



**AUDIT REPORTS
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT PAKPATTAN
AUDIT YEARS 2009-2012**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DGA	Director General Audit
D&C	Demand & Collection Register
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&CD	Local Government and Community Development
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
TO (R)	Tehsil/ Town Officer Regulation
UAs	Union Administrations
UAC	Union Accounts Committee

PREFACE

Articles 169 and 170 (2) and 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 conduct the audit of the receipts and expenditure of the Local Fund and Public Accounts of Union Administrations of the Districts.

The Report is based on audit of Union Administrations of District Pakpattan for the years 2008-09, 2009-10 and 2010-11. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2009-10, 2010-11 and 2011-12 on test check basis with a view to reporting significant issues and findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues are listed in Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I shall be issued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Most of the observations included in this Report have been finalized in the light of written responses and discussion with the management.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial PAC.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (South), Multan, a Field Audit Office of the Auditor General of Pakistan is responsible to carry out the audit of all District governments in Punjab (South) including Union Administrations. Its Regional Directorate of Audit Multan has audit jurisdiction of District Governments, TMAs and UAs of six Districts i.e. District Multan, Lodhran, Vehari, Khanewal, Sahiwal and Pakpattan.

The Regional Directorate has a human resource of 23 officers and staff, constituting 534 man days and the budget of about Rs6.275 million per financial year. It has the mandate to conduct financial attest 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 R.D.A Multan carried out audit of the accounts of fifteen UAs of District Pakpattan (five UAs each year) for the financial years from 2008-09 to 2010--2011 and the findings included in the Audit Report.

Each Union Administration in District Pakpattan is headed by a Union Nazim / Administrator. He/she carries out operations as per Punjab Local Government Ordinance, 2001 including not more than three Secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Union Nazim / Administrator designate one Secretary as Principal Accounting Officer (PAO). The PLGO, 2001, requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim / Union Council / Administrator in the form of Budgetary Grants.

The total Development Budget of 15 above mentioned UAs in District Pakpattan for the financial years from 2008-09 to 2010-11, was Rs23.419 million and expenditure incurred was of Rs8.873 million, showing savings of Rs14.546 million. The total Non-development Budget for financial years 2008-2011 was Rs27.926 million and expenditure was of Rs15.304 million, showing savings of Rs12.622

million. The reasons for savings in Development and Non-development Budgets are required to be provided by the PAO concerned.

Audit of UAs of District Pakpattan was carried out with the view to ascertain 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 and that there was no leakage of revenue.

a. Audit Methodology

Audit was conducted after 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.

b. Audit of Expenditure and Receipt

Audit of development expenditure of Rs5.320 million was carried out, out of total expenditure of Rs8.873 million and Audit of non-development expenditure of Rs5.360 million out of a total of Rs15.304 million for the financial years 2008-2011 was conducted which are 60% & 35% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Pakpattan for the financial year 2008-11 was Rs24.177 million, out of which overall expenditure of 10.638 million was audited which, is 44% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

c. Recoveries at The Instance of Audit

Recoveries were not pointed out and no recovery was effected till compilation of this Report.

d. The Key Audit Findings of the Report

- i. Fraud / Misappropriation involving Rs3.162 million noted in one case.¹
- ii. Non-compliance of Rules and Regulations involving Rs33.360 million noted in three cases.²
- iii. Internal Control Failure issues involving Rs3.151 million noted in one case.³

Audit paras on the accounts for 2008-2011 involving procedural violations including internal control weaknesses, and irregularities which were not considered worth reporting to Provincial PAC, therefore have been included in Memorandum for Departmental Accounts Committee (MFDAC), (Annexure-A).

e. Recommendations

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

- i. Strengthening of internal controls
- ii. Holding of DAC meetings in time
- iii. Compliance of DAC directives and decisions in letter and spirit
- iv. Expediting recoveries pointed out by Audit as well as other recoveries in the notice of management
- v. Compliance of relevant laws, rules, instructions and procedures, etc.
- vi. Proper maintenance of accounts and production of record to audit for verification production of record
- vii. Appropriate actions against officers/officials responsible for violation of rules and losses
- viii. Realization and reconciliation of various receipts
- ix. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions after fixing responsibilities.

