



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

AUDIT YEARS 2016-17

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY OF TABLES AND CHARTS	vi
Table-1 Audit Work Statistics	vi
Table-2 Audit Observations Classified by Categories.....	vi
Table-3 Outcome Statistics.....	vi
Table-4 Irregularities Pointed Out	vii
Table-5 Cost - Benefit Ratio.....	vii
CHAPTER-1	1
1.1 UNION ADMINISTRATIONS, DISTRICT GUJRAT	1
1.1.1 INTRODUCTION.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	2
1.1.4 Brief Comments on the Status of Compliance with Adhoc Accounts Committee Directives.....	4
1.2 AUDIT PARAS	5
1.2.1 Non Production of Record.....	6
1.2.2 Irregularity and Non-Compliance.....	7
1.2.3 Internal Control Weaknesses.....	9
ANNEXURES	10

ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
ADP	Annual Development Plan
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
NAM	New Accounting Model
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
RDA	Regional Directorate of Audit
TMA	Town/Tehsil Municipal Administration
UA	Union Administration

PREFACE

Article 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 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 the accounts of various offices of the Union Administrations of District Gujrat for Financial Year 2013-16. The Directorate General Audit, District Governments, Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to report 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 Annexure-A of the Audit Report. The Audit observations listed in the Annexure-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 framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized without responses of the entities because concerned management did not convene DAC meetings despite repeated reminders.

The Audit Report is submitted to Governor of 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, Gujranwala has audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Bahaud-Din.

The Regional Directorate has a human resource of seventeen (17) officers and staff, total 4,760 man-days and the annual budget of Rs 25.20 million for the Financial Year 2016-17. It had mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes/projects & receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of 10 Union Administrations out of total 117 UAs of District Gujrat for the Financial Year 2013-2014 to 2015-16.

Union Administrations, District Gujrat conducts its operations under Punjab Local Government Ordinance, 2001 (as amended). Union Administration, Gujrat comprises Union Nazim / Naib Union Nazim and Secretary Union Administration. The Secretary, Union Administration is the Principal Accounting Officers (PAO). Financial provisions of the Ordinance describe the Government as Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim / Union Council / Union Administrator in the form of budgetary grants.

Audit of the Union Administration, District Gujrat 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 / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenue were made in accordance with Laws and Rules.

a. Scope of Audit

Total expenditure of Union Administrations of District Gujrat for the Financial Year 2013-2014 to 2015-16, was Rs 30.960 million covering Ten PAOs and ten formations. Out of this, RDA Gujranwala audited expenditure of Rs 30.960 million which, in terms of percentage, was

100% of the total expenditure. Regional Director Audit planned and executed audit of ten formations i.e. 100% achievement against the planned audit activities.

Total receipts of 10 UAs of District, Gujrat for the Financial Year 2013-2014 to 2015-16 were Rs 19.76 million. RDA Gujranwala audited receipts of Rs 19.76 million which was 100% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 2.14 million was pointed out during audit but no recovery was effected till compilation of report.

c. Audit Methodology

Audit was performed through understanding the business process 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 Controls

Internal controls mechanism of UAs of District Gujrat was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of Union Administration authorities may be captioned as one of important reasons for weak Internal Controls.

f. Key Audit Findings

- i. Non production of record was noted in one case.¹

- ii. Irregularity and non compliance of Rules amounting to Rs 26.36 million was noted in two cases.²
- iii. Internal control weakness of Rs 2.14 million was noted in one case.³

Audit paras for the Audit Year 2016-17 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).

g. Recommendations

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

- i. Production of record to audit for scrutiny
- ii. Compliance of relevant laws, rules, instructions and procedures, etc
- iii. Expediting recoveries pointed out by Audit

¹Para 1.2.1.1

²Para 1.2.2.1, 1.2.2.2

²Para 1.2.3.1

SUMMARY OF TABLES AND CHARTS

Table-1 Audit Work Statistics

(Rs in million)

Sr. No.	Description	Number	Budgeted Figure FY 2013-16		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) under Audit Jurisdiction	117	402.48	256.88	659.36
2	Total formations under Audit Jurisdiction	117	402.48	256.88	659.36
3	Total Entities (PAOs) Audited	10	30.96	19.76	50.72
4	Total Formations Audited	10	30.96	19.76	50.72
5	Audit & Inspection Reports	10	30.96	19.76	50.72
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports	-	-	-	-

