



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT NANKANA SAHIB**

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
CFT	Cubic Feet
DAC	Departmental Accounts Committee
I&S	Infrastructure and Services
IPSAS	International Public Sector Accounting Standards
MB	Measurement Book
MRS	Market Rate System
NADRA	National Database Registration Authority
NAM	New Accounting Model
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
RCC	Reinforced Cement Concrete
RDA	Regional Director Audit
SFT	Square Feet
TMA	Town/Tehsil Municipal Administration
TO	Town / Tehsil Officer
UA	Union Administration

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 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 government. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Tehsil / Town Municipal Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of accounts of various offices of Union Administrations of District Nankana Sahib for the Financial Year 2014-15. 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 meeting was 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 so as to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad

Dated:

(Imran Iqbal)

Acting-Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of nineteen District. Its Regional Directorate of Audit, Lahore has audit jurisdiction of District Governments, TMAs and UAs of five Districts i.e Lahore, Kasur, Sheikhpura, Okara and Nankana Sahib.

The Regional Directorate of Audit Lahore had a human resource of 20 officers and staff with a total of 5,706 man days and annual budget of Rs 25.020 million for the financial year 2015-16. It had mandate to conduct Financial Attest, Regularity Audit, Compliance with Authority and Performance Audit of programmes & projects. Accordingly, Directorate General Audit, District Governments Punjab (North), Lahore carried out audit of ten Union Administrations of District Nankana Sahib for financial year 2014-15.

Each Union Administration in District Nankana Sahib 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 require the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim / Union Council / Administrator in the form of Budgetary Grants.

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

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

a) Scope of Audit

Total expenditure of Ten out of fifty seven UAs of Nankana Sahib for the Financial Year 2014-15 under the jurisdiction of DG District Audit (North) Punjab was Rs 29.524 million covering ten PAOs and ten formation. Out of this, the Directorate General Audit, District Governments Punjab (North), Lahore audited an expenditure of Rs10.629 million which, in terms of percentage, was 36% of the total expenditure.

Total receipts from own sources of ten UAs of Nankana Sahib for the financial year 2014-15 was Rs 2.406 million. Directorate General Audit Punjab (North), audited receipts of Rs 1.083 million which was 45% of total receipts.

b) Recoveries at the instance of audit

Recovery of Rs 3.236 million was brought into the notice of the executive but no action to recover the outstanding amount was affected till compilation of this report.

c) Audit Methodology

Audit was performed through understanding the business process of TMA with respect to functions, control structure, prioritization of risk areas by determining the significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Formations were selected for audit 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 Nankana Sahib 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 contrary to 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. Irregularity & Non-Compliance of Rs 25.576 million was noted in two cases.¹
- ii. Recoveries amounting to Rs 3.236 million was noted in two cases.²

- iii. Internal Control Weaknesses of Rs 32.544 million was noted in two cases.³

Audit paras for the audit year 2015-16 involving procedural violations including internal control weaknesses and poor financial management 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. Compliance of relevant laws, rules, instructions and procedures
- iv. Appropriate actions against officers/officials responsible for violation of rules and losses
- v. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- vi. Expediting realization of various receipts

¹ Para 1.2.1.1 & 1.2.1.2

² Para 1.2.2.3 & 1.2.2.4

³ Para 1.2.2.1 & 1.2.2.2

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	57	189.753
2	Total formations in audit jurisdiction	57	189.753
3	Total Entities (PAOs) Audited	10	31.930
4	Total formations Audited	10	31.930
5	Audit & Inspection Reports	10	31.930
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation regarding Financial Management

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound Asset management	-
2	Weak Financial management	22.556
3	Weak Internal controls relating to Financial Management	35.780
4	Others	5.02
Total		63.356

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total Last year
1	Outlays Audited	-	1.783	2.406	27.741	31.93*	145.348
2	Amount Placed under Audit Observation / Irregularities of Audit	-	1.784	3.236	58.336	63.356	44.247
3	Recoveries Pointed Out at the instance of Audit	-	-	3.236	-	3.236	0.459
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

* The amount mentioned against Serial No.1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs29.524 million.