¹Para No. 1.2.1.1

²Para No. 1.2.2.1 to 1.2.2.3

³Para No. 1.2.3.1

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)			
Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	64	475.56
2	Total formations in Audit Jurisdiction	64	475.56
3	Total Entities (PAOs)/ DDOs Audited	15	24.177
4	Audit & Inspection Reports	15	-
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to UAs)	Nil	Nil

Table 2: Audit Observations

(Rupees in million)		
Sr. No.	Description	Amount under audit observation
1	Asset management	0
2	Financial management	3.162
3	Internal controls	3.151
4	Violation of rules	33.360
5	Others	0
Total		39.673

Table 3: Outcome Statistics**Expenditure Outlay Audited**

(Rupees in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	-	8.873	1.825	17.129	26.002*
2	Amount placed under audit observation / irregularities		33.360	-	6.313	39.673
3	Recoveries pointed out at the instance of Audit	-	-	-	-	-
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 current year was Rs24.177 million.

Table 4: Irregularities Pointed Out

(Rupees in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	33.360
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	3.162
3	Quantification of weaknesses of internal controls system.	3.151
4	Recoveries, overpayments, or unauthorized payments of public money.	-
5	Non-production of record to Audit.	-
6	Others, including cases of accidents, negligence etc.	-
Total		39.673

CHAPTER-1

1. UNION ADMINISTRATIONS, PAKPATTAN

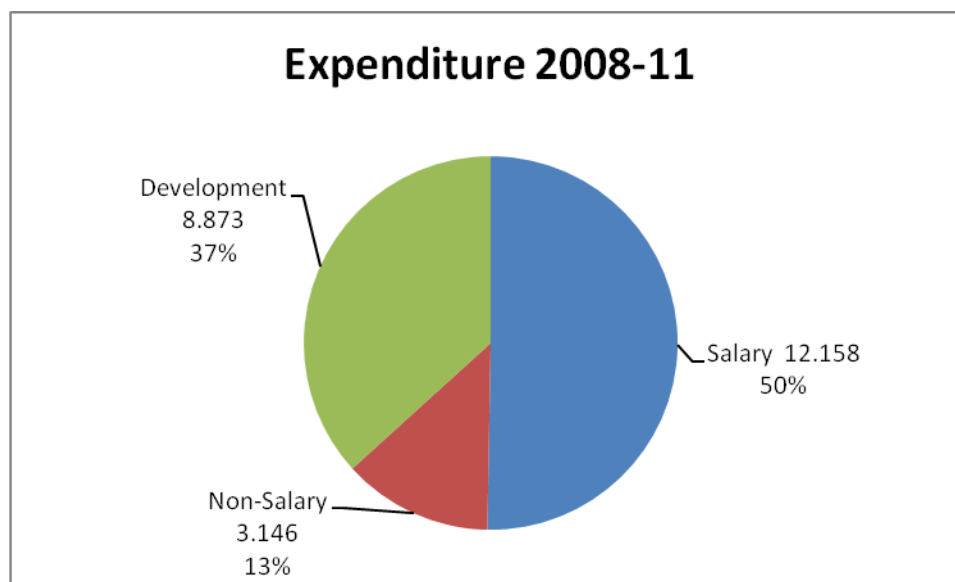
1.1 INTRODUCTION

Union Administration (UA) consists of Union Nazim, Union Naib Nazim and not more than three Secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Each UA has one Drawing & Disbursing Officer.

1.1.1 Comments on Budget and Accounts (Variance Analysis)

(Rupees in million)

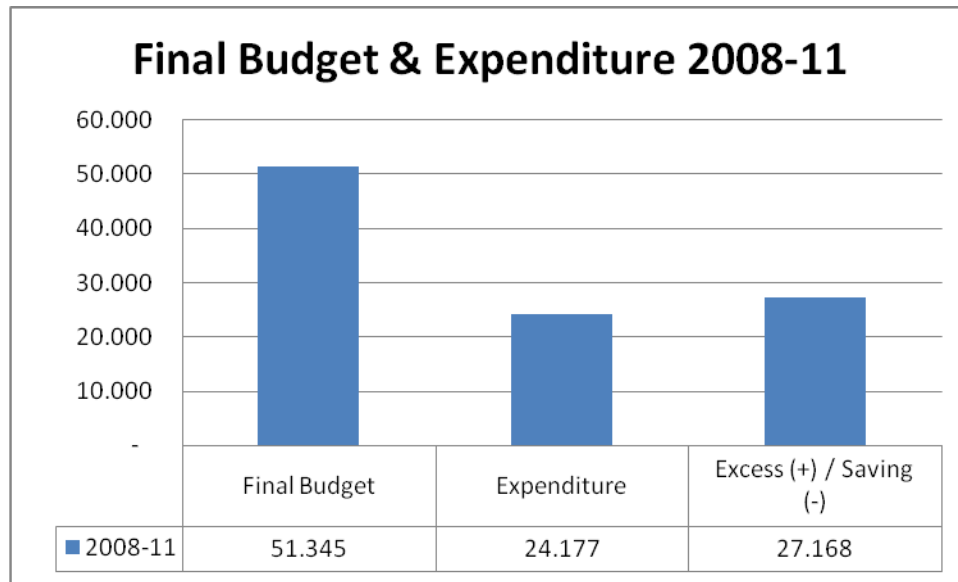
2008-11	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	20.34	12.158	(-)8.18	40.226
Non-salary	7.586	3.146	(-)4.44	58.53
Development	23.419	8.873	(-)14.55	62.111
Revenue	1.825	-	-	-
Total	51.345	24.177	(-)27.168	53



Details of budget allocations, expenditures and savings of each UA in District Pakpattan for three financial years are at Annexure-B.