Table-2 Audit Observations Classified by Categories

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset Management	0
2	Financial management	0
3	Weak internal control	2.14
4	Others	25.96
TOTAL		28.1

Table-3 Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year expenditure	Total Last year
1	Outlays audited	-	7.56	19.76	23.40	50.72*	67.08
2	Amount placed under	-	8.90	2.14	17.06	28.10	26.43

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year expenditure	Total Last year
	audit observation / Irregularities of audit						
3	Recoveries pointed out at the instance of audit	-	-	2.14	-	2.14	2.05
4	Recoveries accepted / established at the instance of audit	-	-	2.14	-	2.14	5.64
5	Recoveries realized at the instance of audit	-	-	-	-	-	-

* The amount mentioned against serial No.1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 30.96 million.

Table-4 Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations, principle of propriety and probity	25.96
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public resources	0
3	Quantification of weaknesses of internal control systems	0
4	Recoveries, overpayments and loss to government	2.14
5	Non-production of record to Audit	0
6	Others, including cases of accidents, negligence etc.	0
TOTAL		28.10

Table-5 Cost - Benefit Ratio

(Rs in million)

Sr. #	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	50.72
2	Expenditure on Audit	2.099
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	1:0

CHAPTER-1

1.1 UNION ADMINISTRATIONS, DISTRICT GUJRAT

1.1.1 INTRODUCTION

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

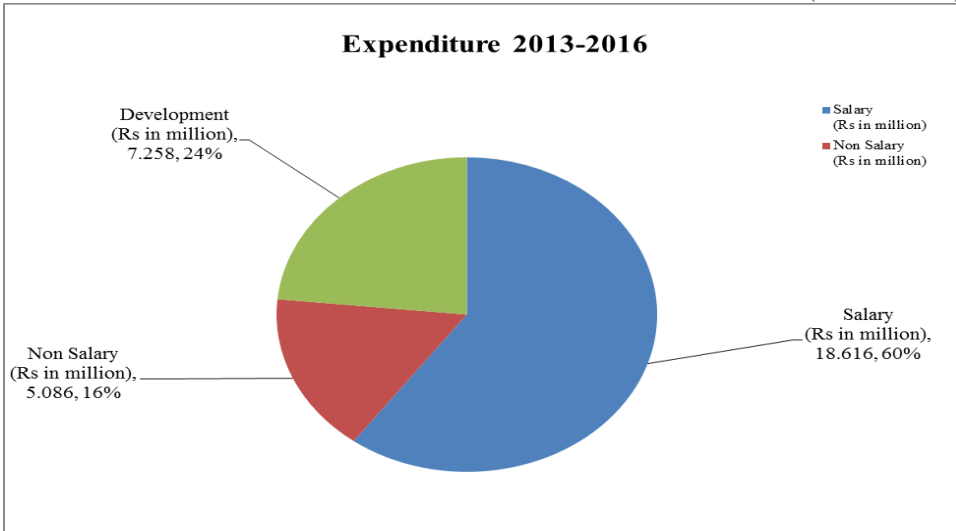
Original Budget of Rs 49.96 million was allocated to UAs of District Gujrat under various grants and no supplementary grants re-appropriations were provided. However, revised / final budget of these UAs was Rs 49.96 million. The total expenditure incurred by the UAs during 2013-14 to 2015-16 was Rs 30.96 million as detailed above.

The variance analysis of the Final Grant and Actual expenditure for the Financial Years 2013-14 to 2015-16 depicted that there was a saving of Rs 9.72 million in non-development and Rs 9.27 million in development component which will be used for following year budget estimates and determining the closing balances of these UAs of District Gujrat.

