



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT SIALKOT
AUDIT YEAR 2016-17**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
ADP	Annual Development Plan
DAC	Departmental Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Governments
PLGO	Punjab Local Government Ordinance
RDA	Regional Directorate of Audit
TMA	Town/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 Sialkot for the financial years 2015-16. The Directorate General 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 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 Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized in the light of intimated responses without DAC meetings which the respondent entities did not convene despite repeated reminders.

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 Jahangir)
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 17 officers and staff, total 4,760 man-days and the annual budget of Rs25.199 million for the financial year 2016-17. It has been mandated to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority and Performance Audit of entire expenditure including programmes / projects & receipts Accordingly, RDA Gujranwala carried out Audit of accounts of (Ten)10 Union Administrations out of 124 UAs of District Sialkot for the financial years 2013-16.

Each Union Administration, in District Sialkot 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 bye-laws. The PLGO 2001 requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim / Union Council / Administrator in the form of Budgetary Grants.

Audit of the Union Administrations, District Sialkot 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 revenue were made in accordance with Laws and Rules.

a. Scope of Audit

Total development budget allocation for Financial Year 2013-16 was Rs 13.80 million out of which total expenditure was Rs 11.77 million. Audit of the development expenditure of Rs 8.24 million was carried

out which was 70% of total expenditure. Audit of non-development expenditure of Rs 14.13 million out of total expenditure of Rs 17.66 million for the year was conducted which is 80% of total expenditure. Total overall expenditure of the UAs of District Sialkot for the years was Rs 29.43 million, out of which, overall expenditure of Rs 22.37 million was audited which is 76% of total expenditure. Similarly the total receipts of the UAs are 42.37 million out of which 21.61 million was audited which is 51% of the total receipts Therefore, there was 100% achievement against the planned audit activities.

b. Recoveries at the Instance of Audit

Recovery of Rs 0.11 million was pointed out but no recovery was effected till compilation of this report.

c. Audit Methodology

Audit was conducted after understanding the business processes of UAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped the Auditors in understanding the systems, procedures, environment and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

d. Audit Impact

On the pointation of Audit, UAs authorities agreed to prepare the budget as per budget rules and to maintain the record. Further, the UAs income will be deposited soon as realized.

e. Comments on Internal Controls

Internal controls mechanism of UAs of District Sialkot 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. The Key Audit Findings of the Report

- i. Irregular/Non-compliance of Rs 49.17 million was noted in three case.

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 PAO / management of UAs should ensure to resolve the following issues seriously:

- i. Inquiries need to be held to fix responsibility for wasteful expenditure and unauthorized payment.
- ii. The PAO needs to make efforts for expediting the realization of various Government receipts.

¹Para 1.2.1.1,1.2.1.2,1.2.1.3

SUMMARY OF TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs. in million)

Sr. No.	Description	No.	Budgeted Figure FY 2013-15		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) under Audit Jurisdiction	124	292.02	525.39	817.41
2	Total formations under Audit Jurisdiction	124	292.02	525.39	817.41
3	Total Entities (PAOs) Audited	10	29.43	42.37	71.80
4	Total Formations Audited	10	29.43	42.37	71.80
5	Audit & Inspection Reports	10	29.43	42.37	71.80
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	-
2.	Financial management	-
3.	Internal controls	-
4.	Violation of rules	49.17
5.	Others	-
Total		49.17

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last Year
1	Outlays Audited		11.77	42.37	17.66	71.80*	57.448
2	Amount Placed Under Audit Observation / Irregularities of Audit	-	-	-	49.17	49.17	7.007
3	Recoveries Pointed out at the Instance of Audit	-	-	-	0.11	0.11	-

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last Year
4	Recoveries Accepted / Established at the Instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the Instance of Audit		0		0	0	0

* The amount in serial No. 1 column of "Total Current Year" is the sum of Expenditure and Receipt whereas the total expenditure for the current year was Rs 29.43 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	49.17
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	-
3	Accounting errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	-
6	Non-production of record	-
7	Others, including cases of accidents, negligence, non-accountal of store etc.	-
Total		49.17

Table 5: Cost – Benefit Ratio

(Rs in millions)

Sr. #	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	71.80
2	Expenditure on Audit	2.10
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	1:0

