



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT MANDI BAHA-UD-DIN**

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
BDD	Budget Demand - Development
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
IPSAS	International Public Sector Accounting Standards
NAM	New Accounting Model
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PDG	Punjab District Governments
PLA	Personal Ledger Account
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 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 ten (10) Union Administrations of District Mandi Baha-ud-Din for the 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 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 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 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 regulatory framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

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

The Audit Report is submitted to the Governor 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 Baha-ud-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 2015-16. 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, R.D.A Gujranwala carried out audit of accounts of ten (10) Union Administrations of Mandi Baha-ud-Din for the financial year 2013-16.

Each Union Administration, in District Mandi Bahauddin 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 UAs of District Mandi Baha-ud-Din was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in-conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with Laws and Rules.

a. Scope of Audit

Total expenditure of Union Administrations of District Mandi Baha-ud-Din for the Financial Year 2013-16, was Rs 61.44 million covering ten (10) PAOs and ten (10) formations. Out of this, RDA Gujranwala audited expenditure of Rs 12.90 million which, in terms of percentage, was 21% of the total expenditure. Regional Director Audit planned and executed audit of ten (10) formations i.e. 100% achievement against the planned audit activities.

Total receipts of ten (10) UAs of District, Mandi Baha-ud-Din for the Financial Year 2013-16 were Rs 39.01 million. RDA, Gujranwala audited receipts of Rs 8.19 million which was 21% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 5.02 million was pointed out during audit but no recovery was effected and verified during the year 2015-16 till the time of compilation of this 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 according to risks analyzed. Audit was planned and executed accordingly.

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 and Internal Audit Department

Internal controls mechanism of UAs of District Mandi Baha-ud-Din 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 of the Report

Internal Control Weakness of Rs 19.90 million was noted in three case¹. Audit paras for the audit year 2013-16 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting are including in Annexure-A.

g. Recommendations

Audit recommends the PAOs / Management to focus on the following issues.

- 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.

¹ Para 1.2.1.1 to 1.2.1.3

SUMMARY OF TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	Number	Budgeted Figure FY 2013-15		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) under Audit Jurisdiction	65	399.36	253.57	652.93
2	Total formations under Audit Jurisdiction	65	399.36	253.57	652.93
3	Total Entities (PAOs) Audited	10	61.44	39.01	100.45
4	Total Formations Audited	10	61.44	39.01	100.45
5	Audit & Inspection Reports	10	61.44	39.01	100.45
6	Special Audit Reports	--	--	-	-
7	Performance Audit Reports	--	--	-	-
8	Other Reports	--	--	-	-

Table 2: Audit Observations Classified by Categories

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak Financial management	2.80
3	Weak Internal controls relating to financial management	17.10
4	Violation of rules	-
5	Others	-
Total		19.90

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	-	14.87	39.01	46.57	100.45*	112.91
2	Amount placed under audit observation / Irregularities of Audit	-	14.87	2.80	2.23	19.90	5.86

Sr. No.	Description	Expenditure on Acquiring of Physical Assets Procurement	Civil Works	Receipts	Others	Total Current Year	Total Last year
3	Recoveries pointed out at the instance of Audit	-	-	2.80	2.22	5.02	-
4	Recoveries accepted / established at the instance of Audit	-	-	-	-	-	-
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 61.44 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	-
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public resources	-
3	Quantification of weaknesses of internal control systems	19.90
4	Recoveries, overpayments and loss to the government.	-
5	Non-production of record to Audit	-
6	Others, including cases of accidents, negligence etc.	-
7	Violation of rules and regulations, principle of propriety and probity	-
Total		19.90

Table 5: Cost - Benefit Ratio

(Rs in millions)

Sr. #	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	100.45
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 MANDI BAHAUDDIN

1.1.1 INTRODUCTION

Each Union Administration of District Mandi Baha-ud-Din consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Mandi Baha-ud-Din comprises one Drawing and Disbursing Officer i.e. Secretary. The main 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 & Accounts (Variance Analysis) for FY 2013-16

Original Budget of Rs 65.74 million was allocated to UAs of District Mandi Baha-ud-Din under various grants and no supplementary grants / re-appropriation were provided. However, revised/final budget of these UAs was Rs 65.74 million. The total expenditure incurred by the UAs during 2013-16 was Rs 61.44 million as detailed above.

