



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
UNION ADMINISTRATIONS  
DISTRICT OKARA  
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
EDO(W&S)	Executive District Officer (Works & Services)
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PCC	Plain Cement Concrete
PDG	Punjab District Government
PDSSP	Punjab Devolved Social Services 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
TO (F)	Town Officer (Finance)
TO (I&S)	Town Officer (Infrastructure & Services)
TO (P&C)	Town Officer (Planning & Coordination)
TO (R)	Town Officer (Regulations)
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 receipt and expenditure 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 Okara for the Financial Year 2014-15. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the 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 meeting was 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:**

**(Imran Iqbal)**

**Acting-Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore, is responsible to carry out the audit of all District Governments, Tehsil / Town Municipal Administrations and Union Administration of (19) Districts. Its Regional Directorate of Audit, Lahore has Audit jurisdiction of District Governments, TMAs, and UAs of five districts i.e, Lahore Kasur, Sheikhpura, Okara and Nankana Sahib.

The Regional Directorate had a human resource of 20 officers and staff with a total 5,706 man days and the annual budget of Rs 25.020 million for the financial year 2014-15. 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 10 UAs of District Okara for the financial year 2014-15.

Each Union Administration in District Okara 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 Okara was carried out with the view to ascertaining that the expenditure had been incurred with proper authorization, and same confirmed with laws / rules. / regulations, economical procurement of assets and hiring of services etc.

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

### **a. Scope of Audit (Audit of Expenditure and Receipts)**

Total expenditure of ten UAs of District Okara for the financial year 2014-15 was Rs 30.741 million covering ten PAOs and ten formations. Out of this, Directorate General Audit, District Governments Punjab (North), Lahore audited expenditure of Rs18.75 million which, in terms of percentage, was 61% of the total expenditure. Directorate General Audit, District Governments Punjab (North), Lahore planned and executed audit of ten

formations i.e. 100% achievement against the planned audit activities.

Total receipts of ten UAs of District, Okara for the financial year 2014-15 were Rs 4.909 million. Directorate General Audit, District Governments Punjab (North), Lahore audited receipts of Rs 1.814million which was 37% of total receipts.

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

Recovery of Rs 0.371 million was brought into the notice of the executive but no recovery was affected till compilation of this report.

**c) Audit Methodology**

Audit was performed through understanding the business process 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 been less materialized due to non-convening of regular PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

**e) Comments on Internal Controls**

Internal control mechanism of UAs of District Okara 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. Mis-appropriation of funds of Rs 0.371 million was noted in one case<sup>1</sup>.

- ii. Non-production of record of Rs 0.829 million was noted in one case<sup>1</sup>
- iii. Non-compliance of Rules of Rs5.434 million was noted in fivecases<sup>5</sup>

Audit paras for the audit year 2015-16 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

**g) Recommendations**

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

- i. Inquiries need to be held to fix responsibility for losses, unauthorized/irregular payments and wasteful expenditure.
- ii. The PAO needs to take appropriate action for non-production of record.
- iii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.

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<sup>1</sup>Para 1.2.1.1

<sup>2</sup>Para 1.2.2.1

<sup>3</sup>Para 1.2.3.1-5

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

Rs in million

Sr. No.		No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	114	675.550
2	Total formations under Audit Jurisdiction	114	675.550
3	Total Entities (PAOs) Audited	10	35.650
4	Total Formations Audited	10	35.650
5	Audit & Inspection Reports	10	35.650
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports (Relating to UA)	Nil	Nil

**Table 2: Audit Observations Classified by Categories**

Rs in million

Sr. #	Description	Amount under Audit observation
1	Asset management	-
2	Financial management	1.513
3	Internal controls	3.479
4	Violation of rules	0.813
5	Others	0.829
<b>Total</b>		<b>6.634</b>

**Table 3: Outcome Statistics**

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year
1	Outlays audited	-	2.807	4.909	31.029	35.650*
2	Amount placed under audit observation / irregularities	-	2.807	1.814	2.011	6.632
3	Recoveries pointed out at the instance of Audit	-	-	0.371	-	0.371
4	Recoveries accepted / established at Audit instance	-	-	-	-	-



5	Recoveries realized at the instance of Audit	-	-	-	-	-
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\*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 2014-15 was Rs 30.741 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.	0.813
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal controls system.	3.479
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	0
6	Non-production of record to Audit	0.829
7	Others, including cases of accidents, negligence etc.	1.513
	<b>Total</b>	<b>6.634</b>

**Table 5: Cost-Benefit**

Rs in million

Sr. No.	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	35.650
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 of Pakistan.

