



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

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY OF TABLES AND CHARTS	vi
Table 1: Audit Work Statistics.....	vi
Table 2: Audit Observations Classified by Categories.....	vi
Table 3: Outcome Statistics	vi
Table 4: Irregularities Pointed Out.....	vii
Table 5: Cost - Benefit	vii
CHAPTER 1.....	1
1.1 UNION ADMINISTRATIONS, DISTRICT SIALKOT	1
1.1.1 INTRODUCTION.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis) for the Financial Years 2013-15.....	2
1.1.3 Comments on Budget and Accounts (Variance Analysis).....	2
1.1.4 Brief Comments on the Status of Compliance with PAC/UAC Directives.....	4
1.2 AUDIT PARAS.....	5
1.2.1 Irregularity / Non Compliance	6
1.2.2 Internal Control Weaknesses.....	7
ANNEXURES.....	8
Annexure-A	9
Annexure-B	24
Annexure-C	25

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 Union Administrations of District Sialkot for the Financial Years 2013-14 and 2014-15. 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 hundreded 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 had a human resource of sventeen officers and staff, total 4,760 man-days and the annual budget of Rs 25.20 million for the Financial Year 2015-16. It had 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 Union Administrations of District Sialkot for the Financial Years 2013-15.

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 a view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenue were made in accordance with Laws and Rules, 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 Year 2014-15 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. Therefore, there was 100% achievement against the planned audit activities.

b. Recoveries at the Instance of Audit

Recovery of Rs 2.08 million was pointed 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

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned Departments. However, audit impact in shape of change in rules has not been significant due to non-convening of regular PAC meetings. Had PAC meetings been regularly held, audit impact would have been manifold.

e. Comments on Internal Controls and Internal Audit Department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve its objectives, safeguard assets, ensure accuracy, timelines, 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 4.15 million was noted in one case¹
- ii. Lack of internal control systems of Rs 2.85 million was noted in one case².

Audit paras for the audit year 2015-16 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. 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.

¹Para 1.2.1.1

²Para 1.2.2.1

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	124	292.02	262.62	554.64
2	Total formations under Audit Jurisdiction	124	292.02	262.62	554.64
3	Total Entities (PAOs) Audited	10	29.43	28.02	57.45
4	Total Formations Audited	10	29.43	28.02	57.45
5	Audit & Inspection Reports	10	29.43	28.02	57.45
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	2.85
4.	Violation of rules	4.15
5.	Others	-
Total		7.01

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	28.02	17.66	57.45*	320.80
2	Amount Placed Under Audit Observation / Irregularities of Audit	-	4.15	-	2.85	7.01	158.70
3	Recoveries Pointed out at the Instance of Audit	-	-	-	-	-	1.14

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.	4.15
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	2.85
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		7.01

Table 5: Cost - Benefit

Sr. #	Description	Amount (Rs in millions)
1	Outlays Audited (Items 1 of Table 3)	57.45
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 SIALKOT

1.1.1 INTRODUCTION

According to 1998 population census, the population of District Sialkot is 3.00 million. There were one hundred & twenty four (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 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 and Accounts (Variance Analysis) for the Financial Years 2013-15

Original Budget of Rs 34.50 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 34.50 million. The total expenditure incurred by the UAs during 2013 -15 was Rs 29.43 million as detailed above.

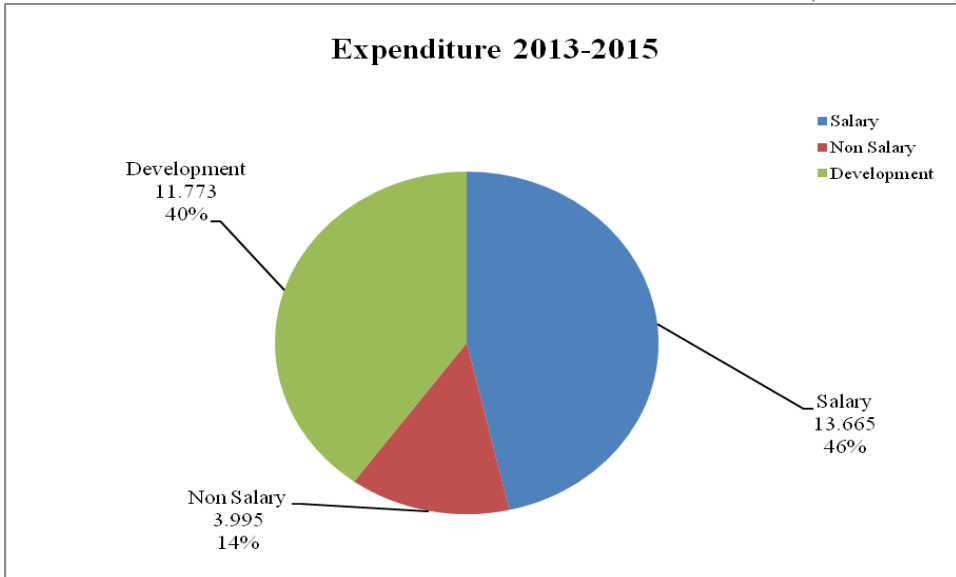
The variance analysis of the final grant and actual expenditure for the Financial Years 2013-15 depicted that there was a saving of Rs 3.04 million in non development and Rs 2.03 million in development component which will be used for following year budget estimates and determining the closing balances of these UAs of District Sialkot.

