



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

**AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AIR	Audit & Inspection Report
CCB	Citizen Community Board
DDO	Drawing & Disbursing Officer
FY	Financial Year
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAO	Principal Accounting Officer
PFR	Punjab Financial Rule
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 District Chakwal 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 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 human resource of sixteen officers and staff, consisting 3,984 man days and the budget of about 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 entire expenditure including, programs / projects and receipts. Accordingly, Regional Directorate of Audit, Rawalpindi carried out audit of the accounts of ten UAs of District Chakwal for the Financial Years 2013-16.

Each Union Administration, in District Chakwal 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 audit along with budget, Expenditure and Receipt is given at Annex-B) of District Chakwal was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in-conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

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

**a. Scope of Audit**

Total budget of UAs of District Chakwal for the Financial Years 2013-16 was Rs 669.78 million. Total overall expenditure of UAs of District Chakwal for the Financial Years 2013-16 was Rs 429.78 million, out of which overall expenditure of Rs 63.20 million was audited, which was 14.70% of total expenditure.

Total budgeted receipts of UAs of District Chakwal for the Financial Years 2013-16 were Rs 326.32 million. Total actual receipts of UAs of District Chakwal for the Financial Years 2013-16 were Rs 316.03 million. RDA Rawalpindi audited receipts of Rs 46.47 million which was 14.71% 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 risk 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, 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 45.75 million noted in three cases<sup>1</sup>
- ii. Internal Control Weakness of Rs99.70 million noted in one case<sup>2</sup>

Audit paras on the accounts for Audit Year 2016-17 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. Holding of DAC meetings well in time
- ii. Strengthening of internal controls
- iii. Proper maintenance of accounts and record
- iv. Reconciliation of various receipts and expenditure

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1 Para 1.2.1.1-3

2 Para 1.2.2.1

## SUMMARY TABLE & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget Figure		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	68	669.78	326.32	996.10
2	Total formations in Audit Jurisdiction	68	669.78	326.32	996.10
3	Total Entities (PAOs)/DDOs Audited	10	63.20	46.47	109.67
4	Total formations Audit	10	63.20	46.47	109.67
5	Audit & Inspection Reports	10	63.20	46.47	109.67
6	Special Audit Reports	Nil	-	-	-
7	Performance Audit Reports	Nil	-	-	-
8	Other Reports (Relating to UA)	Nil	-	-	-

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	99.70
4	Violation of rules	45.75
5	Others	0
<b>Total</b>		<b>145.45</b>

**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	14.84	46.47	48.36	109.67*	62.44
2	Amount placed under Audit observation/irregularities	0	1.15	0	144.30	145.45	84.05
3	Recoveries pointed out at the instance of Audit.	0	0	0	0	0	0.06
4	Recoverable accepted/ established at Audit instance.	0	0	0	0	0	0



Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total Current Year	Total Last Year
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, whereas the total expenditure for the year 2013-16 was Rs 63.20 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.	45.75
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	99.70
4	Recoverable, over payments established or unauthorized payments of public money.	0
5	Non-production of record to Audit.	0
6	Others, including cases of accidents, negligence etc.	0
<b>Total</b>		<b>145.45</b>

**Table 5: Cost - Benefit Ratio**

(Rs in millions)		
Sr. #	Description	Amount
1	Outlays Audited (Items 1of Table 3)	109.67
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 CHAKWAL**