# CHAPTER-1

## 1.1 UNION ADMINISTRATIONS, DISTRICT OKARA

### 1.1.1 Introduction

Each Union Administration, Okara consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Okara 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 10 UAs of District Okara was Rs33.930 million including salary component of Rs21.253 million, non-salary component of Rs10.812 million and development component of Rs1.865 million. Expenditure against salary component was Rs18.656 million, non-salary component was Rs 7.980 million and development component was Rs 4.105 million. Overall savings were worth Rs 3.189 million which was 9% of total budget.

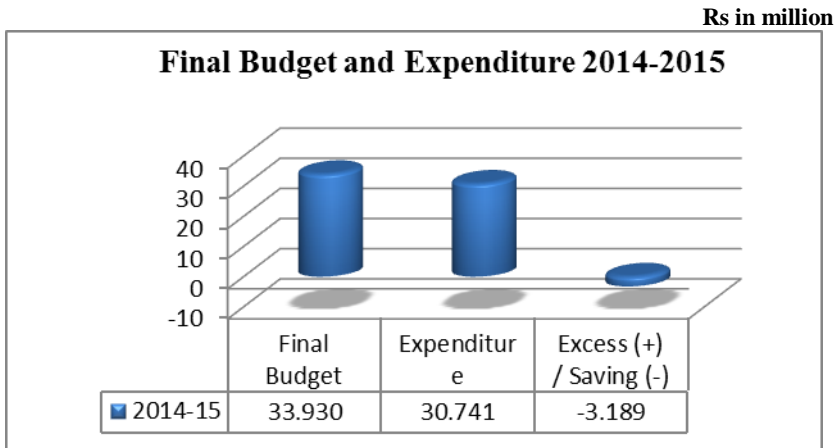
**Rs in million**

<b>FY 2014-15</b>	<b>Budget</b>	<b>Expenditure</b>	<b>(+) Excess /(-) Saving</b>	<b>% age</b>
Salary	21.253	18.656	-2.597	13%
Non-salary	10.812	7.98	-2.832	26%
Development	1.865	4.105	2.240	20%
<b>Total</b>	<b>33.93</b>	<b>30.741</b>	<b>-3.189</b>	<b>9%</b>

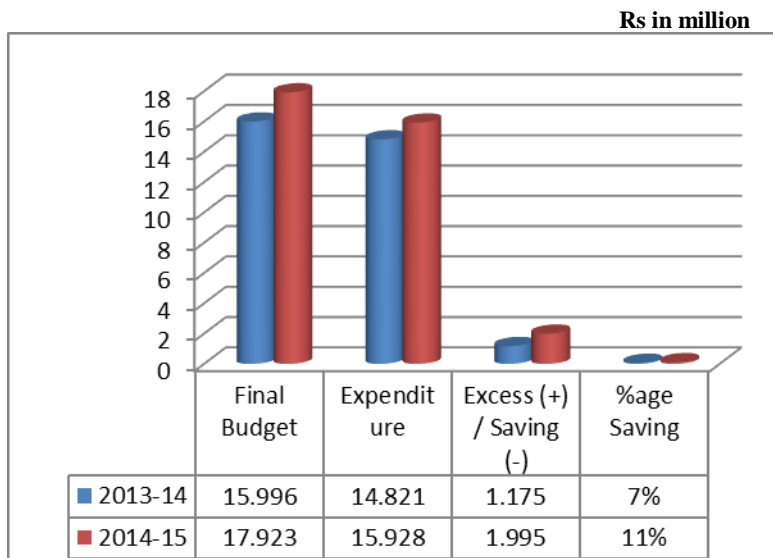
The budgeted outlay was Rs 33.390 million of ten (10) UAs includes PFC award of Rs 13.074 million whereas total expenditure incurred by the UAs during 2014-15 was Rs 30.741 million with a savings of Rs 3.189 million (detailed below).

