



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

**AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

CCB	Citizen Community Board
DAC	Departmental Accounts Committee
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PLG	Punjab Local Government
PLGO	Punjab Local Government Ordinance
TMA	Town Municipal Administration
UA	Union Administration

## **PREFACE**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require 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 accounts of Union Administrations of District Lahore for the Financial Years 2014-15 and 2015-16. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit observations of serious nature. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized on the basis of intimated preliminary response from the management. However, no Departmental Accounts Committee meetings were convened 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:**

**(Javid Jehangir)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of all District Governments and Local Governments in Districts in Punjab (North) including Union Administrations. Its Regional Directorate Lahore has audit jurisdiction of District Governments, TMAs and UAs of five Districts i.e. Lahore, Okara, Nankana Sahib, Kasur and Sheikhpura.

The Regional Directorate has a human resource of 23 officers and staff, total 5,727 man days and the annual budget of Rs 28.982 million for the financial year 2016-17. It has the mandate to conduct Financial Attest Audit, Regularity Audit, Audit of Sanctions, Audit of Compliance with Authority and Audit of Receipts as well as the Performance Audit of entities / projects and programs. Accordingly, Regional Directorate Lahore carried out audit of the accounts of 10 UAs of District Lahore for the Financial Year 2014-16.

Each Union Administration in District Lahore conducts its operations as per Punjab Local Government Ordinance, 2001. The Secretary Union Council is the Principal Accounting Officer (PAO). The financial provisions of the Punjab Local Government Ordinance, 2001 requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim and Union Council / Administrator in the form of budgetary grants.

Audit of UAs of District Lahore was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, with laws / rules / regulations, yielding economical procurement of assets and hiring of services etc.

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

### **a) Scope of Audit**

Total expenditure of ten UAs of Lahore for the Financial Year 2014-16 was Rs 55.33 million. Out of this, Directorate General Audit, District Governments Punjab (North), Lahore audited an expenditure of Rs 38.731 million which, in terms of percentage, was 70% of the total expenditure. Directorate General Audit, District Governments, Punjab (North), Lahore planned and executed audit of ten UAs in Audit Year 2016-17 i.e. 100% achievement against the planned audit activities.

Total receipts of UAs of District Lahore for the Financial Year 2014-16 were Rs 67.21 million. RDA Lahore audited receipts of Rs 47.047 million which was 70% of total receipts.

**b) Recoveries at the instance of Audit**

Recovery of Rs 4.440 million was pointed out, which was not in the notice of executive before audit. However, no recovery was affected till compilation of this report.

**c) Audit Methodology**

Audit was performed through understanding the business process of UAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Formations were selected for audit in accordance with risks analyzed. Audit was planned and executed accordingly.

**d) Audit Impact**

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

**e) Comments on Internal Controls**

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

**f) The Key Audit Findings of the Report**

- i. Mis-appropriation of Rs 25.6 million was noted in one case.<sup>1</sup>
- ii. Non-production of record was noted in one case.<sup>2</sup>
- iii. Non-compliance of Rules amounting to Rs 5.735 million were noted in two cases.<sup>3</sup>
- iv. Recoveries amounting to Rs 4.440 million were pointed out in three cases.<sup>4</sup>

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1

<sup>3</sup> Para 1.2.3.1,1.2.3.4

<sup>4</sup> Para 1.2.3.2-3,1.2.3.5

Audit paras for the audit year 2016-17 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting are included in MFDAC (Annex-A).

**g. Recommendations**

Audit recommends that the PAO/management of UAs should ensure to resolve the following issues:

- i. Production of record to audit for verification
- ii. Proper maintenance of accounts and record
- iii. Appropriate actions against officers/officials responsible for violation of rules and losses
- iv. Holding of DAC meetings well in time
- v. Addressing systemic issues to prevent recurrence of various omissions and commissions.

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

Rs in million

Sr. No.	Description	No.	Budget		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) under Audit Jurisdiction	150	1021.635	903.225	1924.86
2	Total formations under Audit jurisdiction	150	1021.635	903.225	1924.86
3	Total Entities (PAOs)/ Audited	10	68.109	47.047	115.156
4	Audit & Inspection Reports	10	68.109	47.047	85.778
5	Special Audit Reports	-	-	-	-
6	Performance Audit Reports	-	-	-	-
7	Other Reports (Relating to UA)	-	-	-	-

**Table 2: Audit Observations**

Rs in million

Sr. No.	Description	Amount under audit observation
1	Poor Asset management	-
2	Weak Financial management	4.440
3	Weak Internal controls	31.335
4	Others	-
<b>Total</b>		<b>35.775</b>

**Table 3: Outcome Statistics**

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year	Total Last Year
1	Outlays audited	-	13.018	47.047	25.713	85.778*	693.356
2	Amount placed under Audit observation / irregularities	-	4.085	4.440	13.625	22.150	260.263
3	Recoveries pointed out at the instance of Audit	-	-	4.440	-	4.440	9.704
4	Recoveries / established at Audit instance	-	-	4.440	-	4.440	9.704
5	Recoveries realized at the instance of Audit	-	-	-	-	-	



\*The amount in Serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the Financial Year 2014-16 was Rs 38.731 million.

**Table 4: Irregularities pointed out**

Rs in million

<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	31.335
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
4	Quantification of weaknesses of internal controls system.	-
5	Recoveries, overpayments and loss to the government.	4.440
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	-
	<b>Total</b>	<b>35.775</b>

**Table 5 Cost-Benefit Ratio**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount (Rs in million)</b>
1	Outlays Audited (Items 1 of Table 3)	85.778
2	Expenditure on Audit	1.260
3	Recoveries realized at the instance of Audit	--
4	Cost Benefit Ratio	--

## **CHAPTER-1**

### **1.1 UNION ADMINISTRATIONS, DISTRICT LAHORE**

#### **1.1.1 INTRODUCTION**

Each Union Administration of District Lahore consists of Union Nazim, Union Naib Nazim, Secretary and officials of the Administration. Each UA Lahore comprises one Drawing and Disbursing Officer i.e. Secretary Union Council. As per Section 76 of PLGO 2001, the main functions of UAs are as follows:

- i. to collect and maintain statistical information for socio-economic surveys;
- ii. to consolidate village and neighborhood development needs and prioritize them into union-wise development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Tehsil Municipal Administration, as the case may be;
- iii. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration;
- iv. to register births, deaths and marriages and issue certificates thereof;
- v. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union;
- vi. to establish and maintain libraries;
- vii. to organize inter-village or neighborhood sports tournaments, fairs, shows and other cultural and recreational activities;
- viii. to disseminate information on matters of public interest;
- ix. to improve and maintain public open spaces, public gardens and playgrounds;
- x. to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
- xi. to maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration;
- xii. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be

prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution; and

- xiii. to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union to execute development projects.

### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

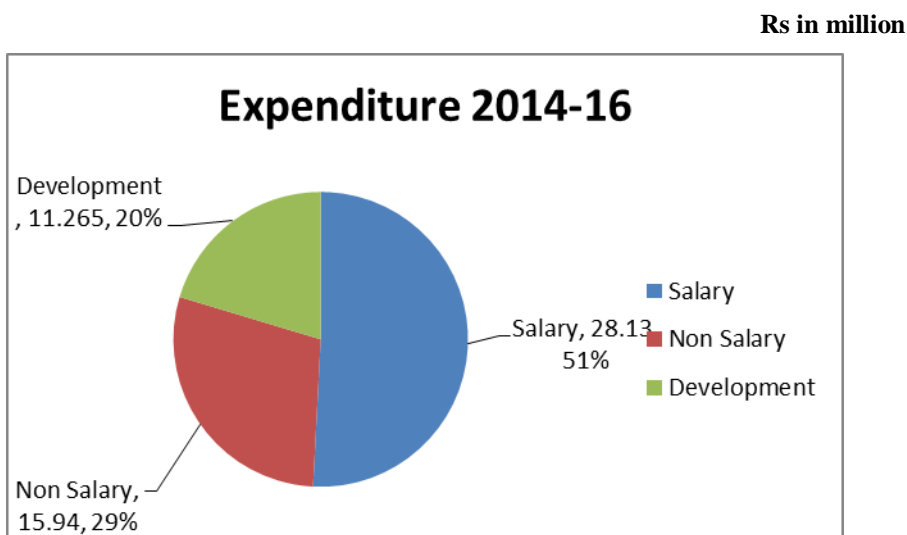
Total Budget of ten UAs of District Lahore was Rs 68.109 million (inclusive Salary, Non-salary and development) whereas the expenditure incurred (inclusive Salary, Non-salary and development) was Rs 55.334 million showing savings of Rs 12.775 million which in terms of percentage was 18.76% of the final budget as detailed below:

