



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

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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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
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Government
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, 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 Government. Accordingly, the audit of all receipts and expenditure of the Local Fund and Public Accounts of Union administrations of the District governments is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of Union Administrations of the District Government, Attock for the Financial Years 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 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 by PAO 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, District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Town / Tehsil Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Town / Tehsil Municipal Administration and Union Administrations of one City District Government i.e. Rawalpindi and three District Governments i.e. Jhelum, Chakwal and Attock.

The Regional Directorate of Audit Rawalpindi had a human resource of 15 officers and staff, constituting 1,292 man days and the budget of about Rs16.025 million per financial year 2015-16. It had the mandate to conduct Financial Attest Audit, Regularity Audit, Audit of Sanctions, Audit of Compliance with Authority and Audit of Receipts as well as the Performance Audit of entities, projects and programs. Accordingly Directorate General of Audit District Governments Punjab (North), Lahore carried out audit of the accounts of Ten UAs of City 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 Audit 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 (Audit of Expenditure and Receipts)

Total overall expenditure of UAs of District Attock for the Financial Years 2013-15 was Rs 253.88 million, out of which overall expenditure of Rs 35.43 million was audited, which was 13.95% of total expenditure. There was 100% achievement against the planned audit activities.

Total receipts of UAs of District Attock for the Financial Years 2013-15 were Rs 238.27 million. RDA Rawalpindi audited receipts of Rs 31.77 million which were 13.33% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 0.787 million was pointed out through various audit Paras which was not in the notice of the executive before audit but no recovery was effected till compilation of 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. 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

After pointing out by audit, UAs authorities agreed to prepare the budget as per budget rules and to maintain the record. Further the UAs income will be deposited as soon as realized.

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. Non production of record of Rs 8.81 million noted in one case¹
- ii. Non Compliance of Rules of Rs 86.45 million noted in three cases²
- iii. Poor performance of Rs 2.79 million noted in one case³

Audit paras for the financial year 2014-15 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. Expediting the recoveries pointed out by Audit as well as others recoverable in the notice of management
- iv. Proper maintenance of accounts and record
- v. Realization and reconciliation of various receipts
- vi. Production of record to audit for verification.

¹ Para 1.2.1.1

¹ Para 1.2.2.1 to 1.2.2.3

¹ Para 1.2.3.1

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budgeted Figure		
			Expenditure	Receipt	Total
1	Total Entities (PAOs) in Audit Jurisdiction	72	314.77	295.17	681.94
2	Total formations in Audit Jurisdiction	72	314.77	295.75	682.52
3	Total Entities (PAOs)/DDOs Audited	10	35.43	31.77	67.20
4	Total formations Audited	10	35.43	31.77	67.20
5	Audit & Inspection Reports	10	35.43	31.77	67.20
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to UA)	-	-	-	-

Table 2: Audit observations

(Rs in million)

Sr. No.	Description	Amount under audit observations
1	Asset management	0
2	Financial management	0
3	Weak Internal Controls relating to financial Management	0
4	Violation of Rules	86.45
5	Others	11.60
Total		98.05

Table3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Work	Receipt	Other	Total Current Year
1	Outlays audited	3.70	1.73	31.77	30.00	67.20

Sr. No.	Description	Physical Assets	Civil Work	Receipt	Other	Total Current Year
2	Amount placed under Audit observation / irregularities	0	7.12	0	90.93	98.05
3	Recoveries pointed out at the instance of Audit.	0	0	0	0.79	0.79
4	Recoveries accepted/ established at Audit instance.	0	0	0	0	0
5	Recoveries realized at the instance of Audit.	0	0	0	0	0

* The amount in serial No 1 column of "total 2013-15" is the sum of Expenditure and Receipts audited, whereas the total expenditure audit for the year 2013-15 was Rs 35.43 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.	89.24
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	0
4	Recoveries, overpayments established payments of public money.	0
5	Non-production of record to Audit.	8.81
6	Others, including cases of accidents, negligence etc.	0
	Total	98.05

Table 5: Cost - Benefit Ratio

(Rs in millions)

Sr. #	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	67.20
2	Expenditure on Audit	1.062
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	1:0

CHAPTER 1

1 UNION ADMINISTRATIONS, District ATTOCK

1.1 Introduction

There are 72 Union Administration in District Attock. Each UA consists of Union Nazim, Union Naib Nazim and Union Secretary. UA comprises of two Drawing and Disbursing Officers i.e. Administrator and Union Secretary. As per section 76 of PLGO 2001, main functions of UAs are as follows.

