039
251	Union Council 63/5 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
252	Union Council 63/5 Urban	Non/improper maintenance of record	Irregularity	-
253	Union Council 64/6 Urban	Unauthorized provision of block allocation	Irregularity	.743
254	Union Council 64/6 Urban	Unauthorized execution of development schemes without	Irregularity	.615

		Measurement Books		
255	Union Council 64/6 Urban	Non verification of deposits	Irregularity	3.15
256	Union Council 64/6 Urban	Non recovery of income tax	Recovery	.036
257	Union Council 64/6 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
258	Union Council 64/6 Urban	Non/improper maintenance of record	Irregularity	-
259	Union Council 66/8 Urban	Unauthorized provision of block allocation	Irregularity	.800
260	Union Council 66/8 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.767
261	Union Council 66/8 Urban	Non verification of deposits	Irregularity	2.72
262	Union Council 66/8 Urban	Non recovery of income tax	Recovery	.045
263	Union Council 66/8 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
264	Union Council 66/8 Urban	Non/improper maintenance of record	Irregularity	-
265	Union Council 67/9 Urban	Unauthorized provision of block allocation	Irregularity	1.181
266	Union Council 67/9 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.24
267	Union Council 67/9 Urban	Non verification of deposits	Irregularity	3.02
268	Union Council 67/9 Urban	Non recovery of income tax	Recovery	.074
269	Union Council 67/9 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
270	Union Council 67/9 Urban	Non/improper maintenance of record	Irregularity	-
271	Union Council 68 City	Unauthorized provision of block allocation	Irregularity	.380
272	Union Council 68 City	Unauthorized execution of development schemes without Measurement Books	Irregularity	.732
273	Union Council 68 City	Non verification of deposits	Irregularity	3.177
274	Union Council 68 City	Non recovery of income tax	Recovery	.043
275	Union Council 68 City	Drawl of Pay & allowances without job performance	Irregularity	.233
276	Union Council 68 City	Non/improper maintenance of record	Irregularity	-



277	Union Council 69/11 Urban	Unauthorized provision of block allocation	Irregularity	.900
278	Union Council 69/11 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.700
279	Union Council 69/11 Urban	Non verification of deposits	Irregularity	2.77
280	Union Council 69/11 Urban	Non recovery of income tax	Recovery	.042
281	Union Council 69/11 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
282	Union Council 69/11 Urban	Non/improper maintenance of record	Irregularity	-
283	Union Council 70/12 Urban	Unauthorized provision of block allocation	Irregularity	.600
284	Union Council 70/12 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.806
285	Union Council 70/12 Urban	Non verification of deposits	Irregularity	2.94
286	Union Council 70/12 Urban	Non recovery of income tax	Recovery	.048
287	Union Council 70/12 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
288	Union Council 70/12 Urban	Non/improper maintenance of record	Irregularity	-
289	Union Council 71 Rehman Pura	Unauthorized provision of block allocation	Irregularity	.800
290	Union Council 71 Rehman Pura	Unauthorized execution of development schemes without Measurement Books	Irregularity	.767
291	Union Council 71 Rehman Pura	Non verification of deposits	Irregularity	2.84
292	Union Council 71 Rehman Pura	Non recovery of income tax	Recovery	.046
293	Union Council 71 Rehman Pura	Drawl of Pay & allowances without job performance	Irregularity	.233
294	Union Council 71 Rehman Pura	Non/improper maintenance of record	Irregularity	-
295	Union Council 72 joianwala More	Unauthorized provision of block allocation	Irregularity	1.400
296	Union Council 72 joianwala More	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.151
297	Union Council 72 joianwala More	Non verification of deposits	Irregularity	2.367
298	Union Council 72 joianwala More	Non recovery of income tax	Recovery	.069

