



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

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

| | |
|-------|--|
| AIR | Audit & Inspection Report |
| CCB | Citizen Community Board |
| DDO | Drawing & Disbursing Officer |
| LG&CD | Local Government & Community Development |
| MFDAC | Memorandum for Department Accounts Committee |
| NAM | New Accounting Model |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| PDG | Punjab District Government |
| PFR | Punjab Financial Rule |
| PLGO | Punjab Local Government Ordinance |
| TMA | Town Municipal Administration |
| UA | Union Administration |

PREFACE

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

The report is based on audit of the accounts Union Administrations of the District Government, Chakwal for the Financial Years 2013-15. 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 findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity 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 by PAO was convened despite repeated requests.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 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 is responsible to carry out the audit of District Governments, Town / Tehsil Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Town / Tehsil Municipal Administration and Union Administrations of one City District Government i.e. Rawalpindi and three District Governments i.e. Jhelum, Chakwal and Attock.

The Regional Directorate of Audit Rawalpindi had a human resource of fifteen officers and staff, constituting 1,292 man days and the budget of about Rs 16.03 million per Financial Year 2015-16. It had the mandate to conduct Financial Attest Audit, Regularity Audit, Audit of Sanctions, Audit of Compliance with Authority and Audit of entire expenditure including, programmes / projects and receipts. Accordingly Regional Directorate of Audit, Rawalpindi carried out audit of the accounts of Ten UAs of District Chakwal for the Financial Year 2014-15.

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 or not the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules

a. Scope of Audit

Total overall expenditure of UAs of District Chakwal for the Financial Years 2013-15 was Rs 201.38 million, out of which overall expenditure of Rs 30.93 million was audited, which was 15.36% of total expenditure.

Total receipts of UAs of District Chakwal for the Financial Years 2013-15 were Rs 214.27 million. RDA Rawalpindi audited receipts of Rs 31.51 million which were 14.70% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 0.06 million was pointed out through various audit paras which was not in the notice of the executive before audit 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, and 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 PAC meetings. Had PAC meetings been regularly held, audit impact would have been manifold.

e. Comments on Internal Controls 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 0.61 million in one case¹
- ii. Irregularity and Non Compliance of Rs 83.44 million noted in three cases².

Audit paras on the accounts for 2015-16 involving procedural violations including internal control weaknesses, and irregularities which were not considered worth reporting to Parliament, therefore have been included in Memorandum For Departmental Accounts Committee, (Annex-A).

g. Recommendations

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

- i. Appointment of internal auditor
- ii. Holding of DAC Meetings well in time
- iii. Expediting the recoveries pointed out by Audit
- iv. Proper maintenance of accounts and record
- v. Realization and reconciliation of various receipts
- vi. Production of record to audit for verification.

¹ Para 1.2.1.1

² Para 1.2.2.1-1.2.2.3

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

| Sr. No. | Description | No. | Budget Figure | | Total |
|---------|---|-----|---------------|---------|--------|
| | | | Expenditure | Receipt | |
| 1 | Total Entities (PAOs) in Audit Jurisdiction | 68 | 281.22 | 267.13 | 616.35 |
| 2 | Total formations in Audit Jurisdiction | 68 | 281.22 | 267.13 | 616.35 |
| 3 | Total Entities (PAOs)/DDOs Audited | 10 | 30.93 | 31.51 | 62.44 |
| 4 | Total formations Audit | 10 | 30.93 | 31.51 | 62.44 |
| 5 | Audit & Inspection Reports | 10 | 30.93 | 31.51 | 62.44 |
| 6 | Special Audit Reports | Nil | - | - | - |
| 7 | Performance Audit Reports | Nil | - | - | - |
| 8 | Other Reports (Relating to UA) | Nil | - | - | - |

Table 2: Audit observations

(Rs in million)

| Sr. No. | Description | Amount under audit observations |
|--------------|---|---------------------------------|
| 1 | Asset management | 0 |
| 2 | Financial management | 0 |
| 3 | Weak Internal Controls relating to financial Management | 0 |
| 4 | Violation of rules | 83.44 |
| 5 | Others | 0.61 |
| Total | | 84.05 |