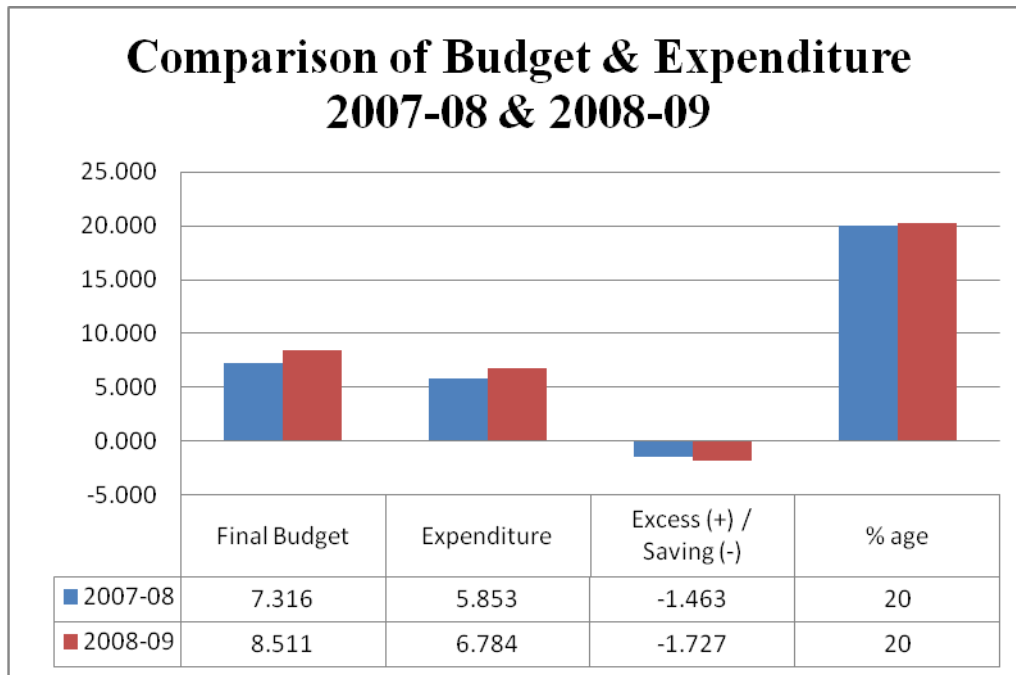
As per Budget Books for the financial years 2008-09, 2009-10 and 2010-11 of UAs in District Pakpattan, the original and final budget were of Rs51.345 million. Total expenditures incurred by these UAs during financial years 2008-2011 was Rs24.177 million. There was a saving of Rs27.168 million the reasons for which should be provided by the PAO, Union Nazims and management of UAs.

(Rupees in million)



The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:

(Rupees in million)