CHAPTER 1

1.1 UNION ADMINISTRATIONS, DISTRICT SIALKOT

1.1.1 INTRODUCTION

According to 1998 population census, the population of District Sialkot is 3.00 million. There were 124 Union Administrations in District Sialkot. Each Union Administration consist of Union Nazim / Administrator and three (03) Secretaries. Each Union Administration has one (01) Drawing & Disbursing Officer. As per Section 76 of PLGO 2001 (now defunct), the functions of UAs are as follows:

- i. 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;
- ii. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration;
- iii. to register births, deaths and marriages and issue certificates thereof;
- iv. 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;
- v. to establish and maintain libraries;
- vi. to organize inter-village or neighborhood sports tournaments, fairs, shows and other cultural and recreational activities;
- vii. to disseminate information on matters of public interest;
- viii. to improve and maintain public open spaces, public gardens and playgrounds;
- ix. to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- x. to maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration;

- xi. 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
- xii. 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) for the Financial Years 2013-16

Original Budget of Rs 57.53 million was allocated to UAs of District Sialkot under various grants and no supplementary grants / re-appropriation were provided. However, revised/final budget of these UAs was Rs 57.53 million. The total expenditure incurred by the UAs during 2013 -16 was Rs 52.35 million as detailed above.

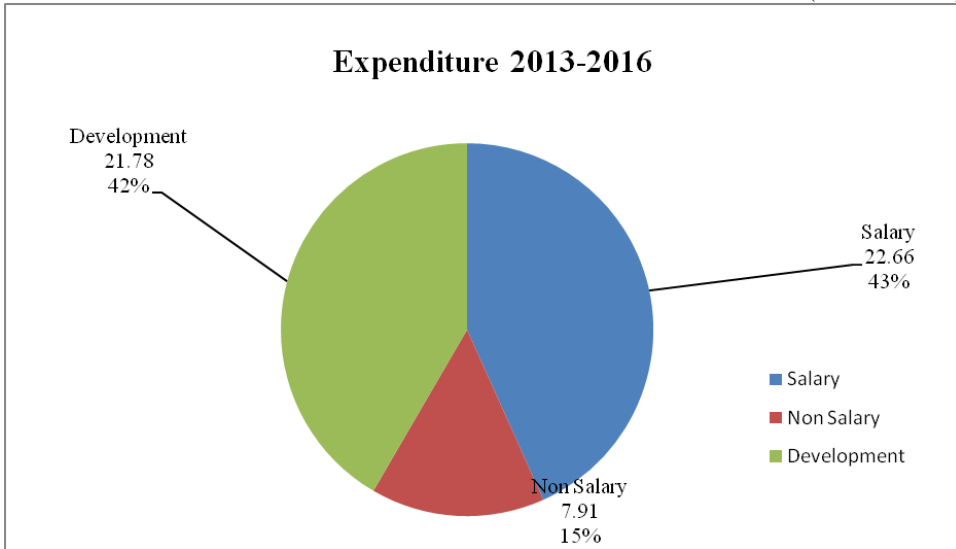
The variance analysis of the final grant and actual expenditure for the financial years 2013-16 depicted that there was a saving of Rs 3.12 million in non development and Rs 2.07 million in development component which will be used for following year budget estimates and determining the closing balances of these UAs of District Sialkot.

1.1.3 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

F.Y. 2015-16	Budget	Expenditure	Saving (-)	%age Saving
Salary	24.46	22.66	-1.80	07
Non Salary	9.22	7.91	-1.32	14
Development	23.85	21.78	-2.07	09
Total	57.53	52.35	-5.18	09