**Rs in million**

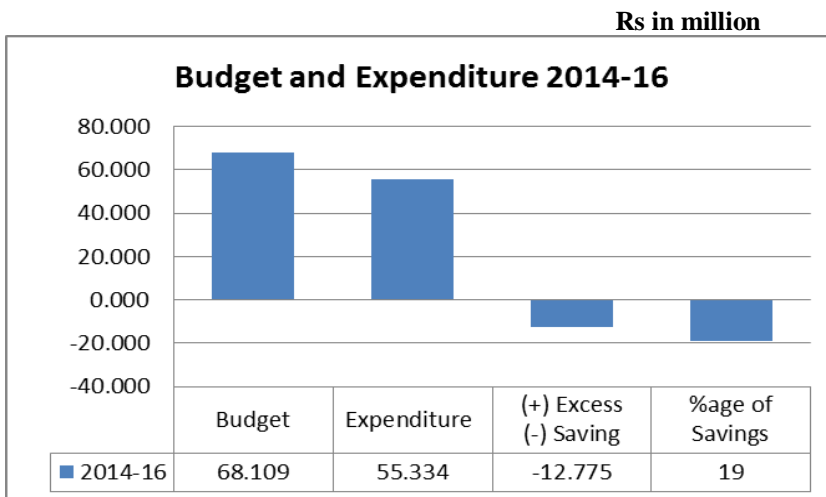
<b>FY 2014-16</b>	<b>Budget</b>	<b>Expenditure</b>	<b>(+) Excess / (-) Saving</b>	<b>%age/ Savings</b>
Salary	36.582	28.13	-8.452	-23.12
Non Salary	16.402	15.94	-0.462	-2.79
Development	15.125	11.265	-3.86	-25.52
<b>TOTAL</b>	<b>68.109</b>	<b>55.334</b>	<b>-12.774</b>	<b>-5.67</b>

**Rs in million**

<b>Head</b>	<b>FY 2014-15</b>		<b>FY 2015-16</b>	
	<b>Budget</b>	<b>Expenditure</b>	<b>Budget</b>	<b>Expenditure</b>
Salary	17.194	13.221	19.388	14.909
Non Salary	7.709	7.492	8.693	8.448
Development	7.109	5.295	8.016	5.970
<b>TOTAL</b>	<b>32.011</b>	<b>26.007</b>	<b>36.098</b>	<b>29.328</b>



The original and final budget of ten UAs of Lahore for the financial year 2014-16 was Rs 68.109 million. Against the final budget, total expenditure incurred by the UAs during the financial year 2014-16 was Rs 55.334 million.



### 1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2015-16

Audit paras reported in MFDAC of last year audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annex-A.

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

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

#### Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of Adhoc Accounts Committee Meetings
1	2009-12	8	Not convened
2	2012-13	3	Not convened
3	2013-14	13	Not convened
4	2015-16*	15	Not convened

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

\*During Audit Year 2015-16 Audit of Ten UAs was carried out.

## **1.2 AUDIT PARAS**

## **1.2.1 Fraud / Misappropriation**

### **1.2.1.1 Mis-appropriation of Government funds - Rs 25.60 million**

According to Rule 66 (1&2) of Punjab Union Administration (Budget) Rules 2003, every Drawing and Disbursing Officer (DDO) shall maintain a register of actual disbursements. The DDO shall also monitor the appropriations relating to establishment. When a bill is prepared for payment, the DDO shall indicate complete accounts classification in respect of the proposed expenditure and the balance available in the detailed object head. Further according to Rule 4(2)(IX) of the the head of office /Administrator is responsible for guarding against waste and loss of public money.

Management of four Union Administrations in Lahore were provided Rs 25.60 million for pay & allowances of the officials, contingencies, development etc. The secretary concerned drew the whole amount from the UC bank accounts and neither disbursed the same to the concerned nor refunded into bank accounts. For this period, neither cash books were maintained nor even single vouched account was available in the office record.

Audit is of the view that funds were misappropriated due to weak financial management and defective internal controls.

Drawl of funds without accountal of expenditure resulted in misappropriation of government funds worth Rs 25.60 million (**Annex-C**)

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends holding of detailed inquiry into the matter and recovery of the amount misappropriated besides fixing responsibility against the officer / official(s) at fault under intimation to Audit.

## **1.2.2 Non-production of Record**

### **1.2.2.1 Non-production of Record**

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO 2001, at the time of audit, the official concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all expedition.

Management of ten Union Administrations in Lahore did not produce expenditure and receipt record such as nikkah registers, cash books, expenditure and receipt statements, registers for marriage, birth and death etc. for the years 2014-16 during audit scrutiny. In the absence of record, authenticity, validity, accuracy and genuineness for accountal for could not be verified. **Annex-D**

Audit holds that the relevant record of the expenditure and receipt was not produced to Audit for verification due to weak internal control.

This may lead to likely misappropriation and misuse of public resources.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends early production of record besides fixing responsibility against the officers / officials at fault under intimation to Audit.

### **1.2.3 Irregularities / Non-compliance**

#### **1.2.3.1 Non-preparation of Monthly Expenditure Statements - Rs 55.30 million**

According to Section 69 (1& 2) of the Punjab Union Administration (Budget) Rules, 2003 each local government shall submit a monthly report to the respective Council relating to the expenditure incurred during the month by the local government.

The monthly financial reports shall include the following BM forms:

- BM-1 monthly statement of Current Expenditure
- BM-2 monthly reconciliation of Current Expenditure
- BM-3 monthly statement of receipts
- BM-4 monthly reconciliation of receipts
- BM-5 Establishment status by Designation.
- BM-6 monthly statement of Re-appropriations of fund.
- BM-7 statement of Supplementary Grants.
- BM-8 statement of excesses and surrenders.
- BM-9 Detail of Issued Cheque Books
- BM-10 Budget Control Register
- BM-11 Annual Physical Inspection Report

During scrutiny of the record of following Union Administrations Tehsil & District Lahore for the year 2014-16, it was observed that below mentioned Union council incurred expenditure of Rs 55.30 million but above mentioned record was not being prepared in violation of above rule.

Audit holds that non-preparation of monthly reports was due to weak internal controls.

This resulted in non-compliance of rules.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends preparation of above mentioned monthly for verification besides fixing responsibility against person at fault under intimation to Audit.



### **1.2.3.2 Doubtful expenditure on Development Works - Rs 4.085 million**

According to Rule 1 of Union Administrations (Works) Rule 2002, the Union Administration may prepare its Annual Development Plan and get it approved by the Union Council as per procedure laid down in the Punjab Local Governments (Budget) Rules, 2001. Rule 2 of the ibid rule states that before the start of work on a project included in the Annual Development Plan the detailed estimates of the work shall be prepared and approved by the Union Nazim. Further Rule 3 of the said rules provides that the Union Administration shall be competent to get the works executed through Project Committees without approval of the Union Council where the project costs up to Rs 5,000 and with approval of the Union Council where the project costs up to Rs 100,000.

Management of 04 Union Administrations in District Lahore expended Rs 4.085 million on development schemes in violation of government instructions. The annual development plan was neither prepared nor approved as required vide rule 2 of Union Administration (Works Rules) 2002 and anomalies increased manifold in the absence of subsidiary record as detailed below:- (List of Schemes)

- a) The detailed TS Estimates duly approved by the competent authority.
- b) The quotations and vouchers of all articles / materials etc. purchased by the Project Committee, duly verified by the convener of the Project Committee;
- c) Muster Roll for payment of labour charges along with date was not on record.
- d) Stock Register and Measurement Book was not provided to audit for verification.
- e) Inspection Register for each scheme
- f) Completion report verified by all members of the Project Committee.
- g) Applications for the works were not on record.
- h) Snap-shots of the site were not obtained prior/after completion as required vide amended works rules 2012.
- i) Income Tax was not deducted resulting in loss to government

Audit holds that doubtful expenditure was incurred due to defective financial discipline and weak internal controls.

This resulted in doubtful expenditure of Rs 4.085 million from the Local Fund. **Annex-E**

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends to inquire into the matter, fix responsibility against the person(s) at fault besides regularization from the competent authority under intimation to Audit.

### **1.2.3.3 Less deposit of government receipts from copying fee Rs 2.017 million**

According to part-V of fifth schedule of PLGO 200,1 it is the duty of union council to collect fees for registration of birth, death and marriage. Further according to Rule 76 of the Punjab Union Administration (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Management of six Union Administrations in District Lahore could not present reconciled fee collected and payment made to NADRA for the issuance of certificate for registration of birth, marriage, death and divorce. No record of number of registrations was extracted from the NADRA web site to check the actual deposit of receipt in the bank. No register and list of certificates issued and payment made to NADRA against these certificates cases was produced to audit for scrutiny or retrieved from record. During the intervening period, NADRA received 50% during 2014-15 and 60% during 2015-16. **Annex-F**

Audit holds that less deposit of Government receipt was due to defective financial discipline and weak internal controls.

This resulted in loss of Rs 2.017 million to the public exchequer.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of Government receipts besides fixing responsibility against the officers/ officials at fault under intimation to Audit.

#### **1.2.3.4 Loss due to non deposit of Marriage Tax - Rs 1.872 million**

Further according to Rule 76 of the Punjab Union Administration (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Management of six Union Administrations in District Lahore were unable to present verified record regarding the number of Nikah registrars and date wise entry of Nikah registered by each registrar was not record. There was no detailed calculation of fee. No fee was deposited into UA account. Even with base line estimation for the bare minimum incidence of registration of Nikahs, with lowest possible benchmark of two Nikahs registered by one registrar in a week and reckoning 15 registrars registered in the council the amount to be deposited to public exchequer will not be short of Rs 1.872 million for the relevant Audit Period. **Annex-G**

Audit holds that non deposit of Government receipt was due to defective financial discipline and weak internal controls.

This resulted in loss of Rs1.872 million to the public exchequer.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of marriage tax besides fixing responsibility against the person(s) at fault under intimation to Audit.

#### **1.2.3.5 Irregular expenditure by violating PPRA Rules - Rs 1.650 million**

As per Rule 9 &12 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. Procurement over Rs 100,000 and up to Rs 2.00 million should be advertised on PPRA's website as well as in print media, if deemed necessary by the procuring agency.

