



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

AUDIT YEAR 2015-16

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 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 ten (10) Union Administrations of District Mandi Baha-ud-Din for the financial year 2013-15. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the 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 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 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 of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Imran Iqbal)
Acting-Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore is responsible to carry out the audit of One thousand eight hundred twenty four 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, Gujrat, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of seventeen officers and staff, total 4,760 man-days and the annual budget of Rs 25.20 million for the financial year 2014-15. 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 Union Administrations of Mandi Baha-ud-Din for the financial year 2013-15.

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, there was no leakage of revenue in the Government account / Local Fund.

a. Scope of Audit (Audit of Expenditure and Receipts)

Total development budget allocation for Financial Years 2013-15 was Rs 27.90 million, out of which total expenditure was Rs 17.57 million. Audit of the development expenditure of Rs 9.67 million was carried out which was 55% of total expenditure. Audit of Non-Development expenditure of Rs 26.58 million out of total expenditure of Rs 37.97 million for the year was conducted which is 70% of total expenditure. Total overall expenditure of the UAs of District Mandi Baha-ud-Din for these years was Rs 41.38 million, out of which, overall expenditure of Rs 26.07 million was audited which is 63% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

b. Recoveries at the Instance of Audit

No recovery was pointed out during the audit of financial year 2013-15 and no recovery was effected till 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

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve its objectives, safeguard assets, ensure accuracy, timelines, reliability of financial and accounting information for decision making.

One of the basic components of Internal Control System is Internal Audit, which is a tool for investigating and apprising the management about the efficiency and performance of various activities of the Department, through assessment of the effectiveness and implementation of policies, rules and regulations. It was noted that an

internal auditor had not yet been appointed as required in terms of Section 115A of PLGO, 2001.

f. The Key Audit Findings of the Report;

- i. Irregular / non-compliance of Rs 5.86 million was noted in one case¹.

Audit paras for the audit year 2013-15 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting are including in Annex-A.

g. Recommendations

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

- i. Head of the Union Administrations needs to conduct physical stock taking of fixed and current assets
- ii. Departments need to comply with the Public Procurement Rules for and rational purchases of goods and services
- iii. Inquiries need to be held to fix responsibility for wasteful expenditure and unauthorized payment
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system
- vi. The PAO needs to take appropriate action for non-production of record
- vii. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

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	188.27	122.37	310.64
2	Total formations under Audit Jurisdiction	65	188.27	122.37	310.64
3	Total Entities (PAOs) Audited	10	41.38	35.77	77.15
4	Total Formations Audited	10	41.38	35.77	77.15
5	Audit & Inspection Reports	10	41.38	35.77	77.15
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	-
3	Weak Internal controls relating to financial management	-
4	Violation of rules	5.86
5	Others	-
Total		5.86

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure on Acquiring of Physical Assets Procurement	Civil Works	Receipts	Others	Total expenditure	Total Last year
1	Outlays Audited	-	17.57	35.77	23.81	77.15*	1467.35
2	Amount placed under audit observation / Irregularities of Audit	-	5.86	-	-	5.86	22.67

Sr. No.	Description	Expenditure on Acquiring of Physical Assets Procurement	Civil Works	Receipts	Others	Total expenditure	Total Last year
3	Recoveries pointed out at the instance of Audit	-	-	-	-	-	17.84
4	Recoveries accepted / established at the instance of Audit	-	-	-	-	-	17.84
5	Recoveries realized at the instance of Audit	-	-	-	-	-	0.43

* 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 41.38 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	-
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	5.86
Total		5.86

Table 5: Cost - Benefit Ratio

Sr. #	Description	Amount (Rs in millions)
1	Outlays Audited (Items 1 of Table 3)	77.15
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

According to 1998 population census, the population of District Mandi Baha-ud-Din is 1.160 million. There was sixty five (65) Union Administrations in District Mandi Bahuadin. Each Union Administrations 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 the main functions of TMAs 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 2013-15

Original Budget of Rs 65.16 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 65.16 million. The total expenditure incurred by the UAs during 2013-15 was Rs 41.38 million as detailed above.