Table3: Outcome Statistics

(Rs in million)

| Sr. No. | Description | Physical Assets | Civil Works | Receipt | Others | Total Current Year |
|---------|--|-----------------|-------------|---------|--------|--------------------|
| 1 | Outlays audited | 0 | 3.53 | 31.51 | 27.40 | 62.44* |
| 2 | Amount placed under Audit observation/irregularities | 0 | 13.10 | 0 | 70.95 | 84.05 |
| 3 | Recoveries pointed out at the instance of Audit. | 0 | 0 | 0 | 0.06 | 0.06 |
| 4 | Recoverable | 0 | 0 | 0 | 0 | 0 |

| Sr. No. | Description | Physical Assets | Civil Works | Receipt | Others | Total Current Year |
|---------|---|-----------------|-------------|---------|--------|--------------------|
| | accepted/ established at Audit instance. | | | | | |
| 5 | Recoveries realized at the instance of Audit. | 0 | 0 | 0 | 0 | 0 |

* The amount in serial No 1 column of "total 2013-15" is the sum of Expenditure and Receipts, whereas the total expenditure for the year 2013-15 was Rs30.93 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. | 83.44 |
| 2 | Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds. | 0 |
| 3 | Quantification of weaknesses of internal control systems | 0 |
| 4 | Recoverable, overpayments established or unauthorized payments of public money. | 0 |
| 5 | Non-production of record to Audit. | 0.61 |
| 6 | Others, including cases of accidents, negligence etc. | 0 |
| | Total | 84.05 |

Table 5: Cost - Benefit Ratio

(Rs in millions)

| Sr. # | Description | Amount |
|-------|--|--------|
| 1 | Outlays Audited (Items 1 of Table 3) | 62.44 |
| 2 | Expenditure on Audit | 1.06 |
| 3 | Recoveries realized at the instance of Audit | 0 |
| 4 | Cost Benefit Ratio | 1:00 |

CHAPTER 1

1 UNION ADMINISTRATIONS, DISTRICT CHAKWAL

1.1 Introduction

There are 68 Union Administration in District Chakwal. Each Union Administration comprises elected councilors headed by Union Nazim assisted by Secretaries. A Secretary as nominated by Nazim may act as Principal Accounting Officer. As per section 76 of PLGO 2001, the main 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-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Tehsil Municipal Administration, as the case may be;
- iii. To identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration;
- iv. To register births, deaths and marriages and issue certificates thereof;
- v. To make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union;
- vi. To establish and maintain libraries;
- vii. To organize inter-village or neighborhood sports tournaments, fairs, shows and other cultural and recreational activities;
- viii. To disseminate information on matters of public interest;
- ix. To improve and maintain public open spaces, public gardens and playgrounds;
- x. To provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;

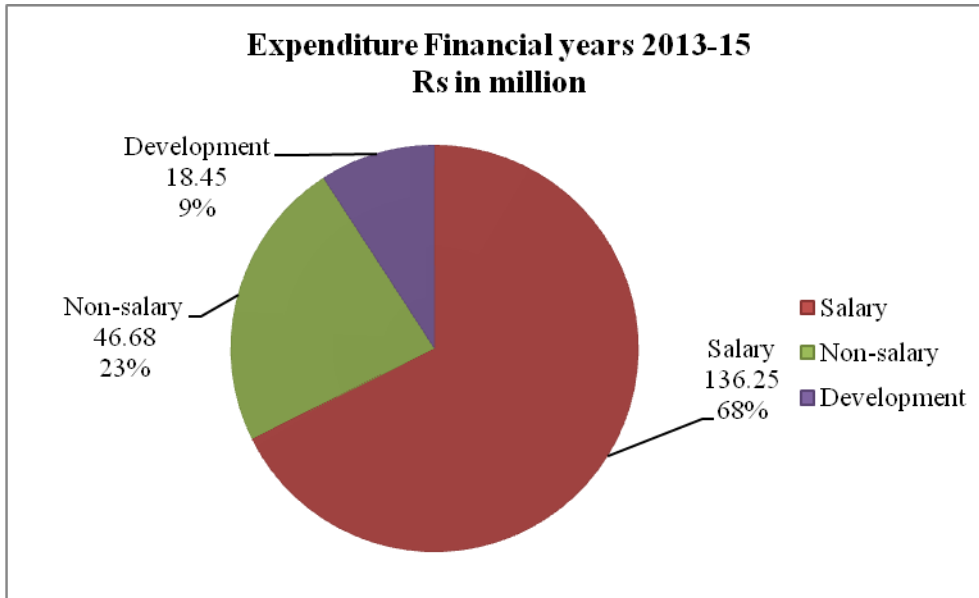
- xi. To maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration;
- xii. To execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution; and to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union to execute development projects.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

