

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 Sheikhupura 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 (Imran Iqbal)
Dated: 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 Sheikhupura.

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 Sheikhupura for the financial year 2013-14 & 2014-2015 and the findings included in the Audit Report.

Each Union Administration in District Sheikhupura 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 Sheikhupura 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 Sheikhupura 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 Sheikhupura 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 Sheikhupura 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.¹

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

¹Para 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 |
| | Total | 16.119 |

Table 3: Outcome Statistics

| 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. | 1 |
| 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 |
| | Total | 16.119 |

Table 5 Cost-Benefit

| Sr. No. | Description | Amount |
|---------|--|--------|
| 1 | Outlays Audited (Items1 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, Sheikhupura consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Sheikhupura 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.

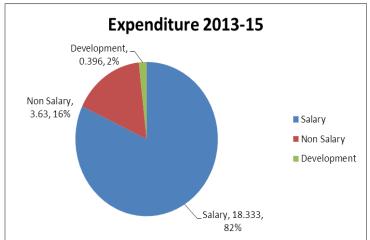
1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of 10 UAs of District Sheikhupura 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

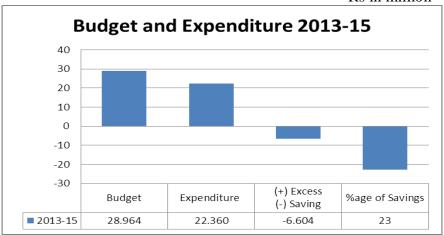
| FY 2013-15 | Budget | Expenditure | (+) Excess/ (-) Saving | % savings |
|-------------|--------|-------------|------------------------|-----------|
| Salary | 20.800 | 18.333 | -2.467 | 12 |
| Non Salary | 6.512 | 3.630 | -2.882 | 44 |
| Development | 1.652 | 0.396 | -1.255 | 76 |
| Total | 28.964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





The original and final budget of 10 UAs of Sheikhupura 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 Sheikhupura 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 |
| Total | 29.730 | 23.678 | 12.798 |

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 Sheikhupura 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.

| Sr. No. | UA No. | Amount |
|---------|--------|-----------------|
| | | (Rs in million) |
| 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 |
| Total | | 1.985 |

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.

| Name of Union Administration | Total Receipts (Rs) | 5% of Total Receipts (Rs) | Closing Balance (Rs) | Less closing Balance (Rs in million) |
|---------------------------------|---------------------------|------------------------------------|----------------------------|--|
| 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 |
| | Total | | | 1.338 |

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

| - | KS III IIII | | | | | | |
|------------|--------------------|---|-------------------|--------|--|--|--|
| Sr. No. | Name of UCs | Description | Nature of Para | Amount | | | |
| | Audit Year 2015-16 | | | | | | |
| 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 | | | |

| Sr. No. | Name of UCs | Description | Nature of Para | Amount |
|------------|-------------|---|-------------------|--------|
| | | 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

| Sr. No. | Name of UCs | Description | Nature of Para | Amount |
|------------|------------------|---|-------------------|--------|
| | | Audit Year 2013-14 | | |
| 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 | Irregularity | 0.035 |
| | | Furniture & Fixture | | |
| 25 | Union Council 26 | Irregular expenditure on | Irregularity | 0.030 |
| | | cleanliness | | |
| 26 | Union Council 26 | Payment of rent without | Irregularity | 0.155 |
| | | assessment | | |
| 27 | Union Council 26 | Irregular expenditure on | Irregularity | 0.321 |
| | cinon countri 20 | cleanliness | inegularity | 0.021 |
| 28 | Union Council 30 | Unauthorized Splitting of | Irregularity | 0.060 |
| 20 | Official Council 50 | Development Schemes | integularity | 0.000 |
| 29 | Union Council 30 | Execution of Development | Irregularity | 0.060 |
| 29 | Official Council 30 | Schemes without Administrative | irregularity | 0.000 |
| | | | | |
| 30 | Union Council 40 | Approval & Technical Sanction | Tuus asslauites | 0.114 |
| 30 | Union Council 40 | Payment of rent without | Irregularity | 0.114 |
| 21 | TT : C :1 40 | assessment | T 1 | 0.124 |
| 31 | Union Council 42 | Irregular Expenditure on | Irregularity | 0.124 |
| | | cleanliness | | |
| 32 | Union Council 42 | Irregular payment of repair | Irregularity | 0.049 |
| 33 | Union Council | Unauthorized provision of block | Irregularity | 0.850 |
| | Bhart | allocation | | |
| 34 | Union Council | Undue retention of Government | Misappropr | 0.236 |
| | Bhart | money | iation | |
| 35 | Union Council | Unjustified payment of salary to | Irregularity | 0.191 |
| | Bhart | secretary community | | |
| | | development | | |
| 36 | Union Council | Non verification of deposits | Irregularity | 0.426 |
| | Bhart | 1 | | |
| 37 | Union Council | Non recovery of income tax | Recovery | 0.041 |
| | Bhart | j , | | |
| 38 | Union Council | Non/improper maintenance of | Irregularity | - |
| | Bhart | record | | |
| 39 | Union Council | Unauthorized provision of block | Irregularity | 0.194 |
| 37 | Chak 44 | allocation | inegularity | 0.171 |
| 40 | Union Council | Unjustified payment of salary to | Irregularity | 0.191 |
| 10 | Chak 44 | secretary community | inegularity | 0.171 |
| | Cliak 44 | development | | |
| 41 | Union Council | Non verification of deposits | Irregularity | 0.281 |
| 41 | Chak 44 | 14011 verification of deposits | megulanty | 0.201 |
| 42 | | Dormant of next with set | Ima and anite | 7.02 |
| 42 | Union Council 44 | Payment of rent without | Irregularity | 7.02 |
| 10 | II. O " | assessment | D | 0.046 |
| 43 | Union Council | Non recovery of income tax | Recovery | 0.010 |
| | Chak 44 | 27 0 | | |
| 44 | Union Council | Non/improper maintenance of | Irregularity | - |
| | Chak 44 | record | | |
| 45 | Union Council 47 | Payment of rent without | Irregularity | .036 |
| | | assessment | | |
| 46 | Union Council 49 | Payment of rent without | Irregularity | .096 |
| _ | | | | |

| | | assessment | | |
|------------|-----------------------|--|-----------------|-------------|
| 47 | Union Council | Unauthorized provision of block | Irregularity | .450 |
| 47 | Khanpur | allocation | irregularity | .430 |
| 48 | Union Council | Undue retention of Government | Misappropr | .435 |
| 40 | | | iation | .433 |
| 49 | Khanpur Union Council | Unjustified payment of salary to | Irregularity | .191 |
| 49 | | | irregularity | .191 |
| 50 | Khanpur | secretary | T1 | 2 21 4 |
| 50 | Union Council | Non verification of deposits | Irregularity | 3.214 |
| <i>7</i> 1 | Khanpur | N. C. | D | 001 |
| 51 | Union Council | Non recovery of income tax | Recovery | .021 |
| 50 | Khanpur | No. / | T1 | |
| 52 | Union Council | Non/improper maintenance of | Irregularity | - |
| <i>5</i> 2 | Khanpur | record | Tuna and anitar | 000 |
| 53 | Union Council | Unauthorized provision of block | Irregularity | .900 |
| 5.1 | KotPindi Das | allocation | Missaurr | 271 |
| 54 | Union Council | Undue retention of Government | Misappropr | .271 |
| | KotPindi Das | money | iation | 101 |
| 55 | Union Council | Unjustified payment of salary to | Irregularity | .191 |
| . | KotPindi Das | secretary | T 1 | 410 |
| 56 | Union Council | Non verification of deposits | Irregularity | .419 |
| | KotPindi Das | N 6: | D | 056 |
| 57 | Union Council | Non recovery of income tax | Recovery | .056 |
| 7 0 | KotPindi Das | 27 () | . | |
| 58 | Union Council | Non/improper maintenance of | Irregularity | - |
| 7 0 | KotPindi Das | record | . | 40.5 |
| 59 | Union Council | Unauthorized provision of block | Irregularity | .425 |
| 60 | Labanwala | allocation | 3.6 | 110 |
| 60 | Union Council | Undue retention of Government | Misappropr | .118 |
| <i>C</i> 1 | Labanwala | money | iation | 101 |
| 61 | Union Council | Unjustified payment of salary to | Irregularity | .191 |
| <i>(</i> 2 | Labanwala | secretary | T 1 '. | 0.507 |
| 62 | Union Council | Non verification of deposits | Irregularity | 2.587 |
| (2) | Labanwala | N | D | 011 |
| 63 | Union Council | Non recovery of income tax | Recovery | .011 |
| <i>C</i> 1 | Labanwala | NI- u Curana and Curan | T 1 12 | |
| 64 | Union Council | Non/improper maintenance of | Irregularity | - |
| 65 | Labanwala | record | Tana and and a | <i>EE</i> 0 |
| 65 | Union Council | Unauthorized provision of block | irregularity | .550 |
| | Mandiali | allocation | 3.6: | 100 |
| 66 | Union Council | Undue retention of Government | Misappropr | .129 |
| 67 | Mandiali | money | iation | 101 |
| 67 | Union Council | Unjustified payment of salary to | Irregularity | .191 |
| 60 | Mandiali | secretary | T 1 1. | 0.551 |
| 68 | Union Council | Non verification of deposits | Irregularity | 2.661 |
| 60 | Mandiali | | 7 | 04.5 |
| 69 | Union Council | Non recovery of income tax | Recovery | .015 |
| 70 | Mandiali | | . | |
| 70 | Union Council | Non/improper maintenance of | Irregularity | - |