Table 4: Irregularities pointed out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	27.576
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal controls systems.	35.780
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	-
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	-
Total		63.356

Table 5: Cost-Benefit

(Rs in million)

Sr. No	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	31.930
2	Expenditure on Audit	1.317
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

1. The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

CHAPTER 1

1.1 UNION ADMINISTRATIONS OF DISTRICT NANKANA SAHIB

1.1.1 Introduction

Each Union Administration of District Nankana Sahib consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA of Nankana Sahib comprises one Drawing and 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.

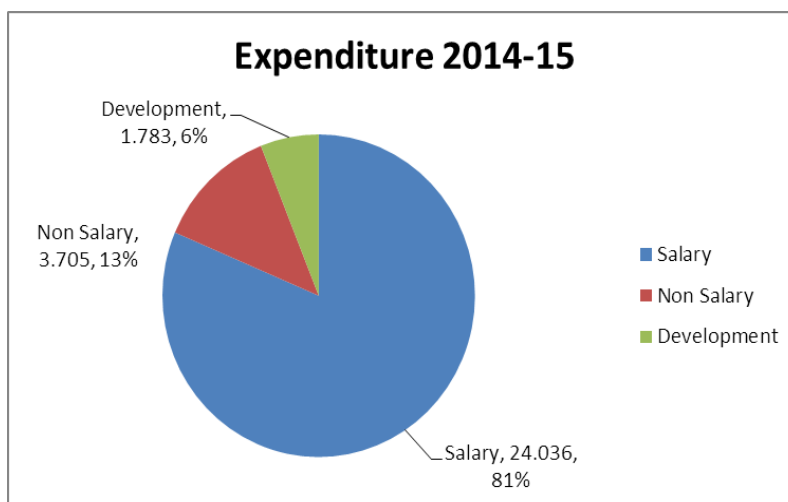
1.1.2 Comments on Budget and Accounts (Variance Analysis)

As per the Budget Books for the year 2014-15 of 10 UAs of Nankana Sahib, the original and final budget was Rs 36.491 million. Against the final budget, total expenditure incurred by the UAs during the financial year 2014-15 was Rs 29.524 million.

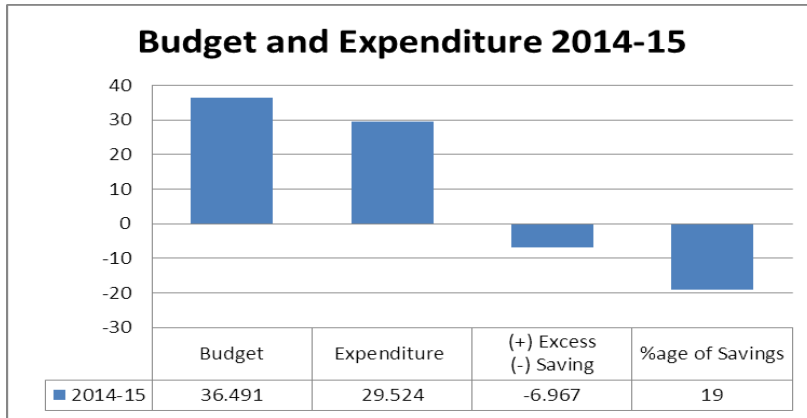
Rs in million

FY 2014-15	Budget	Expenditure	(-)Saving / (+) Excess	%age Saving
Salary	27.55	24.036	-3.514	13%
Non-salary	5.716	3.705	-2.011	35%
Development	3.225	1.783	-1.442	45%
Total	36.491	29.524	-6.967	19%

Rs in million



Rs in million



Savings of Rs 6.967 million was shown, which in term of percentage was 19% of the final budget. The same was required to be justified by the Principal Accounting Officer, Administrator and management of UAs.

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

Audit paras reported in MFDAC of last year audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annex-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2009-12	5	Not convened
2	2012-13	3	Not convened
3	2013-14	8	Not convened

1.2 AUDIT PARAS

1.2.1 Irregularity and Non-compliance

1.2.1.1 Irregular Provision of Block Allocation – Rs 25.792 million

According to Rule 58(3) of Punjab Union Administration (Budget) Rules, 2003, no lump sum provision shall be made in the budget, the details of which cannot be explained.