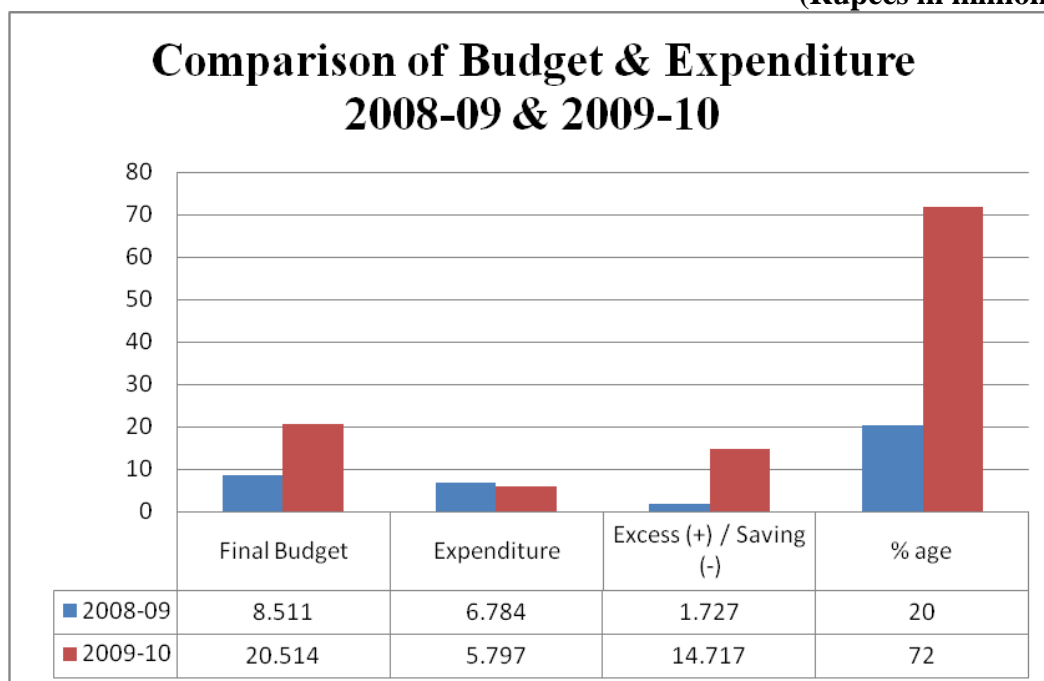


There were overall savings in the budget allocation of the financial year 2007-08 and 2008-09 as follows:

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Excess (+) / Saving (-)	% age
02, 03, 05, 34 & 36	2007-08	7.316	5.853	-1.463	20
	2008-09	8.511	6.784	-1.727	20
	Total	15.827	12.637	-3.190	22

(Rupees in million)

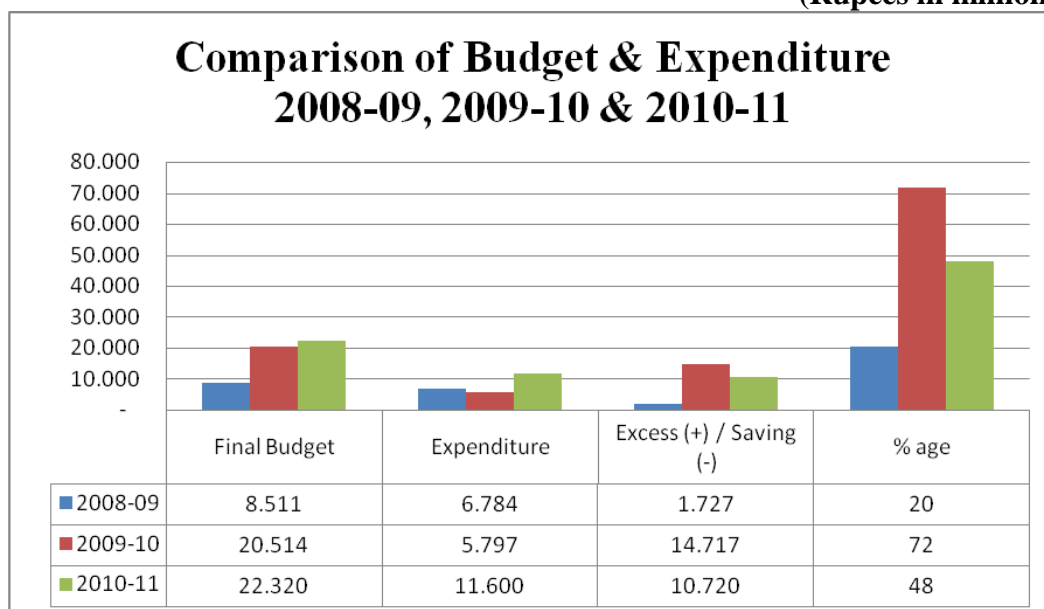


There were overall savings in the budget allocation of the financial year 2008-09 and 2009-10 as follows:

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
01, 04, 27, 35 & 37	2008-09	8.511	6.784	1.727	20
	2009-10	20.514	5.797	14.717	72
	Total	29.025	12.581	16.444	57

(Rupees in million)



There were overall savings in the budget allocation of the financial year 2008-09, 2009-10 and 2010-11 as follows:

(Rupees in million)

UA Nos.	Financial Year	Budget Allocation	Expenditure	Excess (+) / Saving (-)	% age
24, 26, 53, 54 & 58	2008-09	8.511	6.784	1.727	20
	2009-10	20.514	5.797	14.717	72
	2010-11	22.320	11.600	10.720	48
	Total	51.345	24.181	27.164	53

The justification of saving when the development schemes have remained incomplete is required to be provided by PAO and UAs concerned.

