



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
UNION ADMINISTRATIONS  
CITY DISTRICT LAHORE  
AUDIT YEAR 2013-14**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government & Community Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
POL	Petroleum Oil and Lubricants
PCC	Plain Cement Concrete
PDSSP	Punjab Devolved Social Sector Programme
UIPT	Urban Immoveable Property Tax
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)

## **PREFACE**

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

The report is based on audit of accounts of Union Administrations of City District Lahore for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 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 Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized after discussion of Audit Paras with the management. However, no Departmental Accounts Committee meetings were convened despite repeated requests.

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

**Islamabad**  
**Dated:**

**(Muhammad Akhtar Buland Rana)**  
**Auditor-General of Pakistan**

## **EXECUTIVE SUMMARY**

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

The Regional Directorate has a human resource of 20 officers and staff, total 5,706 man days and the annual budget of Rs17.073 million for the financial year 2013-14. It has the mandate to conduct Financial Attest Audit, Regularity Audit, Audit of Sanctions, Audit of Compliance with Authority and Audit of Receipts as well as the Performance Audit of entities / projects and programs. Accordingly, Regional Directorate Lahore carried out audit of the accounts of 150 UAs of City District Lahore for the financial year 2012-13.

Each Union Administration in District Lahore 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 Lahore 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, there was no leakage of revenue in the Government Account / Local Fund.

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

Audit of Development Expenditure of Rs391.262 million out of Rs585.539 million and Non-development Expenditure of Rs266.867 million out of Rs593.307 million for the financial year 2012-13 was conducted which was 67% and 45% of development and non-development expenditure respectively. Total overall expenditure of UAs of District Lahore for the financial year

2012-13 was Rs1,194.978 million, out of which overall expenditure of Rs658.129 million was audited, which was 55 % of total expenditure. There was 100% achievement against the planned audit activities.

Total receipts of UAs of District Lahore for the financial year 2012-13 were Rs15.560 million. RDA Lahore audited receipts of Rs10.892 million which were 70% of total receipts.

**b. Recoveries at the Instance of Audit**

Recovery of Rs54.056 million was pointed out in the report.

**c. Audit Methodology**

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

**d. Audit Impact**

On the pointation of audit UAs authorities agreed to prepare the budget as per budget rules and to maintain the record. Further the UAs income will be deposited 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, 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 Rs195.374 million noted in one case.<sup>1</sup>
- ii. Non-compliance of Rules amounting to Rs519.389 million noted in nine cases.<sup>2</sup>
- iii. Recoveries amounting to Rs54.056 million noted in three cases.<sup>3</sup>

Audit paras for the audit year 2013-14 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 to resolve the following issues:

- i. Compliance of relevant laws, rules, instructions and procedures
- ii. Production of record to audit for verification
- iii. Proper maintenance of accounts and record
- iv. Appropriate actions against officers/officials responsible for violation of rules and losses
- v. Strengthening of internal controls
- vi. Holding of DAC meetings well in time
- vii. Addressing systemic issues to prevent recurrence of various omissions and commissions.

<sup>1</sup>Para 1.2.1.1

<sup>2</sup>Para 1.2.2.1-08,1.2.2.10

<sup>3</sup>Para 1.2.2.9, 1.2.3.1-2

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

**Rs in million**

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	150	1,360.95
2	Total formations under Audit jurisdiction	150	1,360.95
3	Total Entities (PAOs)/ Audited	150	1,360.95
4	Audit & Inspection Reports	150	1,360.95
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to UA)	Nil	Nil

**Table 2: Audit Observations**

**Rs in million**

Sr. No.	Description	Amount under audit observation
1	Asset management	0
2	Financial management	0
3	Internal controls	714.763
4	Others	54.056
<b>Total</b>		<b>768.819</b>



**Table 3: Outcome Statistics****Rs in million**

<b>Sr. No.</b>	<b>Description</b>	<b>Physical Assets</b>	<b>Civil Works</b>	<b>Receipt</b>	<b>Others</b>	<b>Total current year</b>
1	Outlays audited	3.264	585.839	15.560	605.875	1,210.538*
2	Amount placed under Audit observation / irregularities	-	505.63	54.056	209.133	768.819
3	Recoveries pointed out at the instance of Audit	-	7.988	46.068	-	54.056
4	Recoveries accepted / established at Audit instance	-	-	-	-	-
5	Recoveries realized at the instance of Audit	-	-	-	-	-

\*The amount in Serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the Financial Year 2012-13 was Rs1,194.978 million.

**Table 4: Irregularities pointed out****Rs in million**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	519.389
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
4	Quantification of weaknesses of internal controls system.	0
5	Recoveries, overpayments and loss to the government.	54.056
6	Non-production of record to Audit	195.374
7	Others, including cases of accidents, negligence etc.	0
	<b>Total</b>	<b>768.819</b>

## **CHAPTER-1**

### **1. UNION ADMINISTRATIONS, DISTRICT LAHORE**

#### **1.1 INTRODUCTION**

Each Union Administration of District Lahore consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Lahore comprises one Drawing and Disbursing Officer i.e. Secretary. The main functions of UAs are as follows:-

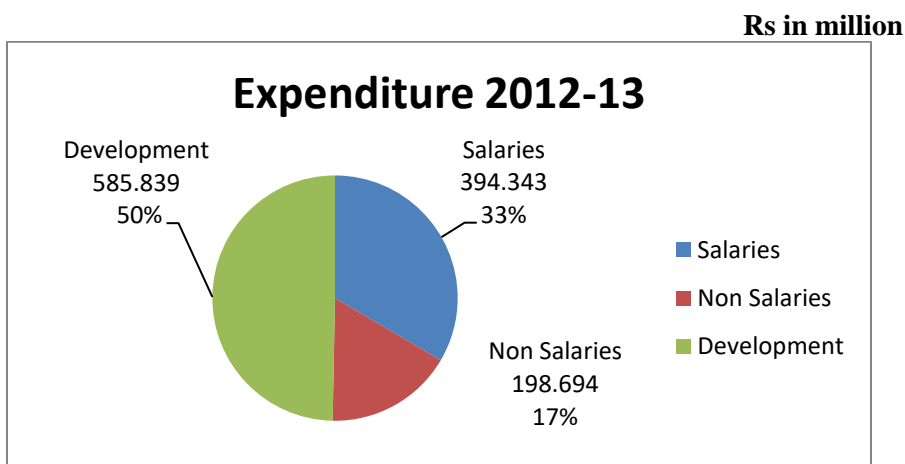
1. to collect and maintain statistical information for socio-economic surveys;
2. to consolidate village and neighborhood development needs and prioritize them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Tehsil Municipal Administration, as the case may be;
3. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration;
4. to register births, deaths and marriages and issue certificates thereof;
5. 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;
6. to establish and maintain libraries;
7. to organize inter-village or neighborhood sports tournaments, fairs, shows and other cultural and recreational activities;
8. to disseminate information on matters of public interest;
9. to improve and maintain public open spaces, public gardens and playgrounds;
10. to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water;
11. to maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration;

12. 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
13. to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union to execute development projects.