(Rs in million)

F.Y. 2013-16	Budget (Rs)	Expenditure (Rs)	Saving (-) (Rs)	%age Saving
Salary	23.981	18.616	-5.365	22
Non Salary	9.445	5.086	-4.359	46
Development	16.532	7.258	-9.274	56
TOTAL	49.958	30.960	-18.998	38%

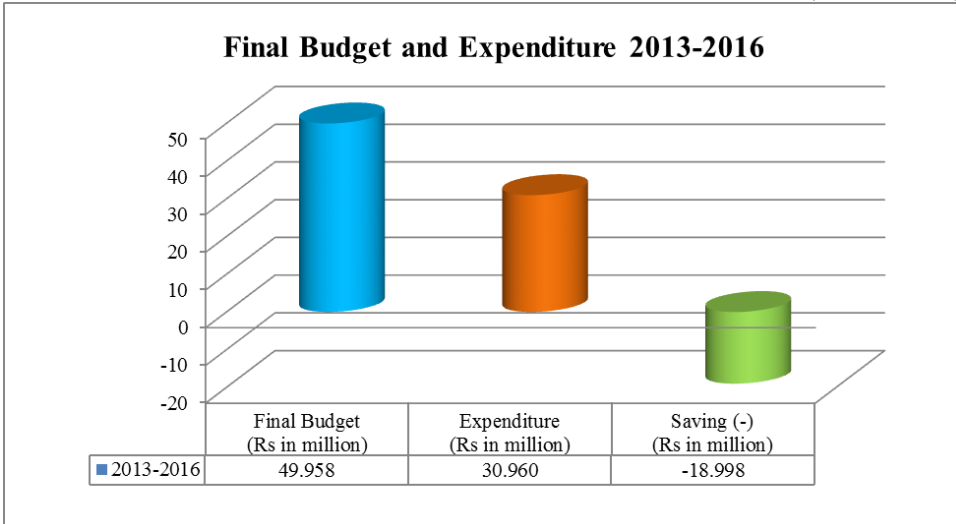
(Rs in million)



Details of budget allocations, expenditures and saving of ten UAs in District Gujrat for Financial Years 2013-14 to 2015-16 is at Annexure-B.

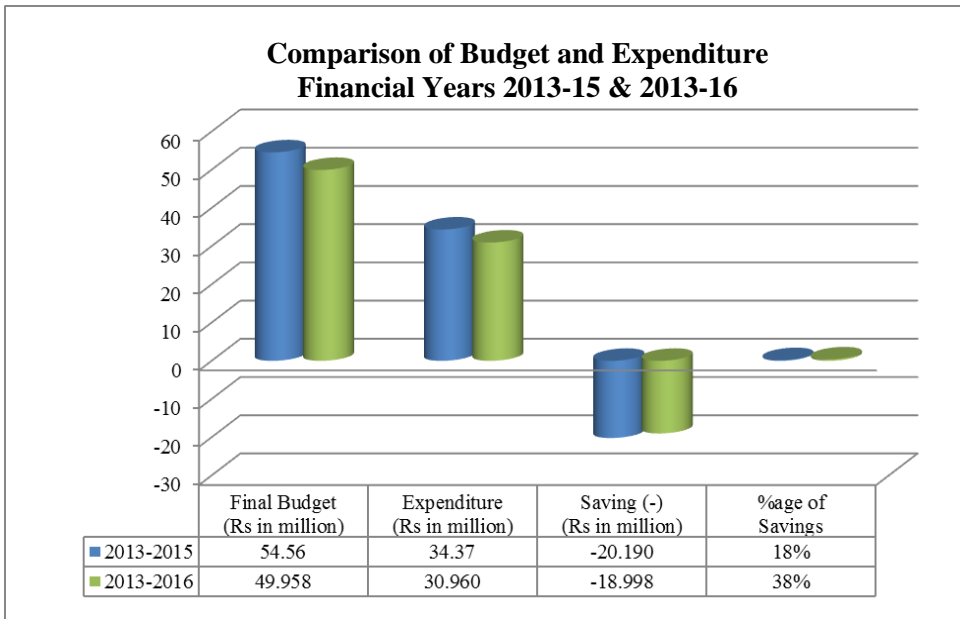
As per Budget Books for the financial years 2013-14 to 2015-16 of UAs of Gujrat the original and the final budget was Rs 49.96 million. Against budget, total expenditure incurred by the UAs during the Financial Years 2013-14 to 2015-16 was Rs 30.96 million.

