



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

**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
PDSSP	Punjab Devolved Social Sector Programme
PCC	Plain Cement Concrete
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 receipt and expenditure of the Local Fund and Public Accounts of Union Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of accounts of Union Administrations of District Okara for the financial year 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 Sheikhpura.

The Regional Directorate has a human resource of 20 officers and staff, total 5706 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 114 UAs of District Okara for the financial year 2012-13.

Each Union Administration in District Okara conducts its operations as per Punjab Local Government Ordinance, 2001. The Secretary is the Principal Accounting Officer (PAO). The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim/ Union Council/ Administrator in the form of Budgetary Grants.

Audit of UAs of District Okara was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in-conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, 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 Rs95.140 million out of Rs135.914 million and non-development expenditure Rs147.091 million out of Rs294.182 million for the financial year 2012-13 was conducted which was 70% and 50% of development and non-development expenditure respectively. Total expenditure of the

UAs of District Okara the financial year 2012-13 was R548.105 million, out of this an expenditure of Rs323.382 million was audited which, was 59% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of UAs of District Okara for the financial year 2012-13 were Rs17.798 million. RDA Lahore audited receipts of Rs12.458 million which were 70% of total receipts.

**b. 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.

**c. 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.

**d. 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.

### **e. Key audit findings of the report**

- i. Non-production of record noted in one case<sup>1</sup>.
- ii. Non-compliance of Rules of Rs175.043 million noted in five cases<sup>2</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).

### **f. Recommendations**

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

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

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<sup>1</sup>Para 1.2.1.1

<sup>2</sup>Para 1.2.2.1-1.2.2.5

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

Rs in million

Sr. No.		No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	114	602.110
2	Total formations under Audit Jurisdiction	114	602.110
3	Total Entities (PAOs) Audited	114	602.110
4	Audit & Inspection Reports	114	602.110
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	-
2	Financial management	-
3	Internal controls	175.043
4	Others	-
<b>Total</b>		<b>175.043</b>



**Table 3: Outcome Statistics**

Rs in million

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total current year
1	Outlays audited	-	135.914	17.798	294.182	447.894*
2	Amount placed under audit observation / irregularities	-	118.186	-	56.857	175.043
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 Rs430.096 million.

**Table 4: Irregularities pointed out**

Rs in million

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	-
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
4	Quantification of weaknesses of internal controls system.	175.043
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	-
	<b>Total</b>	<b>175.043</b>

# **CHAPTER-1**

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

### **1.1 INTRODUCTION**

Each Union Administration, Okara consists of Union Nazim, Union NaibNazim, Secretary and Administration. Each UA Okara 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.

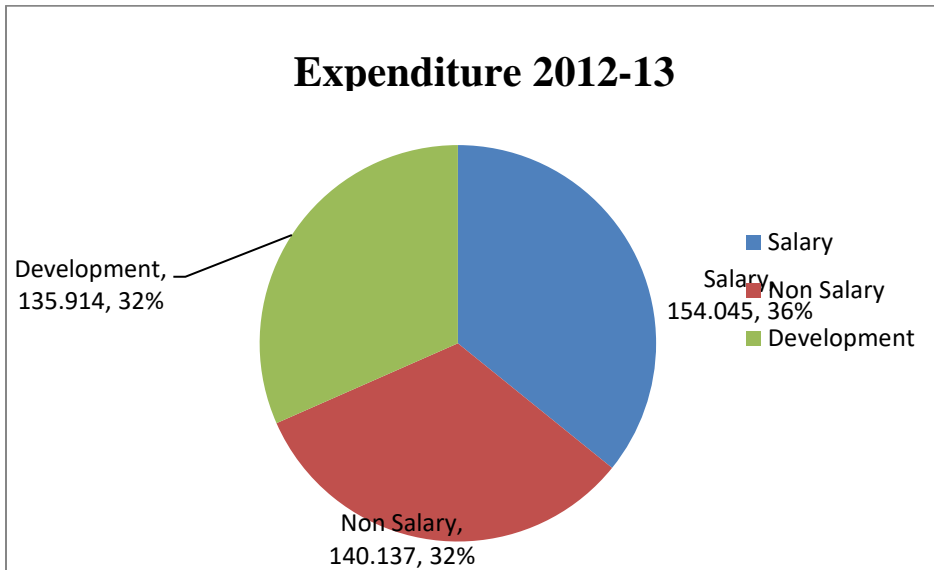
### 1.1.1 Comments on Budget and Accounts (Variance Analysis)