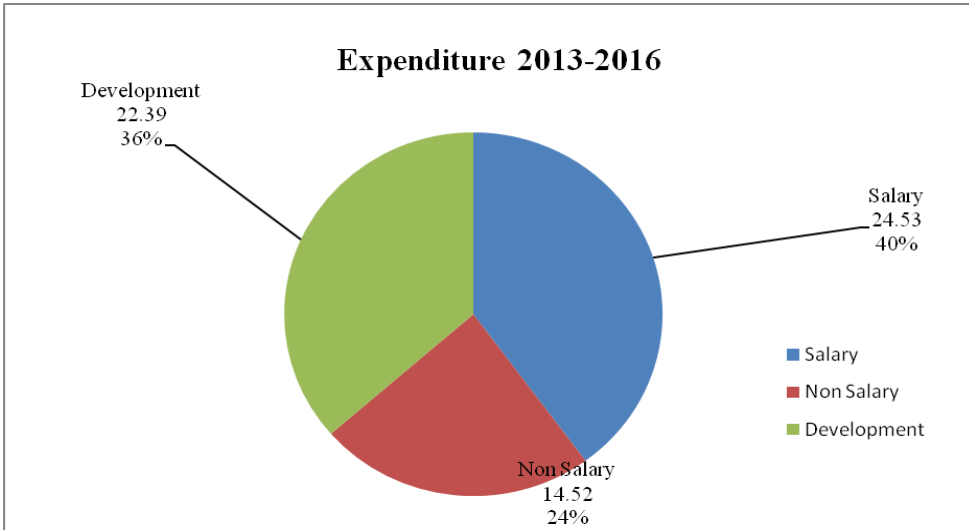
The variance analysis of the Final Grant and Actual Expenditure for the Financial Years 2013-16 depicted that there was a saving of Rs 2.87 million in non development and Rs 1.43 million in development component which will be used for following year budget estimates and determining the closing balances of these UAs of District Mandi Baha-ud-Din.

1.1.3 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

F.Y. 2013-16	Budget (Rs)	Expenditure (Rs)	Saving (-) (Rs)	%age Saving
Salary	26.32	24.53	-1.79	7%
Non Salary	15.60	14.52	-1.08	7%
Development	23.82	22.39	-1.43	6%
TOTAL	65.74	61.44	-4.30	7%

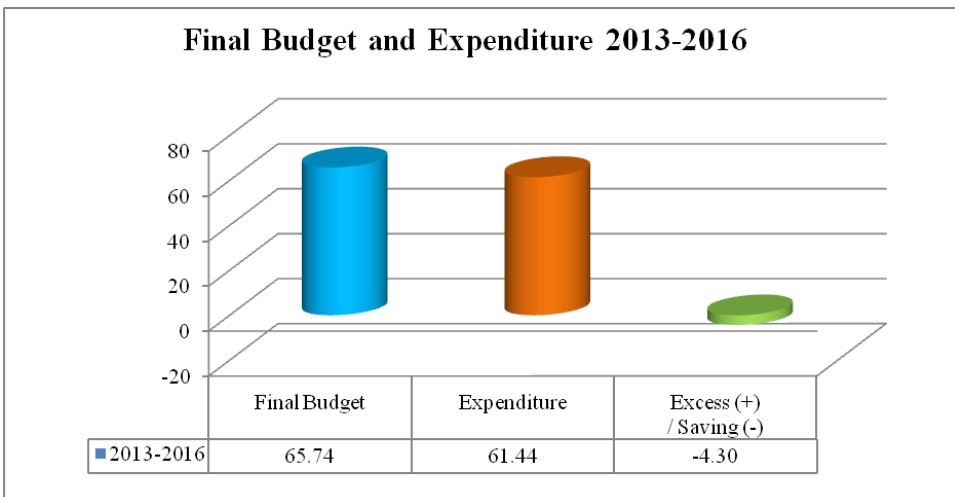
(Rs in million)



Details of budget allocations, expenditures and savings of (ten) 10 UAs in District Mandi Baha-ud-Din for the financial year 2013-16 are at Annexure-B.