| Union Council MomanPura allocation Union Council MomanPura Non verification of deposits Irregularity Union Council MomanPura Non recovery of income tax Recovery Union Council MomanPura Non recovery of income tax Recovery Union Council MomanPura Non/improper maintenance of Irregularity 1.240 Union Council Rachna Union Council MomanPura Union Council Rachna Non verification of deposits Irregularity 1.240 Union Council Rachna Union Council Rachna Union Council Rachna Union Council Rachna Non verification of deposits Irregularity 1.91 Union Council Rachna Union Council Rachna Non verification of deposits Irregularity 4.127 Union Council Rachna Union Council Rachna Union Council Rachna Union Council Unban I Union Council Unban I Union Council Urban II U | | Mandiali | record | | |
|--|------------|--|----------------------------------|-----------------|-------|
| MomanPura Allocation Misappropr Misa | 71 | | | Irregularity | 550 |
| Union Council MomanPura money indition Misappropriation Misappro | , 1 | | | megalarity | .550 |
| MomanPura money liation | 72 | | | Misannronr | 033 |
| Union Council MomanPura Mon verification of deposits Irregularity MomanPura | 12 | | | | .033 |
| MomanPura Secretary Non verification of deposits Irregularity 4.155 | 73 | | | | 101 |
| Union Council MomanPura | 13 | | | integularity | .171 |
| MomanPura Non recovery of income tax Recovery .059 | 74 | | | Irrogularity | 1 155 |
| Non recovery of income tax Recovery NosymanPura | /4 | | Non verification of deposits | inegularity | 4.133 |
| MomanPura Non/improper maintenance of Irregularity 1.240 | 75 | | Non-manage | D | 050 |
| Union Council MomanPura Non/improper maintenance of Rachna Union Council Rachna Non verification of deposits Irregularity Union Council Rachna Non recovery of income tax Recovery Union Council Rachna Union Council Rachna Non recovery of income tax Recovery Union Council Rachna Union Council Urban I Union Council Urban II Union Council Urban II Union Council Urban II Union Council Undue retention of Government money Union Council Undue retention of Government | 13 | | Non recovery of filcome tax | Recovery | .039 |
| MomanPura record | 76 | | Non/immuonan maintananaa af | Imagulanitu | |
| Union Council Rachna Unauthorized provision of block allocation Undue retention of Government money Union Council Rachna Non verification of deposits Irregularity Union Council Rachna Non recovery of income tax Recovery Union Council Rachna Non/improper maintenance of Rachna Union Council Urban I Undue retention of Government Misappropriation Union Council Urban I Undue retention of Government Misappropriation Union Council Urban I Undue retention of Hook allocation Union Council Urban II Undue retention of Government Misappropriation Union Council Urban II Undue retention of Government Misappropriation Union Council Urban II Union Council Undue retention of Government Misappropriation Union Council Urban II Union Council Union Union Council Union Union Union Secretary Union Council Urban II Union Council Union Union Council Union Secretary Union Council Urban II Union | 76 | | * * | irregularity | - |
| Rachna Allocation Council Co | 77 | III | | Tuna and anitar | 1 240 |
| Union Council Rachna Undue retention of Government money Catalographic | // | | | irregularity | 1.240 |
| Rachna money iation | 70 | III | | 3.6 | 247 |
| Union Council Rachna Unjustified payment of salary to secretary Secretary Union Council Rachna Non verification of deposits Irregularity Union Council Rachna Non recovery of income tax Recovery Union Council Rachna Non/improper maintenance of Rachna Recovery Union Council Unauthorized provision of block allocation Union Council Urban I Union Council Urban II Non verification of deposits Irregularity Urban II Union Council Urban II Non verification of deposits Irregularity Urban II Union Council Urban II Non verification of deposits Irregularity Urban II Union Council Urban II Non verification of deposits Irregularity Urban II Union Council Urban II Non verification of deposits Irregularity Urban II Union Council Urban II Non verification of deposits Irregularity Urban II Union Council Urban II Non verification of deposits Irregularity Urban II Union Council Urban II Non verification of deposits Irregularity Urban II Union Council Urban II Non verification of deposits Irregularity Urban II Union Council Urban II Union Council U | /8 | | | | .247 |
| Rachna Secretary Non verification of deposits Irregularity A.127 | 7 0 | III | | | 101 |
| Non verification of deposits Irregularity A.127 | 79 | | | Irregularity | .191 |
| Rachna 81 Union Council Rachna 82 Union Council Rachna 83 Union Council Unauthorized provision of block Urban I 84 Union Council Unjustified payment of salary to Urban I 85 Union Council Urban I 86 Union Council Urban I 87 Union Council Urban I 88 Union Council Urban I 89 Union Council Urban I 89 Union Council Urban I 89 Union Council Urban I 80 Union Council Urban I 81 Union Council Urban I 82 Union Council Urban I 83 Union Council Urban I 84 Union Council Urban I 85 Union Council Urban I 86 Union Council Urban I 87 Union Council Urban I 88 Union Council Urban I 89 Union Council Unauthorized provision of block Urban II 89 Union Council Unauthorized provision of block Irregularity 80 Union Council Unauthorized provision of block Irregularity 80 Union Council Unjustified payment of salary to Urban II 80 Union Council Urban II 81 Union Council Unjustified payment of salary to Urban II 82 Union Council Unjustified payment of salary to Urban II 84 Union Council Unjustified payment of salary to Urban II 85 Union Council Unjustified payment of salary to Urban II 86 Union Council Unjustified payment of salary to Unjustified payment of salary to Urban II 87 Union Council Unjustified payment of salary to Urban II 88 Union Council Unjustified payment of salary to Irregularity 89 Union Council Urban II 80 Union Council Non verification of deposits 80 Union Council Urban II 81 Union Council Urban II 82 Union Council Non verification of deposits 84 Urban II 85 Union Council Urban II 86 Urban II 87 Union Council Non verification of deposits 88 Urban II 89 Union Council Non verification of deposits 89 Union Council Urban II 80 Union Council Non recovery of income tax 80 Urban II 81 Urban II 82 Union Council Non recovery of income tax 82 Urban II 83 Union Council Non recovery of income tax 84 Urban II 85 Urban II 86 Urban II 87 Urban II 88 Urban II 89 Urban II 80 Urban | 0.0 | | | | |
| Stackshaa Non recovery of income tax Recovery .066 | 80 | | Non verification of deposits | Irregularity | 4.127 |
| Rachna 82 Union Council Rachna 83 Union Council Urban I 84 Union Council Urban I 85 Union Council Urban I 86 Union Council Urban I 87 Union Council Urban I 88 Union Council Urban I 88 Union Council Urban I 89 Union Council Urban II 90 Union Council Urban II 90 Union Council Urban II 91 Union Council Urban II 92 Union Council Urban II 93 Union Council Urban II 94 Union Council Urban II 95 Union Council Urban II 96 Union Council Urban II 97 Union Council Urban II 98 Union Council Urban II 99 Union Council Urban II 90 Union Council Urban II 91 Union Council Urban II 92 Union Council Urban II 93 Union Council Urban II 94 Union Council Urban II 95 Union Council Urban II 96 Union Council Urban II 97 Union Council Urban II 98 Union Council Urban II 99 Union Council Urban II 90 Union Council Urban II 90 Union Council Urban II 91 Union Council Urban II 92 Union Council Urban II 93 Union Council Non recovery of income tax 84 Urban II 85 Union Council Urban II 86 Union Council Urban II 87 Union Council Urban II 88 Urban II 89 Union Council Urban II 80 Urban II 8 | | III | | _ | |
| Second S | 81 | | Non recovery of income tax | Recovery | .066 |
| Rachna record 83 Union Council Unauthorized provision of block Urban I allocation 84 Union Council Undue retention of Government Urban I money 85 Union Council Unjustified payment of salary to Urban I Secretary 86 Union Council Urban I Non verification of deposits Urban I Urban I Non recovery of income tax Urban I Non/improper maintenance of Urban I Non/improper maintenance of Urban II Urban II Urban II Union Council Undue retention of Government Misappropr iation 90 Union Council Undue retention of Government Misappropr iation 91 Union Council Unjustified payment of salary to Urban II Urban II Urban II Urban II Urban II Non verification of deposits Irregularity Secretary 92 Union Council Unjustified payment of salary to Urban II Urban II Non verification of deposits Irregularity Secretary 93 Union Council Non recovery of income tax Recovery .026 94 Union Council Unjustified payment of salary to Irregularity Secretary 95 Union Council Non verification of deposits Irregularity 2.692 96 Union Council Non recovery of income tax Recovery .026 | | | | | |
| Union Council Urban I Unauthorized provision of block allocation Urban I Union Council Urban I Urban | 82 | | | Irregularity | - |
| Urban I allocation | | The state of the s | | | |
| Union Council Undue retention of Government Urban I Union Council Unjustified payment of salary to Union Council Urban I Secretary Union Council Urban I Union Council Urban I Union Council Urban I Union Council Urban I Non recovery of income tax Union Council Urban I Non/improper maintenance of Union Council Urban I Non/improper maintenance of Urban I Union Council Unauthorized provision of block Urban II Union Council Undue retention of Government Urban II Union Council Undue retention of Government Urban II Union Council Unjustified payment of salary to Urban II Urban II Secretary Union Council Unjustified payment of salary to Urban II Secretary Union Council Undue retention of Government Urban II Secretary Union Council Unjustified payment of salary to Urban II Secretary Union Council Unjustified payment of salary to Urban II Non verification of deposits Irregularity 2.692 Union Council Urban II Non recovery of income tax Recovery .026 | 83 | | | Irregularity | .390 |
| Urban I money iation 85 Union Council Urjustified payment of salary to Urban I Irregularity 86 Union Council Urban I 87 Union Council Urban I 88 Union Council Urban I 89 Union Council Urban II 90 Union Council Urban II 91 Union Council Urban II 91 Union Council Urban II 92 Union Council Urban II 93 Union Council Urban II 94 Union Council Urban II 95 Union Council Unjustified payment of salary to Urban II 96 Union Council Unjustified payment of salary to Urban II 97 Union Council Unjustified payment of deposits Urban II 88 Union Council Unjustified payment of deposits Urban II 99 Union Council Unjustification of deposits Irregularity 90 Union Council Unjustification of deposits Irregularity 91 Union Council Non verification of deposits Irregularity 92 Union Council Non recovery of income tax 93 Union Council Non recovery of income tax 94 Union Council Non recovery of income tax 95 Union Council Recovery 96 Union Council Non recovery of income tax 97 Union Council Recovery 98 Union Council Recovery 99 Union Council Recovery 90 Union Council Recovery 90 Union Council Recovery Of income tax 90 Union Council Recovery 90 Union Council Recov | | | | | |
| Union Council Urban I Unjustified payment of salary to Urban I Unjustified payment of salary to Urban I Union Council Urban I Non verification of deposits Irregularity 2.980 | 84 | | Undue retention of Government | | .485 |
| Urban I secretary | | | | | |
| Union Council Urban I Non verification of deposits Irregularity 2.980 | 85 | | | Irregularity | .191 |
| Urban I Non recovery of income tax Union Council Urban I Non/improper maintenance of Irregularity Urban I Union Council Urban II Urban II Union Council Urban II Virban II Urban II Union Council Urban II Virban II Vir | | | | | |
| Non recovery of income tax Recovery .041 | 86 | Union Council | Non verification of deposits | Irregularity | 2.980 |
| Urban I 88 Union Council Von/improper maintenance of Urban I 89 Union Council Unauthorized provision of block Urban II 90 Union Council Undue retention of Government Urban II 91 Union Council Unjustified payment of salary to Urban II 92 Union Council Von verification of deposits Urban II 93 Union Council Von recovery of income tax Non recovery of income tax Recovery .026 | | The state of the s | | | |
| Union Council Urban I Non/improper maintenance of Urban I Irregularity record Union Council Unauthorized provision of block Urban II Union Council Undue retention of Government Urban II Union Council Unjustified payment of salary to Urban II Urban II Secretary Union Council Urban II Non verification of deposits Irregularity 2.692 Union Council Unjustified payment of salary to Urban II Non recovery of income tax Recovery .026 | 87 | Union Council | Non recovery of income tax | Recovery | .041 |
| Urban I record Union Council Unauthorized provision of block Urban II Undue retention of Government Urban II Union Council Undue retention of Government Urban II Union Council Unjustified payment of salary to Urban II Urban II Secretary Union Council Union Council Union Council Urban II Secretary Union Council Urban II Non verification of deposits Irregularity 2.692 Union Council Urban II Non recovery of income tax Recovery .026 | | | | | |
| Union Council Unauthorized provision of block Urban II Undue retention of Government Urban II Union Council Undue retention of Government Urban II Union Council Unjustified payment of salary to Urban II Urban II Secretary Union Council Urban II Non verification of deposits Irregularity 2.692 Union Council Urban II Non recovery of income tax Recovery .026 | 88 | Union Council | Non/improper maintenance of | Irregularity | - |
| Urban II allocation 90 Union Council Undue retention of Government Urban II Union Council Unjustified payment of salary to Urban II Urban II Urban II Urban II Union Council Urban II Urban II Non verification of deposits Urban II Non recovery of income tax Recovery .026 | | | | | |
| 90 Union Council Urban II Undue retention of Government money Misappropr iation 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 | 89 | Union Council | Unauthorized provision of block | Irregularity | .265 |
| Urban II money iation 91 Union Council Unjustified payment of salary to Urban II secretary 92 Union Council Non verification of deposits Irregularity 2.692 Urban II Non recovery of income tax Recovery .026 | | Urban II | allocation | | |
| 91 Union Council Unjustified payment of salary to Urban II Secretary 92 Union Council Von verification of deposits Urban II 93 Union Council Von recovery of income tax Recovery 94 Urban II Non recovery of income tax Recovery 95 Urban II Non recovery of income tax Recovery | 90 | Union Council | Undue retention of Government | Misappropr | .530 |
| Urban II secretary 92 Union Council Non verification of deposits Irregularity 2.692 Urban II 93 Union Council Non recovery of income tax Recovery Urban II Non recovery of income tax Recovery | | Urban II | money | iation | |
| Urban II secretary 92 Union Council Non verification of deposits Irregularity 2.692 Urban II 93 Union Council Non recovery of income tax Recovery Urban II Non recovery of income tax Recovery | 91 | Union Council | Unjustified payment of salary to | Irregularity | .191 |
| 92 Union Council Urban II 93 Union Council Non recovery of income tax Recovery .026 Urban II | | | | | |
| Urban II 93 Union Council Non recovery of income tax Recovery Urban II Non recovery of income tax Recovery .026 | 92 | | | Irregularity | 2.692 |
| 93 Union Council Non recovery of income tax Recovery .026 | | | 1 | | |
| Urban II | 93 | | Non recovery of income tax | Recovery | .026 |
| | | | | | |
| | 94 | Union Council | Non/improper maintenance of | Irregularity | _ |

