



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTANTAN

Table of Contents

ABBREVIATIONS AND ACRONYMS	I
PREFACE.....	II
EXECUTIVE SUMMARY	III
SUMMARY TABLE & CHARTS.....	VI
TABLE 1: AUDIT WORK STATISTICS	VI
TABLE 2: AUDIT OBSERVATIONS	VI
TABLE3: OUTCOME STATISTICS.....	VI
TABLE4: IRREGULARITIES POINTED OUT	VII
TABLE 5: COST - BENEFIT RATIO.....	VII
CHAPTER-1.....	1
1.1 UNION ADMINISTRATIONS, DISTRICT ATTOCK.....	1
1.1.1 INTRODUCTION	1
1.1.2 COMMENTS ON BUDGET AND ACCOUNTS (VARIANCE ANALYSIS). 2	
1.1.3 BRIEF COMMENTS ON THE STATUS OF COMPLIANCE ON MFDAC PARAS OF AUDIT YEAR 2015-16	3
1.1.4 BRIEF COMMENTS ON THE STATUS OF COMPLIANCE WITH ADHOC ACCOUNTS COMMITTEE DIRECTIVES	3
1.2 AUDIT PARAS	4
1.2.1 IRREGULARITIES AND NON COMPLIANCE	5
1.2.2 PERFORMANCE	6
1.2.3 INTERNAL CONTROL WEAKNESSES	7
ANNEXURE.....	9

ABBREVIATIONS AND ACRONYMS

AIR	Audit & Inspection Report
CCB	Citizen Community Board
DDO	Drawing & Disbursing Officer
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NADRA	National Database Registration Authority
NAM	New Accounting Model
PAO	Principal Accounting Officer
PFR	Punjab Financial Rule
PLGO	Punjab Local Government Ordinance
TMA	Town Municipal Administration
UA	Union Administration

PREFACE

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

The audit results indicate the need for adherence to the regulatory frame work 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 by PAO 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 of Audit, Rawalpindi has audit jurisdiction of District Governments, Town / Tehsil Municipal Administration and Union Administrations of four Districts i.e. Rawalpindi, Jhelum, Chakwal and Attock.

The Regional Directorate of Audit Rawalpindi has a human resource of sixteen officers and staff, consisting of 3,984 man days and the budget of about Rs 19.22 million in 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, Directorate General of Audit District Governments Punjab (North), Lahore carried out audit of the accounts of Ten UAs of District Attock for the Financial Year 2015-16 and the findings included in the Audit Report.

Each Union Administration, in District Attock is headed by a Union Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Administrator is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and By-laws. The PLGO 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 (list of UAs Audited along with budget, expenditure and receipt is given at Annex-B) of District Attock was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in-conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

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

a. Scope of Audit

Total budget of seventy two UAs of District Attock for the Financial Year 2015-16 was Rs 159.01 million. Total overall expenditure for the Financial Year 2015-16 was Rs 123.15 million, out of which overall expenditure of Rs 17.10 million was audited, which was 13.89% of total expenditure. There was 100% achievement against the planned audit activities.

Total budgeted receipts of UAs of District Attock for the Financial Year 2015-16 were Rs 88.59 million. Total receipts of UAs of District Attock for the Financial Year 2015-16 were Rs 87.30 million. RDA Rawalpindi audited receipts of Rs 12.04 million which were 13.79 % of total receipts.

b. Recoveries at the Instance of Audit

No recovery was pointed out through various audit paras.

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 of the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field. Formations are selected for Audit in accordance with Risks Analyzed. Audit was planned and executed accordingly.

d. Audit Impact

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

e. Comments on Internal Controls and Internal Audit Department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve its

objectives, safeguard assets, ensure accuracy, timelines, and reliability of financial and accounting information for decision making.

