



AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT JHELUM

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AIR	Audit & Inspection Report
CCB	Citizen Community Board
COA	Chart of Accounts
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
FY	Financial Year
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
TMA	Tehsil Municipal Administration
UA	Union Administration

PREFACE

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

The report is based on audit of the accounts of Union Administrations of the District Government, Jhelum for the Financial Years 2013-16. 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 observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the 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 fifteen officers and staff, consisting of 1464 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 Audit of Receipts as well as the 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 District Jhelum for the Financial Years 2013-16 and the findings included in the Audit Report.

Each Union Administration, in District Jhelum 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 UAs Audit along with Budget, Expenditure and Receipt is given at Annex-B) of District Jhelum 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 UAs of District Jhelum for the Financial Years 2013-16 was Rs379.81 million. Total overall expenditure of UAs of District Jhelum for the Financial Years 2013-16 was Rs322.19 million, out of which overall expenditure of Rs59.67 million was audited, which was 18.5% of total expenditure.

Total budgeted receipts of UAs of District Jhelum for the Financial Years 2013-16 was Rs 256.89 million. Total receipts of UAs of District Jhelum for the Financial Years 2013-16 were Rs251.81 million. Director General Audit, District Governments (N) Punjab audited receipts of Rs46.63 million which were 18.5% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs1.53 million was pointed out during audit through various audit paras which was in the notice of the management but no recovery was effected till compilation of Report

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. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field. 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 Adhoc Accounts Committee 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, and ensure accuracy, timelines, 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 115-A of PLGO 2001.

f. Key Audit Findings

- i. Irregularities and Non Compliance of Rs 65.67 million was noted in three cases¹.
- ii. Poor Performance of Rs 10.97 million was noted in two cases²
- iii. Internal Control Weakness of Rs1.53 million was noted in one case³

Audit paras on the accounts for 2013-16 involving procedural violations including internal control weaknesses, 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. Strengthening of internal controls.
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Holding of DAC Meetings well in time.
- iv. Proper maintenance of accounts and record.
- v. Realization and reconciliation of various receipts.

1 Para 1.2.1.1-.3

2 Para 1.2.2.1-2

3 Para 1.2.3.1

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budgeted Figures		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	54	379.81	256.89	636.70
2	Total formations in Audit Jurisdiction	54	379.81	256.89	636.70
3	Total Entities (PAOs)/DDOs Audited	10	59.67	46.63	106.30
4	Total formations Audited	10	59.67	46.63	106.30
5	Audit & Inspection Reports	10	59.67	46.63	106.30
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to UA)	-	-	-	-

Figures at Sr No. 3, 4 & 5 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	1.53
4	Violation of rules	65.67
5	Others	10.97
Total		78.17

Table3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total Current Year	Total Last Year
1	Outlays audited	0	8.4	46.63	51.27	106.30*	60.97
2	Amount placed under Audit observation/irregularities	0	24.20	0	53.97	78.17	129.95
3	Recoveries pointed out at the instance of Audit.	0	0	0	1.53	1.53	0
4	Recoverable accepted/established at	0	0	0	0	0	0

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total Current Year	Total Last Year
	Audit instance.						
5	Recoveries realized at the instance of Audit.	0	0	0	0	0	0

* The amount in serial No 1 column of “total2013-16” is the sum of Expenditure and Receipts audited, whereas the total expenditure audited for the year2013-16 was Rs59.67 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.	65.67
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	1.53
4	Recoverable, established overpayments or unauthorized payments of public money.	0
5	Non-production of record to Audit.	0
6	Others, including cases of accidents, negligence etc.	10.97
	Total	78.17

Table 5: Cost - Benefit Ratio

(Rs in millions)

Sr. #	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	106.30
2	Expenditure on Audit	1.58
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	1:0

CHAPTER-1

1.1 UNION ADMINISTRATIONS, DISTRICT JHELUM

1.1.1 INTRODUCTION

Each Union Administration of District Jhelum consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Jhelum 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.