| | Urban II | record | | |
|-----|------------------|---|-----------------|-------|
| 95 | Union Council 7 | Unauthorized provision of block | Irregularity | .126 |
| 75 | RattaGujran | allocation | mogaranty | .120 |
| 96 | Union Council 7 | Undue retention of Government | Misappropr | .030 |
| , , | RattaGujran | money | iation | .020 |
| 97 | Union Council 7 | Unjustified payment of salary to | Irregularity | .191 |
| 7 / | RattaGujran | secretary | mogaranty | .171 |
| 98 | Union Council 7 | Non verification of deposits | Irregularity | 1.532 |
| 70 | RattaGujran | Tron verification of deposits | megalarity | 1.552 |
| 99 | Union Council 7 | Non/improper maintenance of | Irregularity | _ |
| | RattaGujran | record | megalarity | |
| 100 | Union Council | Unauthorized provision of block | Irregularity | .350 |
| 100 | Kala Khatai | allocation | megalarity | .550 |
| 101 | Union Council | Undue retention of Government | Misappropr | .456 |
| 101 | Kala Khatai | money | iation | .430 |
| 102 | Union Council | Unjustified payment of salary to | Irregularity | .191 |
| 102 | Kala Khatai | | inegularity | .191 |
| 103 | Union Council | Secretary Non verification of deposits | Irregularity | 1.655 |
| 103 | | Non verification of deposits | irregularity | 1.033 |
| 104 | Kala Khatai | Non/incomes assistance of | Tana and anitar | |
| 104 | Union Council | Non/improper maintenance of | Irregularity | - |
| 105 | Kala Khatai | record | T1 | 250 |
| 105 | Union Council | Unauthorized provision of block | Irregularity | .350 |
| 106 | KasWala | allocation | 3.6 | 225 |
| 106 | Union Council | Undue retention of Government | Misappropr | .335 |
| 107 | KasWala | money | iation | 101 |
| 107 | Union Council | Unjustified payment of salary to | Irregularity | .191 |
| 100 | KasWala | secretary | T 1 | 1 655 |
| 108 | Union Council | Non verification of deposits | Irregularity | 1.655 |
| 100 | KasWala | NT / | T 1 ' | |
| 109 | Union Council | Non/improper maintenance of | Irregularity | - |
| 110 | KasWala | record | T 1 | 000 |
| 110 | Union Council 02 | Unauthorized provision of block | Irregularity | .800 |
| 111 | Mehta sooja | allocation | T 1 | |
| 111 | Union Council 02 | Unauthorized execution of | Irregularity | .664 |
| | Mehta sooja | development schemes without | | |
| 110 | II . C 100 | Measurement Books | T 1 ' | 2.002 |
| 112 | Union Council 02 | Non verification of deposits | Irregularity | 2.803 |
| 112 | Mehta sooja | The section is a first section of the state | T1 | 500 |
| 113 | Union Council 03 | Unauthorized provision of block | Irregularity | .500 |
| 114 | Ladheke | allocation | T 1 | 20.5 |
| 114 | Union Council 03 | Unauthorized execution of | Irregularity | .385 |
| | Ladheke | development schemes without | | |
| 117 | II. G ".00 | Measurement Books | T | 0.500 |
| 115 | Union Council 03 | Non verification of deposits | Irregularity | 2.729 |
| 115 | Ladheke | N | D | 000 |
| 116 | Union Council 03 | Non recovery of income tax | Recovery | .023 |
| 115 | Ladheke | D 1 6 D 6 " | T | 222 |
| 117 | Union Council 03 | Drawl of Pay & allowances | Irregularity | .233 |