Management of the following Union Administrations allocated budget amounting to Rs 25.792 million. Allocation of budget was held unauthorized because head wise details of the sub head of components were not reflected in the budget nor provided separately. This clearly shows that the Union council had made block allocations in violation of the rule *ibid*. The detail is given below:

Name of Union Administration	Amount (Rs in million)
UA 24 Chack No 4	3.582
UA 25 Machrala	4.467
UA 27 Warburton	4.517
UA 30 City 1	3.743
UA 31 City 2	2.987
UA 33 Kot Hussain	3.343
UA 35 Fatah Thattha	3.153
Total	25.792

Audit holds that government instructions were intentionally violated by the management.

This resulted in irregular block allocation of funds Rs 25.792 million.

The matter was reported to the PAO in April, 2016 but no reply was furnished by the department. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing of responsibility for non-compliance of rules against the person (s) at fault under intimation to Audit.

1.2.1.2 Irregular Expenditure on Development Works – Rs 1.783 million

According to rule 4(e) of Punjab Union Administration (works) Rules 2002, the secretary of the project committee shall ensure the maintenance of record of each project including detailed estimate, quotations and vouchers of all articles purchased, Muster roll for the

payment of labour charges, Measurement Book, inspection register and completion report.

Management of the following Union Administrations incurred an expenditure of Rs 1.783 million on earth filling etc. Payment was held irregular because the detailed technical estimate, quotations and vouchers of purchased, Muster roll, Measurement Books, stock register, inspection register, completion reports, cross sections and “L” section for the item of work was not prepared / provided . The detail of amount is as under;

Name of UA	Amount (Rs in million)
UA 23 Chack No 5	0.450
UA 24 Chack No 4	0.273
UA 25 Machrala	0.045
UA 29 Shareen Jhanghar	0.084
UA 32 City 3	0.461
UA 33 Kot Hussain	0.048
UA 35 Fatah Thattha	0.422
Total	1.783

Audit holds that due to weak internal controls of the management expenditure was incurred through violating the government instructions.

This resulted in irregular expenditure of Rs 1.783 million,

The matter was reported to the PAO in April, 2016 but no reply was furnished by the department. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing of responsibility for irregular payment and non-compliance of rules against the person (s) at fault under intimation to Audit.

1.2.2 Internal Controls Weaknesses

1.2.2.1 Irregular and Doubtful Payments Made in Cash - Rs 26.784 million

According to Treasury Rules, in case of third party payments cheques should be issued in favor of vendor.

Management of the following UAs made cash payments amounting to Rs 26.784 million instead of cross cheques. No acknowledgement payee receipts of the payments were available in the record of office. Details of the payees were not entered in cash book. These deficiencies clearly show that the payments were irregular and unauthentic. Detail of amount drawn is as under;

Rs in million

Name of UA	Account No	Amount
UA 23 Chack No 5	0090-CD-007852-000-2 at BOP Ghalla Mandi	3.005
UA 24 Chack No 4	0090-CD-007563-000-9 at BOP Ghalla Mandi	2.841
UA 25 Machrala	0090-CD-008616-000-5 at BOP Ghalla Mandi	2.306
UA 27 Warburton	001009-6 at NBP Warburton	3.101
UA 29 Shareen Jhanghar	0090-CD-007782-00-5 at BOP Ghalla Mandi	2.744
UA 30 City 1	0090-PLS-001406-000-1 at BOP Ghalla Mandi	2.847
UA 31 City 2	0090-CD-008049-000-5 at BOP Ghalla mandi	2.25
UA 32 City 3	0090-CD-007851-000-1 at BOP Ghalla mandi	2.929
UA 33 Kot Hussain	0090-CD-007864-000-1 at BOP Ghalla Mandi	2.228
UA 35 Fatah Thattha	003410043565 at UBL Nankana Sahib	2.533
Total		26.784

Audit holds that the cash books were not made on the basis of actual payments made.

Cash was drawn from the public fund which resulted in doubtful and unauthentic cash withdrawals amounting to Rs 26.784 million.

The matter was reported to the PAO in April, 2016 but no reply was furnished by the department. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends investigation of the matter and detection of any amount embezzled besides fixing of responsibility against the person (s) at fault under intimation to Audit.

1.2.2.2 Wasteful Expenditure of Rs 5.760 million

According to Rule 64(iv) of Punjab Union Administration (Budget) Rules, 2003, the resources made available to the local government should be managed efficiently and effectively.