Management of three Union Administrations in District Lahore, incurred Rs1.650 million on account of street lights/boards and cleanliness of graveyard during 2014-16. The examination of record revealed that expenditure was incurred by splitting the bills just to avoid adherence to the PPRA Rules. **Annex-H**

Audit holds that purchases were made without advertisement at PPRA's website due to defective financial discipline and weak internal controls.

This resulted in non-transparent expenditure of Rs 1.650 million from the Local Fund.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends seeking regularization in the manner prescribed besides fixing responsibility against the person(s) at fault under intimation to Audit.

#### **1.2.3.6 Loss due to non-deduction of Income Tax – Rs 551,158**

According to Section 153 of Income Tax Ordinance 2001, every person making a payment in full or part including a payment by way of advance shall deduct tax from the gross amount @ 3.5% and 6% on account of supplies and services rendered respectively.

Management of six Union Administrations in District Lahore did not deduct Income Tax from the contractors from Development works during the financial years 2014-16. **Annex-I**

Audit holds that Income Tax was not deposited due to defective financial discipline and weak internal controls.

This resulted in loss of Rs 551,158 to the public exchequer.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of income tax besides fixing of responsibility against the officers/ officials at fault under intimation to Audit.

## **1.2.4 Performance**

### **1.2.4.1 Non Generation / Collection of Own Source Revenue**

As per section 76(e) of Punjab Local Government Ordinance 2001, the functions of Union Administration shall be 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. Following rates and fees has been given in Second Schedule (Part-V):

- i. Fees for licensing of professions and vocations as prescribed.
- ii. Charges for specific services rendered by the Union Council.
- iii. Rate for remuneration of Village and Neighborhood guards.
- iv. Rate for the execution or maintenance of any work of public utility like lighting of public places, drainage, conservancy and water supply operated by Union Administration.
- v. Rent for land, buildings, equipment, machinery and vehicles.
- vi. Collection charges for recovery of any tax on behalf of the Government, District Government, Tehsil Administration or any statutory authority as prescribed.

Management of ten Union Administrations of District Lahore performed the function regarding registration of births, marriages and deaths certificate only. No efforts were made to increase its own source revenue by collecting other types of fees and rates as given above.

Audit holds that due to defective financial control own revenue was not realized.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends negligence and lapse on the part of the responsible besides regularization of the matter in a manner prescribed under intimation to Audit.

### **1.2.4.2 Non-Execution of Primary Functions**

As per Union Council Rules of Business 2002, a UA has to perform following functions;

- i. Preparation of ADP and Budget proposals for the Union Administration

- ii. Establishment of CCBs
- iii. Establishment of Rural and Mohallah Councils
- iv. Look after the public places, streets, culverts and government buildings, cleanness of Canals, and motivate the general public in the development activities, Promotion of plantation
- v. To held the Tehsil Administration in the establishment of graveyard.
- vi. To monitor the performance/duties of rural or street security guard.
- vii. Data entry of Birth / Death / Marriage and issuance of certificates.
- viii. To establish the libraries and its supervision.
- ix. To make arrangements of sports tournaments on rural and street level.
- x. To promote the cultural and traditional activities on rural and street level.
- xi. To bring awareness among the people about their welfare.
- xii. To monitor the maintenance & up gradation of playgrounds, public parks, Gardens etc.
- xiii. To prompt coordination with the TMA management for the installation of street lights.
- xiv. To facilitate the disables peoples.
- xv. To make arrangements against Stray animals.
- xvi. To help the concerned departments in case of un-certainty and natural disaster.
- xvii. To check UA established public libraries for the welfare of the students.

Scrutiny of record of ten Union Administrations Tehsil & District Lahore for the year 2014-16, it was observed that the primary function of UA as mentioned in the Rules of Business were totally ignored except the limited functions of birth, death, marriage, divorce certificate and working as a secondary part of the NADRA. It reflects that the secretaries were not perform their actual duties in the violation of the Rules of Business.

Audit holds that due to weak internal controls and defective financial discipline primary functions not discharged.

Non-performance of basic functions resulted in depriving the public of basic facilities in their own areas.

The matter was also reported to PAO concerned in April, 2017 but neither reply was furnished nor was DAC meeting convened till finalization of this report.

Audit recommends inquiry into the matter besides fixing responsibility against officers / officials under intimation to Audit.

## **ANNEXURE**



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

(Rs in million)

Sr. No.	UA No.	Description	Nature of Para	Amount
1	31	Non reconciliation of expenditure	Irregularity	0
2	31	Non reconciliation of receipts with the nadra authorities	Irregularity	0.355
3	31	Payment of rent of office building without assessment of rent from excise and taxation department	Irregularity	0.396
4	31	wastage of public money due to idle staff	Irregularity	0.600
5	32	non reconciliation of expenditure	Irregularity	0
6	32	non reconciliation of receipts with the nadra authorities	Irregularity	0.417
7	32	wastage of public money due to idle staff	Irregularity	0.600
8	75	non reconciliation of expenditure	Irregularity	0
9	75	non reconciliation of receipts with the nadra authorities	Irregularity	0.250
10	75	irregular utilization of development funds worth	Irregularity	0
11	75	payment of rent of office building without assessment of rent from excise and taxation department	Irregularity	0.288
12	75	wastage of public money due to idle staff	Irregularity	0.600
13	102	non reconciliation of receipts with the nadra authorities	Irregularity	0.417
14	106	unjustified expenditure on account of repair of water supply	Irregularity	0.071
15	106	non reconciliation of receipts with the nadra authorities	Irregularity	0.141
16	106	wastage of public money due to idle staff	Irregularity	0.600
17	117	non reconciliation of expenditure	Irregularity	0
18	117	non reconciliation of receipts with the nadra authorities	Irregularity	0.294
19	117	wastage of public money due to idle staff	Irregularity	0.600

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

<b>Sr. No.</b>	<b>UA No</b>	<b>Description</b>	<b>Nature of Para</b>	<b>Amount (Rs in million)</b>
1	1	Unauthorized Retention of over and above closing balance	Irregularity	0.327
2	1	Non Preparation of Monthly Expenditure	Irregularity	4.670
3	1	Non Deposit of Earnest Money	Irregularity	0.068
4	1	Unjustified Payment on account of removal of melba	Irregularity	0.095
5	1	Non imposition of Penalty	Recovery	0.135
6	1	Non imposition of Penalty	Recovery	0.155
7	1	Expenditure incurred without pre-audited	Irregularity	-
8	1	Less Deposit of Marriage Registration Fee	Recovery	0.312
9	2	Non Deposit of Earnest Money	Irregularity	0.078
10	2	Irregular payments made in cash instead of cheque	Irregularity	1.030
11	2	Unauthorized Retention of over and above closing balance	Irregularity	0.210
12	2	Unauthorized Payment on account of Sub base course	Irregularity	0.152
13	2	Non Preparation of Monthly Expenditure	Irregularity	4.390
14	2	Non reconciliation of Receipts	Irregularity	4.280
15	2	Unjustified Payment on account of removal of malba	Irregularity	0.100
16	2	Expenditure Incurred Without Pre-Audited	Irregularity	-
17	2	Less Deposit of Marriage Registration Fee	Recovery	0.312
18	3	Non Preparation of Monthly Expenditure	Irregularity	5.080
19	3	Non Allocation of CCB Funds	Irregularity	0.519
20	3	Unauthorized Retention of over and above closing balance	Irregularity	0.327
21	3	Non reconciliation of Receipts	Irregularity	3.950
22	3	Unjustified Payment of Honorarium/over time amounting	Irregularity	0.122
23	3	Non Deposit of Earnest Money	Irregularity	0.100
24	3	Non imposition of Penalty	Irregularity	0.200
25	3	Expenditure incurred without pre-audited	Irregularity	-
26	3	Less Deposit of Marriage Registration Fee	Recovery	0.312
27	4	Non Preparation of Monthly Expenditure	Irregularity	3.980
28	4	Unjustified Payment of Honorarium amounting	Irregularity	0.152
29	4	Irregular payments made in cash instead of cheque	Irregularity	-
30	4	Non Allocation of CCB Funds	Irregularity	0.150
31	4	Unauthorized Retention of over and above closing balance	Irregularity	0.081