| | Ladheke | without job performance | | |
|-----|------------------|----------------------------------|------------------------|-------|
| 118 | Union Council 03 | Non/improper maintenance of | Irregularity | |
| 110 | Ladheke | record | inegularity | - |
| 119 | Union Council | Unauthorized provision of block | Irregularity | .500 |
| 117 | Urban I Narang | allocation | inegularity | .500 |
| 120 | Union Council | Undue retention of Government | Misappropr | .256 |
| 120 | Urban I Narang | money | iation | .230 |
| 121 | Union Council | Unjustified payment of salary to | Irregularity | .191 |
| 121 | Urban I Narang | secretary | inegularity | .171 |
| 122 | Union Council | Non verification of deposits | Irregularity | 1.566 |
| 122 | Urban I Narang | Tyon vermeation of deposits | inegularity | 1.500 |
| 123 | Union Council | Non/improper maintenance of | Irregularity | _ |
| 123 | Urban I Narang | record | inegularity | |
| 124 | Union Council 6 | Unauthorized provision of block | Irregularity | .300 |
| 127 | Urban II Narang | allocation | in egalanty | .500 |
| 125 | Union Council 6 | Undue retention of Government | Misappropr | .056 |
| 123 | Urban II Narang | money | iation | .050 |
| 126 | Union Council 6 | Unjustified payment of salary to | Irregularity | .191 |
| 120 | Urban II Narang | secretary | in egalarity | .171 |
| 127 | Union Council 6 | Non verification of deposits | Irregularity | 1.555 |
| 12, | Urban II Narang | Tion vermention of deposits | megarany | 1.555 |
| 128 | Union Council 6 | Non/improper maintenance of | Irregularity | |
| | Urban II Narang | record | -11 - 5 - 11 - 11 - 11 | |
| 129 | Union Council 7 | Unauthorized provision of block | Irregularity | .126 |
| | RattaGujran | allocation | -11 - 5 - 11 - 11 - 11 | .125 |
| 130 | Union Council 7 | Undue retention of Government | Misappropr | .030 |
| | RattaGujran | money | iation | .020 |
| 131 | Union Council 7 | Unjustified payment of salary to | Irregularity | .191 |
| | RattaGujran | secretary | - G : | , - |
| 132 | Union Council 7 | Non verification of deposits | Irregularity | 1.532 |
| | RattaGujran | r | | |
| 133 | Union Council 7 | Non/improper maintenance of | Irregularity | _ |
| | RattaGujran | record | | |
| 134 | Union Council 11 | Unauthorized provision of block | Irregularity | .285 |
| | Daror Muslim | allocation | | |
| 135 | Union Council 11 | Undue retention of Government | Misappropr | .430 |
| | Daror Muslim | money | iation | |
| 136 | Union Council 11 | Unjustified payment of salary to | Irregularity | ,191 |
| | Daror Muslim | secretary | | , |
| 137 | Union Council 11 | Non verification of deposits | Irregularity | 1.629 |
| | Daror Muslim | 1 | | |
| 138 | Union Council 11 | Non/improper maintenance of | Irregularity | - |
| | Daror Muslim | record | | |
| 139 | Union Council 14 | Unauthorized provision of block | Irregularity | .300 |
| | KtialaVirkan | allocation | | |
| 140 | Union Council 14 | Undue retention of Government | Misappropr | .012 |
| | KtialaVirkan | money | iation | |
| 141 | Union Council 14 | Unjustified payment of salary to | Irregularity | .191 |

