



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

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 Program
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 Kasur for the Financial Year 2013-15. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during Audit Year 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the 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 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 cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Imran Iqbal)
Acting-Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of 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 20 officers and staff with a total of 5,706 man days and the annual budget of Rs 25.020 million at its disposal for the financial year 2015-16. 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 UAs of District Kasur for the financial year 2013-2015 and the findings included in the Audit Report.

Each Union Administration in District Kasur carries out 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 requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim/Union Council/Administrator in the form of Budgetary Grants.

Audit of UAs of District Kasur was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in-conformity with laws / rules.

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 2013-15 under the jurisdiction of DG District Audit (North) Punjab was Rs 33.672 million covering ten PAOs and ten formations. Out of this, the Directorate General Audit, District Governments Punjab (North), Lahore audited an expenditure of Rs 33.672 million which, in terms of percentage, was 100% of the total expenditure.

Total receipts of ten UAs of Kasur for the financial year 2013-15 were Rs 33.30 million. Directorate General Audit, District Governments Punjab (North), audited receipts of Rs 33.30 million which was 100% of total receipts.

b) Recoveries at the instance of Audit

Recovery of Rs 2.389 million was pointed out, which was not in the notice of executive before audit.

c) Audit Methodology

The audit year 2015-16 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment of the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field. 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 Kasur 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 UAs 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 worth Rs 1.188 million was noted in one case.¹
- ii. Non-compliance of Rules against transactions worth Rs 2.494 million was noted in one case.

iii. Recovery of Rs 2.389 million was noted in one case.

Audit paras for the audit year 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. 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

¹Para 1.2.1.1

²Para 1.2.2.1

³Para 1.2.2.2

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	113	499.170
2	Total formations under Audit jurisdiction	113	499.170
3	Total Entities (PAOs) Audited	10	66.972
4	Total Formations Audited	10	66.972
5	Audit & Inspection Reports	10	66.972
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	2.494
3	Internal controls	2.389
4	Others	1.188
Total		6.071

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year
1	Outlays audited	-	-	33.300	33.672	66.972
2	Amount placed under Audit observation / irregularities	-	-	1.188	4.883	6.071
3	Recoveries pointed out at the instance of Audit	-	-	-	2.389	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 2013-15 was Rs33.672 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.	2.494
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
4	Quantification of weaknesses of internal controls system.	2.389
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	-
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	1.188
	Total	6.071

Table 5: Cost-Benefit

Rs in million

Sr. No.	Description	Amount
1	Outlays Audited (Item1 of Table 3)	66.972
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 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.

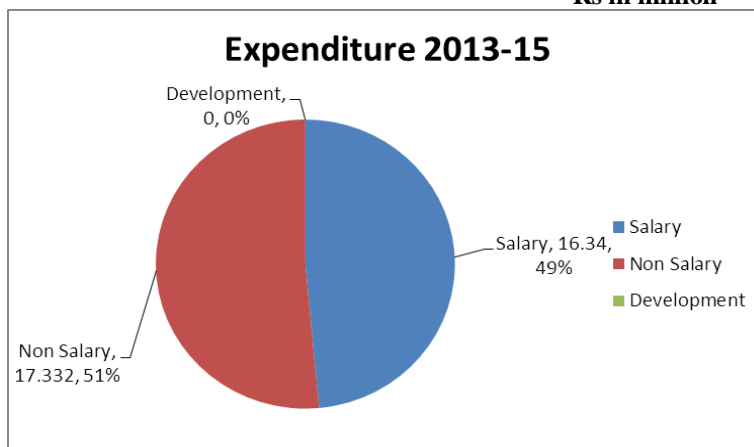
1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of UAs of District Kasur was Rs 44.170 million including salary component of Rs 20.760 million, non-salary component of Rs 23.410 million. Expenditure against salary component was Rs 16.340 million, non-salary component was Rs 17.332 million.