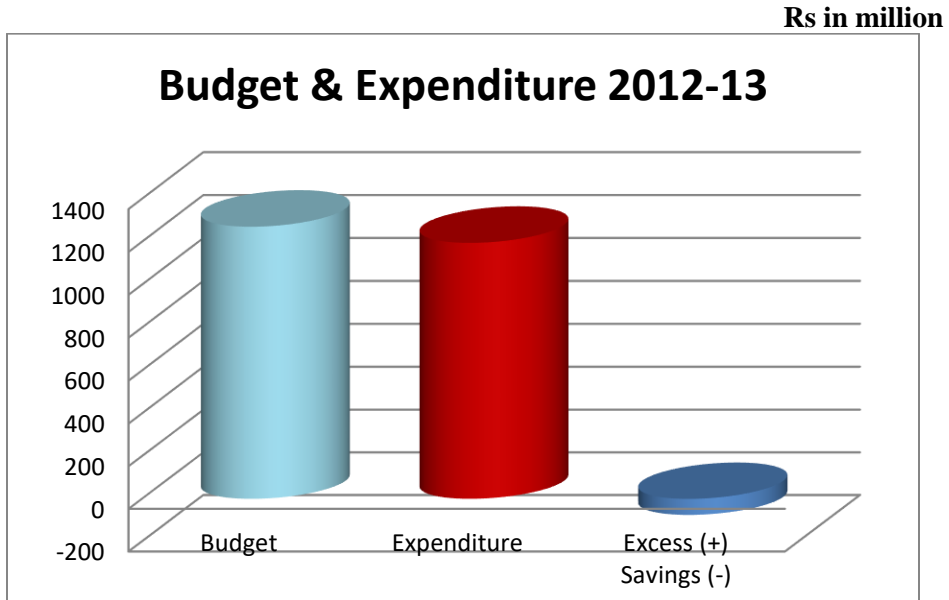
### 1.1.1 Comments on Budget and Accounts (Variance Analysis)

Total budget of UAs of City District Lahore was Rs 1270.221 million including salary component of Rs419.173 million, non-salary component of Rs228.640 million and development component of Rs622.408 million. Expenditure against salary component was Rs394.343 million, non-salary component was Rs198.694 million and development component was Rs585.539 million. Overall savings were Rs75.243 million which was 6% of total budget.

<b>Rs in million</b>				
<b>FY 2012-13</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Savings</b>	<b>% Savings</b>
Salary	419.173	394.343	24.830	5.92
Non-salary	228.640	198.694	29.946	13.09
Development	622.408	585.539	20.466	3.28
<b>Total</b>	<b>1,270.221</b>	<b>1,194.978</b>	<b>75.242</b>	<b>6.00</b>



The original and final budget of 150 UAs of Lahore for the financial year 2012-13 was Rs1,270.22 million. Against the final budget, total expenditure incurred by the UAs during the financial year 2012-13 was Rs1,194.98 million.



There was a savings of Rs75.24 million, which was 5.92% of the final budget.

### **1.1.2 Brief Comments on the Status of Compliance with PAC/UAC 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/UAC Meetings</b>
1	2009-12	8	Not convened
2	2012-13	3	Not convened

## **1.2 AUDIT PARAS**

## **1.2.1 Non-production of Record**

### **1.2.1.1 Non-production of Record – Rs195.374 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.

Management of 69 Union Administrations in Lahore did not produce expenditure and receipt record of Rs195.374 million for the year 2012-13. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified (**Annex-B**).

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

The matter was reported to PAO/ Administrator concerned in July 2014. Neither the reply was furnished nor DAC meeting convened till the finalization of this report.

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

## **1.2.2 Irregularities / Non-compliance**



### **1.2.2.1 Non-preparation and Non-reconciliation of Income & Expenditure Statements - Rs734.058 million**

According to Rule 67(2)(ii) of Punjab Union Administration (Budget) Rules 2003, upon receipt of the schedule from the Union Accountant, the Drawing and Disbursing Officer (DDO) shall reconcile expenditure with Union Accountant by 10th day of every following month. Furthermore, according to Rule 3 of Union Administrations (Works) Rules 2002, before the start of work on a project included in the Annual Development Plan the detailed estimates of the work shall be prepared and approved by the Union Nazim.

Management of 86 Union Administrations in City District Lahore did not prepare monthly and annual income and expenditure statements for the purpose of reconciliation worth Rs734.058 million (**Annex-C**). The annual budget statements were also not prepared on prescribed format. A lump sum provision was made in the budget for Development projects without mentioning any development scheme.

Audit holds that non-preparation and non-reconciliation of income and expenditure statements was due to poor financial management and lack of internal controls on the part of management.

This resulted in non-preparation of income and expenditure statements of Rs734.058 million which may lead to concealment of irregularities.

The matter was reported to PAO/Administrator concerned in July 2014. Neither any reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the officers/officials at fault under intimation to audit.

### **1.2.2.2 Unauthorized Expenditure without TS Estimates - Rs150.493 million**

According to Rule 38(2) of Union Administrations (Budget) Rules 2003, for every work proposed to be carried out (except petty works and repairs) a technical estimate must be prepared for the sanction of the competent authority.

Management of 72 Union Administrations in City District Lahore incurred an expenditure of Rs150.493 million (**Annex-D**) under

Development Head. The expenditure was incurred without Technical Sanction and other codal formalities.

Audit holds that incurring development expenditure without TS estimates was due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs150.493 million to the public exchequer.

The matter was reported to PAO/Administrator concerned in July 2014. Neither any reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the officers/officials at fault under intimation to Audit.

### **1.2.2.3 Splitting of Expenditure - Rs90.143 million**

According to Rule 5 of Union Administration (Works) Rules 2002, if the cost of a project included in the Annual Development Plan is more than Rs100,000, the Union Administration may get it executed as deposit work through the Town Municipal Administration or the District Government for which the funds shall be placed at their disposal.

Management of 37 Union Administrations in City District Lahore incurred an amount of Rs90.143 million (**Annex-E**). The expenditure was incurred by splitting the development projects to avoid the sanction of the competent authority.

Audit holds that incurring development expenditure by splitting the projects was due to defective financial discipline and weak internal controls.

This resulted in loss of Rs90.143 million to the public exchequer.

The matter was reported to PAO/Administrator concerned in July 2014. Neither any reply was submitted nor DAC meeting convened till finalization of this report.

Audit suggests fixing of responsibility against the officers/officials at fault under intimation to audit.

#### **1.2.2.4 Non/Less-utilization of Development Funds-Rs87.019 million**

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

Twenty three Union Administrations in City District Lahore were allocated an amount of Rs87.019 million for development during the year 2010-13 but the funds were not utilized, as detailed in **Annex-F**.

Audit holds that due to defective financial discipline and weak internal controls development budget was not utilized and public was deprived of the benefit.

The matter was reported to PAO/Administrator concerned during July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility for non-utilization of funds against the officers / officials at fault under intimation to Audit.

