



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

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
MFDAC	Memorandum for Department Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PLGO	Punjab Local Government Ordinance
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
UAs	Union Administrations

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 government 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 Union Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The Report is based on audit of accounts of Union Administrations of District Sargodha for the Financial Year 2014-15. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 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 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 regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized after discussion of Audit Paras with the management. However, no Departmental Accounts Committee meetings were convened despite repeated requests.

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

Islamabad
Dated:

(Imran Iqbal)
Acting-Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore, a field Audit Office of the Auditor General of Pakistan is responsible to carry out the audit of all District Governments in Punjab (North) including Tehsil and Town Municipal Administrations. Its Regional Directorate of Audit Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate of Audit Sargodha had a human resource of 11 officers and staff, total 2,951 man-days and the budget of Rs 10.48 million for the Financial Year 2015-16. It had mandate to conduct Financial Attest Audit, Regularity Audit, Audit of Sanctions, Audit of Compliance with Authority and Audit of Receipts as well as the Performance Audit of entities, projects and programs. Accordingly Regional Director Audit Sargodha carried out audit of the accounts of ten UAs of District Sargodha for the Financial Years 2014-15 and the findings are included in the Audit Report.

Each Union Administration in District Sargodha is headed by a Union Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Secretary 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 bye-laws. The PLGO, 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 ten UAs of District Sargodha 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 (Audit of Expenditure and Receipts)

Total development budget allocation for Financial Year 2014-15 was Rs 4.76 million whereas expenditure was Rs 3.20 million. Audit of the development expenditure of Rs 2.97 million was carried out which was 93% of total expenditure. Audit of Non-Development expenditure of Rs 11.657 million out of total expenditure of Rs 11.80 million for the year was conducted which was 99% of total expenditure. Total expenditure of the UAs of District Sargodha was Rs 15.00 million, out of which, expenditure of Rs 14.63 million was audited which was 98% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

b. Recoveries at the Instance of Audit

Recovery of Rs 0.09 million was pointed out during audit. Recovery of Rs 0.01 million was effected till compilation of Report.

c. Audit Methodology

Audit was performed through understanding the business processes 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, 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 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 Control and Internal Audit Department

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. Non production of record of Rs 6.19 million was noted in one case¹
- ii. Irregularities/Non-compliance of Rules and Regulations amounting to Rs 3.11 million were noted in two cases² and
- iii. Weaknesses of Internal Controls amounting to Rs 6.32 million were noted in three cases.³

Audit Paras involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC, have been included in MFDAC. (**Annex-A**)

¹ Para: 1.2.1.1

² Paras:1.2.2.1 - 1.2.2.2

³ Para: 1.2.3.1-1.2.3.3

g. Recommendations

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

- i. Proper maintenance of record and its production to audit for scrutiny
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Appropriate actions against officers/officials responsible for violation of rules and losses
- iv. Addressing systemic issues to prevent recurrence of various omissions and commissions
- v. Physical Stock Taking of fixed and current assets and
- vi. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions against the person (s) at fault.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget (F.Y. 2014-15)		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	164	358.11	29.19	387.30
2	Total formations in audit jurisdiction	164	358.11	29.19	387.30
3	Total Entities (PAOs)/ DDOs Audited	10	15.00	1.78	16.78
4	Total Formations Audited	10	15.00	1.78	16.78
5	Audit & Inspection Reports	10	15.00	1.78	16.78
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to UAs)	-	-	-	-

Table 2: Audit Observations Classified by Categories

(Rs in million)

Sr. No.	Description	Amount under Audit Observation
1	Asset Management	-
2	Financial Management	0.09
3	Internal Controls	6.23
4	Violation of Rules	3.11
5	Others	6.19
Total		15.62

Table 3: Outcome Statistics

(Rs in million)

Sr. No	Description	Expenditure and Acquiring Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	-	3.50	1.78	11.50	16.78*
2	Amount placed under audit observation / irregularities	-	4.97	-	10.65	15.62
3	Recoveries pointed out at the instance of Audit	-	-	-	0.09	0.09
4	Recoverable accepted / established at Audit instance	-	-	-	0.09	0.09
5	Recoveries realized at the instance of Audit	-	-	-	0.01	0.01

*The amount in serial No.1 column of "total" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 15.00 million.

