



AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT RAWALPINDI

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

Table of Contents

ABBREVIATIONS AND ACRONYMS	I
PREFACE	II
EXECUTIVE SUMMARY	III
SUMMARY TABLE & CHARTS	VI
TABLE 1: AUDIT WORK STATISTICS	VI
TABLE 2: AUDIT OBSERVATIONS	VI
TABLE3: OUTCOME STATISTICS	VI
TABLE4: IRREGULARITIES POINTED OUT	VII
TABLE 5: COST - BENEFIT RATIO	VII
CHAPTER-1	1
1.1 UNION ADMINISTRATIONS, DISTRICT RAWALPINDI	1
1.1.1 INTRODUCTION.....	1
1.1.1 COMMENTS ON BUDGET AND ACCOUNTS (VARIANCE ANALYSIS).....	2
1.1.3 BRIEF COMMENTS ON THE STATUS OF COMPLIANCE WITH MFDAC PARAS OF AUDIT YEAR 2015-16	3
1.1.4 BRIEF COMMENTS ON THE STATUS OF COMPLIANCE WITH ADHOC ACCOUNTS COMMITTEE DIRECTIVES	3
1.2 AUDIT PARAS	4
1.2.1 IRREGULARITY AND NON COMPLIANCE	5
1.2.2 PERFORMANCE	6
1.2.3 INTERNALS CONTROL WEAKNESSES	8
ANNEXURE	10 TO 19

ABBREVIATIONS AND ACRONYMS

AIR	Audit & Inspection Report
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NADRA	National Database Registration Authority
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
TMA	Town Municipal Administration
UA	Union Administration

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001, requires the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial governments. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Union Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of Union Administrations of the City District, Rawalpindi for the Financial Year 2015-16. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2016-17 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 observations of serious nature. 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 regulatory frame work 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 by PAO despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
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 of Audit, Rawalpindi has audit jurisdiction of District Governments, Town / Tehsil Municipal Administration and Union Administrations of four Districts i.e. Rawalpindi, Jhelum, Chakwal and Attock.

The Regional Directorate of Audit Rawalpindi has a human resource of sixteen officers and staff, constituting 3,984 man days and the budget of Rs 19.22 million in Financial Year 2016-17. It has the mandate to conduct Financial Attest Audit, Regularity Audit, Audit of Sanctions, Audit of Compliance with Authority and Performance Audit of entities, projects and programs. Accordingly, Directorate General of Audit District Governments Punjab (North), Lahore carried out audit of the accounts of Ten UAs of City District Rawalpindi for the Financial Year 2015-16.

Each Union Administration, in City District Rawalpindi is headed by a Union Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Administrator is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and By-laws. 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 (list of UAs along with Budget, Expenditure and receipt is given at Annex-B) of City District Rawalpindi was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts/ 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 budget of one hundred seventy five UAs of City District Rawalpindi for Financial year 2015-16 was Rs 553.94 million. Total overall expenditure of one hundred seventy five UAs of City District Rawalpindi for the Financial Year 2015-16 was Rs 252.20 million, out of this, D.G District Audit (N) Punjab audited expenditure of Rs 14.41 million, which was 5.72 % of total expenditure

Total budgeted receipts of UAs of District Rawalpindi for the Financial Year 2015-16 were 296.70 million. Total receipts of UAs of District Rawalpindi for the Financial Year 2015-16 were Rs 295.76 million. D.G District Audit (N) Punjab audited receipts of Rs 16.67 million which were 5.64% of total receipts.

b. Recoveries at the Instance of Audit

No recovery was pointed out through different audit paras.

c. Audit Methodology

Audit was performed through understanding the business process of UAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment of 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 shape of change in rules has not been significant due to non-convening of regular PAC meetings.

e. Comments on Internal Controls

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve its

objectives, safeguard assets, ensure accuracy, timelines, and reliability of financial and accounting information for decision making.

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

f. Key Audit Findings

- i. Irregularity and Non compliance of Rs 62.53 million was noticed in one case¹
- ii. Poor performance of Rs 22.293 million was noticed in two case²
- iii. Internal control weaknesses of Rs 3.04 million were noticed in two cases³

Audit paras on the accounts for 2016-17 involving procedural violations and irregularities which were not considered worth reporting are included in Memorandum For Departmental Accounts Committee, (Annex-A).

g. Recommendations

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

- i. Holding of DAC Meetings well in time
- ii. Proper maintenance of accounts and record
- iii. Appropriate action against officers/officials responsible for violation of rules and losses
- iv. Compliance of relevant laws, rules, instructions and procedures, etc.
- v. Realization and reconciliation of various receipts.

