



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
SUMMARY TABLES AND CHARTS	vi
Table 1: Audit Work Statistics	vi
Table 2: Audit Observations	vi
Table 3: Outcome Statistics.....	vi
Table 4: Irregularities pointed out.....	vii
Table 5: Cost-Benefit Ratio.....	vii
CHAPTER-1	1
1.1 Union Administrations, District Kasur	1
1.1.1 Introduction.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	2
1.2 AUDIT PARAS	5
1.2.1 Non-production of Record	6
1.2.2 Irregularity and Non-compliance	7
1.2.3 Performance	11
ANNEXURE	14

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Government
PLG	Punjab Local Government
PLGO	Punjab Local Government Ordinance
TMA	Town Municipal Administration

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial governments. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Union Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of accounts of Union Administrations of District Kasur for the Financial Year 2014-16. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit observations of serious nature. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

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

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

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

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

a) Scope of Audit

Total expenditure of ten out of one hundred and thirteen UAs of Kasur for the Financial Year 2014-16 under the jurisdiction of DG District Audit (North) Punjab was Rs 32.971 million covering ten PAOs and ten entities. Out of this, the Directorate General Audit, District Governments Punjab (North), Lahore audited an expenditure of Rs 32.971 million which, in terms of percentage, was 100% of the total expenditure.

Total receipts of ten UAs of Kasur for the Financial Year 2014-16 were Rs 3.250 million. Directorate General Audit, District Governments

Punjab (North), audited receipts of Rs 3.250 million which was 100% of total receipts.

b) Recoveries at the instance of Audit

Recovery of Rs 1.004 million was pointed out, which was not in the notice of executive before audit. However, no recovery was affected till compilation of this report.

c) Audit Methodology

Audit was performed through understanding the business process of UAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, 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.

e) Comments on Internal Controls

Internal controls mechanism of UAs Kasur was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit. Negligence on the part of UAs management may be captioned as one of important reasons for weak Internal Controls.

f) The Key Audit Findings of the Report

- i. Non-production of record Rs 4.138 million noted in one case.¹
- ii. Non-compliance of Rules of Rs 34.658 million noted in four cases².
- iii. Recovery of Rs 1.004 million was pointed out in one case³.
- iv. Poor performance was highlighted in one case⁴.

¹Para 1.2.1.1

²Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.5

³Para 1.2.2.4

⁴Para 1.2.3.1

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

g) Recommendations

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

- i. Production of record to audit for verification Strengthening of internal controls
- ii. Compliance of relevant laws, rules, instructions and procedures
- iii. Appropriate actions against officers/officials responsible for violation of rules and losses
- iv. Realization and reconciliation of various receipts
- v. Holding of DAC meetings well in time

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Sr. No.	Description	No.	Rs in million		
			Budget		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) under Audit Jurisdiction	113	549.170	483.30	1032.47
2	Total formations under Audit jurisdiction	113	549.170	483.3	1032.47
3	Total Entities (PAOs) Audited	10	40.169	32.565	72.734
4	Audit & Inspection Reports	10	40.169	32.565	72.734
5	Special Audit Reports	-	-	-	-
6	Performance Audit Reports	-	-	-	-
7	Other Reports (Relating to UA)	-	-	-	-

Table 2: Audit Observations

Sr. No.	Description	Rs in million
		Amount under audit observation
1	Asset management	-
2	Financial management	1.788
3	Internal controls	4.161
4	Others	38.012
Total		43.961

Table 3: Outcome Statistics

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Rs in million	
						Total current year	Total Last Year
1	Outlays audited	-	5.404	32.565	36.221	44.875*	66.972
2	Amount placed under Audit observation / irregularities	-	4.161	1.004	38.796	43.961	6.071
3	Recoveries pointed out at the instance of Audit	-	-	1.004	-	1.004	2.389
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 2014-16 was Rs 41.625 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.	4.161
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
4	Quantification of weaknesses of internal controls system.	-
5	Recoveries, overpayments and loss to the government.	1.004
6	Non-production of record to Audit	4.138
7	Others, including cases of accidents, negligence etc.	34.658
	Total	43.961

Table 5: Cost-Benefit Ratio

Rs in million		
Sr. No.	Description	Amount
1	Outlays Audited (Item1 of Table 3)	43.961
2	Expenditure on Audit	1.317
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

¹ The Accounting Policies and Procedures prescribed by the Auditor General.