#### **1.2.2.5 Less allocation/Non-utilization of CCB Funds- Rs83.25 million**

According to Sub Section 5 (a) & (b) of Section 109 of PLGO 2001, 25% of the development budget shall be set apart for utilization in community development schemes. The development budget shall be prioritized in accordance with the bottom up planning system and funds allocated for CCBs will be expended on development projects with public participation.

Management of 58 Union Administrations either did not allocate budget for CCBs or utilized only small segment of the budget allocated, thus depriving the community of the benefits of development projects (**Annex-G**).

Audit holds that non utilization of funds was due to weak financial management.

This deprived the local community of the benefits of development to the tune of Rs83.25 million.

The matter was reported to PAO/Administrator concerned during July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report

Audit recommends fixing of responsibility for non-utilization of funds against the officers/officials at fault under intimation to Audit.

#### **1.2.2.6 Unauthorized Expenditure without Open Competition - Rs75.831 million**

According to Rule12(1) of Punjab Procurement Rules 2009, procurements over Rs.100,000 and up to the limit of Rs.2 million shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

Management of 30 Union Administrations in City District Lahore incurred an expenditure of Rs75.831 million on development projects without adopting the system of open tendering on PPRA's website (**Annex-H**).

Audit holds that irregular expenditure was made due to defective financial discipline and weak internal controls.

This resulted in non-transparent expenditure of Rs75.831 million.

The matter was reported to PAO/Administrator concerned in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends for regularization of the matter besides fixing of responsibility against the officers/officials at fault.

#### **1.2.2.7 Expenditure in Excess of Budget on Development Schemes - Rs16.890 million**

According to Rule 2.10(b)(2) of PFR Volume I, the disbursing officer will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases.

Management of 12 Union Administrations in Lahore incurred an amount of Rs47.744 million under Development Head against budget allocation of Rs30.854 million, thus resulting in excess utilization of Rs16.890 million (**Annex-I**).

Audit holds that excess utilization of funds was due to defective financial discipline on the part of the management.

This resulted in excess utilization of Rs16.890 million against the budgetary allocation.

The matter was reported to PAO/Administrator concerned during July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report

Audit recommends fixing of responsibility for excess utilization of funds under intimation to Audit.

#### **1.2.2.8 Irregular Expenditure on Sports Activities-Rs9.787 million**

According to Rule 2.10(a) (1) of PFR Volume-I same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

Management of 46 Union Administrations in City District Lahore incurred an amount of Rs9.787 million on sports activities. Following irregularities were noted:

1. No office order by competent authority was shown to Audit.
2. No stock entry was shown.
3. Name & addresses of participants were not found in record.
4. Name & addresses of winner were not mentioned.

Audit holds that irregularities were committed due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs9.787 million (**Annex-J**).

The matter was reported to PAO/Administrator concerned in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the officers/officials at fault under intimation to audit.

#### **1.2.2.9 Non deduction / deposit of Income Tax - Rs7.988 million**

According to Section 153 of Income Tax Ordinance 2001, every person making a payment in full or part including a payment by way of advance shall deduct tax from the gross amount @ 3.5% and 6% on account of supplies and services rendered respectively.

Management of 45 Union Administrations in City District Lahore did not deduct/deposit Income Tax in Government Treasury.

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

This resulted in loss of Rs7.988 million (**Annex-K**) to the public exchequer.

The matter was reported to PAO/Administrator concerned in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of income tax besides fixing of responsibility against the officers/ officials at fault under intimation to audit.

#### **1.2.2.10 Irregular Expenditure on Rent of Buildings-Rs3.973 million**

According to Sr. No. 5 of the Punjab Delegation of Financial Powers Rules 2006, payment of rent of non-residential buildings is subject to rent assessment by Excise and Taxation Office.

Management of 22 Union Administrations incurred an amount of Rs3.973 million during financial year 2012-13 on account of rent of office buildings without assessment of Excise & Taxation Department.

Audit holds that incurring expenditure without assessment was due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs3.973 million (**Annex-L**).

The matter was reported to PAO/Administrator concerned in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the officers/ officials at fault under intimation to audit.

## **1.2.2 Performance**

### **1.2.3.1 Less-realization of Receipts - Rs41.454 million**

According to Rule 13 (i & ii) read with 16 of the PDG & TMA 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.

Management of 15 Union Administrations collected Rs55.403 million against the annual demand of Rs97.258 million on account of different receipt heads (**Annex-M**).

Audit holds that less realization of receipts was due to weak financial discipline of the management.

This resulted in loss of Rs41.454 million to the public exchequer.

The matter was reported to PAO/Administrator concerned in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of loss besides fixing of responsibility against the officers/officials at fault under intimation to audit.

### **1.2.3.2 Loss of Revenue - Rs4.614 million**

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

The comparison of NADRA's share (from issuance of NADRA certificates) and UC's income revealed that management of different Union Administrations in City District Lahore did not realize Rs4.614 as UA's revenues on account of issuance of Birth, Death and other NADRA certificates (**Annex-N**).

Audit holds that less realization of revenue was due to weak internal controls.

This resulted in loss of Rs4.614 million to the public exchequer.

The matter was reported to PAO/Administrator concerned in July 2014. Neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery of UC's lost revenue besides fixing of responsibility against the officers/officials at fault under intimation to audit.



## **ANNEXES**

## MFDAC Paras

S. No.	UA No	Description	Nature of Para	Amount (Rs in million)
<b>Audit Year 2013-14</b>				
1	1	Unauthorized expenditure	Irregularity	0.091
2		Unauthorized expenditure	Irregularity	0.070
3	2	Unauthorized expenditure	Irregularity	0.092
4		Unauthorized expenditure	Irregularity	0.103
5	3	Unauthorized expenditure	Irregularity	0.092
6	4	Unauthorized expenditure	Irregularity	0.047
7		Unauthorized expenditure	Irregularity	0.091
8	5	Unauthorized expenditure	Irregularity	0.048
9		Unauthorized expenditure	Irregularity	0.047
10	6	Unauthorized expenditure	Irregularity	0.092
11	7	Unauthorized expenditure on Manhole covers	Irregularity	0.365
12		Unauthorized expenditure	Irregularity	0.253
13	8	Unauthorized expenditure	Irregularity	0.092
14		Unauthorized expenditure	Irregularity	0.037
15	9	Unauthorized expenditure	Irregularity	0.092
16	10	Unauthorized expenditure	Irregularity	0.098
17		Unauthorized expenditure	Irregularity	0.094
18	12	Unauthorized expenditure	Irregularity	0.500
19	14	Unauthorized expenditure	Irregularity	0.091
20	15	Unauthorized expenditure	Irregularity	0.073
21	16	Non preparation of budget on prescribed format	Irregularity	6.816
22		Doubtful expenditure	Irregularity	4.220
23		Non achievement of financial targets	Irregularity	2.419
24	17	Non preparation of budget on prescribed format	Irregularity	12.142
25	18	Non preparation of budget on prescribed format	Irregularity	5.067
26		Preparation of unrealistic and unsound estimates	Irregularity	0.300
27		Unauthorized expenditure	Irregularity	0.099
28	19	Non preparation of budget on prescribed format	Irregularity	6.890
29		Unauthorized expenditure on manhole covers	Irregularity	0.337
30		Overpayment of contractor's profit	Irregularity	0.067
31	20	Non preparation of budget on prescribed format	Irregularity	6.631
32	21	Non preparation of budget on prescribed format	Irregularity	11.868

