



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ACL	Audit Command Language
ADP	Annual Development Programme
B&R	Buildings and Roads
BDD	Budget Demand Development
CAATs	Computer Assisted Audit Techniques
CCB	Citizen Community Board
CFT	Cubic Feet
DAC	Departmental Accounts Committee
DNIT	Draft Notice Inviting Tenders
FCR	Final Completion Report
IPSAS	International Public Sector Accounting Standards
NAM	New Accounting Model
MB	Measurement Book
MRS	Market Rate System
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLA	Personal Ledger Account
PLGO	Punjab Local Government Ordinance
RCC	Re-enforced Cement Concrete
RDA	Regional Director Audit
RMR	Road Metal Return
SAE	Schedule of Authorized Expenditure
SAP	System Application Product
SFT	Square Feet
SOP	Standing Operating Procedure
TMA	Town/Tehsil Municipal Administration
TST	Triple Surface Treatment
T&P	Tools & Plants
UA	Union Administration

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 District Sheikhpura 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 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 101 UAs in District Sheikhupura for the financial year 2012-2013 and the findings included in the Audit Report.

Each Union Administration in District Sheikhupura 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 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 in District Sheikhupura 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 Rs22.743 million out of Rs30.325million and non-Development expenditure of Rs138.345 million out of Rs203.449 million for the financial year 2012-13 was conducted which was 70% & 68% of development and non-development expenditure respectively. Total expenditure of the UAs of District Sheikhupura for the financial year 2012-13 was

Rs161.088 million, out of this an expenditure of Rs111.15 million was audited which, was 69% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of UAs of District Sheikhpura for the financial year 2012-13 were Rs44.019 million. RDA Lahore audited receipts of Rs30.813 million which were 70% of total receipts.

b. Recoveries at The Instance of Audit

Recovery of Rs7.703 million was pointed out during the audit but no recovery was effected till compilation of this Report.

c. Audit Methodology

Audit was performed through understanding the business process 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 Rs23.560 million was noted in one case.¹
- ii. Non-compliance of Rs8.282 million was noted in two cases.²
- iii. Recovery of Rs7.703 million noted in one case.³

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

¹Para 1.2.1.1

²Para 1.2.2.1, 1.2.2.2

³Para 1.2.3.1

SUMMARY TABLES & CHARTS

Table 1 Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	101	236.520
2	Total formations under Audit jurisdiction	101	236.520
3	Total Entities (PAO) Audited	101	236.520
4	Total formations Audited	101	236.520
5	Audit & Inspection Reports	101	236.520
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (Relating to District Governments)	-	-

Table 2: Audit Observations

Rs in million

Sr. No.	Description	Amount under audit observation
1	Inappropriate/ irregular asset management	8.281
2	Weak financial management	7.703
3	Weak Internal controls	-
4	Others	-
Total		15.984

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Expenditure procurement of physical assets	Civil Works	Receipt	Others	Total current year
1	Outlays audited	-	22.743	44.019	138.345	205.107*
2	Amount placed under audit observation / irregularities	-	-	13.374	2.610	15.984
3	Recoveries pointed out at the instance of Audit	-	-	7.703	-	7.703
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 Rs161.088 million.

Table 4: Irregularities pointed out

Rs in million

Sr. No.	Description	Amount under Audit observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations	-
2	Reported cases of fraud, embezzlement, theft and misuse of public funds.	-
3	Quantification of weaknesses of internal control systems.	-
4	Recoveries, overpayments, or misappropriations of public money.	7.703
5	Non-production of record to Audit	-
6	Others, including cases of accidents, negligence etc.	8.281
Total		15.984

CHAPTER-1

1 UNION ADMINISTRATIONS, SHEIKHUPURA

1.1 INTRODUCTION:

Each Union Administration, Sheikhpura consists of Union Nazim, Union NaibNazim, Secretary and Administration. Each UA Sheikhpura comprises one Drawing & 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.

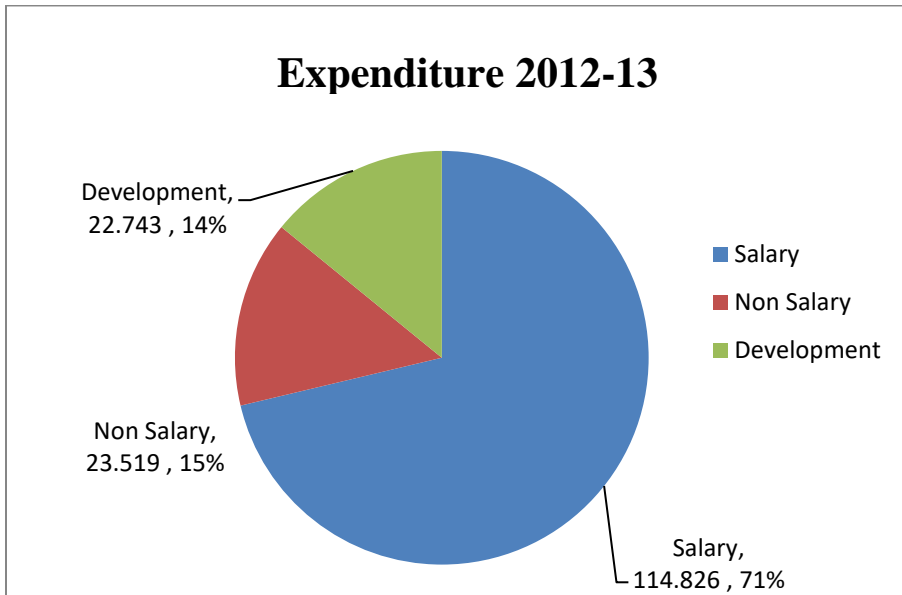
1.1.1 Comments on Budget and Accounts (Variance Analysis)

Total budget of UAs of District Sheikhpura was Rs236.52 million including salary component of Rs155.200 million, non-salary component of Rs36.100 million and development component of Rs45.220 million. Expenditure against salary component was Rs114.826 million, non-salary component was Rs23.519 million and development component was Rs22.743 million. Overall savings were Rs75.432 million which was 32% of total budget.

Rs in million

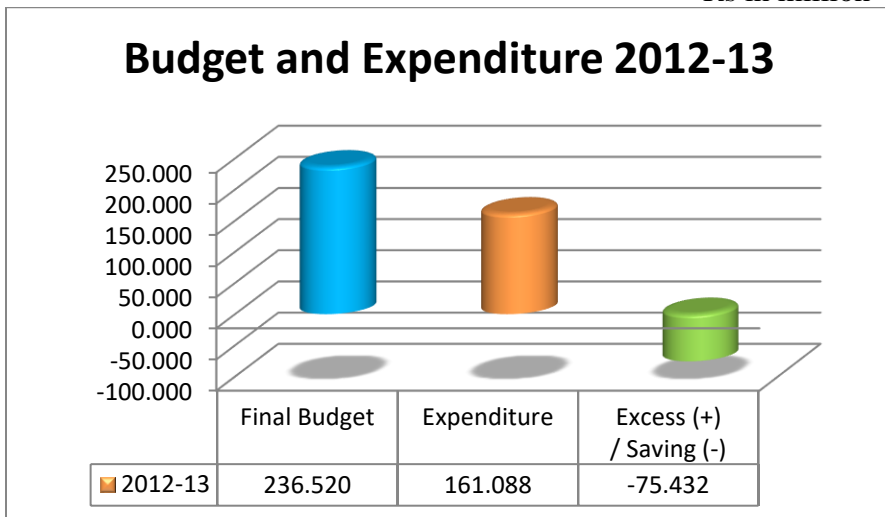
FY 2012-13	Budget	Expenditure	Savings	% Savings
Salary	155.200	114.826	40.374	26
Non-salary	36.100	23.519	12.581	35
Development	45.220	22.743	22.477	50
Total	236.52	161.088	75.432	32

Rs in million



The original and final budget of 100 UAs of Sheikhpura for the financial year 2012-13 was Rs236.520 million. Against the final budget, total expenditure incurred by the UAs during the financial year 2012-13 was Rs161.088 million.