One of the basic components of Internal Control System is Internal Audit, which is a tool for investigating and apprising the management about the efficiency and performance of various activities of the Department, through assessment of the effectiveness and implementation of policies, rules and regulations. It was noted that an internal auditor had not yet been appointed as required in terms of Section 115A of PLGO 2001.

f. Key Audit Findings of the Report

- i. Irregularity and Non Compliance of Rs 2.53 million was noted in one case¹
- ii. Poor performance of Rs 5.48 million noted in one case²
- iii. Internal control weaknesses of Rs 35.68 million was noted in two cases³

Audit paras for the financial 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. Strengthening of internal controls
- ii. Holding of DAC Meetings well in time
- iii. Proper maintenance of accounts and record
- iv. Realization and reconciliation of various receipts

1 Para 1.2.1.1

2 Para 1.2.2.1

3 Para 1.2.3.1 & 1.2.3.2

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budgeted Figure Financial year 2015-16		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	72	159.01	88.59	247.60
2	Total formations in Audit Jurisdiction	72	159.01	88.59	247.60
3	Total Entities (PAOs)/ DDOs Audited	10	17.10	12.04	29.14
4	Total formations Audited	10	17.10	12.04	29.14
5	Audit & Inspection Reports	10	17.10	12.04	29.14
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to UA)	-	-	-	-

Figures at Serial No.03, 04 & 05 represent expenditure/actual.

Table 2: Audit observations

(Rs in million)

Sr. No.	Description	Amount under audit observations
1	Weak Asset management	0
2	Weak Financial management	0
3	Weak Internal Controls relating to financial Management	35.68
4	Violation of Rules	2.53
5	Others	5.48
Total		43.69

Table3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Work	Receipt	Other	Total Current Year	Previous Year
1	Outlays audited	0	1.36	12.04	15.74	29.14*	67.20
2	Amount placed under Audit observation / irregularities	0	8.01	1.29	34.39	43.69	98.05
3	Recoveries pointed out at the instance of Audit.	0	0	0	0	0	0.79
4	Recoveries accepted/	0	0	0	0	0	0

Sr. No.	Description	Physical Assets	Civil Work	Receipt	Other	Total Current Year	Previous Year
	established at Audit instance.						
5	Recoveries realized at the instance of Audit.	0	0	0	0	0	0

* The amount in serial No 1 column of “total 2015-16” is the sum of Expenditure and Receipts audited, whereas the total expenditure audited for the year 2015-16 was Rs 17.10 million.

Table4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	2.53
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	35.68
4	Recoveries, overpayments established payments of public money.	0
5	Non-production of record to Audit.	0
6	Others, including cases of accidents, negligence etc.	5.48
	Total	43.69

Table 5: Cost - Benefit Ratio

(Rs in million)

Sr. #	Description	Amount
1	Outlays Audited (Items I of Table 3)	29.14
2	Expenditure on Audit	1.58
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1:0

CHAPTER-1

1.1 UNION ADMINISTRATIONS, DISTRICT ATTOCK

1.1.1 INTRODUCTION

Each Union Administration of District Attock consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Attock comprises one Drawing and Disbursing Officer i.e. Secretary. As per Section 76 of PLGO 2001 (now defunct), the 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 Councils
- 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

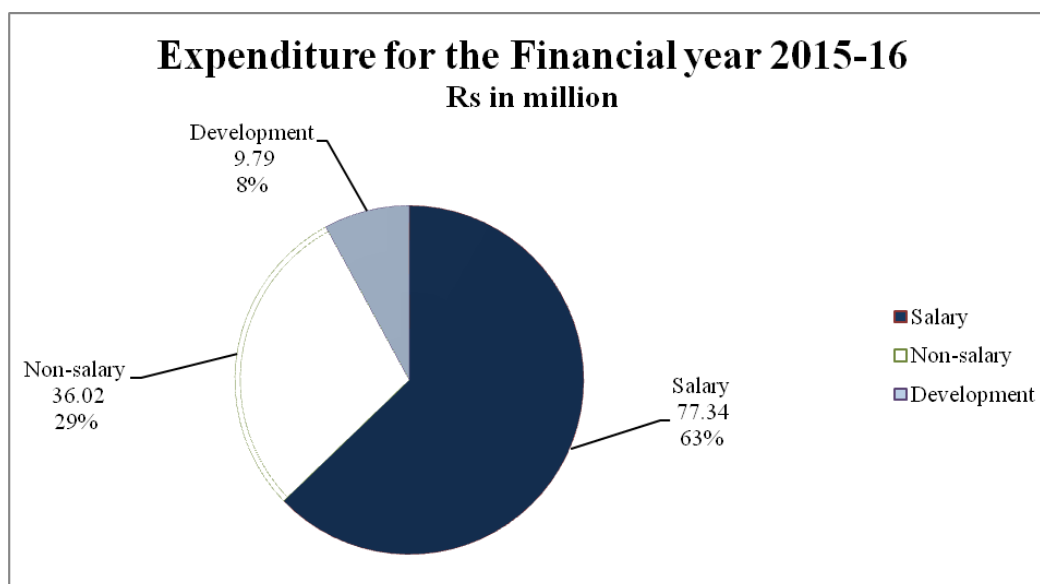
- xiii. to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union Councils to execute development projects.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