Table 4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity	3.11
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds	-
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	-
4	Quantification of weaknesses of internal controls system	6.23
5	Recoveries, overpayments and loss to the government	0.09
6	Non-production of record to Audit	6.19
7	Others, including cases of accidents, negligence etc.	-
Total		15.62

Table 5: Cost-Benefit Ratio

Rs in million

Sr. No.	Description	2014-15
1.	Outlays Audited (Items 1 of Table 3)	16.78
2.	Expenditure on Audit	1.31
3.	Recoveries realized at the instance of Audit	0.01
4.	Cost-Benefit Ratio	1:0.01

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

CHAPTER-1

1.1 UNION ADMINISTRATIONS, DISTRICT SARGODHA

1.1.1 Introduction

Each Union Administration of District Sargodha consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Sargodha comprises one Drawing and Disbursing Officer i.e. Secretary. As per Section 76 of PLGO 2001, 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

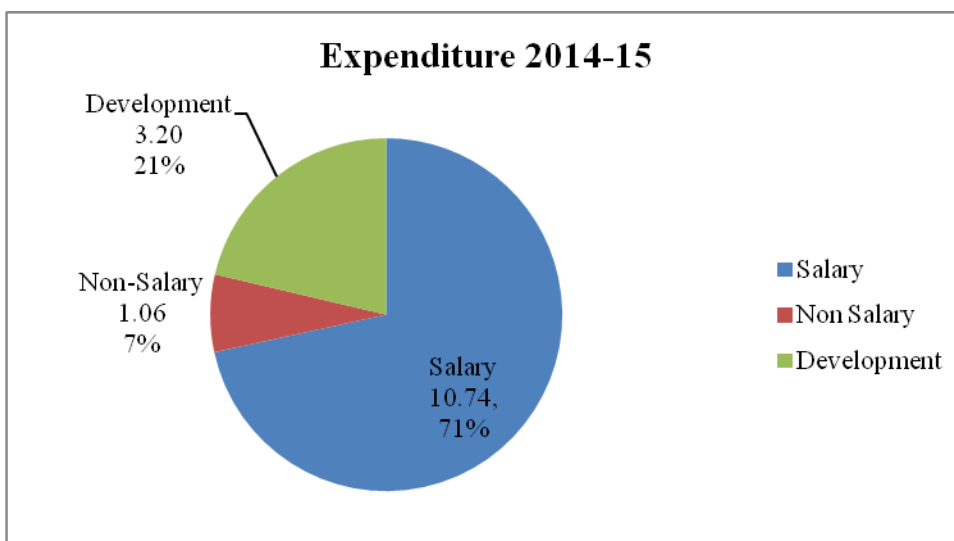
- xii. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution, and
- xiii. to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union Councils to execute development projects.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

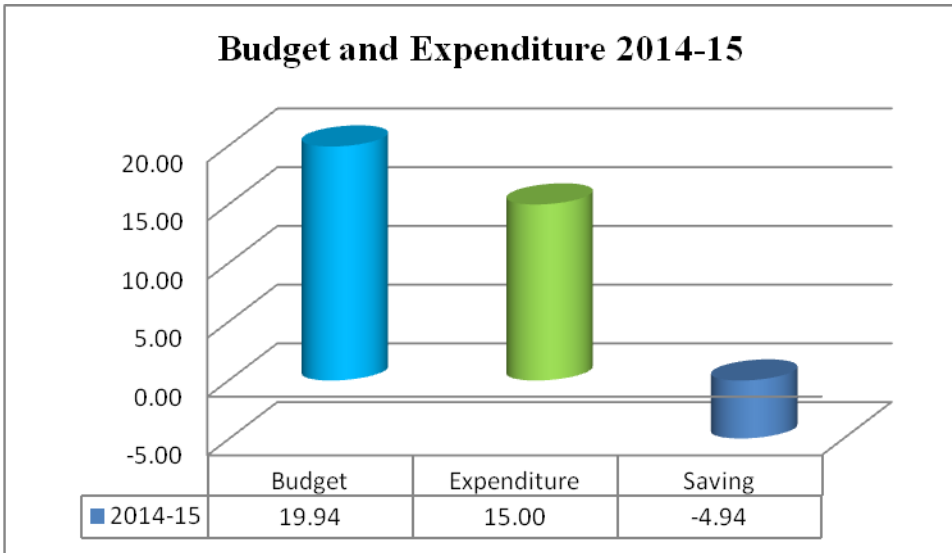
Total Budget of ten UAs of District Sargodha was Rs 19.94 million including salary component of Rs 13.21 million, non-salary component of Rs 1.97 million and Development component of Rs 4.76 million. Expenditure against Salary component was Rs 10.74 million, non Salary component was Rs 1.06 million and Development component was Rs 3.20 million. Overall saving were Rs 4.94 million which was 25% of total budget.