1.1.3 Comments on Budget and Accounts (Variance Analysis)

(Rs in million)

F.Y. 2013-15	Budget	Expenditure	Saving (-)	%age Saving
Salary	14.49	13.67	-0.83	06
Non Salary	6.21	3.10	-2.32	37
Development	13.80	11.77	-2.03	15
Total	34.50	29.43	-5.18	15

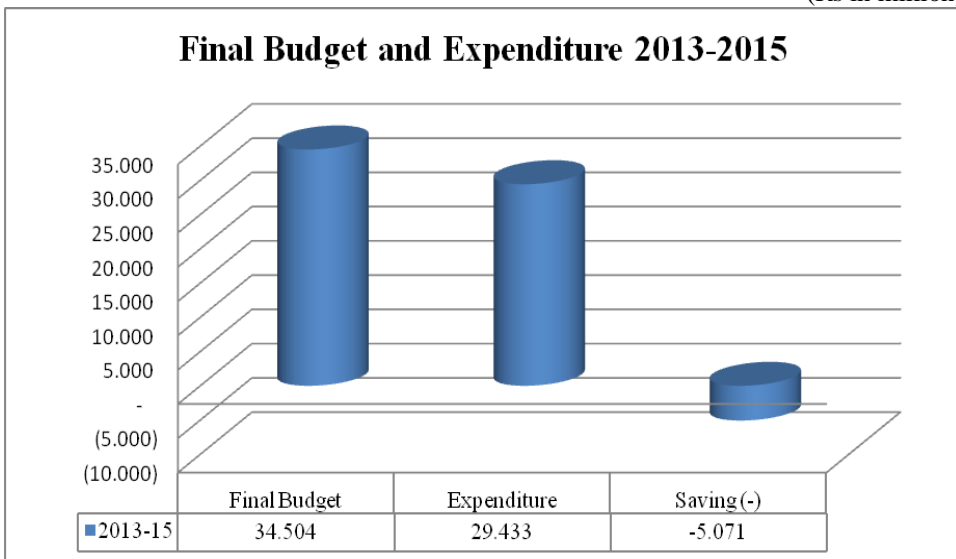
(Rs in million)



Details of budget allocations, expenditures and savings of ten UAs in District sialkot for the Financial Year 2013-15 are at Annexure-B.

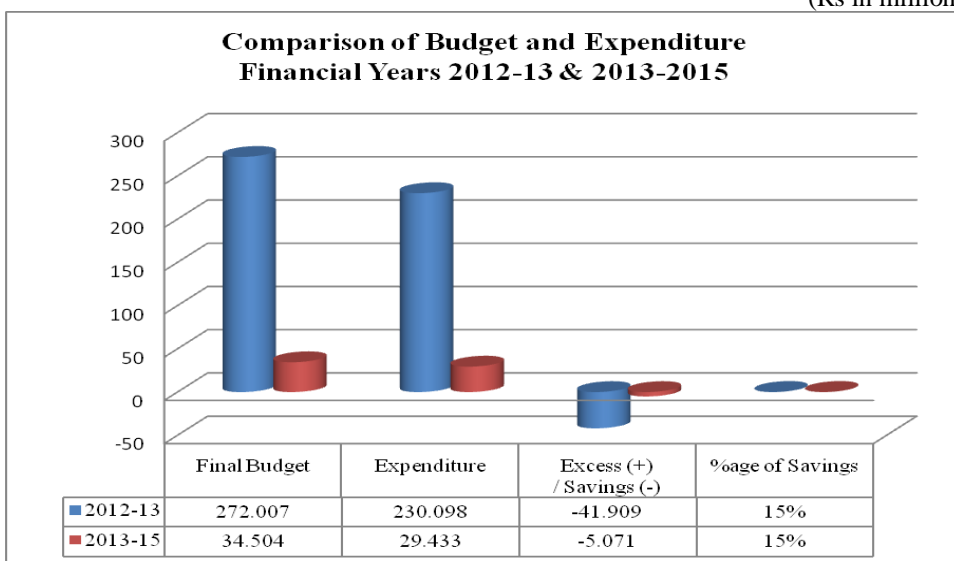
As per Budget for the Financial Years 2013-15 of ten UAs of Distict Sialkot the original and final budget was Rs 34.50 million. Against the final budget total expenditure incurred by the UAs during 2013-15 was Rs 29.43 million.