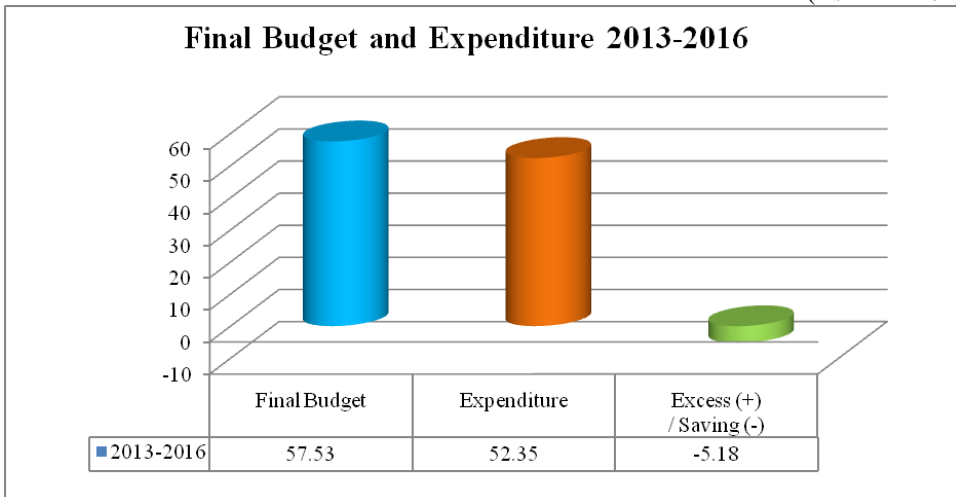
(Rs in million)



Details of budget allocations, expenditures and savings of 10 UAs in District Sialkot for the financial year 2013-16 are at Annexure-B.

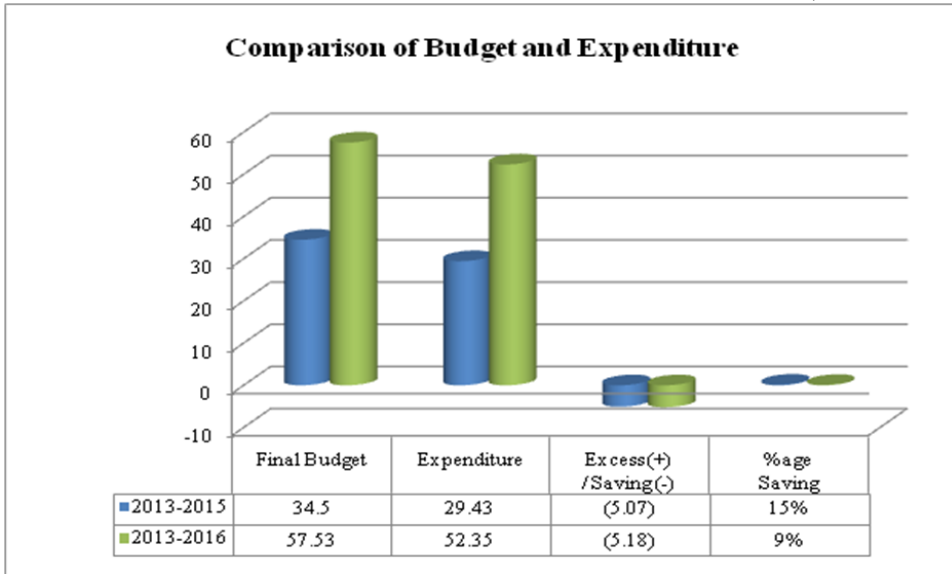
As per Budget for the financial years 2013-16 of 10 UAs of District Sialkot the original and final budget was Rs 57.53 million. Against the final budget total expenditure incurred by the UAs during 2013-16 was Rs 52.35 million.

(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 year 2013-2015 & 2013-16 as follows:

(Rs in million)

Financial Years	Budget	Expenditure	Savings	%age of Savings
2013-15	34.50	29.43	-5.07	15
2013-16	57.53	52.35	-5.18	09

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 PAC/UAC Directives

Sr. No.	Audit Year	No. of Paras	Status of PAC / UAC Meetings
1.	2008-11	6	Nil
2.	2011-12	0	Nil
3.	2012-13	5	Nil
4.	2015-16	2	Nil

As indicated in the above table, no PAC/UAC meeting was convened to discuss the audit report of UAs of District Sialkot.

1.2 AUDIT PARAS

1.2.1 Irregularity/Non Compliance

1.2.1.1 Non-utilization of Funds – Rs 1.77 million

According to Rule 64 (ii) of the TMA & Budget Rule, 2003, the resources of the Government should be utilized effeciently & effectively.