(Rs in million)

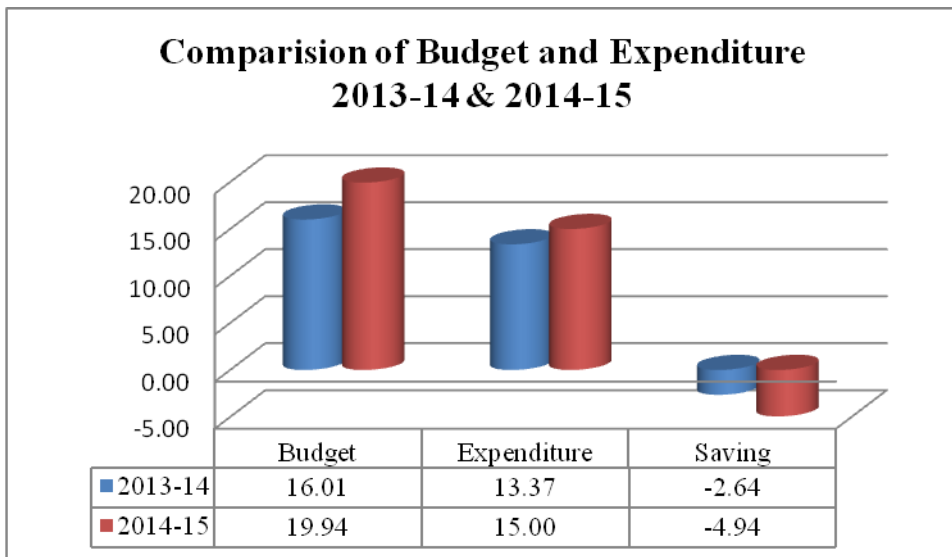
2014-15	Budget	Expenditure	Excess (+) / Saving (-)	% age (Saving)
Salary	13.21	10.74	(-) 2.47	19
Non-salary	1.97	1.06	(-) 0.91	46
Development	4.76	3.20	(-) 1.56	33
Total	19.94	15.00	(-) 4.94	25



The original and final Budget of ten UAs in District Sargodha for the Financial Year 2014-15 was of Rs 19.94 million. Against the final budget, total expenditure incurred by the UAs during financial year was Rs 15.00 million. There was saving of Rs 4.94 million the reasons for which should be explained by the PAO, Union Nazims and management of UAs. **(Annex-B)**



The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:



There was saving in the budget allocation of the Financial Years 2013-14 and 2014-15. The saving were due to less utilization of non-development budget and non-execution of some component of the development schemes.

(Rs in million)

Financial Years	Budget	Expenditure	Saving	%age of Saving
2013-14	16.01	13.37	2.64	16
2014-15	19.94	15.00	4.94	25

The justification of saving when the development schemes have remained incomplete besides poor service delivery was required to be provided, explained by PAO and Administrators concerned.

1.1.3 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	6	Nil
2.	2012-13	0	Nil
3.	2013-14	9	Nil

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record – Rs 6.19 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

Secretaries of Union Administrations No.100 Sakaser and No.135 Lalo Wali of District Sargodha incurred expenditures on account of salary, non-salary and development amounting to Rs 6.19 million during the Financial Years 2013-15 but did not produce the record for audit scrutiny.

(Rs in million)

UA No.	Name of UA	Year	Detail	Amount
100	Sakaser	2013-14	Govt. Grant	1.30
		-do-	Own Sources	0.26
		2014-15	Govt. Grant	1.30
		-do-	Own Sources	0.37
135	Lalo wali	2013-14	Govt. Grant	1.30
		-do-	Own Sources	0.17
		2014-15	Govt. Grant	1.30
		-do-	Own Sources	0.19
Total				6.19

Audit is of the opinion that due to defective financial discipline and weak Internal Controls, relevant record was not produced to Audit in clear violation of constitutional provisions.