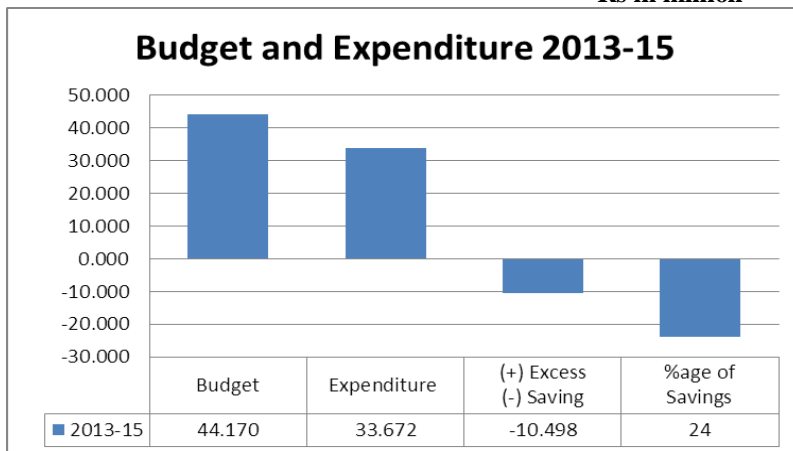
Rs in million

FY 2013-15	Budget	Expenditure	(+) Excess / (-) Savings	% Savings
Salary	20.760	16.340	-4.420	21
Non salary	23.410	17.332	-6.078	27
Development	-	-	-	-
Total	44.170	33.672	10.498	24

Rs in million



Rs in million



The original and final budget of 10 UAs of District Kasur for the financial year 2013-15 was Rs 44.170 million. Against the final budget, total expenditure incurred by the 10 UAs during the financial year 2013-15 was Rs 33.672 million.

Savings to the tune of Rs 10.498 million were shown, which in terms of percentage was 24 % 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 which have also 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	5	Not convened
2	2012-13	4	Not convened
3	2013-14	6	Not convened

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non Production of Record – Rs 1.188 million

According to Section 14 (1) (b) of the 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, Section 115 (5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall 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 9 Union Administrations of District Kasur (**Annex-C**) did not provide the record regarding assessment of council's building for the year 2013-15 to audit for verification. In the absence of record, audit could not verify the authenticity of expenses devoid of legal scrutiny.

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

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

Audit recommends that responsibility be fixed for non production of record and non-compliance of the rules and appropriate action taken against the officers/ officials held responsible besides ensuring submission of record to Audit.

1.2.2 Non-compliance of Rules

1.2.2.1 Irregular Expenditure Violating PPRA Rules – Rs 2.494 million

As per Rule 9 of PPRA Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement over Rs 100,000 and up to 2.00 million should be advertised on PPRA's website as well as in print media, if deemed necessary by the procuring agency.

Scrutiny of record of 9 Union Administration of District Kasur for the year 2013-15, it was observed that an expenditure of Rs 2.494 million (**Annex-D**) was incurred during 2013-15 in violation of PPRA Rules.

Audit was of the view that due weak internal controls, expenditure was incurred violating the PPRA Rules.

This may result in uneconomical purchases due to exorbitant rates.

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

Audit recommends fixing responsibility against the officers / officials held responsible for non-observance of PPRA Rules besides regularization of expenditure from competent authority under intimation to Audit.

1.2.2.2 Non deduction / Non deposit of Income Tax and GST – Rs 2.389 million

As per F.D letter No.SO (Tax) 1-19/97 dated 19-9-1998, purchases shall be made from Sales tax registered firms and against prescribed sales tax invoices showing STR No. and the amount of sales tax. According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 3.5% and 6% respectively on account of supplies and services rendered.

Management of 10 Union Administrations of District Kasur made payment during Financial Year 2013-15 on account of purchase of

different items but income tax and GST amounting to Rs 2.389 million (**Annex-E**) was not deducted / deposited into government treasury.

Audit holds that income tax and GST was not deducted/ deposited due to defective financial discipline and weak internal controls.

This resulted in loss of Rs 2.389 million to the public exchequer.