#### **1.1.1 INTRODUCTION**

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

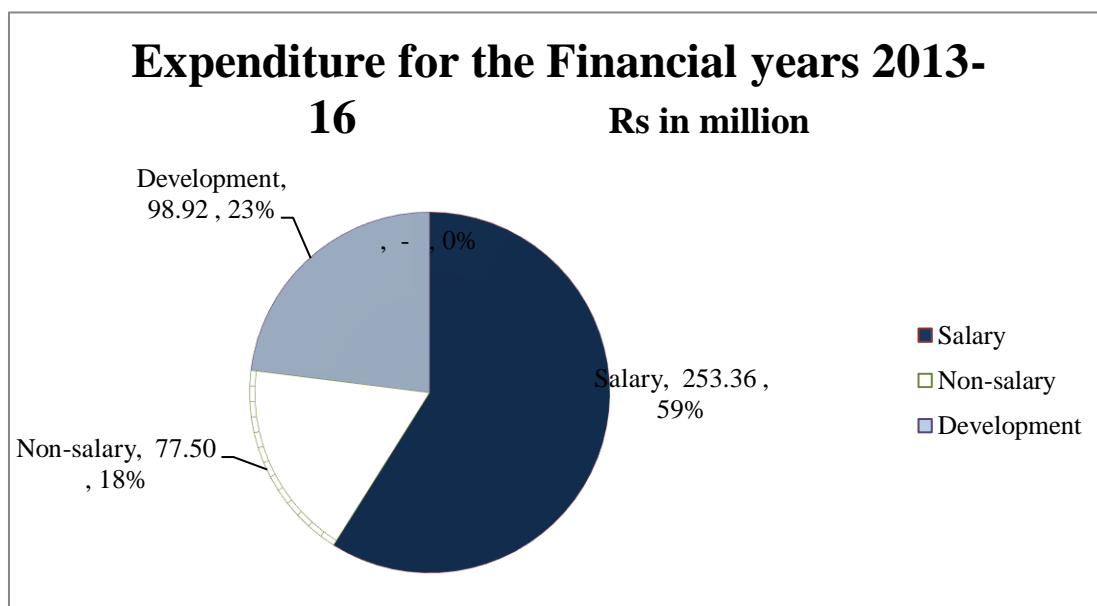
- i. to collect and maintain statistical information for socio-economic surveys
- ii. to consolidate village and neighborhood development needs and prioritize them into union wise development proposals with the approval of the Union Council and make recommendations thereof to the District Government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

### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

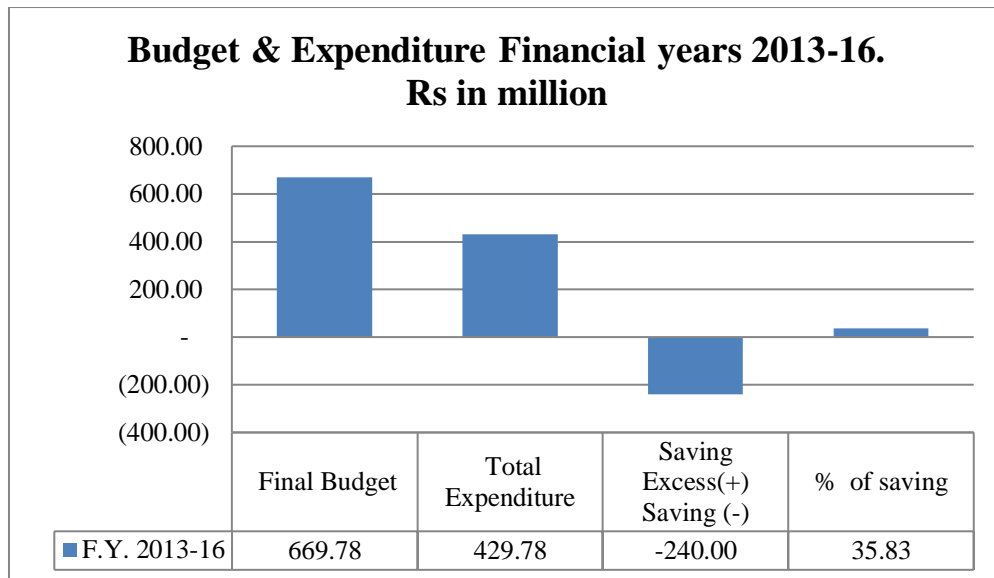
Total budget of UAs of District Chakwal was Rs 669.78 million including salary, non-salary and development. Expenditure against salary component was Rs 253.36 million, Non salary component was Rs 77.50 million and development component was Rs 98.92 million. Overall savings were Rs 240.0 million which was 35.83% of total budget.