Rs in million



Savings to the tune of Rs75.432 million was shown which in terms of percentage was 32% of the final budget. 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

Sr. No.	Audit Year	No. of Paras	Status of PAC/UAC Meetings
1	2009-12	4	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 – Rs23.560 million

According to Section-115(5) & (6) of PLGO 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

Management of 38 Union Administrations in Sheikhpura did not produce expenditure and receipt record amounting to Rs23.560 million for the year 2008-13 as detailed at **Annex-B**. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified.

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.

This resulted in non-production of record.

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

1.2.2 Irregularities / Non-compliance

1.2.2.1 Irregular Expenditure - Rs2.611 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 19 Union Administrations of District Sheikhpura (**Annex-C**) incurred an expenditure of Rs2.611 million on sports, cash prizes for winners, Independence day, Pakistan day but following observations were noticed.

1. No stock entry was shown.
2. Distribution of sports material was not found in record.
3. Name & addresses of participants was not found in record.
4. Name & addresses of winner not mention.
5. No office order by competent authority shown to audit.

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

This resulted in irregular expenditure of Rs2.611 million.

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

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

1.2.2.2 Payment without Acknowledgements - Rs5.671 million

According to clause 4.3 of subsidiary treasury rules, every payment shall be supported by acknowledgement.

Management of 33 Union Administrations of District Sheikhpura (**Annex-D**) did not get acknowledgements from NADRA on account of their share on different certificates issued.

Audit holds that non receipt of acknowledgements was due to poor financial management and lack of internal controls on the part of management.

This resulted in non-receipt of acknowledgements of Rs5.671 million.

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

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

1.2.3 Performance

1.2.3.1 Non-achievement of Financial Targets – Rs7.703 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.

Management of 11 Union Administrations of District Sheikhpura (**Annex-E**) realized Rs44.019 million against a receipt target of Rs51.722 million during the period from 2012-13.

Audit holds that the non-achievement of financial targets is due to poor performance of the management.

This resulted in less realization of local government revenues worth Rs7.703 million.

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

Audit recommends fixing responsibility against the officers / officials concerned for non-achievement of financial targets under intimation to Audit.

ANNEXES

MFDAC

Sr. No.	Name of UCs	Description	Nature of Para	Amount Rs in million
Audit Year 2013-14				
1	Union Council 01	Non Preparation of Cash Book	Irregularity	2.265
2	Union Council 01	Non Preparation of Record	Irregularity	1.492
3	Union Council 01	Unauthorized Splitting of Development Schemes	Irregularity	0.433
4	Union Council 01	Execution of Development Schemes without Administrative Approval & Technical Sanction	Irregularity	0.433
5	Union Council 01	Un-authorized Purchase of Furniture & Fixture	Irregularity	0.043
6	Union Council 04	Unauthorized Splitting of Development Schemes	Irregularity	0.948
7	Union Council 04	Execution of Development Schemes without Administrative Approval & Technical Sanction	Irregularity	0.948
8	Union Council 09	Irregular Expenditure on cleanliness	Irregularity	0.257
9	Union Council 09	Irregular payment of repair	Irregularity	0.099
10	Union Council 09	Execution of Development Schemes without Administrative Approval & Technical Sanction	Irregularity	0.083
11	Union Council 09	Payment of rent without assessment	Irregularity	0.156
12	Union Council 10	Payment of rent without assessment	Irregularity	0.036
13	Union Council 10	Irregular payment of repair	Irregularity	0.033
14	Union Council 12	Un-authorized Drawl on TA/DA	Irregularity	0.032
15	Union Council 12	Irregular payment of repair	Irregularity	0.031
16	Union Council 19	Irregular payment of repair	Irregularity	0.055
17	Union Council 19	Non-Preparation of Stock Register	Irregularity	0.038
18	Union Council 19	Un-authorized Drawl on TA/DA	Irregularity	0.024
19	Union Council 20	Non deposit of government receipts	Irregularity	0.319
20	Union Council 26	Unauthorized Splitting of	Irregularity	0.203

		Development Schemes		
21	Union Council 26	Execution of Development Schemes without Administrative Approval & Technical Sanction	Irregularity	0.203
22	Union Council 26	Irregular Expenditure	Irregularity	0.183
23	Union Council 26	Irregular payment of repair	Irregularity	0.048
24	Union Council 26	Un-authorized Purchase of Furniture & Fixture	Irregularity	0.035
25	Union Council 26	Irregular expenditure on cleanliness	Irregularity	0.030
26	Union Council 26	Payment of rent without assessment	Irregularity	0.155
27	Union Council 26	Irregular expenditure on cleanliness	Irregularity	0.321
28	Union Council 30	Unauthorized Splitting of Development Schemes	Irregularity	0.060
29	Union Council 30	Execution of Development Schemes without Administrative Approval & Technical Sanction	Irregularity	0.060
30	Union Council 40	Payment of rent without assessment	Irregularity	0.114
31	Union Council 42	Irregular Expenditure on cleanliness	Irregularity	0.124
32	Union Council 42	Irregular payment of repair	Irregularity	0.049
33	Union Council Bhart	Unauthorized provision of block allocation	Irregularity	0.850
34	Union Council Bhart	Undue retention of Government money	Misappropriation	0.236
35	Union Council Bhart	Unjustified payment of salary to secretary community development	Irregularity	0.191
36	Union Council Bhart	Non verification of deposits	Irregularity	0.426
37	Union Council Bhart	Non recovery of income tax	Recovery	0.041
38	Union Council Bhart	Non/improper maintenance of record	Irregularity	-
39	Union Council Chak 44	Unauthorized provision of block allocation	Irregularity	0.194
40	Union Council Chak 44	Unjustified payment of salary to secretary community development	Irregularity	0.191
41	Union Council Chak 44	Non verification of deposits	Irregularity	0.281
42	Union Council 44	Payment of rent without assessment	Irregularity	7.02

43	Union Council Chak 44	Non recovery of income tax	Recovery	0.010
44	Union Council Chak 44	Non/improper maintenance of record	Irregularity	
45	Union Council 47	Payment of rent without assessment	Irregularity	.036
46	Union Council 49	Payment of rent without assessment	Irregularity	.096
47	Union Council Khanpur	Unauthorized provision of block allocation	Irregularity	.450
48	Union Council Khanpur	Undue retention of Government money	Misappropriation	.435
49	Union Council Khanpur	Unjustified payment of salary to secretary	Irregularity	.191
50	Union Council Khanpur	Non verification of deposits	Irregularity	3.214
51	Union Council Khanpur	Non recovery of income tax	Recovery	.021
52	Union Council Khanpur	Non/improper maintenance of record	Irregularity	
53	Union Council KotPindi Das	Unauthorized provision of block allocation	Irregularity	.900
54	Union Council KotPindi Das	Undue retention of Government money	Misappropriation	.271
55	Union Council KotPindi Das	Unjustified payment of salary to secretary	Irregularity	.191
56	Union Council KotPindi Das	Non verification of deposits	Irregularity	.419
57	Union Council KotPindi Das	Non recovery of income tax	Recovery	.056
58	Union Council KotPindi Das	Non/improper maintenance of record	Irregularity	
59	Union Council Labanwala	Unauthorized provision of block allocation	Irregularity	.425
60	Union Council Labanwala	Undue retention of Government money	Misappropriation	.118
61	Union Council Labanwala	Unjustified payment of salary to secretary	Irregularity	.191
62	Union Council Labanwala	Non verification of deposits	Irregularity	2.587
63	Union Council Labanwala	Non recovery of income tax	Recovery	.011
64	Union Council Labanwala	Non/improper maintenance of record	Irregularity	
65	Union Council Mandiali	Unauthorized provision of block allocation	Irregularity	.550
66	Union Council Mandiali	Undue retention of Government money	Misappropriation	.129