Total budget of UAs of District Okara was Rs602.110 million including salary component of Rs186.537 million, non-salary component of Rs160.183 million and development component of Rs255.390 million. Expenditure against salary component was Rs154.045 million, non-salary component was Rs140.137 million and development component was Rs135.914 million. Overall savings were Rs165.876 million which was 28% of total budget.

Rs in million

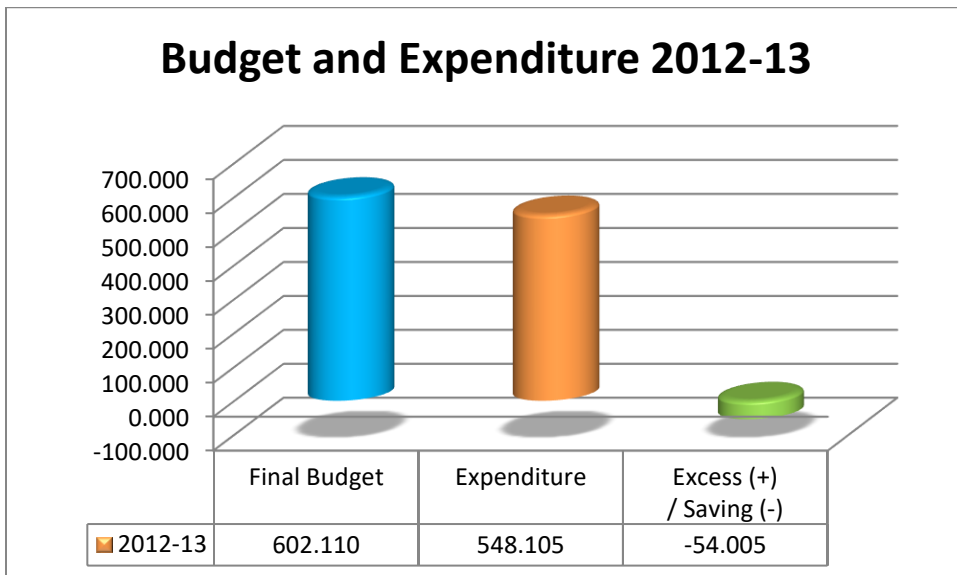
<b>FY 2012-13</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Savings</b>	<b>% Savings</b>
<b>Salary</b>	186.537	154.045	26.354	14
<b>Non-salary</b>	160.183	140.137	20.046	13
<b>Development</b>	255.390	135.914	119.476	47
<b>Total</b>	<b>602.110</b>	<b>430.096</b>	<b>165.876</b>	<b>28</b>

Rs in million



The original and final budget of 114 UAs of Okara for the financial year 2012-13 was Rs602.110 million. Against the final budget, total expenditure incurred by the UAs during the financial year 2012-13 was Rs430.096million.

Rs in million



Savings of Rs165.876 million was shown which in terms of percentage 28% of the final budget was. The same was required to be justified by the management.

### **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	5	Not convened
2	2012-13	2	Not convened

## **1.2 AUDIT PARAS**

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

### **1.2.1.1 Non-production of Record**

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 Union Administration No. 1, 17 and 71 of District Okara did not provide the record of Income and Expenditure to Audit for Verification.

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

The matter was reported to PAO in August, 2014. It was replied that the record will be produced at the time of next audit. DAC meeting was not convened by PAO till the finalization of this Report.

Audit recommends that responsibility may be fixed for not production of record and non-compliance of the rules and appropriate action taken against the officers / officials held responsible besides ensuring submission of record to Audit.