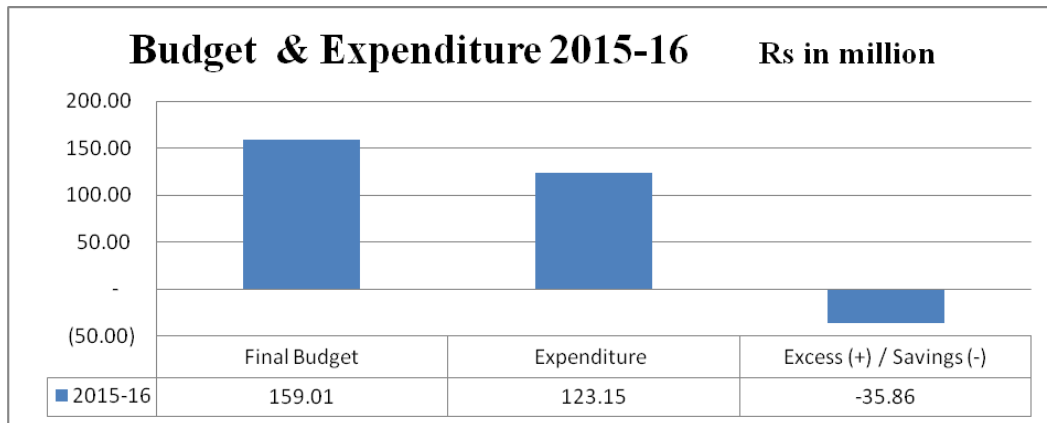
Total budget of seventy two UAs of District Attock was Rs 159.01 million for the Financial Year 2015-16 including salary component of Rs 91.34 million, non-salary component of Rs 50.66 million and development component of Rs 17.01 million. Expenditure against salary component was Rs 77.34 million, Non salary component was Rs 36.02 million and development component was Rs 9.79 million. Overall saving was Rs 35.86 million which was 22.55% of total budget.

(Amount in million)

Financial Year 2015-16	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	91.34	77.34	-14.00	-15.33
Non-salary	50.66	36.02	-14.63	-28.89
Development	17.01	9.79	-7.22	-42.47
Total	159.01	123.15	-35.86	-22.55



The original and final budget was Rs 159.01 million. Against actual, total expenditure incurred by the UAs during Financial Year 2015-16 was Rs 123.15 million.



There was saving of Rs 35.86 million, which was 22.55% of the final budget.

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

Audit paras reported as MFDAC in part-I of annex-A of last year audit report not 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
1	2009-12	8	Not convened
2	2012-13	1	Not convened
3	2013-14	5	Not convened
4	2015-16	5	Not convened

1.2 AUDIT PARAS

1.2.1 Irregularities and Non compliance

1.2.1.1 Doubtful expenditure on installation of electricity – Rs 2.53 million

According to Finance Department No.RO(tech)1-2/83-iv dated 29.03.2009, “a certificate should be obtained from end user that the repair / execution has been carried out satisfactory before releasing the final payment to the contractor”.

Union Administrations of Tehsil Pindi Gheb, District Attock incurred an expenditure amounting to Rs 2.53 million on the development schemes of installation of electricity in the different areas of UCs during 2013-16. These schemes were declared complete but end user certificates were not found on record. This resulted in doubtful expenditure of Rs 2.53 million as detailed in **Annex-C**.

Audit holds that due to poor managerial control and mismanagement, schemes for installation of electricity was held doubtful.

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

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

1.2.2 Performance

1.2.2.1 Non-utilization of development budget – Rs 5.48 million

According to Rule 64(1) (iv) of the Punjab Union Administration (Budget) Rules, 2003 “Each local government shall efficiently and effectively manage the resources made available to the local government”.