32	4	Non reconciliation of Receipts	Irregularity	4.250
33	4	Non Deposit of Earnest Money	Irregularity	0.048
34	4	splitting up expenditure	Irregularity	0.353
35	4	Unjustified Payment on account of removal of malba	irregularity	0.058
36	4	Non imposition of Penalty	Recovery	0.095
37	4	Less Deposit of Marriage Registration Fee	Recovery	0.312
38	5	Non Preparation of Monthly Expenditure	Irregularity	5.120
39	5	Irregular payments made in cash instead of cheque	Irregularity	-
40	5	Non Deposit of Earnest Money	Irregularity	0.075
41	5	Unauthorized Payment on account of Sub base course	Irregularity	0.117
42	5	Irregular Expenditure	Irregularity	0.100
43	5	Unjustified Payment on account of removal of malba	Irregularity	0.057
44	5	Non imposition of Penalty	Recovery	0.150
45	5	expenditure incurred without pre-audited	Irregularity	-
46	6	Non reconciliation of NADRA share Receipts	Irregularity	0.571
47	6	Unauthorized Retention of over and above closing balance	Irregularity	0.386
48	6	Non Preparation of Monthly Expenditure	Irregularity	4.650
49	6	Unjustified Payment of Honorarium	Irregularity	0.052
50	6	Irregular Payment of Salary through Cash	Irregularity	-
51	6	Non Allocation of CCB Funds	Irregularity	0.338
52	6	Non reconciliation of Receipts	Irregularity	5.250
53	6	Non Deposit of Earnest Money	Irregularity	0.074
54	6	Unjustified Payment on account of removal of malba	Irregularity	0.025
55	6	expenditure incurred without pre-audited	Irregularity	-
56	6	expenditure incurred without pre-audited	Irregularity	-
57	6	Less Deposit of Marriage Registration Fee	Recovery	0.312
58	7	Irregular Expenditure	Irregularity	0.450
59	7	irregular drawn of cash	Irregularity	-
60	7	5Unauthorized Retention of over and above closing balance	Irregularity	0.524
61	7	Unjustified Payment of Honorarium/over time	Irregularity	0.158
62	7	expenditure incurred without pre-audited	Irregularity	0.607
63	7	Less Deposit of Marriage Registration Fee	Recovery	0.249
64	8	Non Preparation of Monthly Expenditure	Irregularity	4.280
65	8	Unauthorized Retention of over and above closing balance	Irregularity	-
66	8	Non imposition of Penalty	Recovery	0.120
67	8	expenditure incurred without pre-audited	Irregularity	-
68	57	Non Preparation of Monthly Expenditure	Irregularity	3.580
69	57	Non Allocation of CCB Funds	Irregularity	0.200

70	57	Non-reconciliation of Receipts	Irregularity	3.510
71	57	Unjustified Payment of Honorarium	Irregularity	0.079
72	57	Non Deposit of Earnest Money	Irregularity	0.025
73	57	Abnormal billing of electricity	Irregularity	0.520
74	57	Non achievement of Receipt Target causing loss to government	Irregularity	0.159
75	57	expenditure incurred without pre-audited	Irregularity	-
76	57	Less Deposit of Marriage Registration Fee	Recovery	0.490
77	78	Unauthorized opening of Bank Account at UBL	Irregularity	-
78	78	Unauthorized Retention of over and above closing balance	Irregularity	-
79	78	Non Preparation of Monthly Expenditure	Irregularity	4.530
80	78	Non Utilization of CCB Funds	Irregularity	0.400
81	78	Non reconciliation of Receipts	Irregularity	3.610
82	78	Irregular payments made in cash instead of cheque	Irregularity	0.946
83	78	Non reconciliation of NADRA share of Receipts	Irregularity	0.141
84	78	Non Deposit of Earnest Money	Irregularity	0.063
85	78	Unauthentic purchase of blank security forms	Irregularity	0.125
86	78	Unauthorized issuance of death certificate	Irregularity	-
87	78	Non Deposit of Government Receipts	Irregularity	0.026
88	78	expenditure incurred without pre-audited	Irregularity	-
89	78	Less Deposit of Marriage Registration Fee	Recovery	0.275
90	1	Non verification of GST invoices	Irregularity	0.103
91	1	Irregular Expenditure by the projects costs	Irregularity	0.966
92	2	Non reconciliation of expenditure/income	Irregularity	3.174
93	2	Non verification of GST invoices	Irregularity	0.065
94	2	Irregular Expenditure by the projects costs	Irregularity	0.042
95	3	Non reconciliation of expenditure/income	Irregularity	3.174
96	3	Irregular Expenditure by the projects costs	Irregularity	0.300
97	5	Non Reconciliation Of Expenditure/Income	Irregularity	3.113
98	5	Non verification of GST invoices	Irregularity	0.100
99	5	Irregular Expenditure by the projects costs	Irregularity	0.053
100	6	Non reconciliation of expenditure/income	Irregularity	2.912
101	6	Non verification of GST invoices	Irregularity	0.055
102	6	Irregular Expenditure by the projects costs	Irregularity	0.960
103	7	Non verification of GST invoices	Irregularity	0.090
104	8	Non reconciliation of expenditure/income	Irregularity	3.828
105	8	Non Verification of GST invoices	Irregularity	0.195
106	8	Irregular Expenditure by the projects costs	Irregularity	0.876
107	9	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.177
108	9	Non Verification of GST invoices	Irregularity	0.103
109	10	Non reconciliation of expenditure/income	Irregularity	4.000

110	10	Non Verification of GST invoices	Irregularity	0.065
111	10	Irregular Expenditure by the projects costs	Irregularity	1.000
112	11	Non reconciliation of expenditure/income	Irregularity	4.566
113	11	Non Verification of GST invoices	Irregularity	0.081
114	11	Irregular Expenditure by the projects costs	Irregularity	-
115	12	Non reconciliation of expenditure/income	Irregularity	2.673
116	12	Non Verification of GST invoices	Irregularity	0.112
117	12	Irregular Expenditure by the projects costs	Irregularity	0.443
118	14	Non reconciliation of expenditure/income	Irregularity	2.646
119	14	Irregular Expenditure by the projects costs	Irregularity	-
120	15	Unauthorized Expenditure	Irregularity	0.060
121	15	Non preparation of budget on prescribed format	Irregularity	6.880
122	16	Non preparation of budget on prescribed format	Irregularity	13.390
123	16	Unauthorized expenditure	Irregularity	0.100
124	17	Unauthorized blockage of income tax	Irregularity	0.750
125	17	Non preparation of budget on prescribed format	Irregularity	6.363
126	17	Less Reserve for Closing Balance	Irregularity	0.039
127	18	Non preparation of budget on prescribed format	Irregularity	7.684
128	18	Unauthorized Expenditure	Irregularity	0.025
129	18	Unauthorized expenditure	Irregularity	0.200
130	19	Non preparation of budget on prescribed format	Irregularity	6.920
131	19	Unauthorized Expenditure	Irregularity	0.100
132	19	Blockage of pension contribution funds	Irregularity	0.049
133	20	Non-utilization of funds	Irregularity	2.000
134	20	Non preparation of budget on prescribed format	Irregularity	12.625
135	20	Unauthorized Expenditure	Irregularity	0.200
136	20	Doubtful expenditure	Irregularity	0.233
137	21	Less deposit of government receipts	Irregularity	1.300
138	21	Non preparation of budget on prescribed format	Irregularity	12.625
139	21	Unauthorized Expenditure	Irregularity	-
140	21	Doubtful expenditure	Irregularity	0.176
141	21	Doubtful expenditure	Irregularity	0.160
142	22	Non preparation of budget on prescribed format	Irregularity	8.432
143	22	Unauthorized Expenditure	Irregularity	0.200
144	22	Unauthorized Expenditure	Irregularity	0.047
145	23	Non preparation of budget on prescribed format	Irregularity	10.895
146	23	Unauthorized Expenditure	Irregularity	0.200
147	25	Non preparation of budget on prescribed format	Irregularity	8.265

148	25	5% of previous years reserve were not account for	Irregularity	0.218
149	27	Non reconciliation of expenditure/income	Irregularity	2.667
150	27	Non Verification of GST invoices	Irregularity	0.167
151	28	Non reconciliation of expenditure/income	Irregularity	2.347
152	28	Non Verification of GST invoices	Irregularity	0.186
153	29	Non reconciliation of expenditure/income	Irregularity	2.471
154	29	Non Verification of GST invoices	Irregularity	0.114
155	30	Non reconciliation of expenditure/income	Irregularity	2.347
156	30	Non Verification of GST invoices	Irregularity	0.102
157	31	Irregular payment of pay and allowances	Irregularity	0.852
158	31	Non-reconciliation of Expenditure and Receipts	Irregularity	6.303
159	32	Irregular payment of pay and allowances	Irregularity	-
160	32	Non-reconciliation of Expenditure and Receipts	Irregularity	6.964
161	33	Non preparation of budget on prescribed format	Irregularity	10.168
162	33	Unauthorized expenditure on Sports activity	Irregularity	0.200
163	34	Non preparation of budget on prescribed format	Irregularity	8.870
164	34	Unauthorized Expenditure	Irregularity	0.065
165	34	Unauthorized Expenditure	Irregularity	0.150
166	35	Non preparation of budget on prescribed format	Irregularity	8.541
167	35	Unauthorized Expenditure	Irregularity	0.072
168	35	Unauthorized expenditure	Irregularity	0.100
169	35	Less Reserve for Closing Balance	Irregularity	0.081
170	36	Non preparation of budget on prescribed format	Irregularity	10.216
171	36	Unauthorized Expenditure	Irregularity	0.025
172	37	Irregular payment of pay and allowances	Irregularity	1.082
173	37	Non-reconciliation of Expenditure and Receipts	Irregularity	2.538
174	37	Overpayment of secretary share	Irregularity	0.064
175	38	Non-reconciliation of Expenditure and Receipts	Irregularity	5.874
176	39	Irregular payment of pay and allowances	Irregularity	-
177	39	Non-reconciliation of Expenditure and Receipts	Irregularity	2.637
178	40	Non-reconciliation of Expenditure and Receipts	Irregularity	6.183
179	41	Unauthorized Expenditure	Irregularity	0.166
180	42	Non deposit of receipt	Irregularity	0.414
181	42	Irregular payment of pay and allowances	Irregularity	0.871
182	42	Non-reconciliation of Expenditure and Receipts	Irregularity	2.664