67	Union Council Mandiali	Unjustified payment of salary to secretary	Irregularity	.191
68	Union Council Mandiali	Non verification of deposits	Irregularity	2.661
69	Union Council Mandiali	Non recovery of income tax	Recovery	.015
70	Union Council Mandiali	Non/improper maintenance of record	Irregularity	
71	Union Council MomanPura	Unauthorized provision of block allocation	Irregularity	.550
72	Union Council MomanPura	Undue retention of Government money	Misappropriation	.033
73	Union Council MomanPura	Unjustified payment of salary to secretary	Irregularity	.191
74	Union Council MomanPura	Non verification of deposits	Irregularity	4.155
75	Union Council MomanPura	Non recovery of income tax	Recovery	.059
76	Union Council MomanPura	Non/improper maintenance of record	Irregularity	
77	Union Council Rachna	Unauthorized provision of block allocation	Irregularity	1.240
78	Union Council Rachna	Undue retention of Government money	Misappropriation	.247
79	Union Council Rachna	Unjustified payment of salary to secretary	Irregularity	.191
80	Union Council Rachna	Non verification of deposits	Irregularity	4.127
81	Union Council Rachna	Non recovery of income tax	Recovery	.066
82	Union Council Rachna	Non/improper maintenance of record	Irregularity	
83	Union Council Urban I	Unauthorized provision of block allocation	Irregularity	.390
84	Union Council Urban I	Undue retention of Government money	Misappropriation	.485
85	Union Council Urban I	Unjustified payment of salary to secretary	Irregularity	.191
86	Union Council Urban I	Non verification of deposits	Irregularity	2.980
87	Union Council Urban I	Non recovery of income tax	Recovery	.041
88	Union Council Urban I	Non/improper maintenance of record	Irregularity	
89	Union Council Urban II	Unauthorized provision of block allocation	Irregularity	.265
90	Union Council Urban II	Undue retention of Government money	Misappropriation	.530

91	Union Council Urban II	Unjustified payment of salary to secretary	Irregularity	.191
92	Union Council Urban II	Non verification of deposits	Irregularity	2.692
93	Union Council Urban II	Non recovery of income tax	Recovery	.026
94	Union Council Urban II	Non/improper maintenance of record	Irregularity	
95	Union Council 7 RattaGujran	Unauthorized provision of block allocation	Irregularity	.126
96	Union Council 7 RattaGujran	Undue retention of Government money	Misappropriation	.030
97	Union Council 7 RattaGujran	Unjustified payment of salary to secretary	Irregularity	.191
98	Union Council 7 RattaGujran	Non verification of deposits	Irregularity	1.532
99	Union Council 7 RattaGujran	Non/improper maintenance of record	Irregularity	
100	Union Council Kala Khatai	Unauthorized provision of block allocation	Irregularity	.350
101	Union Council Kala Khatai	Undue retention of Government money	Misappropriation	.456
102	Union Council Kala Khatai	Unjustified payment of salary to secretary	Irregularity	.191
103	Union Council Kala Khatai	Non verification of deposits	Irregularity	1.655
104	Union Council Kala Khatai	Non/improper maintenance of record	Irregularity	
105	Union Council KasWala	Unauthorized provision of block allocation	Irregularity	.350
106	Union Council KasWala	Undue retention of Government money	Misappropriation	.335
107	Union Council KasWala	Unjustified payment of salary to secretary	Irregularity	.191
108	Union Council KasWala	Non verification of deposits	Irregularity	1.655
109	Union Council KasWala	Non/improper maintenance of record	Irregularity	
110	Union Council 02 Mehta sooja	Unauthorized provision of block allocation	Irregularity	.800
111	Union Council 02 Mehta sooja	Unauthorized execution of development schemes without Measurement Books	Irregularity	.664
112	Union Council 02 Mehta sooja	Non verification of deposits	Irregularity	2.803
113	Union Council 03 Ladheke	Unauthorized provision of block allocation	Irregularity	.500

114	Union Council 03 Ladheke	Unauthorized execution of development schemes without Measurement Books	Irregularity	.385
115	Union Council 03 Ladheke	Non verification of deposits	Irregularity	2.729
116	Union Council 03 Ladheke	Non recovery of income tax	Recovery	.023
117	Union Council 03 Ladheke	Drawl of Pay & allowances without job performance	Irregularity	.233
118	Union Council 03 Ladheke	Non/improper maintenance of record	Irregularity	
119	Union Council Urban I Narang	Unauthorized provision of block allocation	Irregularity	.500
120	Union Council Urban I Narang	Undue retention of Government money	Misappropriat ion	.256
121	Union Council Urban I Narang	Unjustified payment of salary to secretary	Irregularity	.191
122	Union Council Urban I Narang	Non verification of deposits	Irregularity	1.566
123	Union Council Urban I Narang	Non/improper maintenance of record	Irregularity	
124	Union Council 6 Urban II Narang	Unauthorized provision of block allocation	Irregularity	.300
125	Union Council 6 Urban II Narang	Undue retention of Government money	Misappropriat ion	.056
126	Union Council 6 Urban II Narang	Unjustified payment of salary to secretary	Irregularity	.191
127	Union Council 6 Urban II Narang	Non verification of deposits	Irregularity	1.555
128	Union Council 6 Urban II Narang	Non/improper maintenance of record	Irregularity	
129	Union Council 7 RattaGujran	Unauthorized provision of block allocation	Irregularity	.126
130	Union Council 7 RattaGujran	Undue retention of Government money	Misappropriat ion	.030
131	Union Council 7 RattaGujran	Unjustified payment of salary to secretary	Irregularity	.191
132	Union Council 7 RattaGujran	Non verification of deposits	Irregularity	1.532
133	Union Council 7 RattaGujran	Non/improper maintenance of record	Irregularity	
134	Union Council 11 Darur Muslim	Unauthorized provision of block allocation	Irregularity	.285
135	Union Council 11 Darur Muslim	Undue retention of Government money	Misappropriat ion	.430
136	Union Council 11 Darur Muslim	Unjustified payment of salary to secretary	Irregularity	.191

137	Union Council 11 Daror Muslim	Non verification of deposits	Irregularity	1.629
138	Union Council 11 Daror Muslim	Non/improper maintenance of record	Irregularity	
139	Union Council 14 KtialaVirkan	Unauthorized provision of block allocation	Irregularity	.300
140	Union Council 14 KtialaVirkan	Undue retention of Government money	Misappropriation	.012
141	Union Council 14 KtialaVirkan	Unjustified payment of salary to secretary	Irregularity	.191
142	Union Council 14 KtialaVirkan	Non verification of deposits	Irregularity	1.653
143	Union Council 14 KtialaVirkan	Non/improper maintenance of record	Irregularity	
144	Union Council 15 Urban I	Unauthorized provision of block allocation	Irregularity	.300
145	Union Council 15 Urban I	Unjustified payment of salary to secretary	Irregularity	.191
146	Union Council 15 Urban I	Non verification of deposits	Irregularity	1.569
147	Union Council 15 Urban I	Non/improper maintenance of record	Irregularity	
148	Union Council 16 Urban II	Unauthorized provision of block allocation	Irregularity	.050
149	Union Council 16 Urban II	Undue retention of Government money	Misappropriation	
150	Union Council 16 Urban II	Unjustified payment of salary to secretary	Irregularity	.191
151	Union Council 16 Urban II	Non verification of deposits	Irregularity	1.696
152	Union Council 16 Urban II	Non/improper maintenance of record	Irregularity	
153	Union Council 17 Urban III	Unauthorized provision of block allocation	Irregularity	.100
154	Union Council 17 Urban III	Unjustified payment of salary to secretary	Irregularity	.191
155	Union Council 17 Urban III	Non verification of deposits	Irregularity	1.696
156	Union Council 17 Urban III	Non/improper maintenance of record	Irregularity	
157	Union Council 18 Urban IV	Unauthorized provision of block allocation	Irregularity	.050
158	Union Council 18 Urban IV	Undue retention of Government money	Misappropriation	.011
159	Union Council 18 Urban IV	Unjustified payment of salary to secretary	Irregularity	.191
160	Union Council 18 Urban IV	Non verification of deposits	Irregularity	2.886

