



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

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PCC	Plain Cement Concrete
PDG	Punjab District Government
PDSSP	Punjab Devolved Social Sector Programme
PLG	Punjab Local Government
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
TAC	Town Accounts Committee
TMA	Town Municipal Administration
TMO	Town Municipal Officer
UIPT	Urban Immoveable Property Tax

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 2013-14 and 2014-15. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during Audit Year 2014-15 and 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 Rs1.00 million or more. 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 Officers 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 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 so as to caused 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 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 had a human resource of 20 officers and staff with total 5,706 man days and the annual budget of Rs25.020 million for the financial year 2015-16. It had 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 150 UAs of City District Lahore for the financial year 2013-14 and 10 UAs for the financial year 2014-15.

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

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

Audit of receipts/ revenue 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 150 UAs of Lahore for the financial year 2013-15 was Rs 676.240 million. Out of this, Directorate General Audit, District Governments Punjab (North), Lahore audited an

expenditure of Rs 473.368million which, in terms of percentage, was 70% of the total expenditure. Directorate General Audit, District Governments, Punjab (North), Lahore planned and executed audit of 150 UAs in AY 2014-15 and 10 UAs in AY 2015-16 i.e. 100% achievement against the planned audit activities.

Total receipts of UAs of District Lahore for the financial year 2013-15 were Rs 17.116 million. RDA Lahore audited receipts of Rs 11.981 million which were 70% of total receipts.

b) Recoveries at the instance of Audit

Recovery of Rs 9.704 million was pointed out, which was not in the notice of executive before audit.

c) Audit Methodology

Audit was performed through understanding the business processes 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 the 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

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) Key Audit Findings of the Report

- i. Non-production of record of Rs72.298 million noted in one case.¹
- ii. Non-compliance of Rules amounting to Rs178.261 million noted in eleven cases.²
- iii. Recoveries amounting to Rs9.704 million noted in four cases.³

Audit paras for the audit year 2014-15 and 2015-16 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 the following:

- i. Compliance of relevant laws, rules, instructions and procedures
- ii. Production of record to audit for verification
- iii. Proper maintenance of accounts and record
- iv. Appropriate actions against officers/officials responsible for violation of rules and losses
- v. Strengthening of internal controls
- vi. Holding of DAC meetings well in time
- vii. Addressing systemic issues to prevent recurrence of various omissions and commissions.

¹ Para 1.2.1.1

² Para 1.2.2.1-04,1.2.2.6-08,1.2.2.9,1.2.2.12-13,1.2.3.1

³ Para 1.2.2.5,1.2.2.10-11

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	150	723.034
2	Total formations under Audit jurisdiction	150	723.034
3	Total Entities (PAOs)/ Audited	150	693.356
4	Total Formations Audited	150	693.356
5	Audit & Inspection Reports	150	693.356
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to UA)	Nil	Nil

Table 2: Audit Observations

Rs in million

Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	0
3	Internal controls	111.408
4	Others	148.855
Total		260.263

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year
1	Outlays audited	-	345.899	17.116	330.341	693.356*
2	Amount placed under Audit observation / irregularities	-	94.475	2.162	163.626	260.263
3	Recoveries pointed out at the instance of Audit	-	-	2.162	7.542	9.704
4	Recoveries accepted / established at Audit instance	-	-	-	-	-
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 2013-15 was Rs 676.24 million.

Table 4: Irregularities pointed out

Rs in million

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	76.557
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
4	Quantification of weaknesses of internal controls system.	111.408
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	0
6	Non-production of record to Audit	72.298
7	Others, including cases of accidents, negligence etc.	0
	Total	260.263

Table 5 Cost-Benefit

Rs in million

Sr. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	693.356
2	Expenditure on Audit	1.317
3	Recoveries realized at the instance of Audit	--
4	Cost Benefit Ratio	--

CHAPTER-1

1.1 UNION ADMINISTRATIONS, CITY DISTRICT LAHORE

1.1.1 Introduction

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

- i. to collect and maintain statistical information for socio-economic surveys;
- ii. 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;
- 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 UAs of District Lahore was Rs705.918 million (inclusive of Salary, Non-salary and development) whereas the expenditure incurred (inclusive of Salary, Non-salary and development) was Rs676.240 million showing savings of Rs29.679million which in terms of percentage was 4.20% of the final budget as detailed below:

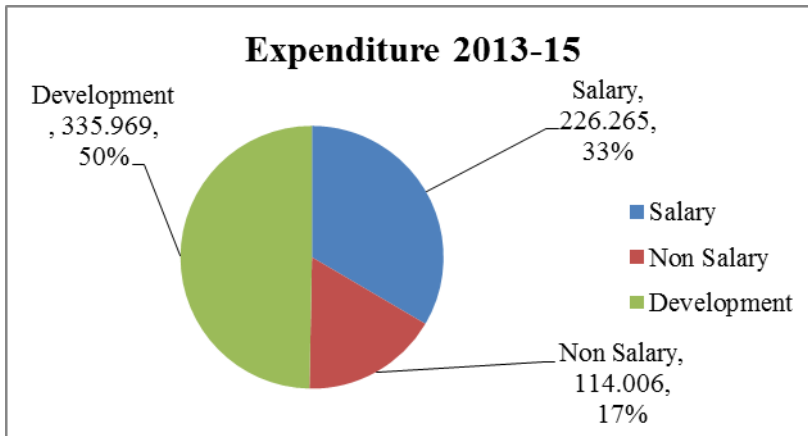
Rs in million				
FY 2013-15	Budget	Expenditure	Saving	% Saving
Salary	232.953	226.265	6.688	2.87
Non-salary	127.066	114.006	13.059	10.26
Development	345.899	335.969	9.931	2.87
Total	705.918	676.240	29.679	4.20

The budgeted outlay of 150 UAs was Rs705.918 million whereas total expenditure incurred by the UAs during 2013-15 was Rs676.240 million with a savings of Rs29.679 million (detailed below).

Rs in million

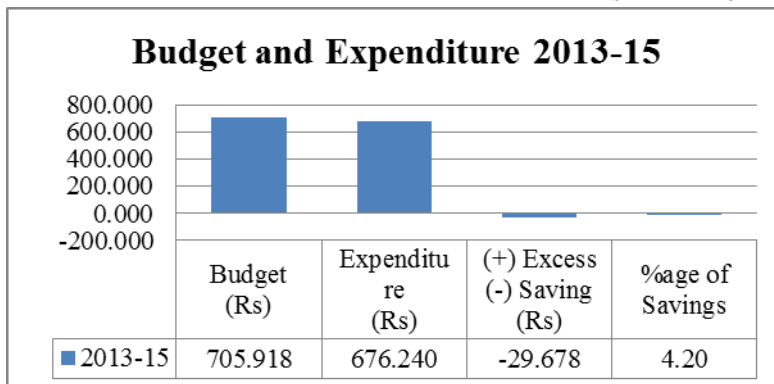
Budgeted Figure			Budgeted Outlay	Actual Expenditure	Savings	%age of Savings
Own receipt including OB	PFC award	Total Receipts				
54.784	735.428	790.212	705.918	676.240	29.679	4.20

Rs in million



The original and final budget of 150 UAs of Lahore for the financial year 2013-15 was Rs705.918 million. Against the final budget, total expenditure incurred by the UAs during the financial year 2013-15 was Rs676.240 million.

Rs in million



There was a savings of Rs29.678 million, which was 4.20% of the final budget.

1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2013-14

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 PAC 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 PAC Meetings
1	2009-12	8	Not convened
2	2012-13	3	Not convened
3	2013-14	13	Not convened

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record – Rs72.298 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Management of 29 Union Administrations in Lahore did not produce expenditure and receipt record of Rs72.298 million for the year 2013-15. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified (**Annex-C**).

Audit holds that the relevant record of the expenditure and receipt was not maintained and, hence, not produced to Audit for verification

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

The matter was reported to PAO/ Administrator concerned in March and April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

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

1.2.2 Irregularities and Non-compliance

1.2.2.1 Expenditure without TS Estimates – Rs61.108million

According to Rule 38(2) of Punjab Union Administrations (Budget) Rules 2003, for every work proposed to be carried out(except petty works and repairs) a technical estimate must be prepared for the sanction of the competent authority.

Management of 79 Union Administrations in City District Lahore incurred an expenditure of Rs61.108 million (**Annex-D**) under Development Head. The expenditure was incurred without Technical Sanction and other codal formalities.

Audit holds that incurring development expenditure without TS estimates was due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs61.108 million to the public exchequer.

The matter was reported to PAO/Administrator concerned in March and April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

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

1.2.2.2 Non-accountal of Store Items – Rs34.204 million

According to rule 15.4 of PFR Vol I, all materials / store received should be counted, weighed, measured and recorded in appropriate stock register.

Management of 79 Union Administrations in City District Lahore incurred expenditure Rs34.204 million but Stock entry in Stock Registers were not made (**Annex-E**):

Audit holds that due to poor internal controls, store items were not entered in Stock Register.

Non-accountal may result in misappropriation of items and loss to the public exchequer.

The matter was reported to the PAO/secretary of UA in March and April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit stresses fixing responsibility for non-accountal of articles under intimation to Audit.

1.2.2.3 Less-utilization of Development Funds-Rs16.867 million

According to Rule 64(iv) of Punjab Union Administrations (Budget) Rules 2003, the resources of the Local Govt. should be utilized effectively and efficiently.

Eleven Union Administrations in City District Lahore were allocated an amount of Rs21.240 million for development during the year 2013-14 but Rs4.374 million were utilized only (**Annex-F**).

Audit holds that due to defective financial discipline and weak internal controls development budget was less utilized

Non-utilization of funds deprived the public of desired benefit.

The matter was reported to PAO/Administrator concerned during April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing of responsibility for non-utilization of funds against the officers / officials at fault under intimation to Audit.

1.2.2.4 Non-utilization of CCB Funds – Rs13.311 million

According to Rule (3)(v) of PDG and TMA Budget Rules, 2003, the head of offices is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided.

Management of the 19 UAs in City District Lahore allocated an amount of Rs13.311 million for CCB schemes. The amount was not utilized in the interest of public for which the same was provided (**Annex-G**).

Audit holds that CCB funds were not utilized due to poor planning and administration.

This resulted in depriving the public from the benefits of entitled with respect to delivery of municipal services.

The matter was reported to the PAOs in March and April, 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing responsibility against the persons at fault besides taking action against the officers / officials at fault under intimation to Audit

1.2.2.5 Non deduction / deposit of Income Tax – Rs6.015 million

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 89 Union Administrations in City District Lahore did not deduct/deposit Income Tax on the purchase of different items in Government Treasury during the financial years 2013-15.

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

This resulted in loss of Rs6.015 million (**Annex-H**) to the public exchequer.

The matter was reported to PAO/Administrator concerned in March and April 2016. The reply was not furnished and DAC meeting convened was also not 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.

1.2.2.6 Irregular Expenditure on Street Light/Manhole Covers –Rs5.21 million

According to rule 2.10(a) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money

Management of 22 Union Administrations in City District Lahore incurred an expenditure of Rs5.21 million on account of street

lights/manhole. The expenditure was held irregular because purchase and installation of street lights/manhole covers did not come under the purview of the Union Administrations.

This resulted in irregular expenditure of Rs5.21 million (**Annex-I**).

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

This leads to undue burden on funds of the union administrations.

The matter was reported to PAO/Administrator concerned in March and April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

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

1.2.2.7 Expenditure in Excess of Budget Allocation – Rs 3.729 million

According to Rule 2.10(b)(2) of PFR Volume I, the disbursing officer will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases.

Management of 6 Union Administrations in Lahore incurred an expenditure of Rs 10.343 million under Head Development/Non Development/Salary against budget allocation of Rs 6.614 million, thus resulting in excess utilization of Rs 3.729 million as detailed below:-

Rs in million				
UA No.	Period	Budget	Expenditure	Excess
1	2014-15	1.307	1.637	0.330
2	2014-15	1.007	1.778	0.771
6	2014-15	1.350	1.384	0.034
8	2014-15	2.260	4.284	2.024
78	2014-15	0.400	0.854	0.454
57	2014-15	0.290	0.406	0.116
Total		6.614	10.343	3.729

Audit holds that excess utilization of funds was due to defective financial discipline on the part of the management.

This resulted in excess utilization of Rs 3.729 million against the budgetary allocation.

The matter was reported to PAO/Administrator concerned during March and April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing of responsibility for excess utilization of funds under intimation to Audit.