In the absence of record, the authenticity, validity, accuracy and genuineness of the expenditure could not be verified.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends detailed inquiry and disciplinary action against the responsible(s) under intimation to Audit.

[AIR Para No. 01, 01]

1.2.2 Irregularity and Non-compliance

1.2.2.1 Unauthorized Expenditure on Execution of Development Works – Rs 2.46 million

According to Rule 2.61 of PWD Code, in giving out works on contracts, tenders, which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers.

Scrutiny of accounts record of certain Union Administrations of District Sargodha revealed that development schemes were approved and Work Orders were awarded to the contractors without floating tenders in newspapers. Due to this reason development expenditure of Rs 2.46 million was held irregular. (**Annex-C**)

Audit holds that due to poor financial discipline, expenditure was incurred on account of development schemes without given advertisement in newspapers.

This resulted in unauthorized expenditure of Rs 2.46 million.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

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

[AIR Para No. 01,01,04]

1.2.2.2 Unauthorized Payments to Contractor – Rs 0.65 million

According to Rule 4.49 of Punjab Sub Treasury Rules, payment of Rs 100,000 and above to contractors and suppliers shall not be made in cash by the DDO.

Secretaries of following Union Administrations of District Sargodha drew an amount of Rs 0.65 million in cash from respective bank accounts. Payments were made to the contractors in cash instead of cross cheques. Further acknowledgments / payee receipts were also not found on record.

(Rs in million)

UA No.	Name of UA	Date of Payment	Cheque No	Contractor's Payment
104	Chak No. 88/SB	02.09.2014	1521214211	0.12
		01.10.2014	1521214218	0.06
		18.05.2015	1542862759	0.25
		15.06.2015	1542862763	0.10
123	Chak No.104/SB	27.03-2015	2450944	0.12
Total				0.65

Audit holds that due to poor financial discipline and weak internal controls payment was made to the contractors in cash instead of crossed cheques.

This resulted in unauthorized payment of Rs 0.65 million.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends inquiry of the matter besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No. 05, 04]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-utilization of Development Budget - Rs 4.05 million

According to Rule 4 (v) of Punjab Union Administration Budget Rules 2003, the Head of Office is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided.

Management of following Union Administrations of District Sargodha allocated Development Funds amounting to Rs 6.08 million for the Financial Years 2013-15. Secretaries of the following Union Administrations utilized only Rs 2.03 million whereas amount of Rs 4.05 remained unspent.

(Rs in million)

Sr. No.	UA No.	Name of UA	Budget Allocation	Expenditure	Funds not Utilized
1	104	Chak 88/SB	0.83	0.01	0.82
2	118	Chak No.92 NB	0.86	0.81	0.05
3	61	Shahpur Saddar	1.91	0.41	1.50
4	63	Shahpur City	1.47	0.54	0.93
5	70	Vijh	0.35	0.06	0.29
6	111	Chak No. 58 Nb	0.66	0.20	0.46
Total			6.08	2.03	4.05

Audit holds that due to weak Internal Controls, allocated development funds were not utilized.

Due to non-utilization of Development Funds, local residents were deprived of the benefits of the Development Schemes.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

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

[AIR Para No. 01,03,05,04,03,04]

1.2.3.2 Non-allocation of CCB Funds - Rs 2.18 million

According to Section 119 of PLGO 2001, 25% development funds has to be set apart and reserved for use through Citizen Community Boards by bottom up planning.

Scrutiny of accounts record of Union Administrations for the Financial Years 2013-15 revealed that funds amounting to Rs 2.18 million for CCBs schemes were not allocated proportionately to the Development Budget in violation of the rule *ibid.* (**Annex-D**)

Audit holds that due to non-compliance of Govt. instructions, funds for CCBs schemes in proportionate to the development budget were not allocated.

Non allocation of funds for CCB schemes deprived the community of desired benefits of development funds.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends regularization of the matter besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No. 02, 06, 04, 06, 05, 04, 05]

1.2.3.3 Non-deduction of GST and Income Tax - 0.09 million

According to the SRO 660 issued by the Federal Board of Revenue, the supplier registered with the Sales Tax Department may claim the amount of Sales Tax through his Sales Tax invoice whereas the non registered supplier cannot claim the GST from the purchaser. Further, according to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 6.5% and 7.5% respectively on account of supplies and services rendered.