183	43	Unauthorized Expenditure	Irregularity	0.100
184	43	Unauthorized Expenditure	Irregularity	0.146
185	44	Less deposit of receipt	Irregularity	0.026
186	44	Expenditure in excess of budget allocation	Irregularity	0.016
187	45	Unjustified execution of development work	Irregularity	0.700
188	45	Non reconciliation of Expenditure and income	Irregularity	6.423
189	45	Non preparation of budget on prescribed format	Irregularity	7.500
190	46	Non preparation of budget on prescribed format	Irregularity	5.451
191	46	Unauthorized Expenditure	Irregularity	0.120
192	46	Unauthorized Expenditure	Irregularity	0.050
193	47	Non preparation of budget on prescribed format	Irregularity	11.151
194	47	Unauthorized Expenditure	Irregularity	0.200
195	47	Unauthorized Expenditure	Irregularity	0.025
196	47	Unjustified expenditure	Irregularity	0.168
197	48	Non allocation of CCB funds	Irregularity	0.225
198	48	Unauthorized Expenditure	Irregularity	0.119
199	48	Unauthorized Expenditure	Irregularity	0.060
200	49	Irregular payment of pay and allowances	Irregularity	-
201	49	Non-reconciliation of Expenditure and Receipts	Irregularity	6.055
202	50	Irregular payment of pay and allowances	Irregularity	-
203	50	Non-reconciliation of Expenditure and Receipts	Irregularity	5.908
204	50	Non maintenance of deposit account of self-source revenue	Irregularity	0.000
205	51	Irregular payment of pay and allowances	Irregularity	-
206	51	Non-reconciliation of Expenditure and Receipts	Irregularity	6.000
207	52	Irregular payment of pay and allowances	Irregularity	-
208	52	Non-reconciliation of Expenditure and Receipts	Irregularity	6.153
209	54	Unauthorized Expenditure	Irregularity	0.199
210	54	Unauthorized Expenditure	Irregularity	0.031
211	55	Unauthorized Expenditure	Irregularity	0.199
212	56	Less receipt deposit	Irregularity	0.010
213	56	Non-allocation of funds for CCB Projects	Irregularity	0.294
214	56	Un-authorized payment on account of advertisement	Irregularity	0.025
215	57	Less Reserve for Closing Balance	Irregularity	0.086
216	57	Non-reconciliation of Expenditure and Receipts	Irregularity	6.427
217	57	Less receipt deposit on income	Irregularity	0.015
218	58	Less receipt deposit	Irregularity	0.016

219	58	Less Reserve for Closing Balance	Irregularity	0.074
220	59	Non allocation/ non-utilization of CCB Funds	Irregularity	0.395
221	59	Doubt-full execution of development work	Irregularity	0.700
222	59	Un-authorized expenditure of street light	Irregularity	0.020
223	59	Un-authorized expenditure on manhole covers	Irregularity	0.050
224	60	Doubt-full execution of development work	Irregularity	0.600
225	60	Non-allocation of funds for CCB Projects	Irregularity	0.200
226	60	Less receipt deposit	Irregularity	0.012
227	61	Less Reserve for Closing Balance	Irregularity	0.091
228	61	Expenditure in excess of budget allocation	Irregularity	0.071
229	61	Unjustified execution of development work	Irregularity	-
230	63	Non-preparation of budget on prescribed format	Irregularity	2.212
231	63	Non preparation of annual development plan	Irregularity	0.829
232	63	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.148
233	64	Non-preparation of budget on prescribed format	Irregularity	5.229
234	64	Non preparation of annual development plan	Irregularity	2.300
235	64	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.208
236	66	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.364
237	69	Less recovery of government receipts	Irregularity	0.494
238	69	Unjustified expenditure	Irregularity	-
239	69	Unauthorized Expenditure	Irregularity	0.350
240	70	Unauthorized expenditure	Irregularity	0.470
241	70	Unauthorized Expenditure	Irregularity	0.094
242	70	Unauthorized Expenditure	Irregularity	0.080
243	70	Unauthorized Expenditure	Irregularity	0.188
244	70	Non reconciliation of Income & Expenditure statement	Irregularity	0.000
245	70	Non preparation of budget on prescribed format	Irregularity	0.000
246	70	Preparation of unrealistic and unsound estimates resulted unauthorized expenditure	Irregularity	0.990
247	70	Non generation/collection of own source revenue	Irregularity	0.300
248	71	Less recovery of government receipts	Irregularity	0.643
249	71	Unauthorized Expenditure	Irregularity	0.084
250	71	Unauthorized payment of securities	Irregularity	0.180
251	71	Unauthorized Expenditure	Irregularity	0.475



252	71	Unjustified payment from the development funds	Irregularity	0.711
253	71	Unauthorized payment on account of House Building Advance	Irregularity	0.150
254	72	Non preparation of budget on prescribed format	Irregularity	16.090
255	72	Preparation of unrealistic and unsound estimates resulted unauthorized expenditure	Irregularity	0.065
256	72	Unauthorized expenditure of Development work	Irregularity	0.500
257	72	Non preparation and non-reconciliation of Income & Expenditure statements	Irregularity	8.551
258	72	Unauthorized expenditure without budget allocation	Irregularity	0.028
259	72	Non generation/collection of own source revenue	Irregularity	0.300
260	73	Less recovery of government receipts	Irregularity	0.286
261	73	Unauthorized Expenditure	Irregularity	0.093
262	73	Unauthorized Expenditure	Irregularity	0.315
263	73	Unauthorized expenditure	Irregularity	0.400
264	74	Non preparation of budget on prescribed format	Irregularity	8.266
265	74	Unauthorized expenditure	Irregularity	0.832
266	74	Unauthorized expenditure	Irregularity	0.390
267	74	Less recovery of government receipts	Irregularity	0.468
268	74	Unauthorized Expenditure	Irregularity	0.100
269	74	Unauthorized Expenditure	Irregularity	0.390
270	74	Unauthorized Expenditure	Irregularity	0.300
271	74	Non preparation and non reconciliation of Income & Expenditure statements	Irregularity	0.000
272	74	Non generation/collection of own source revenue	Irregularity	0.300
273	74	Unauthorized payment on account of House Building Advance	Irregularity	0.050
274	75	Non-reconciliation of Expenditure and Receipts	Irregularity	5.828
275	75	Irregular payment of pay and allowances	Irregularity	-
276	76	Irregular payment of pay and allowances	Irregularity	-
277	76	Non-reconciliation of Expenditure and Receipts	Irregularity	6.592
278	77	Non preparation of budget on prescribed format	Irregularity	11.151
279	77	Unauthorized Expenditure	Irregularity	0.350
280	77	Unauthorized Expenditure	Irregularity	0.350
281	77	Less recovery of government receipts	Irregularity	0.405
282	77	Unjustified expenditure	Irregularity	0.080
283	78	Less recovery of government receipts	Irregularity	-

284	78	Unauthorized Expenditure	Irregularity	0.094
285	78	Unauthorized Expenditure	Irregularity	0.200
286	79	Less recovery of government receipts	Irregularity	-
287	79	Non maintenance of cash book resulted unjustified expenditure of government grant	Irregularity	-
288	80	Non preparation of budget on prescribed format	Irregularity	17.584
289	80	Preparation of unrealistic and unsound estimates resulted unauthorized expenditure	Irregularity	0.050
290	80	Unauthorized Expenditure	Irregularity	0.139
291	80	Less recovery of government receipts	Irregularity	0.654
292	81	Non preparation of budget on prescribed format	Irregularity	19.225
293	81	Unauthorized Expenditure	Irregularity	0.150
294	83	Less recovery of government receipts	Irregularity	-
295	83	Unauthorized Expenditure	Irregularity	0.200
296	83	Non preparation of budget on prescribed format	Irregularity	10.079
297	86	Less recovery of government receipts	Irregularity	-
298	86	Unjustified expenditure due to non-maintenance of vouched accounts against the expenditure	Irregularity	-
299	86	Unauthorized Expenditure	Irregularity	0.189
300	86	Unjustified expenditure due to non-maintenance of vouched accounts against the expenditure	Irregularity	-
301	89	Non-preparation of budget on prescribed format	Irregularity	3.875
302	89	Non preparation of annual development	Irregularity	0.400
303	89	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.320
304	89	Non reconciliation of expenditure/income	Irregularity	6.397
305	92	Non-preparation of budget on prescribed format	Irregularity	7.895
306	92	Non preparation of annual development plan	Irregularity	3.405
307	92	Non reconciliation of expenditure/income	Irregularity	4.456
308	94	Less recovery of government receipts	Irregularity	0.655
309	94	Unauthorized Expenditure	Irregularity	0.350
310	95	Irregular payment of pay and allowances	Irregularity	1.559
311	95	Non-reconciliation of Expenditure and Receipts	Irregularity	6.034
312	96	Irregular payment of pay and allowances	Irregularity	1.081
313	96	Non-reconciliation of Expenditure and Receipts	Irregularity	6.398
314	97	Non generation/collection of own source	Irregularity	0.500

		revenue		
315	97	Irregular payment of pay and allowances	Irregularity	1.186
316	97	Non-reconciliation of Expenditure and Receipts	Irregularity	3.302
317	98	Irregular payment of pay and allowances	Irregularity	1.119
318	98	Non generation/collection of own source revenue	Irregularity	0.500
319	98	Non-reconciliation of Expenditure and Receipts	Irregularity	6.024
320	99	Non generation/collection of own source revenue	Irregularity	0.500
321	99	Irregular payment of pay and allowances	Irregularity	0.980
322	99	Non-reconciliation of Expenditure and Receipts	Irregularity	3.019
323	100	Non-preparation of budget on prescribed format	Irregularity	5.910
324	100	Non preparation of annual development plan	Irregularity	0.700
325	100	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.195
326	100	Non reconciliation of expenditure/income	Irregularity	6.670
327	102	Non preparation of annual development plan	Irregularity	0.981
328	102	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.532
329	102	Non reconciliation of expenditure/income	Irregularity	6.827
330	106	Non preparation of annual development plan	Irregularity	0.600
331	106	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.166
332	106	Non reconciliation of expenditure/income	Irregularity	3.339
333	107	Non-preparation of budget on prescribed format	Irregularity	3.978
334	107	Non preparation of annual development plan	Irregularity	0.338
335	107	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.175
336	107	Non reconciliation of expenditure/income	Irregularity	6.530
337	109	Non-preparation of budget on prescribed format	Irregularity	6.276
338	109	Non preparation of annual development plan	Irregularity	3.596
339	109	Non reconciliation of expenditure/income	Irregularity	6.484
340	110	Irregular payment of pay and allowances	Irregularity	-
341	110	Non-reconciliation of Expenditure and Receipts	Irregularity	6.583
342	111	Irregular payment of pay and allowances	Irregularity	1.546
343	111	Non-reconciliation of Expenditure and Receipts	Irregularity	8.148