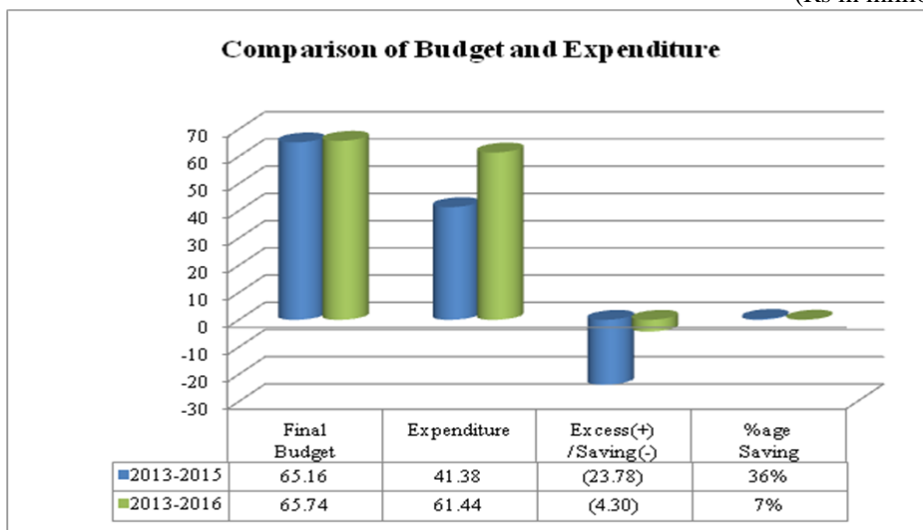
As per Budget Books for the year 2013-16 of UAs of Mandi Baha-ud-Din the original and final budget was Rs 65.74 million. Against the final budget total expenditure incurred by the UAs during 2013-16 was Rs 61.44 million. There was a saving of Rs 4.30 million the reasons for which should be explained by the Secretary UAs/PAOs.

(Rs in million)



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

(Rs in million)



(Rs in million)

Financial Year	Final Budget	Expenditure	Excess (+) / Savings (-)	%age of Savings
2013-2015	65.16	41.38	-23.78	36%
2013-2016	65.74	61.44	-4.30	7%

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
1	2008-11	7	Not convened
2	2011-12	0	Not convened
3	2013-15	1	Not convened

As indicated in the above table, no Adhoc Accounts Committee meeting was convened to discuss the audit report of UAs of District Mandi Baha-ud-Din.

1.2 AUDIT PARAS

1.2.1 Internal Control Weaknesses

1.2.1.1 Less utilization of development funds Rs 14.87 million

According to rule 64 of PDG & TMA (Budget), Rules, 2003, each Local Govt. shall manage the resources made available to it efficiently and effectively.

Managements of following Union Administrations of District Mandi Bahauadin allocated development funds amounting Rs 23.01 million for different schemes during financial year 2013-16 out of which Rs. 8.14 were utilized only on development works during the years which resulted in non utilization of Rs.14.87 resultantly deprived the community from desired benefits as detail below:-

Name of UAs	Financial Year	Amount (Rs)	Remarks
UA Chimmon M.B Din	2013-16	711,367	Annexure-C
UA Kadher M.B Din	2013-16	1,992,171	
UA Kuthiala Sheikhan M.B Din	2013-16	1,840,000	
UA Mangat M.B Din	2013-16	1,649,525	
UA Mianwal Ranjha M.B Din	2013-16	1,125,294	
UA Nain M.B Din	2013-16	1,615,144	
UA Pindi Bahauddin M.B Din	2013-16	1,225,388	
UA Sehna M.B Din	2013-16	1,300,000	
UA Sohawa Bolani M.B Din	2013-16	1,646,983	
UA Sohawa Dillowana M.B Din	2013-16	1,760,593	
Total		14,866,465	

Audit held that due to weak financial management and internal control the development funds could not be utilized.

It resulted into non-utilization of funds Rs. 14.866 million.

The matter was reported to the PAO in April, 2017. However, no reply was furnished by the Union Administration and DAC meeting was also not convened till finalization of this Report.

Audit recommends fixing of responsibility besides action under intimation to Audit.

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

1.2.1.2 Loss due to non-achievement of revenue target– Rs 2.80 million

As per rule 11 & 12 of the Punjab, Local Government (Budget) Rules, 2001, each collecting officer may from time to time and with the approval of the controlling officer and Finance office, formulate revenue

collection program, setting up the targets for collection during specified period and the Assistant Collecting Officers shall as far as possible follow the program. He is required to ensure that all revenue targets are achieved

Managements of following Union Administrations of District Mandi Bahauddin failed to achieve the budgeted targets for the financial year 2013-16 on account of different receipts. This resulted in less realization of receipts of Rs 2,796,572 as detailed below:-