299	Union Council 72 joianwala More	Drawl of Pay & allowances without job performance	Irregularity	.233
300	Union Council 72 joianwala More	Non/improper maintenance of record	Irregularity	-
301	Union Council 73 RukhHiranMinar	Unauthorized provision of block allocation	Irregularity	.380
302	Union Council 73 RukhHiranMinar	Unauthorized execution of development schemes without Measurement Books	Irregularity	.343
303	Union Council 73 RukhHiranMinar	Non verification of deposits	Irregularity	2.59
304	Union Council 73 RukhHiranMinar	Non recovery of income tax	Recovery	.020
305	Union Council 73 RukhHiranMinar	Drawl of Pay & allowances without job performance	Irregularity	.233
306	Union Council 73 RukhHiranMinar	Non/improper maintenance of record	Irregularity	-
307	Union Council 74 MirzaVirkan	Unauthorized provision of block allocation	Irregularity	1.100
308	Union Council 74 MirzaVirkan	Unauthorized execution of development schemes without Measurement Books	Irregularity	.897
309	Union Council 74 MirzaVirkan	Non verification of deposits	Irregularity	2.913
310	Union Council 74 MirzaVirkan	Non recovery of income tax	Recovery	.053
311	Union Council 74 MirzaVirkan	Drawl of Pay & allowances without job performance	Irregularity	.233
312	Union Council 74 MirzaVirkan	Non/improper maintenance of record	Irregularity	-
313	Union Council 75 Madaar	Unauthorized provision of block allocation	Irregularity	.870
314	Union Council 75 Madaar	Unauthorized execution of development schemes without Measurement Books	Irregularity	.687
315	Union Council 75 Madaar	Non verification of deposits	Irregularity	2.596
316	Union Council 75 Madaar	Non recovery of income tax	Recovery	.041
317	Union Council 75 Madaar	Drawl of Pay & allowances without job performance	Irregularity	.233
318	Union Council 75 Madaar	Non/improper maintenance of record	Irregularity	-
319	Union Council 76 JandialaSher Khan	Unauthorized provision of block allocation	Irregularity	.635
320	Union Council 76 JandialaSher Khan	Unauthorized execution of development schemes without Measurement Books	Irregularity	.992

321	Union Council 76 JandialaSher Khan	Non verification of deposits	Irregularity	2.95
322	Union Council 76 JandialaSher Khan	Non recovery of income tax	Recovery	.059
323	Union Council 76 JandialaSher Khan	Drawl of Pay & allowances without job performance	Irregularity	.233
324	Union Council 76 JandialaSher Khan	Non/improper maintenance of record	Irregularity	-
325	Union Council 77 Kalokey	Unauthorized provision of block allocation	Irregularity	.450
326	Union Council 77 Kalokey	Unauthorized execution of development schemes without Measurement Books	Irregularity	.858
327	Union Council 77 Kalokey	Non verification of deposits	Irregularity	2.987
328	Union Council 77 Kalokey	Non recovery of income tax	Recovery	.051
329	Union Council 77 Kalokey	Drawl of Pay & allowances without job performance	Irregularity	.233
330	Union Council 77 Kalokey	Non/improper maintenance of record	Irregularity	-
331	Union Council 78 Ghazi Minara	Unauthorized provision of block allocation	Irregularity	.800
332	Union Council 78 Ghazi Minara	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.275
333	Union Council 78 Ghazi Minara	Non verification of deposits	Irregularity	3.407
334	Union Council 78 Ghazi Minara	Non recovery of income tax	Recovery	.076
335	Union Council 78 Ghazi Minara	Drawl of Pay & allowances without job performance	Irregularity	.233
336	Union Council 78 Ghazi Minara	Non/improper maintenance of record	Irregularity	-
337	Union Council 79 Ghang	Unauthorized provision of block allocation	Irregularity	2.599
338	Union Council 79 Ghang	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.458
339	Union Council 79 Ghang	Non verification of deposits	Irregularity	3.033
340	Union Council 79 Ghang	Non recovery of income tax	Recovery	.087
341	Union Council 79 Ghang	Drawl of Pay & allowances without job performance	Irregularity	.233
342	Union Council 79 Ghang	Non/improper maintenance of record	Irregularity	-
343	Union Council 81	Unauthorized provision of block	Irregularity	.600