## **1.2.2 Irregularity / Non-compliance of Rules**

### 1.2.2.1 **Doubtful Execution of Civil Works – Rs158.186 million**

According to Rule 4(3) of Punjab Union Administration (Works) Rules 2002, the Union Administration shall be competent to get the works executed through Project committees without approval of the Union Council where the project costs up to Rs5,000 and with approval of the Union Council where the project costs up to Rs100,000.

Management of the 83 UAs of District Okara incurred an expenditure on execution of development schemes for Rs158.186million without approval of the TS Estimate and recording the measurement in the relevant Measurement books **Annex – B**.

Audit holds that doubtful execution of work was made due to weak internal controls and poor financial discipline which resulted in unauthorized payment of Rs158.186 million.

The matter was reported to the PAOs in August 2014 but neither reply was furnished nor DAC meeting convened till the finalization of this report.

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

### 1.2.2.2 **Expenditure in Excess of Budget Allocation- Rs2.820 million**

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

Management of 7 UAs of District Okara incurred an expenditure of Rs2.820 million in excess of budget allocation as detailed below.

<b>Union Administration No.</b>	<b>Amount (Rs in million)</b>
04	0.073
16	0.406
26	0.049
28	0.200
9	0.417
89	0.982
56	0.693
<b>Total</b>	<b>2.820</b>

Audit holds that excess expenditure was incurred due to weak internal controls and poor financial discipline which resulted in unauthorized payment of irregular payment.

The matter was reported to the PAOs in August, 2014 but neither reply was furnished nor DAC meeting convened till the finalization of this report.

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

### **1.2.2.3 Payment of Rent without Assessment - Rs1.083 million**

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

Management of the 9 UAs of District Okara incurred expenditure for Rs1.083 million on rent of office building without getting assessment from Excise Department Punjab as detailed below.

<b>Union Administration No.</b>	<b>Amount (Rs in million)</b>
97	0.051
99/11	0.058
90	0.084
92	0.250
96	0.197
98	0.162
111/3	0.056
103	0.030
112	0.195
<b>Total</b>	<b>1.083</b>

Audit holds that un-assessed rent was paid due to weak internal controls and poor financial discipline which may result in excess payment of rent as well as loss to the UA.

The matter was reported to the PAOs in August, 2014 it was replied that matter has been noted. DAC meeting was not convened till the finalization of this report.

Audit recommends for fixing responsibility besides regularization of the matter under intimation to Audit.

#### **1.2.2.4 Non-utilization of CCB Funds – Rs4.110 million**

According to Rule (3)(v) of PDG and TMA Budget Rules, 2003, the head of offices is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided.

Management of the 8 UAs of District Okara allocated an amount of Rs4.110 million for CCB schemes. The amount was not utilized in the interest of public for which the same was provided as detailed below.

<b>Union Administration No.</b>	<b>Amount (Rs in million)</b>
77	0.200
83	0.140
113	0.249
57	0.726
61	0.707
65	0.820
69	0.287
87	0.981
<b>Total</b>	<b>4.110</b>

Audit holds that CCB funds were not utilized due to weak internal controls and poor financial discipline which may result in depriving the public and other stake holders from the utility of funds.

The matter was reported to the PAOs in August, 2014 it was replied that matter has been noted. DAC meeting was not convened till the finalization of this report.

Audit recommends for fixing responsibility besides taking action against the officers / officials at fault under intimation to Audit.

#### **1.2.2.5 Expenditure without Budget - Rs8.844 million**

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

Management of 19 UAs of District Okara incurred an expenditure Rs8.844 million against zero budget. The funds were not got approved from the competent form as detailed below.

<b>Union Administration No.</b>	<b>Amount (Rs in million)</b>
105	0.072
49	2.804
53	0.76
55	0.297
57	0.193
59	0.200
61	0.314
63	0.217
65	0.407
75	0.268
79	0.692
103	0.730
107/2	0.187
109/1	0.106
13	0.250
15	0.259
27	0.202
35	0.115
45	0.771
<b>Total</b>	<b>8.844</b>

Audit holds that the expenditure against zero budget was incurred due to weak internal controls and poor financial discipline which may result in unjustified drawl and loss to the UA.

The matter was reported to the PAOs in August, 2014 it was replied that observation has been noted. DAC meeting was not convened till the finalization of this report.