(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 2012-2013 & 2013-15 as follows:

(Rs in million)

Financial Years	Budget	Expenditure	Saving	%age of Saving
2012-2013	272.01	230.10	41.91	15
2013-15	34.50	29.43	5.07	15

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

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 4.15 million

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

The seven Nos Union Administrations of District Sialkot failed to utilize an amount of Rs 4.15 million during Financial Year 2013-15 for the welfare of the public through development works. The detailed below,

Name of Union Council	Amount (Rs)
Ahmed Pura	450,000
Habib Pura, Tehsil Sialkot	290,000
Imam Sahib	400,000
Karim Pura	725,000
Neeka Pura	188,820
Pura Heeran	800,000
Shah Syedan	500,000
Water works	800,000
TOTAL	4,153,820

Audit holds 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-utilizatoin of funds and the public money was retained.

The matter was reported to the PAO in May, 2016 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 for non-compliance of budget rules. under intimation to Audit.

1.2.2 Internal Control Weaknesses

1.2.2.1 Unjustified payment of salary without work – Rs 2.85 million

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

Management of five Nos. Union Administrations of District Sialkot paid salaries of Rs 2.85 million to Secretaries (Community Development) during Financial Years 2013-15 but no duties were assigned to the Secretaries (C.D.) to prepare and execute any scheme of CCB. Therefore, the payment of pay and allowances to them was unjustified as detailed at **Annexure-C**.

Audit holds that due to weak internal control, unjustified payment of salaries was made to the Secretaries (Community Development). Resultantly, salaries were paid without performing the duties.

The matter was reported to the PAO in May, 2016. 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 for non-utilization of the services of Secretary CD under intimation to Audit.

[AIR Para No.04]

ANNEXURES

Annexure-A**Memorandum for Departmental Accounts Committee Paras
Pertaining to Audit Year 2015-16**

Sr. #.	Name of UC	AIR Para No.	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

Sr. #.	Name of UC	AIR Para No.	Subject	Amount (Rs)	Nature of Para
1	Ahmed Pura	02	Less deposit of Government receipts	112,960	Internal Controls Weakness
22		05	Non maintenance of the record	-	Internal Controls Weakness
23		06	Improper preparation of Budget	-	Irregularity/Non Compliance
24	Model Town	02	Less deposit of Government receipts	112,960	Internal Controls Weakness
25		03	Doubtful expenditure on sports festival	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

Sr. #.	Name of UC	AIR Para No.	Subject	Amount (Rs)	Nature of Para
1	Ahmed Pura	02	Less deposit of Government receipts	112,960	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
49		05	Non maintenance of the record	-	Internal Controls Weakness
50		06	Improper preparation of Budget	-	Internal Controls Weakness
51	Water Works	02	Difference in cash book & bank statement	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
		06	Non maintenance of the record	-	Internal Controls Weakness
54		07	Improper preparation of Budget	-	Internal Controls Weakness

MFDAC Paras 2012-13

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
1	Langriali	3	Non allocation of CCB funds	62,500	Non compliance
2	Doburji	3	Non allocation of CCB funds	275,000	Non compliance
3	Adalat Garah	3	Non allocation of CCB funds	137,500	Non compliance
4	Bhaghawal Kalan	3	Non allocation of CCB funds	125,000	Non compliance
5	Kotli Behram	3	Non allocation of CCB funds	75,000	Non compliance
6	Karim Pura	3	Non allocation of CCB funds	200,000	Non compliance
7	Shahab Pura	3	Non allocation of CCB funds	125,000	Non compliance
8	Haji Pura	3	Non allocation of CCB funds	75,000	Non compliance
9	Dallowali	3	Non allocation of CCB funds	52,500	Non compliance
10	Gondal	3	Non allocation of CCB funds	247,519	Non compliance
11	Monghar	4	Non Maintenance of Record	-	Internal control weakness
12	Barath	4	Non Maintenance of Record	-	Internal control weakness
13	Shehni	4	Non Maintenance of Record	-	Internal control weakness
14	Phulara Kalan	4	Non Maintenance of Record	-	Internal control weakness
15	Kamanwala	4	Non Maintenance of Record	-	Internal control weakness
16	Rasool pur Bhallian	4	Non Maintenance of Record	-	Internal control weakness
17	Langriali	4	Non Maintenance of Record	-	Internal control weakness
18	Sayyadanwali	4	Non Maintenance of Record	-	Internal control weakness
19	Bhagowal	4	Non Maintenance of Record	-	Internal control weakness
20	Talwara Mughlan	4	Non Maintenance of Record	-	Internal control weakness
21	Doburji	4	Non Maintenance of Record	-	Internal control weakness
22	Pragpur	4	Non Maintenance of Record	-	Internal control weakness
23	Ghurri	4	Non Maintenance of Record	-	Internal control weakness