**Rs in million**

<b>No. of UAs</b>	<b>Budgeted Figure</b>			<b>Budgeted Outlay</b>	<b>Actual Expenditure</b>	<b>Savings</b>	<b>% age of Savings</b>
	<b>Own receipt including OB</b>	<b>PFC award</b>	<b>Total Receipts</b>				
10 #	21.950	13.074	35.024	33.930	30.741	3.189	9%



The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:



There was savings in the budget allocation of the financial years 2013-14 and 2014-15 as follows:

**(Rs in million)**

Financial Year	Budget	Expenditure	Savings	%age of Savings
2013-14	15.996	14.821	1.175	7%
2014-15	17.923	15.928	1.995	11%

The management needs to justify the savings when the development schemes have remained incomplete.

### **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**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2009-12	5	Not convened
2	2012-13	2	Not convened
3	2013-14	6	Not convened

## **1.2      AUDIT PARAS**

## **1.2.1 Misappropriation**

### **1.2.1.1 Mis-appropriation of Rs 0.371 million**

As per Rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

Management of UA 102 Renala Khurd, District Okara collected the receipts pertaining to License Fee, Copying Fee and Marriage Fee for the months of 8/2013, 11/2013, 12/2013 and 04/2014. Neither the receipt was incorporated in the cash book nor deposited into UA funds. The examination of record revealed that the Secretary UA mis-appropriated the receipt and a departmental enquiry was in progress against him for the non-deposit of receipts. The detail of receipt is as under;

1.	License Fee	Rs 16,800
2.	Copying Fee	Rs 50,790
3.	Marriage Fee	Rs 303,600
	Total:	Rs371,190

Audit holds that due to poor internal and financial controls government receipts had been misappropriated.

This resulted in loss of Rs 0.371 million to the public exchequer.

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

Audit recommends imposition of recovery besides fixing responsibility against the officers/ officials at fault.

## 1.2.2 Non-Production of Record

### 1.2.2.1 Non-production of Record – Rs 0.829 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.

UA 94/6 and 102 of District Okara did not provide the auditable record pertaining to the payment of development schemes for the period 2013-14 and 2014-15 as detailed below;

- 1) Development files (detailed estimate, administrative approval, work order etc.,)
- 2) Copies of contractor’s vouchers / bills
- 3) Measurement Books
- 4) Tender register
- 5) Miscellaneous transactions i.e

<b>(Rs in million)</b>			
<b>UA #</b>	<b>Year</b>	<b>Description</b>	<b>Expenditure</b>
UA 94/6	2013-14	Development schemes	0.353
	2014-15	Development schemes	0.212
UA 102	2013-14	Development work	0.078
	2013-14	Contractor security	0.019
	2013-14	Development work	0.025
	2013-14	Development work	0.020
	2013-14	Contractor security	0.030
	2013-14	Contractor security	0.024
	2013-14	Development works	0.068
<b>Total:-</b>			<b>0.829</b>

Audit holds that the relevant record was not maintained and hence was not produced to Audit for verification.

Non-production of record may result in misuse of public funds.

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



Audit recommends fixing responsibility for non-production of record besides prompt production of record to Audit.

### **1.2.3 Irregularity and Non-compliance of Rules**

#### **1.2.3.1 Doubtful Execution of Development Schemes - Rs 1.513 million**

As per rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

UA 35 Renala Khurd District Okara incurred Rs 1.513 million on development schemes during Financial Year 2013-14. The expenditure was incurred without preparation of requisite record. Secretary UA informed that the requisite record was stolen and no FIR was registered. During audit blank bills / vouchers of different firms dealing the business of supplying construction material and blank tender documents were found in the record of UA. It was a clear evidence that expenditure had been incurred without preparation of requisite record. Payment was made by drawing cash instead of through cheques as detailed below;

(Rs in million)		
Year	Description	Expenditure
2013-14	Development works	1.513

Audit holds that due to weak internal controls and financial lexyty the relevant record was not authentic and hence was not sufficient to legitimize the expenditure which was not free from as persons cast on its authenticity.

Non-maintenance of record may result in misuse of public funds.

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 for non-maintenance and non-production of record.