AUDIT PARAS

1.2.1 Frauds /Misappropriation

1.2.1.1 Misappropriation of Development Funds and Doubtful Execution of Works – Rs 3.162 million

According to Government of the Punjab, Union Administration (Budget) Rules, 2003 Rule (44) (1) and (2) Expenditure can be incurred only on development projects for which Administrative Approval and Technical sanction (for works) has been accorded and the development project has been included in the budget and has been approved by the Council. For development projects under execution, the executing agency shall send monthly progress reports in the prescribed form BM-5 and BM-7 to the Planning Officer and Finance and Budget Officer, and the Monitoring Committee in the first week following each month.

Secretaries incurred expenditure amounting to Rs. 3.162 million on development schemes during the period 2008-09 as detailed below:

(Amount in rupees)

Union Administration No.	Period	Amount of development works
1	2008-09	790,916
4	2008-09	875,000
27	2008-09	596,000
35	2008-09	111,303
37	2008-09	788,400
Grand Total		3,161,619

The expenditure was subject to following audit observations:

- The projects were executed without the administrative approval of Nazims separately.
- No site plan was prepared

- Secretaries of the project committee did not deduct the amount of withholding tax @ 3.5% from the suppliers of material. Hence an amount of Rs. 110,657 on account of tax should also be recovered.
- The stock entries of the material purchased e.g. Cement, Bricks, Pipes etc were not made; only the entire amount of the bill/scheme was noted at works register.
- Sites were concealed and work done was not shown to the Audit which revealed that the works done were not properly carried out.

Audit is of the view that due to weak financial management the union funds were misappropriated/ misused.

Misappropriation of government funds resulted in loss to government.

The matter was reported to Union Secretaries in March, 2011. The Secretaries signed the paras but did not submit detailed reply. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting was convened nor any further progress was intimated till the finalization of this Report.

Audit recommends action against concerned DDO, under intimation to Audit.

[AIR Para: 3,5,2,4, 8,2,4,2,4,2,4-2009-10]

1.2.2 Irregularities and Non-Compliance

1.2.2.1 Unauthorized Lump-sum Provision of Funds – Rs 15.718 million

According to Rule 58(3) of Union Administration (Budget) Rules, 2003 No lump sum provisions shall be made in the budget the details of which cannot be explained.

Secretaries Union Administrations allocated the development funds in lump sum without the identification of projects amounting to Rs 15.718 million during 2008-11. Such allocation was quite irregular and contradictory to the instructions of government.

(Amount in rupees)		
Union Administration No.	Year	Lump-sum allocation of Funds
1, 4, 27, 37	2008-10	4,154,015
24, 26, 53, 54, 58	2008-11	11,563,976
Total		15,717,991

Audit is of the view that due to weak financial management, irregular union funds were allocated.

Irregular allocation of funds resulted in irrational budgeting and defective allocation of available resources.

The matter was reported to Union Secretaries in May, 2012. The Secretaries received the observation but did not submit any reply. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting was convened nor was any progress intimated till the finalization of this Report.

Audit recommends regularization, under intimation to Audit.

[AIR Para: 4,3,3,3-2009-10, 9,9,9,8,8-2010-11]

1.2.2.2 Less Allocation of Funds for Development – Rs 14.491 million

According to Union Administration (Budget) Rules, 2003, Chapter X Para 58 (7) (i) the proposed development expenditure in the estimates shall be at least 50% of the total proposed revenue expenditure of the year

Secretaries Union Administrations short/less allocated development funds Rs 18.772 million out of total funds of Rs 66.527 million in different years during the period 2001-11 which resulted in short/less allocation of Rs 14.491 as detailed in **Annexure-C**.

Audit is of the view that due to weak financial management, development budget was short allocated.

Short allocation of funds to development may cause depriving the general public/taxpayers of the necessary facilities.

The matter was reported to Union Secretaries in April, 2012. The Secretaries received the observation but did not submit any reply. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting was convened nor was any progress intimated till the finalization of this Report.

Audit recommends regularization, besides action against the concerned DDO, under intimation to Audit.

[AIR Para. 7,12,8,8,7-2009-10, 12,12,12,11,11-2010-11]

1.2.2.3 Unauthorized Expenditure on Execution of Development Works –Rs 3.151 million

According to Union Administration (Works) Rules, 2002, Rule (4) (e) and (f) that Inspection register for each scheme should be maintained. All members of the Project Committee shall periodically inspect the project and check the quality of work and the project committee shall prepare and submit the completion certificate in respect of each project separately in the Performa prescribed by communication and works department.