	Bhikhi	allocation		
344	Union Council 81 Bhikhi	Unauthorized execution of development schemes without Measurement Books	Irregularity	.735
345	Union Council 81 Bhikhi	Non verification of deposits	Irregularity	3.41
346	Union Council 81 Bhikhi	Non recovery of income tax	Recovery	.44
347	Union Council 81 Bhikhi	Drawl of Pay & allowances without job performance	Irregularity	.233
348	Union Council 81 Bhikhi	Non/improper maintenance of record	Irregularity	-
349	Union Council 82 TibiHumbo	Unauthorized provision of block allocation	Irregularity	1.364
350	Union Council 82 TibiHumbo	Non Deduction of Benevolent Fund	Irregularity	.015
351	Union Council 82 TibiHumbo	Non verification of deposits	Irregularity	3.076
352	Union Council 82 TibiHumbo	Undue retention of Government money	Misappropriation	.719
353	Union Council 83 Butter	Unauthorized provision of block allocation	Irregularity	1.051
354	Union Council 83 Butter	Undue retention of Government money	Misappropriation	.821
355	Union Council 83 Butter	Non verification of deposits	Irregularity	3.013
356	Union Council 83 Butter	Non Deduction of Benevolent Fund	Irregularity	.015
357	Union Council 83 Butter	Drawl of Pay & allowances without job performance	Irregularity	.233
358	Union Council 83 Butter	Non/improper maintenance of record	Irregularity	-
359	Union Council 84 Nokhar	Unauthorized provision of block allocation	Irregularity	.515
360	Union Council 84 Nokhar	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.072
361	Union Council 84 Nokhar	Non verification of deposits	Irregularity	2.78
362	Union Council 84 Nokhar	Non recovery of income tax	Recovery	.064
363	Union Council 84 Nokhar	Drawl of Pay & allowances without job performance	Irregularity	.233
364	Union Council 84 Nokhar	Non/improper maintenance of record	Irregularity	-
365	Union Council 85 Farooq Abad	Unauthorized provision of block allocation	Irregularity	.785
366	Union Council 85	Non verification of deposits	Irregularity	3.302

	Farooq Abad			
367	Union Council 85 Farooq Abad	Drawl of Pay & allowances without job performance	Irregularity	.233
368	Union Council 85 Farooq Abad	Non Deduction of Benevolent Fund	Irregularity	.015
369	Union Council 85 Farooq Abad	Undue retention of Government money	Misappropriation	.308
370	Union Council 86 Farooqabad	Unauthorized provision of block allocation	Irregularity	1.110
371	Union Council 86 Farooqabad	Unauthorized execution of development schemes without Measurement Books	Irregularity	.846
372	Union Council 86 Farooqabad	Non verification of deposits	Irregularity	3.24
373	Union Council 86 Farooqabad	Undue retention of Government money	Misappropriation	.159
374	Union Council 86 Farooqabad	Drawl of Pay & allowances without job performance	Irregularity	.233
375	Union Council 86 Farooqabad	Non/improper maintenance of record	Irregularity	-
376	Union Council 87 Farooqabad	Unauthorized provision of block allocation	Irregularity	1.270
377	Union Council 87 Farooqabad	Unauthorized execution of development schemes without Measurement Books	Irregularity	.503
378	Union Council 87 Farooqabad	Non verification of deposits	Irregularity	3.163
379	Union Council 87 Farooqabad	Non recovery of income tax	Recovery	.030
380	Union Council 87 Farooqabad	Drawl of Pay & allowances without job performance	Irregularity	.233
381	Union Council 87 Farooqabad	Non/improper maintenance of record	Irregularity	-
382	Union Council 88 Esherkey	Unauthorized provision of block allocation	Irregularity	.462
383	Union Council 88 Esherkey	Unauthorized execution of development schemes without Measurement Books	Irregularity	.657
384	Union Council 88 Esherkey	Non verification of deposits	Irregularity	3.03
385	Union Council 88 Esherkey	Non recovery of income tax	Recovery	.039
386	Union Council 88 Esherkey	Drawl of Pay & allowances without job performance	Irregularity	.233
387	Union Council 88 Esherkey	Non/improper maintenance of record	Irregularity	-
388	Union Council 89 Jhabran	Unauthorized provision of block allocation	Irregularity	.600