(Rs in million)



The comparative analysis of the expenditure of current and previous Financial Years is depicted as under.

(Rs in million)



There were overall savings in the budget allocation of the Financial Years 2013-15 & 2013-16 as follows:

(Rs in million)

Financial Year	Final Budget	Expenditure	Saving (-)	%age of Saving
2013-2015	54.56	34.37	-20.190	18%
2013-2016	49.958	30.960	-18.998	38%

The justification of saving when the development schemes have remained incomplete is required to be explained by the Principal Accounting Officer, Administrator and management of UAs.

1.1.4 Brief Comments on the Status of Compliance with Adhoc Accounts Committee Directives

Sr. No.	Audit Year	No. of Paras	Status of Adhoc Accounts Committee Meetings
1.	2008-11	08	Nil
2.	2011-12	00	Nil
3.	2013-16	07	Nil

As indicated in the above table, no Adhoc “Accounts Committee meeting was convened to discuss the audit report of UAs of District Gujrat.

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non production of record

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 Section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Union Administration Gulyana Tehsil Kharian District Gujrat did not produce expenditure and receipt record for the year 2003-16. Audit could not verify the authenticity of expenditure and receipts due to non production of the relevant record.

Audit held that non production of record may lead to apprehension of misappropriation and misuse of public resources.

It resulted into un-authentic expenditure.

The observation was discussed with the management but no reply was submitted. The matter was reported to UA Chairman /PAO in April, 2017. However, no reply was furnished by the management and DAC meeting was also not convened till finalization of this Report.

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

[AIR Para No.01]

1.2.2 Irregularity and Non-Compliance

1.2.2.1 Irregular provision of block allocation – Rs 17.06 million

According to Section 58(5) of 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”

Management of the Union Administrations of District Gujrat allocated Rs 17.06 million pertaining to Financial Years 2013-14 to 2015-16 for development programs but the scheme wise details of the sub head of development components were neither reflected in the budget nor provided separately. This clearly shows that the Union councils had made block allocation in violation of the rule *ibid* as detailed at **Annexure-C**.

Audit held that government instructions were intentionally violated by the management.

This resulted in irregular block allocation of Rs 17.06 million.

The observation was discussed with the management but no reply was submitted. The matter was reported to UA Chairman /PAO in April, 2017. However, no reply was furnished by the management and DAC meeting was also not convened till finalization of this Report.

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

[AIR Para No.01,01,01,01,01,01,01,01&01]

1.2.2.2 Irregular expenditure on development works – Rs 8.90 million

According to para 4.5 of B&R Code, the measurement book must be looked upon as a most important record since it is the basis of the all of the accounts of quantities, whether work done by labor or by the piece or by contract or of material received which have to be counted or measured.

Management of the Union Administrations of District Gujrat incurred an expenditure of Rs 8.90 million on development schemes during Financial Years 2013-14 to 2015-16 without preparing measurement books pertaining to development schemes as detailed at **Annexure-D**.

Audit held that due to non compliance of govt. instructions, expenditure was incurred without preparing requisite record.

This resulted in irregular expenditure of Rs 8.90 million.

The observation was discussed with the management but no reply was submitted. The matter was reported to UA Chairman /PAO in April, 2017. However, no reply was furnished by the management and DAC meeting was also not convened till finalization of this Report.

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

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

1.2.3 Internal Control Weaknesses

1.2.3.1 Less deposit of Government receipts Rs 2.14 million

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head.

Management of the Union Administrations of District Gujrat deposited government receipts less than the original amount and this resulted in loss to the government receipts amounting to Rs 2.14 million as detailed at **Annexure-E**.

Audit held that due to weak internal Control, less government receipts were deposited.

It resulted into loss of Rs.2.14 million.

The observation was discussed with the management but no reply was submitted. Afterwards, the matter was reported to TMO/PAO in April, 2017. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends fixing of responsibility against the person.