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

Audit recommends early recovery of government dues besides fixing responsibility against the officers/ officials at fault under intimation to Audit.

ANNEXURE

MFDAC PARAS

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in millions)
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

Part-II
MFDAC

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
AY 2013-14				
1	1	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.100
2	1	Non Reconciliation of Expenditure	Irregularity	1.60
3	2	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.059
4	2	Non Reconciliation of Expenditure	Irregularity	1.84
5	2 Qadiwind	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.090
6	3 City	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.055
7	3	Non Reconciliation of Expenditure	Irregularity	1.88
8	4	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.103
9	4	Non Reconciliation of Expenditure	Irregularity	1.93
10	5	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.079
11	5	Non Reconciliation of Expenditure	Irregularity	2.038
12	6	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.065
13	6	Non Reconciliation of Expenditure	Irregularity	1.64
14	7	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.059
15	7	Non Reconciliation of Expenditure	Irregularity	1.25
16	8 City	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.077
17	8 City	Non Reconciliation of Expenditure	Irregularity	1.716
18	8	Non Reconciliation of Expenditure	Irregularity	3.03
19	8	Unauthorized execution of Development schemes	Irregularity	2.019
20	9	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.066
21	9	Non Reconciliation of Expenditure	Irregularity	1.63
22	9 Roshan	Non Reconciliation of Expenditure	Irregularity	1.30
23	10	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.066
24	10	Non Reconciliation of Expenditure	Irregularity	1.24
25	10	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.087
26	10	Non Reconciliation of Expenditure	Irregularity	2.14
27	11	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.069
28	11	Non Reconciliation of Expenditure	Irregularity	1.87
29	11 City	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.112
30	11 City	Non Reconciliation of Expenditure	Irregularity	1.60
31	12	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.073
32	12	Non Reconciliation of Expenditure	Irregularity	1.54
33	13	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.060
34	13	Non Reconciliation of Expenditure	Irregularity	1.77
35	13 Mustafabad	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.074

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
AY 2013-14				
36	13 Mustafabad	Non Reconciliation of Expenditure	Irregularity	1.60
37	15	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.093
38	15	Non Reconciliation of Expenditure	Irregularity	2.056
39	16	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.063
40	16	Non Reconciliation of Expenditure	Irregularity	1.90
41	16	Non reconciliation of receipts with the NADRA authorities	Irregularity	1.68
42		Non Reconciliation of Expenditure	Irregularity	0.089
43	16	Non Reconciliation of Expenditure	Irregularity	1.68
44	17	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.128
45	17	Non Reconciliation of Expenditure	Irregularity	1.94
46	17 Usmanwala	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.052
47	17 Usmanwala	Non Reconciliation of Expenditure	Irregularity	1.47
48	19	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.086
49	19	Non Reconciliation of Expenditure	Irregularity	1.96
50	20	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.052
51	20	Non Reconciliation of Expenditure	Irregularity	1.46
52	21	Non Reconciliation of Expenditure	Irregularity	1.80
53	22	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.128
54	22	Non Reconciliation of Expenditure	Irregularity	1.53
55	24	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.102
56	24	Non Reconciliation of Expenditure	Irregularity	1.50
57	25	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.068
58	25	Non Reconciliation of Expenditure	Irregularity	1.58
59	26	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.115
60	26	Non Reconciliation of Expenditure	Irregularity	1.75
61	27	Non Reconciliation of Expenditure	Irregularity	1.44
62	28	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.079
63	28	Non Reconciliation of Expenditure	Irregularity	1.80
64	29	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.077
65	29	Non Reconciliation of Expenditure	Irregularity	1.58
66	30	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.085
67	30	Non Reconciliation of Expenditure	Irregularity	1.63
68	31	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.075
69	31	Non Reconciliation of Expenditure	Irregularity	1.70
70	32	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.074
71	32	Non Reconciliation of Expenditure	Irregularity	1.44