33	22	Non preparation of budget on prescribed format	Irregularity	5.860
34		Unauthorized payment of security deposit	Irregularity	0.564
35	23	Non preparation of budget on prescribed format	Irregularity	3.868
36		Preparation of unrealistic estimates	Irregularity	0.050
37	24	Non preparation of budget on prescribed format	Irregularity	6.785
38		Preparation of unrealistic estimates	Irregularity	0.918
39	25	Non preparation of budget on prescribed format	Irregularity	6.785
40		Preparation of unrealistic estimates	Irregularity	0.548
41	26	Unauthorized expenditure	Irregularity	0.091
42	28	Unauthorized expenditure on manhole covers	Irregularity	0.118
43	31	Irregular expenditure on Street Lights	Irregularity	1.341
44		Irregular expenditure on cleanliness	Irregularity	1.048
45		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.141
46	32	Irregular expenditure on Street Lights	Irregularity	0.376
47		Irregular expenditure on cleanliness	Irregularity	0.326
48		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.154
49	33	Non preparation of budget on prescribed format	Irregularity	7.044
50		Unauthorized expenditure on security deposits	Irregularity	0.150
51	34	Non preparation of budget on prescribed format	Irregularity	7.034
52		Unauthorized expenditure on security deposits	Irregularity	0.160
53	35	Non preparation of budget on prescribed format	Irregularity	3.541
54		Preparation of unrealistic and unsound estimates	Irregularity	0.050
55	36	Non preparation of budget on prescribed format	Irregularity	5.395
56		Preparation of unrealistic and unsound estimates	Irregularity	0.150
57	41	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.340
58	43	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.251

59		Unauthorized expenditure on Manhole covers	Irregularity	0.051
60	44	Irregular expenditure on Street Lights	Irregularity	0.504
61		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.470
62		Unauthorized purchase of bio matrix machine	Irregularity	0.109
63	45	Irregular expenditure on Street Lights	Irregularity	2.208
64		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.711
65		Unauthorized purchase of bio matrix machine	Irregularity	0.109
66	46	Non preparation of budget on prescribed format	Irregularity	2.599
67		Unauthorized expenditure	Irregularity	0.120
68	47	Non preparation of budget on prescribed format	Irregularity	6.392
69	48	Irregular expenditure on Street Lights	Irregularity	2.852
70		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.322
71		Unauthorized purchase of bio matrix machine	Irregularity	0.117
72	54	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.654
73		Irregular expenditure on Street Lights& manhole covers	Irregularity	0.267
74	55	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.609
75	56	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.190
76		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.451
77		Unauthorized purchase of bio matrix machine	Irregularity	0.117
78	57	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.246
79	58	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.311
80		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	1.104

81	59	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.039
82		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.677
83		Unauthorized purchase of bio matrix machine	Irregularity	0.117
84	60	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.187
85		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.280
86		Unauthorized purchase of bio matrix machine	Irregularity	0.117
87	61	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.286
88	63	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.903
89		Irregular expenditure on cleanliness	Irregularity	0.599
90	64	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.626
91		Irregular expenditure on cleanliness	Irregularity	0.177
92	66	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.690
93		Irregular expenditure on cleanliness	Irregularity	0.154
94	75	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.136
95		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.111
96	76	Irregular expenditure on Street Lights& manhole covers	Irregularity	1.921
97		Irregular expenditure on cleanliness	Irregularity	1.779
98		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.288
99	95	Irregular expenditure on Street Lights& manhole covers	Irregularity	1.744
100		Irregular expenditure on cleanliness	Irregularity	1.595
101		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.368
102	96	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.763

103		Irregular expenditure on cleanliness	Irregularity	0.750
104		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.260
105	97	Irregular expenditure on Street Lights& manhole covers	Irregularity	0.745
106		Irregular expenditure on cleanliness	Irregularity	0.619
107		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.189
108	98	Irregular expenditure on cleanliness	Irregularity	1.905
109		Irregular expenditure on Street Lights	Irregularity	1.789
110		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.249
111	99	Irregular expenditure on cleanliness	Irregularity	1.552
112		Irregular expenditure on Street Lights	Irregularity	1.671
113		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.243
114	100	Non preparation of budget on prescribed format	Irregularity	1.668
115		Preparation of unrealistic and unsound estimates	Irregularity	0.750
116		Unauthorized expenditure on patchwork	Irregularity	0.099
117	107	Non preparation of budget on prescribed format	Irregularity	9.880
118		Preparation of unrealistic and unsound estimates	Irregularity	0.400
119		Unauthorized expenditure on repair of street lights	Irregularity	0.099
120	126	Irregular expenditure on cleanliness	Irregularity	0.577
121		Irregular expenditure on Street Lights	Irregularity	0.308
122		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.168
123	127	Irregular expenditure on cleanliness	Irregularity	1.554
124		Irregular expenditure on Street Lights	Irregularity	0.491
125		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.180
126	128	Irregular expenditure on cleanliness	Irregularity	0.454
127		Irregular expenditure on Street Lights	Irregularity	0.487
128		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.330
129	129	Irregular expenditure on cleanliness	Irregularity	0.473
130		Irregular expenditure on Street Lights	Irregularity	0.099

131		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.255
132	130	Irregular expenditure on cleanliness	Irregularity	0.893
133		Irregular expenditure on Street Lights	Irregularity	0.565
134		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.542
135	131	Irregular expenditure on cleanliness	Irregularity	
136		Irregular expenditure on Street Lights	Irregularity	0.192
137		Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.539
138	69	Non preparation of budget on prescribed format	Irregularity	33.795
139	70	Non preparation of budget on prescribed format	Irregularity	25.858
140	71	Non preparation of budget on prescribed format	Irregularity	26.993
141	67	Non preparation of budget on prescribed format	Irregularity	4.921
142	68	Non preparation of budget on prescribed format	Irregularity	41.164
143	72	Non preparation of budget on prescribed format	Irregularity	33.175
144	73	Non preparation of budget on prescribed format	Irregularity	23.127
145	77	Non preparation of budget on prescribed format	Irregularity	16.148
146	78	Non preparation of budget on prescribed format	Irregularity	23.829
147	80	Unauthorized expenditure on UC's members visits	Irregularity	0.050
148		Non preparation of budget on prescribed format	Irregularity	25.466
149	81	Non preparation of budget on prescribed format	Irregularity	30.985
150	82	Non preparation of budget on prescribed format	Irregularity	20.933
151	83	Non preparation of budget on prescribed format	Irregularity	18.270
152	85	Non preparation of budget on prescribed format	Irregularity	21.819
153	88	Unauthorized expenditure on PCC	Irregularity	0.708
154		Non preparation of budget on prescribed format	Irregularity	8.869
155	89	Non reconciliation with the bank	Irregularity	0.711
156		Non preparation of budget on	Irregularity	10.268