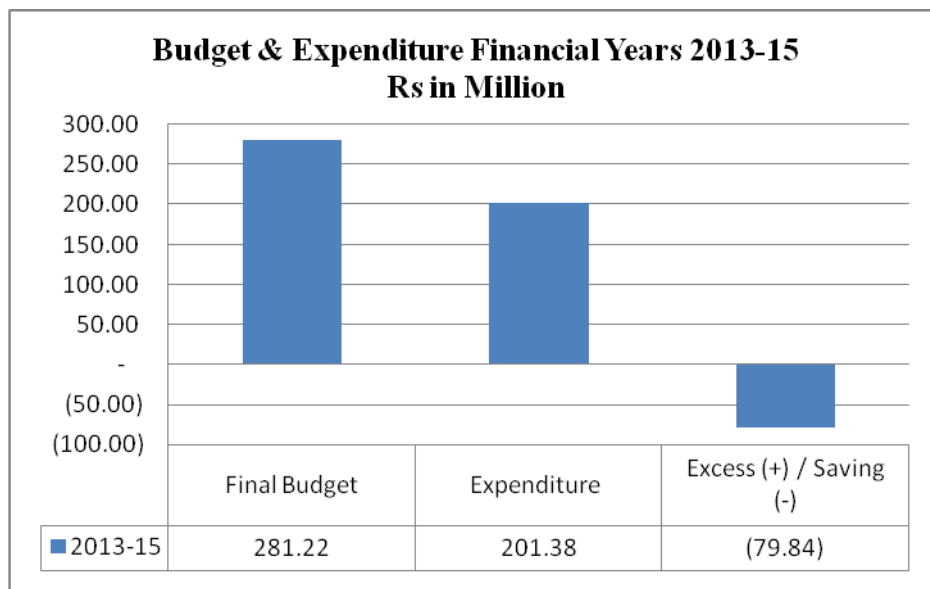
Total budget of UAs of District Chakwal was Rs 281.22 million including salary, non salary and development. Expenditure against salary component was Rs 136.25 million, Non salary component was Rs 46.68 million and development component was Rs18.45 million. Overall savings were Rs 79.84 million which was 28.39% of total budget.

(Amount in million)

| Financial Years 2013-2015 | Budget | Expenditure | Excess (+) / Saving (-) | % (saving) |
|--------------------------------------|---------------|--------------------|------------------------------------|-----------------------|
| Salary | 154.72 | 136.25 | 18.47 | 11.94 |
| Non-salary | 47.64 | 46.68 | 0.96 | 2.02 |
| Development | 78.86 | 18.45 | 60.41 | 76.60 |
| Total | 281.22 | 201.38 | 79.84 | 28.39 |



The original and final budget of 68 UAs of Chakwal for the Financial Years 201\34-15 was Rs 281.22 million. Against the final budget, total expenditure incurred by the UAs during the Financial Years 2013-15 was Rs 201.38 million.



There was a savings of Rs 79.84 million, which was 28.39% of the final budget.

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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

| Sr. No. | Audit Year | No. of Paras | Status of PAC/UAC Meetings |
|----------------|-------------------|---------------------|-----------------------------------|
| 1 | 2009-12 | 6 | Not convened |
| 2 | 2012-13 | 1 | Not convened |
| | 2013-14 | 3 | Not convened |

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of record – Rs 0.61 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.

Secretary Union Administration No.18 Chak Malook, Chakwal incurred expenditure amounting to Rs 0.61 million on Development schemes during financial years 2013-14 & 2014-15 but record was not produced as detailed below.

| Name of Union Administration | AIR Para No. | Period | Description | (Rs) in million |
|------------------------------|--------------|---------|-------------------------|-----------------|
| UA No.18 Chak Malook | 01 | 2013-14 | Development Expenditure | 0.21 |
| | | 2014-15 | Development Expenditure | 0.40 |
| | | | Total | 0.61 |

Audit holds that due to defective financial discipline and weak internal controls, relevant record was not produced to audit by the department in violation of constitutional provisions.