161	Union Council 18 Urban IV	Non/improper maintenance of record	Irregularity	
162	Union Council 21 Noon	Unauthorized provision of block allocation	Irregularity	1.050
163	Union Council 21 Noon	Drawl of Pay & allowances without job performance	Irregularity	.233
164	Union Council 21 Noon	Non recovery of income tax	Recovery	.027
165	Union Council 21 Noon	Non verification of deposits	Irregularity	3.032
166	Union Council 21 Noon	Non/improper maintenance of record	Irregularity	
167	Union Council 25 Bhianwala	Unauthorized provision of block allocation	Irregularity	.208
168	Union Council 25 Bhianwala	Undue retention of Government money	Misappropriation	.074
169	Union Council 25 Bhianwala	Unjustified payment of salary to secretary	Irregularity	.191
170	Union Council 25 Bhianwala	Non verification of deposits	Irregularity	2.584
171	Union Council 25 Bhianwala	Non/improper maintenance of record	Irregularity	
172	Union Council 31 Mandala Dyal Shah	Non allocation of Sports Funds	Irregularity	.016
173	Union Council 32 Dhaka NizamPura	Non allocation of Sports Funds	Irregularity	.031
174	Union Council 34/1 Kot Abdul Malik	Non allocation of Sports Funds	Irregularity	
175	Union Council 35/2 Kot Abdul Malik	Non allocation of Sports Funds	Irregularity	
176	Union Council 40 QilaSattar Shah	Unauthorized provision of block allocation	Irregularity	2.078
177	Union Council 40 QilaSattar Shah	Unauthorized execution of development schemes without Measurement Books	Irregularity	.666
178	Union Council 40 QilaSattar Shah	Non recovery of income tax	Recovery	.039
179	Union Council 40 QilaSattar Shah	Non verification of deposits	Irregularity	5.479
180	Union Council 40 QilaSattar Shah	Non/improper maintenance of record	Irregularity	
181	Union Council 51 MallianKalan	Unauthorized provision of block allocation	Irregularity	1.400
182	Union Council 51 MallianKalan	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.315

183	Union Council 51 MallianKalan	Non verification of deposits	Irregularity	3.17
184	Union Council 51 MallianKalan	Non recovery of income tax	Recovery	78,949
185	Union Council 51 MallianKalan	Drawl of Pay & allowances without job performance	Irregularity	233,307
186	Union Council 51 MallianKalan	Non/improper maintenance of record	Irregularity	
187	Union Council 52 KotRanjeet	Unauthorized provision of block allocation	Irregularity	.970
188	Union Council 52 KotRanjeet	Unauthorized execution of development schemes without Measurement Books	Irregularity	.846
189	Union Council 52 KotRanjeet	Non verification of deposits	Irregularity	3.030
190	Union Council 52 KotRanjeet	Non recovery of income tax	Recovery	.050
191	Union Council 52 KotRanjeet	Drawl of Pay & allowances without job performance	Irregularity	.233
192	Union Council 52 KotRanjeet	Non/improper maintenance of record	Irregularity	
193	Union Council 54 MaradayKalan	Unauthorized provision of block allocation	Irregularity	.950
194	Union Council 54 MaradayKalan	Unauthorized execution of development schemes without Measurement Books	Irregularity	.867
195	Union Council 54 MaradayKalan	Non verification of deposits	Irregularity	2.66
196	Union Council 54 MaradayKalan	Non recovery of income tax	Recovery	.052
197	Union Council 54 MaradayKalan	Drawl of Pay & allowances without job performance	Irregularity	.233
198	Union Council 54 MaradayKalan	Non/improper maintenance of record	Irregularity	
199	Union Council 55 Bahrianwala	Unauthorized provision of block allocation	Irregularity	.600
200	Union Council 55 Bahrianwala	Unauthorized execution of development schemes without Measurement Books	Irregularity	.273
201	Union Council 55 Bahrianwala	Non verification of deposits	Irregularity	2.68
202	Union Council 55 Bahrianwala	Non recovery of income tax	Recovery	.016
203	Union Council 55 Bahrianwala	Drawl of Pay & allowances without job performance	Irregularity	.233

204	Union Council 55 Bahrianwala	Non/improper maintenance of record	Irregularity	
205	Union Council 56 Bahooman	Unauthorized provision of block allocation	Irregularity	.800
206	Union Council 56 Bahooman	Unauthorized execution of development schemes without Measurement Books	Irregularity	.791
207	Union Council 56 Bahooman	Non verification of deposits	Irregularity	3.546
208	Union Council 56 Bahooman	Non recovery of income tax	Recovery	.047
209	Union Council 56 Bahooman	Drawl of Pay & allowances without job performance	Irregularity	.233
210	Union Council 56 Bahooman	Non/improper maintenance of record	Irregularity	
211	Union Council 57 Jeevanpura	Unauthorized provision of block allocation	Irregularity	.900
212	Union Council 57 Jeevanpura	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.458
213	Union Council 57 Jeevanpura	Non verification of deposits	Irregularity	2.74
214	Union Council 57 Jeevanpura	Non recovery of income tax	Recovery	.087
215	Union Council 57 Jeevanpura	Drawl of Pay & allowances without job performance	Irregularity	.233
216	Union Council 57 Jeevanpura	Non/improper maintenance of record	Irregularity	
217	Union Council 58 Kudlathi	Unauthorized provision of block allocation	Irregularity	.750
218	Union Council 58 Kudlathi	Unauthorized execution of development schemes without Measurement Books	Irregularity	.523
219	Union Council 58 Kudlathi	Non verification of deposits	Irregularity	3.091
220	Union Council 58 Kudlathi	Non recovery of income tax	Recovery	.031
221	Union Council 58 Kudlathi	Drawl of Pay & allowances without job performance	Irregularity	.233
222	Union Council 58 Kudlathi	Non/improper maintenance of record	Irregularity	
223	Union Council 59/1 Jhugian	Unauthorized provision of block allocation	Irregularity	1.100
224	Union Council 59/1 Jhugian	Unauthorized execution of development schemes	Irregularity	.844

		without Measurement Books		
225	Union Council 59/1 Jhugian	Non verification of deposits	Irregularity	2.913
226	Union Council 59/1 Jhugian	Non recovery of income tax	Recovery	.050
227	Union Council 59/1 Jhugian	Drawl of Pay & allowances without job performance	Irregularity	.233
228	Union Council 59/1 Jhugian	Non/improper maintenance of record	Irregularity	
229	Union Council 60/2 Urban	Unauthorized provision of block allocation	Irregularity	.799
230	Union Council 60/2 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.867
231	Union Council 60/2 Urban	Non verification of deposits	Irregularity	3.313
232	Union Council 60/2 Urban	Non recovery of income tax	Recovery	.052
233	Union Council 60/2 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
234	Union Council 60/2 Urban	Non/improper maintenance of record	Irregularity	
235	Union Council 61/3 Urban	Unauthorized provision of block allocation	Irregularity	.450
236	Union Council 61/3 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.718
237	Union Council 61/3 Urban	Non verification of deposits	Irregularity	3.19
238	Union Council 61/3 Urban	Non recovery of income tax	Recovery	.043
239	Union Council 61/3 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
240	Union Council 61/3 Urban	Non/improper maintenance of record	Irregularity	
241	Union Council 62 /4 urban	Unauthorized provision of block allocation	Irregularity	1.400
242	Union Council 62 /4 urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.724
243	Union Council 62 /4 urban	Non verification of deposits	Irregularity	2.901
244	Union Council 62 /4 urban	Non recovery of income tax	Recovery	.103