| | KtialaVirkan | secretary | | |
|------|------------------|----------------------------------|--------------|-------|
| 142 | Union Council 14 | Non verification of deposits | Irregularity | 1.653 |
| 1 12 | KtialaVirkan | Tron vermeution of deposits | megalarity | 1.055 |
| 143 | Union Council 14 | Non/improper maintenance of | Irregularity | _ |
| 1.0 | KtialaVirkan | record | inegularity | |
| 144 | Union Council 15 | Unauthorized provision of block | Irregularity | .300 |
| 1 | Urban I | allocation | mogularity | .500 |
| 145 | Union Council 15 | Unjustified payment of salary to | Irregularity | .191 |
| 1 13 | Urban I | secretary | mogularity | .171 |
| 146 | Union Council 15 | Non verification of deposits | Irregularity | 1.569 |
| 110 | Urban I | Tron vermeuron or deposits | mogaranty | 1.50) |
| 147 | Union Council 15 | Non/improper maintenance of | Irregularity | _ |
| 1., | Urban I | record | inegularity | |
| 148 | Union Council 16 | Unauthorized provision of block | Irregularity | .050 |
| | Urban II | allocation | | |
| 149 | Union Council 16 | Undue retention of Government | Misappropr | _ |
| | Urban II | money | iation | |
| 150 | Union Council 16 | Unjustified payment of salary to | Irregularity | .191 |
| | Urban II | secretary | | |
| 151 | Union Council 16 | Non verification of deposits | Irregularity | 1.696 |
| | Urban II | r | | |
| 152 | Union Council 16 | Non/improper maintenance of | Irregularity | _ |
| | Urban II | record | | |
| 153 | Union Council 17 | Unauthorized provision of block | Irregularity | .100 |
| | Urban III | allocation | | |
| 154 | Union Council 17 | Unjustified payment of salary to | Irregularity | .191 |
| | Urban III | secretary | | |
| 155 | Union Council 17 | Non verification of deposits | Irregularity | 1.696 |
| | Urban III | | | |
| 156 | Union Council 17 | Non/improper maintenance of | Irregularity | - |
| | Urban III | record | | |
| 157 | Union Council 18 | Unauthorized provision of block | Irregularity | .050 |
| | Urban IV | allocation | | |
| 158 | Union Council 18 | Undue retention of Government | Misappropr | .011 |
| | Urban IV | money | iation | |
| 159 | Union Council 18 | Unjustified payment of salary to | Irregularity | .191 |
| | Urban IV | secretary | | |
| 160 | Union Council 18 | Non verification of deposits | Irregularity | 2.886 |
| | Urban IV | | | |
| 161 | Union Council 18 | Non/improper maintenance of | Irregularity | - |
| | Urban IV | record | | |
| 162 | Union Council 21 | Unauthorized provision of block | Irregularity | 1.050 |
| | Noon | allocation | | |
| 163 | Union Council 21 | Drawl of Pay & allowances | Irregularity | .233 |
| | Noon | without job performance | | |
| 164 | Union Council 21 | Non recovery of income tax | Recovery | .027 |
| | Noon | | | |
| 165 | Union Council 21 | Non verification of deposits | Irregularity | 3.032 |

| | Noon | | | |
|------|--------------------|--|-----------------|---------|
| 166 | Union Council 21 | Non/improper maintenance of | Irregularity | _ |
| 100 | Noon | record | inegularity | |
| 167 | Union Council 25 | Unauthorized provision of block | Irregularity | .208 |
| 107 | Bhianwala | allocation | inegularity | .200 |
| 168 | Union Council 25 | Undue retention of Government | Misappropr | .074 |
| 100 | Bhianwala | | iation | .074 |
| 169 | Union Council 25 | money Unjustified payment of salary to | Irregularity | .191 |
| 109 | Bhianwala | 2 2 | integularity | .191 |
| 170 | Union Council 25 | Non verification of deposits | Irregularity | 2.584 |
| 170 | Bhianwala | Non verification of deposits | Integularity | 2.364 |
| 171 | Union Council 25 | Non/improper maintenance of | Imagularity | |
| 1/1 | Bhianwala | Non/improper maintenance of record | Irregularity | - |
| 172 | Union Council 31 | | Tuna and anita. | 016 |
| 1/2 | | Non allocation of Sports Funds | Irregularity | .016 |
| 172 | Mandala Dyal Shah | Non-Handley of Courts Fronds | T 1 | 021 |
| 173 | Union Council 32 | Non allocation of Sports Funds | Irregularity | .031 |
| 174 | Dhaka NizamPura | N 11 (CG (F 1 | T 1 '. | |
| 174 | Union Council 34/1 | Non allocation of Sports Funds | Irregularity | - |
| 177 | Kot Abdul Malik | N. H. C. CG . F. I | T 1 | |
| 175 | Union Council 35/2 | Non allocation of Sports Funds | Irregularity | - |
| 1776 | Kot Abdul Malik | TT 4 1 1 1 1 C11 1 | T 1 | 2.070 |
| 176 | Union Council 40 | Unauthorized provision of block | Irregularity | 2.078 |
| | QilaSattar Shah | allocation | | |
| 177 | Union Council 40 | Unauthorized execution of | Irregularity | .666 |
| | QilaSattar Shah | development schemes without | | |
| 1.50 | 77.1.00 11.10 | Measurement Books | _ | 0.00 |
| 178 | Union Council 40 | Non recovery of income tax | Recovery | .039 |
| 1.50 | QilaSattar Shah | | | - 1-0 |
| 179 | Union Council 40 | Non verification of deposits | Irregularity | 5.479 |
| | QilaSattar Shah | | | |
| 180 | Union Council 40 | Non/improper maintenance of | Irregularity | - |
| | QilaSattar Shah | record | | |
| 181 | Union Council 51 | Unauthorized provision of block | Irregularity | 1.400 |
| | MallianKalan | allocation | | |
| 182 | Union Council 51 | Unauthorized execution of | Irregularity | 1.315 |
| | MallianKalan | development schemes without | | |
| 100 | | Measurement Books | | |
| 183 | Union Council 51 | Non verification of deposits | Irregularity | 3.17 |
| | MallianKalan | | | |
| 184 | Union Council 51 | Non recovery of income tax | Recovery | 78,949 |
| 10- | MallianKalan | | | |
| 185 | Union Council 51 | Drawl of Pay & allowances | Irregularity | 233,307 |
| | MallianKalan | without job performance | | |
| 186 | Union Council 51 | Non/improper maintenance of | Irregularity | - |
| | MallianKalan | record | | |
| 187 | Union Council 52 | Unauthorized provision of block | Irregularity | .970 |
| | KotRanjeet | allocation | | |
| 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 | Unauthorized provision of block | Irregularity | .900 |
| | Jeevanpura | allocation | | |
| 212 | Union Council 57 | Unauthorized execution of | Irregularity | 1.458 |
| | Jeevanpura | development schemes without | | |
| | | Measurement Books | | |
| 213 | Union Council 57 | Non verification of deposits | Irregularity | 2.74 |
| | Jeevanpura | • | | |
| 214 | Union Council 57 | Non recovery of income tax | Recovery | .087 |
| | Jeevanpura | - | | |
| 215 | Union Council 57 | Drawl of Pay & allowances | Irregularity | .233 |
| | Jeevanpura | without job performance | | |
| 216 | Union Council 57 | Non/improper maintenance of | Irregularity | - |
| | Jeevanpura | record | | |
| 217 | Union Council 58 | Unauthorized provision of block | Irregularity | .750 |
| | Kudlathi | allocation | | |
| 218 | Union Council 58 | Unauthorized execution of | Irregularity | .523 |
| | Kudlathi | development schemes without | | |
| | | Measurement Books | | |
| 219 | Union Council 58 | Non verification of deposits | Irregularity | 3.091 |
| | Kudlathi | | | |
| 220 | Union Council 58 | Non recovery of income tax | Recovery | .031 |
| | Kudlathi | | | |
| 221 | Union Council 58 | Drawl of Pay & allowances | Irregularity | .233 |
| | Kudlathi | without job performance | | |
| 222 | Union Council 58 | Non/improper maintenance of | Irregularity | - |
| | Kudlathi | record | | |
| 223 | Union Council 59/1 | Unauthorized provision of block | Irregularity | 1.100 |
| | Jhugian | allocation | | |
| 224 | Union Council 59/1 | Unauthorized execution of | Irregularity | .844 |
| | Jhugian | development schemes without | | |
| | | Measurement Books | | |
| 225 | Union Council 59/1 | Non verification of deposits | Irregularity | 2.913 |
| | Jhugian | | | |
| 226 | Union Council 59/1 | Non recovery of income tax | Recovery | .050 |
| | Jhugian | | | |
| 227 | Union Council 59/1 | Drawl of Pay & allowances | Irregularity | .233 |
| 220 | Jhugian | without job performance | | |
| 228 | Union Council 59/1 | Non/improper maintenance of | Irregularity | - |
| 200 | Jhugian | record | | =05 |
| 229 | Union Council 60/2 | Unauthorized provision of block | Irregularity | .799 |
| 200 | Urban | allocation | T | 0.45 |
| 230 | Union Council 60/2 | Unauthorized execution of | Irregularity | .867 |
| | Urban | development schemes without | | |
| 001 | II. G 3.60/2 | Measurement Books | т т. | 2.212 |
| 231 | Union Council 60/2 | Non verification of deposits | Irregularity | 3.313 |
| 222 | Urban | N. C. | D | 0.50 |
| 232 | Union Council 60/2 | Non recovery of income tax | Recovery | .052 |