1.2.2.8 Irregular Execution of Development Schemes – Rs 3.189 million

According to section 4 (4)(c) of the Punjab Union Administration (Works) Rules, 2002, the Union Nazim shall release the estimated cost of the project through cross cheque in the name of project committee in two equal installments. Before releasing the second installment a report shall be obtained by the Nazim from the Secretary of the Project Committee certifying that the amount of first installment has been incurred properly and that the progress of the work is satisfactory according to specification. Further, FD letter No RO (tech) 1-2/83-iv dated 29-03-2009 also laid down that a certificate should be obtained from end user that the repair / execution has been carried out satisfactory before releasing the final payment to the contractor.

While reviewing the execution record of the development schemes of 05 Union Administrations in City District Lahore for the financial years 2013-14, it was noticed that the requisite certificates from the secretary of the project committee was not obtained before releasing the second installments. Further a certificate of satisfactory repair / execution of schemes from the inhabitants of sites were also not produced to Audit rendering the expenditure of Rs 3.189 million (**Annex-J**) irregular.

Audit held that due to poor financial discipline and weak internal controls the payment was made without fulfilling the formalities.

This resulted in irregular expenditure of Rs 3.189 million.

The matter was reported to PAO/Administrator in March 2016. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for irregular execution of schemes under intimation to Audit.

1.2.2.9 Irregular Expenditure on Rent of Buildings-Rs 2.224million

According to Sr. No.5 of the Punjab Delegation of Financial Powers Rules 2006, payment of rent of non-residential buildings is subject to rent assessment by Excise and Taxation Office.

Management of 19 Union Administrations in City District Lahore incurred an expenditure worth of Rs 2.224 million during financial year 2013-15 on account of Rent of Office Buildings without assessment of Excise & Taxation Department.

Audit holds that incurring expenditure without assessment was due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs 2.224 million (**Annex-K**).

The matter was reported to PAO/Administrator concerned in March and April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends fixing of responsibility against the officers/officials at fault under intimation to audit.

1.2.2.10 Less Deposit of Receipt –Rs 2.162 million

According to Rule 76(1) of 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.

During audit of 19 Union Administrations in City District Lahore for the period 2013-14, scrutiny of Cash Book and income record revealed that Management of UA paid 50% NADRA share of Rs 4.554 million during the year 2013-14 but deposited only Rs 6.947 million against the actual amount of Rs 9.109 million (based on NADRA Share). (**Annex-L**)

Rs in million			
NADRA Share	Income Should be on based on NADRA Share	Amount deposited	Less Deposit
4.554	9.109	6.947	2.162

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

This resulted in loss of Rs 2.162 million to the public exchequer.

The matter was reported to PAO/Administrator concerned in March 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

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

1.2.2.11 Non-Deduction of General Sales Tax – Rs 1.527 million

According to Sales Tax Department Circular No. 46-ST/Govt. Deptt /98/1007 dated 23rd December, 1998, Government Departments are required to make purchases from the firms which are registered with the Sales Tax Department and payment should be allowed against prescribed Performa invoices amount of sales Tax.

Management of 23 Union Administrations in City District Lahore did not deduct General Sales Tax on the purchase of different items during the financial years 2013-15 (**Annex-M**).

Audit holds that non deposit of sales tax was due to weak internal controls and poor financial management.

This resulted in loss of Rs 1.527 million to the public exchequer.

The matter was reported to PAO/Administrator concerned in March and April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

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

1.2.2.12 Un-authorized Expenditure on Dengue/Polio Campaign– Rs 1.182 million

According to S. No. 6(i)of Schedule–II of Punjab District Government Rules of Business, 2001, prevention and control of infectious and contagious diseases is the responsibility of District Health Department.

Management of 6 Union Administrations in Lahore incurred an expenditure of Rs 1.182 million on Dengue and Polio awareness campaign. The expenditure were held unauthorized because the function did not fall within the jurisdiction of Union council and it fell within the purview of Health department as detailed below:-

Sr. No.	UA No.	Para No.	Period	Amount (Rs in million)
1	01	05	2014-15	0.134
02	03	09	2014-15	0.209
03	04	02	2014-15	0.234
04	08	10	2014-15	0.166
05	78	05	2014-15	0.198
06	57	14	2014-15	0.241
Total			Total	1.182

Audit holds that unauthorized expenditure was incurred due to defective financial discipline on the part of the management.

This resulted in incurring of irregular expenditure worth Rs 1.182 million from the public exchequer.

The matter was reported to PAO/Administrator concerned during April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

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

1.2.2.13 Release of Securities without Maintenance of Relevant Record – Rs 1.178 million

As per clause 50 of contract agreement the amount retained as Security Deposit shall not be refunded to the contractors before the expiry of six months in the case of original works valuing up to Rs 5 million and twelve months or even more, as may be determined by the engineer in charge with the prior approval of the Chief Engineer, in case of works valuing above Rs 5 million, after the issue of the certificate of completion of the work under clause 40 thereof by the Engineer-in-charge provided that in case the contractor is required by the Engineer-in-charge to rectify any imperfection, damage, defects or other faults in work, etc. during the period of maintenance, the security deposit shall not be refunded till the

contractor has fulfilled his obligations under clauses 43 and 44 thereof to the satisfaction of the Engineer-in-charge.

Management of 9 Union Administrations of Lahore released securities amounting to Rs 1.178 million to different contractors. The release of securities was held unjustified as the relevant record was withheld from presentation before audit. Hence, the release was not incontrovertibly given effect after completion of the schemes and expiry of the stipulated period. The detail is given below:-

Sr. No.	UA No.	Para No.	Period	Amount (Rs in million)
1	01	13	2014-15	0.135
2	02	04	2014-15	0.155
3	03	13	2014-15	0.200
4	04	11	2014-15	0.095
5	06	14	2014-15	0.148
6	08	09	2014-15	0.120
7	78	15	2014-15	0.125
8	05	09	2014-15	0.150
9	57	07	2014-15	0.050
Total				1.178

Audit was of the view that due to weak financial management, securities were released without completion of stipulated period.

This resulted in premature release of securities amounting to Rs 1.178 million.

The matter was reported to PAO/Administrator concerned during April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

Audit recommends regularization of expenditure under intimation to audit.

1.2.3 Performance

1.2.3.1 Less-realization of Receipts – Rs 36.059 million

According to Rule 13 (i& ii) read with 16 of the PDG & TMA Budget Rules 2003, the collecting officer shall prepare the estimates of receipts diligently and accurately and in relation to revised estimates, he shall take into consideration the actual receipts of the first eight months and head of office shall finalize and consolidate the figures.

Management of 20 Union Administrations collected Rs 64.432 million against the annual demand of Rs 100.491 million on account of different receipt heads (**Annex-N**).

Audit holds that less realization of receipts was due to weak financial discipline of the management.

This resulted in loss of Rs 36.059 million to the public exchequer.

The matter was reported to PAO/Administrator concerned in March and April 2016. The reply was not furnished and DAC meeting convened was also not convened till finalization of this report.

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

ANNEXURE

MFDAC**Annex-A****Part-I****(Rs in million)**

Sr. No.	UA No	Description	Nature of Para	F.Y	Amount
1	1	Unauthorized Retention of over and above closing balance	Irregularity	2014-15	0.327
2	1	Non Preparation of Monthly Expenditure	Irregularity	2014-15	4.670
3	1	Non Deposit of Earnest Money	Irregularity	2014-15	0.068
4	1	Unjustified Payment on account of removal of melba	Irregularity	2014-15	0.095
5	1	Non imposition of Penalty	Recovery	2014-15	0.135
6	1	Non imposition of Penalty	Recovery	2014-15	0.155
7	1	Expenditure incurred without pre-audited	Irregularity	2014-15	-
8	1	Less Deposit of Marriage Registration Fee	Recovery	2014-15	0.312
9	2	Non Deposit of Earnest Money	Irregularity	2014-15	0.078
10	2	Irregular payments made in cash instead of cheque	Irregularity	2014-15	1.030
11	2	Unauthorized Retention of over and above closing balance	Irregularity	2014-15	0.210
12	2	Unauthorized Payment on account of Sub base course	Irregularity	2014-15	0.152
13	2	Non Preparation of Monthly Expenditure	Irregularity	2014-15	4.390
14	2	Non reconciliation of Receipts	Irregularity	2014-15	4.280
15	2	Unjustified Payment on account of removal of malba	Irregularity	2014-15	0.100
16	2	Expenditure Incurred Without Pre-Audited	Irregularity	2014-15	-
17	2	Less Deposit of Marriage Registration Fee	Recovery	2014-15	0.312
18	3	Non Preparation of Monthly Expenditure	Irregularity	2014-15	5.080

19	3	Non Allocation of CCB Funds	Irregularity	2014-15	0.519
20	3	Unauthorized Retention of over and above closing balance	Irregularity	2014-15	0.327
21	3	Non reconciliation of Receipts	Irregularity	2014-15	3.950
22	3	Unjustified Payment of Honorarium/over time amounting	Irregularity	2014-15	0.122
23	3	Non Deposit of Earnest Money	Irregularity	2014-15	0.100
24	3	Non imposition of Penalty	Irregularity	2014-15	0.200
25	3	Expenditure incurred without pre-audited	Irregularity	2014-15	-
26	3	Less Deposit of Marriage Registration Fee	Recovery	2014-15	0.312
27	4	Non Preparation of Monthly Expenditure	Irregularity	2014-15	3.980
28	4	Unjustified Payment of Honorarium amounting	Irregularity	2014-15	0.152
29	4	Irregular payments made in cash instead of cheque	Irregularity	2014-15	-
30	4	Non Allocation of CCB Funds	Irregularity	2014-15	0.150
31	4	Unauthorized Retention of over and above closing balance	Irregularity	2014-15	0.081
32	4	Non reconciliation of Receipts	Irregularity	2014-15	4.250
33	4	Non Deposit of Earnest Money	Irregularity	2014-15	0.048
34	4	splitting up expenditure	Irregularity	2014-15	0.353
35	4	Unjustified Payment on account of removal of malba	irregularity	2014-15	0.058
36	4	Non imposition of Penalty	Recovery	2014-15	0.095
37	4	Less Deposit of Marriage Registration Fee	Recovery	2014-15	0.312
38	5	Non Preparation of Monthly Expenditure	Irregularity	2014-15	5.120
39	5	Irregular payments made in cash instead of cheque	Irregularity	2014-15	-
40	5	Non Deposit of Earnest Money	Irregularity	2014-15	0.075
41	5	Unauthorized Payment on account of Sub base course	Irregularity	2014-15	0.117
42	5	Irregular Expenditure	Irregularity	2014-15	0.100
43	5	Unjustified Payment on account of removal of malba	Irregularity	2014-15	0.057
44	5	Non imposition of Penalty	Recovery	2014-15	0.150

45	5	expenditure incurred without pre-audited	Irregularity	2014-15	-
46	6	Non reconciliation of NADRA share Receipts	Irregularity	2014-15	0.571
47	6	Unauthorized Retention of over and above closing balance	Irregularity	2014-15	0.386
48	6	Non Preparation of Monthly Expenditure	Irregularity	2014-15	4.650
49	6	Unjustified Payment of Honorarium	Irregularity	2014-15	0.052
50	6	Irregular Payment of Salary through Cash	Irregularity	2014-15	-
51	6	Non Allocation of CCB Funds	Irregularity	2014-15	0.338
52	6	Non reconciliation of Receipts	Irregularity	2014-15	5.250
53	6	Non Deposit of Earnest Money	Irregularity	2014-15	0.074
54	6	Unjustified Payment on account of removal of malba	Irregularity	2014-15	0.025
55	6	expenditure incurred without pre-audited	Irregularity	2014-15	-
56	6	expenditure incurred without pre-audited	Irregularity	2014-15	-
57	6	Less Deposit of Marriage Registration Fee	Recovery	2014-15	0.312
58	7	Irregular Expenditure	Irregularity	2014-15	0.450
59	7	irregular drawn of cash	Irregularity	2014-15	-
60	7	5Unauthorized Retention of over and above closing balance	Irregularity	2014-15	0.524
61	7	Unjustified Payment of Honorarium/over time	Irregularity	2014-15	0.158
62	7	expenditure incurred without pre-audited	Irregularity	2014-15	0.607
63	7	Less Deposit of Marriage Registration Fee	Recovery	2014-15	0.249
64	8	Non Preparation of Monthly Expenditure	Irregularity	2014-15	4.280
65	8	Unauthorized Retention of over and above closing balance	Irregularity	2014-15	-
66	8	Non imposition of Penalty	Recovery	2014-15	0.120
67	8	expenditure incurred without pre-audited	Irregularity	2014-15	-
68	57	Non Preparation of Monthly Expenditure	Irregularity	2014-15	3.580
69	57	Non Allocation of CCB Funds	Irregularity	2014-15	0.200