Name of UAs	Financial Year	Amount (Rs)	Remarks
UA Chimmon M.B Din	2013-16	191,360	Annexure - D
UA Kadher M.B Din	2013-16	602,402	
UA Kuthiala Sheikhan M.B Din	2013-16	301,530	
UA Mangat M.B Din	2013-16	448,280	
UA Mianwal Ranjha M.B Din	2013-16	459,280	
UA Nain M.B Din	2013-16	227,500	
UA Pindi Bahauddin M.B Din	2013-16	96,080	
UA Sehna M.B Din	2013-16	123,520	
UA Sohawa Bolani M.B Din	2013-16	258,460	
UA Sohawa Dillowana M.B Din	2013-16	88,160	
TOTAL		2,796,572	

Audit held that due to weak financial management and internal control the targets could not be achieved.

It resulted into loss of Rs. 2.797 million.

The matter was reported to the PAO in April, 2017. However, no reply was furnished by the Union Administration and DAC meeting was also not convened till finalization of this Report.

Audit recommends fixing of responsibility besides action under intimation to Audit.

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

1.2.1.3 Non/Less Deduction of Income Tax – Rs 2.23 million

According to Section 153 of Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4% & 4.5% is required to be deducted from companies & individuals on supplies.

Management of ten (10) Union Administrations incurred expenditure and made payment to the different Contractors on account of development projects but income tax was either not deducted or less deducted than rates specified as detailed below:-

Name of UAs	Financial Year	Amount (Rs)	Annexure
UA Chimmon M.B Din	2013-16	214,725	Annexure-E
UA Kadher M.B Din	2013-16	255,710	
UA Kuthiala Sheikhan M.B Din	2013-16	222,382	
UA Mangat M.B Din	2013-16	175,234	
UA Mianwal Ranjha M.B Din	2013-16	332,572	
UA Nain M.B Din	2013-16	197,721	
UA Pindi Bahauddin M.B Din	2013-16	178,765	
UA Sehna M.B Din	2013-16	174,814	
UA Sohawa Bolani M.B Din	2013-16	253,568	
UA Sohawa Dillowana M.B Din	2013-16	222,074	
Total		2,227,565	

Audit is of the view that due to weak internal controls and negligence, income tax was not/less deducted from the suppliers.

This resulted in loss of revenue of Rs 2.23 million

Management replied that clear instructions have been issued to the concerned contractors regarding the deduction of income tax.

The matter was reported to the PAO in April, 2017. However, no reply was furnished by the Union Administration and DAC meeting was also not convened till finalization of this Report.

Audit recommends recovery of income tax of Rs 2.23 million from concerned under intimation to Audit

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

ANNEXURES

Annexure-A

PART-I

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

Sr. #	UAs Name	AP #	Description of Paras	Amount (Rs)	Nature of Paras
1.	Chimmon M.B Din	04	Doubtful expenditure on sports festival	46,210	Inter Control Weaknesses
2.		05	Non maintenance of the record	-	Inter Control Weaknesses
3.		06	Improper preparation of Budget	-	Inter Control Weaknesses
4.		07	Physical verification not carried out	-	Irregular/Non-compliance
5.	UA Kadher M.B Din	04	Doubtful expenditure on sports festival	135,354	Inter Control Weaknesses
6.		05	Non maintenance of the record	-	Inter Control Weaknesses
7.		06	Improper preparation of Budget	-	Inter Control Weaknesses
8.		07	Physical verification not carried out	-	Irregular/Non-compliance
9.	UA Kuthiala Sheikhan M.B Din	04	Doubtful expenditure on sports festival	58,000	Inter Control Weaknesses
10.		05	Non maintenance of the record	-	Inter Control Weaknesses
11.		06	Improper preparation of Budget	-	Inter Control Weaknesses
12.		07	Physical verification not carried out	-	Irregular/Non-compliance
13.	UA Mangat M.B Din	04	Doubtful expenditure on sports festival	23,450	Inter Control Weaknesses
14.		05	Non maintenance of the record	-	Inter Control Weaknesses
15.		06	Improper preparation of Budget	-	Inter Control Weaknesses
16.		07	Physical verification not carried out	-	Irregular/Non-compliance
17.	UA Mianwal Ranjha M.B Din	04	Doubtful expenditure on sports festival	219,292	Inter Control Weaknesses
18.		05	Non maintenance of the record	-	Inter Control Weaknesses
19.		06	Improper preparation of Budget	-	Inter Control Weaknesses