[AIR Para No.06,05,06,06,05&06]

ANNEXURES

PART-I

**Memorandum for Departmental Accounts Committee
Paras Pertaining to Current Audit Year 2016-17**

Sr. #	Name of Formations	AIR Para No.	Subject	Amount (Rs in million)	Nature of Para
1.	Barnali	02	Undue retention of Government money	0.30	Internal Control Weakness
2.		03	Non recovery of income tax	0.01	Internal Control Weakness
3.		05	Non verification of deposits	1.34	Poor Performance
4.		07	Non maintenance of the record	-	Internal Control Weakness
5.		08	Improper preparation of Budget	-	Poor Performance
6.	Dhoria	02	Undue retention of Government money	0.09	Internal Control Weakness
7.		03	Non recovery of income tax	0.01	Poor Performance
8.		05	Non verification of deposits	0.07	Internal Control Weakness
9.		06	Non Allocation of CCB fund	0.90	Poor Performance
10.		07	Non maintenance of the record	-	Internal Control Weakness
11.		08	Improper preparation of Budget	-	Internal Control Weakness
12.	Malka	02	Undue retention of Government money	0.05	Internal Control Weakness
13.		03	Non recovery of income tax	0.01	Poor Performance
14.		05	Non verification of deposits	0.73	Internal Control Weakness
15.		07	Non maintenance of the record	-	Internal Control Weakness
16.		08	Improper preparation of Budget	-	Poor Performance
17.	Marala	02	Undue retention of Government money	1.17	Internal Control Weakness
18.		03	Non recovery of income tax	0.01	Internal Control Weakness
19.		04	Non verification of deposits	0.79	Internal Control Weakness
20.		06	Doubtful expenditure on sports festival	0.04	Internal Control Weakness
21.		07	Non maintenance of the record	-	Internal Control Weakness
22.	Mirza Tahir	02	Undue retention of	0.43	Internal Control

Sr. #	Name of Formations	AIR Para No.	Subject	Amount (Rs in million)	Nature of Para
			Government money		Weakness
23.		04	Non verification of deposits	0.78	Poor Performance
24.		05	Non Allocation of CCB fund	0.79	Internal Control Weakness
25.		06	Non maintenance of the record	-	Poor Performance
26.		07	Improper preparation of Budget	-	Internal Control Weakness
27.	Noonanwali	02	Undue retention of Government money	0.85	Internal Control Weakness
28.		03	Non recovery of income tax	0.02	Internal Control Weakness
29.		05	Non verification of deposits	0.64	Internal Control Weakness
30.		06	Non utilization of development funds	1.45	Internal Control Weakness
31.		07	Non maintenance of the record	-	Poor Performance
32.		08	Improper preparation of Budget	-	Internal Control Weakness
33.	Panjan Kasana	02	Non recovery of income tax	0.01	Internal Control Weakness
34.		04	Non verification of deposits	0.61	Internal Control Weakness
35.		05	Non utilization of development funds	0.60	Poor Performance
36.		07	Non Allocation of CCB fund	0.25	Internal Control Weakness
37.		08	Non maintenance of the record	-	Internal Control Weakness
38.		09	Improper preparation of Budget	-	Internal Control Weakness
39.	Sehna	02	Non recovery of income tax	0.02	Poor Performance
40.		04	Non verification of deposits	0.61	Internal Control Weakness
41.		06	Non Allocation of CCB fund worth	0.46	Internal Control Weakness
42.		07	Non maintenance of the record	-	Internal Control Weakness
43.		08	Improper preparation of Budget	-	Internal Control Weakness
44.	Thotha Rai Bahadur	02	Undue retention of Government money	0.69	Internal Control Weakness
45.		03	Non recovery of income tax	0.01	Internal Control Weakness
46.		05	Non verification of deposits	0.72	Poor Performance

Sr. #	Name of Formations	AIR Para No.	Subject	Amount (Rs in million)	Nature of Para
47.		07	Non maintenance of the record	-	Internal Control Weakness
48.		08	Improper preparation of Budget	-	Internal Control Weakness

PART-II

Memorandum for Departmental Accounts Committee Paras Pertaining to previous Audit Year 2015-16