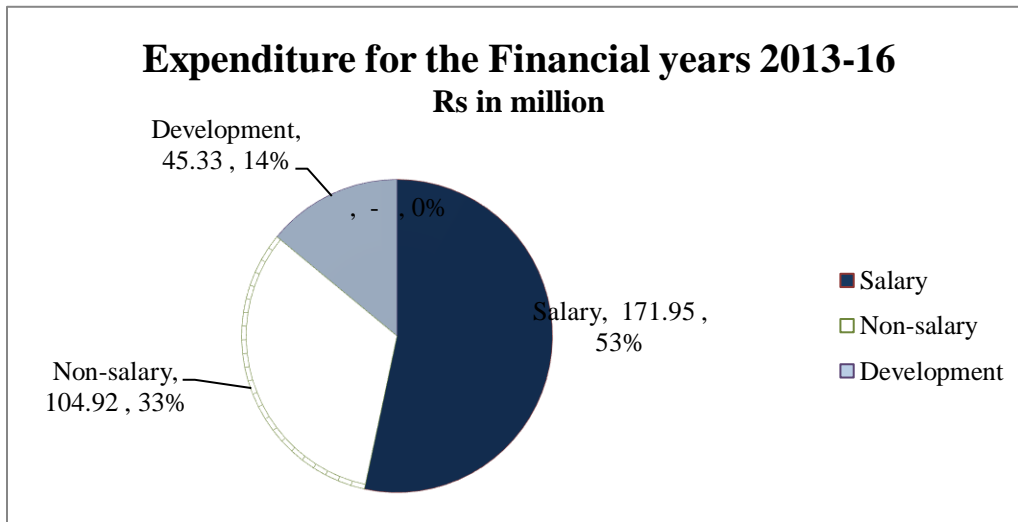
1.1.1 Comments on Budget and Accounts (Variance Analysis)

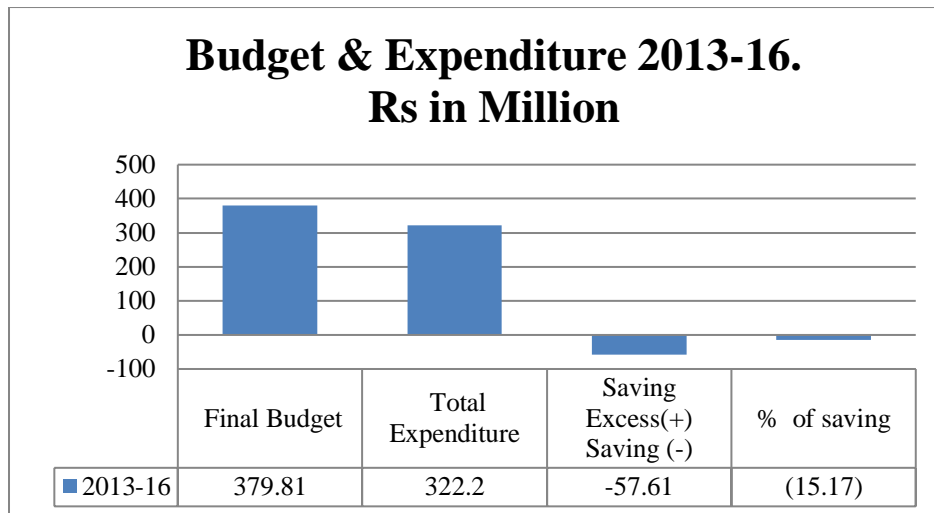
Total budget of UAs of District Jhelum for the Financial Years 2013-16 was Rs379.81 million including salary component of Rs179.62 million, non-salary component of Rs113.39 million and development component of Rs86.80 million. Expenditure against salary component was Rs171.95 million, Non salary component was Rs104.92 million and development component was Rs45.33 million. Overall saving was Rs57.61million which was 15.17% of total budget

(Rs in million)

Financial Years 2013-2016	Budget	Expenditure	Excess +/- Saving ()	% (Saving)
Salary	179.62	171.95	(7.67)	4.27
Non-salary	113.39	104.92	(8.47)	7.47
Development	86.80	45.33	(41.47)	47.78
	379.81	322.20	(57.61)	15.17

The original and final budget of UAs of Jhelum for the Financial Years 2013-16 was Rs379.81 million. Against the final budget, total expenditure incurred by the UAs during the Financial Years 2013-16 was Rs322.20 million.





There was savings of Rs57.61 million, which was 15.17% 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 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 Annexure -A.