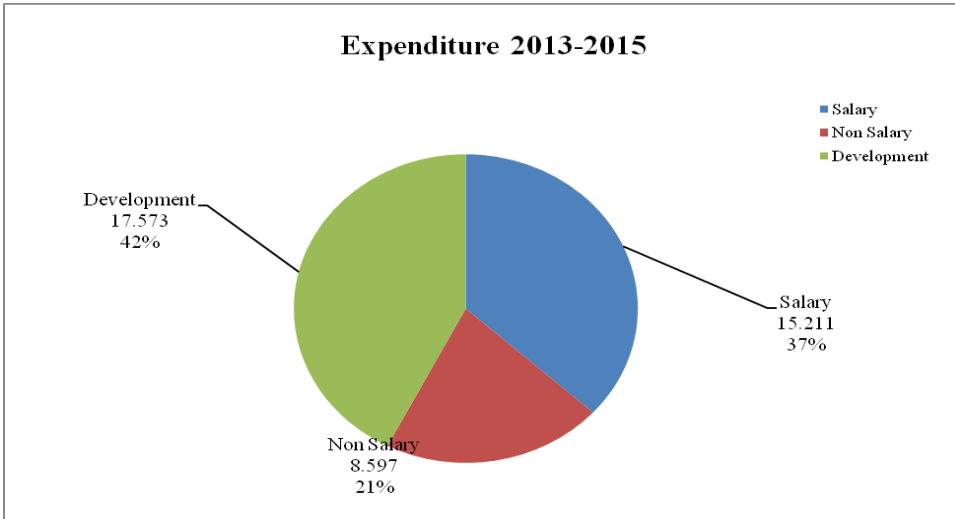
The variance analysis of the Final Grant and Actual Expenditure for the Financial Years 2013-15 depicted that there was a saving of Rs 14.16 million in non development and Rs 9.62 million in development component which will be used for following year budget estimates and determining the closing balances of these UAs of District Mandi Baha-ud-Din.

1.1.3 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

F.Y. 2013-15	Budget (Rs)	Expenditure (Rs)	Saving (-) (Rs)	%age Saving
Salary	20.07	15.21	-4.86	24
Non Salary	17.90	8.60	-9.30	52
Development	27.19	17.57	-9.62	35
TOTAL	65.16	41.38	-23.78	36

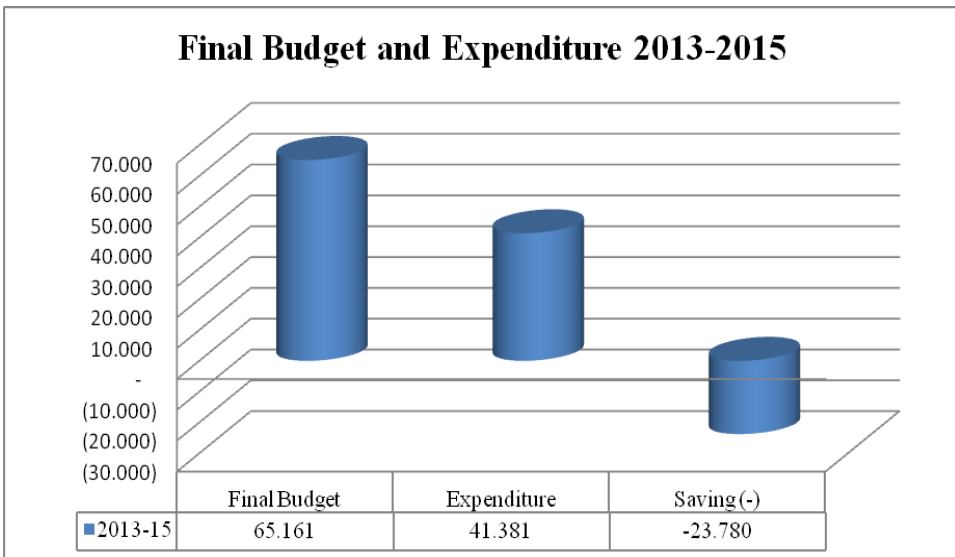
(Rs in million)



Details of budget allocations, expenditures and savings of ten UAs in District Mandi Baha-ud-Din for the financial year 2013-15 are at Annexure-B.