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
24	Hundal	4	Non Maintenance of Record	-	Internal control weakness
25	Chrind	4	Non Maintenance of Record	-	Internal control weakness
26	Adalat Garah	4	Non Maintenance of Record	-	Internal control weakness
27	Jorian Kalan	4	Non Maintenance of Record	-	Internal control weakness
28	Bhaghawal Kalan	4	Non Maintenance of Record	-	Internal control weakness
29	Bounkan	4	Non Maintenance of Record	-	Internal control weakness
30	Mazzafar Pur	4	Non Maintenance of Record	-	Internal control weakness
31	Kotli Behram	4	Non Maintenance of Record	-	Internal control weakness
32	Maina Pura	4	Non Maintenance of Record	-	Internal control weakness
33	Model Town	4	Non Maintenance of Record	-	Internal control weakness
34	Water works	4	Non Maintenance of Record	-	Internal control weakness
35	Muhammad Pura	4	Non Maintenance of Record	-	Internal control weakness
36	Shah Seyadan	4	Non Maintenance of Record	-	Internal control weakness
37	Karim Pura	4	Non Maintenance of Record	-	Internal control weakness
38	Ahmed Pura	4	Non Maintenance of Record	-	Internal control weakness
39	Pura Heeran	4	Non Maintenance of Record	-	Internal control weakness
40	Neka Pura	4	Non Maintenance of Record	-	Internal control weakness
41	Imam Sahib	4	Non Maintenance of Record	-	Internal control weakness
42	Shahab Pura	4	Non Maintenance of Record	-	Internal control weakness
43	Haji Pura	4	Non Maintenance of Record	-	Internal control weakness
44	Fateh Garah	4	Non Maintenance of Record	-	Internal control weakness
45	Ballanwala	4	Non Maintenance of Record	-	Internal control weakness
46	Dallowali	4	Non Maintenance of Record	-	Internal control weakness
47	Gohad Pur	4	Non Maintenance of Record	-	Internal control weakness
48	Miani	4	Non Maintenance of Record	-	Internal control weakness

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
49	Moama Kalan	4	Non Maintenance of Record	-	Internal control weakness
50	Pindi Arian	4	Non Maintenance of Record	-	Internal control weakness
51	Adamke cheema (TEHSIL DASKA)	4	Non Maintenance of Record	-	Internal control weakness
52	Alomahar	4	Non Maintenance of Record	-	Internal control weakness
53	Bhaghat pur	4	Non Maintenance of Record	-	Internal control weakness
54	Bogray	4	Non Maintenance of Record	-	Internal control weakness
55	Budda Gorayya	4	Non Maintenance of Record	-	Internal control weakness
56	Daska Kalan	4	Non Maintenance of Record	-	Internal control weakness
57	Goindke	4	Non Maintenance of Record	-	Internal control weakness
58	Golotian kalan	4	Non Maintenance of Record	-	Internal control weakness
59	Gojra	4	Non Maintenance of Record	-	Internal control weakness
60	Haqpura	4	Non Maintenance of Record	-	Internal control weakness
61	Jamke Cheema	4	Non Maintenance of Record	-	Internal control weakness
62	Kanwanlit	4	Non Maintenance of Record	-	Internal control weakness
63	Main bazaar daska	4	Non Maintenance of Record	-	Internal control weakness
64	Malomahay	4	Non Maintenance of Record	-	Internal control weakness
65	Model town	4	Non Maintenance of Record	-	Internal control weakness
66	Peerochak	4	Non Maintenance of Record	-	Internal control weakness
67	Satrah	4	Non Maintenance of Record	-	Internal control weakness
68	Shejo Kalan	4	Non Maintenance of Record	-	Internal control weakness
69	Siranwali	4	Non Maintenance of Record	-	Internal control weakness
70	Kandan Sayyan	4	Non Maintenance of Record	-	Internal control weakness
71	Mitranwali	4	Non Maintenance of Record	-	Internal control weakness
72	Goinky	4	Non Maintenance of Record	-	Internal control weakness