		prescribed format		
157		Unauthorized purchase and repair work	Irregularity	0.123
158	90	Unauthorized expenditure on PCC	Irregularity	0.591
159		Improper maintenance of cash book	Irregularity	
160		Non reconciliation with the bank	Irregularity	
161	91	Expenditure without approval of budget	Irregularity	10.204
162	92	Non reconciliation with the bank	Irregularity	
163		Unauthorized expenditure on PCC	Irregularity	0.399
164		Non preparation of budget on prescribed format	Irregularity	9.492
165	94	Non preparation of budget on prescribed format	Irregularity	14.154
166	101	Non preparation of budget on prescribed format	Irregularity	9.950
167	102	Non reconciliation with the bank	Irregularity	0.417
168		Non preparation of budget on prescribed format	Irregularity	10.038
169	104	Improper maintenance of Cash Book	Irregularity	8.444
170		Non reconciliation with the bank	Irregularity	0.405
171		Non preparation of budget on prescribed format	Irregularity	8.236
172	106	Non preparation of budget on prescribed format	Irregularity	13.464
173	115	Expenditure without approval of rate analysis	Irregularity	0.800
174		Non preparation of budget on prescribed format	Irregularity	9.066
175	108	Non preparation of budget on prescribed format	Irregularity	24.600
176		Non reconciliation with the bank	Irregularity	0.082
177	110	Doubtful execution of development work	Irregularity	4.450
178		Non reconciliation expenditure and receipts	Irregularity	9.132
179		Non generation of own source income	Irregularity	0.500
180	111	Doubtful execution of development work	Irregularity	4.752
181		Non reconciliation expenditure and receipts	Irregularity	11.411
182	112	Doubtful execution of development work	Irregularity	6.156
183		Non reconciliation expenditure and receipts	Irregularity	13.774
184		Irregular payment of street lights	Irregularity	0.159
185	113	Doubtful execution of development work	Irregularity	7.720
186		Non reconciliation expenditure and	Irregularity	6.658



		receipts		
187	114	Non reconciliation expenditure and receipts	Irregularity	12.316
188		Irregular payment of street light	Irregularity	0.111
189		Non generation of own source income	Irregularity	0.500
190	116	Non reconciliation expenditure and receipts	Irregularity	9.241
191		Irregular payment of street light	Irregularity	0.060
192		Non generation of own source income	Irregularity	0.500
193	117	Non reconciliation of expenditure and receipts	Irregularity	7.891
194		Non generation of own source income	Irregularity	0.500
195	118	Irregular expenditure on street lights	Irregularity	0.285
196		Non generation of own source income	Irregularity	0.500
197	119	Non reconciliation of expenditure and receipts	Irregularity	12.316
198		Irregular expenditure on street lights	Irregularity	0.071
199		Non generation of own source income	Irregularity	0.500
200	120	Non reconciliation of expenditure and receipts	Irregularity	9.767
201		Irregular expenditure on street lights	Irregularity	0.126
202	122	Non reconciliation of expenditure and receipts	Irregularity	12.442
203		Non generation of own source income	Irregularity	0.500
204	123	Non reconciliation of expenditure and receipts	Irregularity	3.813
205		Non generation of own source income	Irregularity	0.500
206		Unauthentic receipt due to defective maintenance of cash book	Irregularity	3.813
207	124	Non reconciliation of expenditure and receipts	Irregularity	6.258
208		Non generation of own source income	Irregularity	0.500
209	125	Non reconciliation of expenditure and receipts	Irregularity	4.164
210		Irregular expenditure on street lights	Irregularity	0.109
211	132	Non reconciliation of expenditure and receipts	Irregularity	8.408
212		Unauthentic receipt due to defective maintenance of cash book	Irregularity	
213		Non generation of own source income	Irregularity	0.500
214	133	Doubtful execution of development work	Irregularity	2.550
215		Non reconciliation of expenditure and receipts	Irregularity	9.026
216		Non generation of own source income	Irregularity	0.500
217	134	Non receiving of acknowledgement of receipts and non reconciliation of	Irregularity	1.416

		NADRA's share		
218		Irregular expenditure on street lights	Irregularity	0.139
219	135	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	1.021
220		Irregular expenditure on street lights	Irregularity	1.411
221	136	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.787
222		Irregular expenditure on cleanliness	Irregularity	0.547
223	137	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.591
224		Irregular expenditure on cleanliness	Irregularity	0.576
225	138	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.343
226		Irregular expenditure on repair of street lights	Irregularity	0.397
227		Irregular expenditure on cleanliness	Irregularity	0.210
228	140	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.842
229		Irregular expenditure on repair of street lights	Irregularity	0.500
230		Irregular expenditure on cleanliness	Irregularity	0.523
231	141	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.487
232	142	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.616
233	143	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.537
234		Irregular expenditure on cleanliness	Irregularity	0.236
235	144	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.593
236		Irregular expenditure on cleanliness	Irregularity	0.256
237	145	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.837
238		Irregular expenditure on cleanliness	Irregularity	0.582
239	146	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	1.817
240	147	Non receiving of acknowledgement of	Irregularity	0.616

		receipts and non reconciliation of NADRA's share		
241		Irregular expenditure on cleanliness	Irregularity	0.452
242	148	Non reconciliation of expenditure and income	Irregularity	3.276
243		Non generation of own source income	Irregularity	0.500
244	149	Non reconciliation of expenditure and income	Irregularity	4.588
245		Non generation of own source income	Irregularity	0.500
246	150	Non receiving of acknowledgement of receipts and non reconciliation of NADRA's share	Irregularity	0.401
247		Irregular expenditure on cleanliness	Irregularity	0.431
<b>Audit Year 2012-13</b>				
1	1	Non conducting of Annual Physical Verification	Irregularity	-
2		Non deposit of receipt of Raddi	Recovery	0.002
3		Non preparation of Monthly Expenditure	Irregularity	12.388
4		Non Entry of Schemes in the Measurement Book	Irregularity	1.176
5	5	Non conducting of Annual Physical Verification	Irregularity	-
6		Non preparation of Monthly Expenditure	Irregularity	5.550
7		Expenditure without administrative approval and Technical sanction	Irregularity	0.252
8		Unauthorized payment	Irregularity	0.420
9		Doubtful execution of schemes	Irregularity	0.336
10	7	Non deposit of receipt of Raddi	Recovery	0.002
11		Non preparation of Monthly Expenditure	Irregularity	11.810
12	18	Unauthorized execution of Development schemes	Irregularity	1.892
13		Non provision of vouched accounts / completion status by WASA	Non production of record	-
14	34	Execution of schemes without preparation of BDD-4/ PC-I	Irregularity	2.200
15		Unauthorized transfer of money to the higher level of government	Irregularity	0.996
16		Non-deposit of Income Tax	Recovery	0.132
17	1,7	Irregular Payment of Rent of Office Building	Recovery	0.506
18	7,18	Unauthorized Payment of non-scheduled Items	Recovery	0.441
19	1,7,18	Overpayment for Malba	Recovery	0.441