| | Urban | | | |
|----------|--------------------|---------------------------------|--------------|-------|
| 233 | Union Council 60/2 | Drawl of Pay & allowances | Irregularity | .233 |
| | Urban | without job performance | | |
| 234 | Union Council 60/2 | Non/improper maintenance of | Irregularity | - |
| | Urban | record | | |
| 235 | Union Council 61/3 | Unauthorized provision of block | Irregularity | .450 |
| | Urban | allocation | | |
| 236 | Union Council 61/3 | Unauthorized execution of | Irregularity | .718 |
| | Urban | development schemes without | | |
| | | Measurement Books | | |
| 237 | Union Council 61/3 | Non verification of deposits | Irregularity | 3.19 |
| | Urban | | | |
| 238 | Union Council 61/3 | Non recovery of income tax | Recovery | .043 |
| | Urban | | | |
| 239 | Union Council 61/3 | Drawl of Pay & allowances | Irregularity | .233 |
| | Urban | without job performance | | |
| 240 | Union Council 61/3 | Non/improper maintenance of | Irregularity | - |
| | Urban | record | | |
| 241 | Union Council 62 | Unauthorized provision of block | Irregularity | 1.400 |
| | /4 urban | allocation | | |
| 242 | Union Council 62 | Unauthorized execution of | Irregularity | 1.724 |
| | /4 urban | development schemes without | | |
| | | Measurement Books | | |
| 243 | Union Council 62 | Non verification of deposits | Irregularity | 2.901 |
| | /4 urban | | | |
| 244 | Union Council 62 | Non recovery of income tax | Recovery | .103 |
| | /4 urban | | | |
| 245 | Union Council 62 | Drawl of Pay & allowances | Irregularity | .233 |
| | /4 urban | without job performance | | |
| 246 | Union Council 62 | Non/improper maintenance of | Irregularity | - |
| | /4 urban | record | | |
| 247 | Union Council 63/5 | Unauthorized provision of block | Irregularity | 1.050 |
| | Urban | allocation | | |
| 248 | Union Council 63/5 | Unauthorized execution of | Irregularity | .655 |
| | Urban | development schemes without | | |
| | | Measurement Books | | |
| 249 | Union Council 63/5 | Non verification of deposits | Irregularity | 3.06 |
| | Urban | 1 | | • |
| 250 | Union Council 63/5 | Non recovery of income tax | Recovery | .039 |
| | Urban | | | |
| 251 | Union Council 63/5 | Drawl of Pay & allowances | Irregularity | .233 |
| | Urban | without job performance | | |
| 252 | Union Council 63/5 | Non/improper maintenance of | Irregularity | - |
| - | Urban | record | | |
| 253 | Union Council 64/6 | Unauthorized provision of block | Irregularity | .743 |
| ==== | Urban | allocation | | ., .5 |
| 254 | Union Council 64/6 | Unauthorized execution of | Irregularity | .615 |
| | Urban | development schemes without | | .015 |
| <u> </u> | Cibuii | actorphicht scholles without | l l | |

| | | 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 | Unauthorized execution of | Irregularity | .700 |
| | 69/11 Urban | development schemes without | | |
| | | Measurement Books | | |
| 279 | Union Council | Non verification of deposits | Irregularity | 2.77 |
| 217 | 69/11 Urban | Tion vermeation of deposits | megalarity | 2.77 |
| 280 | Union Council | Non recovery of income tax | Recovery | .042 |
| 200 | 69/11 Urban | Non recovery of income tax | Recovery | .042 |
| 201 | Union Council | Dravil of Day & allowers | Tuna and anitar | 222 |
| 281 | | Drawl of Pay & allowances | Irregularity | .233 |
| 202 | 69/11 Urban | without job performance | T 1 | |
| 282 | Union Council | Non/improper maintenance of | Irregularity | - |
| | 69/11 Urban | record | | |
| 283 | Union Council | Unauthorized provision of block | Irregularity | .600 |
| | 70/12 Urban | allocation | | |
| 284 | Union Council | Unauthorized execution of | Irregularity | .806 |
| | 70/12 Urban | development schemes without | | |
| | | Measurement Books | | |
| 285 | Union Council | Non verification of deposits | Irregularity | 2.94 |
| | 70/12 Urban | 1 | | |
| 286 | Union Council | Non recovery of income tax | Recovery | .048 |
| | 70/12 Urban | | | |
| 287 | Union Council | Drawl of Pay & allowances | Irregularity | .233 |
| 207 | 70/12 Urban | without job performance | megalanty | .233 |
| 288 | Union Council | Non/improper maintenance of | Irregularity | |
| 200 | 70/12 Urban | record | integularity | - |
| 200 | Union Council 71 | | Imaganlamitra | 900 |
| 289 | | Unauthorized provision of block | Irregularity | .800 |
| 200 | Rehman Pura | allocation | Ŧ . | |
| 290 | Union Council 71 | Unauthorized execution of | Irregularity | .767 |
| | Rehman Pura | development schemes without | | |
| | | Measurement Books | | |
| 291 | Union Council 71 | Non verification of deposits | Irregularity | 2.84 |
| | Rehman Pura | | | |
| 292 | Union Council 71 | Non recovery of income tax | Recovery | .046 |
| | Rehman Pura | | | |
| 293 | Union Council 71 | Drawl of Pay & allowances | Irregularity | .233 |
| | Rehman Pura | without job performance | | |
| 294 | Union Council 71 | Non/improper maintenance of | Irregularity | = |
| | Rehman Pura | record | | |
| 295 | Union Council 72 | Unauthorized provision of block | Irregularity | 1.400 |
| | joianwala More | allocation | | |
| 296 | Union Council 72 | Unauthorized execution of | Irregularity | 1.151 |
| | joianwala More | development schemes without | | 1.151 |
| | Jordin Wald 191010 | Measurement Books | | |
| 297 | Union Council 72 | Non verification of deposits | Irregularity | 2.367 |
| 291 | joianwala More | Non verification of deposits | micgulatity | 2.307 |
| 200 | J | Non macovany of in some ton | Daggran | .069 |
| 298 | Union Council 72 | Non recovery of income tax | Recovery | .069 |
| | joianwala More | 1 | | |

| 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 |

| 343 | Union Council 81 | Unauthorized provision of block | Irregularity | .600 |
|-----|------------------------------------|---|----------------|-------|
| | Ghang | record | | |
| 342 | Union Council 79 | Non/improper maintenance of | Irregularity | - |
| | Ghang | without job performance | | |
| 341 | Union Council 79 | Drawl of Pay & allowances | Irregularity | .233 |
| 340 | Ghang | Inon recovery of income tax | Recovery | .087 |
| 340 | Ghang Union Council 79 | Non recovery of income tax | Pacovory | 087 |
| 339 | Union Council 79 | Non verification of deposits | Irregularity | 3.033 |
| 220 | Haira Ca 1170 | Measurement Books | Tours and 19 | 2.022 |
| | Ghang | development schemes without | | |
| 338 | Union Council 79 | Unauthorized execution of | Irregularity | 1.458 |
| | Ghang | allocation | | |
| 337 | Union Council 79 | Unauthorized provision of block | Irregularity | 2.599 |
| 330 | Ghazi Minara | record | Inogularity | _ |
| 336 | Union Council 78 | Non/improper maintenance of | Irregularity | |
| 335 | Union Council 78 Ghazi Minara | Drawl of Pay & allowances without job performance | Irregularity | .233 |
| 225 | Ghazi Minara | D 1 C D 2 11 | T 1 | 222 |
| 334 | Union Council 78 | Non recovery of income tax | Recovery | .076 |
| | Ghazi Minara | - | | |
| 333 | Union Council 78 | Non verification of deposits | Irregularity | 3.407 |
| | | Measurement Books | | |
| 332 | Ghazi Minara | development schemes without | in egalatity | 1.273 |
| 332 | Union Council 78 | Unauthorized execution of | Irregularity | 1.275 |
| 221 | Ghazi Minara | allocation | inegularity | .000 |
| 331 | Union Council 78 | Unauthorized provision of block | Irregularity | .800 |
| 330 | Kalokey | Non/improper maintenance of record | megularity | - |
| 330 | Kalokey Union Council 77 | without job performance Non/improper maintenance of | Irregularity | |
| 329 | Union Council 77 | Drawl of Pay & allowances | Irregularity | .233 |
| 220 | Kalokey | D 1 6 D 6 " | T | 222 |
| 328 | Union Council 77 | Non recovery of income tax | Recovery | .051 |
| | Kalokey | | | |
| 327 | Union Council 77 | Non verification of deposits | Irregularity | 2.987 |
| | | Measurement Books | | |
| | Kalokey | development schemes without | | |
| 326 | Union Council 77 | Unauthorized execution of | Irregularity | .858 |
| 323 | Kalokey | allocation | inegularity | .430 |
| 325 | Union Council 77 | Unauthorized provision of block | Irregularity | .450 |
| 324 | JandialaSher Khan | Non/improper maintenance of record | megularity | - |
| 324 | JandialaSher Khan Union Council 76 | without job performance Non/improper maintenance of | Irregularity | |
| 323 | Union Council 76 | Drawl of Pay & allowances | Irregularity | .233 |
| 222 | JandialaSher Khan | Duand of Day 0 11 | Tuna and and a | 222 |
| 322 | Union Council 76 | Non recovery of income tax | Recovery | .059 |
| | JandialaSher Khan | | | |
| 321 | Union Council 76 | Non verification of deposits | Irregularity | 2.95 |