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
73	Raja Ghumman	4	Non Maintenance of Record	-	Internal control weakness
74	Glotion Khurd	4	Non Maintenance of Record	-	Internal control weakness
75	Akbar	4	Non Maintenance of Record	-	Internal control weakness
76	Salokee	4	Non Maintenance of Record	-	Internal control weakness
77	Wadala sandhwan	4	Non Maintenance of Record	-	Internal control weakness
78	Barthanwala	4	Non Maintenance of Record	-	Internal control weakness
79	Younasabad	4	Non Maintenance of Record	-	Internal control weakness
80	Adamke Nagra (TEHSIL PASRUR)	6	Non Maintenance of Record	-	Internal control weakness
81	Bajra Garahi	6	Non Maintenance of Record	-	Internal control weakness
82	Badiana	6	Non Maintenance of Record	-	Internal control weakness
83	Ban Bajwa	6	Non Maintenance of Record	-	Internal control weakness
84	Chahor	6	Non Maintenance of Record	-	Internal control weakness
85	Charwa	6	Non Maintenance of Record	-	Internal control weakness
86	Chobara	6	Non Maintenance of Record	-	Internal control weakness
87	Chawinda	6	Non Maintenance of Record	-	Internal control weakness
88	Dullam Kahlwan	6	Non Maintenance of Record	-	Internal control weakness
89	Gudgor	6	Non Maintenance of Record	-	Internal control weakness
90	Jassoran	6	Non Maintenance of Record	-	Internal control weakness
91	Kapoor pur	6	Non Maintenance of Record	-	Internal control weakness
92	Kamanwali	6	Non Maintenance of Record	-	Internal control weakness
93	Kingra	6	Non Maintenance of Record	-	Internal control weakness
94	Kalasswala	6	Non Maintenance of Record	-	Internal control weakness
95	Mirajke	6	Non Maintenance of Record	-	Internal control weakness
96	Malipur	6	Non Maintenance of Record	-	Internal control weakness

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
97	Musapur	6	Non Maintenance of Record	-	Internal control weakness
98	Pasrur I	6	Non Maintenance of Record	-	Internal control weakness
99	Pasrur II	6	Non Maintenance of Record	-	Internal control weakness
100	Pejoke	6	Non Maintenance of Record	-	Internal control weakness
101	Balagan	6	Non Maintenance of Record	-	Internal control weakness
102	Pindi Bhago	6	Non Maintenance of Record	-	Internal control weakness
103	Prail	6	Non Maintenance of Record	-	Internal control weakness
104	Qila Kalarwala	6	Non Maintenance of Record	-	Internal control weakness
105	Sokinwind	6	Non Maintenance of Record	-	Internal control weakness
106	Takhat Pur	6	Non Maintenance of Record	-	Internal control weakness
107	Talwandi Innayat Khan	6	Non Maintenance of Record	-	Internal control weakness
108	Baddoke TEHSIL SAMBRIAL	6	Non Maintenance of Record	-	Internal control weakness
109	Balagan	6	Non Maintenance of Record	-	Internal control weakness
110	Begowala	6	Non Maintenance of Record	-	Internal control weakness
111	Bhopalwala	6	Non Maintenance of Record	-	Internal control weakness
112	Copra	6	Non Maintenance of Record	-	Internal control weakness
113	Darulsalam	6	Non Maintenance of Record	-	Internal control weakness
114	Habib Pur	6	Non Maintenance of Record	-	Internal control weakness
115	Jaitheke	6	Non Maintenance of Record	-	Internal control weakness
116	Kulluwal	6	Non Maintenance of Record	-	Internal control weakness
117	Khrollian	5	Non Maintenance of Record	-	Internal control weakness
118	Malkhanwala	6	Non Maintenance of Record	-	Internal control weakness
119	Mandi Sambrial	6	Non Maintenance of Record	-	Internal control weakness
120	Qila Sambrial	5	Non Maintenance of Record	-	Internal control weakness