20	7	Overpayment for PCC Topping	Recovery	0.233
21	1,5,7	Non-deduction of Shrinkage of Earth Filling	Recovery	0.040

## Non production of record

Union Council	AIR Para No	Description	Amount (Rs in million)	
13	1	Complete record for 2012-13		
27	3	Expenditure on Moharram ul Haram	0.096	
41	1	Amount paid to WASA for Water Filtration Plants / Water Taps	1.276	
43	3		1.107	
44	3		1.673	
45	4		0.887	
48	2		1.644	
54	4		0.386	
	7		Annual Budget Statements	7.995
55	3		Amount paid to WASA for Water Filtration Plants / Water Taps	2.005
56	3	Annual Budget Statements	0.887	
	8	Annual Budget Statements	5.875	
57	3	Amount paid to WASA for Water Filtration Plants / Water Taps	0.618	
58	4		1.318	
59	4		0.050	
60	3		0.525	
67	1		1.637	
68	4		3.111	
69	4		0.665	
70	4		0.822	
71	4		1.000	
		Development record 2008-09	2.032	
72	4	Amount paid to WASA for Water Filtration Plants / Water Taps	1.797	
73	3		1.637	
74	1		0.430	
		Annual Budget Statements	7.941	
75	1	Complete record during 2008-11	11.388	
77	4	Amount paid to WASA for Water Filtration Plants / Water Taps	0.271	
78	3		1.00	
		Development Record 2011-12	3.663	
79	1	Complete Record 2011-13		
80	3	Amount paid to WASA for Water Filtration Plants / Water Taps	3.667	
81	4	Total Expenditure during 2008-12	8.376	
		Total Income during 2008-12	11.876	
82	3	Amount paid to WASA for Water Filtration Plants / Water Taps	1.302	
83	3		0.504	
		Development Record 2010-12	2.828	
84	1	Complete Record during 2011-13	00	
85	3	Amount paid to WASA for Water Filtration Plants / Water Taps	1.000	

		Filtration Plants	
87	1	Complete record 2011-13	
88	4	Amount paid to WASA for Water Filtration Plants	0.700
89	4	Development and Sports Expenditure	0.960
90	1	Expenditure under different heads	0.932
91	2	Expenditure under different heads	5.262
92	4	Expenditure under different heads	2.015
93	1	Complete record 2011-13	
94	4	Amount paid to WASA for Water Filtration Plants	1.797
96	2	Annual Budget Statements	6.126
97	2		4.697
	5	Amount paid to WASA for Water Filtration Plants	0.498
99	2	Annual Budget Statements	7.874
101	4	Expenditure under different heads	6.899
103	1	Complete record 2011-13	00
104	1	Complete record 2011-13	8.445
105	1	Complete record 2011-13	00
106	3	Amount paid to WASA for Water Filtration Plants	1.072
107	8	Total Expenditure during 2011-13	
108	7	Total Expenditure during 2008-13	15.981
109	3	Amount paid to WASA for Water Filtration Plants	1.900
115	4		1.774
116	7	Amount paid to WASA	0.753
117	6		1.000
121	1	Complete record 2011-13	
120	6	Amount paid to WASA	0.200
126	2	Annual Budget Statements	6.931
127	2		6.528
128	2		7.722
130	2		8.800
131	4	Amount paid to WASA for Water Filtration Plants / Water Taps	0.498
135	3		1.402
136	3		1.119
137	2	Annual Budget Statement	
138	8	Amount paid to WASA for Water Filtration Plants	0.200
139	1	Complete record 2008-13	
140	2	Annual Budget Statement	
142	2		
147	2		
<b>Total</b>			<b>195.374</b>

**Annex-C****Non-preparation of Monthly Expenditure Statements**

<b>Union Council Number</b>	<b>AIR Para No</b>	<b>Period</b>	<b>Amount (Rs in million)</b>
15	5	2012-13	7.391
16	8	2012-13	-
17	6	2012-13	3.407
18	6	2012-13	2.823
19	6	2012-13	4.413
20	7	2012-13	3.698
23	8	2012-13	3.868
25	6	2012-13	4.304
30	4	2012-13	-
31	1	2011-13	6.427
32	1	2011-13	6.575
33	4	2012-13	4.413
34	8	2012-13	4.421
35	5	2012-13	4.513
36	9	2012-13	5.395
41	2	2011-13	9.486
43	1	2011-13	8.652
44	1	2011-13	9.052
45	1	2011-13	9.352
46	8	2012-13	2.599
47	8	2012-13	3.680
48	1	2011-13	11.037
54	1	2011-13	7.995
55	1	2011-13	12.735
56	1	2011-13	9.724
57	1	2011-13	7.585
58	1	2011-13	9.938
59	1	2011-13	4.177
60	1	2011-13	8.469
61	1	2011-13	7.572
63	1	2013-13	12.659
64	1	2010-13	11.326
66	1	2010-13	11.766
67	2	2010-13	10.663
68	5	2008-13	15.249
69	5	2008-13	17.280
70	5	2008-13	13.534
71	5	2008-13	12.903
72	5	2009-13	11.108
73	5	2009-13	7.101
74	2	2009-13	7.941
75	2	2011-13	4.046
76	1	2011-13	9.067

77	5	2010-13	7.787
78	4	2010-13	10.916
80	4	2010-13	13.886
81	5	2008-13	10.029
82	4	2009-13	8.180
83	4	2010-13	8.371
85	4	2009-13	7.941
88	3	2011-13	7.540
89	3	2011-13	9.106
90	2	2011-13	8.214
91	7	2011-13	7.799
92	3	2011-13	6.103
94	5	2011-13	8.659
95	1	2011-13	9.512
96	1	2011-13	6.126
97	1	2011-13	4.697
98	1	2011-13	9.269
99	1	2011-13	7.874
101	3	2011-13	6.899
102	5	2011-13	7.393
104	2	2011-13	8.444
106	2	2011-13	10.808
108	6	2008-13	12.907
126	1	2011-13	6.931
127	1	2011-13	6.528
128	1	2011-13	7.721
129	1	2011-13	3.923
130	1	2011-13	8.800
131	1	2011-13	5.871
134	1	2010-13	13.676
135	1	2010-13	11.706
136	1	2010-13	13.926
137	1	2010-13	13.806
138	1	2011-13	7.828
140	1	2010-13	9.342
141	1	2011-13	9.993
142	1	2010-13	11.968
143	1	2010-13	14.248
144	1	2010-13	12.537
145	1	2010-13	11.851
146	1	2010-13	13.481
147	1	2010-13	12.666
150	1	2011-13	10.452
<b>Total</b>			<b>734.058</b>