Audit recommends for fixing responsibility besides taking action against the officers / officials at fault under intimation to Audit.

## **ANNEXES**

**(Annex-A)****MFDAC**

<b>Sr. No</b>	<b>Name of UA</b>	<b>Subject</b>	<b>Description of Para</b>	<b>Amount (Rs in million)</b>
<b>Audit Year 2013-14</b>				
1	3,5,7,11,13,15,19,21, 23,26, 29, 93, 95, 99, 27, 91/3, 2, 4, 6, 8, 10, 12, 16, 18, 24, 28, 90, 92, 94, 96, 98, 100	Non deposit of income tax	Irregularity	3.168
2	11,93	Unauthorized Expenditure under the head Others	Irregularity	0.107
3	11,13,15,17,19,21,93,04 ,18,90,92,94,96,98	Unauthorized Expenditure on sports	Irregularity	1.720
4	17,02,04,6,10,16,18,28, 90,92, 94,96,98,100	Non preparation of budget on prescribed format	Irregularity	70.324
5	19	Unauthorized Expenditure on health	Irregularity	0.052
6	02,04,06,08,10,12,16,18 ,23, 24, 26, 98	Non-allocation of funds for CCB Projects	Irregularity	10.145
7	02,04,06,08,10,12,16,18 ,24,28,90,92,94,96,98,1 00,09,89	Non generation/collection of own source revenue	Irregularity	9.000
8	02,04,06,10,16,18,28,90 ,92,94,96,98,100,09,89	Less allocation for Development Projects	Irregularity	15.058
9	02,04,08,10,12,16,18,23 , 24, 26, 28,90,92,94,96,98,100,	Non-reconciliation of Expenditure and Receipts	Irregularity	92.36
10	10,92,25,89	Less Reserve for Closing Balance	Irregularity	0.345
11	09,25	Less deposit of receipt	Irregularity	0.067
12	89	Unjustified expenditure due to split up	Irregularity	0.335
13	06,10	Non conducting the Annual Physical verification of stores and stocks	Irregularity	-
14	12	Defective maintenance of Cash book.	Irregularity	-
15	19,21,29	Non utilization of CCB funds	Irregularity	0.313
16	51,67,73,77,83,85,113,4 7,49,53,55,57,59,61,63, 65,69,75,79,81,87,103,1 07/2,109/1,46,48,52,54, 56,58,60,62,,64,66,68,7 0,72,74,76,78,80,82,84, 86,88,108,112,114	Non deposit income tax	Irregularity	7.930
17	47,48,52, 56, 58, 60, 62, 64, 68, 70	Non-allocation of funds for CCB Projects	Irregularity	8.058
18	73,77,85,55	Unauthorized Expenditure without approval	Irregularity	0.320
19	51	Unauthorized Expenditure on repair	Irregularity	0.100
20	67	Unauthorized Expenditure on health	Irregularity	0.077
21	77,111,113,46,48,52,54, 56,58,60,62,64,66,70,72 ,78,80,82,84,86,88,108, 112,114	Unauthorized Expenditure on sports	Irregularity	2.858
22	106,46,48,52,56,58,62,6 4,66,68,70,72,74,76,78, 80,82,84,86,88,108,112, 114	Non preparation of budget on prescribed format	Irregularity	144.381
23	106,	Doubtful expenditure on sewing machines	Irregularity	0.179
24	106,46,48,52,54,56,58,6	Non generation/collection of own source	Irregularity	16