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
121	Randheer	6	Non Maintenance of Record	-	Internal control weakness
122	Roras	6	Non Maintenance of Record	-	Internal control weakness
123	Sahowala	6	Non Maintenance of Record	-	Internal control weakness
124	Veerowala	6	Non Maintenance of Record	-	Internal control weakness
125	Miani Tehsil Sialkot	6	Non completion of cash book	-	Internal control weakness
126	Monghar Tehsil Sialkot	1	Excess expenditure than allocation	443,754	Internal control weakness
127	Kamanwala Tehsil Sialkot	5	Excess expenditure than allocation	156,826	Internal control weakness
128	Rasool Pur Bhattian Tehsil Sialkot	6	Excess expenditure than allocation	265,113	Internal control weakness
129	Habib Pura Tehsil Sialkot	3	Non collection of copying fee	172,860	Non compliance
130	Head Marala Tehsil Sialkot	3	Non collection of copying fee	118,050	Non compliance
131	Kotli Loharan Tehsil Sialkot	3	Non collection of copying fee	115,060	Non compliance
132	Ugoki Tehsil Sialkot	3	Non collection of copying fee	145,750	Non compliance
133	Habib Pura Tehsil Sialkot	5	Irregular expenditure on sports goods	50,000	Internal control weakness
134	Head Marala Tehsil Sialkot	5	Irregular expenditure on sports goods	43,900	Internal control weakness
135	Kotli Loharan Tehsil Sialkot	5	Irregular expenditure on sports goods	52,900	Internal control weakness
136	Ugoki Tehsil Sialkot	5	Irregular expenditure on sports goods	62,750	Internal control weakness
137	Chaprar Tehsil Sialkot	8	Irregular expenditure on sports goods	43,900	Internal control weakness
138	Kachi Mand Tehsil Sialkot	5	Irregular expenditure on sports goods	50,000	Internal control weakness
139	Khrota Syedan Tehsil Sialkot	6	Irregular expenditure on sports goods	31,657	Internal control weakness
140	Pindi Khokhran Tehsil Sialkot	6	Irregular expenditure on sports goods	37,400	Internal control weakness
141	Phuklian Tehsil Sialkot	3	Irregular expenditure on sports goods	313,000	Internal control weakness
142	Adamke cheema (THE. DASKA)	7	Irregular expenditure on sports goods	45,250	Internal control weakness
143	Chaprar Tehsil Sialkot	2	Expenditure without advertisement on PPRA website	300,000	Non compliance

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
144	Khrota Syedan Tehsil Sialkot	4	Expenditure without advertisement on PPRA website	378,000	Non compliance
145	Chaprar Tehsil Sialkot	5	Estimates sanctioned beyond powers	252,000	Non compliance
146	Khrota Syedan Tehsil Sialkot	2	Estimates sanctioned beyond powers	450,000	Non compliance
147	Chaprar Tehsil Sialkot	10	Stock entries not made	36,250	Non compliance
148	Gondal Tehsil Sialkot	6	Stock entries not made	29,440	Non compliance
149	Kachi Mand Tehsil Sialkot	7	Stock entries not made	10,060	Non compliance
150	Pindi Khokhran Tehsil Sialkot	7	Stock entries not made	24,490	Non compliance
151	Monghar	5	Non verification of Receipts	471,141	Internal control weakness
152	Barath	5	Non verification of Receipts	212,712	Internal control weakness
153	Shehni	5	Non verification of Receipts	452,061	Internal control weakness
154	Phulara Kalan	5	Non verification of Receipts	219,794	Internal control weakness
155	Kamanwala	4	Non verification of Receipts	173,399	Internal control weakness
156	Rasool pur Bhallian	5	Non verification of Receipts	179,330	Internal control weakness
157	Langriali	5	Non verification of Receipts	285,456	Internal control weakness
158	Sayyadanwali	5	Non verification of Receipts	135,520	Internal control weakness
159	Bhagowal	5	Non verification of Receipts	142,283	Internal control weakness
160	Talwara Mughlan	5	Non verification of Receipts	413,287	Internal control weakness
161	Doburji	5	Non verification of Receipts	130,690	Internal control weakness
162	Pragpur	5	Non verification of Receipts	157,720	Internal control weakness
163	Ghurri	5	Non verification of Receipts	116,930	Internal control weakness
164	Hundal	5	Non verification of Receipts	179,330	Internal control weakness