1.1.4 Brief Comments on the Status of Compliance with AdhocAccountsCommitteeDirectives

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 Meetings
1	2009-12	06	Not convened
2	2012-13	02	Not convened
3	2013-14	02	Not convened
4	2015-16	07	Not convened

1.2 AUDIT PARAS

1.2.1 Irregularity and Non Compliance

1.2.1.1 Preparation of un-classified budget estimates –Rs52.64 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 District Jhelum incurred expenditure amounting to Rs52.64 million during the Financial Years 2013-16. It was noticed that budget was not prepared according to chart of classification which resulted in unclassified preparation of estimates as detailed in **Annex-C**.

Audit holds that due to weak financial management, budget was not prepared according to the Chart of Classification (Chart of Accounts) which resulted in preparation of unclassified budget estimates.

The matter was also reported to PAO concerned in May, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends that all expenditure and receipt estimates should be classified as per chart of classification (COA) besides fixing responsibility against the person(s) at fault under intimation to the Audit.

1.2.1.2 Irregular expenditure on development schemes – Rs9.69 million

According to 2.82 of B&R Code “it is a fundamental rule that no work shall be commenced unless A.A by competent authority is given, and properly detailed design and estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by competent authority” Furthermore, as per condition No.6 of the contract agreement “the contractor will perform the

laboratory test on his own costs if required / considered essential by the Municipal In charge”

Union Administrations of District Jhelum incurred expenditure amounting to Rs9.69 million on different development schemes during 2013-16as detailed in**Annex-D**.

The following shortcomings/irregularities were noticed during audit.

- i. Union Administrations didn't obtain NOC from other Departments working in the District i.e TMA, District Government , Public Health Engineering Department etc. to avoid duplication of work
- ii. Complete files including TS/Estimates, payment vouchers, Completion certificates and MBs were not produced to Audit for scrutiny.
- iii. PCCLaboratory Test reports were notprovided.
- iv. Actual measurements of site/streets were not shown in the diagrams.

Audit holds that due to defective financial discipline and weak internal controls, the irregularity was occurred resulting in doubtful execution of works.

The matter was also reported to PAO concerned in May, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends for regularization besides fixing responsibility of the person(s) at fault and to ensure early production of record.

1.2.1.3 Wrong allocation of budget for citizen community boards– Rs3.34 million

Under Section 109 (5) (a) and (b) Punjab Local Government Ordinance, 2001, “Not less than 25% of the development budget should be earmarked for execution through Citizen Community Boards and utilized by involving local community” Further, according to Government of the Punjab, LG&CD notification No.SO-D-II(LG)14-10/2003 dated 13th July, 2004, it is mandatory for all the Local Governments to allocate/utilize 25% of their development budgets through CCBs.

Management of eight Union Administrations of District Jhelum allocated budget amounting to Rs 17.94 million for development during Financial Years 2013-16. Accordingly, 25% of Development budget amounting to Rs4.48 million was required to be allocated as CCB funds but UAs allocated only amount of Rs 1.14 million in violation of above mentioned codal provisions. This resulted in less allocation of CCB budget amounting to Rs 3.34 million as detailed in **Annex-E**.

Audit holds that due to defective financial discipline and weak managerial controls, budget less than 25% of development funds were allocated for CCBs.

The matter was also reported to PAO concerned in May, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report

Audit recommends for regularization 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 funds – Rs 9.70million

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 District Jhelum, allocated funds amounting to Rs17.78 million for development schemes during the FYs 2013-16. Scrutiny of record revealed that only funds of Rs9.70 million were utilized on development schemes. Therefore, development funds amounting to Rs9.70 million remained unutilized as detailed in **Annex-F**.

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

The matter was also reported to PAO concerned in May, 2017 but neither reply was submitted nor was DAC meeting 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 –utilization of CCB funds -Rs1.27 million

Under Section 109 (5) (a) and (b) Punjab Local Government Ordinance, 2001, not less than 25% of the development budget should be earmarked for execution through Citizen Community Boards and utilized by involving local community.

Union Administrations of District Jhelum, allocated budget for execution of development schemes amounting to Rs1,265,000 for the years 2013-16 remained un-utilized as detailed in **Annex-G**.

Audit holds that due to defective financial discipline and weak internal controls, CCB funds were not utilized. Resultantly, development schemes / projects through public participation could not be initiated.