| | Bhikhi | allocation | | |
|------|------------------|------------------------------------|---------------|--------|
| 344 | Union Council 81 | Unauthorized execution of | Irregularity | .735 |
| | Bhikhi | development schemes without | | ., |
| | 2 | Measurement Books | | |
| 345 | Union Council 81 | Non verification of deposits | Irregularity | 3.41 |
| 3 13 | Bhikhi | Tron vermeation of deposits | megalarity | 3.11 |
| 346 | Union Council 81 | Non recovery of income tax | Recovery | .44 |
| 340 | Bhikhi | 1 von recovery of meome tax | Recovery | |
| 347 | Union Council 81 | Drawl of Pay & allowances | Irregularity | .233 |
| 347 | Bhikhi | without job performance | inegularity | .233 |
| 348 | Union Council 81 | | Imaganlamitra | |
| 340 | Bhikhi | Non/improper maintenance of record | Irregularity | - |
| 349 | Union Council 82 | | Imagaalamita | 1.364 |
| 349 | | Unauthorized provision of block | Irregularity | 1.304 |
| 250 | TibiHumbo | allocation | T1 | 015 |
| 350 | Union Council 82 | Non Deduction of Benevolent | Irregularity | .015 |
| 0.71 | TibiHumbo | Fund | . | 2.05.6 |
| 351 | Union Council 82 | Non verification of deposits | Irregularity | 3.076 |
| | TibiHumbo | | | |
| 352 | Union Council 82 | Undue retention of Government | Misappropr | .719 |
| | TibiHumbo | money | iation | |
| 353 | Union Council 83 | Unauthorized provision of block | Irregularity | 1.051 |
| | Butter | allocation | | |
| 354 | Union Council 83 | Undue retention of Government | Misappropr | .821 |
| | Butter | money | iation | |
| 355 | Union Council 83 | Non verification of deposits | Irregularity | 3.013 |
| | Butter | | | |
| 356 | Union Council 83 | Non Deduction of Benevolent | Irregularity | .015 |
| | Butter | Fund | | |
| 357 | Union Council 83 | Drawl of Pay & allowances | Irregularity | .233 |
| | Butter | without job performance | | |
| 358 | Union Council 83 | Non/improper maintenance of | Irregularity | _ |
| | Butter | record | | |
| 359 | Union Council 84 | Unauthorized provision of block | Irregularity | .515 |
| | Nokhar | allocation | | |
| 360 | Union Council 84 | Unauthorized execution of | Irregularity | 1.072 |
| | Nokhar | development schemes without | | |
| | | Measurement Books | | |
| 361 | Union Council 84 | Non verification of deposits | Irregularity | 2.78 |
| | Nokhar | a second of deposits | | 2.70 |
| 362 | Union Council 84 | Non recovery of income tax | Recovery | .064 |
| 552 | Nokhar | 1000 . or income war | | .001 |
| 363 | Union Council 84 | Drawl of Pay & allowances | Irregularity | .233 |
| | Nokhar | without job performance | Inogularity | .233 |
| 364 | Union Council 84 | Non/improper maintenance of | Irregularity | |
| 304 | Nokhar | record | inegularity | - |
| 365 | Union Council 85 | Unauthorized provision of block | Irregularity | .785 |
| 303 | Farooq Abad | allocation | megulanty | .103 |
| 366 | Union Council 85 | | Impanionity | 2 202 |
| 300 | Union Council 83 | Non verification of deposits | Irregularity | 3.302 |

| | Farooq Abad | | | |
|------|-----------------------------|---------------------------------|--------------|---------|
| 367 | Union Council 85 | Drawl of Pay & allowances | Irregularity | .233 |
| 307 | Farooq Abad | without job performance | megalarity | .233 |
| 368 | Union Council 85 | Non Deduction of Benevolent | Irregularity | .015 |
| 300 | Farooq Abad | Fund | megalarity | .013 |
| 369 | Union Council 85 | Undue retention of Government | Misappropr | .308 |
| 307 | Farooq Abad | money | iation | .500 |
| 370 | Union Council 86 | Unauthorized provision of block | Irregularity | 1.110 |
| 370 | Faroogabad | allocation | inegularity | 1.110 |
| 371 | Union Council 86 | Unauthorized execution of | Imagulanitu | .846 |
| 3/1 | Farooqabad | development schemes without | Irregularity | .840 |
| | rarooqabad | Measurement Books | | |
| 372 | Union Council 86 | Non verification of deposits | Irregularity | 3.24 |
| 312 | | Non vernication of deposits | irregularity | 3.24 |
| 373 | Farooqabad Union Council 86 | Undue retention of Government | Missannusnu | .159 |
| 3/3 | | | Misappropr | .139 |
| 274 | Farooqabad | money | iation | 222 |
| 374 | Union Council 86 | Drawl of Pay & allowances | Irregularity | .233 |
| 27.5 | Farooqabad | without job performance | T 1 | |
| 375 | Union Council 86 | Non/improper maintenance of | Irregularity | - |
| 27.6 | Farooqabad | record | T 1 | 1.070 |
| 376 | Union Council 87 | Unauthorized provision of block | Irregularity | 1.270 |
| | Farooqabad allocation | | | |
| 377 | Union Council 87 | Unauthorized execution of | Irregularity | .503 |
| | Farooqabad | development schemes without | | |
| | | Measurement Books | | |
| 378 | Union Council 87 | Non verification of deposits | Irregularity | 3.163 |
| 2=0 | Farooqabad | 27 | _ | 0.00 |
| 379 | Union Council 87 | Non recovery of income tax | Recovery | .030 |
| 200 | Farooqabad | | | |
| 380 | Union Council 87 | Drawl of Pay & allowances | Irregularity | .233 |
| | Farooqabad | without job performance | | |
| 381 | Union Council 87 | Non/improper maintenance of | Irregularity | - |
| | Farooqabad | record | | |
| 382 | Union Council 88 | Unauthorized provision of block | Irregularity | .462 |
| 25.5 | Esherkey | allocation | | |
| 383 | Union Council 88 | Unauthorized execution of | Irregularity | .657 |
| | Esherkey | development schemes without | | |
| 26.1 | TT 1 G ": 05 | Measurement Books | | • • • • |
| 384 | Union Council 88 | Non verification of deposits | Irregularity | 3.03 |
| 25- | Esherkey | 27 | | |
| 385 | Union Council 88 | Non recovery of income tax | Recovery | .039 |
| | Esherkey | | | |
| 386 | Union Council 88 | Drawl of Pay & allowances | Irregularity | .233 |
| | Esherkey | without job performance | | |
| 387 | Union Council 88 | Non/improper maintenance of | Irregularity | - |
| | Esherkey | record | | |
| 388 | Union Council 89 | Unauthorized provision of block | Irregularity | .600 |
| | Jhabran | allocation | | |
| | | | | |