Union Administrations of Tehsil Pindigheb, District Attock allocated funds amounting to Rs 15.13 million for development schemes during the period 2013-14 to 2015-16. Scrutiny of record revealed that development funds amounting to Rs 9.65 million only were utilized on development schemes. This resulted in non utilization of funds amounting to Rs 5.48 as detailed in **Annex-D**.

Audit holds that due to defective financial discipline and weak internal controls, development funds were not utilized fully.

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

Audit recommends for regularizations and fixing responsibility of the person(s) at fault under intimation to Audit.

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-submission of estimates of receipt and expenditure – Rs 34.39 million

According to Rules 12 of the Punjab Union Administration (Budget) Rules, 2003, “the Finance and Budget Officer shall, each year along with the budget call letter, shall supply to the collecting Officer Form-BDR-1 to 4 relating to receipt as provided in the First Schedules. Similarly, estimates of the current expenditure shall be prepared by the DDO in accordance with the budget guidelines which will be prepared on Form BDC-1 to 7 relating to current expenditure.

Union Administrations of Tehsil Pindigheb, District Attock, did not maintain above mentioned forms for receipt and expenditure estimates during Financial Year 2015-16. This resulted in non submission of information regarding revenue /receipt and expenditure estimates of Rs 34.39 million as given below. (Detail is given in **Annex-E**)

Financial Year	Description	Budget (Rs)	Expenditure/ Actual (Rs)	Remarks
2015-16	Expenditure	22,084,783	17,104,625	UA wise detail is given at Annex-E
	Revenue / Receipt	12,304,769	12,041,948	
Grand Total		34,389,552	29,146,573	

Audit holds that due to defective financial discipline and weak internal controls, estimates of receipts and expenditure had not been submitted.

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

Audit recommends for regularizations and fixing responsibility of the person(s) at fault under intimation to Audit.

1.2.3.2 Non-reconciliation of NADRA share deposit – Rs 1.29 million

According to Sr No.07 to MOU signed between LG&CD Department and NADRA regarding Civil Registration Management System (CRMS) vide No.LG&CD/AD(CD)22/2014(inspection-UC) dated Lahore 15.08.2014, clearance certificate will be issued by NADRA official to each UA on receipt to

NADRA share on monthly basis. According to Rule 67(2)(ii) of the Punjab Union Administration (Budget) Rules 2003 “The DDO shall reconcile the expenditure with Accounts Officer by 10th of every following month for the previous month”.

Union Administration of Tehsil Pindigheb District Attock, transferred a sum of Rs 1,288,290 to NADRA on account of NADRA Shares during Financial Years 2013-14 to 2015-16 but the same had not been reconciled from NADRA authorities resulting in non reconciliation of NADRA share as detailed in **Annex-F**.

Audit holds that due to weak internal controls and negligence, deposit of NADRA share was not reconciled with the NADRA.

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

Audit recommends for Inquiry and fixing responsibility against the person(s) at fault besides reconciliation at the earliest under intimation to Audit.

ANNEXURE

Annex-A
Part-I

MFDAC Paras Audit Year 2016-17

Sr. No.	Name of Union Administration	AIR Para No.	Title of para	Nature of Para	Rs in million
01	Mianwala	2	Non submission of completion reports of development projects	Weak internal controls	0.45
02		4	Excess Allocation/Expenditure of 2% Sport Fund from Development Fund	Irregularity & Non Compliance	0.06
03	Maira Sharif	4	Excess allocation of 2% sport fund from development fund	do	0.06
04	Pindigheb-I	2	Non submission of completion reports of development projects	Weak internal controls	0.20
05		3	Excess allocation of 2% sport fund from development fund	Irregularity & Non Compliance	0.06
06	Dandi	4	Excess expenditure of 2% Sport Fund from Development Fund	Do	0.05
07		3	Less Deposit of Income Tax	Weak internal controls	0.01
08	UA Pindigheb-II	2	Non submission of Completion Reports of Development Projects	Do	0.14
09		4	Excess allocation/expenditure of 2% Sport Fund from Development Fund	Irregularity & Non Compliance	0.07
10	Ikhlas	5	Excess Expenditure	do	0.01
11		4	Short Realization of Govt. Receipt	Weak internal controls	0.27
12	Chakki	3	Irregular Expenditure	Irregularity & Non Compliance	0.22
13		1	Less Deposit of Income Tax	Weak internal controls	0.03
14	Kharpa	4	Excess Allocation of 2% Sport Fund from Development Fund	Irregularity & Non Compliance	0.05
15		1	Less deposit of Income Tax	Weak internal controls	0.11
16	Ghrebwal	4	Excess allocation of 2% Sport Fund from Development Fund	Irregularity & Non Compliance	0.06
16		3	Non deposit of Income Tax	Weak internal	0.03