245	Union Council 62 /4 urban	Drawl of Pay & allowances without job performance	Irregularity	.233
246	Union Council 62 /4 urban	Non/improper maintenance of record	Irregularity	
247	Union Council 63/5 Urban	Unauthorized provision of block allocation	Irregularity	1.050
248	Union Council 63/5 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.655
249	Union Council 63/5 Urban	Non verification of deposits	Irregularity	3.06
250	Union Council 63/5 Urban	Non recovery of income tax	Recovery	.039
251	Union Council 63/5 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
252	Union Council 63/5 Urban	Non/improper maintenance of record	Irregularity	
253	Union Council 64/6 Urban	Unauthorized provision of block allocation	Irregularity	.743
254	Union Council 64/6 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.615
255	Union Council 64/6 Urban	Non verification of deposits	Irregularity	3.15
256	Union Council 64/6 Urban	Non recovery of income tax	Recovery	.036
257	Union Council 64/6 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
258	Union Council 64/6 Urban	Non/improper maintenance of record	Irregularity	
259	Union Council 66/8 Urban	Unauthorized provision of block allocation	Irregularity	.800
260	Union Council 66/8 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.767
261	Union Council 66/8 Urban	Non verification of deposits	Irregularity	2.72
262	Union Council 66/8 Urban	Non recovery of income tax	Recovery	.045
263	Union Council 66/8 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
264	Union Council 66/8 Urban	Non/improper maintenance of record	Irregularity	
265	Union Council 67/9 Urban	Unauthorized provision of block allocation	Irregularity	1.181

266	Union Council 67/9 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.24
267	Union Council 67/9 Urban	Non verification of deposits	Irregularity	3.02
268	Union Council 67/9 Urban	Non recovery of income tax	Recovery	.074
269	Union Council 67/9 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
270	Union Council 67/9 Urban	Non/improper maintenance of record	Irregularity	
271	Union Council 68 City	Unauthorized provision of block allocation	Irregularity	.380
272	Union Council 68 City	Unauthorized execution of development schemes without Measurement Books	Irregularity	.732
273	Union Council 68 City	Non verification of deposits	Irregularity	3.177
274	Union Council 68 City	Non recovery of income tax	Recovery	.043
275	Union Council 68 City	Drawl of Pay & allowances without job performance	Irregularity	.233
276	Union Council 68 City	Non/improper maintenance of record	Irregularity	
277	Union Council 69/11 Urban	Unauthorized provision of block allocation	Irregularity	.900
278	Union Council 69/11 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.700
279	Union Council 69/11 Urban	Non verification of deposits	Irregularity	2.77
280	Union Council 69/11 Urban	Non recovery of income tax	Recovery	.042
281	Union Council 69/11 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
282	Union Council 69/11 Urban	Non/improper maintenance of record	Irregularity	
283	Union Council 70/12 Urban	Unauthorized provision of block allocation	Irregularity	.600
284	Union Council 70/12 Urban	Unauthorized execution of development schemes without Measurement Books	Irregularity	.806
285	Union Council 70/12 Urban	Non verification of deposits	Irregularity	2.94

286	Union Council 70/12 Urban	Non recovery of income tax	Recovery	.048
287	Union Council 70/12 Urban	Drawl of Pay & allowances without job performance	Irregularity	.233
288	Union Council 70/12 Urban	Non/improper maintenance of record	Irregularity	
289	Union Council 71 RehmanPura	Unauthorized provision of block allocation	Irregularity	.800
290	Union Council 71 RehmanPura	Unauthorized execution of development schemes without Measurement Books	Irregularity	.767
291	Union Council 71 RehmanPura	Non verification of deposits	Irregularity	2.84
292	Union Council 71 RehmanPura	Non recovery of income tax	Recovery	.046
293	Union Council 71 RehmanPura	Drawl of Pay & allowances without job performance	Irregularity	.233
294	Union Council 71 RehmanPura	Non/improper maintenance of record	Irregularity	
295	Union Council 72 joianwala More	Unauthorized provision of block allocation	Irregularity	1.400
296	Union Council 72 joianwala More	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.151
297	Union Council 72 joianwala More	Non verification of deposits	Irregularity	2.367
298	Union Council 72 joianwala More	Non recovery of income tax	Recovery	.069
299	Union Council 72 joianwala More	Drawl of Pay & allowances without job performance	Irregularity	.233
300	Union Council 72 joianwala More	Non/improper maintenance of record	Irregularity	
301	Union Council 73 RukhHiranMinar	Unauthorized provision of block allocation	Irregularity	.380
302	Union Council 73 RukhHiranMinar	Unauthorized execution of development schemes without Measurement Books	Irregularity	.343
303	Union Council 73 RukhHiranMinar	Non verification of deposits	Irregularity	2.59
304	Union Council 73 RukhHiranMinar	Non recovery of income tax	Recovery	.020
305	Union Council 73 RukhHiranMinar	Drawl of Pay & allowances without job performance	Irregularity	.233
306	Union Council 73 RukhHiranMinar	Non/improper maintenance of record	Irregularity	

307	Union Council 74 MirzaVirkan	Unauthorized provision of block allocation	Irregularity	1.100
308	Union Council 74 MirzaVirkan	Unauthorized execution of development schemes without Measurement Books	Irregularity	.897
309	Union Council 74 MirzaVirkan	Non verification of deposits	Irregularity	2.913
310	Union Council 74 MirzaVirkan	Non recovery of income tax	Recovery	.053
311	Union Council 74 MirzaVirkan	Drawl of Pay & allowances without job performance	Irregularity	.233
312	Union Council 74 MirzaVirkan	Non/improper maintenance of record	Irregularity	
313	Union Council 75 Madaar	Unauthorized provision of block allocation	Irregularity	.870
314	Union Council 75 Madaar	Unauthorized execution of development schemes without Measurement Books	Irregularity	.687
315	Union Council 75 Madaar	Non verification of deposits	Irregularity	2.596
316	Union Council 75 Madaar	Non recovery of income tax	Recovery	.041
317	Union Council 75 Madaar	Drawl of Pay & allowances without job performance	Irregularity	.233
318	Union Council 75 Madaar	Non/improper maintenance of record	Irregularity	
319	Union Council 76 JandialaSher Khan	Unauthorized provision of block allocation	Irregularity	.635
320	Union Council 76 JandialaSher Khan	Unauthorized execution of development schemes without Measurement Books	Irregularity	.992
321	Union Council 76 JandialaSher Khan	Non verification of deposits	Irregularity	2.95
322	Union Council 76 JandialaSher Khan	Non recovery of income tax	Recovery	.059
323	Union Council 76 JandialaSher Khan	Drawl of Pay & allowances without job performance	Irregularity	.233
324	Union Council 76 JandialaSher Khan	Non/improper maintenance of record	Irregularity	
325	Union Council 77 Kalokey	Unauthorized provision of block allocation	Irregularity	.450
326	Union Council 77 Kalokey	Unauthorized execution of development schemes without Measurement Books	Irregularity	.858

327	Union Council 77 Kalokey	Non verification of deposits	Irregularity	2.987
328	Union Council 77 Kalokey	Non recovery of income tax	Recovery	.051
329	Union Council 77 Kalokey	Drawl of Pay & allowances without job performance	Irregularity	.233
330	Union Council 77 Kalokey	Non/improper maintenance of record	Irregularity	
331	Union Council 78 Ghazi Minara	Unauthorized provision of block allocation	Irregularity	.800
332	Union Council 78 Ghazi Minara	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.275
333	Union Council 78 Ghazi Minara	Non verification of deposits	Irregularity	3.407
334	Union Council 78 Ghazi Minara	Non recovery of income tax	Recovery	.076
335	Union Council 78 Ghazi Minara	Drawl of Pay & allowances without job performance	Irregularity	.233
336	Union Council 78 Ghazi Minara	Non/improper maintenance of record	Irregularity	
337	Union Council 79 Ghang	Unauthorized provision of block allocation	Irregularity	2.599
338	Union Council 79 Ghang	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.458
339	Union Council 79 Ghang	Non verification of deposits	Irregularity	3.033
340	Union Council 79 Ghang	Non recovery of income tax	Recovery	.087
341	Union Council 79 Ghang	Drawl of Pay & allowances without job performance	Irregularity	.233
342	Union Council 79 Ghang	Non/improper maintenance of record	Irregularity	
343	Union Council 81 Bhikhi	Unauthorized provision of block allocation	Irregularity	.600
344	Union Council 81 Bhikhi	Unauthorized execution of development schemes without Measurement Books	Irregularity	.735
345	Union Council 81 Bhikhi	Non verification of deposits	Irregularity	3.41
346	Union Council 81 Bhikhi	Non recovery of income tax	Recovery	.44
347	Union Council 81 Bhikhi	Drawl of Pay & allowances without job performance	Irregularity	.233