## Unauthorized expenditure without TS Estimates

Union Council Number	AIR Para No	Period	Amount (Rs in million)
1	4	2012-13	0.420
2	5	2012-13	1.600
3	5	2012-13	1.200
4	3	2012-13	0.350
5	4	2012-13	0.600
6	3	2012-13	0.500
7	5	2012-13	1.000
9	4	2012-13	0.800
12	4	2011-13	1.000
15	4	2012-13	0.168
16	6	2012-13	1.832
17	4	2012-13	1.550
19	5	2012-13	1.520
20	5	2012-13	1.550
21	5	2011-13	1.000
22	7	2011-13	1.325
23	6	2012-13	1.830
24	1	2012-13	1.000
25	5	2012-13	1.620
29	3	2012-13	1.000
30	3	2012-13	0.975
31	4	2011-13	0.347
32	2	2011-13	2.427
33	3	2012-13	1.857
34	6	2012-13	1.250
35	4	2012-13	0.588
36	7	2012-13	1.764
46	6	2012-13	0.252
47	6	2012-13	0.190
63	2	2010-13	7.446
64	2	2010-13	5.205
66	2	2010-13	4.442
95	4	2011-13	1.466
96	3	2011-13	1.065
97	6	2011-13	0.336
98	4	2011-13	1.185
99	5	2011-13	0.430
100	8	2011-13	3.536
107	5	2011-13	0.350
	7		2.000

111	7	2011-13	0.155
112	5	2011-13	0.130
113	5	2011-13	0.126
114	5	2010-13	0.118
116	4	2011-13	0.075
117	5	2011-13	0.088
118	5	2010-13	0.235
119	5	2010-13	0.126
120	4	2010-13	0.292
122	5	2011-13	0.240
124	4	2011-13	0.650
125	4	2012-13	0.053
126	3	2011-13	2.200
127	6	2011-13	0.342
128	3	2011-13	2.650
129	3	2011-13	0.388
130	3	2011-13	3.00
131	2	2011-13	2.002
134	2	2010-13	6.418
135	4	2010-13	1.368
136	2	2010-13	6.136
137	3	2010-13	6.914
138	2	2011-13	1.300
140	3	2010-13	3.169
141	2	2011-13	5.871
142	3	2010-13	7.042
143	2	2010-13	8.244
144	2	2010-13	7.309
145	2	2010-13	5.294
146	2	2010-13	5.738
147	3	2010-13	7.614
149	4	2011-13	0.074
150	2	2011-13	6.156
<b>Total</b>			<b>150.493</b>

## Splitting of Development Schemes

UC Number	AIR Para No	Amount (Rs in million)
41	3	4.513
43	2	3.774
44	2	2.994
45	2	4.140
48	3	4.922
54	2	4.363
55	2	13.230
56	2	4.295
57	2	3.308
58	2	3.376
59	2	3.173
60	2	5.823
61	2	4.221
67	5	1.500
68	7	4.593
69	7	3.616
70	8	2.100
71	9	0.200
74	4	0.550
80	8	0.999
83	6	1.854
85	6	2.252
88	7	0.997
89	7	0.500
90	6	0.400
92	7	0.600
102	6	1.850
109	4	1.800
110	3	0.400
111	3	1.100
112	3	0.300
113	3	0.400
114	3	0.600
116	3	0.400
117	3	0.400
119	3	0.400
122	3	0.200
<b>Total</b>		<b>90.143</b>

## Less utilization of Development Budget

Rs in million

UC #	AIR Para No	Budget	Expenditure	Balance
67	8	1.756	0.903	0.853
68	1	4.750	0.669	4.081
69	1	4.983	0.685	4.298
70	1	7.733	1.195	6.538
71	2	6.558	0.757	5.801
72	1	6.584	1.794	4.790
73	1	11.110	1.758	9.352
77	2	7.674	2.085	5.589
78	1	11.632	5.777	5.855
80	1	4.169	00	4.169
81	2	8.461	1.725	6.736
82	1	6.700	0.540	6.160
83	1	9.017	3.333	5.684
85	1	8.589	1.564	7.025
88	1	2.298	1.362	0.936
89	10	2.773	2.265	0.508
91	5	1.700	0.865	0.835
92	1	3.875	2.214	1.661
94	1	3.730	2.226	1.504
102	2	0.763	0.237	0.526
108	3	2.519	0.803	1.716
109	1	2.302	00	2.302
115	2	0.100	00	0.100
<b>Total</b>		<b>119.776</b>	<b>32.757</b>	<b>87.019</b>

## Non utilization less allocation of CCB funds

UC #	AIR Para No	Period	Mention ADP	Amount (Rs in million)
1	1	2012-13		1.200
2	1	2012-13		0.400
3	1	2012-13		0.750
6	1	2012-13		0.155
7	1	2012-13		0.175
8	1	2012-13		0.200
9	1	2012-13		0.417
10	1	2012-13		0.263
14	1	2010-13		0.200
16	1	2012-13		0.700
17	1	2012-13		0.575
20	1	2012-13		1.152
21	1	2012-13		1.375
22	1	2011-13		0.250
23	1	2012-13		0.800
24	1	2012-13		0.400
26	3	2010-13		0.745
27	1	2012-13		0.927
28	1	2012-13		1.363
29	1	2012-13		1.130
30	1	2012-13		0.244
34	1	2012-13		0.973
36	1	2012-13		0.500
46	1	2012-13		0.200
47	1	2012-13		1.015
67	9	2012-13		0.300
68	3	2008-13		6.074
69	3	2008-13		5.036
70	3	2008-13		3.118
71	3	2008-13		3.061
72	3	2009-13		6.191
73	2	2009-13		3.237
77	3	2010-13		1.332
78	2	2010-13		2.725
80	2	2010-13		3.799
81	3	2008-13		4.156
82	2	2009-13		3.148
83	2	2010-13		2.572
85	2	2009-13		2.646
88	2	2011-13		0.980
89	2	2011-13		1.125

91	6	2011-13		00
92	2	2011-13		0.775
94	3	2011-13		2.047
100	1	2011-13		2.100
101	2	2011-13		0.450
102	4	2011-13		0.654
104	8	2011-13		0.350
106	1	2011-13		1.025
107	1	2011-13		0.620
108	5	2008-13		3.223
109	2	2011-13		2.327
115	3	2011-13		2.085
124	6	2011-13		0.715
132	6	2011-13		0.632
133	6	2011-13		0.638
Total				<b>83.25</b>