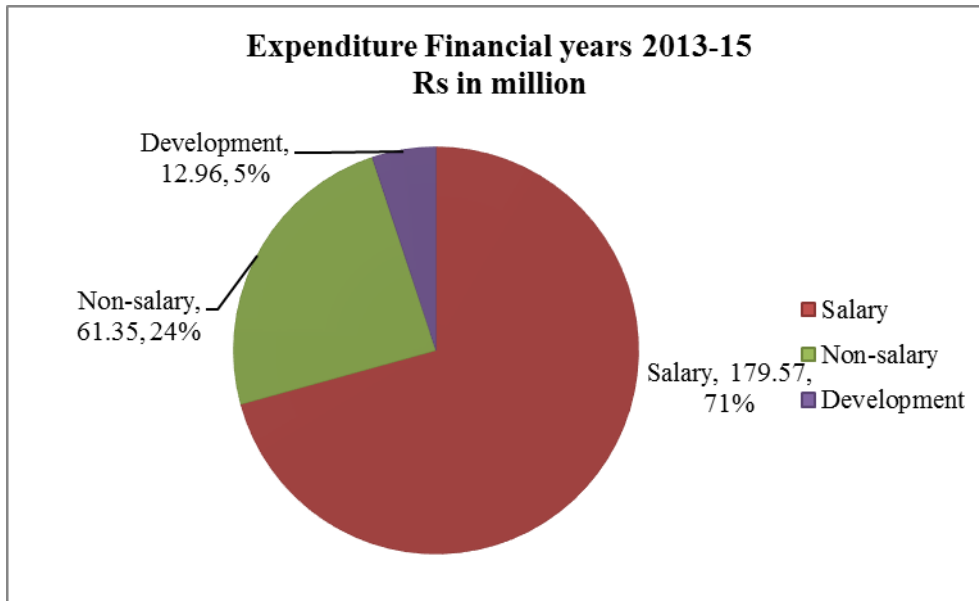
- i. Enforce all municipal laws, rules and by-laws governing UA's functioning;
- ii. Prepare budget, long term and annual municipal development programmes in collaboration with the TMAs;
- iii. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
- iv. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
- v. Manage properties, assets and funds vested in the Union Administration;
- vi. Develop and manage schemes, including site development in collaboration with District Government and TMAs;
- vii. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice;
- viii. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;
- ix. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

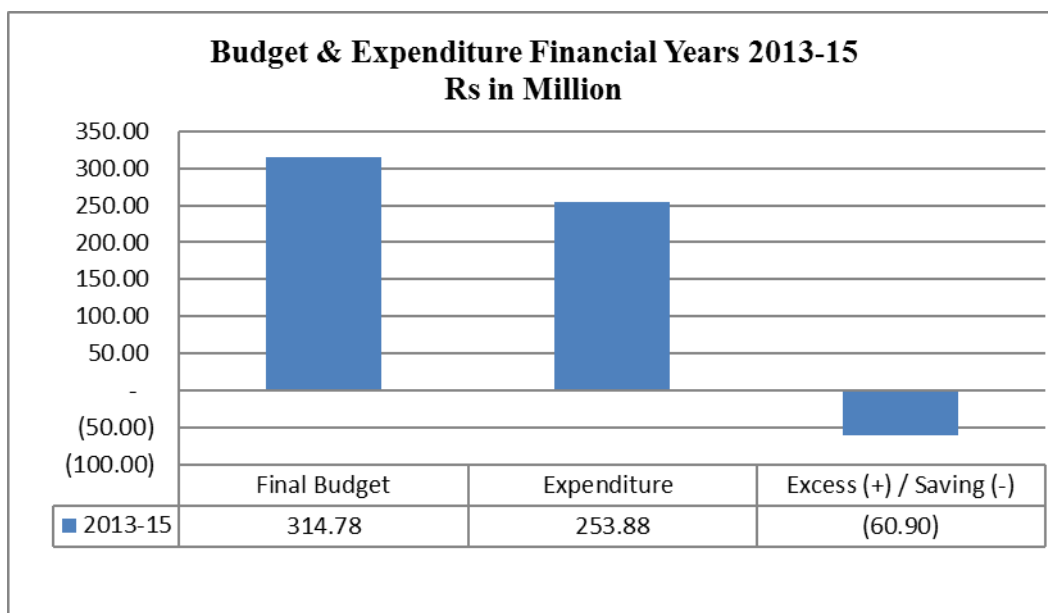
Total budget of UAs of District Attock was Rs 314.77 million including salary component of Rs 197.12 million, non salary component of Rs 78.98 million and development component of Rs 38.69 million. Expenditure against salary component was Rs 179.569 million, Non salary component was Rs 61.35 million and development component was Rs 12.96 million. Overall savings were Rs 60.888 million which was 19.30% of total budget.