348	Union Council 81 Bhikki	Non/improper maintenance of record	Irregularity	
349	Union Council 82 TibiHumbo	Unauthorized provision of block allocation	Irregularity	1.364
350	Union Council 82 TibiHumbo	Non Deduction of Benevolent Fund	Irregularity	.015
351	Union Council 82 TibiHumbo	Non verification of deposits	Irregularity	3.076
352	Union Council 82 TibiHumbo	Undue retention of Government money	Misappropriation	.719
353	Union Council 83 Butter	Unauthorized provision of block allocation	Irregularity	1.051
354	Union Council 83 Butter	Undue retention of Government money	Misappropriation	.821
355	Union Council 83 Butter	Non verification of deposits	Irregularity	3.013
356	Union Council 83 Butter	Non Deduction of Benevolent Fund	Irregularity	.015
357	Union Council 83 Butter	Drawl of Pay & allowances without job performance	Irregularity	.233
358	Union Council 83 Butter	Non/improper maintenance of record	Irregularity	
359	Union Council 84 Nokhar	Unauthorized provision of block allocation	Irregularity	.515
360	Union Council 84 Nokhar	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.072
361	Union Council 84 Nokhar	Non verification of deposits	Irregularity	2.78
362	Union Council 84 Nokhar	Non recovery of income tax	Recovery	.064
363	Union Council 84 Nokhar	Drawl of Pay & allowances without job performance	Irregularity	.233
364	Union Council 84 Nokhar	Non/improper maintenance of record	Irregularity	
365	Union Council 85 Faroq Abad	Unauthorized provision of block allocation	Irregularity	.785
366	Union Council 85 Faroq Abad	Non verification of deposits	Irregularity	3.302
367	Union Council 85 Faroq Abad	Drawl of Pay & allowances without job performance	Irregularity	.233
368	Union Council 85 Faroq Abad	Non Deduction of Benevolent Fund	Irregularity	.015
369	Union Council 85 Faroq Abad	Undue retention of Government money	Misappropriation	.308
370	Union Council 86 Faroqabad	Unauthorized provision of block allocation	Irregularity	1.110

371	Union Council 86 Farooqabad	Unauthorized execution of development schemes without Measurement Books	Irregularity	.846
372	Union Council 86 Farooqabad	Non verification of deposits	Irregularity	3.24
373	Union Council 86 Farooqabad	Undue retention of Government money	Misappropriat ion	.159
374	Union Council 86 Farooqabad	Drawl of Pay & allowances without job performance	Irregularity	.233
375	Union Council 86 Farooqabad	Non/improper maintenance of record	Irregularity	
376	Union Council 87 Farooqabad	Unauthorized provision of block allocation	Irregularity	1.270
377	Union Council 87 Farooqabad	Unauthorized execution of development schemes without Measurement Books	Irregularity	.503
378	Union Council 87 Farooqabad	Non verification of deposits	Irregularity	3.163
379	Union Council 87 Farooqabad	Non recovery of income tax	Recovery	.030
380	Union Council 87 Farooqabad	Drawl of Pay & allowances without job performance	Irregularity	.233
381	Union Council 87 Farooqabad	Non/improper maintenance of record	Irregularity	
382	Union Council 88 Esherkey	Unauthorized provision of block allocation	Irregularity	.462
383	Union Council 88 Esherkey	Unauthorized execution of development schemes without Measurement Books	Irregularity	.657
384	Union Council 88 Esherkey	Non verification of deposits	Irregularity	3.03
385	Union Council 88 Esherkey	Non recovery of income tax	Recovery	.039
386	Union Council 88 Esherkey	Drawl of Pay & allowances without job performance	Irregularity	.233
387	Union Council 88 Esherkey	Non/improper maintenance of record	Irregularity	
388	Union Council 89 Jhabran	Unauthorized provision of block allocation	Irregularity	.600
389	Union Council 89 Jhabran	Unauthorized execution of development schemes without Measurement Books	Irregularity	.550
390	Union Council 89 Jhabran	Non verification of deposits	Irregularity	2.95

391	Union Council 89 Jhabran	Non recovery of income tax	Recovery	.033
392	Union Council 89 Jhabran	Drawl of Pay & allowances without job performance	Irregularity	.233
393	Union Council 89 Jhabran	Non/improper maintenance of record	Irregularity	
394	Union Council 90 Kakar Gill	Unauthorized provision of block allocation	Irregularity	.400
395	Union Council 90 Kakar Gill	Unauthorized execution of development schemes without Measurement Books	Irregularity	357
396	Union Council 90 Kakar Gill	Non verification of deposits	Irregularity	2.645
397	Union Council 90 Kakar Gill	Non recovery of income tax	Recovery	.021
398	Union Council 90 Kakar Gill	Drawl of Pay & allowances without job performance	Irregularity	.233
399	Union Council 90 Kakar Gill	Non/improper maintenance of record	Irregularity	
400	Union Council 91 Ajniawala	Unauthorized provision of block allocation	Irregularity	.550
401	Union Council 91 Ajniawala	Unauthorized execution of development schemes without Measurement Books	Irregularity	.750
402	Union Council 91 Ajniawala	Non verification of deposits	Irregularity	3.019
403	Union Council 91 Ajniawala	Non recovery of income tax	Recovery	.045
404	Union Council 91 Ajniawala	Drawl of Pay & allowances without job performance	Irregularity	.233
405	Union Council 91 Ajniawala	Non/improper maintenance of record	Irregularity	
406	Union Council 92 GujianaNao	Unauthorized provision of block allocation	Irregularity	.400
407	Union Council 92 GujianaNao	Unauthorized execution of development schemes without Measurement Books	Irregularity	.128
408	Union Council 92 GujianaNao	Non verification of deposits	Irregularity	3.126
409	Union Council 92 GujianaNao	Non recovery of income tax	Recovery	.007
410	Union Council 92 GujianaNao	Drawl of Pay & allowances without job performance	Irregularity	.233
411	Union Council 92 GujianaNao	Non/improper maintenance of record	Irregularity	

412	Union Council 93 Sohnda	Unauthorized provision of block allocation	Irregularity	1.680
413	Union Council 93 Sohnda	Unauthorized execution of development schemes without Measurement Books	Irregularity	1.545
414	Union Council 93 Sohnda	Non verification of deposits	Irregularity	3.15
415	Union Council 93 Sohnda	Non recovery of income tax	Recovery	.092
416	Union Council 93 Sohnda	Drawl of Pay & allowances without job performance	Irregularity	.233
417	Union Council 93 Sohnda	Non/improper maintenance of record	Irregularity	
418	Union Council 94 Farooqabad	Unauthorized provision of block allocation	Irregularity	.950
419	Union Council 94 Farooqabad	Unauthorized execution of development schemes without Measurement Books	Irregularity	.174
420	Union Council 94 Farooqabad	Non verification of deposits	Irregularity	2.895
421	Union Council 94 Farooqabad	Non recovery of income tax	Recovery	.076
422	Union Council 94 Farooqabad	Drawl of Pay & allowances without job performance	Irregularity	.233
423	Union Council 94 Farooqabad	Non/improper maintenance of record	Irregularity	
424	Union Council 95 jatrykihna	Unauthorized provision of block allocation	Irregularity	.600
425	Union Council 95 jatrykihna	Unauthorized execution of development schemes without Measurement Books	Irregularity	.654
426	Union Council 95 jatrykihna	Non verification of deposits	Irregularity	2.836
427	Union Council 95 jatrykihna	Non recovery of income tax	Recovery	.039
428	Union Council 95 jatrykihna	Drawl of Pay & allowances without job performance	Irregularity	.233
429	Union Council 95 jatrykihna	Non/improper maintenance of record	Irregularity	
430	Union Council 96 Lagar	Unauthorized provision of block allocation	Irregularity	.970
431	Union Council 96 Lagar	Unauthorized execution of development schemes without Measurement Books	Irregularity	.846