70	57	Non-reconciliation of Receipts	Irregularity	2014-15	3.510
71	57	Unjustified Payment of Honorarium	Irregularity	2014-15	0.079
72	57	Non Deposit of Earnest Money	Irregularity	2014-15	0.025
73	57	Abnormal billing of electricity	Irregularity	2014-15	0.520
74	57	Non achievement of Receipt Target causing loss to government	Irregularity	2014-15	0.159
75	57	expenditure incurred without pre-audited	Irregularity	2014-15	-
76	57	Less Deposit of Marriage Registration Fee	Recovery	2014-15	0.490
77	78	Unauthorized opening of Bank Account at UBL	Irregularity	2014-15	-
78	78	Unauthorized Retention of over and above closing balance	Irregularity	2014-15	-
79	78	Non Preparation of Monthly Expenditure	Irregularity	2014-15	4.530
80	78	Non Utilization of CCB Funds	Irregularity	2014-15	0.400
81	78	Non reconciliation of Receipts	Irregularity	2014-15	3.610
82	78	Irregular payments made in cash instead of cheque	Irregularity	2014-15	0.946
83	78	Non reconciliation of NADRA share of Receipts	Irregularity	2014-15	0.141
84	78	Non Deposit of Earnest Money	Irregularity	2014-15	0.063
85	78	Unauthentic purchase of blank security forms	Irregularity	2014-15	0.125
86	78	Unauthorized issuance of death certificate	Irregularity	2014-15	-
87	78	Non Deposit of Government Receipts	Irregularity	2014-15	0.026
88	78	expenditure incurred without pre-audited	Irregularity	2014-15	-
89	78	Less Deposit of Marriage Registration Fee	Recovery	2014-15	0.275
90	1	Non verification of GST invoices	Irregularity	2013-14	0.103
91	1	Irregular Expenditure by the projects costs	Irregularity	2013-14	0.966
92	2	Non reconciliation of expenditure/income	Irregularity	2013-14	3.174
93	2	Non verification of GST invoices	Irregularity	2013-14	0.065
94	2	Irregular Expenditure by the projects costs	Irregularity	2013-14	0.042

95	3	Non reconciliation of expenditure/income	Irregularity	2013-14	3.174
96	3	Irregular Expenditure by the projects costs	Irregularity	2013-14	0.300
97	5	Non Reconciliation of Expenditure / Income	Irregularity	2013-14	3.113
98	5	Non verification of GST invoices	Irregularity	2013-14	0.100
99	5	Irregular Expenditure by the projects costs	Irregularity	2013-14	0.053
100	6	Non reconciliation of expenditure/income	Irregularity	2013-14	2.912
101	6	Non verification of GST invoices	Irregularity	2013-14	0.055
102	6	Irregular Expenditure by the projects costs	Irregularity	2013-14	0.960
103	7	Non verification of GST invoices	Irregularity	2013-14	0.090
104	8	Non reconciliation of expenditure/income	Irregularity	2013-14	3.828
105	8	Non Verification of GST invoices	Irregularity	2013-14	0.195
106	8	Irregular Expenditure by the projects costs	Irregularity	2013-14	0.876
107	9	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.177
108	9	Non Verification of GST invoices	Irregularity	2013-14	0.103
109	10	Non reconciliation of expenditure/income	Irregularity	2013-14	4.000
110	10	Non Verification of GST invoices	Irregularity	2013-14	0.065
111	10	Irregular Expenditure by the projects costs	Irregularity	2013-14	1.000
112	11	Non reconciliation of expenditure/income	Irregularity	2013-14	4.566
113	11	Non Verification of GST invoices	Irregularity	2013-14	0.081
114	11	Irregular Expenditure by the projects costs	Irregularity	2013-14	-
115	12	Non reconciliation of expenditure/income	Irregularity	2013-14	2.673
116	12	Non Verification of GST invoices	Irregularity	2013-14	0.112
117	12	Irregular Expenditure by the projects costs	Irregularity	2013-14	0.443
118	14	Non reconciliation of expenditure/income	Irregularity	2013-14	2.646
119	14	Irregular Expenditure by the projects costs	Irregularity	2013-14	-

120	15	Unauthorized Expenditure	Irregularity	2013-14	0.060
121	15	Non preparation of budget on prescribed format	Irregularity	2013-14	6.880
122	16	Non preparation of budget on prescribed format	Irregularity	2013-14	13.390
123	16	Unauthorized expenditure	Irregularity	2013-14	0.100
124	17	Unauthorized blockage of income tax	Irregularity	2013-14	0.750
125	17	Non preparation of budget on prescribed format	Irregularity	2013-14	6.363
126	17	Less Reserve for Closing Balance	Irregularity	2013-14	0.039
127	18	Non preparation of budget on prescribed format	Irregularity	2013-14	7.684
128	18	Unauthorized Expenditure	Irregularity	2013-14	0.025
129	18	Unauthorized expenditure	Irregularity	2013-14	0.200
130	19	Non preparation of budget on prescribed format	Irregularity	2013-14	6.920
131	19	Unauthorized Expenditure	Irregularity	2013-14	0.100
132	19	Blockage of pension contribution funds	Irregularity	2013-14	0.049
133	20	Non-utilization of funds	Irregularity	2013-14	2.000
134	20	Non preparation of budget on prescribed format	Irregularity	2013-14	12.625
135	20	Unauthorized Expenditure	Irregularity	2013-14	0.200
136	20	Doubtful expenditure	Irregularity	2013-14	0.233
137	21	Less deposit of government receipts	Irregularity	2013-14	1.300
138	21	Non preparation of budget on prescribed format	Irregularity	2013-14	12.625
139	21	Unauthorized Expenditure	Irregularity	2013-14	-
140	21	Doubtful expenditure	Irregularity	2013-14	0.176
141	21	Doubtful expenditure	Irregularity	2013-14	0.160
142	22	Non preparation of budget on prescribed format	Irregularity	2013-14	8.432
143	22	Unauthorized Expenditure	Irregularity	2013-14	0.200
144	22	Unauthorized Expenditure	Irregularity	2013-14	0.047
145	23	Non preparation of budget on prescribed format	Irregularity	2013-14	10.895
146	23	Unauthorized Expenditure	Irregularity	2013-14	0.200
147	25	Non preparation of budget on	Irregularity	2013-14	8.265

		prescribed format			
148	25	5% of previous years reserve were not account for	Irregularity	2013-14	0.218
149	27	Non reconciliation of expenditure/income	Irregularity	2013-14	2.667
150	27	Non Verification of GST invoices	Irregularity	2013-14	0.167
151	28	Non reconciliation of expenditure/income	Irregularity	2013-14	2.347
152	28	Non Verification of GST invoices	Irregularity	2013-14	0.186
153	29	Non reconciliation of expenditure/income	Irregularity	2013-14	2.471
154	29	Non Verification of GST invoices	Irregularity	2013-14	0.114
155	30	Non reconciliation of expenditure/income	Irregularity	2013-14	2.347
156	30	Non Verification of GST invoices	Irregularity	2013-14	0.102
157	31	Irregular payment of pay and allowances	Irregularity	2013-14	0.852
158	31	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.303
159	32	Irregular payment of pay and allowances	Irregularity	2013-14	-
160	32	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.964
161	33	Non preparation of budget on prescribed format	Irregularity	2013-14	10.168
162	33	Unauthorized expenditure on Sports activity	Irregularity	2013-14	0.200
163	34	Non preparation of budget on prescribed format	Irregularity	2013-14	8.870
164	34	Unauthorized Expenditure	Irregularity	2013-14	0.065
165	34	Unauthorized Expenditure	Irregularity	2013-14	0.150
166	35	Non preparation of budget on prescribed format	Irregularity	2013-14	8.541
167	35	Unauthorized Expenditure	Irregularity	2013-14	0.072
168	35	Unauthorized expenditure	Irregularity	2013-14	0.100
169	35	Less Reserve for Closing Balance	Irregularity	2013-14	0.081
170	36	Non preparation of budget on prescribed format	Irregularity	2013-14	10.216
171	36	Unauthorized Expenditure	Irregularity	2013-14	0.025
172	37	Irregular payment of pay and	Irregularity	2013-14	1.082

		allowances			
173	37	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	2.538
174	37	Overpayment of secretary share	Irregularity	2013-14	0.064
175	38	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	5.874
176	39	Irregular payment of pay and allowances	Irregularity	2013-14	-
177	39	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	2.637
178	40	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.183
179	41	Unauthorized Expenditure	Irregularity	2013-14	0.166
180	42	Non deposit of receipt	Irregularity	2013-14	0.414
181	42	Irregular payment of pay and allowances	Irregularity	2013-14	0.871
182	42	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	2.664
183	43	Unauthorized Expenditure	Irregularity	2013-14	0.100
184	43	Unauthorized Expenditure	Irregularity	2013-14	0.146
185	44	Less deposit of receipt	Irregularity	2013-14	0.026
186	44	Expenditure in excess of budget allocation	Irregularity	2013-14	0.016
187	45	Unjustified execution of development work	Irregularity	2013-14	0.700
188	45	Non reconciliation of Expenditure and income	Irregularity	2013-14	6.423
189	45	Non preparation of budget on prescribed format	Irregularity	2013-14	7.500
190	46	Non preparation of budget on prescribed format	Irregularity	2013-14	5.451
191	46	Unauthorized Expenditure	Irregularity	2013-14	0.120
192	46	Unauthorized Expenditure	Irregularity	2013-14	0.050
193	47	Non preparation of budget on prescribed format	Irregularity	2013-14	11.151
194	47	Unauthorized Expenditure	Irregularity	2013-14	0.200
195	47	Unauthorized Expenditure	Irregularity	2013-14	0.025
196	47	Unjustified expenditure	Irregularity	2013-14	0.168
197	48	Non allocation of CCB funds	Irregularity	2013-14	0.225

198	48	Unauthorized Expenditure	Irregularity	2013-14	0.119
199	48	Unauthorized Expenditure	Irregularity	2013-14	0.060
200	49	Irregular payment of pay and allowances	Irregularity	2013-14	-
201	49	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.055
202	50	Irregular payment of pay and allowances	Irregularity	2013-14	-
203	50	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	5.908
204	50	Non maintenance of deposit account of self-source revenue	Irregularity	2013-14	0.000
205	51	Irregular payment of pay and allowances	Irregularity	2013-14	-
206	51	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.000
207	52	Irregular payment of pay and allowances	Irregularity	2013-14	-
208	52	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.153
209	54	Unauthorized Expenditure	Irregularity	2013-14	0.199
210	54	Unauthorized Expenditure	Irregularity	2013-14	0.031
211	55	Unauthorized Expenditure	Irregularity	2013-14	0.199
212	56	Less receipt deposit	Irregularity	2013-14	0.010
213	56	Non-allocation of funds for CCB Projects	Irregularity	2013-14	0.294
214	56	Un-authorized payment on account of advertisement	Irregularity	2013-14	0.025
215	57	Less Reserve for Closing Balance	Irregularity	2013-14	0.086
216	57	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.427
217	57	Less receipt deposit on income	Irregularity	2013-14	0.015
218	58	Less receipt deposit	Irregularity	2013-14	0.016
219	58	Less Reserve for Closing Balance	Irregularity	2013-14	0.074
220	59	Non allocation/ non-utilization of CCB Funds	Irregularity	2013-14	0.395
221	59	Doubt-full execution of development work	Irregularity	2013-14	0.700
222	59	Un-authorized expenditure of street light	Irregularity	2013-14	0.020