#### **1.2.3.2 Doubtful Execution of Civil Works – Rs 1.294 million**

According to Rule 4(3) of Punjab Union Administration (Works) Rules 2002, 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 the UAs # 35, 92/4, 95/7, 96, 97/9, 101, and 102 of District Okara incurred expenditure worth Rs 1.294 million on execution of development schemes without approval of the TS Estimate, Administrative Approval and recording the measurement in the relevant Measurement books **Annex – C**.

Audit holds that doubtful execution of work was made due to weak internal controls and poor financial discipline.

This resulted in unauthorized payment of Rs 1.294 million.

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

Audit recommends fixing responsibility for executing the schemes without approval of competent authority and non-recording of the measurement of the civil works in MBs under intimation to Audit.

### **1.2.3.3 Less Realization of Receipts Than Targets – Rs 0.919 million**

According to Rule 13 (i & ii) of Punjab Union Administration 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.

UA 91/3 and 93/5 set a receipt target of Rs 1.758 million on account of Tax and Other Receipts in the Budget 2013-14 and 2014-15. UA realized Rs 0.839 million against the target and failed to realize remaining Rs 0.919 million as detailed below;

(Rs in million)

UA #	Year	Description	Annual target	Target Achieved	Target not achieved
91/3	2013-14	Tax & Non Tax receipts	0.349	0.188	0.161
	2014-15	-do-	0.329	0.232	0.097
93/5	2013-14	Tax & Non Tax	0.545	0.228	0.317
	2014-15	-do-	0.535	0.191	0.344
<b>Total:-</b>			<b>1.758</b>	<b>0.839</b>	<b>0.919</b>

Audit holds that due to weak internal controls, and poor performance of incumbents to achieve receipt target was not achieved.

This resulted in loss of revenue of local government.

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

Audit recommends fixing responsibility against officers / officials involved for non-achievement of receipt targets.

#### **1.2.3.4 Non deposit of Government Revenue – Rs 0.897 million**

As per Rules 7.1 of Punjab Sub Treasury Rules, Government receipts should be deposited in to Government Treasury on same day or on the next working day.

UAs No. 35, 91/3, 92/4, 93/5, 94/6, 95/7, 96, 97/9, 101 and 102 deducted Income Tax and GST amounting to Rs 0.897 million at source while making payment of contingencies and development works during 2013 to 2015. The amount of Income Tax and GST was not paid to the concerned department and was retained in UA fund which was irregular. Government was deprived from the revenue of Rs 0.897 million as detailed below:

<b>UA #</b>	<b>Description</b>	<b>Total exp. (Rs)</b>	<b>GST (Rs)</b>	<b>Income Tax (Rs)</b>	<b>IT on Dev. Schemes (Rs)</b>	<b>Total (Rs in million)</b>
35-RK	Contingencies	151,637	6,827	20,167	145,329	0.172
91/3	-do-	384,174	20,542	27,356		0.048
92/4	-do-	444,211	26,024	26,819	18,935	0.072
93/5	-do-	261,840	28,491	15,091	9,875	0.053
94/6	-do-	977,996	30,955	67,255		0.098
95/7	-do-	158,302	11,736	10,798		0.023
96	-do-	596,815	35,594	36,211	60,284	0.132
97/9	-do-	637,579	10,258	19,447		0.030
101 RK	-do-	305,630	13,764	41,284	89,604	0.145
102 RK	-do-	286,732	12,907	26,767	83,864	0.124
<b>Total:-</b>		<b>4,204,916</b>	<b>197,098</b>	<b>291,195</b>	<b>407,891</b>	<b>0.897</b>

Audit holds that due to weak internal controls and poor financial discipline amount of GST and income tax was not deposited.

This resulted in loss of Rs 0.897 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 for fixing responsibility besides transfer of amount to FBR treasury under intimation to Audit.

**1.2.3.5 Expenditure in Excess of Budget Allocation- Rs 0.813 million**

According to Rule 66(5) of Punjab Union Administration (Budget) Rules 2003, a Drawing and Disbursing Officer shall not authorize any payment in excess of the funds placed at his disposal.

Management of UA 35 incurred expenditure worth Rs 1.613 million against the budget allocation of Rs 0.800 million on account of development schemes during 2013-14 in violation of rule ibid. This resulted in excess expenditure of Rs 0.813 million.