Management of the following UAs made payment amounting to Rs 5.760 million to Secretaries union administrations. Payment was held unauthorized and wastage of public money because two secretaries have been appointed in each council. But no details of duties performed were provided for audit scrutiny. No distribution of work among the staff was available. No progress reports or work done according to rules of business were available. Approved establishment schedules of UAs were not provided.

Name of Union Administration	Amount (Rs in million)
UA 23 Chack No 5	0.576
UA 24 Chack No 4	0.576
UA 25 Machrala	0.576
UA 27 Warburton	0.576
UA 29 Shareen Jhanghar	0.576
UA 30 City 1	0.576
UA 31 City 2	0.576
UA 32 City 3	0.576
UA 33 Kot Hussain	0.576
UA 35 Fatah Thattha	0.576
Total	5.760

Audit holds that the payment was made to the employees without performance of any duty.

This resulted in irregular payment without approved SNE and wastage of public funds.

The matter was reported to the PAO in April, 2016 but no reply was furnished by the department. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

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

1.2.2.3 Loss due to Non-collection of Marriage Fee – Rs 2.250 million

According to Part-V of fifth schedule of PLGO 2001 it is the duty of union council to collect fees for marriage through Nikah registrars.”

Management of the following UAs did not deposit marriage fee amounting to Rs 2.250 million in union administration fund during 2013-15. Scrutiny of record revealed that no record was maintained regarding the number of Nikah registrars and date wise entry of Nikah

registered by each registrar. No Nikah fee was credited in the union administration fund.

If we consider twelve (12) Nikah registrars in each UA and registration of only one Nikah one registrar in a week than total amount of non-deposit is Rs 2.250 million (approx.);

No of Nikah registered in a UA in 2 years = 12 x 52 x 2 = 1,248	
Fee for registration of one Nikah = Rs200	
Fee not deposited by each council during 2013-15 = 200 x 1248 = Rs 0.250 million	
List of UAs is as Under	
Name of UA	Marriage fee (Rs in million)
UA 23 Chack No 5	0.250
UA 24 Chack No 4	0.250
UA 25 Machrala	0.250
UA 29 Shareen Jhanghar	0.250
UA 30 City 1	0.250
UA 31 City 2	0.250
UA 32 City 3	0.250
UA 33 Kot Hussain	0.250
UA 35 Fatah Thattha	0.250
Total	2.250

Audit holds that the government fee was collected by the Nikah registrars and was not deposited in UA fund due to weak internal controls of the management.

This resulted in loss to public exchequer amounting to Rs 2.250 million.

The matter was reported to the PAO in April, 2016 but no reply was furnished by the department. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing of responsibility against the person (s) at fault besides recovery of amount under intimation to Audit.

1.2.2.4 Less Realization of Government Fees – Rs 0.990 million

According to Rule 76(1) of Punjab Union Administration (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head. Further, according to part-V of fifth schedule of PLGO 2001 it is the duty of union council to collect fees for registration of birth marriage, death and marriage.”

Management of the following UAs did not reconcile the payment made to NADRA against the issuance of certificate for registration of birth marriage and death with the total fee collected against the issue of certificates. As per agreement with NADRA 50% of total fee receipt was payable to authority, so the amount of coping fee should be double than the payment made to NADRA. Scrutiny of record revealed that the coping fee was less deposited in to UAs fund. No record of number of registrations was extracted from the NADRA web site to check the actual deposit of receipt in the bank. No register and list of certificates issued was prepared in support of payment made to NADRA. Detail of amount less deposit is as under;