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
165	Chrind	5	Non verification of Receipts	154,797	Internal control weakness
166	Adalat Garah	5	Non verification of Receipts	234,530	Internal control weakness
167	Jorian Kalan	4	Non verification of Receipts	163,335	Internal control weakness
168	Bhaghawal Kalan	5	Non verification of Receipts	473,061	Internal control weakness
169	Bouankan	5	Non verification of Receipts	183,075	Internal control weakness
170	Mazzafar Pur	5	Non verification of Receipts	256,828	Internal control weakness
171	Kotli Behram	5	Non verification of Receipts	204,513	Internal control weakness
172	Maina Pura	5	Non verification of Receipts	188,801	Internal control weakness
173	Model Town	5	Non verification of Receipts	111,960	Internal control weakness
174	Water works	5	Non verification of Receipts	131,779	Internal control weakness
175	Muhammad Pura	5	Non verification of Receipts	422,716	Internal control weakness
176	Shah Seyadan	5	Non verification of Receipts	400,294	Internal control weakness
177	Karim Pura	5	Non verification of Receipts	297,791	Internal control weakness
178	Ahmed Pura	5	Non verification of Receipts	321,361	Internal control weakness
179	Pura Heeran	5	Non verification of Receipts	282,337	Internal control weakness
180	Neka Pura	5	Non verification of Receipts	100,260	Internal control weakness
181	Imam Sahib	5	Non verification of Receipts	83,950	Internal control weakness
182	Shahab Pura	5	Non verification of Receipts	336,229	Internal control weakness
183	Haji Pura	5	Non verification of Receipts	90,530	Internal control weakness
184	Fateh Garah	4	Non verification of Receipts	282,396	Internal control weakness
185	Ballanwala	5	Non verification of Receipts	198,000	Internal control weakness
186	Dallowali	5	Non verification of Receipts	175,310	Internal control weakness

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
187	Gohad Pur	5	Non verification of Receipts	156,250	Internal control weakness
188	Miani	5	Non verification of Receipts	116,216	Internal control weakness
189	Moama Kalan	5	Non verification of Receipts	186,896	Internal control weakness
190	Pindi Arian	5	Non verification of Receipts	83,450	Internal control weakness
191	Habib Pura	4	Non verification of Receipts	172,860	Internal control weakness
192	Head Marala	4	Non verification of Receipts	118,130	Internal control weakness
193	Kotli Loharan	4	Non verification of Receipts	99,160	Internal control weakness
194	Ugoki	4	Non verification of Receipts	143,980	Internal control weakness
195	Adamke cheema (TEH. DASKA)	5	Non verification of Receipts	1,809,743	Internal control weakness
196	Alomahar	5	Non verification of Receipts	1,754,952	Internal control weakness
197	Bhaghat pur	5	Non verification of Receipts	1,571,460	Internal control weakness
198	Bogray	5	Non verification of Receipts	1,278,168	Internal control weakness
199	Budda Gorayya	5	Non verification of Receipts	1,303,208	Internal control weakness
200	Daska Kalan	5	Non verification of Receipts	1,677,377	Internal control weakness
201	Goindke	5	Non verification of Receipts	1,756,962	Internal control weakness
202	Golotian kalan	5	Non verification of Receipts	1,450,000	Internal control weakness
203	Gojra	5	Non verification of Receipts	1,696,569	Internal control weakness
204	Haqpura	5	Non verification of Receipts	1,713,261	Internal control weakness
205	Jamke Cheema	5	Non verification of Receipts	1,929,677	Internal control weakness
206	Kanwanlit	5	Non verification of Receipts	1,796,996	Internal control weakness
207	Main bazaar daska	5	Non verification of Receipts	1,713,295	Internal control weakness
208	Malomahay	5	Non verification of Receipts	1,667,916	Internal control weakness

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
209	Model town	5	Non verification of Receipts	1,814,085	Internal control weakness
210	Peerochak	5	Non verification of Receipts	1,757,634	Internal control weakness
211	Satrah	5	Non verification of Receipts	1,561,440	Internal control weakness
212	Shejo Kalan	5	Non verification of Receipts	1,736,660	Internal control weakness
213	Siranwali	5	Non verification of Receipts	1,628,937	Internal control weakness
214	Kandan Sayyan	5	Non verification of Receipts	1,777,595	Internal control weakness
215	Mitranwali	5	Non verification of Receipts	1,748,969	Internal control weakness
216	Goinky	5	Non verification of Receipts	2,259,481	Internal control weakness
217	Raja Ghumman	5	Non verification of Receipts	1,754,533	Internal control weakness
218	Glotion Khurd	5	Non verification of Receipts	1,660,393	Internal control weakness
219	Akbar	5	Non verification of Receipts	1,752,177	Internal control weakness
220	Salokee	5	Non verification of Receipts	1,790,082	Internal control weakness
221	Wadala sandhwan	5	Non verification of Receipts	1,771,532	Internal control weakness
222	Barthanwala	5	Non verification of Receipts	1,916,320	Internal control weakness
223	Younasabad	5	Non verification of Receipts	1,818,286	Internal control weakness
224	Adamke Nagra (TEHSIL PASRUR)	5	Non verification of Receipts	134,067	Internal control weakness
225	Bajra Garahi	5	Non verification of Receipts	245,036	Internal control weakness
226	Badiana	5	Non verification of Receipts	156,060	Internal control weakness
227	Ban Bajwa	5	Non verification of Receipts	103,150	Internal control weakness
228	Chahor	5	Non verification of Receipts	108,450	Internal control weakness
229	Charwa	5	Non verification of Receipts	134,030	Internal control weakness
230	Chobara	5	Non verification of Receipts	117,770	Internal control weakness