223	59	Un-authorized expenditure on manhole covers	Irregularity	2013-14	0.050
224	60	Doubt-full execution of development work	Irregularity	2013-14	0.600
225	60	Non-allocation of funds for CCB Projects	Irregularity	2013-14	0.200
226	60	Less receipt deposit	Irregularity	2013-14	0.012
227	61	Less Reserve for Closing Balance	Irregularity	2013-14	0.091
228	61	Expenditure in excess of budget allocation	Irregularity	2013-14	0.071
229	61	Unjustified execution of development work	Irregularity	2013-14	-
230	63	Non-preparation of budget on prescribed format	Irregularity	2013-14	2.212
231	63	Non preparation of annual development plan	Irregularity	2013-14	0.829
232	63	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.148
233	64	Non-preparation of budget on prescribed format	Irregularity	2013-14	5.229
234	64	Non preparation of annual development plan	Irregularity	2013-14	2.300
235	64	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.208
236	66	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.364
237	69	Less recovery of government receipts	Irregularity	2013-14	0.494
238	69	Unjustified expenditure	Irregularity	2013-14	-
239	69	Unauthorized Expenditure	Irregularity	2013-14	0.350
240	70	Unauthorized expenditure	Irregularity	2013-14	0.470
241	70	Unauthorized Expenditure	Irregularity	2013-14	0.094
242	70	Unauthorized Expenditure	Irregularity	2013-14	0.080
243	70	Unauthorized Expenditure	Irregularity	2013-14	0.188
244	70	Non reconciliation of Income & Expenditure statement	Irregularity	2013-14	0.000
245	70	Non preparation of budget on prescribed format	Irregularity	2013-14	0.000
246	70	Preparation of unrealistic and unsound estimates resulted unauthorized expenditure	Irregularity	2013-14	0.990
247	70	Non generation/collection of own	Irregularity	2013-14	0.300

		source revenue			
248	71	Less recovery of government receipts	Irregularity	2013-14	0.643
249	71	Unauthorized Expenditure	Irregularity	2013-14	0.084
250	71	Unauthorized payment of securities	Irregularity	2013-14	0.180
251	71	Unauthorized Expenditure	Irregularity	2013-14	0.475
252	71	Unjustified payment from the development funds	Irregularity	2013-14	0.711
253	71	Unauthorized payment on account of House Building Advance	Irregularity	2013-14	0.150
254	72	Non preparation of budget on prescribed format	Irregularity	2013-14	16.090
255	72	Preparation of unrealistic and unsound estimates resulted unauthorized expenditure	Irregularity	2013-14	0.065
256	72	Unauthorized expenditure of Development work	Irregularity	2013-14	0.500
257	72	Non preparation and non-reconciliation of Income & Expenditure statements	Irregularity	2013-14	8.551
258	72	Unauthorized expenditure without budget allocation	Irregularity	2013-14	0.028
259	72	Non generation/collection of own source revenue	Irregularity	2013-14	0.300
260	73	Less recovery of government receipts	Irregularity	2013-14	0.286
261	73	Unauthorized Expenditure	Irregularity	2013-14	0.093
262	73	Unauthorized Expenditure	Irregularity	2013-14	0.315
263	73	Unauthorized expenditure	Irregularity	2013-14	0.400
264	74	Non preparation of budget on prescribed format	Irregularity	2013-14	8.266
265	74	Unauthorized expenditure	Irregularity	2013-14	0.832
266	74	Unauthorized expenditure	Irregularity	2013-14	0.390
267	74	Less recovery of government receipts	Irregularity	2013-14	0.468
268	74	Unauthorized Expenditure	Irregularity	2013-14	0.100
269	74	Unauthorized Expenditure	Irregularity	2013-14	0.390
270	74	Unauthorized Expenditure	Irregularity	2013-14	0.300
271	74	Non preparation and non reconciliation of Income & Expenditure statements	Irregularity	2013-14	0.000

272	74	Non generation/collection of own source revenue	Irregularity	2013-14	0.300
273	74	Unauthorized payment on account of House Building Advance	Irregularity	2013-14	0.050
274	75	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	5.828
275	75	Irregular payment of pay and allowances	Irregularity	2013-14	-
276	76	Irregular payment of pay and allowances	Irregularity	2013-14	-
277	76	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.592
278	77	Non preparation of budget on prescribed format	Irregularity	2013-14	11.151
279	77	Unauthorized Expenditure	Irregularity	2013-14	0.350
280	77	Unauthorized Expenditure	Irregularity	2013-14	0.350
281	77	Less recovery of government receipts	Irregularity	2013-14	0.405
282	77	Unjustified expenditure	Irregularity	2013-14	0.080
283	78	Less recovery of government receipts	Irregularity	2013-14	-
284	78	Unauthorized Expenditure	Irregularity	2013-14	0.094
285	78	Unauthorized Expenditure	Irregularity	2013-14	0.200
286	79	Less recovery of government receipts	Irregularity	2013-14	-
287	79	Non maintenance of cash book resulted unjustified expenditure of government grant	Irregularity	2013-14	-
288	80	Non preparation of budget on prescribed format	Irregularity	2013-14	17.584
289	80	Preparation of unrealistic and unsound estimates resulted unauthorized expenditure	Irregularity	2013-14	0.050
290	80	Unauthorized Expenditure	Irregularity	2013-14	0.139
291	80	Less recovery of government receipts	Irregularity	2013-14	0.654
292	81	Non preparation of budget on prescribed format	Irregularity	2013-14	19.225
293	81	Unauthorized Expenditure	Irregularity	2013-14	0.150
294	83	Less recovery of government receipts	Irregularity	2013-14	-
295	83	Unauthorized Expenditure	Irregularity	2013-14	0.200
296	83	Non preparation of budget on prescribed format	Irregularity	2013-14	10.079

297	86	Less recovery of government receipts	Irregularity	2013-14	-
298	86	Unjustified expenditure due to non-maintenance of vouched accounts against the expenditure	Irregularity	2013-14	-
299	86	Unauthorized Expenditure	Irregularity	2013-14	0.189
300	86	Unjustified expenditure due to non-maintenance of vouched accounts against the expenditure	Irregularity	2013-14	-
301	89	Non-preparation of budget on prescribed format	Irregularity	2013-14	3.875
302	89	Non preparation of annual development	Irregularity	2013-14	0.400
303	89	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.320
304	89	Non reconciliation of expenditure/income	Irregularity	2013-14	6.397
305	92	Non-preparation of budget on prescribed format	Irregularity	2013-14	7.895
306	92	Non preparation of annual development plan	Irregularity	2013-14	3.405
307	92	Non reconciliation of expenditure/income	Irregularity	2013-14	4.456
308	94	Less recovery of government receipts	Irregularity	2013-14	0.655
309	94	Unauthorized Expenditure	Irregularity	2013-14	0.350
310	95	Irregular payment of pay and allowances	Irregularity	2013-14	1.559
311	95	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.034
312	96	Irregular payment of pay and allowances	Irregularity	2013-14	1.081
313	96	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.398
314	97	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
315	97	Irregular payment of pay and allowances	Irregularity	2013-14	1.186
316	97	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	3.302
317	98	Irregular payment of pay and allowances	Irregularity	2013-14	1.119
318	98	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
319	98	Non-reconciliation of Expenditure	Irregularity	2013-14	6.024

		and Receipts			
320	99	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
321	99	Irregular payment of pay and allowances	Irregularity	2013-14	0.980
322	99	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	3.019
323	100	Non-preparation of budget on prescribed format	Irregularity	2013-14	5.910
324	100	Non preparation of annual development plan	Irregularity	2013-14	0.700
325	100	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.195
326	100	Non reconciliation of expenditure/income	Irregularity	2013-14	6.670
327	102	Non preparation of annual development plan	Irregularity	2013-14	0.981
328	102	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.532
329	102	Non reconciliation of expenditure/income	Irregularity	2013-14	6.827
330	106	Non preparation of annual development plan	Irregularity	2013-14	0.600
331	106	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.166
332	106	Non reconciliation of expenditure/income	Irregularity	2013-14	3.339
333	107	Non-preparation of budget on prescribed format	Irregularity	2013-14	3.978
334	107	Non preparation of annual development	Irregularity	2013-14	0.338
335	107	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.175
336	107	Non reconciliation of expenditure/income	Irregularity	2013-14	6.530
337	109	Non-preparation of budget on prescribed format	Irregularity	2013-14	6.276
338	109	Non preparation of annual development plan	Irregularity	2013-14	3.596
339	109	Non reconciliation of expenditure/income	Irregularity	2013-14	6.484
340	110	Irregular payment of pay and allowances	Irregularity	2013-14	-
341	110	Non-reconciliation of Expenditure	Irregularity	2013-14	6.583

		and Receipts			
342	111	Irregular payment of pay and allowances	Irregularity	2013-14	1.546
343	111	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	8.148
344	112	Irregular payment of pay and allowances	Irregularity	2013-14	1.326
345	112	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.558
346	113	Irregular payment of pay and allowances	Irregularity	2013-14	1.637
347	113	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.762
348	114	Irregular payment of pay and allowances	Irregularity	2013-14	1.558
349	114	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	7.087
350	115	Non-preparation of budget on prescribed format	Irregularity	2013-14	4.911
351	115	Non preparation of annual development plan	Irregularity	2013-14	0.958
352	115	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.349
353	115	Non reconciliation of expenditure/income	Irregularity	2013-14	5.935
354	116	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	8.363
355	116	Non deposit of receipt deposit	Irregularity	2013-14	0.565
356	116	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
357	117	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	8.363
358	117	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
359	118	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	7.425
360	118	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
361	119	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	8.163
362	119	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
363	120	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	8.091

364	120	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
365	121	Irregular payment of pay and allowances	Irregularity	2013-14	0.748
366	121	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.257
367	122	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	7.055
368	122	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
369	122	Non receipt deposit	Irregularity	2013-14	0.618
370	123	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.756
371	123	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
372	123	Non receipt deposit	Irregularity	2013-14	0.618
373	124	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.827
374	124	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
375	125	Irregular payment of pay and allowances	Irregularity	2013-14	1.820
376	125	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	7.524
377	125	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
378	126	Non recovery of HBA Advance	Irregularity	2013-14	0.100
379	126	Irregular payment of pay and allowances	Irregularity	2013-14	-
380	126	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	4.367
381	127	Irregular payment of pay and allowances	Irregularity	2013-14	1.804
382	127	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
383	127	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	7.242
384	128	Irregular payment of pay and allowances	Irregularity	2013-14	1.226
385	128	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
386	128	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	6.018

387	129	Irregular payment of pay and allowances	Irregularity	2013-14	1.030
388	129	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	4.037
389	129	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
390	130	Irregular payment of pay and allowances	Irregularity	2013-14	1.162
391	130	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	4.038
392	131	Irregular payment of pay and allowances	Irregularity	2013-14	1.119
393	131	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	7.162
394	134	Non-preparation of budget on prescribed format	Irregularity	2013-14	4.555
395	134	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.882
396	134	Irregular Expenditure by the projects costs	Irregularity	2013-14	0.600
397	135	Non preparation of annual development	Irregularity	2013-14	3.429
398	136	Non-preparation of budget on prescribed format	Irregularity	2013-14	6.991
399	136	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.328
400	137	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.217
401	138	Non-preparation of budget on prescribed format	Irregularity	2013-14	3.189
402	138	Non preparation of annual development plan	Irregularity	2013-14	0.825
403	138	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.192
404	139	Non-preparation of budget on prescribed format	Irregularity	2013-14	4.272
405	139	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.429
406	140	Non-preparation of budget on prescribed format	Irregularity	2013-14	3.209
407	140	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.532
408	141	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.285

409	142	Non-preparation of budget on prescribed format	Irregularity	2013-14	6.181
410	142	Non preparation of annual development plan	Irregularity	2013-14	0.441
411	142	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.286
412	143	Non-preparation of budget on prescribed format	Irregularity	2013-14	4.343
413	143	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.217
414	143	Irregular expenditure	Irregularity	2013-14	0.287
415	144	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.217
416	145	Non-preparation of budget on prescribed format	Irregularity	2013-14	4.343
417	145	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.319
418	146	Non-preparation of budget on prescribed format	Irregularity	2013-14	3.905
419	146	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.639
420	147	Non-preparation of budget on prescribed format	Irregularity	2013-14	6.306
421	148	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	8.363
422	148	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
423	149	Non-reconciliation of Expenditure and Receipts	Irregularity	2013-14	7.655
424	149	Non generation/collection of own source revenue	Irregularity	2013-14	0.500
425	150	Non reconciliation of receipts with the NADRA authorities	Irregularity	2013-14	0.294