Sr. #	Name of Formations	AIR Para No.	Subject	Amount (Rs in million)	Nature of Para
1.	48/04 City	02	Non Utilization of funds	1.095	Internal Control Weakness
2.	48/04 City	05	Irregular expenditure on rent of building	0.187	Internal Control Weakness
3.	48/04 City	06	Irregular expenditure on various Projects	0.106	Poor Performance
4.	48/04 City	07	Doubtful payment on labour charges	0.740	Internal Control Weakness
5.	48/04 City	08	Doubtful payment on various work	0.740	Poor Performance
6.	48/04 City	09	Non-recovery of performance security	0.440	Internal Control Weakness
7.	48/04 City	10	Extravagant expenditure on sports festival	0.036	Poor Performance
8.	48/04 City	11	Non-deduction of income tax	0.190	Internal Control Weakness
9.	48/04 City	12	Non-maintenance of record		Poor Performance
10.	55/11 city	02	Non-utilization of fund	0.300	Internal Control Weakness
11.	55/11	03	Non-verification of receipt.	0.965	Internal Control Weakness
12.	55/11	04	Irregular expenditure on L.P.R	0.686	Internal Control Weakness
13.	55/11	06	Doubtful payment of HBA	0.100	Poor Performance
14.	55/11	07	Doubtful refund of security	0.920	Internal Control Weakness
15.	55/11	08	Wastage of local fund	0.680	Internal Control Weakness
16.	55/11	09	Doubtful expenditure on development work	0.570	Poor Performance
17.	55/11	10	Doubtful expenditure	0.440	Internal Control Weakness
18.	55/11	11	Unauthorized expenditure	0.025	Internal Control Weakness
19.	55/11	12	Misuse of local funds	0.013	Internal Control Weakness
20.	55/11	13	Non-maintenance of record		Internal Control Weakness
21.	29-DEONA	04	Excess expenditure than Budget	0.372	Internal Control Weakness
22.	29-DEONA	05	Non Maintenance of record		Internal Control Weakness

Sr. #	Name of Formations	AIR Para No.	Subject	Amount (Rs in million)	Nature of Para
23.	65-Shadiwal	02	Non utilization of development fund	1.600	Poor Performance
24.	65-Shadiwal	03	Non Utilization of CCB funds	0.325	Internal Control Weakness
25.	65-Shadiwal	04	Non verification of receipt	0.301	Poor Performance
26.	65-Shadiwal	07	Non maintenance of Permanent Stock register	0.115	Internal Control Weakness
27.	65-Shadiwal	08	In admissible expenditure on sports festival	0.078	Internal Control Weakness
28.	65-Shadiwal	09	Non accountal of stock	0.600	Internal Control Weakness
29.	65-Shadiwal	10	Irregular expenditure on various works	0.026	Internal Control Weakness
30.	65-Shadiwal	11	Doubtful expenditure on wall chalking	0.022	Internal Control Weakness
31.	65-Shadiwal	12	Non production of bills	0.016	Poor Performance
32.	65-Shadiwal	13	Non maintenance of record		Internal Control Weakness
33.	59/15 city	01	Defective maintenance of cash book	3.214	Internal Control Weakness
34.	59/15 city	02	Doubtful payment on various works	0.501	Internal Control Weakness
35.	59/15 city	03	Excess expenditure than allocation	0.380	Poor Performance
36.	59/15 city	05	Non verification of local receipt	0.132	Internal Control Weakness
37.	59/15 city	06	Irregular expenditure on rent of building	0.149	Internal Control Weakness
38.	59/15 city	08	Non utilization of CCB funds	0.048	Internal Control Weakness
39.	59/15 city	09	Non accountal of various items	0.018	Poor Performance
40.	59/15 city	10	Unjustified expenditure	0.009	Internal Control Weakness
41.	59/15 city	11	Non maintenance of record.		Internal Control Weakness
42.	49/05 City	02	Non verification of receipt	0.644	Internal Control Weakness
43.	49/05 City	03	Expenditure on pay and allowances	0.610	Internal Control Weakness
44.	49/05 City	04	Irregular expenditure on rent of building	0.190	Internal Control Weakness
45.	49/05 City	05	Unjustified expenditure on earth work	0.106	Internal Control Weakness
46.	49/05 City	06	Irregular expenditure of work	0.058	Poor Performance
47.	49/05 City	07	Wasteful expenditure on sports Activities	0.053	Internal Control Weakness