The matter was also reported to PAO concerned in May, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

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

1.2.3 Internal Controls Weakness

1.2.3.1 Non-deposit of income tax –Rs 1.53 million

According to section 153(a) of Income tax ordinance 2002 that income tax @ 7.5% should be deducted from payments to contractors and @ 4% of Gross amount (Inclusive the amount of sales tax if applicable), while making payments to suppliers / contractors against the items supplied.

Union Administrations of District Jhelum deducted income tax amounting to Rs 1.53 million during 2013-16, it was observed that income tax deducted was not found deposited into treasury. Therefore, government sustained loss of Rs1.53 million as detailed in **Annex-H**.

Audit holds that due to defective financial discipline and weak internal controls, Income tax was not deposited. Due to which, Government sustained loss of Rs1.53 million.

The matter was reported to Chairman concerned in May 2017. The reply was not furnished and DAC meeting was also not convened till finalization of this report.

Audit recommends fixing of responsibility against the persons at fault besides deposit under intimation to audit.

ANNEXURES

**Annex-A
Part-I**

MFDAC ParasAudit year 2016-17

(Rs in million)

Sr. No	Name of U.A	AIR Para No.	Caption	Nature of Para	Amount
1	Union Administration No 33, DolatPur	4	Short realization of Govt. grant / receipts	Weak Internal Control	1.23
2		9	Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	Non Compliance of Rule	-
3					
4					
5	Union Administration # 39, Kandwal	4	Short realization of Govt. grant / receipts	Weak Internal Control	0.58
6		9	Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	Non Compliance of Rule	-
7					
8	Union Administration # 40, Lilla	4	Short realization of Govt. grant / receipts	Weak Internal Control	3.05
9		9	Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	Non Compliance of Rule	-
10					
11	Union Administration # 41, Ahmadabad	4	Short realization of Govt. grant/ receipts	Weak Internal Control	1.02
12		9	Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	Non Compliance of Rule	-
13					
14	Union Administration # 42, Tobha	4	Short realization of Govt. grant / receipts	Weak Internal Control	1.66
15		5	Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	Non Compliance of Rule	-
16					
17	Union	4	Short realization of Govt. grant/ receipts	Weak Internal	18.88

Sr. No	Name of U.A	AIR Para No.	Caption	Nature of Para	Amount
	Administration # 46, Haran pur			Control	
18		9	Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	Non Compliance of Rule	-
19		10	Non submission of estimates of receipt and expenditure	do	-
20	Union Administration # 47, DharyalaJalip	4	Short realization of Govt. grant / receipts	Weak Internal Control	1.01
21		9	Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	Non Compliance of Rule	-
22		10	Non submission of estimates of receipt and expenditure	do	-
23	Union Administration # 49, ChakShadi	4	Short realization of Govt. grant/ receipts	Weak Internal Control	1.14
24		8	Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	Non Compliance of Rule	-
25		9	Non submission of estimates of receipt and expenditure	do	-
26	Union Administration # 44, Gujjar	3	Short realization of Govt. grant/ receipts	Weak Internal Control	0.39
27		6	Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	do	-
28		5	Non submission of estimates of receipt and expenditure	Non Compliance of Rule	-
29	Union Administration # 51, Jalalpur Sharif	4	Short realization of Govt. grant/ receipts	Weak Internal Control	1.13
30		9	Non Verification Of Pension Contribution Fund	Non Compliance of Rule	0.29
31		10	Fake / Non-maintenance of realistic survey of License / Permit fee & Taxes causing loss to Government	do	-
32		11	Non submission of estimates of receipt and expenditure	do	-

Part-II

MFDAC Paras Audit year 2015-16

(Rs in million)