344	112	Irregular payment of pay and allowances	Irregularity	1.326
345	112	Non-reconciliation of Expenditure and Receipts	Irregularity	6.558
346	113	Irregular payment of pay and allowances	Irregularity	1.637
347	113	Non-reconciliation of Expenditure and Receipts	Irregularity	6.762
348	114	Irregular payment of pay and allowances	Irregularity	1.558
349	114	Non-reconciliation of Expenditure and Receipts	Irregularity	7.087
350	115	Non-preparation of budget on prescribed format	Irregularity	4.911
351	115	Non preparation of annual development plan	Irregularity	0.958
352	115	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.349
353	115	Non reconciliation of expenditure/income	Irregularity	5.935
354	116	Non-reconciliation of Expenditure and Receipts	Irregularity	8.363
355	116	Non deposit of receipt deposit	Irregularity	0.565
356	116	Non generation/collection of own source revenue	Irregularity	0.500
357	117	Non-reconciliation of Expenditure and Receipts	Irregularity	8.363
358	117	Non generation/collection of own source revenue	Irregularity	0.500
359	118	Non-reconciliation of Expenditure and Receipts	Irregularity	7.425
360	118	Non generation/collection of own source revenue	Irregularity	0.500
361	119	Non-reconciliation of Expenditure and Receipts	Irregularity	8.163
362	119	Non generation/collection of own source revenue	Irregularity	0.500
363	120	Non-reconciliation of Expenditure and Receipts	Irregularity	8.091
364	120	Non generation/collection of own source revenue	Irregularity	0.500
365	121	Irregular payment of pay and allowances	Irregularity	0.748
366	121	Non-reconciliation of Expenditure and Receipts	Irregularity	6.257
367	122	Non-reconciliation of Expenditure and Receipts	Irregularity	7.055
368	122	Non generation/collection of own source revenue	Irregularity	0.500
369	122	Non receipt deposit	Irregularity	0.618
370	123	Non-reconciliation of Expenditure and Receipts	Irregularity	6.756
371	123	Non generation/collection of own source	Irregularity	0.500

		revenue		
372	123	Non receipt deposit	Irregularity	0.618
373	124	Non-reconciliation of Expenditure and Receipts	Irregularity	6.827
374	124	Non generation/collection of own source revenue	Irregularity	0.500
375	125	Irregular payment of pay and allowances	Irregularity	1.820
376	125	Non-reconciliation of Expenditure and Receipts	Irregularity	7.524
377	125	Non generation/collection of own source revenue	Irregularity	0.500
378	126	Non recovery of HBA Advance	Irregularity	0.100
379	126	Irregular payment of pay and allowances	Irregularity	-
380	126	Non-reconciliation of Expenditure and Receipts	Irregularity	4.367
381	127	Irregular payment of pay and allowances	Irregularity	1.804
382	127	Non generation/collection of own source revenue	Irregularity	0.500
383	127	Non-reconciliation of Expenditure and Receipts	Irregularity	7.242
384	128	Irregular payment of pay and allowances	Irregularity	1.226
385	128	Non generation/collection of own source revenue	Irregularity	0.500
386	128	Non-reconciliation of Expenditure and Receipts	Irregularity	6.018
387	129	Irregular payment of pay and allowances	Irregularity	1.030
388	129	Non-reconciliation of Expenditure and Receipts	Irregularity	4.037
389	129	Non generation/collection of own source revenue	Irregularity	0.500
390	130	Irregular payment of pay and allowances	Irregularity	1.162
391	130	Non-reconciliation of Expenditure and Receipts	Irregularity	4.038
392	131	Irregular payment of pay and allowances	Irregularity	1.119
393	131	Non-reconciliation of Expenditure and Receipts	Irregularity	7.162
394	134	Non-preparation of budget on prescribed format	Irregularity	4.555
395	134	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.882
396	134	Irregular Expenditure by the projects costs	Irregularity	0.600
397	135	Non preparation of annual development	Irregularity	3.429
398	136	Non-preparation of budget on prescribed format	Irregularity	6.991
399	136	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.328
400	137	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.217

401	138	Non-preparation of budget on prescribed format	Irregularity	3.189
402	138	Non preparation of annual development plan	Irregularity	0.825
403	138	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.192
404	139	Non-preparation of budget on prescribed format	Irregularity	4.272
405	139	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.429
406	140	Non-preparation of budget on prescribed format	Irregularity	3.209
407	140	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.532
408	141	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.285
409	142	Non-preparation of budget on prescribed format	Irregularity	6.181
410	142	Non preparation of annual development plan	Irregularity	0.441
411	142	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.286
412	143	Non-preparation of budget on prescribed format	Irregularity	4.343
413	143	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.217
414	143	Irregular expenditure	Irregularity	0.287
415	144	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.217
416	145	Non-preparation of budget on prescribed format	Irregularity	4.343
417	145	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.319
418	146	Non-preparation of budget on prescribed format	Irregularity	3.905
419	146	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.639
420	147	Non-preparation of budget on prescribed format	Irregularity	6.306
421	148	Non-reconciliation of Expenditure and Receipts	Irregularity	8.363
422	148	Non generation/collection of own source revenue	Irregularity	0.500
423	149	Non-reconciliation of Expenditure and Receipts	Irregularity	7.655
424	149	Non generation/collection of own source revenue	Irregularity	0.500
425	150	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.294

**Annex-B****Budget and Expenditure for the year 2014-15 and 2015-16****Rs in million**

UA	Year	Budget			Expenditure		
		Salary	Non-Salary	Development	Salary	Non-Salary	Development
31	2014-15	2.281	0.854	1.115	1.152	2.199	0.575
31	2015-16	2.385	1.110	1.125	0.945	1.888	0.099
32	2014-15	2.291	0.864	1.000	1.601	0.742	0.415
32	2015-16	2.106	1.010	0.500	2.028	0.637	0.268
75	2014-15	1.985	1.153	0.700	1.445	0.939	0.609
75	2015-16	1.895	0.987	0.800	1.134	0.875	0.775
101	2014-15	1.785	1.085	0.900	1.125	1.015	0.850
101	2015-16	2.005	1.045	1.000	1.985	0.945	0.985
102	2014-15	1.650	0.874	0.785	1.550	0.774	0.685
102	2015-16	1.795	0.975	0.950	1.695	0.885	0.775
103	2014-15	2.050	0.500	1.000	1.885	0.495	0.885
103	2015-16	1.750	0.450	0.800	1.650	0.350	0.754
104	2014-15	2.000	0.850	1.000	1.450	0.650	0.850
104	2015-16	2.154	0.950	0.500	1.850	0.450	0.440
106	2014-15	1.850	0.780	0.450	1.550	0.650	0.350
106	2015-16	2.000	0.800	0.700	1.009	0.700	0.600
116	2014-15	2.150	1.000	0.800	1.952	0.850	0.500
116	2015-16	2.450	1.115	1.000	2.115	0.900	0.850
		36.582	16.402	15.125	28.121	15.944	11.265

## Annex-C

Rs in million)

<b>Sr. No</b>	<b>Union Council Number</b>	<b>AIR Para No</b>	<b>Period</b>	<b>Amount</b>	<b>Per month release of salaries from provincial allocable share</b>
1	101	1	2014-16	6.400	0.2667
2.	103	1	2014-16	6.400	0.2667
3	104	1	2014-16	6.400	0.2667
4	116	1	2014-16	6.400	0.2667
				<b>25.6</b>	<b>25.61</b>