Part-II

MFDAC Paras

Rs in million

Sr. No.	UA No	Description	Nature of Para	Amount
Audit Year 2013-14				
1	1	Unauthorized expenditure	Irregularity	0.091
2		Unauthorized expenditure	Irregularity	0.070
3	2	Unauthorized expenditure	Irregularity	0.092
4		Unauthorized expenditure	Irregularity	0.103
5	3	Unauthorized expenditure	Irregularity	0.092
6	4	Unauthorized expenditure	Irregularity	0.047
7		Unauthorized expenditure	Irregularity	0.091
8	5	Unauthorized expenditure	Irregularity	0.048
9		Unauthorized expenditure	Irregularity	0.047
10	6	Unauthorized expenditure	Irregularity	0.092
11	7	Unauthorized expenditure on Manhole covers	Irregularity	0.365
12		Unauthorized expenditure	Irregularity	0.253
13	8	Unauthorized expenditure	Irregularity	0.092
14		Unauthorized expenditure	Irregularity	0.037
15	9	Unauthorized expenditure	Irregularity	0.092
16	10	Unauthorized expenditure	Irregularity	0.098
17		Unauthorized expenditure	Irregularity	0.094
18	12	Unauthorized expenditure	Irregularity	0.500
19	14	Unauthorized expenditure	Irregularity	0.091
20	15	Unauthorized expenditure	Irregularity	0.073
21	16	Non preparation of budget on prescribed format	Irregularity	6.816
22		Doubtful expenditure	Irregularity	4.220
23		Non achievement of financial targets	Irregularity	2.419
24	17	Non preparation of budget on prescribed format	Irregularity	12.142
25	18	Non preparation of budget on prescribed format	Irregularity	5.067
26		Preparation of unrealistic and unsound estimates	Irregularity	0.300
27		Unauthorized expenditure	Irregularity	0.099
28	19	Non preparation of budget on prescribed format	Irregularity	6.890
29		Unauthorized expenditure on	Irregularity	0.337

		manhole covers		
30		Overpayment of contractor's profit	Irregularity	0.067
31	20	Non preparation of budget on prescribed format	Irregularity	6.631
32	21	Non preparation of budget on prescribed format	Irregularity	11.868
33	22	Non preparation of budget on prescribed format	Irregularity	5.860
34		Unauthorized payment of security deposit	Irregularity	0.564
35	23	Non preparation of budget on prescribed format	Irregularity	3.868
36		Preparation of unrealistic estimates	Irregularity	0.050
37	24	Non preparation of budget on prescribed format	Irregularity	6.785
38		Preparation of unrealistic estimates	Irregularity	0.918
39	25	Non preparation of budget on prescribed format	Irregularity	6.785
40		Preparation of unrealistic estimates	Irregularity	0.548
41	26	Unauthorized expenditure	Irregularity	0.091
42	28	Unauthorized expenditure on manhole covers	Irregularity	0.118
43	31	Irregular expenditure on Street Lights	Irregularity	1.341
44		Irregular expenditure on cleanliness	Irregularity	1.048
45		Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.141
46	32	Irregular expenditure on Street Lights	Irregularity	0.376
47		Irregular expenditure on cleanliness	Irregularity	0.326
48		Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.154
49	33	Non preparation of budget on prescribed format	Irregularity	7.044
50		Unauthorized expenditure on security deposits	Irregularity	0.150
51	34	Non preparation of budget on prescribed format	Irregularity	7.034
52		Unauthorized expenditure on security deposits	Irregularity	0.160
53	35	Non preparation of budget on prescribed format	Irregularity	3.541
54		Preparation of unrealistic and	Irregularity	0.050

		unsound estimates		
55	36	Non preparation of budget on prescribed format	Irregularity	5.395
56		Preparation of unrealistic and unsound estimates	Irregularity	0.150
57	41	Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.340
58	43	Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.251
59		Unauthorized expenditure on Manhole covers	Irregularity	0.051
60	44	Irregular expenditure on Street Lights	Irregularity	0.504
61		Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.470
62		Unauthorized purchase of bio matrix machine	Irregularity	0.109
63	45	Irregular expenditure on Street Lights	Irregularity	2.208
64		Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.711
65		Unauthorized purchase of bio matrix machine	Irregularity	0.109
66	46	Non preparation of budget on prescribed format	Irregularity	2.599
67		Unauthorized expenditure	Irregularity	0.120
68	47	Non preparation of budget on prescribed format	Irregularity	6.392
69	48	Irregular expenditure on Street Lights	Irregularity	2.852
70		Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.322
71		Unauthorized purchase of bio matrix machine	Irregularity	0.117
72	54	Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.654
73		Irregular expenditure on Street Lights& manhole covers	Irregularity	0.267
74	55	Non receiving of acknowledgement	Irregularity	0.609

		of receipts and non- reconciliation of NADRA's share		
75	56	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.190
76		Non receiving of acknowledgement of receipts and non -reconciliation of NADRA's share	Irregularity	0.451
77		Unauthorized purchase of bio matrix machine	Irregularity	0.117
78	57	Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.246
79	58	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.311
80		Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	1.104
81	59	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.039
82		Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.677
83		Unauthorized purchase of bio matrix machine	Irregularity	0.117
84	60	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.187
85		Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.280
86		Unauthorized purchase of bio matrix machine	Irregularity	0.117
87	61	Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.286
88	63	Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.903
89		Irregular expenditure on cleanliness	Irregularity	0.599
90	64	Non receiving of acknowledgement of receipts and non- reconciliation of NADRA's share	Irregularity	0.626
91		Irregular expenditure on cleanliness	Irregularity	0.177
92	66	Non receiving of acknowledgement of receipts and non-reconciliation of NADRA's share	Irregularity	0.690

93		Irregular expenditure on cleanliness	Irregularity	0.154
94	75	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.136
95		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.111
96	76	Irregular expenditure on Street Lights& manhole covers	Irregularity	1.921
97		Irregular expenditure on cleanliness	Irregularity	1.779
98		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.288
99	95	Irregular expenditure on Street Lights& manhole covers	Irregularity	1.744
100		Irregular expenditure on cleanliness	Irregularity	1.595
101		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.368
102	96	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.763
103		Irregular expenditure on cleanliness	Irregularity	0.750
104		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.260
105	97	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.745
106		Irregular expenditure on cleanliness	Irregularity	0.619
107		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.189
108	98	Irregular expenditure on cleanliness	Irregularity	1.905
109		Irregular expenditure on Street Lights	Irregularity	1.789
110		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.249
111	99	Irregular expenditure on cleanliness	Irregularity	1.552
112		Irregular expenditure on Street Lights	Irregularity	1.671
113		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.243
114	100	Non preparation of budget on prescribed format	Irregularity	1.668
115		Preparation of unrealistic and	Irregularity	0.750

		unsound estimates		
116		Unauthorized expenditure on patchwork	Irregularity	0.099
117	107	Non preparation of budget on prescribed format	Irregularity	9.880
118		Preparation of unrealistic and unsound estimates	Irregularity	0.400
119		Unauthorized expenditure on repair of street lights	Irregularity	0.099
120	126	Irregular expenditure on cleanliness	Irregularity	0.577
121		Irregular expenditure on Street Lights	Irregularity	0.308
122		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.168
123	127	Irregular expenditure on cleanliness	Irregularity	1.554
124		Irregular expenditure on Street Lights	Irregularity	0.491
125		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.180
126	128	Irregular expenditure on cleanliness	Irregularity	0.454
127		Irregular expenditure on Street Lights	Irregularity	0.487
128		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.330
129	129	Irregular expenditure on cleanliness	Irregularity	0.473
130		Irregular expenditure on Street Lights	Irregularity	0.099
131		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.255
132	130	Irregular expenditure on cleanliness	Irregularity	0.893
133		Irregular expenditure on Street Lights	Irregularity	0.565
134		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.542
135	131	Irregular expenditure on cleanliness	Irregularity	
136		Irregular expenditure on Street Lights	Irregularity	0.192
137		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.539

138	69	Non preparation of budget on prescribed format	Irregularity	33.795
139	70	Non preparation of budget on prescribed format	Irregularity	25.858
140	71	Non preparation of budget on prescribed format	Irregularity	26.993
141	67	Non preparation of budget on prescribed format	Irregularity	4.921
142	68	Non preparation of budget on prescribed format	Irregularity	41.164
143	72	Non preparation of budget on prescribed format	Irregularity	33.175
144	73	Non preparation of budget on prescribed format	Irregularity	23.127
145	77	Non preparation of budget on prescribed format	Irregularity	16.148
146	78	Non preparation of budget on prescribed format	Irregularity	23.829
147	80	Unauthorized expenditure on UC's members visits	Irregularity	0.050
148		Non preparation of budget on prescribed format	Irregularity	25.466
149	81	Non preparation of budget on prescribed format	Irregularity	30.985
150	82	Non preparation of budget on prescribed format	Irregularity	20.933
151	83	Non preparation of budget on prescribed format	Irregularity	18.270
152	85	Non preparation of budget on prescribed format	Irregularity	21.819
153	88	Unauthorized expenditure on PCC	Irregularity	0.708
154		Non preparation of budget on prescribed format	Irregularity	8.869
155	89	Non reconciliation with the bank	Irregularity	0.711
156		Non preparation of budget on prescribed format	Irregularity	10.268
157		Unauthorized purchase and repair work	Irregularity	0.123
158	90	Unauthorized expenditure on PCC	Irregularity	0.591
159		Improper maintenance of cash book	Irregularity	-
160		Non reconciliation with the bank	Irregularity	-
161	91	Expenditure without approval of budget	Irregularity	10.204
162	92	Non reconciliation with the bank	Irregularity	
163		Unauthorized expenditure on PCC	Irregularity	0.399

164		Non preparation of budget on prescribed format	Irregularity	9.492
165	94	Non preparation of budget on prescribed format	Irregularity	14.154
166	101	Non preparation of budget on prescribed format	Irregularity	9.950
167	102	Non reconciliation with the bank	Irregularity	0.417
168		Non preparation of budget on prescribed format	Irregularity	10.038
169	104	Improper maintenance of Cash Book	Irregularity	8.444
170		Non reconciliation with the bank	Irregularity	0.405
171		Non preparation of budget on prescribed format	Irregularity	8.236
172	106	Non preparation of budget on prescribed format	Irregularity	13.464
173	115	Expenditure without approval of rate analysis	Irregularity	0.800
174		Non preparation of budget on prescribed format	Irregularity	9.066
175	108	Non preparation of budget on prescribed format	Irregularity	24.600
176		Non reconciliation with the bank	Irregularity	0.082
177	110	Doubtful execution of development work	Irregularity	4.450
178		Non reconciliation expenditure and receipts	Irregularity	9.132
179		Non generation of own source income	Irregularity	0.500
180	111	Doubtful execution of development work	Irregularity	4.752
181		Non reconciliation expenditure and receipts	Irregularity	11.411
182	112	Doubtful execution of development work	Irregularity	6.156
183		Non reconciliation expenditure and receipts	Irregularity	13.774
184		Irregular payment of street lights	Irregularity	0.159
185	113	Doubtful execution of development work	Irregularity	7.720
186		Non reconciliation expenditure and receipts	Irregularity	6.658
187	114	Non reconciliation expenditure and receipts	Irregularity	12.316
188		Irregular payment of street light	Irregularity	0.111

189		Non generation of own source income	Irregularity	0.500
190	116	Non reconciliation expenditure and receipts	Irregularity	9.241
191		Irregular payment of street light	Irregularity	0.060
192		Non generation of own source income	Irregularity	0.500
193	117	Non reconciliation of expenditure and receipts	Irregularity	7.891
194		Non generation of own source income	Irregularity	0.500
195	118	Irregular expenditure on street lights	Irregularity	0.285
196		Non generation of own source income	Irregularity	0.500
197	119	Non reconciliation of expenditure and receipts	Irregularity	12.316
198		Irregular expenditure on street lights	Irregularity	0.071
199		Non generation of own source income	Irregularity	0.500
200	120	Non reconciliation of expenditure and receipts	Irregularity	9.767
201		Irregular expenditure on street lights	Irregularity	0.126
202	122	Non reconciliation of expenditure and receipts	Irregularity	12.442
203		Non generation of own source income	Irregularity	0.500
204	123	Non reconciliation of expenditure and receipts	Irregularity	3.813
205		Non generation of own source income	Irregularity	0.500
206		Unauthentic receipt due to defective maintenance of cash book	Irregularity	3.813
207	124	Non reconciliation of expenditure and receipts	Irregularity	6.258
208		Non generation of own source income	Irregularity	0.500
209	125	Non reconciliation of expenditure and receipts	Irregularity	4.164
210		Irregular expenditure on street lights	Irregularity	0.109
211	132	Non reconciliation of expenditure and receipts	Irregularity	8.408