Sr. #	Name of Formations	AIR Para No.	Subject	Amount (Rs in million)	Nature of Para
48.	49/05 City	08	Doubtful expenditure through Project Committee	0.048	Internal Control Weakness
49.	49/05 City	09	Non accountal of various items	0.046	Internal Control Weakness
50.	49/05 City	10	Non maintenance of record		Poor Performance
51.	15 Jheranwali	02	Unjustified expenditure on pay and allowances	0.620	Internal Control Weakness
52.	15 Jheranwali	03	Non verification of receipt	0.618	Poor Performance
53.	15 Jheranwali	04	Doubtful expenditure through project committee	0.434	Internal Control Weakness
54.	15 Jheranwali	05	Doubtful payment on various works	0.331	Internal Control Weakness
55.	15 Jheranwali	07	Excess expenditure than allocation	0.284	Internal Control Weakness
56.	15 Jheranwali	08	Irregular expenditure on arrear	0.133	Internal Control Weakness
57.	15 Jheranwali	09	Theft batteries and UPS	0.109	Poor Performance
58.	15 Jheranwali	10	Wasteful expenditure on sports activities	0.081	Internal Control Weakness
59.	15 Jheranwali	11	Unjustified expenditure on earth work	0.046	Poor Performance
60.	15 Jheranwali	12	Non accountal of stock	0.020	Internal Control Weakness
61.	15 Jheranwali	13	Non maintenance of record		Poor Performance
62.	61/02 Jalapur Jattan	01	Non-verification of receipts	0.441	Internal Control Weakness
63.	61/02 Jalapur Jattan	03	Non-maintenance of record		Internal Control Weakness
64.	61/02 Jalapur Jattan	04	Non deduction of income tax	0.123	Internal Control Weakness
65.	61/02 Jalapur Jattan	05	Unjustified repair of generator	0.021	Internal Control Weakness
66.	61/02 Jalapur Jattan	06	Misappropriation on advertisement	0.019	Internal Control Weakness
67.	61/02 Jalapur Jattan	07	Bogus payment on account of earth filling & sanitation work	0.172	Internal Control Weakness
68.	61/02 Jalapur Jattan	08	Misappropriation of funds on development	0.125	Internal Control Weakness
69.	61/02 Jalapur Jattan	09	Bogus drawl on development funds	0.125	Poor Performance
70.	61/02 Jalapur Jattan	10	Misappropriation of development funds	0.191	Internal Control Weakness
71.	61/02 Jalapur	11	Non accountal of stock	0.022	Internal Control

Sr. #	Name of Formations	AIR Para No.	Subject	Amount (Rs in million)	Nature of Para
	Jattan				Weakness
72.	61/02 Jalapur Jattan	12	Doubtful expenditure on development works	0.197	Poor Performance
73.	27 Kathala Gujrat	01	Non utilization of CCB funds	0.650	Internal Control Weakness
74.	27 Kathala Gujrat	03	Non maintenance of record		Internal Control Weakness
75.	27 Kathala Gujrat	04	Non verification of receipts	0.777	Poor Performance
76.	27 Kathala Gujrat	05	Expenditure on pay & allowances	0.502	Internal Control Weakness
77.	27 Kathala Gujrat	07	Unjustified expenditure on civil works	0.043	Internal Control Weakness
78.	27 Kathala Gujrat	08	Doubtful expenditure on dengue spray	0.030	Poor Performance
79.	27 Kathala Gujrat	09	Non accountal of stock	0.030	Internal Control Weakness
80.	27 Kathala Gujrat	10	Unjustified expenditure on wall chalking	0.038	Internal Control Weakness
81.	Saroki-17	01	Non maintenance of record		Poor Performance
82.	Saroki-17	02	Non verification of receipts	0.666	Internal Control Weakness
83.	Saroki-17	03	Non production of bank statement		Internal Control Weakness
84.	Saroki-17	05	Excess expenditure than budget allocation	0.330	Poor Performance
85.	Saroki-17	06	Expenditure on pay & allowances	0.401	Internal Control Weakness
86.	Saroki-17	07	Non accountal of stock	0.074	Internal Control Weakness
87.	Saroki-17	08	Non utilization of CCB fund	0.125	Poor Performance
88.	Saroki-17	09	Unjustified expenditure on sanitation	0.183	Internal Control Weakness
89.	Saroki-17	11	Doubtful expenditure on labor charges	0.143	Internal Control Weakness
90.	Saroki-17	12	Expenditure on earth filling	0.011	Poor Performance