1 Para 1.2.1.1

2 Para 1.2.2.1.1.2.22

3 Para 1.2.3.1 to 1.2.3.2

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budgeted Figures		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	175	553.94	296.70	850.64
2	Total formations in Audit Jurisdiction	175	553.94	296.70	850.64
3	Total Entities (PAOs)/DDOs Audited	10	14.41	16.67	31.08
4	Total Formations Audited	10	14.41	16.67	31.08
5	Audit & Inspection Reports	10	14.41	16.67	31.08
6	Special Audit Reports	Nil	Nil	Nil	Nil
7	Performance Audit Reports	Nil	Nil	Nil	Nil
8	Other Reports (Relating to UA)	Nil	Nil	Nil	Nil

Figures at Serial No.03, 04 & 05 represent expenditure/actual.

Table 2: Audit Observations

(Rs in million)

Sr. No.	Description	Amount under Audit Observations
1	Weak Asset Management	0
2	Weak Financial Management	0
3	Weak Internal Controls relating to financial Management	3.04
4	Violation of Rules	62.53
5	Others	22.293
Total		87.863

Table3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total Current Year	Total Previous Year
1	Outlays audited	0	1.97	16.67	12.44	31.08*	25.88
2	Amount placed under Audit observation/irregularities	0.00	21.44	1.86	64.563	87.863	44.75
3	Recoveries pointed out at the instance of Audit.	0.		0	0		0

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total Current Year	Total Previous Year
4	Recoverable accepted/ established at Audit instance.	-	-	-	-		-
5	Recoveries realized at the instance of Audit.	-	-	-	-		-

* The amount in serial No 1 column of "total 2015-16" is the sum of Expenditure and Receipts, whereas the total expenditure audited for the year 2015-16 was Rs 14.41 million

Table4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	62.53
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Accounting Errors ¹ (accounting policy departure from NAM, 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.	0
4	Quantification of weaknesses of internal control systems	3.04
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	0
6	Non-production of record to Audit.	0
7	Others, including cases of accidents, negligence etc.	22.293
	Total	87.863

Table 5: Cost - Benefit Ratio

(Rs in millions)

Sr. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	31.08
2	Expenditure on Audit	1.58
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

CHAPTER-1

1.1 UNION ADMINISTRATIONS, DISTRICT RAWALPINDI

1.1.1 INTRODUCTION

Each Union Administration of District Rawalpindi consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Rawalpindi comprises one Drawing and Disbursing Officer i.e. Secretary. As per Section 76 of PLGO 2001 (now defunct), the functions of UAs are as follows:

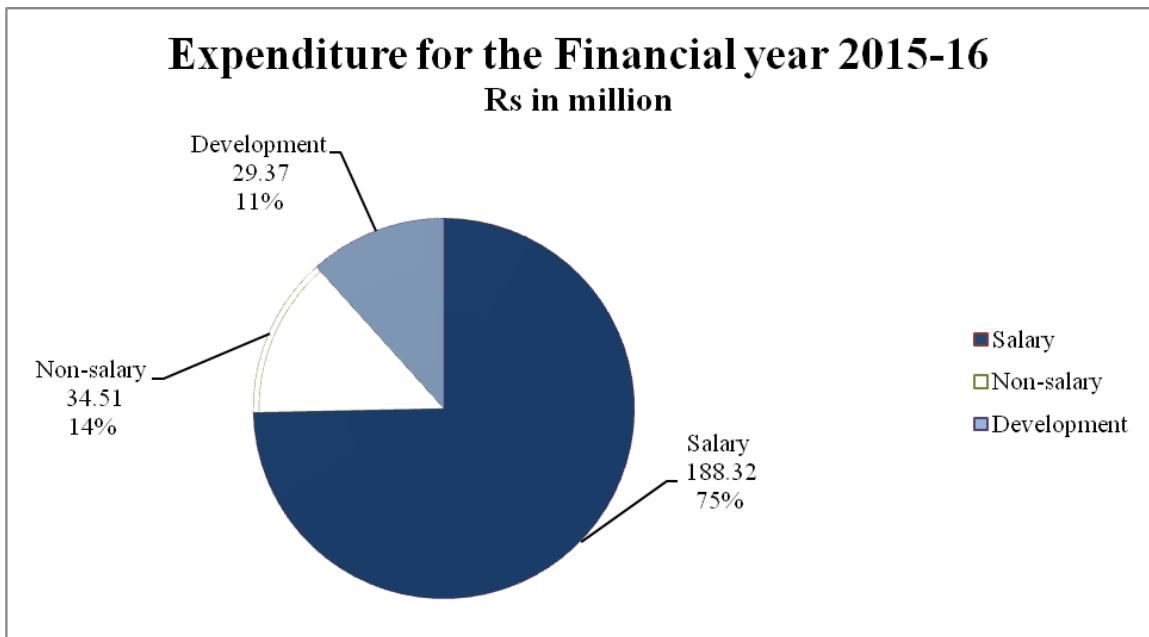
- i. to collect and maintain statistical information for socio-economic surveys
- ii. to consolidate village and neighborhood development needs and prioritize them into union wise development proposals with the approval of the Union Council and make recommendations thereof to the District Government 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 Councils
- 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 Councils to execute development projects.