The 04 Nos Union Administrations of District Sialkot failed to utilize an amount of Rs 1.77 million during financial year 2013-16 for the welfare of the public through development works. The detailed below: -

(Amount in Repees)

Name of UCs	Financial Year	Budget (Rs)	Expenditure (Rs)	Balance (Rs)
UC Kachimand	2014-15	350,000	70,000	280,000
	2015-16	100,000	0	100,000
UC Pindi Khokhran	2013-14	500,000	295,050	204,950
	2014-15	0	0	0
	2015-16	250,000	0	0
UC Sheeni	2013-14	473,000	0	473,000
	2014-15	160,000	0	160,000
UC Head Marala	2013-14	400,000	0	400,000
	2014-15	300,000	249,000	51,000
	2015-16	100,000	0	100,000
TOTAL		2,633,000	614,050	1,768,950

Audit held that due to non compliance of rules and weak internal control, the community was deprived from the benefits of development projects. This resulted in non-utilization of funds and the public money was retained.

It resulted into non-utilization of funds Rs. 1.769 million.

The matter was reported to the PAO in May, 2017. Neither reply was furnished by the Management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing of responsibility for non-compliance of budget rules. under intimation to Audit.

1.2.1.2 Unjustified payment in cash Rs 46.707 million

According to rule 34(2) of PLG (Accounts) Rules, 2001, “all cheques of payments over Rs. 100,000 shall be crossed except cheques for payment of salaries drawn in the name of disbursing officer.”

Secretary of the certain Union Councils, District Sialkot made cash payments under different head of accounts more than the permissible limit to the suppliers. The amounts were withdrawn from bank account and paid in cash to the firms. This resulted in unjustified payment of Rs 46.707 million as detailed in **Annexure-C**.

Audit held that due to non compliance of govt. guidelines, payments were made in cash instead of cross cheque.

It resulted into irregular expenditure of Rs. 46.707 million.

The matter was reported to the PAO in May, 2017. Neither reply was furnished by the Management nor DAC meeting was convened till finalization of this Report

Audit suggests fixing of responsibility under intimation to Audit.

1.2.1.3 Unauthorized execution of development schemes Rs 700,000

According to the Execution of Development Projects clause 4 (5) of The Punjab Union Administrations (Works) Rules 2002, if the cost of a project included in the Annual Development Plan is more than Rs.100,000/- the Union Administration may get it executed through the Tehsil Municipal Administration or the District Government as deposit work for which the funds shall be placed at their disposal. The Tehsil Municipal Administration or the District Government, as the case may be, shall be responsible to prepare the detailed estimates of the project and get them technically sanctioned in accordance with the procedure as may be specified by Government from time to time.

During audit of Union Council Kachimand Sialkot, it was revealed that schemes were executed but its approval and execution was made in different phases to avoid the compliance of the rule ibid. The schemes were required to be executed by the TMA concerned.

(Amount in Rupees)

Sr. #	Scheme #	Scheme	Amount
1	09	Construction of Street & Drainge Dhangor	100,000
2	10	Construction of Street & Drainge Dhangor	100,000
3	11	Construction of Street & Drainge Chini Molo	100,000
4	12	Construction of Street & Drainge Chini Molo	100,000
5	13	Construction of Street & Drainge Chini Molo	100,000
6	14	Construction of Street & Drainge Chini Molo	100,000
7	15	Construction of Street & Drainge Chini Molo	100,000
Total			700,000

Audit held that due to weak internal control, splitting of single schemes in different phases was the violation of rule and unauthorized payment made to the contractor.

It resulted into irregular expenditure of Rs. 0.700 million.

The matter was reported to the PAO in May, 2017. Neither reply was furnished by the Management nor DAC meeting was convened till finalization of this Report.

Audit requires fixing of responsibility and approval of the schemes from competent authority under report to audit.