(Amount in million)

Financial Years 2013-2016	Budget	Expenditure	Excess +/- Saving (-)	%(Saving)
Salary	290.44	253.36	-37.08	12.77
Non-salary	208.22	77.50	-130.72	62.78
Development	171.12	98.92	-72.20	42.19
<b>Total</b>	<b>669.78</b>	<b>429.78</b>	<b>-240.00</b>	<b>35.83</b>



The original and final budget of sixty eight UAs of Chakwal for the Financial Years 2013-16 was Rs669.78 million. Against the final budget, total expenditure incurred by the UAs during the Financial Years 2013-16 was Rs 429.78 million.



There was saving of Rs240.0 million, which was 35.84% of the total budget.

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

Audit paras reported as MFDAC in annex-A part-I of last year audit report 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 Meetings
1	2009-12	6	Not convened
2	2012-13	1	Not convened
3	2013-14	3	Not convened
4	2015-16	4	Not convened

## **1.2 AUDIT PARAS**

## **1.2.1 Irregularity and Non -compliance**

### **1.2.1.1 Un-realistic budget estimates resulting in saving– Rs 24.04 million**

According to Rule 20 (iii) of the Punjab Union Administration (Budget) Rules, 2003, each drawing and disbursing officer shall develop the most realistic and sound estimates.

Union Administrations of District Chakwal prepared un-realistic budget estimates for financial period 2013-16. It was noticed that funds amounting to Rs24.04 million were neither utilized against the object appropriation nor budget estimates were got revised. This resulted in savings amounting to Rs24.04 million as detailed in **Annex-C**.

Audit holds that due to weak internal controls, estimates were developed un-realistically. This resulted in blockage of government resources.

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

Audit recommends regularization besides fixing responsibility of the person(s) under intimation to Audit.

### **1.2.1.2 Irregular provision of block allocation of funds – Rs 20.56 million**

As per section 58(3) of Punjab Union Administration (Budget) Rules, 2003 notified by the LG&RD Department vide No.SOV(LG)5-12/2003 dated 5.6.2003, “No lump sum provision shall be made in the budget the details of which cannot be explained”.

Union Administrations of District Chakwal made allocation of Rs 20.56 million pertaining to financial period 2013-15 for different development schemes. It was noticed that the scheme wise details of the sub head of development components were not reflected in the budget separately. This clearly showed that the Union administrations had made block allocation in violation of the rule *ibid* as detailed in **Annex-D**.

The schemes were executed and payments were made to the scheme of own choice out of this block allocations and requisite record was also not maintained properly.

Scheme-wise detail of allocation approved by the council was not found available in the budget book.

Audit is of the view that due to weak managerial controls, irregular block allocation of Rs 20.56 million was provided.

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

Audit recommends for regularization and fixing responsibility of the persons at fault besides early provision of detail of expenditure under intimation to Audit.

### **1.2.1.3 Irregular execution of development schemes - Rs1.150 million**

As per instructions contained in F.D letter No FD (F-R) ii 2/89 dated 27.03.1990 that in order to watch the transparency that the Estimate of the work has been technically sanctioned by the Competent Authority prior to start the work so the No, date and amount of TS Estimate and name of Authority who TS the Estimate should be mentioned in the notice of press advertisement.

UA 33-Mulhal Mughlan, District Chakwal executed nine development schemes valuing Rs1.150 million. It was noticed that TS. Estimate number was not provided in the press advertisement. Therefore, in the absence of such formality, it showed that work was started without technically sanctioned Estimate by the Competent Authority. Therefore, execution of schemes was irregular as detailed in **Annex-E**.

Audit holds that due to weak internal controls, development schemes were executed without completion of codal formalities resulting in irregular expenditure.

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

## **1.2.2 Internal Controls Weakness**

### **1.2.2.1 Non -reconciliation of receipts and expenditure-Rs99.70 million**

According to rule 67(2)(ii) of the Punjab Union Administration (Budget) Rules, 2003, the DDO shall reconcile the expenditure with Union Accountant by 10<sup>th</sup> of every following month for the previous month. Moreover, as per rule 78 *ibid.*, the receipt figures be reconciled with the record maintained by the Accounts Officer by 10<sup>th</sup> day of the month following the month to which the statement relate.