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
AY 2013-14				
72	33	Non Reconciliation of Expenditure	Irregularity	1.34
73	34	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.082
74	34	Non Reconciliation of Expenditure	Irregularity	2.28
75	35	Non Reconciliation of Expenditure	Irregularity	1.36
76	36	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.100
77	36	Non Reconciliation of Expenditure	Irregularity	1.73
78	12	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.054
79	12	Non Reconciliation of Expenditure	Irregularity	1.94
80	78 Pattoki	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.068
81	78 Pattoki	Non Reconciliation of Expenditure	Irregularity	2.00
82	79	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.110
83	79	Non Reconciliation of Expenditure	Irregularity	2.13
84	80	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.111
85	81	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.093
86	81	Non Reconciliation of Expenditure	Irregularity	2.52
87	82	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.057
88	82	Non Reconciliation of Expenditure	Irregularity	1.62
89	83	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.136
90	83	Non Reconciliation of Expenditure	Irregularity	1.90
91	84	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.111
92	84	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.66
93	85	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.106
94	85	NON RECONCILIATION OF EXPENDITURE	Irregularity	2.17
95	86	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.096
96	86	Non Reconciliation of Expenditure	Irregularity	1.88
97	87	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.099
98	87	Non Reconciliation of Expenditure	Irregularity	1.79
99	21	Non verification of deposits	Irregularity	1.621
100	21	Undue retention of Government money	Irregularity	0.091
101	21	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
102	22	Non verification of deposits	Irregularity	1.593
103	22	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
104	23	Non verification of deposits	Irregularity	1.592
105	23	Undue retention of Government money	Irregularity	0.173
106	23	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
107	24	Non verification of deposits	Irregularity	1.239
108	24	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
AY 2013-14				
109	25	Non verification of deposits	Irregularity	1.234
110	25	Undue retention of Government money	Irregularity	0.093
111	25	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
112	26	Non verification of deposits	Irregularity	1.254
113	26	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
114	63	Non verification of deposits Undue retention of Government money	Irregularity	1.274 0.156
115	63	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
116	64	Non verification of deposits	Irregularity	1.311
117	64	Undue retention of Government money	Irregularity	0.183
118	64	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
119	65	Non verification of deposits	Irregularity	1.435
120	65	Undue retention of Government money	Irregularity	0.123
121	65	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
122	66	Non verification of deposits	Irregularity	1.214
123	66	Undue retention of Government money	Irregularity	0.262
124	66	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
125	67	Non verification of deposits	Irregularity	1.147
126	67	Undue retention of Government money	Irregularity	0.081
127	67	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
128	68	Non verification of deposits	Irregularity	1.241
129	68	Undue retention of Government money of Rs91.973	Irregularity	0.092
130	68	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
131	69	Non verification of deposits of Rs1.394 million	Irregularity	1.394
132	69	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
133	70	Non verification of deposits	Irregularity	1.685
134	70	Undue retention of Government money	Irregularity	0.048
135	70	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
136	71	Non verification of deposits of Rs1.256 million	Irregularity	1.256
137	71	Undue retention of Government money	Irregularity	0.372
138	71	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
139	72	Non verification of deposits of Rs1.289 million	Irregularity	1.289
140	72	Undue retention of Government money	Irregularity	0.124
141	72	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
142	73	Non verification of deposits	Irregularity	1.233
143	73	Undue retention of Government money	Irregularity	0.415
144	74	Non verification of deposits	Irregularity	1.199
145	74	Undue retention of Government money	Irregularity	0.091
146	74	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
147	75	Non verification of deposits	Irregularity	1.047