(Amount in million)

Financial Years 2013-15	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	197.11	179.57	-17.54	8.90
Non-salary	78.98	61.35	-17.63	22.30
Development	38.69	12.96	-25.72	66.50
Total	314.78	253.88	-60.90	19.30



The original and final budgets were of Rs 314.77 million. Against actual, total expenditure incurred by the UAs during Financial Years 2013-15 was Rs 253.88 million.



There was a savings of Rs 60.89 million, which was 19.30% of the final budget.

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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/
1	2009-12	8	Not convened
2	2012-13	1	Not convened
3	2013-14	5	Not convened

1.2 AUDIT PARAS

1.2.1 Non-production of record

1.2.1.1 Non-production of record – Rs 8.81 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Secretaries of following four Union Administrations of District Attock incurred expenditure amounting to Rs 8.81 on Pay & Allowances, contingencies and Development schemes during Financial Years 2013-14 and 2014-15 as detailed at **Annex-C**.

The record of Pay & allowances including Service Books & Personal Files of the Employees and record of non-salary expenditure including bills, vouchers, stock registers, actual payee receipts etc did not produce by the Secretary Union Administration. Despite, several requests, the requisite record was not produced to audit for scrutiny. In the absence of record, authenticity, validity and accuracy of the expenditure incurred, could not be verified.

Audit holds that due to defective financial discipline and weak internal controls, relevant record was not produced to Audit by the department in violation of Constitutional provisions.

The matter was reported to PAO/Administrator concerned in June 2016. However, no reply was furnished by the UA and DAC meeting was also not convened till finalization of this Report.

Audit recommends fixing responsibility against person(s) at fault for non-production of record besides early production of record for verification.

1.2.2 Irregularities and Non compliance

1.2.2.1 Unauthentic maintenance of cash Book due to non comparison with schedule of payments / receipt – Rs 66.34 million

According to rule 2.4 of PFR Volume-I “In the case of payments into the Treasury the Disbursing Officer should compare the Treasury Officer's receipt on the chalans with the entry in the cash book before initialing it, and when such payments are appreciable, he should obtain from the Treasury a monthly list of payments which should be compared with the posting in the cash book.

Management of ten Union Administrations of District Attock neither obtained schedules of receipts and payments from the treasury officer nor compared with the entries of cash book amounting to Rs 6.634 million in violation of Codal provisions as detailed at **Annex-D** .

Audit is of the view that due to weak internal controls, schedules of payment / receipts were not obtained which resulted in unauthentic maintenance of cash book.

The matter was reported to PAO/Administrator concerned in June 2016. However, no reply was furnished by the UA and DAC meeting was also not convened till finalization of this Report.

Audit recommends for regularization and to obtain schedule of payments / receipts and to compare with entries of cash book at the earliest under the intimation to the Audit.

1.2.2.2 Preparation of unclassified budget estimates– Rs 15.78 million

According to the Rule 9(1)(1)(2) & (3) of PDG & TMA (Budget) Rules 2003 read with the Para 30 of Audit Code that the budget shall be prepared in accordance with the Chart of Classification of accounts issued by the Auditor General of Pakistan and the expenditure shall be classified into development and non development and receipts shall be classified in major heads and detail heads.

During audit of six (6) Union Administrations of District Attock, it was noticed that preparation of budget estimates, instructions were not followed. Budget was not prepared according to Chart of Classification (Chart of Accounts)

which resulted in preparation of unclassified budget estimates for Rs 15.78 million as detailed in **Annex-E**.

Audit is of the view that due to weak financial management, budget was not prepared on prescribed formats.

The matter was reported to PAO/Administrator concerned in June 2016. However, no reply was furnished by the TMA and DAC meeting was also not convened till finalization of this Report.

Audit recommends for regularization and early completion of prescribed Performa under intimation to audit.

1.2.2.3 Irregular provision of block allocation of funds – Rs 4.33 million

As per section 58(5) of PDG & TMA (Budget) Rules 2003 notified by the LG&RD Department vide No.SOV(LG)5-12/2003 dated 5.6.2003, “No lump sum provision shall be made in the budget the details of which cannot be explained”

Scrutiny of Budget of four Union Administrations of District Attock revealed that allocation of Rs4.330 million pertaining to Financial Years 2013-14 & 2014-15 was earmarked for different development schemes /programs but the scheme wise details of the sub head of development components were not reflected in the budget separately. This clearly showed that the Union Administrations had made block allocation in violation of the rule ibid as detailed in **Annex-D**.