Secretaries of certain Union Administrations of District Sargodha incurred expenditure during the Financial Years 2013-14 & 2014-15 for the purchase of various items. The payment was made to the supplier / contractors without deduction of GST and Income Tax worth Rs 0.09 million in violation of the rules *ibid.* (**Annex-E**)

Audit holds that due to weak internal controls, payments were made to the suppliers without deduction of GST and Income Tax amount which resulted in overpayment.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

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

[AIR Para No.03, 04, 03, 02&03, 03, 03, 02, 02 & 03]

ANNEXURES

Annex-A

MFDAC Paras for the Audit Year 2015-16

(Rs in million)

Sr. No	UA No	Name of UAs	PDP No.	Description of Paras	Nature of Violation	Amount
1	104	Chak 88/SB	06	Payment in Cash instead of cheque	Irregularity	-
2	123	Chak 104 SB	05	Payment in Cash instead of cheque	Irregularity	-
3			06	Irregular payment of Pension Fund and Salaries	Irregularity	0.15
4	127	Chak 52	05	Payment in Cash instead of cheque	Irregularity	-
5	118	Chak 92/NB	01	Non preparation of budget/expenditure/ receipt on prescribed format	Irregularity	-
6	61	Shahpur Saddar	01	Non preparation of budget/expenditure/ receipt on prescribed format	Irregularity	-
7			02	Unauthorized payment	Internal control weakness	0.30
8			04	Unauthorized payment on behalf of others Union Councils	Internal control weakness	0.04
9			07	Misuse of funds amounting to on account of advertisement	Internal control weakness	0.01
10	63	Shahpur City	01	Non preparation of budget/expenditure/ receipt on prescribed format	Irregularity	-
11			02	Unauthorized payment of	Internal control weakness	0.20
12			06	Misuse of funds on account of advertisement	Internal control weakness	0.01
13	70	Vijh	01	Non preparation of budget/expenditure/ receipt on prescribed format	Irregularity	-
14			05	Doubtful expenditure on purchase of UPS	Internal control weakness	0.05

15	111	Chak 58/NB	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
16			02	Non deduction of shrinkage charges	Internal control weakness	0.01
17			06	Non-Reconciliation of pension contribution	Irregularity	-

UAs of Sargodha District

Budget and Expenditure Statement for the Financial Year 2014-15

(Rs in million)

UA No.	Name of UA	Budget	Expenditure	Saving	%age
118	Chak 92/NB	2.200	2.033	0.167	08
63	Shahpur City	3.120	1.687	1.433	46
61	Shahpur Saddar	3.200	2.155	1.045	33
104	Chak 88/SB	2.630	1.750	0.879	33
127	Chak 52/SB	2.865	2.263	0.602	21
111	Chak 58/NB	2.300	1.645	0.655	28
70	Vijh	1.756	1.720	0.037	02
123	Chak 104	1.865	1.750	0.115	06
Total		19.936	15.003	4.933	25

Annex-C**Para:1.2.2.1****Irregular Expenditure on Execution of Development Works**

(Rs in million)

UA No.	Name of UA	Name of Schemes	Cost of the Schemes
123	Chak No 104/SB	Construction of Soling, resoling at Gali Munir Wali Chak 108/SB	0.150
		Construction of soling Gali madrassay wali Chak No 108/SB	0.152
		Construction of Soling Gali baba Hakam Wali Chak No 108 SB	0.153
		Construction of soling Gali Rana Iqbal Wali Chak No 108 SB	0.155
		Repair Nalian, Pullian Gali Rana Khabeer Wali Chak No 108 SB Sargodha	0.149
		Repair Nalian, Pullian Gali Nazir Wali Chak No 108 SB Sargodha	0.100
		Construction of Nallian, Solling Gali Arshad Wali Chak No 108 SB Sargodha	0.151
127	Chak No 52	Construction of Soling Gali Malik Hyat Wali Chak No 53 SB Sargodha	0.150
		Construction of Soling Gali Umer Hyat Nissoana Wali Chak 53 SB Sargodha	0.100
		Construction of Pullian Through RCC Pipes Chak 52 & 53 SB Sargodha	0.150
		Construction of Pullian Through RCC Pipes Chak 54 SB Sargodha	0.150
		Construction of soling and resoling Gali Muhammad Khan wali Chak No 54 SB	0.100
		Construction of Nali Gali Aslam Mallah Wali colony Chak No 52 SB Sargodha	0.100
		Construction of Soling Gali Ameer Abad Chak Jodh Sargodha	0.100
		Construction of Pullian Through RCC Pipes Halqa UC 127	0.150
		Construction of soling and resoling Main road kandiwal	0.150
		Construction of Soling Jannaza Gah to qabrustan Chak No 52 SB	0.150
		Construction of Pullian Through RCC Pipes Chalqa UC 127 Chak 52 SB	0.150
Total			2.460