| 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 |

| Union Council 95 jatrykihna Union Council 96 Lagar Union Council 96 Lagar Union Council 96 Lagar | development schemes without Measurement Books Non verification of deposits Non recovery of income tax Drawl of Pay & allowances without job performance Non/improper maintenance of record Unauthorized provision of block allocation Unauthorized execution of development schemes without Measurement Books Non verification of deposits | Irregularity Recovery Irregularity Irregularity Irregularity Irregularity Irregularity | .654 2.836 .039 .233970 .846 |
|---|---|--|--|
| Union Council 95 jatrykihna Union Council 96 Lagar Union Council 96 | development schemes without Measurement Books Non verification of deposits Non recovery of income tax Drawl of Pay & allowances without job performance Non/improper maintenance of record Unauthorized provision of block allocation Unauthorized execution of development schemes without | Irregularity Recovery Irregularity Irregularity Irregularity | 2.836 .039 .233 - |
| Union Council 95 jatrykihna Union Council 96 Lagar Union Council 96 | development schemes without Measurement Books Non verification of deposits Non recovery of income tax Drawl of Pay & allowances without job performance Non/improper maintenance of record Unauthorized provision of block allocation Unauthorized execution of | Irregularity Recovery Irregularity Irregularity Irregularity | 2.836 .039 .233 - |
| Union Council 95 jatrykihna Union Council 96 | development schemes without Measurement Books Non verification of deposits Non recovery of income tax Drawl of Pay & allowances without job performance Non/improper maintenance of record Unauthorized provision of block | Irregularity Recovery Irregularity Irregularity | 2.836 |
| Union Council 95 jatrykihna | development schemes without Measurement Books Non verification of deposits Non recovery of income tax Drawl of Pay & allowances without job performance Non/improper maintenance of record | Irregularity Recovery Irregularity | 2.836 |
| Union Council 95 jatrykihna Union Council 95 jatrykihna Union Council 95 jatrykihna Union Council 95 jatrykihna | development schemes without Measurement Books Non verification of deposits Non recovery of income tax Drawl of Pay & allowances without job performance | Irregularity Recovery Irregularity | 2.836 |
| Union Council 95 jatrykihna Union Council 95 jatrykihna Union Council 95 jatrykihna | development schemes without Measurement Books Non verification of deposits Non recovery of income tax | Irregularity Recovery | 2.836 |
| Union Council 95 jatrykihna Union Council 95 jatrykihna | development schemes without Measurement Books Non verification of deposits | Irregularity | 2.836 |
| Union Council 95 jatrykihna | development schemes without Measurement Books | | |
| Union Council 95 | | irregularity | .654 |
| j jau ykiiiid | Unauthorized execution of | Ima culonita | |
| Union Council 95 | Unauthorized provision of block | Irregularity | .600 |
| Union Council 94 Faroogabad | Non/improper maintenance of record | Irregularity | - |
| Union Council 94 Farooqabad | without job performance | Irregularity | .233 |
| Farooqabad | | - | .076 |
| Farooqabad | - | | 2.895 |
| • | Measurement Books | | • • • • |
| Union Council 94 | Unauthorized execution of | Irregularity | .174 |
| | | Irregularity | .950 |
| Sohnda | record | | |
| | | Irregularity | |
| Union Council 93 | Drawl of Pay & allowances | Irregularity | .233 |
| Union Council 93 | Non recovery of income tax | Recovery | .092 |
| Union Council 93 Sohnda | Non verification of deposits | Irregularity | 3.15 |
| Sohnda | development schemes without Measurement Books | | |
| Union Council 93 | Unauthorized execution of | Irregularity | 1.545 |
| | | Irregularity | 1.680 |
| GujianaNao | record | | - |
| | Union Council 93 Sohnda Union Council 94 Farooqabad Union Council 95 jatrykihna | GujianaNao record Union Council 93 Sohnda Unauthorized provision of block allocation Union Council 93 Sohnda Unauthorized execution of development schemes without Measurement Books Union Council 93 Sohnda Union Council 93 Sohnda Union Council 93 Sohnda Union Council 93 Sohnda Union Council 94 Farooqabad Union Council 95 Jatrykihna Unauthorized provision of block allocation | GujianaNao record Union Council 93 Sohnda Unauthorized provision of block allocation Union Council 93 Sohnda Unauthorized execution of development schemes without Measurement Books Union Council 93 Sohnda Union Council 93 Sohnda Union Council 93 Sohnda Union Council 93 Sohnda Union Council 94 Farooqabad Union Council 95 Jarykihna Unauthorized provision of block Irregularity Farooqabad Irregularity |

| 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 | Drawl of Pay & allowances | Irregularity | .233 |
| | Manawala | without job performance | | |
| 457 | Union Council 100 | Non/improper maintenance of | Irregularity | - |
| | Manawala | record | , | |
| 458 | Union Council 101 | Unauthorized provision of block | Irregularity | .800 |
| | QilaShabdeve | allocation | | |
| 459 | Union Council 101 | Non Deduction of Benevolent | Irregularity | .015 |
| | QilaShabdeve | Fund | | |
| 460 | Union Council 101 | Non verification of deposits | Irregularity | 2.767 |
| 4.51 | QilaShabdeve | | Ŧ | 222 |
| 461 | Union Council 101 | Drawl of Pay & allowances | Irregularity | .233 |
| 160 | QilaShabdeve | without job performance | Tuna anala mitan | |
| 462 | Union Council 101 QilaShabdeve | Non/improper maintenance of record | Irregularity | - |
| 463 | Union Council 101 | Undue retention of Government | Misappropr | .096 |
| 403 | QilaShabdeve | money | iation | .090 |
| 464 | Union Council 102 | Non allocation of Sports Funds | Irregularity | .014 |
| 404 | SalarBhatian | Tron anocation of Sports I ands | inegularity | .014 |
| 465 | Union Council 104 | Non allocation of Sports Funds | Irregularity | .019 |
| | Jhandiyanwali | | | |
| 466 | Union Number 105 | Non allocation of Sports Funds | Irregularity | .033 |
| | DudyChak | - | | |
| 467 | Union Council 106 | Non allocation of Sports Funds | Irregularity | .015 |
| | Rehman Abad | | | |
| 468 | Union Council 106 | Non allocation of Sports Funds | Irregularity | .016 |
| | Urban | | | |
| 469 | Union Council 109 | Non allocation of Sports Funds | Irregularity | .016 |
| 470 | Cheena | N II C CC (F I | т 1 % | 020 |
| 470 | Union Council 110 | Non allocation of Sports Funds | Irregularity | .028 |
| 471 | RatiTibi Union Council 111 | Non allocation of Sports Funds | Irregularity | .035 |
| 4/1 | NawaPind | Non anocation of Sports Funds | irregularity | .055 |
| 472 | Union Council 01 | Non Preparation of Monthly | Irregularity | 13.472 |
| 712 | Chion Council of | Expenditure | micgularity | 13.7/2 |
| 473 | Union Council 04 | Non Preparation of Monthly | Irregularity | 8.243 |
| 1.0 | | Expenditure | | 2.2.0 |
| | Union Council 09 | Non Preparation of Monthly | Irregularity | 7.573 |
| | | Expenditure | | |
| 474 | Union Council 10 | Non Preparation of Monthly | Irregularity | 3.012 |
| | | Expenditure | | |
| 475 | Union Council 12 | Non Preparation of Monthly | Irregularity | 1.412 |
| | | Expenditure | | |
| 476 | Union Council 19 | Non Preparation of Monthly | Irregularity | 3.263 |
| | | Expenditure | | |
| 477 | Union Council 20 | Non Preparation of Monthly | Irregularity | .928 |
| 470 | Hain Com di 21 | Expenditure | Toma cont | 0.70 |
| 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

| | Budget | | | Expenditure | | |
|--------|--------|-----------|-------------|-------------|-----------|-------------|
| UA No. | Salary | N. salary | Development | Salary | N. salary | Development |
| 61 | 1.950 | 0.545 | 1 | 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 | - |
| Total | 20.800 | 6.512 | 1.652 | 18.333 | 3.630 | 0.396 |