Sr. No	Name of U.A	AIR Para No.	Caption	Nature of Para	Amount
1	UA No.04 Chottala	5	Irregular Expenditure on account of Various Items	Non-compliance of rules	0.11
2		6	Non-deposit of Income Tax	Weak internal controls	0.03
3		12	Non deposit of Income Tax & Sales tax	DO	0.02
4		18	Irregular executions of development projects	Non-compliance of rules	0.44
5	UA No.06 KotlaFaqeer	10	Irregular Expenditure on account of Various Items	DO	0.11
6		11	Non-deposit of Income Tax	Weak internal controls	0.03
7		17	Irregular executions of development projects	Non-compliance of rules	0.26
8		2	Non-maintenance of Vouched account for Expenditure	DO	0.09
9		4	Non deposit of Income Tax & Sales tax	Weak internal controls	0.02
10	UA No.36 Adrana	7	Irregular Expenditure on account of Various Items	Non-compliance of rules	0.20
11		8	Non deposit of Income Tax & Sales Tax	Weak internal controls	0.04
12	UA No.37 Nagial, Tehsil Sohawa	9	Irregular Expenditure on account of Various Items	Non-compliance of rules	0.30
13		10	Non deposit of Income Tax & sales tax	Weak internal controls	0.06
14	UA No.16 Jhelum-V	8	Non-deposit of Income Tax	DO	0.05
15		6	Irregular Payment on account of Rent of Building	Non-compliance of rules	0.15
16		7	Non-verification of Pension Contribution Fund	Non-compliance of rules	0.36
17		9	Irregular Execution of PCC 1:7:20 in violation of Specifications	DO	0.15
18		12	Non deposit of Income Tax & Sales Tax	Weak internal controls	0.01
19	UA No.24 Dina-II	6	Non Verification of Pension Contribution Fund	Non-compliance of rules	0.10
20		3	Irregular Payment on account of Rent of Building	DO	0.11

**UAs of District Jhelum
Budgeted Expenditure & Receipts**

Head	Budget	Expenditure /Actual	Excess / Savings	%age
1.UA HARAN PUR				
Salary	1,400,000	1,350,009	49,991	4%
Non Salary	250,110	234,111	15,999	6%
Development	480,000	0	480,000	100%
Total	2,130,110	1,584,120	545,990	26%
Revenue	1,309,217	1,309,217	0	0%
2. UA. DHARYALA JALIP				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,375,000	1,391,137	-16,137	-1%
Non Salary	2,079,000	240,239	1,838,761	88%
Development	300,000	0	300,000	100%
Total	3,754,000	1,631,376	2,122,624	57%
Revenue	1,388,394	1,388,394	0	0%
3. UA NO 33 DolatPur				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,250,000	1,124,585	125,415	10.03
Non Salary	506,000	163,346	342,654	67.72
Development	455,000	342,249	112,751	0.00
Total	2,211,000	1,630,180	580,820	26.27
Revenue	1,281,752	1,281,752	0	0.00
4. UA.kandwal				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,355,000	1,268,489	86,511	0.06
Non Salary	157,500	118,222	39,278	0.25
Development	230,000	220,000	10,000	0.00
Total	1,742,500	1,606,711	135,789	0
Revenue	1,263,761	1,263,761	0	0.00
Head	Budget	Expenditure /Actual	Excess / Savings	%age
5.UA no 51 Jalal Pur				
Salary	1,290,000	1,257,556	32,444	3%
Non Salary	596,000	303,597	292,403	49%
Development	363,000	247,500	115,500	32%
Total	2,249,000	1,808,653	440,347	20%
Revenue	1,861,000	1,401,776	459,224	25%
6. UA.Ahmed Abad				
Financial Year 2015-16				

Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	125,000	1,159,751	-1,034,751	-827.80
Non Salary	631,000	3,181,936	-2,550,936	-404.27
Development	825,000	451,419	373,581	45.28
Total	1,581,000	4,793,106	-3,212,106	-1,187
Revenue	2,215,500	2,215,500	0	0.00
7. UA TOBA				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,200,000	897,818	302,182	25.18
Non Salary	424,000	389,827	34,173	8.06
Development	310,000	0	310,000	100.00
Total	1,934,000	1,287,645	646,355	33.42
Revenue	1,135,540	1,135,540	0	0.00
8. UA GUJJAR				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,092,500	264,000	828,500	0.76
Non Salary	264,000	267,677	-3,677	-0.01
Development	0	0	0	#DIV/0!
Total	1,356,500	531,677	824,823	#DIV/0!
Revenue	1,337,000	1,333,435	3,565	0.00
09. UA LILLA				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,000,000	1,244,656	-244,656	-24.47
Non Salary	666,000	203,897	462,103	69.38
Development	865,000	378,392	486,608	56.26
Total	2,531,000	1,826,945	704,055	27.82
Revenue	1,953,000	1,410,364	542,636	0.28
10.UA.CHAK SHADI				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,000,000	656,144	343,856	0.34
Non Salary	1,426,000	222,718	1,203,282	0.84
Development	1,530,000	918,087	611,913	0.40
Total	3,956,000	1,796,949	2,159,051	2
Revenue	1,798,500	1,356,371	442,129	0.25
Grand total Budget	23,445,110	18,497,362	4,947,748	
Garand Total Revenue	15,543,664	14,096,110	1,447,754	