389	Union Council 89 Jhabran	Unauthorized execution of development schemes without Measurement Books	Irregularity	.550
390	Union Council 89 Jhabran	Non verification of deposits	Irregularity	2.95
391	Union Council 89 Jhabran	Non recovery of income tax	Recovery	.033
392	Union Council 89 Jhabran	Drawl of Pay & allowances without job performance	Irregularity	.233
393	Union Council 89 Jhabran	Non/improper maintenance of record	Irregularity	-
394	Union Council 90 Kakar Gill	Unauthorized provision of block allocation	Irregularity	.400
395	Union Council 90 Kakar Gill	Unauthorized execution of development schemes without Measurement Books	Irregularity	357
396	Union Council 90 Kakar Gill	Non verification of deposits	Irregularity	2.645
397	Union Council 90 Kakar Gill	Non recovery of income tax	Recovery	.021
398	Union Council 90 Kakar Gill	Drawl of Pay & allowances without job performance	Irregularity	.233
399	Union Council 90 Kakar Gill	Non/improper maintenance of record	Irregularity	-
400	Union Council 91 Ajniawala	Unauthorized provision of block allocation	Irregularity	.550
401	Union Council 91 Ajniawala	Unauthorized execution of development schemes without Measurement Books	Irregularity	.750
402	Union Council 91 Ajniawala	Non verification of deposits	Irregularity	3.019
403	Union Council 91 Ajniawala	Non recovery of income tax	Recovery	.045
404	Union Council 91 Ajniawala	Drawl of Pay & allowances without job performance	Irregularity	.233
405	Union Council 91 Ajniawala	Non/improper maintenance of record	Irregularity	-
406	Union Council 92 GujianaNao	Unauthorized provision of block allocation	Irregularity	.400
407	Union Council 92 GujianaNao	Unauthorized execution of development schemes without Measurement Books	Irregularity	.128
408	Union Council 92 GujianaNao	Non verification of deposits	Irregularity	3.126
409	Union Council 92 GujianaNao	Non recovery of income tax	Recovery	.007
410	Union Council 92 GujianaNao	Drawl of Pay & allowances without job performance	Irregularity	.233

411	Union Council 92 GujianaNao	Non/improper maintenance of record	Irregularity	-
412	Union Council 93 Sohnda	Unauthorized provision of block allocation	Irregularity	1.680
413	Union Council 93 Sohnda	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.545
414	Union Council 93 Sohnda	Non verification of deposits	Irregularity	3.15
415	Union Council 93 Sohnda	Non recovery of income tax	Recovery	.092
416	Union Council 93 Sohnda	Drawl of Pay & allowances without job performance	Irregularity	.233
417	Union Council 93 Sohnda	Non/improper maintenance of record	Irregularity	
418	Union Council 94 Farooqabad	Unauthorized provision of block allocation	Irregularity	.950
419	Union Council 94 Farooqabad	Unauthorized execution of development schemes without Measurement Books	Irregularity	.174
420	Union Council 94 Farooqabad	Non verification of deposits	Irregularity	2.895
421	Union Council 94 Farooqabad	Non recovery of income tax	Recovery	.076
422	Union Council 94 Farooqabad	Drawl of Pay & allowances without job performance	Irregularity	.233
423	Union Council 94 Farooqabad	Non/improper maintenance of record	Irregularity	-
424	Union Council 95 jatrykihna	Unauthorized provision of block allocation	Irregularity	.600
425	Union Council 95 jatrykihna	Unauthorized execution of development schemes without Measurement Books	Irregularity	.654
426	Union Council 95 jatrykihna	Non verification of deposits	Irregularity	2.836
427	Union Council 95 jatrykihna	Non recovery of income tax	Recovery	.039
428	Union Council 95 jatrykihna	Drawl of Pay & allowances without job performance	Irregularity	.233
429	Union Council 95 jatrykihna	Non/improper maintenance of record	Irregularity	-
430	Union Council 96 Lagar	Unauthorized provision of block allocation	Irregularity	.970
431	Union Council 96 Lagar	Unauthorized execution of development schemes without Measurement Books	Irregularity	.846
432	Union Council 96 Lagar	Non verification of deposits	Irregularity	3.26