Sr. #	UAs Name	AP #	Description of Paras	Amount (Rs)	Nature of Paras
20.		07	Physical verification not carried out	-	Irregular/Non-compliance
21.	UA Nain M.B Din	04	Doubtful expenditure on sports festival	108,425	Inter Control Weaknesses
22.		05	Non maintenance of the record	-	Inter Control Weaknesses
23.		06	Improper preparation of Budget	-	Inter Control Weaknesses
24.		07	Physical verification not carried out	-	Irregular/Non-compliance
25.	UA Pindi Bahauddin M.B Din	04	Doubtful expenditure on sports festival	44,530	Inter Control Weaknesses
26.		05	Non maintenance of the record	-	Inter Control Weaknesses
27.		06	Improper preparation of Budget	-	Inter Control Weaknesses
28.		07	Physical verification not carried out	-	Irregular/Non-compliance
29.	UA Sehna M.B Din	04	Doubtful expenditure on sports festival	63,850	Inter Control Weaknesses
30.		05	Non maintenance of the record	-	Inter Control Weaknesses
31.		06	Improper preparation of Budget	-	Inter Control Weaknesses
32.		07	Physical verification not carried out	-	Irregular/Non-compliance
33.	UA Sohawa Bolani M.B Din	04	Doubtful expenditure on sports festival	60,000	Inter Control Weaknesses
34.		05	Non maintenance of the record	-	Inter Control Weaknesses
35.		06	Improper preparation of Budget	-	Inter Control Weaknesses
36.		07	Physical verification not carried out	-	Irregular/Non-compliance
37.	UA Sohawa Bolani M.B Din	04	Doubtful expenditure on sports festival	60,000	Inter Control Weaknesses
38.		05	Non maintenance of the record	-	Inter Control Weaknesses
39		06	Improper preparation of Budget	-	Inter Control Weaknesses
40		07	Physical verification not carried out	-	Irregular/Non-compliance

PART-II

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

Sr. #	UAs Name	AP #	Description of Paras	Amount (Rs)	Nature of Paras
1.	No. 06 Ahla	01	Unauthorized provision of block allocation	2.8 (M)	Inter Control Weaknesses
2.		02	Non-Utilization of CCB Funds	150000	Inter Control Weaknesses
3.		03	Unjustified payment in cash	2401700	Irregular/Non-compliance
4.		04	Purchased material not taken on the stock after use	24363	Inter Control Weaknesses
5.		05	Undue retention of Government money	1.57 (M)	Irregular/Non-compliance
6.		07	Non collection of additional performance security Rs.204,510	204510	Irregular/Non-compliance
7.		08	Non/improper maintenance of record leading to doubtful expenditure	-	Irregular/Non-compliance
8.		No.13 Chak Basawa	01	Unauthorized provision of block allocation	2.900 (M)
9.	02		Non-Utilization of CCB Funds	150000	Irregular/Non-compliance
10.	03		Unjustified payment in cash	4.199 (M)	Irregular/Non-compliance
11.	04		Purchased material not taken on the stock after use	29228	Irregular/Non-compliance
12.	05		Undue retention of Government money	1171955	Irregular/Non-compliance
13.	07		Non collection of additional performance security	83210	Inter Control Weaknesses
14.	08		Non/improper maintenance of record leading to doubtful expenditure	-	Irregular/Non-compliance
15.	No.09 Challianwala		01	Unauthorized provision of block allocation	3.500 (M)
16.		02	Non deduction of income tax	8925	
17.		03	Non deduction of GST	17,742	
18.		04	Non-Utilization of CCB Funds	200000	Inter Control Weaknesses
19.		05	Unjustified payment in cash	1.081 (M)	Inter Control Weaknesses
20.		06	Purchased material not taken on the stock after use	58530	Irregular/ Non-compliance
21.		07	Undue retention of Government money	953290	Irregular/Non-compliance
22.		08	Doubtful expenditure on "earth filling	29200	
23.		09	Non/improper maintenance of record leading to doubtful expenditure	-	Irregular/Non-compliance