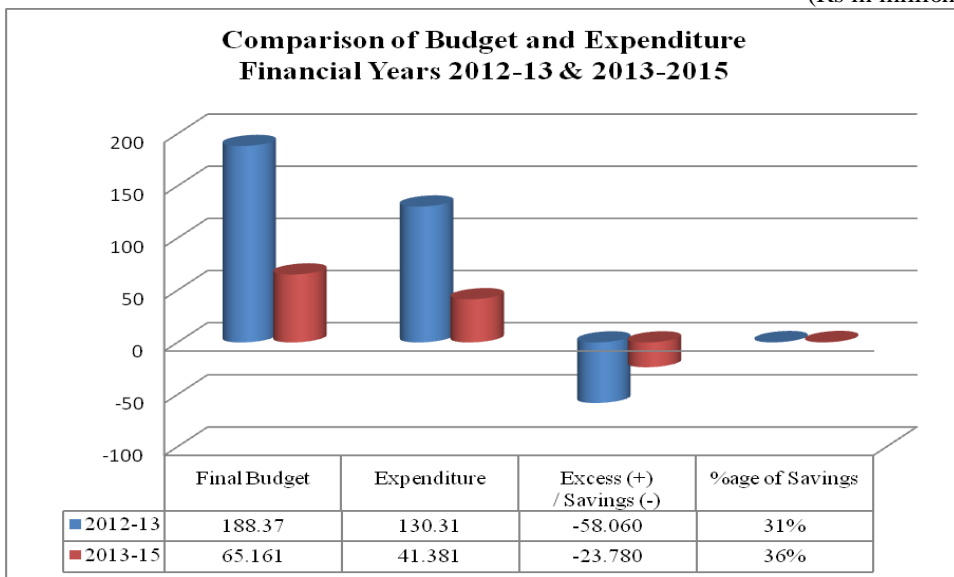
As per Budget Books for the year 2013-15 of UAs of Mandi Baha-ud-Din the original and final budget was Rs 65.16 million. Against the final budget total expenditure incurred by the UAs during 2013-15 was Rs 41.38 million. There was a saving of Rs 23.78 million the reasons for which should be explained 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
2012-2013	188.37	130.31	-58.06	31%
2013-2015	65.16	41.38	-23.78	36%

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

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

1.2 AUDIT PARAS

1.2.1 Non compliance

1.2.1.1 Unauthorized execution of development schemes Rs 5.86 millions

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.

Management of the following Union Administrations executed different developments schemes in phases to avoid the compliance rule ibid during financial year 2013-14 and 2014-15. The schemes were required to be executed by the TMA Concerned instead of Union Council. The payment of Rs 5.86 was unauthorized due to splitting of expenditure. The detail is as (**Annexure-C**).

Sr. No.	Name of UAs	Particulars	AIR #	Amount (Rs)
01	No. 06 Ahla	Development works	06	550,000
02	No.13 Chak Basawa	Development works	06	662,800
03	No.11 Dhoke Kasib	Development works	05	299,000
04	No.12 Marala	Development works	07	455,000
05	No.10 Mojionwali	Development works	06	397,400
06	No.08 Rasul	Development works	06	599,000
07	No.15 Shaheedawali	Development works	06	1,032,000
08	No.14 Wasu	Development works	08	898,600
09	No.07 Mong	Development works	07	966,930
Total				5,860,730

Audit holds that due to weak internal control, expenditure was incurred by violating the government instructions. This resulted in unauthorized execution of schemes of Rs 5.86 million.

The matter was reported to the PAO in March, 2016. However, no reply was furnished by the UC and DAC meeting was also not convened till finalization of this Report.