1.1.1 Comments on Budget and Accounts (Variance Analysis)

Total budget of one hundred seventy five UAs of City District Rawalpindi was Rs 553.94 million including salary component of Rs 204.33 million, non salary component of Rs 99.72 million and development component of Rs 249.89 million. Expenditure against salary component was Rs 188.32 million, Non salary component was Rs 34.51 million and development component was Rs 29.37 million. Overall saving was Rs 301.73 million which was 54% of total budget.

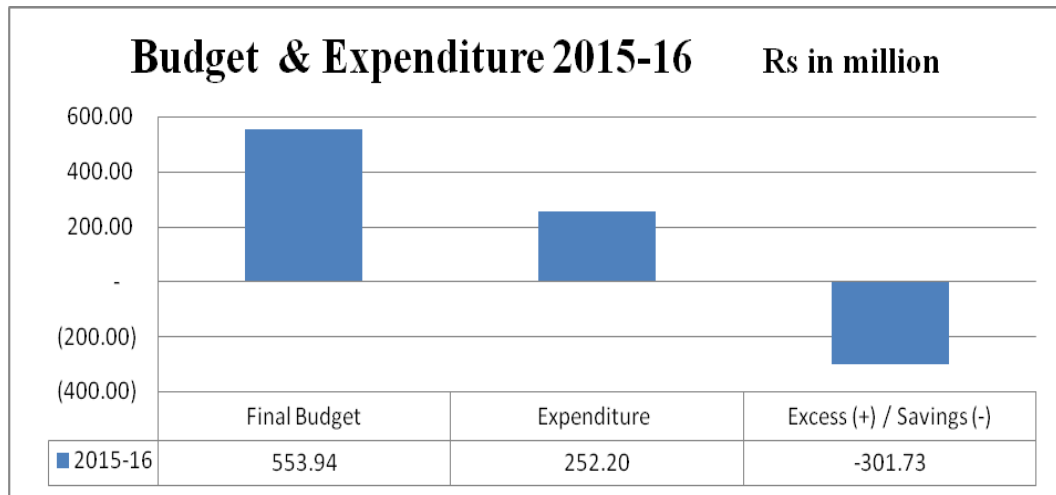
(Amount in million)

Financial Year 2015-16	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	204.33	188.32	-16.01	7.83
Non-salary	99.72	34.51	-65.20	65.39
Development	249.89	29.37	-220.53	88.25
Total	553.94	252.20	-301.73	54.47



The original and final budget of one hundred seventy five UAs of Rawalpindi for the Financial Year 2015-16 was Rs 553.94 million. Against the final budget, total

expenditure incurred by the UAs during the Financial Year 2015-16 was Rs 252.20 million.



There was saving of Rs 301.73 million, which was 54.47% of the final budget.