Sr. #	UAs Name	AP #	Description of Paras	Amount (Rs)	Nature of Paras
24.	No.11 Dhoke Kasib	01	Unauthorized provision of block allocation	3.000 (M)	Irregular/Non-compliance
25.		02	Non-Utilization of CCB Funds	100000	Irregular/Non-compliance
26.		03	Unjustified payment in cash	2.601 (M)	Irregular/Non-compliance
27.		04	Purchased material not taken on the stock after use	38631	Inter Control Weaknesses
28.		06	Non/improper maintenance of record leading to doubtful expenditure	-	Inter Control Weaknesses
29.	No.12 Maral	01	Unauthorized provision of block allocation	1.268 (M)	Irregular/Non-compliance
30.		02	Non-Utilization of CCB Funds	100000	Inter Control Weaknesses
31.		03	Unjustified payment in cash	4.295 (M)	Irregular/Non-compliance
32.		04	Purchased material not taken on the stock after use	74858	Irregular/Non-compliance
33.		06	Undue retention of Government money	2929597	Irregular/Non-compliance
34.		07	Non/improper maintenance of record leading to doubtful expenditure	-	Irregular/Non-compliance
35.		08	Non collection of additional performance security	74378	Irregular/Non-compliance
36.		09	Non/improper maintenance of record leading to doubtful expenditure	-	Internal Control Weaknesses
37.	No.16 Mojianwali	01	Unauthorized provision of block allocation	2.200 (M)	Irregular/Non-compliance
38.		02	Non-Utilization of CCB Funds	50000	Irregular/Non-compliance
39.		03	Unjustified payment in cash	3.574 (M)	Irregular/Non-compliance
40.		04	Purchased material not taken on the stock after use	31700	Irregular/Non-compliance
41.		05	Undue retention of Government money	1000642	Internal Control Weaknesses
42.	No.07 Mong	01	Unauthorized provision of block allocation	2.00 (M)	Internal Control Weaknesses
43.		02	Non-Utilization of CCB Funds	50000	Irregular/Non-compliance
44.		03	Unjustified payment in cash	179415	Irregular/Non-compliance
45.		04	Non verification of deposits	256330	Irregular/Non-compliance
46.		05	Non deposit of govt. receipt	35170	Irregular/Non-compliance
47.		06	Undue retention of Government money	588036	Irregular/Non-compliance
48.		08	Non imposition of penalty	57377	Irregular/Non-compliance

Sr. #	UAs Name	AP #	Description of Paras	Amount (Rs)	Nature of Paras
49.		09	Non/improper maintenance of record leading to doubtful expenditure	-	Irregular/Non-compliance
50.	No.08 Rasul	01	Unauthorized provision of block allocation	2.400 (M)	Irregular/Non-compliance
51.		02	Non-Utilization of CCB Funds	200000	Irregular/Non-compliance
52.		03	Unjustified payment in cash	3.224(M)	Irregular/Non-compliance
53.		04	Purchased material not taken on the stock after use	19910	Irregular/Non-compliance
54.		05	Undue retention of Government money	670598	Irregular/Non-compliance
55.		07	Doubtful expenditure on "garbage lifting"	15000	Irregular/Non-compliance
56.		08	Non collection of additional performance security	56393	Irregular/Non-compliance
57.		09	Non/improper maintenance of record leading to doubtful expenditure	-	Inter Control Weaknesses
58.		No.01 Shaheedawali	01	Unauthorized provision of block allocation million	3.400 (M)
59.	02		Non-Utilization of CCB Funds	70000	Internal Control Weaknesses
60.	03		Unjustified payment in cash	4.584 (M)	Irregular/Non-compliance
61.	04		Purchased material not taken on the stock after use	21005	Internal Control Weaknesses
62.	05		Undue retention of Government money	696678	Irregular/Non-compliance
63.	07		Non collection of additional performance security	62009	Irregular/Non-compliance
64.	08		Loss due to non imposition of penalty	15900	Irregular/Non-compliance
65.	09		Non/improper maintenance of record leading to doubtful expenditure	-	Irregular/Non-compliance
66.	No.14 Wasu		01	Unauthorized provision of block allocation	2.700 (M)
67.		02	Non-Utilization of CCB Funds	70000	Internal Control Weaknesses
68.		03	Unjustified payment in cash	341700	Internal Control Weaknesses
69.		04	Purchased material not taken on the stock after use	106985	Irregular/Non-compliance
70.		05	Doubtful expenditure on "sanitation campaign"	19950	Irregular/Non-compliance
71.		06	Doubtful expenditure on "earth filling	30000	Irregular/Non-compliance
72.		07	Undue retention of Government	992056	Internal Control

Sr. #	UAs Name	AP #	Description of Paras	Amount (Rs)	Nature of Paras
			money		Weaknesses
73		09	Non imposition of penalty	69860	Irregular/Non-compliance
74		10	Non collection of additional performance security	80058	Irregular/Non-compliance
75		11	Non/improper maintenance of record leading to doubtful expenditure	-	Irregular/Non-compliance