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

ANNEXURES

Annexure-A

PART-I
Memorandum for Departmental Accounts Committee
Paras Pertaining to Current Audit Year 2015-16

Sr. #	AIR Para No.	UAs Name	Description of Paras	Amount (Rs)	Nature of Paras
1.	01	No. 06 Ahla	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.	01	No.13 Chak Basawa	Unauthorized provision of block allocation	2.900 (M)	Inter Control Weaknesses
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.	01	No.09 Challianwala	Unauthorized provision of block allocation	3.500 (M)	Inter Control Weaknesses
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. #	AIR Para No.	UAs Name	Description of Paras	Amount (Rs)	Nature of Paras
24.	01	No.11 Dhoke Kasib	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.	01	No.12 Maral	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.	01	No.16 Mojianwali	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.	01	No.07 Mong	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	588036	Irregular/Non-

Sr. #	AIR Para No.	UAs Name	Description of Paras	Amount (Rs)	Nature of Paras
			money		compliance
48.	08		Non imposition of penalty	57377	Irregular/Non-compliance
49.	09		Non/improper maintenance of record leading to doubtful expenditure	-	Irregular/Non-compliance
50.	01	No.08 Rasul	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.	01		No.01 Shaheedawali	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.	01	No.14 Wasu		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

Sr. #	AIR Para No.	UAs Name	Description of Paras	Amount (Rs)	Nature of Paras
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 money	992056	Internal Control 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

PART-II
Memorandum for Departmental Accounts Committee
Paras Pertaining to previous Audit Year 2012-13
MFDAC Paras 2011-12

Sr. #.	Name of Formations	AIR Para No.	Subject	Amount (Rs)	Nature of Paras
1	MB Din UC No.2	6	Non- maintenance of the record	0	Irregularity / Non - compliance
2	MB Din UC No.3	6	Non- maintenance of the record	0	Irregularity / Non - compliance
3	MB Din UC No.4	2	Wasteful Expenditure Due to Idle Staff	193,620	Weak Internal Control
4	MB Din UC No.4	4	Doubtful Payment Through Contractor	459,450	Weak Internal Control
5	MB Din UC No.4	6	Non-deposit of Government Revenues -	89,080	Weak Internal Control

MFDAC Paras 2012-13

Sr. #.	Name of Formations	AIR Para No.	Subject	Amount (Rs)	Nature of Paras
1	Badshapur	5	Non maintenance of Stock Register/Acquaintance Roll	182,800	Non-compliance
2		6	Non verification of deposits of receipts	-	Internal control weakness
3		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
4	Barmusa	5	Non maintenance of Stock Register/Acquaintance Roll	158,612	Non compliance
5		6	Non verification of deposits of receipts	-	Internal control weakness
6		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
7	Bosal	5	Non maintenance of Stock Register/Acquaintance Roll	99,360	Non compliance
8		6	Non verification of deposits of receipts	-	Internal control weakness

Sr. #.	Name of Formations	AIR Para No.	Subject	Amount (Rs)	Nature of Paras
9		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
10	Chach Riab	5	Non maintenance of Stock Register/Acquaintance Roll	134,446	Non compliance
11		6	Non verification of deposits of receipts	-	Internal control weakness
12		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
13	Daffar	5	Non maintenance of Stock Register/Acquaintance Roll	103,205	Non compliance
14		6	Non verification of deposits of receipts	-	Internal control weakness
15		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
16	Gharqaim	5	Non maintenance of Stock Register/Acquaintance Roll	154,945	Non compliance
17		6	Non verification of deposits of receipts	-	Internal control weakness
18		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
19	Gohar	5	Non maintenance of Stock Register/Acquaintance Roll	159,900	Non compliance
20		6	Non verification of deposits of receipts	-	Internal control weakness
21		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
22	Gojra	5	Non maintenance of Stock Register/Acquaintance Roll	89,600	Non compliance
23		6	Non verification of deposits of receipts	-	Internal control weakness
24		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
25	Haria	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
26		6	Non verification of deposits of receipts	-	Internal control weakness
27		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
28	Malakwal 2	5	Non maintenance of Stock Register/Acquaintance Roll	165,950	Non compliance
29		6	Non verification of deposits of receipts	-	Internal control weakness