433	Union Council 96 Lagar	Non recovery of income tax	Recovery	.050
434	Union Council 96 Lagar	Drawl of Pay & allowances without job performance	Irregularity	.233
435	Union Council 96 Lagar	Non/improper maintenance of record	Irregularity	-
436	Union Council 97 FerozWattowan	Unauthorized provision of block allocation	Irregularity	.600
437	Union Council 97 FerozWattowan	Unauthorized execution of development schemes without Measurement Books	Irregularity	735
438	Union Council 97 FerozWattowan	Non verification of deposits	Irregularity	3.41
439	Union Council 97 FerozWattowan	Non recovery of income tax	Recovery	.044
440	Union Council 97 FerozWattowan	Drawl of Pay & allowances without job performance	Irregularity	.233
441	Union Council 97 FerozWattowan	Non/improper maintenance of record	Irregularity	-
442	Union Council 98 FerozWattowan	Unauthorized provision of block allocation	Irregularity	.600
443	Union Council 98 FerozWattowan	Unauthorized execution of development schemes without Measurement Books	Irregularity	740
444	Union Council 98 FerozWattowan	Non verification of deposits	Irregularity	3.06
445	Union Council 98 FerozWattowan	Non recovery of income tax	Recovery	.044
446	Union Council 98 FerozWattowan	Drawl of Pay & allowances without job performance	Irregularity	.233
447	Union Council 98 FerozWattowan	Non/improper maintenance of record	Irregularity	-
448	Union Council 99 Karpal Singh	Unauthorized provision of block allocation	Irregularity	.267
449	Union Council 99 Karpal Singh	Non verification of deposits	Irregularity	2.849
450	Union Council 99 Karpal Singh	Non Deduction of Benevolent Fund	Irregularity	.015
451	Union Council 99 Karpal Singh	Drawl of Pay & allowances without job performance	Irregularity	.233
452	Union Council 100 Manawala	Unauthorized provision of block allocation	Irregularity	.850
453	Union Council 100 Manawala	Unauthorized execution of development schemes without Measurement Books	Irregularity	.638
454	Union Council 100 Manawala	Non verification of deposits	Irregularity	3.306
455	Union Council 100	Non recovery of income tax	Recovery	.038



	Manawala			
456	Union Council 100 Manawala	Drawl of Pay & allowances without job performance	Irregularity	.233
457	Union Council 100 Manawala	Non/improper maintenance of record	Irregularity	-
458	Union Council 101 QilaShabdeve	Unauthorized provision of block allocation	Irregularity	.800
459	Union Council 101 QilaShabdeve	Non Deduction of Benevolent Fund	Irregularity	.015
460	Union Council 101 QilaShabdeve	Non verification of deposits	Irregularity	2.767
461	Union Council 101 QilaShabdeve	Drawl of Pay & allowances without job performance	Irregularity	.233
462	Union Council 101 QilaShabdeve	Non/improper maintenance of record	Irregularity	-
463	Union Council 101 QilaShabdeve	Undue retention of Government money	Misappropriation	.096
464	Union Council 102 SalarBhatian	Non allocation of Sports Funds	Irregularity	.014
465	Union Council 104 Jhandiyanwali	Non allocation of Sports Funds	Irregularity	.019
466	Union Number 105 DudyChak	Non allocation of Sports Funds	Irregularity	.033
467	Union Council 106 Rehman Abad	Non allocation of Sports Funds	Irregularity	.015
468	Union Council 106 Urban	Non allocation of Sports Funds	Irregularity	.016
469	Union Council 109 Cheena	Non allocation of Sports Funds	Irregularity	.016
470	Union Council 110 RatiTibi	Non allocation of Sports Funds	Irregularity	.028
471	Union Council 111 NawaPind	Non allocation of Sports Funds	Irregularity	.035
472	Union Council 01	Non Preparation of Monthly Expenditure	Irregularity	13.472
473	Union Council 04	Non Preparation of Monthly Expenditure	Irregularity	8.243
	Union Council 09	Non Preparation of Monthly Expenditure	Irregularity	7.573
474	Union Council 10	Non Preparation of Monthly Expenditure	Irregularity	3.012
475	Union Council 12	Non Preparation of Monthly Expenditure	Irregularity	1.412
476	Union Council 19	Non Preparation of Monthly Expenditure	Irregularity	3.263
477	Union Council 20	Non Preparation of Monthly Expenditure	Irregularity	.928
478	Union Council 31	Non Preparation of Monthly	Irregularity	2.73