## Annex-D

Sr. No.	UC No.	AIR Para No	Description of Record
1	31	4	Nikah Register, Expenditure statement for 2014-16, receipt record
2	32	4	Nikah Register, expenditure statement
3	75	5	Nikah Register, expenditure statement for 2014-16
4	101	3	Cash book
5	101	3	Cheque book
6	101	3	Budget/Expenditure Statement
7	101	3	Estimates, MBs
8	101	3	Detail of different Grants/Receipts
9	101	3	Record relating to NADRA
10	101	3	Cash vouchers
11	101	3	Registers of marriage, birth, death certificates
12	101	3	All kind of receipts
13	101	3	Bank statements
14	101	3	Inquiry file/reports/court cases
15	101	3	Survey and leave record
16	101	3	Property, stationery, telephone and stock registers
17	101	3	Last audit inspection report
18	101	2	Birth, death, marriage certificates, Naqools late registration fee
19	102	4	Nikah Register.
20	102	4	Budget on appropriate form
21	102	4	Expenditure Statement
22	103	2	Birth, death, marriage certificates, Naqools late registration fee
23	103	3	Cash book
24	103	3	Cheque book
25	103	3	Budget/Expenditure Statement
26	103	3	Estimates, MBs
27	103	3	Detail of different Grants/Receipts
28	103	3	Record relating to NADRA
29	103	3	Cash vouchers
30	103	3	Registers of marriage, birth, death certificates
31	103	3	All kind of receipts
32	103	3	Bank statements
33	103	3	Inquiry file/reports/court cases
34	103	3	Survey and leave record
35	103	3	Property, stationery, telephone and stock registers
36	103	3	Last audit inspection report
37	104	2	Birth, death, marriage certificates, Naqools late registration fee
38	104	3	Cash book
39	104	3	Cheque book

40	104	3	Budget/Expenditure Statement
41	104	3	Estimates, MBs
42	104	3	Detail of different Grants/Receipts
43	104	3	Record relating to NADRA
44	104	3	Cash vouchers
45	104	3	Registers of marriage, birth, death certificates
46	104	3	All kind of receipts
47	104	3	Bank statements
48	104	3	Inquiry file/reports/court cases
49	104	3	Survey and leave record
50	104	3	Property, stationery, telephone and stock registers
51	104	3	Last audit inspection report
52	106	5	Nikah register, expenditure statement
53	116	2	Birth, death, marriage certificates, Naqools late registration fee
54	116	3	Cash book
55	116	3	Cheque book
56	116	3	Budget/Expenditure Statement
57	116	3	Estimates, MBs
58	116	3	Detail of different Grants/Receipts
59	116	3	Record relating to NADRA
60	116	3	Cash vouchers
61	116	3	Registers of marriage, birth, death certificates
62	116	3	All kind of receipts
63	116	3	Bank statements
64	116	3	Inquiry file/reports/court cases
65	116	3	Survey and leave record
66	116	3	Property, stationery, telephone and stock registers
67	116	3	Last audit inspection report
68	117	5	Nikah Register, Expenditure statement

**Annex-E**

<b>Sr. No</b>	<b>Union Council Number</b>	<b>AIR Para No</b>	<b>Period</b>	<b>Amount (Rs)</b>
1.	31	6	2014-16	674,600
2	32	5	2014-16	683,000
3	75	7	2014-16	1,545,645
4	117	6	2014-16	1,182,690
				<b>4,085,935</b>

## Annex-F

Sr. No	UC No.	AIR Para No	Period	Less Deposit
1	31	7	2014-16	645978
2	32	6	2014-16	64,985
3	75	8	2014-16	48620
4	102	5	2014-16	695303
5	106	6	2014-15	23061
6	117	7	2014-16	539476
				2,017,423

UC 31

Financial year	NADRA Share Paid	Coping fee should be
2014-15	160940	321,880
2015-16	194459	324,098
	<b>355399</b>	<b>645,978</b>

UC 32

Financial year	NADRA Share Paid	Coping fee should be	Coping fee deposited	Less Deposit
2014-15	194,956	389,912	324,927	64,985

UC 75

Financial year	NADRA Share Paid	Coping fee should be	Coping fee deposited	Less Deposit
2014-15	125460	250,920	202300	48,620
2015-16	125400	209,000	193502	15,498
				<b>64,118</b>

UC 102

Financial year	NADRA Share Paid	Coping fee not deposited
2015-16	417180	695,303

UC 106

Financial year	NADRA Share Paid	Coping fee should be	Coping fee deposited	Less Deposit
2014-15	69185	138,370	115309	23,061

UC 117

Financial year	NADRA Share Paid	Coping fee should be
2014-15	144,738	289,476
2015-16	150,000	250,000
		<b>539,476</b>

## Annex-G

Sr. No	Union Council Number	AIR Para No	Period	Amount (Rs)
1	31	9	2014-16	312,000
2	32	8	2014-16	312,000
3	75	10	2014-16	312,000
4	102	7	2014-16	312,000
5	106	8	2014-16	312,000
6	117	9	2014-16	312,000
				<b>1,872,000</b>

### UC 31

Financial year	Minimum No of Nikah per year	Marriage fee	Total
2014-15	52 weeks x 15 = 780	200	156,000
2015-16	52 weeks x 15 = 780	200	156,000
			<b>312,000</b>

### UC 32

Financial year	Minimum No of Nikah per year	Marriage fee	Total
2014-15	52 weeks x 15 = 780	200	156,000
2015-16	52 weeks x 15 = 780	200	156,000
			<b>312,000</b>

### UC 75

Financial year	Minimum No of Nikah per year	Marriage fee	Total
2014-15	52 weeks x 15 = 780	200	156,000
2015-16	52 weeks x 15 = 780	200	156,000
			<b>312,000</b>

### UC 102

Financial year	Minimum No of Nikah per year	Marriage fee	Total
2014-15	52 weeks x 15 = 780	200	156,000
2015-16	52 weeks x 15 = 780	200	156,000
			<b>312,000</b>

### UC 106

Financial year	Minimum No of Nikah per year	Marriage fee	Total
2014-15	52 weeks x 15 = 780	200	156,000
2015-16	52 weeks x 15 = 780	200	156,000
			<b>312,000</b>

### UC 117

Financial year	Minimum No of Nikah per year	Marriage fee	Total
2014-15	52 weeks x 15 = 780	200	156,000
2015-16	52 weeks x 15 = 780	200	156,000
			<b>312,000</b>

**Annex-H**

<b>Sr. No</b>	<b>Union Council Number</b>	<b>AIR Para No</b>	<b>Period</b>	<b>Description</b>	<b>Amount (Rs in Million)</b>
1	102	2	2014-16	Street lights	1061000
2	106	2	2014-16	Repair of street lights/board	218960
3	117	2	2014-16	Cleanliness of Gravyard	370115
					<b>1650075</b>

UC 102

<b>Sr. No.</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
1	132027714	07.12.2014	Street Lights	21000
2	132027715	07.12.2014	Street Lights	21000
3	132027716	07.12.2014	Street Lights	21000
4	132027717	07.12.2014	Street Lights	21000
5	132027718	07.12.2014	Street Lights	21000
6	132027719	07.12.2014	Street Lights	21000
7	132027727	07.12.2014	Street Lights	21000
8	132027728	07.12.2014	Street Lights	21000
9	132027729	07.12.2014	Street Lights	21000
10	132027730	07.12.2014	Street Lights	21000
11	132027731	07.12.2014	Street Lights	21000
12	132027732	07.12.2014	Street Lights	21000
13	132027733	07.12.2014	Street Lights	21000
14	132027734	07.12.2014	Street Lights	21000
15	1303517916	08.12.2014	Street Lights	21000
16	1303517917	08.12.2014	Street Lights	21000
17	1303517918	08.12.2014	Street Lights	21000
18	1303517919	10.12.2014	Street Lights	21000
19	1303517920	10.12.2014	Street Lights	21000
20	1303517921	10.12.2014	Street Lights	21000
21	1303517922	10.12.2014	Street Lights	21000
22	1303517923	12.12.2014	Street Lights	21000
23	1303517924	12.12.2014	Street Lights	21000
24	1303517925	12.12.2014	Street Lights	21000
25	1303517926	12.12.2014	Street Lights	21000
26	1303517956	2.2015	Street Lights	21000

27	1303517957	2.2015	Street Lights	21000
28	1303517958	2.2015	Street Lights	21000
29	1303517959	2.2015	Street Lights	21000
30	1303517960	2.2015	Street Lights	21000
31	1303517961	2.2015	Street Lights	21000
32	1305276232	19.06.2015	Street Lights	24125
33	1305276232	19.06.2015	Street Lights	24125
34	1305276233	19.06.2015	Street Lights	24125
35	1305276234	19.06.2015	Street Lights	24125
36	1305276235	19.06.2015	Street Lights	24125
37	1305276236	22.06.2015	Street Lights	24125
38	1305276237	22.06.2015	Street Lights	24125
39	1305276238	22.06.2015	Street Lights	24125
40	1305276239	22.06.2015	Street Lights	24125
41	1305276240	22.06.2015	Street Lights	24125
42	1305276241	22.06.2015	Street Lights	24125
43	1305276242	22.06.2015	Street Lights	24125
44	1305276243	22.06.2015	Street Lights	24125
45	1305276244	29.06.2015	Street Lights	24125
46	1305276245	29.06.2015	Street Lights	24125
47	1305276246	29.06.2015	Street Lights	24125
48	1305276247	29.06.2015	Street Lights	24125
				<b>1061125</b>

UC 106

<b>Cheque No. &amp; Date</b>	<b>Description</b>	<b>Amount</b>
7829446 dt.02.07.14	Repair of street light/board	20000
7829447 dt.02.07.14	Repair of street light/board	20000
7829449 dt.02.07.14	Repair of street light/board	20000
7829451 dt.02.07.14	Repair of street light/board	20000
7829452 dt.02.07.14	Repair of street light/board	20000
7829460 dt.02.07.14	Repair of street light/board	20000
7829432 dt.01.08.14	Repair of street light/board	9360
7829433 dt.01.08.14	Repair of street light/board	9600
7829444 dt.01.08.14	Repair of street light/board	20000
7829445 dt.01.08.14	Repair of street light/board	20000
7829448 dt.01.08.14	Repair of street light/board	20000
7829453 dt.01.08.14	Repair of street light/board	20000
		<b>218960</b>