ANNEXURES

PART-I

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

Sr. #.	Name of UC	AP #	Subject	Amount (Rs)	Nature of Para
1	Chaprar	01	Irregular transfer of funds	20000	Internal Controls Weakness
2		02	Doubtful expenditure on repair	8900	Irregularity/Non Compliance
3		03	Doubtful expenditure on purchase Stationery & Equipment	78577	Internal Controls Weakness
4		04	Non deduction of income tax	3023	Internal Controls Weakness
5		05	Non deduction of GST	12737	Internal Controls Weakness
6		07	Doubtful expenditure on Photocopy	3445	Irregularity/Non Compliance
7		08	Doubtful expenditure on office cleanliness	2000	Internal Controls Weakness
8		09	Non/improper maintenance of record leading to doubtful expenditure	-	Internal Controls Weakness
9		10	Physical verification not carried out	-	Internal Controls Weakness
10	Gondal	01	Irregular Expenditure on Repair & Maintenance of Building	66980	Internal Controls Weakness
11		02	Doubtful expenditure on repair	7700	Irregularity/Non Compliance
12		03	Doubtful expenditure on purchase Stationery & Equipment	57448	Internal Controls Weakness
13		04	Non deduction of income tax	3877	Irregularity/Non Compliance
14		05	Non deduction of GST	9438	Internal Controls Weakness
15		07	Non/improper maintenance of record leading to doubtful expenditure	-	Internal Controls Weakness
16		08	Physical verification not carried out	-	Internal Controls Weakness
17	Khrota Syedan	01	Doubtful expenditure on repair	8250	Internal Controls Weakness
18		02	Doubtful expenditure on purchase Stationery & Equipment	57448	Irregularity/Non Compliance
19		03	Non deduction of income tax	2322	Internal Controls Weakness
20		04	Non deduction of GST	8958	Internal Controls Weakness
21		06	Purchased material not taken on the stock after use	9600	Internal Controls Weakness
22		07	Non/improper maintenance of record leading to doubtful	-	Irregularity/Non Compliance

Sr. #.	Name of UC	AP #	Subject	Amount (Rs)	Nature of Para
1	Chaprar	01	Irregular transfer of funds expenditure	20000	Internal Controls Weakness
23		08	Physical verification not carried out	-	Internal Controls Weakness
24		03	Doubtful expenditure on repair	14114	Internal Controls Weakness
25		04	Doubtful expenditure on purchase Stationery & Equipment	105090	Irregularity/Non Compliance
26		05	Non deduction of income tax	3517	Internal Controls Weakness
27		06	Non deduction of GST	14754	Internal Controls Weakness
28		08	Non/improper maintenance of record leading to doubtful expenditure	-	Internal Controls Weakness
29		09	Physical verification not carried out	-	Internal Controls Weakness
30	Phulora	01	Doubtful expenditure on purchase Stationery & Equipment Rs.57,448	57448	Internal Controls Weakness
31		02	Non deduction of income tax amounting Rs597	597	Irregularity/Non Compliance
32		03	Non deduction of GST amounting Rs2,389	2389	Internal Controls Weakness
33		05	Non/improper maintenance of record leading to doubtful expenditure	-	Internal Controls Weakness
34		06	Physical verification not carried out	-	Internal Controls Weakness
35	Phuklian	01	Doubtful expenditure on repair	12050	Internal Controls Weakness
36		02	Doubtful expenditure on purchase Stationery & Equipment	36769	Irregularity/Non Compliance
37		03	Non deduction of income tax	1461	Internal Controls Weakness
38		04	Non deduction of GST	5923	Irregularity/Non Compliance
39		06	Doubtful expenditure on Account of Pay & Allowances	61140	Internal Controls Weakness
40		07	Non/improper maintenance of record leading to doubtful expenditure	-	Internal Controls Weakness
41		08	Physical verification not carried out	-	Internal Controls Weakness
42	Pindi Khokhran	02	Doubtful expenditure on repair	53755	Internal Controls Weakness
43		03	Doubtful expenditure on purchase Stationery & Equipment	105090	Internal Controls Weakness
44		04	Non deduction of income tax	4194	Irregularity/Non Compliance
45		05	Non deduction of GST amounting Rs9,438	9438	Internal Controls Weakness
46		07	Purchased material not taken on the stock after use	10850	Internal Controls Weakness
47		08	Doubtful expenditure on Photocopy	6701	Irregularity/Non Compliance