The matter was reported to PAO/Administrator concerned in June 2016. However, 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 for non-production of record besides early production of record for verification under intimation to Audit.

1.2.2 Irregularity and Non -compliance

1.2.2.1 Irregular provision of block allocation of funds – Rs 13.10 million

As per section 58(5) of PDG & TMA (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”

Scrutiny of budget of nine Union Administrations of district Chakwal revealed that allocation of Rs 13.10 million pertaining to Financial Years 2013-15 was earmarked for different development programs but 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 detailed as in **Annex-C**.

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 13.10 million was provided.

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

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

1.2.2.2 Un-authentic maintenance of cash book due to non comparison with schedule of payments and receipt – Rs 67.36 million

According to rule 2.4 of PFR Volume-I “In the case of payments into the Treasury the Disbursing Officer should compare the Treasury Officer's receipt on the chalans with the entry in the cash book before initialing it, and when such

payments are appreciable, he should obtain from the Treasury a monthly list of payments which should be compared with the posting in the cash book.

During audit of ten Union Administrations of District Chakwal, it was noticed that schedule of receipts and payments were neither obtained from the treasury officer nor compared with the entries of cash book amounting to Rs 67.36 million in violation of codal provisions as detailed is in **Annex-D**.

Audit is of the view that due to weak internal controls, schedule of payment / receipts were not obtained which resulted in unauthentic maintenance of cash book.

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

Audit recommends for regularization and to obtain schedule of payments / receipts and to compare with entries of cash book at the earliest under intimation to Audit.

1.2.2.3 Irregular preparation of budget without Annual Development Programme – Rs 2.98 million

According to Rule 2 of Punjab Union Administration (Works) Rules, 2002 “The Union Administration may prepare its Annual Development Plan and get it approved by the Union Council as per procedure laid down in the Punjab Local Governments (Budget) Rules, 2001.

Audit of accounts of Union Administration No.22 Warwal, Chakwal revealed that, no allocation was provided for ADP in budget during the years 2013-15. This resulted in depriving of community from development projects as detailed below.

(Rs in million)

| Period | Total Budget (Rs) |
|---------------|--------------------------|
| 2013-14 | 1.28 |
| 2014-15 | 1.70 |
| Total | 2.98 |

Audit is of the view that due to weak financial management, no funds were allocated for development schemes in annual budget which resulted in irregular preparation of budget without ADP.

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

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

Annexure

**Annex-A
Part-I**

MFDAC Paras Audit year 2015-16

(Rs in million)

| Sr. No | Name of U.A | Caption | Nature of Para | Amount |
|---------------|--------------------|---|-----------------------|---------------|
| 1 | No.09 Oudherwal | Irregular Execution of Development Projects | Non compliance | 0.650 |

Part-II

MFDAC Paras 2013-14

(Rs in million)

| Sr. No | Name of U.A | Caption | Nature of Para | Amount |
|---------------|--------------------|---|-------------------------|---------------|
| 1 | Bhadar | Non Maintenances of Cash Book in Proper Manner | Non compliance of rules | 3.019 |
| 2 | Dhuman | Non Measuring of Quantities of Works executed | -do- | 0.335 |
| 3 | | Irregular Execution of works through unregistered Contractors | -do- | 2.531 |
| 4 | | Non Maintenances of Cash Book in Proper Manner | -do- | |
| 5 | Jaswal | Irregular Execution of works through unregistered Contractors Rs: 1.633 | -do- | 1.633 |
| 6 | | Non Maintenances of Cash Book in Proper Manner | -do- | 1.966 |
| 7 | Kot Gula | Non Maintenances of Cash Book in Proper Manner | -do- | 2.041 |
| 8 | Lawa | Non Maintenances of Cash Book in Proper Manner | -do- | 1.081 |
| 9 | Muhall Mughlan | Doubtful Expenditure on Cricket Tournament | -do- | 0.063 |
| 10 | | Non Maintenances of Cash Book in Proper Manner | -do- | 1.776 |
| 11 | | Non Measuring of Quantities of Works executed | -do- | 0.233 |
| 12 | Nikka Kahut | Non Maintenances of Cash Book in Proper Manner | -do- | 1.604 |
| 13 | Pichnand | Non Maintenances of Cash Book in Proper Manner | -do- | 1.633 |