Sr. #.	Name of Formations	AIR Para No.	Subject	Amount (Rs)	Nature of Paras
30		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
31	Malakwal 1	5	Non maintenance of Stock Register/Acquaintance Roll	127,100	Non compliance
32		6	Non verification of deposits of receipts	-	Internal control weakness
33		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
34	Miana Gondal	5	Non maintenance of Stock Register/Acquaintance Roll	110,800	Non compliance
35		6	Non verification of deposits of receipts	-	Internal control weakness
36		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
37	Pindi Macco	5	Non maintenance of Stock Register/Acquaintance Roll	127,250	Non compliance
38		6	Non verification of deposits of receipts	-	Internal control weakness
39		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
40	Pindi Rawan	5	Non maintenance of Stock Register/Acquaintance Roll	110,800	Non compliance
41		6	Non verification of deposits of receipts	-	Internal control weakness
42		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
43	Rukan	5	Non maintenance of Stock Register/Acquaintance Roll	134,670	Non compliance
44		6	Non verification of deposits of receipts	-	Internal control weakness
45		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
46	Wara Alam Shah	5	Non maintenance of Stock Register/Acquaintance Roll	144,900	Non compliance
47		6	Non verification of deposits of receipts	-	Internal control weakness
48		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
49	Warriat	5	Non maintenance of Stock Register/Acquaintance Roll	134,200	Non compliance
50		6	Non verification of deposits of receipts	-	Internal control weakness

Sr. #.	Name of Formations	AIR Para No.	Subject	Amount (Rs)	Nature of Paras
51		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
52	Aahla	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
53		6	Non verification of deposits of receipts	-	Internal control weakness
54		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
55	Bikhi Sharif	5	Non maintenance of Stock Register/Acquaintance Roll	21,375	Non compliance
56		6	Non verification of deposits of receipts	-	Internal control weakness
57		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
58	Chack 40	5	Non maintenance of Stock Register/Acquaintance Roll	33,600	Non compliance
59		6	Non verification of deposits of receipts	-	Internal control weakness
60		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
61	Chack Basawa	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
62		6	Non verification of deposits of receipts	-	Internal control weakness
63		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
64	Challianwala	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
65		6	Non verification of deposits of receipts	-	Internal control weakness
66		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
67	Chimmon	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
68		6	Non verification of deposits of receipts	-	Internal control weakness
69		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
70	Dhoak Kasib	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
71		6	Non verification of deposits of receipts	-	Internal control weakness

Sr. #.	Name of Formations	AIR Para No.	Subject	Amount (Rs)	Nature of Paras
72		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
73	Kaddar	5	Non maintenance of Stock Register/Acquaintance Roll	33,600	Non compliance
74		6	Non verification of deposits of receipts	-	Internal control weakness
75		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
76	Kuthiala Sheikhan	5	Non maintenance of Stock Register/Acquaintance Roll	15,000	Non compliance
77		6	Non verification of deposits of receipts	-	Internal control weakness
78		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
79	Mangat	5	Non maintenance of Stock Register/Acquaintance Roll	67,539	Non compliance
80		6	Non verification of deposits of receipts	-	Internal control weakness
81		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
82	MB Din 1	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
83		6	Non verification of deposits of receipts	-	Internal control weakness
84		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
85	MB Din 2	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
86		6	Non verification of deposits of receipts	-	Internal control weakness
87		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
88	MB Din 3	5	Non maintenance of Stock Register/Acquaintance Roll	27,011	Non compliance
89		6	Non verification of deposits of receipts	-	Internal control weakness
90		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
91	MB Din 4	5	Non maintenance of Stock Register/Acquaintance Roll	18,943	Non compliance
92		6	Non verification of deposits of receipts	-	Internal control weakness