Secretaries Union Administrations incurred an expenditure of Rs. 3.151 million on development schemes during the period 2008-09 as detailed below:

(Amount in rupees)		
Union Administration No.	Period	Amount
24	2008-09	753,070
26	2008-09	689,521
53	2008-09	334,700
54	2008-09	504,960
58	2008-09	868,899
Grand Total		3,151,150

Audit observations on the above expenditure given below:

- The projects were executed without the administrative approval of Nazim separately issued on record and without the proper project wise approval of local council along with the financial estimate of each project. The expenditure was made on development project without preparation of ADP during 2008-11.
- The executing agency had not sent even a single monthly progress report on prescribed form of BM-5 and BM-7 in first week of every following month during the entire period of ten years of the devolution plan.
- No inspection register was maintained. Neither the individually prepared inspection report was shown to audit nor was separate inspection Performa prepared.
- The completion report of development funds was not signed by all the members of the project committee. The funds were withdrawn without opening of bank account.
- No APRs of the laborers were obtained.

- Sites were concealed and not shown the work done to the Audit which evidently shows that the works were not done properly carried out.

Audit is of the view that due to weak financial management, union funds were misappropriated / misused.

Misappropriation of government funds resulted in loss to government.

The matter was reported to Union Secretaries in May, 2012. The Secretaries received the observation but did not submit any reply. The matter was reported to the administrators for convening of DAC meetings but neither DAC meeting convened nor any progress was intimated till the finalization of this Report.

Audit recommends action against concerned DDO, under intimation to Audit.

[AIR Para: 1,2,3,4,5,6,7,10,11,13,14-2010-11]

1.2.3 Internal Control Weaknesses

1.2.3.1 Unauthorized Execution of Development Projects without Maintenance of Form BDD-4 – Rs 3.151 million

According to Rule 30 and 34 of Union Administration (Budget) Rules, 2003 development projects are those projects undertaken through development budget and required to be prepared on the Form BDD-4.

Secretaries Union Administrations incurred expenditures from development funds worth Rs 3.151 million on executions of development projects during the financial years 2008-11 without maintenance of basic document i.e. Form BDD-4. In the absence of this form the identification of scheme and scope of work, specifications, feasibility to incur the expenditure and its beneficiaries could not be ascertained. Hence the execution of work could not be verified by Audit. Detail is given below:

(Amount in rupees)

Union Administration No.	Period	Amount
24	2008-09	753,070
26	2008-09	689,521
53	2008-09	334,700
54	2008-09	504,960
58	2008-09	868,899
Grand Total		3,151,150

Audit is of the view that due to weak internal controls and inefficiency of the concerned, no proper record was maintained regarding identification and execution of development projects.

Non-maintenance of proper record resulted in doubtful execution of schemes against the true spirit of the project.

The matter was reported to Union Secretaries in April, 2012. The Secretaries received the observation but did not submit any reply. The matter was reported to the administrators for convening of DAC meetings but neither DAC

meeting convened nor any progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action against concerned DDO, under intimation to Audit.

[AIR Para: 10,10,10,9,9-2010-11]

Annexures

Annexure-I

(Rupees in million)

Sr. No.	AIR Para No.	Description	Amount
	5, 10, 9, 6, 5, 13, 13, 13, 12, 12	Short Allocation of Funds for CCBs	9.961
	3, 7, 7, 6, 8, 8, 8, 7, 7	Non-utilization of CCB funds	5.275
	3, 6, 4	Un-authorized release of funds to the project committee	1.184
1	10, 9	Non-production of vouched account of Receipts collected by own sources and its deposit record	0.183
2	6	Non-monitoring of development projects by project committee	0.565
3	7	Irregular expenditure of CCB Funds through project committee	0.497
4	4	Un-authorized development expenditure due to splitting up of works	0.348
5	3	Un-authorized withdrawal of funds	0.287
6	8, 11, 7	Un-authorized purchase of office equipment	0.251
7	2	Non-allocation of CCB funds out of development budget	0.225
8	5	Payment to labour without preparation of muster roll	0.099
9	1,1,1,1,1	Non-levying of licensing fee on various trades	0
Total			18.875