432	Union Council 96 Lagar	Non verification of deposits	Irregularity	3.26
433	Union Council 96 Lagar	Non recovery of income tax	Recovery	.050
434	Union Council 96 Lagar	Drawl of Pay & allowances without job performance	Irregularity	.233
435	Union Council 96 Lagar	Non/improper maintenance of record	Irregularity	
436	Union Council 97 FerozWattowan	Unauthorized provision of block allocation	Irregularity	.600
437	Union Council 97 FerozWattowan	Unauthorized execution of development schemes without Measurement Books	Irregularity	735
438	Union Council 97 FerozWattowan	Non verification of deposits	Irregularity	3.41
439	Union Council 97 FerozWattowan	Non recovery of income tax	Recovery	.044
440	Union Council 97 FerozWattowan	Drawl of Pay & allowances without job performance	Irregularity	.233
441	Union Council 97 FerozWattowan	Non/improper maintenance of record	Irregularity	
442	Union Council 98 FerozWattowan	Unauthorized provision of block allocation	Irregularity	.600
443	Union Council 98 FerozWattowan	Unauthorized execution of development schemes without Measurement Books	Irregularity	740
444	Union Council 98 FerozWattowan	Non verification of deposits	Irregularity	3.06
445	Union Council 98 FerozWattowan	Non recovery of income tax	Recovery	.044
446	Union Council 98 FerozWattowan	Drawl of Pay & allowances without job performance	Irregularity	.233
447	Union Council 98 FerozWattowan	Non/improper maintenance of record	Irregularity	
448	Union Council 99 Karpal Singh	Unauthorized provision of block allocation	Irregularity	.267
449	Union Council 99 Karpal Singh	Non verification of deposits	Irregularity	2.849
450	Union Council 99 Karpal Singh	Non Deduction of Benevolent Fund	Irregularity	.015
451	Union Council 99 Karpal Singh	Drawl of Pay & allowances without job performance	Irregularity	.233
452	Union Council 100 Manawala	Unauthorized provision of block allocation	Irregularity	.850
453	Union Council 100 Manawala	Unauthorized execution of development schemes	Irregularity	.638

		without Measurement Books		
454	Union Council 100 Manawala	Non verification of deposits	Irregularity	3.306
455	Union Council 100 Manawala	Non recovery of income tax	Recovery	.038
456	Union Council 100 Manawala	Drawl of Pay & allowances without job performance	Irregularity	.233
457	Union Council 100 Manawala	Non/improper maintenance of record	Irregularity	
458	Union Council 101 QilaShabdeve	Unauthorized provision of block allocation	Irregularity	.800
459	Union Council 101 QilaShabdeve	Non Deduction of Benevolent Fund	Irregularity	.015
460	Union Council 101 QilaShabdeve	Non verification of deposits	Irregularity	2.767
461	Union Council 101 QilaShabdeve	Drawl of Pay & allowances without job performance	Irregularity	.233
462	Union Council 101 QilaShabdeve	Non/improper maintenance of record	Irregularity	
463	Union Council 101 QilaShabdeve	Undue retention of Government money	Misappropriation	.096
464	Union Council 102 SalarBhatian	Non allocation of Sports Funds	Irregularity	.014
465	Union Council 104 Jhandiyanwali	Non allocation of Sports Funds	Irregularity	.019
466	Union Number 105 DudyChak	Non allocation of Sports Funds	Irregularity	.033
467	Union Council 106 Rehman Abad	Non allocation of Sports Funds	Irregularity	.015
468	Union Council 106 Urban	Non allocation of Sports Funds	Irregularity	.016
469	Union Council 109 Cheena	Non allocation of Sports Funds	Irregularity	.016
470	Union Council 110 RatiTibi	Non allocation of Sports Funds	Irregularity	.028
471	Union Council 111 NawaPind	Non allocation of Sports Funds	Irregularity	.035
472	Union Council 01	Non Preparation of Monthly Expenditure	Irregularity	13.472
473	Union Council 04	Non Preparation of Monthly Expenditure	Irregularity	8.243
	Union Council 09	Non Preparation of Monthly Expenditure	Irregularity	7.573
474	Union Council 10	Non Preparation of Monthly Expenditure	Irregularity	3.012
475	Union Council 12	Non Preparation of Monthly Expenditure	Irregularity	1.412

476	Union Council 19	Non Preparation of Monthly Expenditure	Irregularity	3.263
477	Union Council 20	Non Preparation of Monthly Expenditure	Irregularity	.928
478	Union Council 31	Non Preparation of Monthly Expenditure	Irregularity	2.73
479	Union Council 32	Non Preparation of Monthly Expenditure	Irregularity	4.56
480	Union Council 33	Non Preparation of Monthly Expenditure	Irregularity	3.26
481	Union Council 34	Non Preparation of Monthly Expenditure	Irregularity	3.36
482	Union Council 35	Non Preparation of Monthly Expenditure	Irregularity	4.34
483	Union Council 43	Non Preparation of Monthly Expenditure	Irregularity	3.796
484	Union Council 44	Non Preparation of Monthly Expenditure	Irregularity	3.363
485	Union Council 46	Non Preparation of Monthly Expenditure	Irregularity	3.139
486	Union Council 47	Non Preparation of Monthly Expenditure	Irregularity	1.826
487	Union Council 48	Non Preparation of Monthly Expenditure	Irregularity	2.727
488	Union Council 49	Non Preparation of Monthly Expenditure	Irregularity	4.081
489	Union Council 50	Non Preparation of Monthly Expenditure	Irregularity	3.348
490	Union Council 102	Non Preparation of Monthly Expenditure	Irregularity	4.48
491	Union Council 103	Non Preparation of Monthly Expenditure	Irregularity	3.47
492	Union Council 104	Non Preparation of Monthly Expenditure	Irregularity	3.61
493	Union Council 105	Non Preparation of Monthly Expenditure	Irregularity	5.75
494	Union Council 106 Rehmanabad	Non Preparation of Monthly Expenditure	Irregularity	3.20
495	Union Council 106 Urban	Non Preparation of Monthly Expenditure	Irregularity	5.95
496	Union Council 108	Non Preparation of Monthly Expenditure	Irregularity	5.06
497	Union Council 109	Non Preparation of Monthly Expenditure	Irregularity	5.69
498	Union Council 110	Non Preparation of Monthly Expenditure	Irregularity	5.66
499	Union Council 111	-do-	Irregularity	5.84
500	Union Council 112	-do-	Irregularity	5.87

501	Union Council 01	-do-	Irregularity	13.472
				146.757
Audit Year 2012-13				
1	UC No 47 Sharqpur	Irregular payment of House Building Advance	Irregularity	0.20
2		Doubtful payment of NADRA share	Recovery	0.17
3		Avoidable payment on account of rent of office building	Irregularity	0.08
4		Blockage of funds	Irregularity	1.53
5		Irregular Payment for Printing		0.04
6	UC NO 99 Sheikhupura	Non utilization of Development Budget	Irregularity	0.22
7		Expenditure without budget allocation	Irregularity	0.92
8		un-authorized purchase without quotations	Irregularity	0.05
9		Preparation of budget on prescribed format	Irregularity	6.26
10		Unauthorized retention of Government Revenue	Irregularity	0.11
11		Non-utilization of CCBs Funds	Irregularity	0.09
13		Unauthorized expenditure	Irregularity	0.05

Annex-B

Sr. No.	Name of UCs	Description	Amount in millions
1	Union Council 01	Non production of Budget	-
2	Union Council 04	Non production of Budget	-
3	Union Council 12	Non production of Budget	-
4	Union Council 20	Non production of Budget	-
5	Union Council 20	Non production of record	-
6	Union Council 33	Non production of Budget	-
7	Union Council 34	Non production of Budget	-
8	Union Council 35	Non production of Budget	-
9	Union Council 45	Non production of record	5.589
10	Union Council 43	Non production of Property Register	-
11	Union Council 44	Non production of Property Register	-
12	Union Council 45	Non production of Property Register	-
13	Union Council 47	Non production of Property Register	-
14	Union Council 47	Non production of Property Register	-
15	Union Council 43	Non production of Property Register	-
16	Union Council 43	Non Production of Service Books	-
17	Union Council 46	Non Production of Service Books	-
18	Union Council 47	Non Production of Service Books	-
19	Union Council 48	Non Production of Service Books	-
20	Union Council 49	Non production of budget	-
21	Union Council 44	Non production of Budget	-
22	Union Council 46	Non production of Budget	-
23	Union Council 47	Non production of Budget	-
24	Union Council 48	Non production of Budget	-
25	Union Council 49	Non production of Property Register	-
26	Union Council 49	Non Production of Service Books	-
27	Union Council 50	Non production of Property	-