Name of UA	Financial year	NADRA Share Paid	Coping fee Required	Coping fee deposited	Less Deposit	Total (Rs in million)
UA 23 Chack No 5	2013-14	118,030	236,060	111,550	124,510	0.178
	2014-15	68,060	136,120	189,271	53,151	
UA 24 Chack No 4	2014-15	95,160	190,320	114,700	75,620	0.076
UA 25 Machrala	2013-14	54,410	108,820	53,600	55,220	0.091
	2014-15	77,100	154,200	118,150	36,050	
UA 27 Warburton	2013-14	126,270	252,540	216,800	35,740	0.067
	2014-15	148,000	296,000	264,300	31,700	
UA 29 Shareen Jhanghar	2013-15	288,460	576,920	288,460	288,460	0.288
UA 30 City 1	2013-14	88,590	177,180	164,000	13,180	0.060
	2014-15	125,590	251,180	204,700	46,480	
UA 30 City 2	2013-14	71,010	142,020	47,124	94,896	0.167
	2014-15	88,290	176,580	104,658	71,922	
UA 33 Kot Hussain	2014-15	119,880	239,760	203,400	36,360	0.036
UA 35 Fatah Thattha	2013-14	114,280	228,560	209,450	19,108	0.027
	2014-15	142,210	284,420	276,360	8,060	
Total		1,725,340	3,450,680	2,566,523	990,457	0.990

Audit holds that due to weak internal controls of the management, the receipt was not deposited into government treasury.

This resulted in loss of Rs 0.990 million to the public exchequer.

The matter was reported to the PAO in April, 2016 but no reply was furnished by the department. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing of responsibility against the person (s) at fault besides recovery of amount under intimation to Audit.

ANNEXURE

**MFDAC Paras
Audit Year 2015-16**

Rs in million

Sr. No.	Name of UA	Subject	Nature of para	Amount
1	No 23 Chack No 5	Non-preparation of expenditure statement	Irregularity	2.864
2		Irregular expenditure on account of cleanliness etc.	Irregularity	0.082
3		Non recovery of income tax	Irregularity	0.027
4		Irregular expenditure on sports events	Irregularity	0.024
5		Irregular expenditure for National day celebration	Irregularity	0.0199
6	No 24 Chack No 4	Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
7		Non recovery of income tax	Irregularity	0.016
8		Non-preparation of expenditure statement	Irregularity	2.90
9		Irregular expenditure for National day celebration	Irregularity	0.0199
10		Irregular expenditure on sports events	Irregularity	0.024
11	No 25 Machr ala	Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
12		Non-preparation of expenditure statement	Irregularity	2.693
13		Irregular expenditure for National day celebration	Irregularity	0.020
14		Non recovery of income tax	Irregularity	0.009
15	No 27 Warbu rton	Irregular and doubtful collection of Marriage fee	Irregularity	0.135
16		Irregular expenditure without budget	Irregularity	0.053
17		Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
18		Non-preparation of expenditure statement	Irregularity	3.356
19		Loss to government due to non availability of items	Irregularity	0.035
20		Irregular expenditure for National day celebration	Irregularity	0.020
21		Non recovery of income tax	Irregularity	0.004
22	union council Shreen Jhangh ar	Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
23		Non recovery of income tax	Irregularity	0.005
24		Irregular expenditure for National day celebration	Irregularity	0.020
25		Irregular expenditure on sports events	Irregularity	0.020
26		Non-preparation of expenditure statement	Irregularity	2.772
27	No 30 City 1	Irregular payment for rent of office building	Irregularity	0.120
28		Non recovery of income tax	Irregularity	0.009
29		Non-preparation of expenditure statement	Irregularity	3.207

30	No 31 City 2	Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
31		Non recovery of income tax	Irregularity	0.014
32		Irregular payment for rent of office building	Irregularity	0.120
33		Irregular expenditure for National day celebration	Irregularity	0.020
34		Non-preparation of expenditure statement	Irregularity	2.714
35		Irregular expenditure on sports events	Irregularity	0.027
36	No 32 City 3	Irregular payment for rent of office building	Irregularity	0.084
37		Irregular expenditure for National day celebration	Irregularity	0.063
38		Non-preparation of expenditure statement	Irregularity	3.249
39		Non recovery of income tax	Irregularity	0.028
40		Irregular expenditure on sports events	Irregularity	0.024
41	No 33 Kot Hussain	Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
42		Non recovery of income tax	Irregularity	0.019
43		Irregular payment for rent of office building	Irregularity	0.132
44		Irregular expenditure for National day celebration	Irregularity	0.020
45		Non-preparation of expenditure statement		2.955
46		Irregular expenditure on sports events	Irregularity	0.034
47	No 35 Fatah Thatha	Irregular and wasteful expenditure for sanitary worker pay	Irregularity	0.048
48		Non-preparation of expenditure statement		3.117
49		Irregular expenditure on sports events	Irregularity	0.024
50		Non recovery of income tax	Irregularity	0.025
51		Irregular expenditure for National day celebration	Irregularity	0.0098