	0,62,64,66,68,70,72,74, 76,78,80,82,84,86,88,10 8,112,114,104, 23, 26	revenue		.000
25	46,48,52,54,56,58,60,62 ,64,66,68,70,72,74,76,7 8,80,82,84,86,88,108,11 2,114	Non-reconciliation of Expenditure and Receipts	Irregularity	156.870
26	48,58,62,64,66,68,70,74 ,76,80,82	Less Reserve for Closing Balance	Irregularity	1.717
27	52,62,68,80,88,108	Less allocation for Development Projects	Irregularity	2.795
28	104	Un-authorized expenditure of street lights	Irregularity	0.095
29	31,33,35,39,41,45,30,32 ,34,36,38,40,42,44	Non deposit of income tax	Irregularity	1.122
30	31	Unauthorized Expenditure on repair	Irregularity	0.100
31	33	Unauthorized payment through cash instead of cheque	Irregularity	0.100
32	43,102	Unjustified expenditure due to split up	Irregularity	0.400
33	43,102,37,38	Less receipt deposit	Irregularity	0.289
34	43,102	Unauthorized Block Allocation	Irregularity	0.780
35	37	Overpayment of secretary share	Irregularity	0.064
36	37	Un-authorized payment on account of advertisement	Irregularity	0.052
37	30,32,34,38,40,42,44	Non-allocation of funds for CCB Projects	Irregularity	2.346
38	30,32,34,36,40,42,44	Unauthorized expenditure on Sports	Irregularity	0.579
39	43,102,30,32,34,37,38,4 0,42,44	Non generation/collection of own source revenue	Irregularity	0.500
40	30,32,34,36,38,40,42,44	Non-reconciliation of Expenditure and Receipts	Irregularity	5.000
41	43	Less Reserve for Closing Balance	Irregularity	0.387
42	43	Less allocation	Irregularity	0.122
43	23	Less Receipt	Irregularity	0.010
44	26	Non adjustment of HBA	Irregularity	0.156
<b>Audit Year 2012-13</b>				
1	33	Non preparation of budget on prescribed format	Irregularity	10.299
2	33	Non preparation of annual development plan	Irregularity	1.150
3	33	Non preparation and non reconciliation of Income & Expenditure statements	Irregularity	-
4	90	Non preparation of budget on prescribed format	Irregularity	-
5	90	Non preparation of annual development plan	Irregularity	1.300
6	90	Non preparation and non reconciliation of Income & Expenditure statements	Irregularity	-
7	90	Unauthorized expenditure without approval of rate analysis	Irregularity	0.024
8	72	Irregular payment to daily wage naib qasid	Irregularity	0.128
9	72	Non preparation of budget on prescribed format	Irregularity	5.875
10	72	Non reconciliation of Expenditure	Irregularity	4.293
11	72	Expenditure in Excess of Budget Allocation	Irregularity	0.491



12	90	Unauthorized Execution of Development Schemes – Rs400,000	Irregularity	0.400
13	90	Splitting of Expenditure – Rs 400,000	Irregularity	0.400
14	33	Non-allocation of CCB Funds - Rs 287,500	Irregularity	0.288
15	33	Unjustified Execution of Development Schemes – Rs 150,000	Irregularity	0.150
16	72	Non-deduction of Income Tax – Rs 35,547	Recovery	0.036

**Annex – B**

<b>Union Administration No.</b>	<b>Amount (Rs in million)</b>
23	4.050
26	2.550
51	1.000
67	0.853
73	1.524
77	0.402
83	1.087
85	1.000
105	0.458
111/3	0.646
113	1.072
47	3.088
49	1.420
53	2.766
55	2.383
59	4.456
61	2.827
63	1.624
65	3.281
69	1.149
75	3.281
79	3.036
81	2.213
87	3.924
103	2.954
107/2	3.335
109/1	2.654
106	4.158
54	1.623
60	2.937
72	0.834
74	3.909
78	3.216
82	4.180
84	2.088
86	4.359
88	1.572
108	2.134
114	2.089
104	4.408
3	1.200
5	2.598
7	0.850

11	1.021
13	2.205
15	1.942
19	0.359
21	1.000
29	1.452
93\5	1.061
95/7	1.230
97	0.035
99/11	1.070
27	2.367
91/3	1.317
8	1.438
12	1.864
24	1.935
90	0.134
92	1.159
94	1.526
96	1.068
98	0.863
100	1.330
25	2.067
89	4.000
31	1.020
33	0.600
35	1.160
39	1.000
41	0.750
45	1.517
43	3.143
102	1.482
30	1.257
32	0.759
34	1.939
36	0.752
37	2.550
38	1.955
40	1.229
42	1.778
44	1.664
<b>Total</b>	<b>158.186</b>