Audit is of the view that due to weak managerial controls, irregular block allocation of Rs4.330 million was provided.

The matter was reported to PAO/Administrator concerned in June 2016. However, no reply was furnished by the UA and DAC meeting was also not convened till finalization of this Report.

Audit recommends for regularization of the expenditure and fixing responsibility against the persons at fault besides early provision of detail of expenditure to Audit.

1.2.3 Performance

1.2.3.1 Non-utilization of development budget - Rs 2.79 million

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

During audit of four Union Administrations of District Attock, it was noticed that budget amounting to Rs 2.89 million was allocated for development schemes during the period 2014-15. Scrutiny of record revealed that development funds amounting to Rs 2.79 million were not utilized on development schemes which resulted in non utilization of development funds as detailed below.

(Rs in million)

Name of Union Administration	AIR Para No	Year	Budget	Expenditure	Not utilized
UA Qutbal	04	2013-14	0.706	0.000	0.706
UA No.36 Jangal	04	2013-14	1.659	0.000	1.659
		2014-15	0.228	0.100	0.129
UA No.37 Ajowala	03	2013-14	0.128	0.000	0.128
UA No.47 Jabbi Kasran	03	2013-14	0.173	0.000	0.173
		Total	2.89	0.1	2.79

Audit is of the view that due to weak financial and managerial controls, development funds were not utilized.

The matter was reported to PAO/Administrator concerned in June 2016. However, no reply was furnished by the UA and DAC meeting was also not convened till finalization of this Report.

Audit recommends for regularizations and fixing responsibility against the person(s) at fault for poor financial management.

Annexure

Annex-A Part-I

MFDAC Paras Audit Year 2015-16

(Rs in million)

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

Part-II**MFDAC Paras Audit Year 2013-14**

(Rs in million)

Sr. No	Name of Formation	Title of Para	Nature of Para	Amount
1	UA Qutbal,	Less Realization of Government Receipt	Loss to Government	0.043
2	UA Jungle,	Less Realization of Government Receipt	-do-	0.060
3	UA Fateh jang-I,	Less Realization of Government Receipt	-do-	0.250
4	UA Fateh jang-II,	Less Realization of Government Receipt	-do-	0.170
5	UA Jungle,	Non Allocation of Budget for CCBs	-do-	0.177
6	UA Fateh jang-I,	Non Allocation of Budget for CCBs	-do-	0.082
7	do	Doubtful Expenditure	-do-	0.088
8	UA Fateh jang-II,	Doubtful Expenditure	-do-	0.190
9	UA Kamra	Excess Allocation of 2% Sport Fund from Development Fund	-do-	0.111
10	UA Surag salar,	Doubtful Expenditure	-do-	0.099
11	UA Sarwala	Doubtful Expenditure	-do-	0.098

Annex-B

Detail of Budget, Expenditure and Receipt of UAs Audited

Financial Years 2013-15

(Amount in Rs)

Head	Budget	Expenditure/Actual	Excess/Savings	%age
UC 42 Tehsil Fatehjang				
Financial year 2013-14				
Salary	3,116,464	1,739,663	1,376,801	44
Non-salary	700,000	452,757	247,243	35
Development	800,000	547,000	253,000	32
TOTAL	4,616,464	2,739,420	1,877,044	41
Receipt	2,051,664	2,388,113	(336,449)	(16)
Financial year 2014-15				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,689,554	1,679,893	9,661	1
Non-salary	574,253	360,943	213,310	37
Development	433,000	-	433,000	100
TOTAL	2,696,807	2,040,836	655,971	24
Receipt	2,051,664	2,040,836	10,828	1
UC Jangal no 36 tehsil Fateh Jang.				
Financial year 2013-14				
Salary	1,204,904	1,118,488	86,416	7
Non-salary	300,000	263,126	36,874	12
Development	235,096	235,096	-	-
TOTAL	1,740,000	1,616,710	123,290	7
Receipt	1,677,558	1,643,412	34,146	2
Financial year 2014-15				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,213,228	1,179,648	33,580	3
Non-salary	298,000	212,955	85,045	29
Development	235,096	99,700	135,396	58
TOTAL	1,746,324	1,492,303	254,021	15
Receipt	1,461,364	1,303,998	157,366	11
UC Daraikh thesil Fateh Jang.				
Financial year 2013-14				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,200,000	1,160,455	39,545	-
Non-salary	350,000	337,140	12,860	-
Development	150,000	133,276	16,724	-
TOTAL	1,700,000	1,630,871	69,129	-