Audit holds that excess expenditure was incurred due to weak internal controls and poor financial discipline.

This resulted in unauthorized payment of Rs 0.813 million.

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

Audit recommends fixing responsibility for excess expenditure without approval of competent authority under intimation to Audit.

## **ANNEXURE**

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

<b>Sr. No</b>	<b>Name of UA</b>	<b>Subject</b>	<b>Description of Para</b>	<b>Amount</b>
<b>Audit Year 2015-16</b>				
1	UA-35 R.K	Non Allocation of CCB Funds-	Violation of Rules	0.212
2	91/3	Un-authentic payment of	Irregularity	0.167
3	91/3	Non accountal of stock & store	Violation of Rules	0.135
4	91/3	Un-authorized expenditure on purchase of newspaper	Irregularity	0.007
5	92/4	Cash payment instead of through bank account	Violation of Rules	1.906
6	92/4	Payment of rent of office building without agreement	Violation of Rules	0.180
7	92/4	Non-accountal of stock & store	Violation of Rules	0.226
8	93/5	Split up expenditure amounting to	Violation of Rules	0.070
9	93/5	Unjustified expenditure-Recovery thereof	Irregularity	0.023
10	93/5	Payment of rent of office building without agreement	Violation of Rules	0.125
11	93/5	Non-accountal of stock & store	Violation of Rules	0.186
12	94/6	Non deposit of Rs 10,650 in to UA Account	Violation of Rules	0.010
13	94/6	Non-accountal of stock & store	Violation of Rules	0.352
14	94/6	Expenditure on sports during youth festival-	Irregularity	0.029
15	95/7	Cash payment instead of through bank account	Violation of Rules	2.245
16	95/7	Payment evidence	Irregularity	0.048
17	95/7	Non-accountal of stock & store	Violation of Rules	0.158
18	96	Non Allocation of CCB Funds-	Violation of Rules	0.033
19	96	Non-accountal of stock & store	Violation of Rules	0.385
20	97/9	Cash payment instead of through bank account	Violation of Rules	1.608
21	97/9	Payment of rent of office building without agreement	Violation of Rules	0.112
22	97/9	Irregular payment of sanitary worker	Irregularity	0.115
23	97/9	Non-accountal of stock & store	Violation of Rules	0.268
24	101-RK	Non Allocation of CCB Funds-	Violation of Rules	0.162
25	101-RK	Non refund of loan	Irregularity	0.080
26	102 RK	Non-accountal of stock & store	Violation of Rules	0.305
27	102RK	Non Allocation of CCB Funds-	Violation of Rules	0.091

## Part II MFDAC

(Rs in million)

Sr. No	Name of UA	Subject	Description of Para	Amount
<b>Audit Year 2013-14</b>				
1	3,5,7,11,13,15,19,21,23,26,29,93,95,99,27,91/3,2,4,6,8,10,12,16,18,24,28,90,92,94,96,98,100	Non deposit of income tax	Irregularity	3.168
2	11,93	Unauthorized Expenditure under the head Others	Irregularity	0.107
3	11,13,15,17,19,21,93,04,18,90,92,94,96,98	Unauthorized Expenditure on sports	Irregularity	1.720
4	17,02,04,6,10,16,18,28,90,92,94,96,98,100	Non preparation of budget on prescribed format	Irregularity	70.324
5	19	Unauthorized Expenditure on health	Irregularity	0.052
6	02,04,06,08,10,12,16,18,23,24,26,98	Non-allocation of funds for CCB Projects	Irregularity	10.145
7	02,04,06,08,10,12,16,18,24,28,90,92,94,96,98,100,09,89	Non generation/collection of own source revenue	Irregularity	9.000
8	02,04,06,10,16,18,28,90,92,94,96,98,100,09,89	Less allocation for Development Projects	Irregularity	15.058
9	02,04,08,10,12,16,18,23,24,26,28,90,92,94,96,98,100,	Non-reconciliation of Expenditure and Receipts	Irregularity	92.36
10	10,92,25,89	Less Reserve for Closing Balance	Irregularity	0.345
11	09,25	Less deposit of receipt	Irregularity	0.067
12	89	Unjustified expenditure due to split up	Irregularity	0.335
13	06,10	Non conducting the Annual Physical verification of stores and stocks	Irregularity	-
14	12	Defective maintenance of Cash book.	Irregularity	-
15	19,21,29	Non utilization of CCB funds	Irregularity	0.313
16	51,67,73,77,83,85,113,47,49,53,55,57,59,61,63,65,69,75,79,81,87,103,107,2,109,1,46,48,52,54,56,58,60,62,,64,66,68,70,72,74,76,78,80,82,84,86,88,108,112,114	Non deposit income tax	Irregularity	7.930
17	47,48,52,56,58,60,62,64,68,70	Non-allocation of funds for CCB Projects	Irregularity	8.058
18	73,77,85,55	Unauthorized Expenditure without approval	Irregularity	0.320
19	51	Unauthorized Expenditure on repair	Irregularity	0.100
20	67	Unauthorized Expenditure on health	Irregularity	0.077
21	77,111,113,46,48,52,54,56,58,60,62,64,66,70,72,78,80,82,84,86,88,108,112,114	Unauthorized Expenditure on sports	Irregularity	2.858
22	106,46,48,52,56,58,62,64,66,68,70,72,74,76,78,80,82,84,86,88,108,112,114	Non preparation of budget on prescribed format	Irregularity	144.381