UC 117

<b>Cheque No. &amp; Date</b>	<b>Description</b>	<b>Amount</b>
8934368 dt.25.07.2014	Cleanliness of Graveyard	9900
8934369 dt.25.07.2014	Cleanliness of Graveyard	9900
8934370 dt.25.07.2014	Cleanliness of Graveyard	9900
8934371 dt.25.07.2014	Cleanliness of Graveyard	9900
8934372 dt.25.07.2014	Cleanliness of Graveyard	9900
8934373 dt.25.07.2014	Cleanliness of Graveyard	9900
8934386 dt.18.09.2014	Cleanliness of Graveyard	9500
8934387 dt.18.09.2014	Cleanliness of Graveyard	9500
8934389 dt.18.09.2014	Cleanliness of Graveyard	9880
8934390 dt.18.09.2014	Cleanliness of Graveyard	9000
8934391 dt.18.09.2014	Cleanliness of Graveyard	9000
8934394 dt.18.09.2014	Cleanliness of Graveyard	9880
8934395 dt.18.09.2014	Cleanliness of Graveyard	9880
8934396 dt.18.09.2014	Cleanliness of Graveyard	9000
8934397 dt.18.09.2014	Cleanliness of Graveyard	9000
10177207 dt 06.11.2014	Cleanliness of Graveyard	9900
10177208 dt 06.11.2014	Cleanliness of Graveyard	9900
10177209 dt 06.11.2014	Cleanliness of Graveyard	9990
10177210 dt 06.11.2014	Cleanliness of Graveyard	10000
10177211 dt 06.11.2014	Cleanliness of Graveyard	10000
10177212 dt 06.11.2014	Cleanliness of Graveyard	9900
10177213 dt 06.11.2014	Cleanliness of Graveyard	10000
10177223 dt. 22.12.14	Cleanliness of Graveyard	9850
10177224 dt. 22.12.14	Cleanliness of Graveyard	9770
10177225 dt. 22.12.14	Cleanliness of Graveyard	9700
10177226 dt. 22.12.14	Cleanliness of Graveyard	9940
10177227 dt. 22.12.14	Cleanliness of Graveyard	9900
10177228 dt. 22.12.14	Cleanliness of Graveyard	9935
10177229 dt. 22.12.14	Cleanliness of Graveyard	9910
10177230 dt. 22.12.14	Cleanliness of Graveyard	9860
10177231 dt. 22.12.14	Cleanliness of Graveyard	9960
10177232 dt. 22.12.14	Cleanliness of Graveyard	9000
10177233 dt. 22.12.14	Cleanliness of Graveyard	9870
10177234 dt. 22.12.14	Cleanliness of Graveyard	9890
10177235 dt. 22.12.14	Cleanliness of Graveyard	9950
10177236 dt. 22.12.14	Cleanliness of Graveyard	9900
10177237 dt. 22.12.14	Cleanliness of Graveyard	9950
10177238 dt. 22.12.14	Cleanliness of Graveyard	9000
		<b>370115</b>



## Annex-I

Sr. No	Union Council Number	AIR Para No	Period	Description	Amount (Rs)
1	31	1	2014-16	Development Schemes	50,595
2	32	1	2014-16	Cleanliness of Graveyard	68,300
3	75	1	2014-16	Cleanliness of Graveyard	154,564
4	102	1	2014-16	Street lights	106,112
5	106	1	2014-16	Repair of street light/board/water supply	39,604
6	117	1	2014-16	Cleanliness of graveyard	131,983
					<b>551,158</b>

### UC No.31

Financial Year	Description	Expenditure	Income Tax
2014-15	Development schemes	575000	43125
2015-16	Development schemes	99600	7470
<b>Total</b>		<b>674600</b>	<b>50595</b>

### UC No.32

Financial Year	Description	Expenditure	IT Due @ 10%
2014-15	Cleanliness of Graveyard	415,000	41,500
2015-16	Cleanliness of Graveyard	268,000	26,800
<b>Total</b>		<b>683,000</b>	<b>68,300</b>

### UC No.75

Financial Year	Description	Expenditure	Income Tax @ 10%
2014-15	Cleanliness of Graveyard	609500	60950
2015-16	Cleanliness of Graveyard	936145	93614
<b>Total</b>		<b>1545645</b>	<b>154564</b>

### UC No. 102

Sr. No.	Cheque No.	Date	Description	Amount	income Tax
1	132027714	07.12.2014	Street Lights	21000	2100
2	132027715	07.12.2014	Street Lights	21000	2100
3	132027716	07.12.2014	Street Lights	21000	2100
4	132027717	07.12.2014	Street Lights	21000	2100
5	132027718	07.12.2014	Street Lights	21000	2100
6	132027719	07.12.2014	Street Lights	21000	2100
7	132027727	07.12.2014	Street Lights	21000	2100
8	132027728	07.12.2014	Street Lights	21000	2100
9	132027729	07.12.2014	Street Lights	21000	2100
10	132027730	07.12.2014	Street Lights	21000	2100
11	132027731	07.12.2014	Street Lights	21000	2100
12	132027732	07.12.2014	Street Lights	21000	2100
13	132027733	07.12.2014	Street Lights	21000	2100
14	132027734	07.12.2014	Street Lights	21000	2100
15	1303517916	08.12.2014	Street Lights	21000	2100

16	1303517917	08.12.2014	Street Lights	21000	2100
17	1303517918	08.12.2014	Street Lights	21000	2100
18	1303517919	10.12.2014	Street Lights	21000	2100
19	1303517920	10.12.2014	Street Lights	21000	2100
20	1303517921	10.12.2014	Street Lights	21000	2100
21	1303517922	10.12.2014	Street Lights	21000	2100
22	1303517923	12.12.2014	Street Lights	21000	2100
23	1303517924	12.12.2014	Street Lights	21000	2100
24	1303517925	12.12.2014	Street Lights	21000	2100
25	1303517926	12.12.2014	Street Lights	21000	2100
26	1303517956	2.2015	Street Lights	21000	2100
27	1303517957	2.2015	Street Lights	21000	2100
28	1303517958	2.2015	Street Lights	21000	2100
29	1303517959	2.2015	Street Lights	21000	2100
30	1303517960	2.2015	Street Lights	21000	2100
31	1303517961	2.2015	Street Lights	21000	2100
32	1305276232	19.06.2015	Street Lights	24125	2412.5
33	1305276232	19.06.2015	Street Lights	24125	2412.5
34	1305276233	19.06.2015	Street Lights	24125	2412.5
35	1305276234	19.06.2015	Street Lights	24125	2412.5
36	1305276235	19.06.2015	Street Lights	24125	2412.5
37	1305276236	22.06.2015	Street Lights	24125	2412.5
38	1305276237	22.06.2015	Street Lights	24125	2412.5
39	1305276238	22.06.2015	Street Lights	24125	2412.5
40	1305276239	22.06.2015	Street Lights	24125	2412.5
41	1305276240	22.06.2015	Street Lights	24125	2412.5
42	1305276241	22.06.2015	Street Lights	24125	2412.5
43	1305276242	22.06.2015	Street Lights	24125	2412.5
44	1305276243	22.06.2015	Street Lights	24125	2412.5
45	1305276244	29.06.2015	Street Lights	24125	2412.5
46	1305276245	29.06.2015	Street Lights	24125	2412.5
47	1305276246	29.06.2015	Street Lights	24125	2412.5
48	1305276247	29.06.2015	Street Lights	24125	2412.5
				<b>1061125</b>	<b>106112.5</b>

**UC No. 106**

<b>Cheque No. &amp; Date</b>	<b>Description</b>	<b>Amount</b>	<b>Income Tax @ 10%</b>
7829446 dt.02.07.14	Repair of street light/board	20000	2000
7829447 dt.02.07.14	Repair of street light/board	20000	2000
7829449 dt.02.07.14	Repair of street light/board	20000	2000
7829451 dt.02.07.14	Repair of street light/board	20000	2000
7829452 dt.02.07.14	Repair of street light/board	20000	2000
7829460 dt.02.07.14	Repair of street light/board	20000	2000
7829432 dt.01.08.14	Repair of street light/board	9360	936
7829433 dt.01.08.14	Repair of street light/board	9600	960
7829444 dt.01.08.14	Repair of street light/board	20000	2000
7829445 dt.01.08.14	Repair of street light/board	20000	2000
7829448 dt.01.08.14	Repair of street light/board	20000	2000
7829453 dt.01.08.14	Repair of street light/board	20000	2000
7829420 dt.02.07.14	Repair of water supply	10000	1000

7829430 dt.02.07.14	Repair of water supply	12000	1200
7829431 dt.02.07.14	Repair of water supply	13000	1300
7829434 dt.02.07.14	Repair of water supply	11900	1190
7829434 dt.02.07.14	Repair of water supply	11900	1190
7829435 dt.02.07.14	Repair of water supply	11828	11828
		<b>289588</b>	<b>39604</b>

**UC No.117**

<b>Financial Year</b>	<b>Description</b>	<b>Expenditure</b>	<b>Income Tax @ 10%</b>
2014-15	Cleanliness of Graveyard	365450	36545
2014-15	Development schemes	765469	57410
2015-16	Cleanliness of Graveyard	67360	6736
2015-16	Development schemes	417221	31292
<b>Total</b>		<b>1615500</b>	<b>131983</b>