Union Administrations of District Chakwal did not reconcile expenditure and receipts amounting to Rs99.70 million during 2013-16. Further, Bank Statements were not found on record as detailed in **Annex-F**.

Audit holds that due to weak internal controls, receipt and expenditure was not reconciled resulting in un-authentic record.

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

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



## **ANNEXURE**

**Annex-A  
Part-I**

**MFDAC Paras Audit year 2016-17**

(Rs in million)

<b>Sr. No</b>	<b>Name of U.A</b>	<b>AIR Para No</b>	<b>Caption</b>	<b>Nature of Para</b>	<b>Amount</b>
1	UA 12, Ballokasr	1	Non receipt of Govt. Grants / Misc. receipt	Weak Internal Control	0.65
2		4	Irregular expenditure Rs24,890	Non compliance of Rule	0.02
3		5	Irregular holding of Government receipts	DO	-
4	UA 13, Dhudial	1	Non receipt of Govt Grants / Misc. receipt	Weak Internal Control	0.49
5		4	Irregular expenditure	Non compliance of Rule	0.03
5		5	Irregular holding of Government receipts	DO	-
7	UA 33, MulhalMughlan	1	Non receipt of Govt Grants / Misc. receipt	Weak Internal Control	1.13
8		5	Irregular holding of Government receipts	Non compliance of Rule	-
9	UA 34, JandKhanzada	1	Non receipt of Govt Grants / Misc. receipt	Weak Internal Control	1.91
10		4	Irregular expenditure on sports festival	Non compliance of Rule	0.05
11		5	Irregular holding of Government receipts	DO	-
12	UA 51, Nakka	1	Non receipt of Govt Grants / Misc. receipt	Weak Internal Control	1.66
13		4	Irregular expenditure on sports festival	Non compliance of Rule	0.03
14		5	Irregular holding of Government receipts	DO	-
15	UA 52, Jabbi Shah Dilawar	1	Non receipt of Govt Grants / Misc. receipt	Weak Internal Control	0.97
16		4	Irregular expenditure on sports festival and wall chalking	Non compliance of Rule	0.04
17		5	Irregular holding of Government receipts	DO	-
18	UA 59, ThoaMehram Khan	1	Non receipt of Govt Grants / Misc. receipt	Weak Internal Control	1.70
19		4	Irregular expenditure on	Non compliance	0.04

Sr. No	Name of U.A	AIR Para No	Caption	Nature of Para	Amount
			Sports Festival & Wall Chalking	of Rule	
20		5	Irregular holding of Government receipts	DO	-
21	UA 62, Jhatla	1	Non receipt of Govt Grants / Misc. receipt	Weak Internal Control	1.74
22		4	Irregular expenditure	Non compliance of Rule	0.04
23		5	Irregular holding of Government receipts	DO	-
24	UA 63, Bhilomer	1	Non receipt of Govt Grants / Misc. receipt	Weak Internal Control	1.43
25		4	Irregular expenditure on sports festival	Non-compliance of Rule	0.04
26		5	Irregular holding of Government receipts	DO	-
27	UA 67, Dhurnal	1	Non receipt of Govt Grants / Misc. receipt	Weak Internal Control	0.65
28		4	Irregular expenditure on sports festival and jashne Azadi	Non compliance of Rule	0.07
29		5	Irregular holding of Government receipts	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	No.09 Oudherwal	1	Irregular Execution of Development Projects	Non compliance	0.650