Sr. No.	Name of Union Administration	AIR Para No.	Title of para	Nature of Para	Rs in million
				controls	
18	Malhuwali	4	Irregular Expenditure in Excess of Budget Provision	Irregularity & Non Compliance	0.05
19		5	Less Deposit of Income Tax	Weak internal controls	0.01

Part-II**MFDAC Paras Audit Year 2015-16**

(Rs in million)

Sr. No.	Name of Union Administration	AIR Para No.	Title of Para	Nature of Para	Amount
1	Dheraikh	2	Non deposit of Income Tax	Weak internal controls	0.009
2		3	Short Realization of Govt. Receipt	DO	0.070
3		4	Non-reconciliation of Fee with NADRA	DO	0.180
4	Fatehjang-II	2	Non-reconciliation of Fee with NADRA	DO	0.118
5	Qutbal	3	Non-reconciliation of Fee with NADRA	DO	0.168
6	UA No.36 Jangal	8	Non deposit of Income Tax	DO	0.007
7		3	Irregular Expenditures on account of Developmental Funds-	Irregularities & Non Compliance	0.100
8		5	Irregular expenditure on different development schemes	DO	0.100
9	No.37 Ajowala	5	Short Realization of Govt. Receipt	Weak internal Control	0.312
10		6	Non Verification of Pension Contribution Fund	DO	0.239
11	No.47 Jabbi Kasaran	7	Non deposit of Income Tax	DO	0.009
12		6	Non Verification of Pension Contribution Fund	DO	0.239

Annex-B

**Detail of Budget, Expenditure and Receipt of UAs Audited
Financial Years 2015-16**

(Amount in Rs)

Head	Budget	Expenditure /Actual	Excess / Savings	%age
1.UA CHAKI				
Salary	1,376,000	852,147	523,853	38.07
Non Salary	686,000	446,256	239,744	34.95
Development	200,000	128,791	71,209	35.60
Total	2,262,000	1,427,194	834,806	36.91
Revenue	1,250,000	1,220,720	29,280	2.34
2. UA. DANDI				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,300,000	1,134,140	165,860	12.76
Non Salary	564,000	206,516	357,484	63.38
Development	100,000	43,315	56,685	56.69
Total	1,964,000	1,383,971	580,029	29.53
Revenue	1,250,000	1,209,469	40,531	3.24
3. UA GHARIB WAL				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,100,000	1,099,014	986	0.09
Non Salary	200,000	116,627	83,373	41.69
Development	0	0	0	0.00
Total	1,300,000	1,215,641	84,359	6.49
Revenue	1,050,000	1,031,677	18,323	0.02
4. UA KHARPA				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,348,000	1,089,116	258,884	0.19
Non Salary	1,444,000	939,631	504,369	0.35
Development	1,100,000	558,765	541,235	0.49
Total	3,892,000	2,587,512	1,304,488	0.34
Revenue	1,051,000	1,031,677	19,323	0.02
Head	Budget	Expenditure /Actual	Excess / Savings	%age
5.UA MALHWALI				
Salary	1,416,000	1,122,141	293,859	0.21
Non Salary	684,000	558,581	125,419	0.18
Development	0	0	0	0.00
Total	2,100,000	1,680,722	419,278	0.20
Revenue	1,280,000	1,270,335	9,665	0.01