Annex-C
Para1.2.1.1

(Amount in Rs)

Name of Union Administration	A.I.R Para No.	Financial Year	Expenditures
UA No.33, DolatPur	01	2013-14	1,744,665
		2014-15	1,801,583
		2015-16	1,630,180
UA No. 39 Kandwal	01	2013-14	1827750
		2014-15	1401771
		2015-16	1606711
UA No. 40, Lilla	01	2013-14	1554743
		2014-15	1813420
		2015-16	1826945
UA No. 41 Ahmad Abad	01	2013-14	1,674,594
		2014-15	1,682,581
		2015-16	4,793,106
UA No. 42, Tobha	01	2013-14	1,279,061
		2014-15	1,323,619
		2015-16	1,287,645
UA No. 46, Haranpur	01	2013-14	1,430,757
		2014-15	1,887,862
		2015-16	1,584,120
UA No. 47 DaryalaJalip	01	2013-14	1617369
		2014-15	2101044
		2015-16	1631376
UA No. 49 ChakShadi	01	2013-14	983,128
		2014-15	2,125,552
		2015-16	1,796,949
UA No. 44, Gujjar	01	2013-14	1721007
		2014-15	1383009
		2015-16	1383009
UA DolatPur 51, Jalalpur Sharif	01	2013-14	1,797,774
		2014-15	2,138,639
		2015-16	1,808,653
			52,638,622

Annex-D

Para-1.2.1.2

(Amount in Rs)

Name of Union Administration	A.I.R Para Nos.	Financial Year	Development Expenditures
UA No.33, DolatPur	02, 07	2013-14	653,454
		2014-15	533,508
		2015-16	342,249
UA No. 39 Kandwal	02, 07	2013-14	1,008,309
		2014-15	652,952
		2015-16	220,000
UA No. 40, Lilla	02, 07	2013-14	79,200
		2014-15	579,834
		2015-16	378,392
UA No. 41 Ahmad Abad	02, 07	2013-14	49,435
		2014-15	411,785
		2015-16	451,419
UA No. 42, Tobha	02, 07	2013-14	53,978
		2014-15	77,725
UA No. 46, Haranpur	02, 07	2013-14	118,418
		2014-15	554,061
UA No. 47 DaryalaJalip	02, 07	2014-15	490,250
UA No. 49 ChakShadi	02, 06	2013-14	143,394
		2014-15	926,672
		2015-16	918,087
UA DolatPur 51, Jalalpur Sharif	02, 07	2013-14	107,392
		2014-15	691,619
		2015-16	247,500
		Total	9,689,633

Annex-E
Para-1.2.1.3

(Amount in Rs)

Name of Union Administration	A.I.R Para No.	F. Y.	Development Budget	25% Allocation for schemes by CCB	Actual Budget Allocation for CCBs	Difference
UA No.33, DolatPur	05	2013-14	775,000	193,750	100,000	93,750
		2014-15	685,000	171,250	5,000	166,250
		2015-16	455,000	113,750	5,000	108,750
UA No. 39, Kandwal	05	2013-14	1,250,000	312,500	100,000	212,500
		2014-15	700,000	175,000	100,000	75,000
		2015-16	230,000	57,500	50,000	7,500
UA No. 40, Lilla	05	2013-14	1,080,000	270,000	200,000	70,000
		2014-15	750,000	187,500	-	187,500
		2015-16	865,000	216,250	5,000	211,250
UA No. 41 Ahmad Abad	05	2013-14	750,000	187,500	100,000	87,500
		2014-15	675,000	168,750	25,000	143,750
		2015-16	825,000	206,250	25,000	181,250
UA No. 46, Haranpur	05	2013-14	825,000	206,250	137,500	68,750
		2014-15	760,000	190,000	-	190,000
		2015-16	480,000	120,000	-	120,000
		2014-15	595,000	148,750	125,000	23,750
		2015-16	300,000	75,000	2,500	72,500
UA No. 49 ChakShadi	05	2013-14	975,000	243,750	-	243,750
		2014-15	1,180,000	295,000	-	295,000
		2015-16	1,530,000	382,500	-	382,500
UA DolatPur 51, Jalalpur Sharif	05	2013-14	1,065,000	266,250	150,000	116,250
		2014-15	825,000	206,250	5,000	201,250
		2015-16	363,000	90,750	5,000	85,750
		Total	17,938,000	4,484,500	1,140,000	3,344,500