**Detail of Budget, Expenditure & Receipt of UAs Audit
Financial Years 2013-15**

(Amount in Rs)

| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
|--|------------------|--------------------|------------------|-----------|
| UC no 48 tehi tehsil Talagang Chakwal | | | | |
| Financial Year 2013-14 | | | | |
| Salary | 1,400,000 | 1,330,517 | 69,483 | 5 |
| Non-salary | 344,623 | 344,623 | - | - |
| Development | 800,000 | 172,700 | - | - |
| TOTAL | 2,544,623 | 1,847,840 | 696,783 | 27 |
| Receipt | 2,130,000 | 1,531,767 | 598,233 | 28 |
| Financial Year 2014-15 | | | | |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| Salary | 1,500,000 | 1,061,165 | 438,835 | 29 |
| Non-salary | 259,921 | 259,921 | - | - |
| Development | 550,000 | 100,740 | 449,260 | 82 |
| TOTAL | 2,309,921 | 1,421,826 | 888,095 | 38 |
| Receipt | 2,237,000 | 1,421,826 | 815,174 | 36 |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| UC NO 09 Oudhrwal chakwal | | | | |
| Financial Year 2013-14 | | | | |
| Salary | 1,460,000 | 1,171,810 | 288,190 | 20 |
| Non-salary | 136,800 | 86,345 | 50,455 | 37 |
| Development | 1,500,000 | - | - | - |
| TOTAL | 3,096,800 | 1,258,155 | 1,838,645 | 59 |
| Receipt | 1,692,369 | 2,492,220 | (799,851) | (47) |
| Financial Year 2014-15 | | | | |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| Salary | 1,470,000 | 655,863 | 814,137 | 55 |
| Non-salary | 199,300 | 31,752 | 167,548 | 84 |
| Development | 1,290,700 | 819,054 | 471,646 | 37 |
| TOTAL | 2,960,000 | 1,506,669 | 1,453,331 | 49 |
| Receipt | 1,771,386 | 3,039,628 | (1,268,242) | (72) |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| UC Chak malook | | | | |
| Financial Year 2013-14 | | | | |
| Salary | 1,310,000 | 795,499 | 514,501 | 39 |
| Non-salary | 382,000 | 330,029 | 51,971 | 14 |
| Development | 800,000 | 213,085 | - | - |
| TOTAL | 2,492,000 | 1,338,613 | 1,153,387 | 46 |
| Receipt | 1,772,764 | 1,809,254 | (36,490) | (2) |

| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
|--|------------------|--------------------|------------------|--------------|
| Financial Year 2014-15 | | | | |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| Salary | 1,300,000 | 978,622 | 321,378 | 25 |
| Non-salary | 305,000 | 280,025 | 24,975 | 8 |
| Development | 2,400,000 | 394,579 | 2,005,421 | 84 |
| TOTAL | 4,005,000 | 1,653,226 | 2,351,774 | 59 |
| Receipt | 1,839,246 | 1,742,024 | 97,222 | 5 |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| UC NO 47 Talagang (Gharab) The Talagang chakwal | | | | |
| Financial Year 2013-14 | | | | |
| Salary | 1,100,000 | 855,793 | 244,207 | 22 |
| Non-salary | 781,535 | 781,535 | - | - |
| Development | 1,131,000 | 168,304 | - | - |
| TOTAL | 3,012,535 | 1,805,632 | 1,206,903 | 40 |
| Receipt | 2,200,000 | 1,687,677 | 512,323 | 23 |
| Financial Year 2014-15 | | | | |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| Salary | 1,300,000 | 1,361,284 | (61,284) | (5) |
| Non-salary | 402,969 | 402,969 | - | - |
| Development | 900,000 | 73,715 | 826,285 | 92 |
| TOTAL | 2,602,969 | 1,837,968 | 765,001 | 29 |
| Receipt | 2,285,000 | 1,835,690 | 449,310 | 20 |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| UC no 54 Budhial Tehsil Talagang | | | | |
| Financial Year 2013-14 | | | | |
| Salary | 1,350,000 | 874,964 | 475,036 | 35 |
| Non-salary | 474,077 | 474,077 | - | - |
| Development | 500,000 | 309,308 | - | - |
| TOTAL | 2,324,077 | 1,658,349 | 665,728 | 29 |
| Receipt | 1,740,000 | 1,502,822 | 237,178 | 14 |
| Financial Year 2014-15 | | | | |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| Salary | 1,300,000 | 1,262,379 | 37,621 | (952) |
| Non-salary | 151,026 | 151,026 | - | - |
| Development | 450,000 | 200,214 | 249,786 | 56 |
| TOTAL | 1,901,026 | 1,613,619 | (892,593) | (124) |
| Receipt | 1,697,000 | 1,593,161 | 103,839 | 6 |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| UC Kot Gullah Tehsil Talagang Chakwal | | | | |
| Financial Year 2013-14 | | | | |
| Salary | 1,100,000 | 1,068,637 | 31,363 | 3 |
| Non-salary | 271,869 | 271,869 | - | - |
| Development | 300,000 | 194,000 | - | - |

| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
|--|-----------|--------------------|----------------|-------|
| TOTAL | 1,671,869 | 1,534,506 | 137,363 | 8 |
| Receipt | 1,600,000 | 1,371,203 | 228,797 | 14 |
| Financial Year 2014-15 | | | | |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| Salary | 1,200,000 | 960,559 | 239,441 | 20 |
| Non-salary | 140,883 | 140,883 | - | - |
| Development | 300,000 | 152,000 | 148,000 | 49 |
| TOTAL | 1,640,883 | 1,253,442 | 387,441 | 24 |
| Receipt | 1,610,000 | 1,253,442 | 356,558 | 22 |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| UC no 02 City no 02 Chakwal | | | | |
| Financial Year 2013-14 | | | | |
| Salary | 1,400,000 | 1,400,000 | - | - |
| Non-salary | 340,000 | 340,000 | - | - |
| Development | 325,000 | 325,000 | - | - |
| TOTAL | 2,065,000 | 2,065,000 | - | - |
| Receipt | 1,516,964 | 1,713,467 | (196,503) | (13) |
| Financial Year 2014-15 | | | | |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| Salary | 1,540,000 | 1,540,000 | - | - |
| Non-salary | 426,000 | 426,000 | - | - |
| Development | 41,000 | 410,000 | (369,000) | (900) |
| TOTAL | 2,007,000 | 2,376,000 | (369,000) | (18) |
| Receipt | 2,255,264 | 2,255,264 | - | - |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| UC no 20 Balkasar Tehsil Chakwal | | | | |
| Financial Year 2013-14 | | | | |
| Salary | 1,090,384 | 1,090,384 | - | - |
| Non-salary | 671,097 | 671,097 | - | - |
| Development | 600,000 | - | - | - |
| TOTAL | 2,361,481 | 1,761,481 | 600,000 | 25 |
| Receipt | 1,761,164 | 2,184,870 | (423,706) | (24) |
| Financial Year 2014-15 | | | | |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| Salary | 1,400,000 | 1,195,007 | 204,993 | 15 |
| Non-salary | 304,653 | 304,653 | - | - |
| Development | 600,000 | - | 600,000 | 100 |
| TOTAL | 2,304,653 | 1,499,660 | 804,993 | 35 |
| Receipt | 1,600,000 | 1,619,612 | (19,612) | (1) |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| UC 56 Pira Fithial Tehsil Talagang. | | | | |
| Financial Year 2013-14 | | | | |
| Salary | 1,260,000 | 1,260,000 | - | - |

| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
|-------------------------------|-----------|--------------------|----------------|------|
| Non-salary | 264,961 | 264,961 | - | - |
| Development | - | - | - | - |
| TOTAL | 1,524,961 | 1,524,961 | - | - |
| Receipt | 1,493,961 | 1,493,961 | - | - |
| Financial Year 2014-15 | | | | |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| Salary | 1,260,000 | 1,260,000 | - | - |
| Non-salary | 243,408 | 243,408 | - | - |
| Development | 400,000 | - | 400,000 | 100 |
| TOTAL | 1,903,408 | 1,503,408 | 400,000 | 21 |
| Receipt | 1,420,764 | 1,420,764 | - | - |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| UC Warwal Chakwal | | | | |
| Financial Year 2013-14 | | | | |
| Salary | 1,270,000 | 1,086,951 | 183,049 | 14 |
| Non-salary | 193,482 | 193,482 | - | - |
| Development | - | - | - | - |
| TOTAL | 1,463,482 | 1,280,433 | 183,049 | 13 |
| Receipt | 1,340,869 | 1,340,869 | - | - |
| Financial Year 2014-15 | | | | |
| Head | Budget | Expenditure/Actual | Excess/Savings | %age |
| Salary | 1,486,510 | 1,486,510 | - | - |
| Non-salary | 211,442 | 211,442 | - | - |
| Development | - | - | - | - |
| TOTAL | 1,697,952 | 1,697,952 | - | - |
| Receipt | 1,240,869 | 1,240,869 | - | - |

Annex-C
Para # 1.2.2.1

(Rs in million)

| Name of Union Administration | AIR Para No | Year | Amount(Rs) |
|-------------------------------------|--------------------|-------------|-------------------|
| UA No.02, Chakwal City | 01 | 2013-15 | 0.735 |
| UA No.09 Oudherwal | 02 | 2013-15 | 0.819 |
| UA No.18 Chak Malook | 02 | 2013-14 | 2.100 |
| | | 2014-15 | 2.575 |
| UA No.20 Balkassar | 01 | 2013-14 | 0.600 |
| | | 2014-15 | 0.600 |
| UA No. 47 Talagang (Gharab) | 01 | 2013-14 | 1.131 |
| | | 2014-15 | 0.900 |
| UA No.48 Tehi | 01 | 2013-14 | 0.800 |
| | | 2014-15 | 0.424 |
| UA No.54 Budhial | 01 | 2013-14 | 0.500 |
| | | 2014-15 | 0.450 |
| UA No.56 Pira Fathial | 01 | 2013-14 | 0.484 |
| | | 2014-15 | 0.484 |
| UA No.Kot Gullah | 01 | 2013-14 | 0.250 |
| | | 2014-15 | 0.250 |
| | Total | | 13.102 |

Annex-D
Para- 1.2.2.2

(Rs in million)

| Name of Union Administration | AIR Para No | Year | Expenditure | Receipt | Total |
|-------------------------------------|--------------------|-------------|--------------------|----------------|---------------|
| UA No.02, Chakwal City | 09 | 2013-14 | 2.065 | 1.713 | 3.778 |
| | | 2014-15 | 2.376 | 2.255 | 4.631 |
| UA No.09 Oudherwal | 09 | 2013-14 | 1.258 | 2.492 | 3.750 |
| | | 2014-15 | 1.507 | 3.040 | 4.546 |
| UA No.18 Chak Malook | 09 | 2013-14 | 1.339 | 1.809 | 3.148 |
| | | 2014-15 | 1.653 | 1.742 | 3.395 |
| UA No.20, Balkasar Chakwal | 08 | 2013-14 | 1.761 | 2.185 | 3.946 |
| | | 2014-15 | 1.500 | 1.620 | 3.119 |
| UA No.22 Warwal | 09 | 2013-14 | 1.280 | 1.341 | 2.621 |
| | | 2014-15 | 1.698 | 1.241 | 2.939 |
| UA No.47, Talagang (Gharab) | 09 | 2013-14 | 1.806 | 1.688 | 3.493 |
| | | 2014-15 | 1.838 | 1.836 | 3.674 |
| UA No.48-Tehi | 09 | 2013-14 | 1.848 | 1.532 | 3.380 |
| | | 2014-15 | 1.422 | 1.690 | 3.112 |
| UA 54-Budhial | 09 | 2013-14 | 1.658 | 1.503 | 3.161 |
| | | 2014-15 | 1.614 | 1.593 | 3.207 |
| UA 56-Pira Fathial | 09 | 2013-14 | 1.525 | 1.494 | 3.019 |
| | | 2014-15 | 1.503 | 1.421 | 2.924 |
| UA Kot Gullah | 09 | 2013-14 | 1.535 | 1.371 | 2.906 |
| | | 2014-15 | 1.253 | 1.359 | 2.613 |
| | | | 32.439 | 34.925 | 67.362 |