Head	Budget	Expenditure/Actual	Excess/Savings	%age
Receipt	1,490,000	1,487,679	2,321	-
Financial year 2014-15				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,400,000	1,290,400	109,600	-
Non-salary	350,000	264,300	85,700	-
Development	211,780	106,314	105,466	-
TOTAL	1,961,780	1,661,014	300,766	-
Receipt	1,650,000	1,641,415	8,585	-
Head	Budget	Expenditure/Actual	Excess/Savings	%age
UC Qutbal 38 Thesil Fateh Jang Attock				
Financial year 2013-14				
Salary	1,350,512	1,347,512	3,000	-
Non-salary	600,000	583,100	16,900	-
Development	705,782	-	705,782	100
TOTAL	2,656,294	1,930,612	725,682	27
Receipt	1,788,358	1,609,163	179,195	10
Financial year 2014-15				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,683,672	1,332,305	351,367	21
Non-salary	549,017	115,150	433,867	79
Development	-	-	-	-
TOTAL	2,232,689	1,447,455	785,234	35
Receipt	2,085,000	1,309,934	775,066	37
Head	Budget	Expenditure/Actual	Excess/Savings	%age
UC NO.37 Ajowala Tehsil Fateh Jang.				
Financial year 2013-14				
Salary	1,320,944	1,252,001	68,943	5
Non-salary	443,675	345,701	97,974	(104)
Development	127,666	44,700	127,666	100
TOTAL	1,892,285	1,642,402	92,517	6
Receipt	1,756,858	1,683,858	73,000	4
Financial year 2014-15				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,510,000	1,457,772	52,228	(3)
Non-salary	363,439	159,117	204,322	87
Development	-	15,000	-	-
TOTAL	1,873,439	1,631,889	258,565	15
Receipt	1,600,164	1,361,617	238,547	15
Head	Budget	Expenditure/Actual	Excess/Savings	%age
UCno 47 Jabbi Kasran				
Financial year 2013-14				
Salary	1,324,940	1,129,491	195,449	15
Non-salary	280,000	271,274	8,726	(11)

Head	Budget	Expenditure/Actual	Excess/Savings	%age
Development	200,000	186,030	13,970	-
TOTAL	1,804,940	1,586,795	218,145	12
Receipt	1,451,170	1,451,170	-	-
Financial year 2014-15				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,488,840	1,373,393	115,447	8
Non-salary	186,290	126,226	60,064	32
Development	-	-	-	-
TOTAL	1,675,130	1,499,619	175,511	10
Receipt	1,724,684	1,540,049	184,635	11
Head	Budget	Expenditure/Actual	Excess/Savings	%age
UC no 44 Gulyal Tehsil Fateh jang Attock				
Financial year 2013-14				
Salary	1,150,112	1,145,515	4,597	(0)
Non-salary	715,000	506,146	208,854	29
Development	500,000	319,793	180,207	-
TOTAL	2,365,112	1,971,454	393,658	(0)
Receipt	1,349,000	1,461,069	(112,069)	(8)
Financial year 2014-15				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,307,755	1,248,053	59,702	(13)
Non-salary	515,000	326,723	188,277	37
Development	351,780	41,680	310,100	-
TOTAL	2,174,535	1,616,456	558,079	18
Receipt	1,679,358	1,527,986	151,372	9
Head	Budget	Expenditure/Actual	Excess/Savings	%age
UC 43 kot fateh khan Attock				
Financial year 2013-14				
Salary	1,380,162	1,378,162	2,000	-
Non-salary	370,271	366,271	4,000	-
Development	712,376	-	712,376	-
TOTAL	2,462,809	1,744,433	718,376	-
Receipt	1,819,358	1,744,433	74,925	4
Financial year 2014-15				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,450,000	1,447,001	2,999	-
Non-salary	192,000	190,858	1,142	-
Development	200,000	-	200,000	-
TOTAL	1,842,000	1,637,859	204,141	11
Receipt	1,605,664	1,395,782	209,882	13
Head	Budget	Expenditure/Actual	Excess/Savings	%age
UC Fateh Jang II				
Financial year 2013-14				

Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,100,000	1,090,265	9,735	-
Non-salary	350,000	326,588	23,412	-
Development	-	-	-	-
TOTAL	1,450,000	1,416,853	33,147	-
Receipt	1,675,000	1,670,143	4,857	-
Financial year 2014-15				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,050,000	1,047,874	2,126	-
Non-salary	300,000	297,988	2,012	-
Development	-	-	-	-
TOTAL	1,350,000	1,345,862	4,138	-
Receipt	1,300,000	1,290,330	9,670	-
Head	Budget	Expenditure/Actual	Excess/Savings	%age
UC NO 41 Malal				
Financial year 2013-14				
Salary	1,368,140	1,340,226	27,914	(6)
Non-salary	300,000	299,647	353	(21)
Development	295,487	-	295,487	-
TOTAL	1,963,627	1,639,873	323,754	9
Receipt	1,942,552	1,639,873	302,679	16
Financial year 2014-15				
Head	Budget	Expenditure/Actual	Excess/Savings	%age
Salary	1,600,000	1,578,621	21,379	(13)
Non-salary	1,740,140	1,555,811	184,329	11
Development	-	-	-	-
TOTAL	3,340,140	3,134,432	205,708	0
Receipt	1,535,794	1,578,621	(42,827)	(3)

Annex-C
Para #1.2.1.1

(Rs in million)

Name of Union Administration	AIR Para No	Period	Description	Amount
UA No.42 Shah-Rai-Sadullah,	02	2013-14	Development Expenditure	0.547
UA No.36 Jangal	01	2013-14	Pay & allowances	1.118
			Contingency	0.263
		2014-15	Pay & allowances	1.180
			Contingency	0.213
UA No.37 Ajowala	01	2013-14	Pay & allowances	1.149
			Contingency Charges	0.204
		2014-15	Pay & allowances	1.320
			Contingency Charges	0.047
UA No.47 Jabbi Kasran	01	2013-14	Pay & allowances	1.129
			Contingency Charges	0.271
		2014-15	Pay & allowances	1.245
			Contingency Charges	0.126
			Total	8.812

Annex-D
Para- 1.2.2.1

(Amount in Rs)

Name of UAs	AIR Para No	Year	Expenditure	Receipt	Total
UA Dheraikh	06	2013-14	1.631	1.488	3.119
		2014-15	1.661	1.641	3.302
UA Fatehjang-II	05	2013-14	1.494	1.670	3.164
		2014-15	1.594	1.290	2.885
UA Qutbal	06	2013-14	2.036	1.609	3.645
		2014-15	1.511	1.310	2.821
UA No.41 Malal	08	2013-14	1.640	1.695	3.335
		2014-15	1.579	1.536	3.114
UA No.42 Shah-Rai-Sadullahm	9	2013-14	2.739	2.388	5.128
		2014-15	2.041	2.048	4.089
UA No.43 Kot Fateh khan	8	2013-14	1.744	1.807	3.552
		2014-15	1.641	1.396	3.037
UA No.44 Gulyal	08	2013-14	1.971	1.461	3.433
		2014-15	1.616	1.528	3.144
UA No.36 Jangal	11	2013-14	1.448	1.643	3.091
		2014-15	1.538	1.304	2.842
UA No.37 Ajowala	09	2013-14	1.647	1.684	3.331
		2014-15	1.632	1.362	2.994
UA No.47 Jabbi Kasran	10	2013-14	1.777	1.451	3.228
		2014-15	1.553	1.540	3.093
		Total	34.493	31.851	66.347

Annex-E
Para - 1.2.2.2

(Rs in million)

Name of Union Administration	AIR Para No	Year	Budget
Dheraikh	01	2014-15	1.962
Fatehjang-II	01	2014-15	1.950
Qutbal	01	2014-15	2.233
UA No.36 Jangal	02	2013-14	1.448
		2014-15	1.576
UA No.37 Ajowala	02	2013-14	1.648
		2014-15	1.632
UA No.47 Jabbi Kasran	02	2013-14	1.777
		2014-15	1.553
		Total	15.779

Annex-F
Para #1.2.2.3

(Rs in million)

Name of Union Administration	AIR Para No	Period	Development Budget
UA No.41 Malal	01	2013-14	0.295
UA No.42 Shah-Rai-Sadullah	01	2013-14	1.748
		2014-15	0.523
UA No.43 Kot Fateh khan	01	2013-14	0.712
		2014-15	0.200
UA No.44 Gulyal	01	2013-14	0.500
		2014-15	0.352
		Total	4.331