Sr. #.	Name of UC	AP #	Subject	Amount (Rs)	Nature of Para
1	Chaprar	01	Irregular transfer of funds	20000	Internal Controls Weakness
48		09	Non/improper maintenance of record leading to doubtful expenditure	-	Internal Controls Weakness
49	Sheeni	02	Doubtful expenditure on repair	39575	Internal Controls Weakness
50		03	Doubtful expenditure on purchase Stationery & Equipment	75750	Internal Controls Weakness
51		04	Non deduction of income tax	3141	Irregularity/Non Compliance
52		05	Non deduction of GST	12639	Internal Controls Weakness
53		07	Purchased material not taken on the stock after use	17550	Internal Controls Weakness
54		08	Non/improper maintenance of record leading to doubtful expenditure	-	Internal Controls Weakness
55		09	Physical verification not carried out	-	Internal Controls Weakness
56	Head Marala	02	Irregular transfer of funds to UC Charar	55000	Irregularity/Non Compliance
57		03	Doubtful expenditure on repair	11500	Internal Controls Weakness
58		04	Doubtful expenditure on purchase Stationery & Equipment	57448	Internal Controls Weakness
59		05	Non deduction of income tax	3877	Internal Controls Weakness
60		06	Non deduction of GST	9438	Internal Controls Weakness
61		08	Purchased material not taken on the stock after use	6000	Internal Controls Weakness
62		09	Doubtful expenditure on office cleanliness	2700	Internal Controls Weakness
63		10	Non/improper maintenance of record leading to doubtful expenditure	-	Internal Controls Weakness
64		11	Physical verification not carried out	-	Irregularity/Non Compliance
65	Sahowala Sambrial	01	Doubtful expenditure on repair	36120	Internal Controls Weakness
66		02	Doubtful expenditure on purchase Stationery & Equipment	26710	Irregularity/Non Compliance
67		03	Non deduction of income tax	1129	Internal Controls Weakness
68		04	Non deduction of GST	9438	Irregularity/Non Compliance
69		06	06 Doubtful expenditure on Photocopy	9010	Internal Controls Weakness
70		07	Non/improper maintenance of record leading to doubtful expenditure	-	Internal Controls Weakness
71		08	Physical verification not carried out	-	Irregularity/Non Compliance

PART-II

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

Sr. #.	Name of UC	AP #	Subject	Amount (Rs)	Nature of Para
1	Ahmed Pura	02	Less deposit of Government receipts	112,960	Internal Controls Weakness
2		03	Non Allocation of CCB fund	227,500	Internal Controls Weakness
3		04	Doubtful expenditure on sports festival	40,000	Irregularity/Non Compliance
4		05	Non maintenance of the record	-	Internal Controls Weakness
5		06	Improper preparation of Budget	-	Internal Controls Weakness
6		07	Incomplete Nikkah Namas	-	Internal Controls Weakness
7	Habib Pura	02	Less deposit of Government receipts	306,600	Internal Controls Weakness
8		03	Less Allocation of CCB fund	50,000	Internal Controls Weakness
9		04	Non refund of advance	50000	Internal Controls Weakness
10		05	Non-deduction of Income tax	2109	Internal Controls Weakness
11		06	Doubtful expenditure on sports festival	64925	Internal Controls Weakness
12		07	Non maintenance of the record	-	Internal Controls Weakness
13		08	Improper preparation of Budget	-	Internal Controls Weakness
14		09	Incomplete Nikkah Namas	-	Internal Controls Weakness
15	Imam Sahib	02	Less deposit of Government receipts	195,450	Internal Controls Weakness
16		04	Irregular expenditure	100000	Irregularity/Non Compliance
17		05	Doubtful expenditure on sports festival	25000	Internal Controls Weakness
18		06	Non maintenance of the record	-	Internal Controls Weakness
19		07	Improper preparation of Budget	-	Internal Controls Weakness
20	Karim Pura	02	Less deposit of Government receipts	204,510	Internal Controls Weakness
21		04	Doubtful expenditure on sports festival	102500	Internal Controls Weakness
22		05	Non maintenance of the record	-	Internal Controls Weakness
23		06	Improper preparation of Budget	-	Internal Controls Weakness