Part-II
MFDAC

(Rs in million)

Sr. No.	UC No.	Subject	Nature of para	Amount
Audit Year 2013-14				
1	27	Non-allocation of development funds	Irregularity	-
2	27	Non-allocation of CCB funds	Irregularity	-
3	28	Non-utilization of development funds	Irregularity	-
4	28	Non-allocation of CCB funds	Irregularity	-
5	33	Non-allocation and non-utilization of CCB funds	Irregularity	-
6	45	Non-allocation and non utilization of Development Budget and CCB Funds	Irregularity	-
7	51	Non allocation and non utilization of CCB fund	Irregularity	-
8	13	Less allocation and non utilization of funds for ADP and CCB	Irregularity	-
9	34	Non-allocation of development and CCB funds	Irregularity	-
10	36	Non-allocation of CCB funds	Irregularity	-
11	39	Non-utilization of development funds	Irregularity	0.358
12	42	Less utilization of development funds	Irregularity	0.245
13	46	Non-allocation of CCB funds	Irregularity	-
14	49	Less utilization of development funds	Irregularity	0.668
15	53	Unauthorized execution of development projects from Contingent head	Irregularity	1.398
16	55	Unauthorized execution of development projects from Contingent head	Irregularity	1.097
17	11	Less allocation of sports fund	Irregularity	0.066
18	11	Non-allocation of development and CCB funds	Irregularity	-
19	12	Less allocation of sports fund	Irregularity	0.066
20	13	Less allocation of sports fund	Irregularity	0.068
21	14	Non-allocation of development and CCB funds	Irregularity	-
22	14	Less allocation of sports fund	Irregularity	0.063
23	15	Non-allocation of development and CCB funds	Irregularity	-
24	15	Less allocation of sports fund	Irregularity	0.070
25	16	Non-allocation of development and CCB funds	Irregularity	-
26	16	Less allocation of sports fund	Irregularity	0.137
27	2	Non-allocation of CCB funds	Irregularity	-
28	2	Less utilization of development funds	Irregularity	1.424
29	3	Less utilization of development funds	Irregularity	0.995
30	3	Less allocation of sports fund	Irregularity	0.094

31	4	Non-allocation of development and CCB funds	Irregularity	-
32	4	Less allocation of sports fund	Irregularity	0.020
33	5	Less utilization of development funds	Irregularity	-
34	5	Non-allocation of CCB funds	Irregularity	-
35	5	Less allocation of sports fund	Irregularity	0.035
36	6	Less utilization of development funds	Irregularity	1.072
37	6	Less allocation of sports fund	Irregularity	0.124
38	7	Less utilization of development funds	Irregularity	1.364
39	7	Less allocation of sports fund	Irregularity	0.134
40	8	Less utilization of development funds	Irregularity	0.879
41	9	Less utilization of development funds	Irregularity	0.675
42	9	Less allocation of sports fund	Irregularity	0.096

Annex-B
Rs in million

Name of Union Administration	Salary Budget	Salary Exp	Non Salary Budget	Non Salary Exp	Development Budget	Development Expenditure
UA 23 Chack No 5	2.95	2.369	0.054	0.045	0.45	0.45
UA 24 Chack No 4	2.75	2.106	0.557	0.520	0.275	0.273
UA 25 Machrala	2.85	2.342	1.367	0.306	0.25	0.045
UA 27 Warburton	3.25	2.895	1.017	0.461	0.25	0
UA 29 Shareen Jhanghar	3.15	2.581	0.150	0.107	0.25	0.084
UA 30 City 1	3.00	2.762	0.493	0.445	0.25	0
UA 31 City 2	2.05	2.065	0.687	0.649	0.25	0
UA 32 City 3	2.65	2.407	0.545	0.381	0.5	0.461
UA 33 Kot Hussain	2.85	2.464	0.243	0.142	0.25	0.048
UA 35 Fatah Thattha	2.05	2.045	0.603	0.649	0.50	0.422
Total	27.55	24.036	5.716	3.705	3.225	1.783