Annex-F
Para-1.2.2.1
(Amount in Rs)

Name of Union Administration	A.I.R Para No.	F. Y.	Budgeted	Expenditures	Un-utilized
UA No.33, DolatPur	03	2013-14	775,000	653,454	121,546
		2014-15	685,000	533,508	151,492
		2015-16	455,000	342,249	112,751
UA No. 39, Kandwal	03	2013-14	1,250,000	1,008,309	241,691
		2014-15	700,000	652,952	47,048
		2015-16	230,000	220,000	10,000
UA No. 40, Lilla	03	2013-14	1,080,000	79,200	1,000,800
		2014-15	750,000	579,834	170,166
		2015-16	865,000	378,392	486,608
UA No. 41 Ahmad Abad	03	2013-14	750,000	49,435	700,565
		2014-15	675,000	411,785	263,215
		2015-16	825,000	451,419	373,581
UA No. 42, Tobha	03	2013-14	300,000	53,978	246,022
		2014-15	300,000	77,725	222,275
		2015-16	310,000	-	310,000
UA No. 46, Haranpur	03	2013-14	825,000	118,418	706,582
		2014-15	760,000	554,061	205,939
		2015-16	480,000	-	480,000
UA No. 47 DaryalaJalip	03	2013-14	345,000	-	345,000
		2014-15	595,000	490,250	104,750
		2015-16	300,000	-	300,000
UA No. 49 ChakShadi	03	2013-14	975,000	143,394	831,606
		2014-15	1,180,000	926,672	253,328
		2015-16	1,530,000	918,087	611,913
UA No. 44, Gujjar	02	2013-14	200,000	-	200,000
UA DolatPur 51, Jalalpur Sharif	03	2013-14	1,065,000	107,392	957,608
		2014-15	825,000	691,619	133,381
		2015-16	363,000	247,500	115,500
			19,393,000	9,689,633	9,703,367

Annex-G

Para-1.2.2.2

(Amount in Rs)

Name of Union Administration	A.I.R Para No.	F. Y.	Un-utilized CCB Budget
UA No. 33, Dolatpur	06	2013-14	100,000
		2014-15	5,000
		2015-16	5,000
UA No. 39, Kandwal	06	2013-14	100,000
		2014-15	100,000
		2015-16	50,000
UA No. 40, Lilla	06	2013-14	200,000
		2014-15	-
		2015-16	5,000
UA No. 41 Ahmad Abad	06	2013-14	100,000
		2014-15	25,000
		2015-16	25,000
UA No. 46, Haranpur	06	2013-14	137,500
		2014-15	-
		2015-16	-
UA No. 47 DaryalaJalip	06	2013-14	125,000
		2014-15	125,000
		2015-16	2,500
UA DolatPur 51, Jalalpur Sharif	06	2013-14	150,000
		2014-15	5,000
		2015-16	5,000
			1,265,000

Annex-H

Para-1.2.3.1

(Amount in Rs)

Name of Union Administration	A.I.R Para No.	Year	Amount of income Tax
UA No. 33	08	2013-14	142,392
		2014-15	35,507
		2015-16	96,131
UA No. 39 District Jhelum	08	2013-14	195,394
		2014-15	44,874
		2015-16	16,500
UA No. 40, Lilla	08	2013-14	108,940
		2014-15	43,487
		2015-16	28,379
UA No. 41 Ahmad Abad	08	2013-14	11,445
		2014-15	33,388
		2015-16	41,036
UA No. 46, Haranpur	08	2013-14	118,418
UA No. 47, DaryalaJalip	08	2013-14	106,498
		2014-15	36,769
UA No. 49 ChakShadi	07	2013-14	110,122
		2014-15	57,524
		2015-16	18,750
UA No. 44, Gujjar	05	2013-14	101,450
UA DolatPur 51, Jalalpur Sharif	08	2013-14	107,392
		2014-15	52,727
		2015-16	18,563
			1,525,686