CHAPTER-1

1.1 Union Administrations, District Kasur

1.1.1 Introduction

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

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

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

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

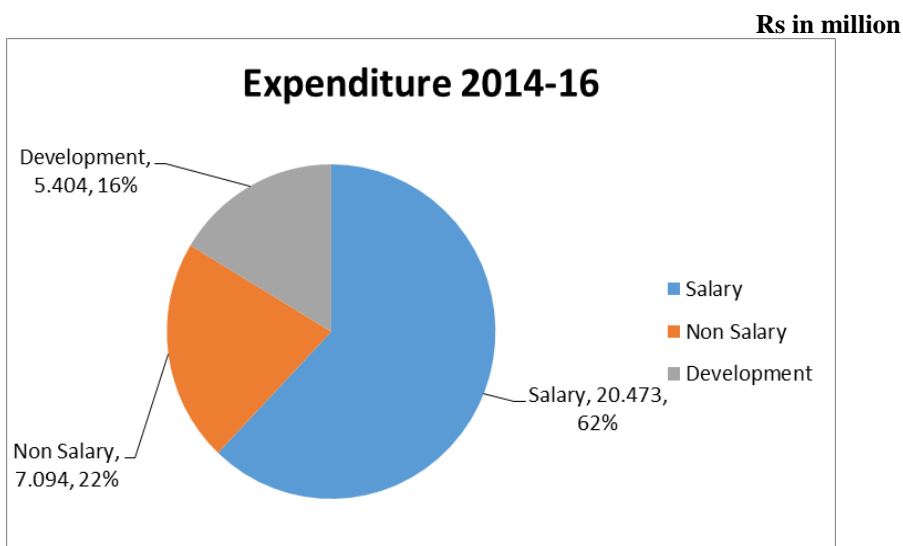
Total budget of UAs of District Kasur was Rs 40.169 million including salary component of Rs 22.273 million, non-salary component of Rs 10.190 million. Expenditure against salary component was Rs 20.473 million, non-salary component was Rs 7.094 million showing savings of Rs 7.195 million.

Rs in million

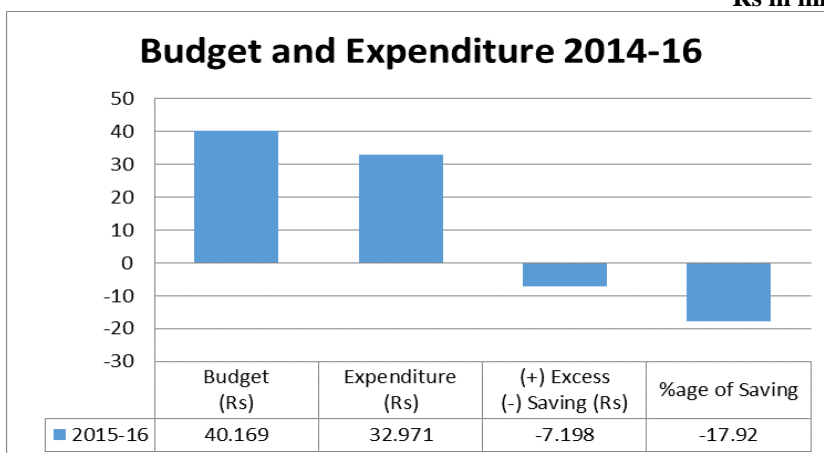
FY 2014-16	Budget	Expenditure	(+) Excess /(-) Savings	% Savings
Salary	22.273	20.473	-1.799	08
Non salary	10.190	7.094	-3.095	30
Development	7.706	5.404	-2.301	29
Total	40.169	32.971	-7.195	18

Rs in million

Head	FY 2014-15		FY 2015-16	
	Budget	Expenditure	Budget	Expenditure
Salary	10.357	9.520	11.916	10.953
Non salary	4.738	3.299	5.452	3.795
Development	3.583	2.513	4.123	2.891
Total	18.679	15.332	21.490	17.639



Rs in million



The original and final budget of 10 UAs of District Kasur for the financial year 2014-16 was Rs 40.169 million. Against the final budget, total expenditure incurred by the 10 UAs during the financial year 2013-15 was Rs 32.971 million. Annex-B.