Annex-D**Para 1.2.3.2****Non-allocation of CCB Funds**

(Rs in million)

UA No.	Name of UA	Financial Year	Development Budget	Allocation for CCB 25%
104	Chak 88/SB	2013-14	0.830	0.208
		2014-15	0.960	0.240
123	Chak No 104 SB	2013-14	0.065	0.016
		2014-15	1.450	0.362
118	Chak No92 NB	2013-14	0.510	0.127
		2014-15	0.350	0.088
61	Shahpur Saddar	2013-14	1.250	0.313
		2014-15	0.660	0.165
63	Shahpur City	2013-14	0.770	0.192
		2014-15	0.700	0.175
70	Vigh	2013-14	0.260	0.065
		2014-15	0.085	0.021
111	Chak No 58 NB	2013-14	0.300	0.075
		2014-15	0.360	0.090
Total			8.550	2.137

Annex-E

Para 1.2.3.3

Non-deduction of GST and Income Tax

UA No.	UA Name	Description	Date	Amount of Bill (Rs)	Sales Tax (Rs)	Income Tax (Rs)
104	Chak 188	Purchase of brushes, emulsion for removal of wall chalking	16.04.2014	9,540	1,386	333
		Repair of Computer	29.04.2014	2,400	348	84
		Purchase of Stationary	22.05.2014	2,450	355	85
		Photocopies	22.05.2014	2,400	348	84
123	Chak 104/SB	Awan Wood Works	12.08.2015	10,000	1,452	600
		Fine Computers	19.01.2015	7,200	1,046	432
		Iron Store Chowk Factory Area	04.06.2015	8,450	1,227	507
127	Chak 152	Awami Cycle Store	02.01.2014	10,000	1,379	350
		Hassan Cheema Printers		6,100	841	213
		Bashir Iron Store Chak 11	16.09.2013	6,600	910	231
		Makhzan Photo State	04.12.2013	2,400	331	84
		Makhzan Photot State	05.12.2013	2,400	331	84
61	Shah Pur	Stationery 13-14	2013-14	13,749	1,375	619
		Stationery 14-15	2014-15	10,061	1,710	453
		Repair of Computer		11,625	1,976	523
		Sports Festival Tentage etc @ 10%		11,390	0	1,139
		Purchase of Paneflex		1,950	331	88
63	Shahpur City	Misc Exp (stationery, repair of furniture, repair of computer etc	2013-14	30,965	5,264	1,393
		Sports festival (tentage, sound system, Penaflex)		15,300	2,601	689
		Repair of	2014-15	2,450	416	110

UA No.	UA Name	Description	Date	Amount of Bill (Rs)	Sales Tax (Rs)	Income Tax (Rs)
		Computer				
		Stationery, repair of furniture		10,113	1,719	455
70	Vijh	Purchase of ups	2013-14	54,500	9,265	2,452
		Different items on national day		8,569	1,457	386
		Stationery		10,316	1,754	464
		Cycle repair		1,780	303	80
		Misc.		3,200	544	144
		Computer Hardware		8,020	1,363	361
		Different on sport festival		13,519	2,298	608
		Repair of furniture	2014-15	18,600	0	1,860
		Different items on national day		21,500	3,655	968
		Purchase of batteries		15,800	2,686	711
		misc		7,000	1,190	315
		stationery		5,996	1,019	270
		photocopies		17,232	2,929	755
118	Chak 92/NB	Misc Expenditure	2013-14	2,400	408	108
		Misc Expenditure	2014-15	21,600	3,672	972
111	Chak 58/NB	Repair of Computer	2013-14	10,200	1,734	459
		Misc expenditure		2,400	408	108
		Purchase of misc items for motor pump electricity	2014-15	46,950	7,981	2,113
Total				447,125	68,012	21,690
Grand Total						89,702