Annexure-A**MFDAC Paras****UA No.1,4,27,35,37****(Rupees in million)**

Sr. No	Name of Formation	AP No.	Subject	Amount
1	UA 1	01	Unauthorized execution of development projects without maintenance of Form BDD-4	0.791
2		02	Execution of sewerage schemes beyond the ambit of UA from Union Fund	0.302
3		11	Short allocation of CCB funds of development budget	0.863
4		12	Recovery of double payment of 10% overhead charges recovery thereof	0.079
5	UA 04	01	Unauthorized execution of development projects without maintenance of Form BDD-4	0.875
6		07	Execution of sewerage schemes beyond the ambit of UA from Union Fund	0.201
7	UA 27	01	Unauthorized execution of development projects without maintenance of Form BDD-4	0.596
8	UA 35	01	Unauthorized execution of development projects without maintenance of Form BDD-4	0.111
9		3	Un-authorized lump-sum provision of development	1.075
10		5	Non-Utilization of Funds	0.964
11		6	Short allocation of CCB funds of development budget	1.482
12		07	Execution of sewerage schemes beyond the ambit of UA from Union Fund	0.097
13	UA 37	01	Unauthorized execution of development projects without maintenance of Form BDD-4	0.788
14		5	Short allocation of CCB funds of development budget	0.815
15		6	Non-Utilization of Funds	0.272
16		7	Less allocation of funds for development	2.029
Total				11.340
UA No. 24,26,53,54,58				
Sr. No.	Name of Formation	AP No.	Subject	Amount
1	UA No.24	2	Recovery of double payment of 10% overhead charges recovery thereof Rs.75307	0.075
2		6	Non preparation of expenditure statement for Rs.2916616	2.917
3		15	Loss to government due to non-auction of taxes and	0

			non-notifying the schedule of taxes	
4		16	Non-maintenance of property register and non-physical verification of store and stock	0
5	UA No.26	2	Recovery of double payment of 10% overhead charges recovery thereof Rs. 68952	0.069
6		6	Non preparation of expenditure statement for Rs. 2807135	2.807
7		15	Loss to government due to non-auction of taxes and non-notifying the schedule of taxes	0
8		16	Non-maintenance of property register and non-physical verification of store and stock	0
9	UA No.53	1	Recovery of double payment of 10% overhead charges recovery thereof Rs. 33470	0.034
10		5	Non preparation of expenditure statement for Rs. 1677160	1.677
11		14	Loss to government due to non-auction of taxes and non-notifying the schedule of taxes	0
12		15	Non-maintenance of property register and non-physical verification of store and stock	0
13	UA No.54	1	Recovery of double payment of 10% overhead charges recovery thereof Rs. 50496	0.051
14		5	Non preparation of expenditure statement for Rs. 1923248	1.923
15		14	Loss to government due to non-auction of taxes and non-notifying the schedule of taxes	0
16		15	Non-maintenance of property register and non-physical verification of store and stock	0
17	UA No.58	2	Recovery of double payment of 10% overhead charges recovery thereof Rs. 86890	0.087
18		6	Non preparation of expenditure statement for Rs. 3119315	3.119
19		15	Loss to government due to non-auction of taxes and non-notifying the schedule of taxes	0
20		16	Non-maintenance of property register and non-physical verification of store and stock	0
Total				12.759
Grand Total				24.099

Annexure-B**Year Wise Budget**

Period	Budget				Expenditure				(Savings)
	Salary	Non- Salary	Development	Total	Salary	Non -Salary	Development	Total	
2008-09	3.72	1.39	3.40	8.51	2.823	0.799	3.162	6.78	(1.73)
2009-10	8.09	3.55	8.87	20.51	2.56	0.677	2.56	5.79	(14.72)
2010-11	8.53	2.64	11.15	22.32	6.77	1.67	3.15	11.60	(10.72)
Total	20.34	7.59	23.42	51.35	12.16	3.15	8.87	24.18	(27.17)

Annexure-C

Para No. 1.2.2.2

Less Allocation of Funds for Development – Rs 14.491 million

(Amount in rupees)

Sr. No.	Year	Total Budget	Development	CCB Allocation	Total Development Funds	Development allocation as per Rules	CCB Allocation As per Rules	Short Allocation of Dev. Funds
1	2002-03	830,599	350,500	-	350,500	415,300	103,825	64,800
2	2004-05	1,419,673	440,000	-	440,000	709,837	177,459	269,837
3	2005-06	984,941	386,000	-	386,000	492,470	123,118	106,470
4	2007-08	1,411,019	630,000	-	630,000	705,509	176,377	75,509
5	2009-10	1,624,832	-	-	-	812,416	203,104	812,416
Grand Total UA No. 27		6,271,063	1,806,500	-	1,806,500	3,135,531	783,883	1,329,031
6	2001-02	492,120	80,000	-	80,000	246,060	61,515	166,060
7	2002-03	597,944	70,000	-	70,000	298,972	74,743	228,972
8	2003-04	780,000	130,000	-	130,000	390,000	97,500	260,000
9	2004-05	765,000	280,000	-	280,000	382,500	95,625	102,500
10	2005-06	1,147,500	290,000	-	290,000	573,750	143,438	283,750
11	2006-07	1,144,700	571,386	-	571,386	572,350	143,088	964
12	2007-08	1,504,874	606,386	-	606,386	752,437	188,109	146,051
13	2008-09	1,966,426	747,831	186,968	934,799	983,213	245,803	48,414
Grand Total UA No.1		8,398,564	2,775,603	186,968	2,962,571	4,199,282	1,049,821	1,236,711
14	2001-02	425,000	75,000	-	75,000	212,500	53,125	137,500
15	2002-03	433,352	7,000	-	7,000	216,676	54,169	209,676
16	2003-04	987,000	81,862	68,538	150,400	493,500	123,375	343,100
17	2004-05	1,244,000	369,000	-	369,000	622,000	155,500	253,000
18	2005-06	1,175,338	505,000	-	505,000	587,669	146,917	82,669
19	2006-07	1,451,275	320,000	-	320,000	725,637	181,409	405,637
20	2007-08	1,371,219	461,250	153,750	615,000	685,610	171,402	70,610