Savings to the tune of Rs 7.195 million were shown, which in terms of percentage was 18 % of the final budget.

1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15

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

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

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of Adhoc Accounts Committee Meetings
1	2009-12	5	Not convened
2	2012-13	4	Not convened
3	2013-14	6	Not convened
4	2014-15*	3	Not convened

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

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

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of record - Rs 4.138 million

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

Secretary Union Administrations Kotli Rai Abu Bakar of District Kasur did not provide to audit the record regarding assessment of council's building hired on rent for the year 2013-15 for verification. In the absence of record, audit could not verify the authenticity of disbursement.

Audit holds that the relevant record was not maintained and hence not produced to Audit for verification which may lead to apprehension of misappropriation and misuse of public resources.

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

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

1.2.2 Irregularity and Non-compliance

1.2.2.1 Non-preparation of monthly expenditure statements and non-reconciliation of expenditure and receipts Rs 32.870 million

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

The monthly financial reports shall include the following BM forms:-

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

According to Rule 67(2)(ii) of Punjab Union Administration (Budget) Rules, 2003, DDO shall reconcile expenditure with Union Accountant by 10th day of every following month for the previous month. Further, According to Rule 78(1) of Punjab Union Administration (Budget) Rules, 2003, the Collecting Officers shall reconcile his figures with the record maintained by the Union Accountant by the 10th day of the month following the month to which the statement relates.

Scrutiny of record of Audited Union Administrations Tehsil & District Kasur for the year 2015-16, revealed that union council incurred expenditure of Rs 32.870 million but monitoring forms / statements of expenditure and receipts were neither prepared nor reconciled in violation of rule *ibid.* **Annex-C.**

Audit holds that irregularity was committed due to weak internal controls of management.

This resulted in non-compliance of rules.

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

Audit recommends preparation of the above mentioned reports and production of the same to audit for verification besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.2 Execution of development works without adopting prescribed procedure -Rs 4.161 million

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

Management of ten Union Administrations of District Kasur expended Rs 4.161 million on development schemes in violation of government instructions. The annual development plan was neither prepared nor approved as required vide rule 2 of Union Administration (Works Rules) 2002. The Administrator UC expended Rs4.161million, in violation of procedure. **Annex-E**

- i. The detailed TS Estimates duly approved by the competent authority.
- ii. Muster Roll for payment of labour charges along with date was not on record.
- iii. Stock Register and Measurement Book was not provided to audit for verification.
- iv. Inspection Register for each scheme
- v. Completion report verified by all members of the Project Committee.
- vi. Applications for the works were not on record.

- vii. Snap-shots of the site were not obtained prior/after completion as required vide amended works rules of 2012.

Audit holds that execution of development schemes without fulfilment of codal formalities was due to defective financial discipline and weak internal controls.

This resulted in defective execution of development schemes.

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

Audit recommends seeking regularization of the expenditure in manner prescribed besides responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.3 Non deposit of Marriage Tax Rs1.004 million

According to part-V of fifth schedule of PLGO 2001 it is the duty of union council to collect fees for registration of birth, death and marriage. Further according to Rule 76 of the Punjab Union Administration (Budget) Rules, 2003 the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Management of 10 Union Administrations of District Kasur entered 4749 number marriages during 2014-15 and 2015-16. The marriage tax from the Nakah Registrars @ Rs 200 each amounting to Rs 1.004 million was not deposited into UA account. **Annex-F**

Audit holds that due to defective financial control marriage tax was not deposited as own source revenue.

This resulted in loss of Rs 1.004 million public exchequer.

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

Audit recommends recovery and deposit of marriage tax into government treasury besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.4 Non allocation of CCB Funds – Rs 1.788 million

According to Rule 41 (2) of Union Administration Budget Rules 2003, Twenty five percent of the development budget shall be earmarked

for execution through Citizen Community Board (Citizen Community Board). The Citizen Community Board (Citizen Community Board) projects shall be processed, including the same in the development budget and approved by the Council.