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
AY 2013-14				
148	75	Undue retention of Government money	Irregularity	0.052
149	75	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
150	76	Non verification of deposits	Irregularity	1.434
151	76	Undue retention of Government money	Irregularity	0.288
152	76	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
153	77	Non verification of deposits	Irregularity	1.263
154		Undue retention of Government money	Irregularity	0.158
155	77	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
156	1	Non-preparation of budget on prescribed format	Irregularity	4.908
157	1	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.063
158	1	Non Reconciliation of Expenditure	Irregularity	1.96
159	4	Non-preparation of budget on prescribed format	Irregularity	4.247
160	4	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.071
161	4	Non Reconciliation of Expenditure	Irregularity	1.75
162	5	Non-preparation of budget on prescribed format	Irregularity	4.793
163	5	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.048
164	5	Non Reconciliation of Expenditure	Irregularity	2.16
165	6	Non-preparation of budget on prescribed format	Irregularity	4.944
166	6	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.052
167	6	Non Reconciliation of Expenditure	Irregularity	2.00
168	7	Non-preparation of budget on prescribed format	Irregularity	4.483
169	7	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.095
170	7	Non Reconciliation of Expenditure	Irregularity	1.87
171	14	Non-preparation of budget on prescribed format	Irregularity	4.415
172	14	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.061
173	14	Non Reconciliation of Expenditure	Irregularity	1.63
174	15	Non-preparation of budget on prescribed format	Irregularity	4.566
175	15	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.073
176	15	Non Reconciliation of Expenditure	Irregularity	1.73
177	23	Non-preparation of budget on prescribed format	Irregularity	4.672
178	23	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.077
179	23	NON RECONCILIATION OF EXPENDITURE	Irregularity	1.27
180	37	Non-preparation of budget on prescribed format	Irregularity	4.440
181	37	Non reconciliation of receipts with the	Irregularity	0.047

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
AY 2013-14				
		NADRA authorities		
182	37	Non Reconciliation of Expenditure	Irregularity	1.37
183	38	Non-preparation of budget on prescribed format	Irregularity	4.850
184	38	Non reconciliation of receipts with the NADRA authorities	Irregularity	0.087
185	38	Non Reconciliation of Expenditure	Irregularity	1.80
186	18	Non verification of deposits	Irregularity	2.083
187	18	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
188	19	Undue retention of Government money	Irregularity	0.078
189	19	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
190	19	Non verification of deposits	Irregularity	1.387
191	20	Undue retention of Government money	Irregularity	0.234
192	20	Non verification of deposits	Irregularity	1.214
193	20	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
194	39	Undue retention of Government money	Irregularity	0.356
195	39	Non verification of deposits	Irregularity	1.238
196	39	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
197	40	Non verification of deposits of Rs1,202,415	Irregularity	1.202
198	40	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
199	41	Undue retention of Government money	Irregularity	0.224
200	41	Non verification of deposits	Irregularity	1.219
201	41	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
202	42	Non verification of deposits	Irregularity	1.243
203	42	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
204	43	Non verification of deposits	Irregularity	1.296
205	43	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
206	44	Non verification of deposits	Irregularity	1.241
207	44	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
208	45	Undue retention of Government money	Irregularity	0.122
209	45	Non verification of deposits	Irregularity	1.278
210	45	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
211	46	Undue retention of Government money	Irregularity	0.169
212	46	Non verification of deposits	Irregularity	1.347
213	46	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
214	47	Non verification of deposits	Irregularity	1.368
215	47	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
216	48	Undue retention of Government money of Rs162,437	Irregularity	0.162
217	48	Non verification of deposits	Irregularity	1.246
218	48	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
219	49	Undue retention of Government money	Irregularity	0.201
220	49	Non verification of deposits	Irregularity	1.328