Sr. #.	Name of Formations	AIR Para No.	Subject	Amount (Rs)	Nature of Paras
93		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
94	MB Din 5	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
95		6	Non verification of deposits of receipts	-	Internal control weakness
96		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
97	Mianwal Ranjha	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
98		6	Non verification of deposits of receipts	-	Internal control weakness
99		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
100	Mojianwala	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
101		6	Non verification of deposits of receipts	-	Internal control weakness
102		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
103	Mong	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
104		6	Non verification of deposits of receipts	-	Internal control weakness
105		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
106	Murala	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
107		6	Non verification of deposits of receipts	-	Internal control weakness
108		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
109	Nain Ranjha	5	Non maintenance of Stock Register/Acquaintance Roll	32,338	Non compliance
110		6	Non verification of deposits of receipts	-	Internal control weakness
111		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
112	Pindi	5	Non maintenance of Stock Register/Acquaintance Roll	21,316	Non compliance
113	Bahaudin	6	Non verification of deposits of receipts	-	Internal control weakness

Sr. #.	Name of Formations	AIR Para No.	Subject	Amount (Rs)	Nature of Paras
114		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
115	Rasul	5	Non maintenance of Stock Register/Acquaintance Roll	26,900	Non compliance
116		6	Non verification of deposits of receipts	----	Internal control weakness
117		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
118	Sehna	5	Non maintenance of Stock Register/Acquaintance Roll	10,470	Non compliance
119		6	Non verification of deposits of receipts	-	Internal control weakness
120		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
121	Shaheedanwali	5	Non maintenance of Stock Register/Acquaintance Roll	21,883	Non compliance
122		6	Non verification of deposits of receipts	-	Internal control weakness
123		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
124	Sohava Bolani	5	Non maintenance of Stock Register/Acquaintance Roll	35,958	Non compliance
125		6	Non verification of deposits of receipts	-	Internal control weakness
126		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
127	Sohava Dhillona	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
128		6	Non verification of deposits of receipts	-	Internal control weakness
129		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
130	Wasu	5	Non maintenance of Stock Register/Acquaintance Roll	21,373	Non compliance
131		6	Non verification of deposits of receipts	-	Internal control weakness
132		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
133	Bekhomore	5	Non maintenance of Stock Register/Acquaintance Roll	25,227	Non compliance
134		6	Non verification of deposits of receipts	-	Internal control weakness

Sr. #.	Name of Formations	AIR Para No.	Subject	Amount (Rs)	Nature of Paras
135		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
136	Bherowal	5	Non maintenance of Stock Register/Acquaintance Roll	24,534	Non compliance
137		6	Non verification of deposits of receipts	-	Internal control weakness
138		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
139	Bhoa Hassan	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
140		6	Non verification of deposits of receipts	-	Internal control weakness
141		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
142	Chach Janu Khan	5	Non maintenance of Stock Register/Acquaintance Roll	24,503	Non compliance
143		6	Non verification of deposits of receipts	-	Internal control weakness
144		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
145	Dhunni Kalan	5	Non maintenance of Stock Register/Acquaintance Roll	7,858	Non compliance
146		6	Non verification of deposits of receipts	----	Internal control weakness
147		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
148	Jokalian	5	Non maintenance of Stock Register/Acquaintance Roll	29,199	Non compliance
149		6	Non verification of deposits of receipts	-	Internal control weakness
150		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
151	Kot Hassat Khan	5	Non maintenance of Stock Register/Acquaintance Roll	25,422	Non compliance
152		6	Non verification of deposits of receipts	-	Internal control weakness
153		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
154	Pindi Kalu	5	Non maintenance of Stock Register/Acquaintance Roll	24,706	Non compliance
155		6	Non verification of deposits of receipts	-	Internal control weakness