**UAs of Mandi Baha-ud-Din District
Budget and Expenditure Statement**

**For Financial Year 2013-6
Ten (10) – Union Administrations**

10 Union Administrations				
Financial Year 2013-16				
F.Y. 2013-16	Budget (Rs)	Expenditure (Rs)	Saving (-) (Rs)	%age Saving
Salary	26.32	24.53	-1.79	7%
Non Salary	15.60	14.52	-1.08	7%
Development	23.82	22.39	-1.43	6%
TOTAL	65.74	61.44	-4.30	7%

Non/Less utilization of development funds for Rs 14.87 million

UA Chimmon M.B Din

Sr. No.	Year	Development Budget	Utilization	Less
1	2014-15	700,000	600,000	100,000
2	2013-14	700,000	88,633	611,367
Total		1,400,000	688,633	711,367

UA Kadher M.B Din

Sr. No.	Year	Development Budget	Utilization	Less
1	2014-15	1,800,000	1,528,912	271,088
2	2013-14	1,800,000	78,917	1,721,083
Total		3,600,000	1,607,829	1,992,171

UA Kuthiala Sheikhan M.B Din

Sr. No.	Year	Development Budget	Utilization	Less
1	2015-16	700,000	600,000	100,000
2	2013-14	1,800,000	60,000	1,740,000
Total		2,500,000	660,000	1,840,000

UA Mangat M.B Din

Sr. No.	Year	Development Budget	Utilization	Less
1	2014-15	1,502,000	841,000	661,000
2	2013-14	1,050,000	61,475	988,525
Total		2,552,000	902,475	1,649,525

UA Mianwal Ranjha M.B Din

Sr. No.	Year	Development Budget	Utilization	Less
1	2015-16	900,000	751,779	148,221
2	2014-15	1,500,000	1,265,805	234,195
3	2013-14	800,000	57,122	742,878
Total		3,200,000	2,074,706	1,125,294

UA Nain M.B Din

Sr. No.	Year	Development Budget	Utilization	Less
1	2015-16	410,000	208,097	201,903
2	2013-14	1,500,000	86,759	1,413,241
Total		1,910,000	294,856	1,615,144

UA Pindi Bahauddin M.B Din

Sr. No.	Year	Development Budget	Utilization	Less
1	2013-14	1,250,000	24,612	1,225,388

UA Sehna M.B Din

Sr. No.	Year	Development Budget	Utilization	Less
1	2013-14	1,300,000	0	1,300,000
Total		1,300,000	0	1,300,000

UA Sohawa Bolani M.B Din

Sr. No.	Year	Development Budget	Utilization	Less
1	2015-16	1,600,000	1,064,558	535,442
2	2013-14	1,300,000	188,429	1,111,571
Total		2,900,000	1,252,987	1,646,983

UA Sohawa Dillowana M.B Din

Sr. No.	Year	Development Budget	Utilization	Less
1	2015-16	800,000	534,690	265,310
2	2013-14	1,600,000	104,717	1,495,283
Total		2,400,000	639,407	1,760,593

Annexure-D
Para 1.2.1.2

Non-achievement of targets resulting in revenue loss of – Rs 2.80 million

UA Chimmon M.B Din

(Amount in Rs)

Financial Years	Nadra Share @ 50%	Due Amount (Nadra Share x100/50)	Amount Deposited	Less Deposited
2013-14	104,630	209,260	125,200	84,060
2014-15	125,420	250,840	200,500	50,340
2015-16	105,180	210,360	153,400	56,960
Total	335,230	670,460	479,100	191,360

UA Kadher M.B Din

(Amount in Rs)

Financial Years	Nadra Share @ 50%	Due Amount (Nadra Share x100/50)	Amount Deposited	Less Deposited
2013-14	101,490	202,980	55,500	147,480
2014-15	122,360	244,720	30,000	214,720
2015-16	140,101	280,202	40,000	240,202
Total	363,951	727,902	125,500	602,402

UA Kuthiala Sheikhan M.B Din

(Amount in Rs)

Financial Years	Nadra Share @ 50%	Due Amount (Nadra Share x100/50)	Amount Deposited	Less Deposited
2013-14	128,150	256,300	215,200	41,100
2014-15	162,220	324,440	189,830	134,610
2015-16	184,810	369,620	243,800	125,820
Total	475,180	950,360	648,830	301,530

UA Mangat M.B Din

(Amount in Rs)