Head	Budget	Expenditure /Actual	Excess / Savings	%age
6. UA.MIANWALI				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,492,000	1,484,500	7,500	0.01
Non Salary	1,484,500	806,470	678,030	0.46
Development	100,000	0	100,000	1.00
Total	3,076,500	2,290,970	785,530	0.26
Revenue	1,217,885	1,217,885	0	0.00
7. UA NO.PINDI.GHEB-1				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	538,693	489,721	48,972	0.09
Non Salary	652,450	593,136	59,314	0.09
Development	461,782	328,893	132,889	0.29
Total	1,652,925	1,411,750	241,175	0.15
Revenue	1,200,884	1,190,884	10,000	0.01
8. UA PINDI GHEB-II				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,252,000	880,325	371,675	0.30
Non Salary	579,000	446,515	132,485	0.23
Development	150,000	57,790	92,210	0.61
Total	1,981,000	1,384,630	596,370	0.30
Revenue	1,260,000	1,250,040	9,960	0.01
09. UA IKHLAS				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,391,000	1,171,685	219,315	0.16
Non Salary	400,000	398,059	1,941	0.00
Development	50,000	20,000	30,000	0.60
Total	1,841,000	1,589,744	251,256	0.14
Revenue	1,375,000	1,374,000	1,000	0.00
10. UA MAIRA SHAREEF				
Financial Year 2015-16				
Head	Budget	Expenditure /Actual	Excess / Savings	%age
Salary	1,472,728	1,338,844	133,884	0.09
Non Salary	341,650	310,591	31,059	0.09
Development	200,980	91,800	109,180	0.54
Total	2,015,359	1,741,235	274,124	0.14
Revenue	1,370,000	1,359,261	10,739	0.01
Grand Total Budget	22,084,784	16,713,369	5,371,415	0.24
Grand Total Revenue	12,304,769	12,155,948	148,821	0.01

Annex-C
Para 1.2.1.1

Name of U A	AIR Para No.	Name of scheme	Cost of Schemes (Rs)
		Financial Year 2013-14	
Maira Sharif	1	Installation of electricity Nakka Kalan Lalhussain	95,544
		Installation of electricity Noor khan UC Maira Sharif	97,258
		Installation of electricity Nakka Kalan UC Maira Sharif	98,548
		Installation of electricity Riasat Ali UC Maira Sharif	97,955
		Installation of electricity Muhammad Faisal UC Maira Sharif	32,280
		Installation of electricity Dk Inayat UC Maira Sharif	59,840
		Total	481,425
		Financial Year 2013-14	
Dandi	1	Installation of electricity Dkabdul Khaliq UC Dandi	99,616
		Installation of electricity Moza Dandi UC Dandi	99,024
		Installation of electricity Dk Chatta UC Dandi	99,983
		Installation of electricity Dk Kanut UC Dandi	33,800
		Financial Year 2014-15	
		Constn of street/drain house sirajdin to house Muhammad tahir	80,000
		TOTAL	412,423
		Financial Year 2013-14	
Ikhlash	2	Installation of electricity DK Muhammad Ijaz Moza nathial sharif UC Ikhlash	171,810
		Installation of electricity shah hamdani Town UC Ikhlash	99,380
		Installation of electricity DkNawab Khan Nathial sharif	86,576
		TOTAL	357,766
		Financial Year 2013-14	
Kharpa	2	scheme of installation of electricity in the additional area of UC	470,212
Malhuwali	1	development schemes of installation of electricity for additional population	303000
		Financial Year 2013-14	
Chakki	5	Installation of electricity DK Shamas UC Chakki	92,960
		Providing of Handpump Village Nowshera UC Chakki	75,000
		TOTAL	167,960
		Financial Year 2013-14	
Ghrebwal	1	Installation of electricity MozaParri UC Ghrebwal	31,800
		Installation of electricity DkM.Ashraf UC Ghrebwal	150,000
		Installation of electricity Ferozwali UC Ghrebwal	73,518
		Installation of electricity Muhammad Banaras UC Ghrebwal	83,488
		TOTAL	338,806
		Grand Total	2,531,592