21	2009-10	1,803,182	-	-	-	901,591	225,398	901,591
Grand Total UA No. 4		8,890,366	1,819,112	222,288	2,041,400	4,445,183	1,111,296	2,403,783
22	2001-02	-	-	-	-	-	-	-
23	2002-03	814,400	343,040	-	343,040	407,200	101,800	64,160
24	2003-04	809,119	286,404	-	286,404	404,560	101,140	118,156
25	2004-05	938,000	378,631	-	378,631	469,000	117,250	90,369
26	2005-06	905,766	275,000	-	275,000	452,883	113,221	177,883
27	2006-07	2,224,000	492,212	-	492,212	1,112,000	278,000	619,788
28	2007-08	1,516,071	694,640	-	694,640	758,036	189,509	63,396
29	2009-10	2,557,937	-	-	-	1,278,969	319,742	1,278,969
Grand Total UA No. 35		9,765,293	2,469,927	-	2,469,927	4,882,647	1,220,662	2,412,720
30	2002-03	629,912	96,259	-	96,259	314,956	78,739	218,697
31	2003-04	1,355,486	165,000	78,000	243,000	677,743	169,436	434,743
32	2004-05	1,387,148	236,460	-	236,460	693,574	173,394	457,114
33	2005-06	993,148	300,000	-	300,000	496,574	124,144	196,574
34	2009-10	2,042,239	-	300,000	300,000	1,021,120	255,280	721,120
Grand Total UA No. 37		6,407,933	797,719	378,000	1,175,719	3,203,967	800,992	2,028,248
Grand Total		39,733,219	9,668,861	787,256	10,456,117	19,866,609	4,966,652	9,410,492

(Amount in rupees)

Name of UA	Years	Total Budget	Non - Development Budget	Development Budget	Required Allocation for Development	Less Allocation for Development
UA No.24	2005-06	752,716	389,304	363,412	383,108	(19,696)
	2009-10	816,752	816,752	-	410,876	(410,876)
Total		1,569,468	1,206,056	363,412	793,984	(430,572)
UA No.26	2002-03	749,000	360,000	389,000	410,970	(21,970)
	2004-05	838,800	446,000	392,800	466,000	(73,200)
	2006-07	1,135,000	575,000	560,000	628,285	(68,285)
	2007-08	1,144,500	630,000	514,500	731,361	(216,861)
	2008-09	1,296,160	739,900	556,260	821,000	(264,740)

	2009-10	997,773	997,773	-	831,710	(831,710)
	2010-11	1,245,279	380,279	865,000	1,432,031	(567,031)
	2011-12	1,681,500	1,231,500	450,000	1,006,696	(556,696)
Total		9,088,012	5,360,452	3,727,560	6,328,053	(2,600,493)
UA No.53	2009-10	1,490,988	930,988	560,000	828,494	(268,494)
	2011-12	2,413,880	1,163,880	1,250,000	1,367,799	(117,799)
Total		3,904,868	2,094,868	1,810,000	2,196,293	(386,293)
UA No.54	2001-02	250,000	100,000	150,000	242,871	(92,871)
	2009-10	1,523,629	938,629	585,000	846,815	(261,815)
	2010-11	1,438,300	1,038,300	400,000	757,000	(357,000)
Total		3,211,929	2,076,929	1,135,000	1,846,686	(711,686)
UA No.58	2004-05	462,548	412,548	50,000	456,274	(406,274)
	2009-10	751,076	751,076	-	375,538	(375,538)
	2010-11	2,406,350	1,176,350	1,230,000	1,400,175	(170,175)
Total		3,619,974	2,339,974	1,280,000	2,231,987	(951,987)
Grand Total		21,394,251	13,078,279	8,315,972	13,397,003	(5,081,031)