Management of 10 Union Administrations of District Kasur did not allocate an amount of Rs 1.788 million as 25% of the Annual Development Budget for CCB schemes in the Budget Book 2014-16. The accumulated balances of previous years were neither accounted for nor carried forwarded. **Annex-D**

Audit holds that allocation for CCB schemes was not deducted / deposited due to defective financial discipline and weak internal controls.

This resulted in non-compliance of the provision of the framework prescribed.

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

Audit recommends regularization of the matter in a manner prescribed under intimation to Audit.

1.2.3 Performance

1.2.3.1 Non Generation / Collection of Own Source Revenue

As per section 76(e) of Punjab Local Government Ordinance 2001, the functions of Union Administration shall be to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union. Following rates and fees has been given in Second Schedule (Part-V):

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

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

Management of 10 Audited Union Administrations of District Kasur performed the function regarding registration of births, marriages and deaths certificate only. No efforts were made to increase own source revenue of UAs by collecting other types of fees and rates as given above.

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

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

Audit recommends fixing responsibility against the officers / officials for not discharging their prescribed duties under intimation to Audit.

1.2.3.2 Non-Execution of Primary Functions

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

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

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

Name of Uc	Year
UA Bahadar	2014-16
UA Bhela Rashon	2014-16
UA Fateh pur	2014-16
UA Herdo Harar	2014-16
UA Kotli Rai Ab	2014-16
UA Maan	2014-16
UA Orara	2014-16
UA Qadi Wind	2014-16
UA Sh.Amad	2014-16
UA Wan Khara	2014-16

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

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

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

Audit recommends holding of a detailed inquiry into the matter for non-discharging of primary functions besides fixing responsibility against the officers / officials at fault under intimation to Audit.

ANNEXURE

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

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in millions)
AY 2016-17				
1	UABhadar pur	Non-deposit of Income Tax on the Works bills-Rs25370	Recovery	25,370
2.	UABhadar pur	Non realization of renewal fee from the "Nakah Registrars" Rs9000	Recovery	9,000
3.	UA Fateh Pur	Non-deposit of Income Tax on the Works bills-Rs71514	Recovery	71,514
4	UA Fateh Pur	Less Reserve for Closing Balance – Rs103,379	Recovery	103,379
5	UA Herdo Harari	Non-deposit of Income Tax on the Works bills-Rs28453	Recovery	28,453
6		Excess payment to NADRA Rs28080	Recovery	28,080
7	UA Orara	Non-deposit of Income Tax on the Works bills-Rs45,785	Recovery	45,785
8	UA Qadi Wind	Non-deposit of Income Tax on the Works bills-Rs40,647	Recovery	40,647
9	UA Sh.Amad	Non-deposit of Income Tax on the Works bills-Rs 23985	Recovery	23,985
10	UA Maan	Excess payment to NADRA Rs23100	Recovery	23,100
11	UA Bheela Rashon	Non-deposit of Income Tax on the Works bills-Rs50,896	Recovery	50,896
12	UA Wana Khara	Less realization in auction of leases-Rs312,150	Recovery	312,150

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

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
AY 2015-16				
1	43 Kul	Non Preparation of Monthly Expenditure	Irregularity	3.35
2	43 Kul	Non production of budget	Irregularity	-
3	43 Kul	Irregular Execution of Development Schemes Rs0.553 million	Irregularity	0.553
4	1	Non Preparation of Monthly Expenditure	Irregularity	3.421
5	2	Non Preparation of Monthly Expenditure	Irregularity	3.341
6	2	Irregular expenditure	Irregularity	.313
7	2	Less realization of receipt	Irregularity	.146
8	2	Irregular expenditure	Irregularity	.104
9	2	Non-allocation of Funds for Community Development Schemes	Irregularity	.038
10	3	Non Preparation of Monthly Expenditure	Irregularity	3.143
11	3	Less realization of receipt	Irregularity	.138
12	3	Non-allocation of Funds for Community Development Schemes	Irregularity	.050
13	4	Non Preparation of Monthly Expenditure	Irregularity	3.889
14	4	Less realization of receipt	Irregularity	.189
15	4	Non-allocation of Funds for Community Development Schemes	Irregularity	.050
16	5	Non Preparation of Monthly Expenditure	Irregularity	3.442
17	5	Non-allocation of Funds for Community Development Schemes	Irregularity	.075
18	6	Non Preparation of Monthly Expenditure	Irregularity	3.327
19	6	Less realization of receipt	Irregularity	.053
20	7	Non Preparation of Monthly Expenditure	Irregularity	3.219
21	7	Less realization of receipt	Irregularity	.327
22	7	Non-allocation of Funds for Community Development Schemes	Irregularity	.050
23	7	Unauthorized expenditure on TA/DA	Irregularity	.030
24	8	Non Preparation of Monthly Expenditure	Irregularity	3.330
25	9	Non Preparation of Monthly Expenditure	Irregularity	3.209
26	9	Unauthorized expenditure on TA/DA	Irregularity	.021