Annex-D
Para-1.2.2.1

Name of UA	AIR Para No.	Financial Year	Budget	Expenditure	Balance
Maira Sharif	2	2013-14	1,000,000	638,206	361,794
		2014-15	1,400,000	690,201	709,799
		Total	2,400,000	1,328,407	1,071,593
Dandi	2	2013-14	1,050,000	842,319	207,681
		2014-15	675,000	477,409	197,591
		Total	1,725,000	1,319,728	405,272
Ikhlas	1	2013-14	700,000	486,755	213,245
		2014-15	450,000	185,625	264,375
		Total	1,150,000	672,380	477,620
Kharpa	3	2013-14	2,010,000	1,780,217	229,783
		2014-15	1,000,000	470,212	529,788
		2015-16	1,100,000	558,765	541,235
		Total	4,110,000	2,809,194	1,300,806
Mulhuwali	3	2014-15	300,000	255,538	44,462
Mianwala	1	2013-14	1,200,000	579,195	620,805
		2014-15	450,000	63,600	386,400
		2015-16	100,000	0	100,000
		Total	1,750,000	642,795	1,107,205
Pindigheb-I	1	2013-14	800,000	517,521	282,479
		2014-15	125,000	0	125,000
		Total	925,000	517,521	407,479
Pindigheb-II	1	2013-14	300,000	210,827	89,173
		2014-15	300,000	203,058	96,942
		Total	600,000	413,885	186,115
Chakki	2	2013-14	700,000	662,024	37,976
		2014-15	570,000	435,197	134,803
		2015-16	200,000	128,791	71,209
		Total	1,470,000	1,226,012	243,988
Ghareebwal	2	2013-14	700,000	467,278	232,722
		Grand Total			5,477,262

Annex-E
Para-1.2.3.1

Name of UA	AIR Para No.	Head	Budget	Expenditure /Actual
Chaki	6	Salary	1,376,000	852,147
		Non Salary	686,000	446,256
		Development	200,000	128,791
		Total	2,262,000	1,427,194
		Revenue	1,250,000	1,220,720
Dandi	6	Salary	1,300,000	1,134,140
		Non Salary	564,000	206,516
		Development	100,000	43,315
		Total	1,964,000	1,383,971
		Revenue	1,250,000	1,209,469
Gharib Wal	5	Salary	1,100,000	1,099,014
		Non Salary	200,000	116,627
		Development	0	0
		Total	1,300,000	1,215,641
		Revenue	1,050,000	1,031,677
Kharpa	6	Salary	1,348,000	1,089,116
		Non Salary	1,444,000	939,631
		Development	1,100,000	558,765
		Total	3,892,000	2,587,512
		Revenue	1,051,000	1,031,677
Malhwali	6	Salary	1,416,000	1,122,141
		Non Salary	684,000	558,581
		Development	0	0
		Total	2,100,000	1,680,722
		Revenue	1,280,000	1,270,335
Mianwali	5	Salary	1,492,000	1,484,500
		Non Salary	1,484,500	806,470
		Development	100,000	0
		Total	3,076,500	2,290,970
		Revenue	1,217,885	1,217,885
Pindi.Gheb-1	5	Salary	538,693	489,721
		Non Salary	652,450	593,136

Name of UA	AIR Para No.	Head	Budget	Expenditure /Actual
		Development	461,782	328,893
		Total	1,652,925	1,411,750
		Revenue	1,200,884	1,190,884
Pindi Gheb-II	5	Salary	1,252,000	880,325
		Non Salary	579,000	446,515
		Development	150,000	57,790
		Total	1,981,000	1,384,630
		Revenue	1,260,000	1,250,040
Ikhlas	5	Salary	1,391,000	1,252,000
		Non Salary	400,000	579,000
		Development	50,000	150,000
		Total	1,841,000	1,981,000
		Revenue	1,375,000	1,260,000
Maira Shareef	5	Salary	1,472,728	1,338,844
		Non Salary	341,650	310,591
		Development	200,980	91,800
		Total	2,015,359	1,741,235
		Revenue	1,370,000	1,359,261
Grand Total		Expenditure	22,084,783	17,104,625
		Revenue	12,304,769	12,041,948

Annex-F
Para-1.2.3.2

Name of UAs	AIR Para No.	Financial Year	NADRA Share (Rs.)
Maira Sharif	3	2013-14	72,950
		2014-15	60,380
		2015-16	63,060
		Total	196,390
Ikhlas	3	2013-14	80,680
		2014-15	45,480
		2015-16	52,440
		Total	178,600
Malhuwali	2	2013-14	56,050
		2014-15	57,890
		2015-16	63,480
		Total	177,420
Mianwala	3	2013-14	92,970
		2014-15	67,660
		2015-16	72,220
		Total	232,850
Pindigheb-I	3	2013-14	65,300
		2015-16	53,820
		Total	119,120
UA Pindigheb-II	3	2013-14	71,950
		2014-15	62,850
		2015-16	66,360
		Total	201,160
Chakki	4	2013-14	63,050
		2014-15	61,260
		2015-16	58,440
		Total	182,750
		Grand Total	1,288,290