**Annex-H****Expenditure on Development Projects in violation of PPR**

<b>UC #</b>	<b>AIR Para No</b>	<b>Period</b>	<b>Amount (Rs in million)</b>
67	4	2011-13	2.309
68	6	2011-13	5.330
69	6	2008-13	6.130
70	7	2008-13	3.500
71	8	2011-12	1.997
72	8	2009-13	1.198
74	3	2009-13	2.696
77	7	2010-13	2.085
78	7	2010-13	2.593
80	7	2010-13	3.297
83	5	2012-13	1.939
85	5	2009-13	2.598
88	6	2011-13	1.396
89	6	2011-13	0.900
90	5	2011-13	0.700
92	6	2011-13	0.600
94	8	2011-13	3.178
114	2	2010-13	4.204
116	2	2011-13	2.690
117	2	2011-13	2.381
118	2	2010-13	4.039
119	2	2010-13	1.549
120	2	2010-13	3.218
122	2	2011-13	3.750
123	2	2012-13	1.272
124	2	2011-13	2.860
125	2	2012-13	1.763
132	2	2011-13	2.529
148	2	2011-13	1.188
149	2	2011-13	1.942
<b>Total</b>			<b>75.831</b>

### Excess utilization of Development Budget

UC #	AIR Para No	Budget	Expenditure	Balance
68	2	6.100	8.649	2.549
69	2	7.306	8.845	1.539
70	2	2.100	1.099	-1.001
71	1	3.922	5.388	1.466
72	2	2.297	2.576	0.279
89	1	0.100	0.760	0.66
94	2	2.409	2.512	0.103
101	1	0.400	2.460	2.06
102	3	0.900	1.850	0.95
106	7	0.100	4.427	4.327
108	4	3.800	6.872	3.072
115	1	1.420	2.306	0.886
<b>Total</b>		<b>30.854</b>	<b>47.744</b>	<b>16.89</b>



## Expenditure on Sports Activities

Union Council Number	AIR Para No	Period	Amount (Rs in million)
3	4	2012-13	0.250
12	3	2011-13	0.071
27	2	2012-13	0.235
31	5	2011-13	0.155
32	5	2011-13	0.275
41	4	2011-13	0.044
43	6	2011-13	0.084
44	5	2011-13	0.109
45	8	2011-13	0.071
55	6	2011-13	0.059
56	7	2011-13	0.096
57	6	2011-13	0.045
59	8	2011-13	0.043
60	8	2011-13	0.062
63	5	2010-13	0.249
64	5	2010-13	0.130
66	5	2010-13	0.199
76	5	2011-13	0.067
95	6	2011-13	0.308
96	8	2011-13	0.145
97	8	2011-13	0.149
98	5	2011-13	0.370
99	6	2011-13	0.336
100	4	2011-13	0.100
120	7	2011-13	0.099
126	7	2011-13	0.194
127	4	2011-13	0.493
128	6	2011-13	0.193
130	7	2011-13	0.391
131	6	2011-13	0.118
134	5	2010-13	0.199
135	6	2010-13	0.738
136	5	2010-13	0.249
137	6	2010-13	0.247
138	4	2011-13	0.326
140	7	2010-13	0.392
141	4	2011-13	0.290
142	5	2010-13	0.305
143	5	2010-13	0.263
144	4	2010-13	0.333
145	5	2010-13	0.248
146	4	2010-13	0.250

147	6	2010-13	0.230
148	5	2011-13	0.170
149	5	2011-13	0.150
150	5	2011-13	0.257
<b>Total</b>			<b>9.787</b>

### Non deposit of Income Tax on Development Projects

UC #	AIR Para No	Period	Amount	Income Tax
1	2	2012-13	1.600	0.096
2	2	2012-13	1.200	0.072
4	1	2012-13	1.650	0.099
7	2	2012-13	1.000	0.060
9	2	2012-13	0.800	0.048
10	2	2012-13	1.050	0.063
14	2	2010-13	1.000	0.060
15	1	2012-13	0.650	0.039
16	2	2012-13	1.833	0.110
17	2	2012-13	1.550	0.093
18	1	2012-13	1.260	0.076
19	1	2012-13	0.750	0.045
20	2	2012-13	1.550	0.093
21	3	2012-13	1.000	0.060
22	3	2011-13	1.325	0.080
23	2	2012-13	5.000	0.300
24	3	2012-13	1.000	0.060
25	1	2012-13	1.620	0.097
26	1	2012-13	1.000	0.060
30	2	2012-13	0.933	0.056
34	2	2012-13	3.166	1.900
35	1	2012-13	0.588	0.035
36	2	2012-13	1.764	0.106
46	2	2012-13	0.252	0.015
47	2	2012-13	1.902	0.114
100	3	2011-13	3.536	0.212
107	2	2011-13	2.000	0.120
110	1	2011-13	4.450	0.267
111	1	2011-13	4.752	0.285
112	1	2011-13	6.156	0.369
113	1	2010-13	7.720	0.463
114	1	2010-13	4.204	0.252
116	1	2011-13	2.690	0.161
117	1	2011-13	2.381	0.143
118	1	2010-13	4.039	0.242
119	1	2010-13	6.198	0.372
120	1	2010-13	3.218	0.193
122	1	2011-13	3.750	0.225
123	1	2012-13	1.272	0.076
124	1	2011-13	2.860	0.172
125	1	2012-13	1.763	0.106

132	1	2011-13	2.529	0.152
133	1	2011-13	2.550	0.153
148	1	2011-13	1.188	0.071
149	1	2011-13	1.942	0.117
<b>Total</b>			<b>104.641</b>	<b>7.988</b>

**Annex-L****Expenditure without Assessment from E&T Department**

<b>UA No</b>	<b>AIR Para No.</b>	<b>Amount (Rs in million)</b>
12	1	0.060
14	4	0.084
15	2	0.084
24	4	0.060
35	3	0.072
36	5	0.060
41	6	0.120
43	5	0.120
45	6	0.120
57	5	0.120
58	6	0.120
59	6	0.120
60	6	0.120
96	6	0.355
126	5	0.314
129	4	0.351
130	8	0.240
134	6	0.101
135	7	0.290
138	6	0.252
142	6	0.486
143	6	0.324
<b>Total</b>		<b>3.973</b>

## Financial Targets

Rs in million

UC #	AIR Para No	Targeted Income	Actual Income	Less Achievement
16	7	6.816	4.397	2.419
17	5	5.267	3.407	1.860
20	6	5.994	2.797	3.198
21	2	6.008	3.546	2.462
22	2	5.467	3.761	1.706
23	7	5.467	4.332	1.135
24	2	6.785	2.596	3.788
25	4	6.785	3.590	3.195
33	1	7.344	4.151	3.193
34	7	7.034	3.782	3.251
36	8	6.065	4.153	1.911
46	7	3.987	2.852	1.135
47	7	6.071	3.311	2.760
100	2	17.073	7.834	9.240
110	4	1.095	0.894	0.201
<b>Total</b>		<b>97.258</b>	<b>55.403</b>	<b>41.454</b>

## Less deposit of UC's own receipts

Rs in million

UC #	AIR Para No	Period	Amount
21	6	2011-13	0.076
67	3	2011-13	0.267
87	1	2011-13	0.505
90	3	2011-13	0.840
91	1	2011-13	0.299
102	8	2011-13	0.288
103	1	2011-13	1.432
104	4	2011-13	0.298
108	1	2008-13	0.609
<b>Total</b>			<b>4.614</b>