Sr. #.	Name of Formations	AIR Para No.	Subject	Amount (Rs)	Nature of Paras
156		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
157	Qadirabad	5	Non maintenance of Stock Register/Acquaintance Roll	-	Non compliance
158		6	Non verification of deposits of receipts	-	Internal control weakness
159		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
160	Rerka Bala	5	Non maintenance of Stock Register/Acquaintance Roll	24,509	Non compliance
161		6	Non verification of deposits of receipts	-	Internal control weakness
162		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
163	Saida	5	Non maintenance of Stock Register/Acquaintance Roll	64,860	Non compliance
164		6	Non verification of deposits of receipts	-	Internal control weakness
165		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	15,780	Non compliance
166	Dhoul Ranjha	5	Non maintenance of Stock Register/Acquaintance Roll	67,539	Non compliance
167		6	Non verification of deposits of receipts	-	Internal control weakness
168		7	Non Deduction of GPF, Benevolent Fund and Group Insurance from pay	-	Non compliance
169	Dhreekan kalan	5	Non maintenance of Stock Register/Acquaintance Roll	25,157	Non compliance
170	Duggal	5	Non maintenance of Stock Register/Acquaintance Roll	31,950	Non compliance
171	Ghunnian	5	Non maintenance of Stock Register/Acquaintance Roll	23,910	Non compliance
172	Haslanwali	5	Non maintenance of Stock Register/Acquaintance Roll	26,737	Non compliance
173	Heelan	5	Non maintenance of Stock Register/Acquaintance Roll	24,776	Non compliance
174	Narang	5	Non maintenance of Stock Register/Acquaintance Roll	25,063	Non compliance
175	Pahrianwali	5	Non maintenance of Stock Register/Acquaintance Roll	25,008	Non compliance
176	Phalia	5	Non maintenance of Stock Register/Acquaintance Roll	24,594	Non compliance
177	Raikey	5	Non maintenance of Stock Register/Acquaintance Roll	24,727	Non compliance

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

**For Financial Year 2013-5
Ten (10) – Union Administrations**

10 Union Administrations				
Financial Year 2013-15				
F.Y. 2013-15	Budget (Rs)	Expenditure (Rs)	Excess (+) / Saving (-) (Rs)	%age Saving
Salary	20.068	15.211	-4.857	24
Non Salary	17.903	8.597	-9.306	52
Development	27.190	17.573	-9.617	35
TOTAL	65.161	41.381	-23.780	36

Annexure-C

No. 06 Ahla

Year	Scheme	Date of work order	Amount (Rs)
2014-15	Constn. Of soling/drain Ghulam Qadir Mouza Pindi Ahliyani 93	10-7-14	100,000
2014-15	-do-	-do-	50,000
2013-14	Constn. Of soling college wala Mouza Khiwa No. 113	20-9-12	100,000
-do-	-do- No. 114	-do-	100,000
-do-	Constn/repair street Raja Attiq wali phase 1	-do-	100,000
-do-	-do- 2	-do-	100,000
TOTAL			550,000

No. 13 Chak Basawa

Scheme No	Scheme	Amount (Rs)
08	Construction of Street & Drainage UC 13 Chak Basawa	50,000
12	Construction of Street & Drainage UC 13 Chak Basawa	99,800
17	Construction of Street & Drainage UC 13 Chak Basawa	99,500
13	Construction of Street & Soling Bashir Ahmed UC 13 Chak Basawa	40,000
16	Construction of Street & Soling Bashir Ahmed UC 13 Chak Basawa	75,000
23	Construction of Street & Drainage Waqas Ahmed Phase 1	99,500
24	Construction of Street & Drainage Waqas Ahmed Phase 2	99,500
25	Construction of Street & Drainage Waqas Ahmed Phase 1	99,500
Total		662,800

No.11 Dhoke Kasib

Scheme No	Scheme	Amount
202	Construction of Street & Drainage Dhoke Kasib	99,800
203	Construction of Street & Drainage Dhoke Kasib	99,900
207	Construction of Street & Drainage Dhoke Kasib	99,800
Total		299,500