Sr. #.	Name of UC	AP #	Subject	Amount (Rs)	Nature of Para
1	Ahmed Pura	02	Less deposit of Government receipts	112,960	Internal Controls Weakness
24	Model Town	02	Less deposit of Government receipts	112,960	Internal Controls Weakness
25		03	Doubtful expenditure on sports	69600	Internal Controls Weakness
26		04	Non deposit of income tax	3770	Internal Controls Weakness
27		05	Non maintenance of the record	-	Internal Controls Weakness
28		06	Improper preparation of Budget	-	Internal Controls Weakness
29	Neka Pura	02	Less deposit of Government receipts	151490	Internal Controls Weakness
30		04	Doubtful expenditure on sports festival	9500	Internal Controls Weakness
31		05	Non-deduction of Income tax	2439	Internal Controls Weakness
32		06	Non maintenance of the record	-	Internal Controls Weakness
33		07	Improper preparation of Budget	-	Internal Controls Weakness
34	Pura Heeran	02	Less deposit of Government receipts	164690	Internal Controls Weakness
35		03	Non Allocation of CCB fund	200000	Irregularity/Non Compliance
36		04	Doubtful expenditure on water filters	75850	Internal Controls Weakness
37		05	Doubtful expenditure on sports festival	56850	Internal Controls Weakness
38		06	Non maintenance of the record	-	Internal Controls Weakness
39		07	Improper preparation of Budget	-	Internal Controls Weakness
40	Shah Syedan	02	Less deposit of Government receipts	347630	Internal Controls Weakness
41		03	Excess expenditure than budget	197040	Internal Controls Weakness
42		04	Doubtful expenditure on sports festival	45000	Internal Controls Weakness
43		05	Non maintenance of the record	-	Internal Controls Weakness
44		06	Improper preparation of Budget	-	Internal Controls Weakness
45	Shahb Pura	01	Less deposit of Government receipts	293712	Internal Controls Weakness
46		02	Difference in cash book & bank statement	9599	Internal Controls Weakness
47		03	Doubtful expenditure on sports festival	79600	Irregularity/Non Compliance
48		04	Non-deduction of Income tax	760	Internal Controls Weakness

Sr. #.	Name of UC	AP #	Subject	Amount (Rs)	Nature of Para
1	Ahmed Pura	02	Less deposit of Government receipts	112,960	Internal Controls Weakness
49		05	Non maintenance of the record	-	Internal Controls Weakness
50		06	Improper preparation of Budget	-	Internal Controls Weakness
51		02	Water Works	130,170	Internal Controls Weakness
52		04	Doubtful expenditure on sports festival	20900	Internal Controls Weakness
53		05	Doubtful expenditure and Non-deduction of Income tax	15194	Internal Controls Weakness
54		06	Non maintenance of the record	-	Internal Controls Weakness
55		07	Improper preparation of Budget	-	Internal Controls Weakness

UAs of Sialkot District
Budget and Expenditure Statement
for Financial Years 2013-16

Ten- Union Administrations

10 Union Councils				
Financial Year 2013-16				
(Rs in million)				
Head	Budget (Rs)	Expenditure (Rs)	Savings (Rs)	% age of Savings
Salary	24.46	22.66	-1.80	07
Non Salary	9.22	7.91	-1.32	14
Development	23.85	21.78	-2.07	09
TOTAL	57.53	52.35	-5.18	09

Annexure-C

Unjustified payment in cash Rs 46.707 million

Name of Union Council	Financial Year	Cash Withdrawal (Rs)
UC Chaprar Sialkot	2013-14	1,547,523
	2014-15	1,598,377
	2015-16	1,435,197
	Total	4,581,097
UC Gondal Sialkot	2013-14	1,412,063
	2014-15	1,450,750
	2015-16	1,491,891
	Total	4,354,704
UC Head Marala	2013-14	1,483,582
	2014-15	1,782,781
	2015-16	1,613,561
	Total	4,879,924
UC Khrota Syedan	2013-14	16,486,80
	2014-15	1,511,008
	2015-16	1,657,367
	Total	4,817,055
UC Kachimand	2013-14	2,486,479
	2014-15	1,574,281
	2015-16	1,588,217
	Total	5,648,977
UC Phulara	2013-14	1,596,334
	2014-15	1,593,412
	2015-16	1,605,317
	Total	4,795,063
UC Phukalian	2013-14	1,504,278
	2014-15	1,751,838
	2015-16	1,514,827
	Total	4,770,943
UC Pindi Khokhara	2013-14	1,747,631
	2014-15	1,408,790
	2015-16	1,637,403
	Total	4,793,824
UC Sheeni	2013-14	1,385,226
	2014-15	1,955,603
	2015-16	17,631,36
	Total	3,358,496
UC Sahowala Sambrial	2013-14	1,445,049
	2014-15	1,628,955
	2015-16	1,632,746
	Total	4,706,750
	Grand Total	46,706,833