## Budget &amp; Expenditure

Head	Budget	Expenditure /Actual	Excess / Savings	%age
<b>1.UA JAND KHANZADA</b>				
Salary	1,664,000	1,566,340	97,660	6%
Non Salary	758,000	198,247	559,753	74%
Development	2,422,000	1,764,587	657,413	27%
<b>Total</b>	<b>4,844,000</b>	<b>3,529,174</b>	<b>1,314,826</b>	<b>27%</b>
Revenue	1,400,320	1,400,320	1,400,320	100%
<b>2. UA. Balkassar</b>				
<b>Financial Year 2015-16</b>				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,355,000	1,299,871	55,129	4.07
Non Salary	2,018,000	443,190	1,574,810	78.04
Development	3,373,000	1,743,061	1,629,939	48.32
<b>Total</b>	<b>6,746,000</b>	<b>3,486,122</b>	<b>3,259,878</b>	<b>130</b>
Revenue	1,441,960	1,441,960	0	0.00
<b>3. UA NO 13</b>				
<b>Financial Year 2015-16</b>				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,200,000	1,136,099	63,901	5.33
Non Salary	1,180,000	994,609	185,391	15.71
Development	0	0	0	0.00
<b>Total</b>	<b>2,380,000</b>	<b>2,130,708</b>	<b>249,292</b>	<b>10.47</b>
Revenue	1,306,021	1,306,021	0	0.00
<b>4. UA.33</b>				
<b>Financial Year 2015-16</b>				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,510,000	975,334	534,666	0.35
Non Salary	1,455,000	569,930	885,070	0.61
Development	0	0	0	0.00
<b>Total</b>	<b>2,965,000</b>	<b>1,545,264</b>	<b>1,419,736</b>	<b>1</b>
Revenue	3,080,716	3,080,716	0	0.00
Head	Budget	Expenditure /Actual	Excess / Savings	%age
<b>5.UA JABI SHAH</b>				
Salary	1,300,000	860,000	440,000	34%
Non Salary	860,000	402,825	457,175	53%
Development	0	0	0	
<b>Total</b>	<b>2,160,000</b>	<b>1,262,825</b>	<b>897,175</b>	<b>42%</b>
Revenue	1,377,681	1,377,681	0	0%
<b>6. UA.67 DHRYALL</b>				

Head	Budget	Expenditure /Actual	Excess / Savings	%age
<b>Financial Year 2015-16</b>				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,200,000	1,204,658	-4,658	-0.39
Non Salary	375,000	360,137	14,863	3.96
Development	0	0	0	
<b>Total</b>	<b>1,575,000</b>		<b>10,205</b>	
Revenue	1,402,083	1,402,083	0	0.00
<b>7. UA NO.63 BILO MAR</b>				
<b>Financial Year 2015-16</b>				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,350,000	1,310,735	39,265	2.91
Non Salary	847,000	210,690	636,310	75.13
Development	0	0	0	
<b>Total</b>	<b>2,197,000</b>	<b>1,521,425</b>	<b>675,575</b>	<b>30.75</b>
Revenue	1,300,663	1,300,663	0	0.00
<b>8. UA NO 59</b>				
<b>Financial Year 2015-16</b>				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,523,500	1,410,640	112,860	0.07
Non Salary	785,500	138,760	646,740	0.82
Development	0	0	0	
<b>Total</b>	<b>2,309,000</b>	<b>1,549,400</b>	<b>759,600</b>	
Revenue	1,360,263	1,360,263	0	0.00
<b>09. UA No.62</b>				
<b>Financial Year 2015-16</b>				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,654,900	1,188,208	466,692	28.20
Non Salary	938,300	153,149	785,151	83.68
Development	2,593,200	1,341,357	1,251,843	48.27
<b>Total</b>	<b>5,186,400</b>	<b>2,682,714</b>	<b>2,503,686</b>	<b>48.27</b>
Revenue	1,374,263	1,374,263	0	0.00
<b>10. UA.51</b>				
<b>Financial Year 2015-16</b>				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,480,000	1,467,740	12,260	0.01
Non Salary	990,000	327,489	662,511	0.67
Development	0	0	0	0
<b>Total</b>	<b>2,470,000</b>	<b>1,795,229</b>	<b>674,771</b>	
Revenue	1,447,563	1,447,563	0	
<b>Grant Total Budget</b>	<b>32,832,400</b>	<b>21,067,656</b>	<b>11,764,744</b>	<b>0.36</b>
<b>Grand Total Revenue</b>	<b>15,491,533</b>	<b>15,491,533</b>	<b>0</b>	<b>0</b>