Financial Years	Nadra Share @ 50%	Due Amount (Nadra Share x100/50)	Amount Deposited	Less Deposited
2013-14	180,000	360,000	57,500	302,500
2014-15	94,840	189,680	135,400	54,280
2015-16	128,150	256,300	164,800	91,500
Total	402,990	805,980	357,700	448,280

UA Mianwal Ranjha M.B Din

(Amount in Rs)

Financial Years	Nadra Share @ 50%	Due Amount (Nadra Share x100/50)	Amount Deposited	Less Deposited
2013-14	119,900	239,800	31,000	208,800
2014-15	111,120	222,240	156,100	66,140
2015-16	138,920	270,840	93,500	184,340
Total	369,940	732,880	280,600	459,280

UA Nain M.B Din

(Amount in Rs)

Financial Years	Nadra Share @ 50%	Due Amount (Nadra Share x100/50)	Amount Deposited	Less Deposited
2013-14	64,650	129,300	65,900	63,400
2014-15	97,840	195,680	100,500	95,180
2015-16	89,480	178,960	110,040	68,920
Total	251,970	503,940	276,440	227,500

UA Pindi Bahauddin M.B Din

(Amount in Rs)

Financial Years	Nadra Share @ 50%	Due Amount (Nadra Share x100/50)	Amount Deposited	Less Deposited
2014-15	141,150	282,300	236,900	45,400
2015-16	119,340	238,680	188,000	50,680
Total	260,490	520,980	424,900	96,080

UA Sehna M.B Din

(Amount in Rs)

Financial Years	Nadra Share @ 50%	Due Amount (Nadra Share x100/50)	Amount Deposited	Less Deposited
2013-14	67,800	135,600	113,000	22,600
2014-15	93,100	186,200	120,700	65,500
2015-16	82,810	165,620	130,200	35,420
Total	243,710	487,420	363,900	123,520

UA Sohawa Bolani M.B Din**(Amount in Rs)**

Financial Years	Nadra Share @ 50%	Due Amount (Nadra Share x100/50)	Amount Deposited	Less Deposited
2013-14	141,760	283,520	115,800	167,720
2015-16	176,220	352,440	261,700	90,740
Total	317,980	635,960	377,500	258,460

UA Sohawa Dillowana M.B Din**(Amount in Rs)**

Financial Years	Nadra Share @ 50%	Due Amount (Nadra Share x100/50)	Amount Deposited	Less Deposited
2013-14	67,750	135,500	113,600	21,900
2014-15	111,130	222,260	188,000	34,260
2015-16	98,100	196,200	164,200	32,000
Total	276,980	553,960	465,800	88,160

Annexure-E
Para 1.2.1.3

Non/Less Deduction of Income Tax on Purchase of Equipment – Rs2.23 million

UA Chimmon M.B Din

Sr. No.	Year	Income tax deducted Rs.
1	2015-16	105,219
2	2014-15	61,161
3	2013-14	48,345
Total		214,725

UA Kadher M.B Din

Sr. No.	Year	Income tax deducted Rs.
1	2015-16	116,718
2	2014-15	138,992
Total		255,710

UA Kuthiala Sheikhan M.B Din:

Sr. No.	Year	Income tax deducted Rs.
1	2015-16	44,942
2	2014-15	177,440
Total		222,382

UA Mangat M.B Din

Sr. No.	Year	Income tax deducted Rs.
1	2015-16	45,818
2	2014-15	129,416
3	2013-14	0
Total		175,234

UA Mianwal Ranjha M.B Din

Sr. No.	Year	Income tax deducted Rs.
1	2015-16	163,632
2	2014-15	146,547
3	2013-14	22,393
Total		332,572

UA Nain M.B Din

Sr. No.	Year	Income tax deducted Rs.
1	2015-16	18,918
2	2014-15	178,803
Total		197,721

UA Pindi Bahauddin M.B Din

Rs 178,765

UA Sehna M.B Din

Sr. No.	Year	Income tax deducted Rs.
1	2015-16	46,856
2	2014-15	127,958
Total		174,814

UA Sohawa Bolani M.B Din

Sr. No.	Year	Income tax deducted Rs.
1	2015-16	86,035
2	2014-15	138,215
3	2013-14	29,318
Total		253,568

UA Sohawa Dillowana M.B Din

Sr. No.	Year	Income tax deducted Rs.
1	2015-16	48,608
2	2014-15	173,466
Total		222,074