		Expenditure		
479	Union Council 32	Non Preparation of Monthly Expenditure	Irregularity	4.56
480	Union Council 33	Non Preparation of Monthly Expenditure	Irregularity	3.26
481	Union Council 34	Non Preparation of Monthly Expenditure	Irregularity	3.36
482	Union Council 35	Non Preparation of Monthly Expenditure	Irregularity	4.34
483	Union Council 43	Non Preparation of Monthly Expenditure	Irregularity	3.796
484	Union Council 44	Non Preparation of Monthly Expenditure	Irregularity	3.363
485	Union Council 46	Non Preparation of Monthly Expenditure	Irregularity	3.139
486	Union Council 47	Non Preparation of Monthly Expenditure	Irregularity	1.826
487	Union Council 48	Non Preparation of Monthly Expenditure	Irregularity	2.727
488	Union Council 49	Non Preparation of Monthly Expenditure	Irregularity	4.081
489	Union Council 50	Non Preparation of Monthly Expenditure	Irregularity	3.348
490	Union Council 102	Non Preparation of Monthly Expenditure	Irregularity	4.48
491	Union Council 103	Non Preparation of Monthly Expenditure	Irregularity	3.47
492	Union Council 104	Non Preparation of Monthly Expenditure	Irregularity	3.61
493	Union Council 105	Non Preparation of Monthly Expenditure	Irregularity	5.75
494	Union Council 106 Rehmanabad	Non Preparation of Monthly Expenditure	Irregularity	3.20
495	Union Council 106 Urban	Non Preparation of Monthly Expenditure	Irregularity	5.95
496	Union Council 108	Non Preparation of Monthly Expenditure	Irregularity	5.06
497	Union Council 109	Non Preparation of Monthly Expenditure	Irregularity	5.69
498	Union Council 110	Non Preparation of Monthly Expenditure	Irregularity	5.66
499	Union Council 111	-do-	Irregularity	5.84
500	Union Council 112	-do-	Irregularity	5.87
501	Union Council 01	-do-	Irregularity	13.472

**Annex-B****Detail of Budget and Expenditure**

Rs in million

UA No.	Budget			Expenditure		
	Salary	N. salary	Development	Salary	N. salary	Development
61	1.950	0.545	-	1.719	0.304	-
62	1.948	0.650	0.750	1.717	0.362	0.180
63	1.998	0.850	0.902	1.761	0.474	0.216
64	2.140	0.675	-	1.886	0.376	-
65	2.216	0.745	-	1.953	0.415	-
66	1.996	0.425	-	1.759	0.237	-
67	1.993	0.635	-	1.757	0.354	-
68	2.236	0.780	-	1.971	0.435	-
69	2.219	0.560	-	1.956	0.312	-
70	2.104	0.647	-	1.854	0.361	-
<b>Total</b>	<b>20.800</b>	<b>6.512</b>	<b>1.652</b>	<b>18.333</b>	<b>3.630</b>	<b>0.396</b>