**Annex-C**  
**Para # 1.2.1.1**

UA No.	AIRPara No.	Period	Budget			Expenditure			Total Savings
			Salary	Non Salary	Total Budget	Salary	Non Salary	Total Exp.	
12	3	2013-14	1,600,000	2,474,333	4,074,333	1,043,035	188,312	1,231,347	2,842,986
		2014-15	1,235,000	1,406,933	2,641,933	1,098,539	193,986	1,292,525	1,349,408
		2015-16	1,355,000	2,018,000	3,373,000	1,299,871	443,190	1,743,061	1,629,939
13	3	2013-14	960,000	1,183,000	2,143,000	725,276	699,828	1,425,104	717,896
		2014-15	810,000	1,330,000	2,140,000	814,389	650,055	1,464,444	675,556
		2015-16	1,200,000	1,180,000	2,380,000	1,136,099	994,609	2,130,708	249,292
33	3	2013-14	1,400,000	2,090,000	3,490,000	1,162,811	1,664,465	2,827,276	662,724
		2014-15	1,465,000	2,601,000	4,066,000	1,098,957	1,632,228	2,731,185	1,334,815
		2015-16	1,510,000	1,455,000	2,965,000	975,334	569,930	1,545,264	1,419,736
34	3	2013-14	1,520,000	1,138,000	2,658,000	1,496,010	297,275	1,793,285	864,715
		2014-15	1,520,000	1,166,000	2,686,000	1,334,308	313,870	1,648,178	1,037,822
		2015-16	1,664,000	758,000	2,422,000	1,566,340	198,247	1,764,587	657,413
51	3	2013-14	1,380,000	1,200,000	2,580,000	1,092,539	412,625	1,505,164	1,074,836
		2014-15	1,130,000	1,093,200	2,223,200	995,711	484,747	1,480,458	742,742
		2015-16	1,480,000	990,000	2,470,000	1,467,740	327,489	1,795,229	674,771
52	3	2013-14	1,250,000	919,166	2,169,166	1,065,491	509,581	1,575,072	594,094
		2014-15	1,250,000	890,000	2,140,000	1,156,531	241,530	1,398,061	741,939
		2015-16	1,300,000	860,000	2,160,000	1,351,647	400,825	1,752,472	407,528
59	3	2013-14	1,263,000	1,119,250	2,382,250	935,276	617,754	1,553,030	829,220
		2014-15	1,292,500	1,154,100	2,446,600	1,273,871	362,037	1,635,908	810,692
		2015-16	1,523,500	785,500	2,309,000	1,410,646	138,760	1,549,406	759,594
62	3	2013-14	1,260,000	1,130,950	2,390,950	1,311,300	577,546	1,888,846	502,104
		2014-15	1,167,300	892,350	2,059,650	833,792	312,954	1,146,746	912,904
		2015-16	1,654,900	938,300	2,593,200	1,188,208	153,149	1,341,357	1,251,843
63	3	2013-14	1,160,500	597,000	1,757,500	974,853	495,694	1,470,547	286,953
		2014-15	1,150,000	652,800	1,802,800	1,125,854	348,996	1,474,850	327,950
		2015-16	1,350,000	847,000	2,197,000	1,310,735	210,690	1,521,425	675,575
			<b>35,850,700</b>	<b>32,869,882</b>	<b>68,720,582</b>	<b>31,245,163</b>	<b>13,440,372</b>	<b>44,685,535</b>	<b>24,035,047</b>

**Annex-D**  
**Para # 1.2.1.2**

<b>Union Administration Number</b>	<b>A.I.R Para No.</b>	<b>Financial Year</b>	<b>Development Budget (Rs)</b>
UA No.12	02	2013-14	400,000
		2014-15	400,000
		2015-16	1,150,000
UA No.13	02	2013-14	583,834
		2014-15	840,000
		2015-16	720,000
UA No.33	02	2013-14	1,600,000
		2014-15	2,350,000
		2015-16	800,000
UA No.34	02	2013-14	950,000
		2014-15	850,000
		2015-16	600,000
UA No.51	02	2013-14	890,000
		2014-15	700,000
		2015-16	600,000
UA No.52	02	2013-14	587,766
		2014-15	400,000
		2015-16	460,000
UA No.59	02	2013-14	784,450
		2014-15	659,000
		2015-16	246,100
UA No.62	02	2013-14	837,350
		2014-15	518,300
		2015-16	520,000
UA No.63	02	2013-14	420,000
		2014-15	472,000
		2015-16	522,000
UA No.67	02	2013-14	350,000
		2014-15	100,000
		2015-16	250,000
		<b>Total</b>	<b>20,560,800</b>