Annex-B

UC No.	Budget			Expenditure		
	Salary (Rs)	Non Salary (Rs)	Dev. (Rs)	Salary (Rs)	Non salary (Rs)	Dev. (Rs)
UA Bahadar	2,116,500	1,264,000	750,000	2,113,750	570,658	338,275
UA Bhela Rashon	3,100,000	1,300,000	950,000	2,926,270	845,502	678,625
UA Fatch pur	1,607,000	1,094,000	1,120,000	1112191	259420	953518
UA Herdo Harar	2,400,000	750,000	380,000	2,427,552	748,040	379,370
UA Kotli Rai Ab	1,957,000	1,201,000	800,000	1,834,997	1,100,522	632,500
UA Maan	2,159,000	896,100	630,000	2,168,041	756,983	279,082
UA Orara	2,260,000	932,700	700,000	2087500	526996	410976
UA Qadi Wind	2,491,900	563,000	544,961	2,288,000	521,996	541,961
UA Sh.Amad	2,194,000	1,021,140	688,000	1676303	891098	319800
UA Wan Khara	1,988,370	1,168,223	1,143,081	1,839,295	873,480	870,300
Total:	22,273,770	10,190,163	7,706,042	20,473,899	7,094,695	5,404,407

Annex-C
(1.2.2.1)

Name of UC	Budget 2014-15 and 2015-16	Expenditure 2014-15 and 2015-16
UA Bahadar	4,130,500	3,022,683
UA Bhela Rashon	5,350,000	4,450,397
UA Fateh pur	3,821,000	2325129
UA Herdo Harar	3,530,000	3,574,694
UA Kotli Rai Ab	3,958,000	3,568,019
UA Maan	3,685,100	3,204,106
UA Orara	3,892,700	3025472
UA Qadi Wind	3,599,861	3,351,957
UA Sh.Amad	3,903,140	2765347
UA Wan Khara	4,299,674	3,583,075
Total	40,169,975	32,870,879

Annex-D
(1.2.2.4)

Name of UA	Budget	25% allocation for CCB
UA Bahadar	750,000	187,500
UA Bhela Rashon	950,000	237,500
UA Fateh pur	1120,000	280,000
UA Herdo Harar	950,000	95,000
UA Kotli Rai Ab	250,000	62,500
UA Maan	630,000	157,500
UA Orara	700,000	175,000
UA Qadi Wind	544,961	136,240
UA Sh.Amad	688,000	172,000
UA Wan Khara	950,000	285,000
Total	7,532,961	1,788,240

Annex-E
(1.2.2.3)

Name of UA	Development Expenditure (Rs)
UA Bahadar	338,275
UA Bhela Rashon	283,040
UA Fateh pur	953,518
UA Herdo Harar	379,370
UA Kotli Rai Ab	185,500
UA Maan	179,082
UA Orara	610,460
UA Qadi Wind	541,961
UA Sh.Amad	319,800
UA Wan Khara	370,300
Total:	4,161,306

Annex-F
(1.2.2.4)

Name of UA	No of Nakkah	Development Expenditure
UA Bahadar	371	74,200
UA Bhela Rashon	296	59,200
UA Fateh pur	540	108,000
UA Herdo Harar	391	78,200
UA Kotli Rai Ab	469	93,800
UA Maan	600	120,000
UA Orara	506	107,000
UA Qadi Wind	490	147,000
UA Sh.Amad	531	106,200
UA Wan Khara	555	111,200
Total:	4749	1,004,800