		Register	
28	Union Council 50	Non Production of Service Books	-
29	Union Council 50	Non production of Budget	-
30	Union Council 19	Non production of Budget	-
31	Union Council 20	Non production of record	0.790
32	Union Council Bhart	Non production of record	0.304
33	Union Council Chak 44	Non production of record	1.429
34	Union Council Rachna	Non production of record	1.546
35	Union Council Urban I	Non production of record	4.657
36	Union Council Urban II	Non production of record	1.523
37	Union Council 17 Urban III	Non production of record	6.299
38	Union Council 25 Bhianwala	Non production of record	1.423
Total			23.560

Annex-C

Sr. No.	Name of UC	Description	Amount (Rs)
1	Union Council 09	Sports Festival	270,540
2	Union Council 12	Sports Festival	115,004
3	Union Council 19	Sports Festival	84,200
4	Union Council 31	Sports Festival	134,430
5	Union Council 33	Sports Festival	54,433
6	Union Council 35	Sports Festival	215,039
7	Union Council 44	Purchase of water pump	99,852
8	Union Council 47	Sports Festival	263,583
9	Union Council 50	Sports Festival	120,900
10	Union Council 102	Sports Festival	94,969
11	Union Council 103	Sports Festival	103,265
12	Union Council 105	Sports Festival	156,172
13	Union Council 106 Rehmanabad	Sports Festival	35,000
14	Union Council 106 Urban	Sports Festival	207,204
15	Union Council 108	Sports Festival	221,385
16	Union Council 109	Sports Festival	68,775
17	Union Council 110	Sports Festival	87,475
18	Union Council 111	Sports Festival	116,670
19	Union Council 112	Sports Festival	161,849
Total			2,610,745

Annex-D

Sr. No.	UAs Name	Description	Amount in millions
1	Union Council 01	Non receiving of acknowledgement of receipts from NADRA	.243
2	Union Council 04	-do-	.200
3	Union Council 09	-do-	.269
4	Union Council 10	-do-	.048
5	Union Council 12	-do-	.077
6	Union Council 19	-do-	.135
7	Union Council 20	-do-	.052
8	Union Council 26	-do-	.286
9	Union Council 30	-do-	.119
10	Union Council 31	-do-	.114
11	Union Council 32	-do-	.258
12	Union Council 33	-do-	.213
13	Union Council 34	-do-	.278
14	Union Council 35	-do-	.254
15	Union Council 43	-do-	.207
16	Union Council 42	-do-	.109
17	Union Council 44	-do-	.101
18	Union Council 46	-do-	.112
19	Union Council 47	-do-	.067

20	Union Council 48	-do-	.151
21	Union Council 49	-do-	.261
22	Union Council 50	-do-	.162
23	Union Council 102	-do-	.105
24	Union Council 103	-do-	.107
25	Union Council 104	-do-	.138
26	Union Council 105	-do-	.216
27	Union Council 106 Rehmanabad	-do-	.105
28	Union Council 106 Urban	-do-	.128
29	Union Council 108	-do-	.286
30	Union Council 109	-do-	.186
31	Union Council 110	-do-	.192
32	Union Council 111	-do-	.232
33	Union Council 112	-do-	.260
Total			5.671

Annex E

Sr. No.	UAs Name	Description	Target	realized	Difference (Rs in million)
1	Union Council 31	Non achievement of financial targets	1.620	1.317	.303
2	Union Council 32	Non achievement of financial targets	3.145	2.712	.433
3	Union Council 102	Non achievement of financial targets	4.733	4.309	.424
4	Union Council 104	Non achievement of financial targets	3.997	3.139	.858
5	Union Number 105	Non achievement of financial targets	6.654	5.741	.913
6	Union Council 106	Non achievement of financial targets	6.686	5.727	.959
7	Union Council 108	Non achievement of financial targets	1.672	1.384	.288
8	Union Council 109	Non achievement of financial targets	4.631	4.094	.537
9	Union Council 110	Non achievement of financial targets	6.390	5.592	.798
10	Union Council 111	Non achievement of financial targets	7.334	5.791	1.543
11	Union Council 112	Non achievement of financial targets	4.860	4.213	.647
Total			51.722	44.019	7.703

(Annex-F)

Statement showing the details of House Building Advance

Sl. #	Cheque # & Date	Amount (Rs)	Name & Designation
1.	25546267 30-09-2010	50000	Shoukat Ali Secretary
2.	25546268 30-09-2010	50000	Naveer Ahmed Secretary
3.	25546269 30-09-2010	50000	Manzoor Ahmed N/ Qasid
4.	25546272 05-10-2010	50000	Shoukat N/ Qasid
Total		2,00,000/-	

Statement showing the details of NADRA Share

Sl. #	Cheque # & Date	Amount	Remarks
1.	40501778	3700	NADRA Share of certificate Acknowledge
2.	40501784	10000	-do-
3.	40501788 01-07-2010	19200	-do-
4.	40501795 -06-2010	6250	-do-
5.	25546253 09-08-2010	2990	-do-
6.	25546259 03-09-2010	6740 6740	-do-
7.	25546270 20-10-2010	7920	-do-
8.	25550730 30-11-2010	5650	-do-
9.	013782 04-03-2011	7860	-do-
10.	13786	8760	Without pre-audit
11.	13791 07-05-2011	15990	-do-
12.	21986	6100	-do-
13.	021995 08-12-2011	8750	NADRA Share
14.	22000 03-01-2012	2290 4250	-do-
15.	6650257	3370	-do-
16.	6650267 03-03-2012	4230	-do-
17.	6850274 09-04-2012	6400	-do-
18.	6366055 02-05-2012	10520	-do-
19.	6366054 02-05-	6420	-do-

	2012		
20.	6366059 01-06-2012	9270	-do-
21.	636607 02-07-2012	3650	-do-
Total		Rs. 1,67,050/-	

(Annex H)

Statement showing the details of irregular/ avoidable expenditure incurred on Rent of building

Sl. #	Cheque # & Date	Amount	Remarks
1.	40501794	55000	08/2008 to 06/2010 Rs. 2500/-
2.	25546251 09-09-2010	25000	07/2010
3.	25546258 -09-2010	2500	08/2010
4.	129999	3000	12/2011
5.	6650255 01-02-2012	3000	01/2012
6.	6650263 01-03-2012	3000	02/2012
7.	6650270 02-04-2012	3000	03/2012
8.	6366052 02-05-2012	3000	04/2012
9.	6366058 01-06-2012	3000	05/2012
10.	6366069	3000	06/2012
Total		Rs. 81,000	

(Annex I)

Statement showing the details of printing charges

Sl. #	Cheque # & Date	Amount	Remarks
1.	25550736 30-11-2010	24750	Application from accountant/ Revenue realized
2.	6366066 28-06-2012	3000	Banner , I/Tax not deducted
3.	6366067 28-06-2012	3500	-do-
4.	6366067 28-06-2012	2500	-do-
5.	6366067 28-06-2012	2500	-do-
6.	6366067 28-06-2012 2516067	2500	-do-
Total		Rs. 38,750/-	

(Annex J)

Sr #	Year	Development Budget
1.	2009-10	540450
2.	2010-11	465713
3.	2011-12	521665
Total		1,527,828

(Annex K)

Year	Income budget	Expenditure budgeted	Total
2010-11	2,131,204	2,131,204	4,262,408
2011-12	1,980,392	1,800,000	3,780,392
Total	2,329,242	3,931,204	6,260,446