1.1.3 Brief Comments on the Status of Compliance with MFDAC Paras of Audit Year 2015-16

Audit paras reported as MFDAC of last year audit report in part-I of Annex-A not 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 Adhoc Accounts Committee 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 Adhoc Accounts Committee
1	2009-12	3	Not convened
2	2012-13	2	Not convened
3	2013-14	11	Not convened
4	2015-16	03	Not convened

1.2 AUDIT PARAS

1.2.1 Irregularity and Non Compliance

1.2.1.1 Preparation of un-classified budget and non submission of estimates of expenditure – Rs 62.53 million

According to the Rule 9(1)(1)(2) & (3) of Punjab Union Administration (Budget) Rules 2003 that the expenditure shall be classified into development and non development and receipt shall be classified in major heads and detail heads. According to Rules 12 of the Punjab Union Administration(Budget) Rules, 2003, “the Finance and Budget Officer shall, each year along with the budget call letter, supply to the collecting Officer Form-BDR-1 to 4 relating to receipt as provided in the First Schedules. Similarly, estimates of the current expenditure shall be prepared.

Union Administrations of Tehsil Kalar Syedan, City District Rawalpindi did not prepare the budget estimates amounting to Rs 62.53 million according to chart of classification. Further, it was also noticed that secretaries did not maintain above mentioned forms for estimates of expenditure for submission to the head of the office during Financial Years 2014-15 & 2015-16. This resulted in non preparation of classified budget as detailed in **Annex-C**.

Audit holds that due to weak financial management, budget was not prepared according to prescribed formats and estimates of expenditure had not been submitted on prescribed forms.

The matter was reported to PAO/Chairman concerned in April 2017. However, no reply was furnished by the department and DAC meeting was also not convened till finalization of this Report.

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

1.2.2 Performance

1.2.2.1 Non-utilization of development budget – Rs 21.44 million

According to Rule 64(1)(iv) of the Punjab Union Administration (Budget) Rules, 2003 “Each local government shall efficiently and effectively manage the resources made available to the local government”.

Union Administrations of Tehsil Kalar Syedan, District Rawalpindi, it was noticed that funds amounting to Rs 23.48 million were allocated for development schemes during the period 2014-15 & 2015-16. Scrutiny of record revealed that only development funds amounting to Rs 2.04 million were utilized on development schemes. This resulted in non utilization of funds amounting to Rs 21.44 million as detailed at **Annex-D**.

Audit holds that due to defective financial discipline and weak internal controls, development funds were not utilized fully.

The matter was reported to PAO/Chairman concerned in April 2017. However, no reply was furnished by the department and DAC meeting was also not convened till finalization of this Report.

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

1.2.2.2 Non-recovery of arrears – Rs 0.853 million

According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (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.

Union Administrations of District Rawalpindi did not recover an amount of Rs 0.853 million on account of recoveries and over payments during 2015-16. This resulted in non-recovery of Rs 0.853 million as detailed below: -

(Amount in Rs)

Sr. No.	Name of Union Administration	AIR Para No.	Description	Amount (Rs)
1	Choa Khalsa	4	Non-deposit of Income Tax	0.021
2		2	Non-deposit of NADRA Shares	0.076
3	Ghazanabad	4	Non-deposit of Income Tax	0.013
4		2	Non deposit of NADRA Shares	0.093

Sr. No.	Name of Union Administration	AIR Para No.	Description	Amount (Rs)
5	Kauntrila	3	Non deposit of Income Tax	0.046
6		2	Non deposit of NADRA Shares	0.038
7	Manyanda	3	Non deposit of Income Tax	0.022
8		4	Short realization of Govt. receipts	0.054
9	Nallah Muslimana	3	Non deposit of Income Tax	0.056
10		5	Short realization of govt. Receipts	0.120
11	Smottee	2	Non deposit of Income Tax	0.069
12	Doberan Kalan	2	Excess Deposit of NADRA Share	0.058
13		6	Short Realization of Government Receipts	0.076
14	Kanoha	2	Excess Deposit of NADRA Shares	0.060
15	Bishandot	2	Non deposit of NADRA Shares	0.014
16	Guff	2	Non-deposit of NADRA Shares	0.037
				0.853

Audit is of the view, the UA functionaries did not made tentative efforts to recover the amount due to negligence on the part of officer/ official concerned.

The matter was reported to PAO/Chairman concerned in April 2017. However, no reply was furnished by the department and DAC meeting was also not convened till finalization of this Report.

Audit recommends regularization and the omission may please be justified and needful may be done under intimation to Audit.