212		Unauthentic receipt due to defective maintenance of cash book	Irregularity	-
213		Non generation of own source income	Irregularity	0.500
214	133	Doubtful execution of development work	Irregularity	2.550
215		Non reconciliation of expenditure and receipts	Irregularity	9.026
216		Non generation of own source income	Irregularity	0.500
217	134	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	1.416
218		Irregular expenditure on street lights	Irregularity	0.139
219	135	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	1.021
220		Irregular expenditure on street lights	Irregularity	1.411
221	136	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.787
222		Irregular expenditure on cleanliness	Irregularity	0.547
223	137	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.591
224		Irregular expenditure on cleanliness	Irregularity	0.576
225	138	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.343
226		Irregular expenditure on repair of street lights	Irregularity	0.397
227		Irregular expenditure on cleanliness	Irregularity	0.210
228	140	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.842
229		Irregular expenditure on repair of street lights	Irregularity	0.500
230		Irregular expenditure on cleanliness	Irregularity	0.523
231	141	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.487
232	142	Non receiving of acknowledgement of receipts and non reconciliation	Irregularity	0.616

		of NADRA's share		
233	143	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.537
234		Irregular expenditure on cleanliness	Irregularity	0.236
235	144	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.593
236		Irregular expenditure on cleanliness	Irregularity	0.256
237	145	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.837
238		Irregular expenditure on cleanliness	Irregularity	0.582
239	146	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	1.817
240	147	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.616
241		Irregular expenditure on cleanliness	Irregularity	0.452
242	148	Non reconciliation of expenditure and income	Irregularity	3.276
243		Non generation of own source income	Irregularity	0.500
244	149	Non reconciliation of expenditure and income	Irregularity	4.588
245		Non generation of own source income	Irregularity	0.500
246	150	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.401
247		Irregular expenditure on cleanliness	Irregularity	0.431

Budget and Expenditure for the year 2013-14 and 2014-15

Rs in million

2013-14						
UA	Budget			Expenditure		
	Salary	Non-Salary	Development	Salary	Non-Salary	Development
1	1.45	0.794	2.162	1.414	0.712	2.099
2	1.4	0.795	2.002	1.458	0.75	2.125
3	1.345	0.705	2.873	1.951	0.749	2.698
4	1.25	0.765	2.154	1.548	0.789	2.785
5	1.55	0.785	2.987	1.325	0.812	2.325
6	1.56	0.692	2.178	1.789	0.871	2.125
7	1.325	0.805	3.011	1.965	0.845	2.987
8	1.566	0.81	3.251	1.258	0.894	2.951
9	1.456	0.845	2.162	1.753	0.654	2.159
10	1.76	0.89	2.005	1.957	0.658	2.357
11	1.456	0.754	2.541	1.754	0.698	2.654
12	1.456	0.796	2.84	1.689	0.712	2.456
13	1.456	0.632	2.201	1.159	0.158	2.951
14	1.456	0.625	2.16	1.951	0.698	2.753
15	1.45	0.741	2.51	1.753	0.684	1.985
16	1.456	0.741	1.985	1.654	0.624	1.897
17	1.305	0.79	1.584	1.456	0.712	1.951
18	1.512	0.799	1.598	1.842	0.71	1.159
19	1.25	0.728	2.162	1.935	0.745	1.357
20	1.55	0.701	2.187	1.895	0.798	1.753
21	1.45	0.654	2.157	1.354	0.74	1.951
22	1.645	0.598	2.854	1.963	0.71	1.852
23	1.455	0.725	2.305	1.741	0.689	1.258
24	1.426	0.725	2.98	1.258	0.589	1.895
25	1.438	0.794	1.58	1.963	0.758	1.999
26	1.605	0.76	1.895	1.325	0.745	1.548
27	1.456	0.725	1.985	1.748	0.711	1.589
28	1.325	0.798	1.254	1.968	0.754	2.098
29	1.452	0.698	1.975	1.001	0.768	2.058
30	1.605	0.65	2.162	1.123	0.7	2.546
31	1.25	0.615	2.985	1.321	0.712	2.059
32	1.545	0.628	2.546	1.213	0.666	2.099
33	1.255	0.624	2.24	1.111	0.712	2.115
34	1.355	0.598	2.654	1.231	0.987	2.585
35	1.65	0.798	2.246	1.222	0.712	2.125
36	1.456	0.698	2.142	1.414	0.725	1.999
37	1.455	0.754	2.635	1.333	0.741	1.258
38	1.452	0.794	2.745	1.151	0.704	2.158
39	1.451	0.875	2.325	1.187	0.712	2.235
40	1.546	0.879	2.745	1.197	0.689	2.357
41	1.75	0.823	2.964	1.187	0.699	2.478

42	1.256	0.813	2.162	1.157	0.657	2.781
43	1.456	0.819	2.169	1.105	0.674	1.459
44	1.505	0.89	2.245	1.257	0.712	1.357
45	1.456	0.892	2.654	1.168	0.745	1.951
46	1.435	0.837	2.789	1.187	0.785	1.369
47	1.425	0.742	2.987	1.257	0.801	1.369
48	1.45	0.865	2.123	1.112	0.715	2.987
49	1.355	0.864	2.654	1.175	0.75	1.369
50	1.56	0.827	2.789	1.169	0.698	1.357
51	1.58	0.842	2.357	1.169	0.666	1.159
52	1.355	0.897	2.753	1.414	0.712	1.258
53	1.455	0.82	2.852	1.159	0.732	1.387
54	1.456	0.801	1.52	0.981	0.698	1.895
55	1.458	0.802	1.89	0.589	0.705	1.395
56	1.254	0.805	1.987	0.456	0.745	1.785
57	1.358	0.812	1.98	0.987	1.001	1.654
58	1.305	0.794	1.015	1.154	0.741	1.159
59	1.456	0.793	1.541	1.589	0.712	1.369
60	1.456	0.658	1.754	1.198	0.654	2.099
61	1.456	0.794	1.985	1.687	0.632	2.998
62	1.255	0.875	1.357	1.754	0.649	2.159
63	1.355	0.721	1.159	1.45	0.698	2.158
64	1.415	0.738	1.258	1.154	0.628	2.147
65	1.425	0.729	1.852	1.598	0.697	2.548
66	1.325	0.897	1.784	1.954	0.639	2.369
67	1.328	0.794	1.951	1.414	0.649	2.158
68	1.655	0.798	1.753	1.159	0.725	2.784
69	1.648	0.764	1.965	1.258	0.81	1.258
70	1.65	0.754	1.786	1.158	0.642	1.874
71	1.54	0.875	1.984	1.198	0.689	1.25
72	1.456	0.824	1.657	0.548	0.74	1.987
73	1.456	0.827	1.985	0.635	0.658	1.325
74	1.45	0.89	1.745	0.879	0.652	1.249
75	1.756	0.897	1.954	0.935	0.653	1.369
76	1.65	0.794	1.589	0.975	0.698	1.798
77	1.652	0.762	1.489	1.414	0.645	1.856
78	1.581	0.762	1.967	1.254	0.619	1.687
79	1.575	0.71	1.854	1.105	0.687	1.689
80	1.575	0.758	1.845	1.414	0.673	1.745
81	1.545	0.794	1.857	1.415	0.671	1.935
82	1.358	0.798	2.101	1.426	0.691	1.147
83	1.45	0.76	2.198	1.345	0.632	1.375
84	1.352	0.719	2.987	1.381	0.659	1.945
85	1.352	0.721	1.987	1.657	0.618	1.445
86	1.25	0.748	1.008	1.354	0.623	1.658
87	1.255	0.891	1.452	1.954	0.697	1.987
88	1.252	0.689	1.859	1.456	0.623	1.257
89	1.258	0.658	2.165	1.589	0.569	1.745
90	1.254	0.794	2.105	1.697	0.549	1.259
91	1.246	0.754	2.16	1.987	0.589	1.698
92	1.285	0.801	2.568	1.345	0.528	1.987

93	1.525	0.795	2.162	1.235	0.598	1.258
94	1.456	0.745	2.162	1.259	0.548	1.775
95	1.456	0.845	2.985	1.298	0.598	1.774
96	1.425	0.794	1.158	1.267	0.514	1.365
97	1.427	0.746	1.859	1.249	0.548	1.953
98	1.415	0.741	1.458	1.249	0.598	1.257
99	1.405	0.737	1.58	1.987	0.598	1.258
100	1.41	0.745	1.897	1.15	0.654	1.369
101	1.456	0.798	2.985	1.414	0.698	1.548
102	1.465	0.748	2.254	1.881	0.648	1.588
103	1.46	0.768	2.654	1.857	0.698	1.859
104	1.375	0.85	2.452	1.897	0.645	1.258
105	1.545	0.876	2.854	1.99	0.698	2.159
106	1.655	0.878	2.245	1.954	0.618	2.159
107	1.675	0.895	2.564	1.964	0.699	2.099
108	1.515	0.874	2.562	1.957	0.712	2.159
109	1.535	0.812	2.475	1.44	0.745	2.987
110	1.223	0.895	2.548	1.468	0.785	2.658
111	1.158	0.835	2.654	1.357	0.712	2.456
112	1.528	0.809	2	1.987	0.71	2.879
113	1.655	0.897	2.154	1.653	0.756	2.456
114	1.645	0.837	1.985	1.414	0.712	2.359
115	1.456	0.864	1.954	1.45	0.74	1.258
116	1.455	0.868	1.754	1.456	0.714	1.424
117	1.505	0.809	1.965	1.569	0.648	2.97
118	1.565	0.854	1.742	1.687	0.684	2.36
119	1.585	0.831	2.147	1.892	0.632	2.45
120	1.546	0.861	2.169	1.487	0.688	2.745
121	1.515	0.845	2.357	1.369	0.745	2.687
122	1.513	0.875	2.951	1.456	0.798	2.159
123	1.512	0.862	2.745	1.951	0.785	2.987
124	1.538	0.89	2.324	1.753	0.745	2.753
125	1.585	0.814	2.785	1.365	0.792	2.951
126	1.511	0.874	1.159	1.368	0.794	2.456
127	1.452	0.832	1.954	1.745	0.785	2.745
128	1.451	0.835	2.874	1.985	0.777	2.654
129	1.426	0.794	2.679	1.345	0.746	2.894
130	1.435	0.854	1.115	1.742	0.715	2.789
131	1.417	0.9	1.987	1.915	0.789	2.658
132	1.425	0.807	1.159	0.987	0.748	2.987
133	1.415	0.874	1.157	0.589	0.789	2.987
134	1.418	0.891	1.357	0.789	0.798	2.788
135	1.441	0.894	1.874	0.964	0.744	2.564
136	1.435	0.875	1.975	0.879	0.835	2.666
137	1.418	0.812	1.357	0.965	0.796	2.987
138	1.415	0.875	1.987	0.789	0.785	2.963
139	1.419	0.842	2.987	1.414	0.798	2.315
140	1.443	0.842	2.357	1.358	0.799	2.364
141	1.438	0.895	2.967	1.221	0.845	2.698
142	1.415	0.835	2.854	1.358	0.825	2.489
143	1.456	0.874	2.189	1.125	0.792	2.749

144	1.567	0.825	2.258	1.458	0.86	2.988
145	1.415	0.894	2.357	1.623	0.78	2.75
146	1.459	0.794	2.45	1.13	0.845	2.489
147	1.443	0.79	2.541	1.122	0.895	2.987
148	1.405	0.705	2.165	1.489	0.85	2.99
149	1.55	0.678	2.179	1.524	0.898	2.898
150	1.42	0.671	2.288	1.528	0.799	2.945
Total	218.395	119.124	324.28	212.123	106.881	314.971
2014-15						
	Budget			Expenditure		
UA	Salary	Non-Salary	Development	Salary	Non-Salary	Development
1	1.45	0.794	2.162	1.414	0.712	2.099
2	1.5	0.754	2.524	1.445	0.718	2.98
3	1.25	0.765	2.795	1.565	0.698	2.489
4	1.75	1.051	1.589	1.55	0.648	1.589
6	1.35	0.598	1.894	1.314	0.694	1.954
8	1.859	0.678	1.759	1.358	0.715	1.51
78	1.251	0.854	1.98	1.258	0.717	1.365
5	1.45	0.987	2.169	1.482	0.728	2.125
7	1.258	0.651	2.258	1.256	0.795	2.298
57	1.44	0.81	2.489	1.5	0.7	2.589
Total	14.558	7.942	21.619	14.142	7.125	20.998
Grand Total	232.953	127.066	345.899	226.265	114.006	335.969