<b>Sr. No</b>	<b>Name of UA</b>	<b>Subject</b>	<b>Description of Para</b>	<b>Amount</b>
23	106,	Doubtful expenditure on sewing machines	Irregularity	0.179
24	106,46,48,52,54,56,58,60,62,64,66,68,70,72,74,76,78,80,82,84,86,88,108,112,114,104, 23, 26	Non generation/collection of own source revenue	Irregularity	16.000
25	46,48,52,54,56,58,60,62,64,66,68,70,72,74,76,78,80,82,84,86,88,108,112,114	Non-reconciliation of Expenditure and Receipts	Irregularity	156.870
26	48,58,62,64,66,68,70,74,76,80,82	Less Reserve for Closing Balance	Irregularity	1.717
27	52,62,68,80,88,108	Less allocation for Development Projects	Irregularity	2.795
28	104	Un-authorized expenditure of street lights	Irregularity	0.095
29	31,33,35,39,41,45,30,32,34,36,38,40,42,44	Non deposit of income tax	Irregularity	1.122
30	31	Unauthorized Expenditure on repair	Irregularity	0.100
31	33	Unauthorized payment through cash instead of cheque	Irregularity	0.100
32	43,102	Unjustified expenditure due to split up	Irregularity	0.400
33	43,102,37,38	Less receipt deposit	Irregularity	0.289
34	43,102	Unauthorized Block Allocation	Irregularity	0.780
35	37	Overpayment of secretary share	Irregularity	0.064
36	37	Un-authorized payment on account of advertisement	Irregularity	0.052
37	30,32,34,38,40,42,44	Non-allocation of funds for CCB Projects	Irregularity	2.346
38	30,32,34,36,40,42,44	Unauthorized expenditure on Sports	Irregularity	0.579
39	43,102,30,32,34,37,38,40,42,44	Non generation/collection of own source revenue	Irregularity	0.500
40	30,32,34,36,38,40,42,44	Non-reconciliation of Expenditure and Receipts	Irregularity	5.000
41	43	Less Reserve for Closing Balance	Irregularity	0.387
42	43	Less allocation	Irregularity	0.122
43	23	Less Receipt	Irregularity	0.010
44	26	Non adjustment of HBA	Irregularity	0.156