1.2.3 Internals Control Weaknesses

1.2.3.1 Non-reconciliation of NADRA share deposited – Rs 1.86 million

According to Sr No.07 to MOU signed between LG&CD Department and NADRA regarding Civil Registration Management System (CRMS) vide No.LG&CD/AD(CD)22/2014(inspection-UC) dated Lahore 15-08-2014, clearance certificate will be issued by NADRA official to each UA on receipt to NADRA share on monthly basis. According to Rule 67(5) of the Punjab Union Administration (Budget) Rules 2003 “The DDO shall reconcile the expenditure with Accounts Officer by 10th of every following month for the previous month”.

Union Administration of Tehsil Kaller Syedan, District Rawalpindi, transferred a sum of Rs 1,857,565 to NADRA on account of NADRA Share during Financial Years 2014-15 & 2015-16 but neither clearance certificate received from NADRA nor the amount transferred had been reconciled from NADRA authorities resulting in non reconciliation of NADRA share as detailed in **Annex-E**.

Audit holds that due to weak internal controls and negligence, deposit of NADRA share was not reconciled with the NADRA.

The matter was reported to PAO/Chairman concerned in April 2017. However, no reply was furnished by the department and DAC meeting was also not convened till finalization of this Report.

Audit recommends for Inquiry and fixing responsibility against the person(s) at fault besides reconciliation at the earliest under intimation to Audit.

1.2.3.2 Non-reconciliation of pension contribution – Rs 1.18 million

According to Rule 15(2) & (3) of The Punjab Local Government District Service (TMA) Cadre Rules, 2005 “Where a member of the Service was a Government servant or member of LCS at the time of the enforcement of these rules, he shall be entitled to receive his pension from the parent department/Board. The Board with the approval of Department shall recover the leave salary and pension contribution of the members of the erstwhile Local Council Service from the Tehsil/Town Municipal Administration and other institution under which they have served, and transfer the same to the parent department”.

Union Administrations of Tehsil Kalar Syedan District Rawalpindi, deducted a sum of Rs 1,176,272 was from Union Administration fund and transferred to TMA on account of Pension Contribution Fund for the Financial Years 2014-15 & 2015-16. Neither acknowledgement was obtained from the TMA's authorities nor verification / reconciliation was carried out to ensure the proper deposit of amount in Pension Contribution Fund as detailed in **Annex-F**.

Audit holds that due to poor internal control and mismanagement, pension contribution amounting to Rs 1,176,272 was not reconciled.

The matter was reported to PAO/Chairman concerned in April 2017. However, no reply was furnished by the department and DAC meeting was also not convened till finalization of this Report.

Audit recommends early reconciliation besides fixing of responsibility of the person(s) at fault under intimation to Audit.

ANNEXURE

Annex-A
Part-I

MFDAC Paras Audit Year 2016-17

Sr. No.	Name of Union Administration	AIR Para No.	Title of Para	Nature of Irregularity	Amount (Rs)
1	Doberan Kalan	5	Defective Preparation of Budget Due to Limited Resources	Irregularity & non-compliance	0.93

Part-II**MFDAC Paras Audit Year 2015-16****(Rs in million)**

Sr. No.	Name of Union Administration	AIR Para No.	Title of Para	Nature of Para	Amount
1	Dewal	1	Non reconciliation of Fee with NADRA	Weak Internal control	0.065
2	Nambal	5	Non reconciliation of Fee with NADRA	-do-	0.059
3	DO -	3	Non deposit of Income Tax	-do-	0.021
4	Angoori	2	Non deposit of Income Tax	-do-	0.023
5	Ban	1	Non deposit of Income Tax	-do-	0.025
6	Phagwari	1	Non deposit of Income Tax	-do-	0.079
7	Sehar Bagla	1	Non deposit of Income Tax	-do-	0.272