Annex-C

Non Production of Record			72.298 Million	
Sr. No	UC No.	AIR Para No	Description of Record	Amount (Rs in million)
1	24	1	D&C register, cash book etc	0
2	46	1	D&C register, cash book etc	0
3	62	1	All auditable record	0
4	65	1	All auditable record	8.080
5	67	1	D&C register, cash book etc	0
6	68	1	D&C register, cash book etc	0
7	69	5	D&C register, cash book etc	0
8	70	12	D&C register, cash book etc	0
9	73	6	D&C register, cash book etc	0
10	74	10	D&C register, cash book etc	0
11	77	8	D&C register, cash book etc	0
12	79	2	D&C register, cash book etc	0
13	82	1	D&C register, cash book etc	0
14	84	1	all auditable record	4.000
15	85	1	D&C register, cash book etc	0
16	86	6	D&C register, cash book etc	0
17	87	1	all auditable record	4.300
18	91	1	all auditable record	4.300
19	94	6	D&C register, cash book etc	0
20	101	1	all auditable record	4.000
21	103	1	all auditable record	4.300
22	104	1	all auditable record	4.300
23	105	1	all auditable record	4.300
24	108	1	all auditable record	4.300
25	132	1	all auditable record	8.080
26	133	1	all auditable record	13.000
27	Babu Sabu Samanabad	1	all auditable record	4.300
28	Bahwalpur House Samanabad		all auditable record	4.300
29	2	1	2014-15	0.738
Total				72.298

Annex-D**Expenditure without TS Estimates – Rs 61.108million**

Sr. No.	Union Council Number	AIR Para No.	Period	Amount (Rs in million)
1	15	4	2013-14	1.000
2	16	5	2013-14	1.400
3	17	4	2013-14	1.000
4	19	5	2013-14	1.500
5	20	5	2013-14	1.000
6	21	7	2013-14	1.000
7	22	5	2013-14	1.700
8	23	5	2013-14	1.200
9	25	5	2013-14	0.800
10	31	3	2013-14	0.304
11	32	3	2013-14	0.503
12	33	3	2013-14	1.700
13	34	6	2013-14	1.700
14	35	5	2013-14	1.200
15	36	7	2013-14	1.400
16	37	2	2013-14	0.145
17	38	1	2013-14	0.247
18	39	2	2013-14	0.250
19	40	2	2013-14	0.161
20	40	5	2013-14	0.900
21	41	4	2013-14	0.700
22	42	2	2013-14	0.248
23	43	5	2013-14	0.898
24	44	4	2013-14	0.300
25	46	6	2013-14	0.252
26	47	6	2013-14	0.100
27	48	5	2013-14	0.337
28	49	2	2013-14	0.200
29	50	1	2013-14	0.173
30	50	3	2013-14	0.489
31	51	1	2013-14	0.900
32	51	2	2013-14	0.155
33	52	1	2013-14	0.629
34	52	2	2013-14	0.073
35	54	4	2013-14	0.600
36	55	4	2013-14	0.900

Sr. No.	Union Council Number	AIR Para No.	Period	Amount (Rs in million)
37	56	2	2013-14	0.800
38	57	4	2013-14	0.600
39	58	4	2013-14	0.300
40	69	4	2013-14	2.000
41	70	6	2013-14	0.997
42	73	4	2013-14	0.340
43	74	6	2013-14	0.350
44	75	2	2013-14	0.300
45	76	3	2013-14	0.390
46	77	5	2013-14	1.359
47	78	4	2013-14	0.560
48	81	5	2013-14	0.500
49	83	4	2013-14	1.000
50	86	4	2013-14	1.000
51	94	4	2013-14	0.350
52	95	2	2013-14	0.325
53	96	3	2013-14	0.496
54	97	3	2013-14	0.485
55	98	2	2013-14	0.400
56	99	3	2013-14	0.497
57	113	3	2013-14	0.113
58	114	3	2013-14	0.080
59	116	2	2013-14	0.653
60	117	2	2013-14	0.940
61	117	4	2013-14	0.063
62	118	4	2013-14	0.214
63	119	1	2013-14	0.314
64	120	2	2013-14	0.700
65	122	2	2013-14	1.000
66	123	2	2013-14	0.950
67	124	2	2013-14	0.852
68	124	4	2013-14	0.228
69	125	2	2013-14	0.150
70	126	2	2013-14	0.956
71	127	2	2013-14	0.945
72	128	2	2013-14	0.375
73	129	3	2013-14	0.644
74	130	2	2013-14	0.415
75	131	3	2013-14	0.162
76	148	2	2013-14	0.950
77	148	4	2013-14	0.268
78	149	2	2013-14	1.712

Sr. No.	Union Council Number	AIR Para No.	Period	Amount (Rs in million)
79	149	4	2013-14	0.220
80	1	10	2014-15	1.350
81	2	1	2014-15	1.550
82	3	10	2014-15	2.000
83	4	9	2014-15	0.950
84	78	13	2014-15	1.246
85	5	6	2014-15	1.500
86	57	5	2014-15	0.500
Total				61.108

Annex-E

Non-accountal of Store Items-Rs 34.204 million

Sr. No.	UC No	AIR Para No	Description	Amount (Rs in million)
1	1	2	Stationery, Sports Material etc.	0.606
2	2	2	Stationery, Sports Material etc.	0.381
3	3	2	Stationery, Sports Material etc.	0.399
4	5	2	Stationery, Sports Material etc.	0.587
5	5	5	Sports Material	0.115
6	6	3	Stationery, Sports Material etc.	0.323
7	6	5	Sports Material	0.235
8	7	2	Stationery, Sports Material etc.	1.095
9	8	2	Stationery, Sports Material etc.	1.147
10	9	2	Stationery, Sports Material etc.	0.800
11	10	2	Stationery, Sports Material etc.	0.658
12	11	2	Stationery, Sports Material etc.	0.576
13	11	4	Sports Material	0.401
14	12	2	Sports Material etc.	0.662
15	14	2	Sports Material etc.	0.493
16	14	4	Sports Material	0.168
17	27	2	Sports Material etc.	0.985
18	28	2	Sports Material etc.	1.097
19	28	5	Sports Material	0.406
20	29	2	Sports Material etc.	0.672
21	29	5	Sports Material	0.264
22	30	2	Sports Material etc.	0.599
23	30	5	Sports Material	0.316
24	31	5	Sports Material	0.340
25	32	5	Sports Material	0.314
26	37	3	Sports Material	0.199
27	38	2	Sports Material	0.245
28	39	3	Sports Material	0.151
29	40	3	Sports Material	0.151
30	42	3	Sports Material	0.145
31	45	6	Sports Material	0.212
32	49	3	Sports Material	0.150
33	50	2	Sports Material	0.138
34	51	3	Sports Material	0.188
35	52	3	Sports Material	0.155

36	59	5	Sports Material	0.160
37	63	5	Stationery, Sports Material etc.	0.233
38	64	4	Sports Material etc.	0.311
39	66	2	Sports Material	0.140
40	66	4	Sports Material	0.140
41	75	3	Sports Material	0.200
42	76	5	Sports Material	0.274
43	89	5	Sports Material etc.	0.938
44	92	4	Sports Material etc.	0.191
45	95	4	Sports Material	0.210
46	96	5	Sports Material	0.175
47	97	5	Sports Material	0.175
48	98	4	Sports Material	0.200
49	99	5	Sports Material	0.164
50	100	5	Sports Material etc.	0.595
51	102	5	Sports Material etc.	0.758
52	106	5	Sports Material etc.	0.109
53	107	5	Sports Material etc.	0.758
54	109	5	Sports Material etc.	0.849
55	110	2	Sports Material	0.198
56	111	1	Sports Material	0.269
57	112	2	Sports Material	0.158
58	113	1	Sports Material	0.157
59	114	1	Sports Material	0.141
60	115	5	Stationery, Sports Material etc.	0.643
61	118	6	Sports Material	0.194
62	120	6	Sports Material	0.179
63	121	1	Sports Material	0.151
64	125	1	Sports Material	0.164
65	126	5	Sports Material	0.575
66	127	4	Sports Material	0.565
67	128	4	Sports Material	0.216
68	129	5	Sports Material	0.176
69	130	4	Sports Material	0.211
70	131	5	Sports Material	0.191
71	134	5	Sports Material	0.150
72	135	3	Sports Material, anti dengue material etc.	0.508
73	135	5	Sports Material	0.161
74	136	5	Sports Material, anti dengue material etc.	0.150
75	137	2	Sports Material, anti dengue material etc.	0.390
76	137	4	Sports Material	0.256
77	138	4	Sports Material, anti dengue material etc.	0.330
78	139	3	Sports Material, anti dengue material etc.	0.330
79	139	5	Sports Material	0.145

80	140	3	Sports Material, anti dengue material etc.	0.331
81	140	5	Sports Material	0.159
82	141	2	Sports Material, anti dengue material etc.	0.187
83	142	4	Sports Material, anti dengue material etc.	1.038
84	143	4	Sports Material, anti dengue material etc.	0.652
85	143	4	Sports Material	0.143
86	144	2	Sports Material, Stationery etc.	0.354
87	144	4	Sports Material	0.247
88	145	3	Sports Material, anti dengue material etc.	0.692
89	146	3	Sports Material, anti dengue material etc.	0.441
90	146	5	Sports Material	0.187
91	147	3	Sports Material, anti dengue material etc.	0.368
92	147	5	Sports Material	0.183
93	149	5	Sports Material	0.205
94	150	2	Sports Material, anti dengue material etc.	0.311
95	150	4	Sports Material	0.150
Total				34.204

Annex-F

Non / Less-utilization of Development Funds-Rs 16.867 million

Rs in million

Sr. No.	Union Council Number	AIR Para No.	Budget Allocation	Expenditure	Balance
1	1	3	1.100	-	1.100
2	2	3	1.811	0.887	0.924
3	3	3	1.500	0.300	1.200
4	8	3	1.300	0.921	0.379
5	9	3	1.575	-	1.575
6	10	3	2.191	1.822	0.369
7	12	3	0.772	0.443	0.329
8	27	3	3.000	-	3.000
9	28	3	3.668	-	3.668
10	29	3	2.968	-	2.968
11	30	3	1.354	-	1.354
Total			21.240	4.374	16.867

Non-utilization of CCB Funds – Rs 13.311 million

Sr. No	Union Council Number	AIR Para No	Period	Amount (Rs in million)
1	5	3	2013-14	0.352
2	15	6	2013-14	0.325
3	16	1	2013-14	0.600
4	21	1	2013-14	1.243
5	23	1	2013-14	0.150
6	34	1	2013-14	0.483
7	45	2	2013-14	0.175
8	46	1	2013-14	0.200
9	47	1	2013-14	0.250
10	55	1	2013-14	0.225
11	70	8	2013-14	0.700
12	78	5	2013-14	0.700
13	80	1	2013-14	0.500
14	81	1	2013-14	4.150
15	83	6	2013-14	0.700
16	86	5	2013-14	0.700
17	92	6	2013-14	0.952
18	94	5	2013-14	0.700
19	141	5	2013-14	0.206
Total				13.311

Annex-H

Non deduction / deposit of Income Tax – Rs 6.015 million

Sr. No	Union Council Number	AIR Para No	Period	Description	Amount (Rs in million)
1	1	1	2013-14	Sports Material, stationery etc.	0.068
2	1	5	2013-14	Civil works	0.068
3	1	6	2013-14	Sports Material, stationery etc.	0.024
4	2	5	2013-14	Civil works	0.042
5	2	6	2013-14	Sports Material, stationery etc.	0.014
6	3	5	2013-14	Sports Material, stationery etc.	0.021
7	5	6	2013-14	Sports Material, stationery etc.	0.053
8	6	2	2013-14	Sports Material, stationery etc.	0.067
9	6	6	2013-14	Sports Material, stationery etc.	0.067
10	7	4	2013-14	Sports Material, stationery etc.	0.044
11	8	5	2013-14	Sports Material, stationery etc.	0.061
12	8	6	2013-14	Sports Material, stationery etc.	0.046
13	9	5	2013-14	Sports Material, stationery etc.	0.032
14	10	5	2013-14	Sports Material, stationery etc.	0.026
15	10	6	2013-14	Sports Material, stationery etc.	0.070
16	11	5	2013-14	Sports Material, stationery etc.	0.023
17	11	6	2013-14	Sports Material, stationery etc.	0.211
18	12	5	2013-14	Sports Material, stationery etc.	0.031
19	14	5	2013-14	Sports Material, stationery etc.	0.070
20	14	6	2013-14	Sports Material, stationery etc.	0.020
21	15	1	2013-14	On Development Work	0.065
22	16	2	2013-14	On Development Work	0.096
23	17	2	2013-14	On Development Work	0.065
24	18	1	2013-14	On Development Work	0.098
25	19	1	2013-14	On Development Work	0.098
26	20	2	2013-14	On Development Work	0.065
27	21	4	2013-14	On Development Work	0.065