**Annex – B**

Rs in million

Description	BUDGET				EXPENDITURE			
	Salary	NS	Dev	Total	Salary	NS	Dev	Total
UA No. 91	2.050	1.032	0.320	3.302	2.046	0.780	0.168	2.994
UA No. 92	1.914	1.357	0.200	3.171	1.907	0.901	0.227	3.035
UA No. 93	2.400	1.120	1.050	3.420	2.062	0.637	0.217	2.915
UA No. 94	1.600	1.254	0.520	3.374	1.672	0.685	0.537	2.894
UA No. 95	2.412	1.199	-	3.611	2.246	0.681	0.024	2.950
UA No. 96	2.320	0.804	0.132	3.256	1.897	0.825	0.130	2.852
UA No. 97	2.100	1.089	-	3.189	1.628	1.092	0.206	2.926
UA No. 35	2.000	1.557	0.850	3.937	1.900	0.736	1.665	4.301
UA No. 101	2.204	0.665	0.650	3.219	1.694	0.668	0.655	3.016
UA No. 102	2.254	0.735	0.365	3.357	1.604	0.977	0.277	2.858
<b>Total:-</b>	<b>21.254</b>	<b>10.812</b>	<b>4.087</b>	<b>33.836</b>	<b>18.656</b>	<b>7.981</b>	<b>4.105</b>	<b>30.742</b>

## Annex – C

(Para No. 1.4.2)

UA No.	Year	Work	TS cost (Rs in million)
UA 35	2014-15	Const. of brick pavement at chak No. 20/1RB (bazar haji Mohammad Ali	0.100
	2014-15	Soling main bazar Jamia Masjid Tohid	0.043
	2014-15	Earth filling in the office of UA	0.009
92/4	2013-14	Const. of soling at Sidra Ghafoor Town UA 92/4	0.024
	2013-14	Const. of soling at Sidra Ghafoor Town UA 92/4	0.024
	2013-14	Const. of soling at Sidra Ghafoor Town UA 92/4	0.024
	2013-14	Const. of soling at Sidra Ghafoor Town UA 92/4	0.024
	2013-14	Const. of soling at Sidra Ghafoor Town UA 92/4	0.022
	2014-15	Earth filling at Sidra Ghafoor town UA 92/4	0.029
	2014-15	Mounting of hand pump in UA area (Shamsia Colony)	0.020
	2014-15	Steel grill at Chaudhry Park Shamsia colony	0.023
	2014-15	PCC at Chaudhry Park Shamsia Colony	0.029
	2014-15	P/F manhole covers UA92/4	0.023
95/7	2014-15	Const. of culvert UA 95 chak 5/4-L tehsil Okara	0.024
96	2014-15	Purchase of manhole covers	0.100
97/9	2013-14	Cont. of PCC UA No. 97/9 Abdul Hameed Shad waligali	0.025
	2013-14	Providing of manhole covers at different site of UA 97/9	0.025
	2014-15	Tuff tile at UA 97/9 near Rashid Ch House Okara	0.025
	2014-15	Desalting of disposal work at Baba Imam din waligali at Mohallah Ahmed abad	0.025
	2014-15	Const. of tuff tile at Mohallah Ahmed Abad near Masjid JamiaHanfia US 97/9	0.025
	2014-15	Providing and laying of RCC sewer pipe at mohallah Ahmed Abad UA97/9	0.025
	2014-15	-do-	0.025
	2014-15	-do-	0.025
	2013-14	Laying of tuff tile UA 97/9 Glass Factory near House of Rana Muhaud Din to house Mohammad Shahid	0.010
101 R/Khurd	2014-15	Const. of drain at Mohallah Gharib Abad near house of Master Noor Mohammad	0.062
	2014-15	Const. of musafarkhana at GT Road By Pass Renala Khurd	0.040
	2014-15	Const. of drain at Gharib Abad near Railway Line	0.085

UA No.	Year	Work	TS cost (Rs in million)
		Renala Khurd	
	2014-15	Const. of soling / resoling 135 ft Gali Rio Haji Farooq Ahmed	0.042
	2014-15	Const. of soling at Azam Town near UA Office 101 Renala Khurd	0.030
	2014-15	Const. of drain /RCC slab Ghala Mandi UA 101	0.092
	2013-14	Payment of security	0.035
	2013-14	Const. of culvert at main road near Asif Karyana Store	0.031
	2013-14	Const. of culvert at main road near Boys Masjid Maktab School	0.028
	2013-14	Const. of culvert at main road near residence of Haji Mohammad Rafique	0.025
	2013-14	Const. of culverts at UA 101 Asad Town	0.038
102	2014-15	Const. of pulli Basti Rehman Bakhsh	0.020
R/Khurd	2014-15	Const. of pulli Muslim Colony	0.018
	2014-15	Const. of pulli in Hameed Town	0.023
<b>Total:-</b>			<b>1.297</b>