**Detail of Budget, Expenditure and Receipt of UAs Audit
for the Financial Year 2015-16**

Head	Budget	Expenditure /Actual	Excess / Savings	%age
1.UA -33 Bishnot				
Salary	1,500,000	1,360,710	139,290	9%
Non Salary	540,000	141,780	398,220	74%
Development	1,900,000	0	1,900,000	100%
Total	3,940,000	1,502,490	2,437,510	62%
Revenue	1,250,946	1,250,946	0	0%
2. UA Ghazana Abad				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,700,000	975,200	724,800	42.64
Non Salary	900,000	180,718	719,282	79.92
Development	2,900,000	174,778	2,725,222	93.97
Total	5,500,000	1,330,696	4,169,304	75.81
Revenue	1,429,236	1,429,236	0	0.00
3. UA No.27 Choha Kalsa				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,200,000	1,108,213	91,787	7.65
Non Salary	100,000	94,797	5,203	5.20
Development	800,000	0	800,000	0.00
Total	2,100,000	1,203,010	896,990	42.71
Revenue	1,701,160	1,701,160	0	0.00
4. UA Knoha				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,000,000	901,472	98,528	0.10
Non Salary	400,000	324,109	75,891	0.19
Development	0	0	0	0.00
Total	1,400,000	1,225,581	174,419	0
Revenue	1,158,102	1,158,102	0	0.00
Head	Budget	Expenditure /Actual	Excess / Savings	%age
5.UA Doberan Klan				
Salary	1,360,000	1,322,358	37,642	3%
Non Salary	674,000	258,442	415,558	62%
Development	1,400,000	43,780	1,356,220	97%
Total	3,434,000	1,624,580	1,809,420	53%
Revenue	3,169,000	3,169,000	0	0%

6. UA Kountriala				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	800,000	740,911	59,089	7.39
Non Salary	300,000	224,205	75,795	25.27
Development	500,000	477,361	22,639	4.53
Total	1,600,000	1,442,477	157,523	37
Revenue	1,509,461		1,509,461	100.00
7. UA Guff K.Sattian				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,060,000	1,059,221	779	0.07
Non Salary	630,000	213,345	416,655	66.14
Development	2,464,625	0	2,464,625	100.00
Total	4,154,625	1,272,566	2,882,059	69.37
Revenue	1,906,411	1,906,411	0	0.00
8. UA SMOOTE				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	136,000	955,168	-819,168	-6.02
Non Salary	1,054,000	210,364	843,636	0.80
Development	1,940,000	914,281	1,025,719	0.53
Total	3,130,000	2,079,813	1,050,187	-5
Revenue	173,805	173,805	0	0.00
09. UA Manyanda				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,550,000	1,501,728	48,272	3.11
Non Salary	345,000	185,558	159,442	46.22
Development	0	0	0	#DIV/0!
Total	1,895,000	1,687,286	207,714	10.96
Revenue	1,544,026	1,544,026	0	0.00
10.UANallaha Muslmana				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,370,000	836,408	533,592	0.39
Non Salary	755,000	138,865	616,135	0.82
Development	2,375,000	67,876	2,307,124	0.97
Total	4,500,000	1,043,149	3,456,851	2
Revenue	2,829,800	2,829,800	0	0.00
Grand Total Budget	31,653,625	14,411,648	17,241,977	0.54
Grand Total Revenue	16,671,947	6,454,942	1,509,461	0.09

Annex-C
Para -1.2.1.1

Non submission of estimates expenditure

Sr. No.	Name of UAs	AIR Para No.	Heads of Accounts	Budget (2014-15)	Budget (2015-16)
1	Bishandot	5	Salary	1,330,000	1,500,000
			Non Salary	490,000	540,000
			Development	1,975,000	1,900,000
			Total	3,795,000	3,940,000
			Grand Total 2014-15 & 2015-16	7,735,000	
2	Choa Khalsa	6	Salary	1,000,000	1,200,000
			Non salary	200,000	100,000
			Dev	300,000	800,000
			Total	1,500,000	2,100,000
			Grand Total 2014-15 & 2015-16	3,600,000	
3	Dobaran Kalan	7	Salary	1,360,000	1,550,000
			Non-salary	674,000	785,000
			Development	1,400,000	1,150,000
			Total	3,434,000	3,485,000
			Grand Total 2014-15 & 2015-16	6,919,000	
4	Ghazna Abad	6	Salary	1,100,000	1,700,000
			Non salary	650,000	900,000
			Development	2,400,000	2,900,000
			Total	4,150,000	5,500,000
			Grand Total 2014-15 & 2015-16	9,650,000	
5	Guff	6	Salary	1,040,000	1,060,000
			Non salary	520,000	630,000
			Development	2,639,000	2,464,625
			Total	4,199,000	4,154,625
			Grand Total 2014-15 & 2015-16	8,353,625	
6	Kanoha	5	Salary	1,200,000	1,000,000
			Non salary	100,000	400,000
			Development	0	0
			Total	1,300,000	1,400,000
			Grand Total 2014-15 & 2015-16	2,700,000	
7	Kauntrila	5	Salary	850,000	800,000
			Non Salary	200,000	300,000
			Development	400,000	500,000
			Total	1,450,000	1,600,000
			Grand Total 2014-15 & 2015-16	3,050,000	
8	Manyanda	6	Salary	1,450,000	1,550,000
			Non salary	370,000	345,000
			Dev	350,000	0
			Total	2,170,000	1,895,000
			Grand Total 2014-15 & 2015-16	4,065,000	