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
231	Chawinda	5	Non verification of Receipts	119,750	Internal control weakness
232	Dullam Kahlwan	5	Non verification of Receipts	119,530	Internal control weakness
233	Gudgor	5	Non verification of Receipts	225,695	Internal control weakness
234	Jassoran	5	Non verification of Receipts	139,600	Internal control weakness
235	Kapoor pur	5	Non verification of Receipts	124,130	Internal control weakness
236	Kamanwali	5	Non verification of Receipts	159,180	Internal control weakness
237	Kingra	5	Non verification of Receipts	111,360	Internal control weakness
238	Kalasswala	5	Non verification of Receipts	260,872	Internal control weakness
239	Mirajke	5	Non verification of Receipts	99,060	Internal control weakness
240	Malipur	5	Non verification of Receipts	101,020	Internal control weakness
241	Musapur	5	Non verification of Receipts	106,070	Internal control weakness
242	Pasrur I	5	Non verification of Receipts	146,761	Internal control weakness
243	Pasrur II	5	Non verification of Receipts	199,690	Internal control weakness
244	Pejoke	5	Non verification of Receipts	133,550	Internal control weakness
245	Balagan	5	Non verification of Receipts	125,700	Internal control weakness
246	Pindi Bhago	5	Non verification of Receipts	138,080	Internal control weakness
247	Prail	5	Non verification of Receipts	99,020	Internal control weakness
248	Qila Kalarwala	5	Non verification of Receipts	107,120	Internal control weakness
249	Sokinwind	5	Non verification of Receipts	101,600	Internal control weakness
+250	Takhat Pur	5	Non verification of Receipts	139,866	Internal control weakness
251	Talwandi Innayat Khan	5	Non verification of Receipts	115,270	Internal control weakness
252	Baddoke (TEHSIL SAMBRIAL)	5	Non verification of Receipts	69,179	Internal control weakness

Sr. #.	Name of Formation	AIR Para No.	Subject	Amount (Rs)	Nature of Para
253	Balagan	5	Non verification of Receipts	91,219	Internal control weakness
254	Begowala	5	Non verification of Receipts	100,971	Internal control weakness
255	Bhopalwala	5	Non verification of Receipts	87,514	Internal control weakness
256	Copra	5	Non verification of Receipts	104,390	Internal control weakness
257	Darul salam	5	Non verification of Receipts	116,452	Internal control weakness
258	Habib Pur	5	Non verification of Receipts	138,059	Internal control weakness
259	Jaitheke	5	Non verification of Receipts	177,901	Internal control weakness
260	Kulluwal	5	Non verification of Receipts	80,482	Internal control weakness
261	Khrollian	4	Non verification of Receipts	56,461	Internal control weakness
272	Malkhanwala	5	Non verification of Receipts	139,820	Internal control weakness
273	Mandi Sambrial	5	Non verification of Receipts	113,484	Internal control weakness
274	Qila Sambrial	4	Non verification of Receipts	44,670	Internal control weakness
275	Randheer	5	Non verification of Receipts	155,438	Internal control weakness
276	Roras	5	Non verification of Receipts	195,219	Internal control weakness
277	Sahowala	5	Non verification of Receipts	107,380	Internal control weakness
278	Veerowala	5	Non verification of Receipts	104,647	Internal control weakness

UAs of Sialkot District
Budget and Expenditure Statement
for Financial Years 2013-15

Ten- Union Administrations

10 Union Councils				
Financial Year 2013-15				
(Rs in million)				
Head	Budget (Rs)	Expenditure (Rs)	Savings (Rs)	% age of Savings
Salary	14.492	13.665	-0.827	6
Non Salary	6.211	3.995	-2.316	37
Development	13.801	11.773	-2.028	15
TOTAL	34.504	29.433	-5.171	15

Annexure-C

Para-1.2.2.1

Unjustified payment of salary without work - Rs2.853 million

Name of Union Council	Name of Secretary	Designation	Monthly Pay (Rs)	Amount (Rs)
Imam Sahib	Mian Zia Ur Rehman	CD Secretary	23000	552,000
UC Karim Pura	Tariq Hanif	CD Secretary	19535	234,420
Model Town	M. Bilal Akhter	CD Secretary	23000	552000
Neeka Pura	Waleed Usman	Tech Secretary	22839	548,136
Water works	Irfan Yousaf	CD Secretary	20715	497,160
	Shamas Nadeem	Tech Secretary	19538	468,912
		TOTAL		2,852,628