**Annex-E****Para # 1.2.1.3**

<b>S.No</b>	<b>Period</b>	<b>Name of Scheme</b>	<b>Estimated Cost</b>
1	2014-15	Const of street from house Muhammad Hussain to house of Khalid MehmoodMauzajandbhakarwal	150,000
2	2014-15	Const of street from house Raja Sajjad to shop of raja akramMauzaphotaki	150,000
3	2014-15	Const of street from house javedhaidree to house of arifMauzarattamohramandi	100,000
4	2014-15	Const of street from house of kauser to house of naeemMauzamandi	100,000
5	2014-15	Const of street from shopof balisarraf to main road of naeemmalhalmughlan	100,000
6	2014-15	Const of street from main road to house of banarasmauzakahala	100,000
7	2014-15	Const of drain from main road to janazagahmauzajandalaraiika	150,000
8	2014-15	Const of drain from shop of raja akram to primary school mauzaphotaki	150,000
9	2014-15	Renovation and repair of union council malhalmughlan	150,000
		<b>Total</b>	<b>1,150,000</b>



**Annex-F**  
**Para- 1.2.2.1**

(Amount in Rs)

Name of the Union Administration	A.I.R. Para No.	Period	Expenditure	Receipt	Total Rs.
UA No.12, Chakwal	06	2013-14	1,231,347	1,651,399	2,882,746
		2014-15	1,292,525	1,565,244	2,857,769
		2015-16	1,743,061	1,441,960	3,185,021
UA No.13, Chakwal	06	2013-14	1,425,104	1,571,237	2,996,341
		2014-15	1,464,444	1,522,896	2,987,340
		2015-16	2,130,708	1,306,021	3,436,729
UA No.33, Chakwal	06	2013-14	2,827,276	3,620,418	6,447,694
		2014-15	2,731,185	3,250,280	5,981,465
		2015-16	1,545,264	3,080,716	4,625,980
UA No.34, Chakwal	06	2013-14	1,793,285	1,619,414	3,412,699
		2014-15	1,648,178	1,469,319	3,117,497
		2015-16	1,764,587	1,400,320	3,164,907
UA No.51, Chakwal	06	2013-14	1,505,164	1,497,194	3,002,358
		2014-15	1,480,458	1,646,149	3,126,607
		2015-16	1,795,229	1,447,563	3,242,792
UA No.52, Chakwal	06	2013-14	1,575,072	1,488,281	3,063,353
		2014-15	1,398,061	1,619,339	3,017,400
		2015-16	1,752,472	1,377,681	3,130,153
UA No.59, Chakwal	06	2013-14	1,553,030	1,489,314	3,042,344
		2014-15	1,635,908	1,549,164	3,185,072
		2015-16	1,549,406	1,360,263	2,909,669
UA No.62, Chakwal	06	2013-14	1,888,846	1,548,914	3,437,760
		2014-15	1,146,746	1,541,964	2,688,710
		2015-16	1,341,357	1,374,263	2,715,620
UA No.63, Chakwal	06	2013-14	1,470,543	1,430,914	2,901,457
		2014-15	1,474,850	1,462,864	2,937,714
		2015-16	1,521,425	1,300,663	2,822,088
UA No.67, Chakwal	06	2013-14	1,941,993	1,452,883	3,394,876
		2014-15	1,478,087	1,539,876	3,017,963
		2015-16	1,564,795	1,402,083	2,966,878
			<b>49,670,406</b>	<b>50,028,596</b>	<b>99,699,002</b>