Sr. No.	Name of UAs	AIR Para No.	Heads of Accounts	Budget (2014-15)	Budget (2015-16)
9	Nallah Muslimana	7	Salary	1,130,000	1,370,000
			Non salary	1,458,000	755,000
			Development	1,750,000	2,375,000
			Total	4,338,000	4,500,000
			Grand Total 2014-15 & 2015-16	8,838,000	
10	Smottee	4	Salary	1,000,000	1,360,000
			Non Salary	335,000	1,054,000
			Development	1,933,292	1,940,000
			Total	3,268,292	4,354,000
			Grand Total 2014-15 & 2015-16	7,622,292	
			Grand total of All UAs	62,532,917	

Annex-D
Para 1.2.2.1

Non-utilization of development budget

Sr. No.	Name of UAs	AIR Para No.	Financial Year	Budget Allocation	Expenditure	Non utilization
1	Bishandot	04	2014-15	1,975,000	0	1,975,000
			2015-16	1,900,000	0	1,900,000
			Total	3,875,000	0	3,875,000
2	Choa Khalsa	05	2015-16	800,000	0	800,000
			Total	800,000	0	800,000
3	Ghazna Abad	05	2014-15	2,400,000	0	2,400,000
			2015-16	2,900,000	174,778	2,725,222
			Total	5,300,000	174,778	5,125,222
4	Guff	05	2015-16	2,464,000	0	2,464,000
			2014-15	2,639,000	0	2,639,000
			Total	5,103,000	0	5,103,000
5	Kautrila	04	2014-15	400,000	129,600	270,400
6	Nallah Muslimana	04	2014-15	1,750,000	749,370	1,000,630
			2015-16	2,375,000	67,876	2,307,124
			Total	4,125,000	817,246	3,307,754
7	Smottee	03	2014-15	1,933,292	0	1,933,292
			2015-16	1,940,000	914,281	1,025,719
			Total	3,873,292	914,281	2,959,011
Grand Total				23,476,292	2,035,905	21,440,387

Annex-E
Para-1.2.3.1

Non-reconciliation of NADRA share

Sr. No.	Name of Union Administration	AIR Para No.	Financial Year	Amount (Rs)
1	Bishandot	07	2015-16	190,360
2	Choa Khalsa	08	2015-16	66,000
3	Doberan Kalan	03	2015-16	165,970
			2014-15	150,100
			Total	316,070
4	Ghazna Abad	07	2015-16	162,750
5	Guff	03	2015-16	233,300
6	Kanoha	03	2014-15 & 2015-16	259,370
7	Kountrial	06	2014-15 & 2015-16	110,000
8	Manyanda	05	2014-15	165,000
9	Nallah Muslimana	06	2015-16	84,000
			2014-15	72,000
			Total	156,000
10	Smottee	06	2015-16	83,275
			2014-15	115,440
			Total	198,715
	Grand Total			1,857,565

Annex-F
Para1.2.3.2

Non-reconciliation of Pension Contribution

Sr. No.	Name of UA	AIR Para No.	Description	Financial Year	Amount (Rs)
1	Bishandot	3	Pension Contribution of defunct Zila Council employees	2014-15	156,885
				2015-16	228,059
				Total	384,944
2	Choa Khalsa	3	Pension Contribution Fund	2014-15	22,424
				2015-16	39,086
				Total	61,510
3	Doberan Kalan	4	Pension Contribution of defunct Zila Council Employees	2014-15	102,752
				2015-16	76,126
				Total	178,878
4	Ghazna Abad	3	Pension Contribution Fund	2014-15	22,424
				2015-16	39,086
				Total	61,510
5	Kanoha	4	Pension Contribution of defunct Zila Council Employees	2014-15	171,566
				2015-16	119,162
				Total	290,728
6	Manyanda	2		2014-15	61,160
7	Nallah Muslimana	2	Pension Contribution of defunct Zila Council Employees	2014-15	63,840
				2015-16	73,702
				Total	137,542
			Grand Total		1,176,272