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
AY 2013-14				
221	49	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
222	50	Undue retention of Government money	Irregularity	0.061
223	50	Non verification of deposits	Irregularity	1.528
224	50	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
225	51	Undue retention of Government money	Irregularity	0.146
226	51	Non verification of deposits	Irregularity	1.266
227	51	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
228	52	Undue retention of Government money	Irregularity	0.086
229	52	Non verification of deposits	Irregularity	1.199
230	52	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
231	53	Non verification of deposits of Rs1,409,015	Irregularity	1.409
232	53	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
233	54	Undue retention of Government money	Irregularity	0.098
234	54	Non verification of deposits o	Irregularity	1.230
235	54	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
236	55	Non verification of deposits of Rs1,345,905	Irregularity	1.345
237	55	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
238	56	Undue retention of Government money	Irregularity	0.083
239	56	Non verification of deposits	Irregularity	1.412
240	56	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
241	57	Undue retention of Government money	Irregularity	0.662
242	57	Non verification of deposits	Irregularity	1.668
243	57	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
244	58	Undue retention of Government money	Irregularity	0.088
245	58	Non verification of deposits of Rs1,259,705	Irregularity	1.260
246	58	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
247	59	Non verification of deposits of Rs1,327,105	Irregularity	1.327
248	59	Non/improper maintenance of record leading to doubtful expenditure	Irregularity	-
249	60	Non verification of deposits	Irregularity	1.140
250	2	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.062
251	City 3	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.057
252	5	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.072
253	7	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
254	10	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.066
255	11	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
256	22 Pattoki	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
257	23	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.048

Sr. No.	UC No.	Subject	Nature of Observation	Amount (Rs in million)
AY 2013-14				
258	24	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
259	26	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
260	1	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.084
261	4	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.072
262	6	Payment of rent without assessment from the Excise and Taxation Office	Irregularity	0.060
AY 2012-13				
1	21	Non-allocation of CCB Funds	Irregularity	0.541
2		Non-deduction of Income Tax	Irregularity	0.078
3		Non preparation of budget on prescribed format	Irregularity	25.496
4		Non preparation of annual development plan	Irregularity	2.223
5		Non utilization of Development Budget	Irregularity	3.288
6		Non preparation and non-reconciliation of Income & Expenditure statements	Irregularity	10.354
7		Excess expenditure	Irregularity	0.026
8	77	Non-deduction of Contractor Profit	Irregularity	0.110
9		Non preparation of budget on prescribed format	Irregularity	-
10		Non preparation of annual development plan	Irregularity	1.238
11		Less utilization of Development Budget	Irregularity	0.750
12		Non preparation and non-reconciliation of Income & Expenditure statements	Irregularity	-

Annex-B

Rs in million

UC No.	Budget		Expenditure	
	Salary	Non Salary	Salary	Non salary
1	2.259	2.547	1.608	1.8131
2	2.092	2.359	1.573	1.7707
3	2.320	2.616	1.577	1.6658
4	2.327	2.625	1.828	2.0612
5	1.982	2.236	1.617	1.8243
6	2.122	2.394	1.567	1.7633
7	2.097	2.365	1.519	1.7061
8	2.000	2.256	1.565	1.7649
9	1.925	2.170	1.508	1.7013
43	1.632	1.841	1.634	1.7160
Total	20.762	23.412	16.340	17.161

Annex-C
(1.2.1.1)

Sr. No.	Name of UCs	Description	Amount (Rs in million)
1	Union Council No.1	Assessment record of council's building	0.174
2	Union Council No.2	Assessment record of council's building	0.138
3	Union Council No.3	Assessment record of council's building	0.108
4	Union Council No.4	Assessment record of council's building	0.150
5	Union Council No.5	Assessment record of council's building	0.180
6	Union Council No.6	Assessment record of council's building	0.138
7	Union Council No.7	Assessment record of council's building	0.132
8	Union Council No.8	Assessment record of council's building	0.072
9	Union Council No.9	Assessment record of council's building	0.096
Total			1.188

Annex-D
(1.2.2.1)

Sr. No.	Name of UAs	Amount (Rs in million)
1	43 Kul	0.553
2	1	.199
3	3	.544
4	4	.398
5	5	.300
6	6	.200
7	7	.100
8	8	.100
9	9	.100
Total		2.494

Annex-E
(1.2.2.2)

Sr. No.	Name of UAs	Amount (Rs in million)
1	43 Kul	.0945
2	1	.073
3	2	.084
4	3	.097
5	4	.099
6	5	.043
7	6	.068
8	7	.065
9	8	.054
10	9	.033
11	1	.206
12	2	.031
13	4	.199
14	5	.261
15	6	.156
16	7	.469
17	8	.174
18	9	.183
Total		2.389