Annexure-B

**UAs of Gujrat District
Budget and Expenditure Statement for Financial Years 2013-2016
Ten Union Administrations - Budget and Expenditure details**

(Rs in million)

Sr. #	UA # & Name of UAs	Name of Heads	Budget (Rs)	Expenditure (Rs)	Excess (+) / Saving (-) (Rs)	%age Saving / Excess
1	Barnali	Salary	1.814	1.264	-0.550	30%
		Non Salary	0.868	1.011	0.143	16%
		Development	1.25	1.197	-0.053	4%
2	Dhoria	Salary	2.480	2.117	-0.363	15%
		Non Salary	1.68	0.424	-1.256	75%
		Development	0.692	0.672	-0.020	3%
3	Malka	Salary	2.845	2.685	-0.160	6%
		Non Salary	1.718	0.405	-1.313	76%
		Development	3.7	0.698	-3.002	81%
4	Marala	Salary	3.232	2.065	-1.167	36%
		Non Salary	1.05	0.662	-0.388	37%
		Development	1.53	1.211	-0.319	21%
5	Mirza Tahir	Salary	2.946	1.897	-1.049	36%
		Non Salary	0.9	0.499	-0.401	45%
		Development	3.4	0.476	-2.924	86%
6	Noonanwali	Salary	2.68	2.144	-0.536	20%
		Non Salary	0.955	0.507	-0.448	47%
		Development	0.91	0.835	-0.075	8%
7	Punjan Kasana	Salary	2.67	2.18	-0.490	18%
		Non Salary	0.385	0.465	0.080	21%
		Development	1.6	0.234	-1.366	85%
8	Sehna	Salary	2.54	2.073	-0.467	18%
		Non Salary	1.189	0.658	-0.531	45%
		Development	1.75	0.655	-1.095	63%
9	Thatha Rai Bahdur	Salary	2.774	2.191	-0.583	21%
		Non Salary	0.7	0.455	-0.245	35%
		Development	1.7	1.28	-0.420	25%
GRAND TOTAL			49.96	30.96	-18.99	37%

Annexure-C**1.2.2.1****Irregular Provision of Block Allocation Rs 17.46 million**

Sr. #	Name of Union Council	Tehsile	Amount (Rs)	AIR Para #
1	Barnali	Kharian	1.21	1
2	Dhoria	Kharian	3.60	1
3	Malka	Kharian	1.61	1
4	Marala	Kharian	.63	1
5	Mirza Tahir	Kharian	3.15	1
6	Noonanwali	Kharian	2.40	1
7	Panjan Kasana	Kharian	.80	1
8	Sehna	Kharian	1.85	1
9	Thotha Rai Bahadur	Kharian	1.81	1
TOTAL			17.06	-

Annexure-D**1.2.2.2****Irregular Expenditure on Development Work -Rs 8.90 million**

Sr. #	Name of Union Council	Tehsile	Amount (Rs)	AIR Para #
1	Barnali	Kharian	0.85	4
2	Dhoria	Kharian	2.35	4
3	Malka	Kharian	0.80	4
4	Mirza Tahir	Kharian	2.07	3
5	Noonanwali	Kharian	0.72	4
6	Panjan Kasana	Kharian	0.13	3
7	Sehna	Kharian	1.13	3
8	Thotha Rai Bahadur	Kharian	0.85	3
TOTAL			8.90	-

Annexure-E**1.2.3.1****Less deposit of Government receipts – Rs 2.14 million**

Sr. #	Name of Union Council	Tehsile	Amount (Rs)	AIR Para #
1	Barnali	Kharian	0.50	6
2	Marala	Kharian	0.21	5
3	Malka	Kharian	0.29	6
6	Panjan Kasana	Kharian	0.17	6
7	Sehna	Kharian	0.17	5
8	Thotha Rai Bahadur	Kharian	0.80	6
TOTAL			2.14	