No.12 Marala

Scheme No	Scheme	Amount
198	Construction of Drainage & Soling Churand	100,000
199	Construction of Drainage & Soling Churand	50,000
202	Construction of Street & Drainage Marala	100,000
203	Construction of Street & Drainage Marala	50,000
207	Construction of Street & Drainage Iqbal Shafqat Marala	55,000
208	Construction of Street & Drainage Iqbal Shafqat Marala	100,000
Total		455,000

No.12 Mokionwali

Period	Scheme	Amount
2014-15	Construction of Street/Drain Mojianwala	97,500
2014-15	Construction of Street/Drain Mojianwala	99,900
2014-15	Construction of Street Sewia 143	100,000
2014-15	Construction of Street Sewia 144	100,000
Total		397,400

No.08 Rasul

Scheme	Amount
Construction of boundary wall UC office	99,500
Construction Nala Rasul	100,000
Construction of way Derya wala	100,000
Construction of way dera Malik Afzal	100,000
Construction of way of UC	100,000
Construction of way Dera Sher Muhammad	99,500
Total	599,000

No.15 Shaheedawali

Scheme No	Scheme	Amount
204	Construction of soling Chak Fateh Sher 1	100,000
205	Construction of soling Chak Fateh Sher 2	100,000
206	Construction of soling Chak Fateh Sher 1	100,000
203	Construction of Street & soling Shaheedawali	83,000
198	Construction of Street & soling shaheedawali	99,500
05	Construction of soling Shaheedawali	99,900
01	Construction of soling Shaheedawali	100,000
10	Construction of Street & soling Kot Baloch	99,800
11	Construction of Street & soling Kot Baloch	99,900
2	Construction of wall UC Shaheedawali	99,900
3	Construction of wall UC Shaheedawali	50,000
Total		1,032,000

No.14 Wasu

Scheme No.	Scheme	Contractor	Amount
209	Constn. Of sewerage line Phalia road M. B. Din	Ansar Ali	100000
210	-do-	-do-	100000
211	-do-	-do-	100000
212	Constn. Of sewerage line Rehman pura	-do-	100000
213	Constn. Of sewerage line Rehman pura	-do-	100000
20	Constn. Of street Malik Hashim wali Wasu	Mian Amjad Ali	99500
21	-do-	-do-	99500
22	-do-	-do-	99800
23	-do-	-do-	99800
Total			898600

No.07 Mong

اخراجات	تفصیل	سکیم نمبر
82,021	تعمیر راستہ پلیاں ڈھوک کالوالی، نزد GM سکول	سکیم نمبر 1
77,773	تعمیر گلی راجہ شوکت تا راجہ صفدر مونگ	سکیم نمبر 109
34,335	تعمیر گلی مبشر ننیر گوندل والی مونگ	سکیم نمبر 110
39,488	تعمیر گلی راجہ احمد خاں میرخانی	سکیم نمبر 111
86,950	تعمیر سولنگ از شان خان تا ارشد نمبردار مونگ	سکیم نمبر 114
39,932	تعمیر سولنگ و نالی پلی از بشیر احمد تا لال خان	سکیم نمبر 115
80,438	تعمیر سولنگ از انور بھول تا حاجی اسحاق مونگ	سکیم نمبر 117
34,040	تعمیر و مرمت سولنگ حاجی امتیاز تا نواز دوکاندار مونگ	سکیم نمبر 118
82,129	تعمیر گلی باسین والی و گلی راستہ ملک حماد نوان لوک	سکیم نمبر 2
82,487	تعمیر سولنگ وغیرہ نزد رہائش حافظ بشیر وغیرہ نوان لوک	سکیم نمبر 3
80,871	تعمیر راستہ قبرستان والا، گلی امانت شاہ والی	سکیم نمبر 4
82,076	تعمیر گلی راجہ اسلم تا سید نذر شاہ والی نوان لوک	سکیم نمبر 5
82,185	تعمیر گلی راجہ سعید والی نزد مسجد گوڑھا ہاشم شاہ	سکیم نمبر 6
82,005	تعمیر گلی اشرف ڈرائیور والی جناح کالونی مونگ	سکیم نمبر 7
966,730	میزان	