Sr. No	Union Council Number	AIR Para No	Period	Description	Amount (Rs in million)
28	21	2	2013-14	On Development Work	0.111
29	23	2	2013-14	On Development Work	0.078
30	25	1	2013-14	On Development Work	0.052
31	25	5	2013-14	On Development Work	0.039
32	27	5	2013-14	Sports Material, stationery etc.	0.039
33	31	1	2013-14	Sports Material, street light etc.	0.054
34	32	1	2013-14	Sports Material, street light etc.	0.104
35	34	2	2013-14	On Development Work	0.111
36	35	1	2013-14	On Development Work	0.078
37	36	2	2013-14	On Development Work	0.091
38	41	1	2013-14	On Development Work	0.046
39	43	2	2013-14	On Development Work	0.064
40	44	3	2013-14	On Development Work	0.020
41	45	1	2013-14	On Development Work	0.046
42	46	2	2013-14	On Development Work	0.015
43	47	2	2013-14	On Development Work	0.065
44	48	2	2013-14	On Development Work	0.022
45	54	1	2013-14	On Development Work	0.039
46	55	2	2013-14	On Development Work	0.059
47	56	1	2013-14	On Development Work	0.052
48	57	6	2013-14	On Development Work	0.015
49	58	3	2013-14	On Development Work	0.020
50	59	1	2013-14	On Development Work	0.046
51	60	1	2013-14	On Development Work	0.039
52	61	1	2013-14	On Development Work	0.046
53	69	6	2013-14	On Development Work	0.130
54	70	1	2013-14	On Development Work	0.065
55	71	4	2013-14	On Development Work	0.053
56	72	1	2013-14	On Development Work	0.033
57	74	1	2013-14	On Development Work	0.037

Sr. No	Union Council Number	AIR Para No	Period	Description	Amount (Rs in million)
58	74	5	2013-14	On Development Work	0.028
59	75	1	2013-14	Sports Material, street light etc.	0.049
60	76	1	2013-14	Sports Material, street light etc.	0.058
61	77	1	2013-14	On Development Work	0.088
62	80	2	2013-14	On Development Work	0.006
63	81	2	2013-14	On Development Work	0.033
64	95	1	2013-14	Sports Material, street light etc.	0.057
65	96	1	2013-14	Sports Material, street light etc.	0.057
66	97	1	2013-14	Sports Material etc.	0.043
67	98	1	2013-14	Sports Material, street light etc.	0.065
68	99	1	2013-14	Sports Material etc.	0.043
69	116	1	2013-14	Civil work	0.046
70	117	1	2013-14	Civil work	0.066
71	118	1	2013-14	Civil work	0.028
72	120	1	2013-14	Civil work	0.049
73	121	5	2013-14	Civil work	0.060
74	122	1	2013-14	Civil work	0.065
75	123	1	2013-14	Civil work	0.062
76	124	1	2013-14	Civil work	0.060
77	126	1	2013-14	Sports Material, street light etc.	0.062
78	127	1	2013-14	Sports Material, street light etc.	0.118
79	128	1	2013-14	Sports Material, street light etc.	0.062
80	129	1	2013-14	Sports Material, street light etc.	0.079
81	130	1	2013-14	Sports Material, street light etc.	0.041
82	131	1	2013-14	Sports Material, street light etc.	0.036
83	134	6	2013-14	Civil work	0.035

Sr. No	Union Council Number	AIR Para No	Period	Description	Amount (Rs in million)
84	135	6	2013-14	Sports Material,anti dengue material etc.	0.020
85	137	5	2013-14	Sports Material,anti dengue material etc.	0.016
86	140	6	2013-14	Sports Material,anti dengue material etc.	0.013
87	144	5	2013-14	Sports Material, stationery etc.	0.014
88	145	5	2013-14	Sports Material,anti dengue material etc.	0.028
89	146	6	2013-14	Sports Material,anti dengue material etc.	0.018
90	148	1	2013-14	Civil works	0.067
91	149	1	2013-14	Civil works	0.120
92	1	4	2014-15	National day event, polio, dengue etc	0.034
93	1	12	2014-15	Civil works	0.101
94	2	3	2014-15	Civil works	0.111
95	3	7	2014-15	National day event, cleanliness, dengue & polio banners etc	0.031
96	3	12	2014-15	Civil works	0.150
97	4	14	2014-15	Civil works	0.071
98	4	18	2014-15	National day event, cleanliness, dengue & polio banners etc	0.043
99	6	13	2014-15	Civil works	0.110
100	8	7	2014-15	National day event, cleanliness, dengue & polio banners etc	0.062
101	8	8	2014-15	Civil works	0.086
102	78	4	2014-15	Dengue banners	0.016
103	78	16	2014-15	Civil works	0.002
104	78	21	2014-15	Dengue banners, stationery etc.	0.060
105	5	5	2014-15	Repair charges etc	0.014
106	5	8	2014-15	Civil works	0.113
107	57	13	2014-15	National day event, cleanliness, dengue & polio	0.047

Sr. No	Union Council Number	AIR Para No	Period	Description	Amount (Rs in million)
				banners etc	
Total					6.015

Irregular expenditure of Street light/Manhole covers Rs 5.206 Million

Sr. No.	Union Council Number	AIR Para No.	Period	Amount (Rs in million)
1	31	4	2013-14	0.190
2	32	4	2013-14	0.189
3	75	5	2013-14	0.250
4	76	4	2013-14	0.223
5	95	3	2013-14	0.286
6	96	4	2013-14	0.200
7	98	3	2013-14	0.400
8	111	5	2013-14	0.269
9	112	6	2013-14	0.151
10	113	2	2013-14	0.151
11	114	2	2013-14	0.194
12	117	5	2013-14	0.430
13	119	2	2013-14	0.169
14	120	4	2013-14	0.260
15	124	5	2013-14	0.050
16	125	5	2013-14	0.150
17	126	3	2013-14	0.300
18	127	3	2013-14	0.300
19	128	3	2013-14	0.366
20	129	4	2013-14	0.400
21	131	4	2013-14	0.200
22	148	5	2013-14	0.079
Total				5.206

Irregular Execution of Development Schemes – Rs 3.189 million

Sr. No	Union Council Number	AIR Para No	Period	Amount (Rs in million)
1	1	1	2013-14	0.966
2	6	2	2013-14	0.960
3	66	5	2013-14	0.534
4	136	3	2013-14	0.391
5	150	5	2013-14	0.339
Total				3.189

Irregular Expenditure on Rent of Buildings-Rs 2.224 million

Sr. No.	Union Council Number	AIR Para No.	Period	Amount (Rs in million)
1	1	8	2014-15	0.120
2	4	12	2014-15	0.072
3	6	10	2014-15	0.072
4	7	2	2014-15	0.120
5	7	5	2013-14	0.105
6	8	4	2014-15	0.092
7	15	2	2013-14	0.084
8	16	7	2013-14	0.084
9	36	5	2013-14	0.060
10	37	6	2013-14	0.075
11	38	4	2013-14	0.094
12	39	6	2013-14	0.096
13	41	3	2013-14	0.060
14	42	6	2013-14	0.079
15	57	9	2014-15	0.060
16	63	4	2013-14	0.120
17	72	4	2013-14	0.072
18	83	2	2013-14	0.084
19	110	1	2013-14	0.144
20	111	6	2013-14	0.144
21	112	1	2013-14	0.144
22	134	3	2013-14	0.120
23	143	7	2013-14	0.123
Total				2.224

Less deposit of receipt Rs 2.162 Million
Rs in million

Sr. No	Union Council Number	AIR Para No	Amount	Nadra Share	Income Should be on based on Nadra Share	Amount deposited	Less Deposit
1	31	2	0.063	0.139	0.277	0.214	0.063
2	32	2	0.043	0.159	0.318	0.275	0.043
3	37	1	0.152	0.219	0.438	0.286	0.152
4	39	1	0.196	0.196	0.392	0.196	0.196
5	40	1	0.077	0.150	0.300	0.224	0.077
6	49	1	0.017	0.106	0.212	0.195	0.017
7	52	6	0.129	0.320	0.640	0.511	0.129
8	76	2	0.009	0.187	0.374	0.365	0.009
9	96	2	0.097	0.185	0.370	0.273	0.097
10	97	2	0.014	0.161	0.321	0.307	0.014
11	99	2	0.069	0.158	0.316	0.247	0.069
12	110	5	0.139	0.252	0.504	0.365	0.139
13	111	2	0.203	0.515	1.029	0.826	0.203
14	112	3	0.157	0.288	0.576	0.419	0.157
15	118	2	0.165	0.400	0.799	0.634	0.165
16	119	4	0.137	0.309	0.618	0.481	0.137
17	121	2	0.323	0.243	0.485	0.162	0.323
18	129	2	0.105	0.233	0.465	0.360	0.105
19	131	2	0.066	0.337	0.674	0.608	0.066
Total			2.162	4.554	9.109	6.947	2.162

Non-Deduction of General Sales Tax – Rs1.527 million

Sr. No	Union Council Number	AIR Para No	Period	Description	Amount (Rs)
1	14	3	2013-14	sports, Street light Material etc.	83,842
2	64	5	2013-14	sports, Street light Material etc.	43,293
3	66	3	2013-14	sports, Street light Material etc.	28,980
4	134	4	2013-14	sports, Street light Material etc.	39,450
5	135	4	2013-14	sports, Street light Material etc.	86,383
6	136	4	2013-14	sports, Street light Material etc.	66,410
7	137	3	2013-14	sports, Street light Material etc.	66,212
8	138	5	2013-14	sports, Street light Material etc.	56,055
9	139	4	2013-14	sports, Street light Material etc.	56,055
10	140	4	2013-14	sports, Street light Material etc.	56,265
11	141	3	2013-14	sports, Street light Material etc.	31,789
12	142	5	2013-14	sports, Street light Material etc.	101,458
13	143	5	2013-14	sports, Street light Material etc.	110,868
14	144	3	2013-14	sports, Street light Material etc.	43,205
15	145	4	2013-14	sports, Street light Material etc.	117,605
16	146	4	2013-14	sports, Street light Material etc.	74,938
17	147	4	2013-14	sports, Street light Material etc.	62,582
18	150	3	2013-14	sports, Street light Material etc.	52,787
19	1	4	2014-15	National day event, Cleanliness etc	65,361
20	3	7	2014-15	National day event, Dengue Polio Campaign & Civil Works etc	81,885
21	8	7	2014-15	National day event, Cleanliness etc	110,794
22	78	4	2014-15	National day event, Cleanliness etc	37,563
23	5	5	2014-15	National day event, Cleanliness etc	53,063
Total					1,526,843

Less-realization of Receipts – Rs36.059 million

Sr. No	Union Council Number	AIR Para No	Target of Receipt (Rs)	Achievement (Rs)	Less Achievement (Rs)
1	15	5	3,269,992	3,093,425	176,567
2	16	6	6,683,169	3,310,996	3,372,173
3	18	5	5,093,995	3,735,688	1,358,307
4	21	2	3,399,999	2,393,488	1,006,511
5	22	1	3,599,992	3,453,074	146,918
6	25	4	4,350,442	3,191,626	1,158,816
7	33	1	5,414,134	3,601,592	1,812,542
8	34	7	4,434,807	3,239,494	1,195,313
9	36	4	5,201,136	4,339,102	862,034
10	43	1	3,524,992	3,134,226	390,766
11	44	5	3,414,992	3,131,845	283,147
12	46	7	3,987,421	2,852,130	1,135,291
13	47	7	5,848,962	3,198,786	2,650,176
14	55	5	4,377,393	3,166,051	1,211,342
15	57	1	3,535,616	3,211,286	324,330
16	72	7	8,045,202	3,395,809	4,649,393
17	74	3	4,132,920	3,332,299	800,621
18	80	6	8,794,170	3,146,122	5,648,048
19	81	6	9,841,307	3,163,508	6,677,799
20	83	5	3,539,992	2,341,097	1,198,895
Total			100,490,633	64,431,644	36,058,989