



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATION
DISTRICT ATTOCK**

AUDIT YEARS 2012-13

AUDITOR GENERAL OF PAKISTAN

Table of Contents

ABBREVIATIONS AND ACRONYMS	I
PREFACE	II
EXECUTIVE SUMMARY	III
SUMMARY TABLE & CHARTS	VI
TABLE 1: AUDIT WORK STATISTICS	VI
TABLE 2: AUDIT OBSERVATIONS	VI
Table3: Outcome Statistics	vii
TABLE4: IRREGULARITIES POINTED OUT	VII
CHAPTER 1	1
1 TEHSIL MUNICIPAL ADMINISTRATIONS, ATTOCK.....	1
1.1 INTRODUCTION.....	1
1.1.2 COMMENTS ON BUDGET AND ACCOUNTS (VARIANCE ANALYSIS)	2
1.2 TMA HASSANABDAL.....	5
1.2.3 NON-COMPLIANCE OF RULES	6
1.3 TMA PINDIGHEB	9
1.3.3 NON-COMPLIANCE OF RULES	10
1.4 TMA ATTOCK.....	12
1.4.2 NON-PRODUCTION OF RECORD	13
1.4.3 NON COMPLIANCE OF RULES	14
ANNEXURE	15

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG &CD	Local Government & Coomunity Development
MFDAC	Memorandum for Department Accounts Committee
NAM	New Accounting Model
PAC	Public Account Committee
PDG	Punjab District Governments
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
PDSSP	Punjab Devolved Social Sector Programme
PPRA	Punjab Procurment regulation Authority
TAC	Tehsil Accounts Committee
TMA	Tehsil/Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
TO (I&S)	Tehsil Officer (Infrastructure & Services)
TO (P&C)	Tehsil Officer (Planning & Coordination)
TO (R)	Tehsil Officer (Regulation)

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 government shall be conducted by the Auditor General of Pakistan. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Tehsil/Town Municipal Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of Tehsil Municipal Administrations of District Attock for the financial year 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 on test check basis with a view to report 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 Annexure-A of the Audit Report. The Audit observations listed in the Annexure-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 observations 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, irregularities and losses.

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

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 to cause it to be laid before 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 eighty one Tehsil Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Tehsil / Town Municipal Administration and Union Administrations of one City District Government i.e. Rawalpindi and three District Governments i.e. Jhelum, Chakwal and Attock.

The Regional Directorate has a human resource of 15 officers and staff, total 4,389 man-days and the annual budget of Rs12.199 million for the financial year 2011-12. It has mandated to conduct Financial Attest, Regularity Audit, Audit of Sanctions and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly Regional Directorate Rawalpindi carried out audit of accounts of three TMAs of District Attock for the financial year 2011-12.

Each Tehsil Municipal Administration, in District Attock is headed by a Tehsil Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Tehsil Municipal Officer is the Principal Accounting Officer (PAO) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and By-laws. The PLGO 2001 requires the establishment of Tehsil/Town Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of Budgetary Grants.

Audit of TMAs of District Attock 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 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 and revenue did not remain outside Government Account / Local Fund.

Audit Objectives

Audit was conducted to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed laws, rules and regulations.

a) Audit Methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

b) Audit of Expenditure and Receipt

Total expenditure of three TMAs of Attock for the financial year 2011-12 was Rs538.27 million. Out of this Regional Director Audit (RDA) Rawalpindi audited expenditure of Rs213.22 million which in terms of percentage was 39.61% of total expenditure. Regional Director Audit planned and executed audit of 3 TMAs i.e. 100% achievement against the planned audit activities.

Total receipts of three TMAs of Attock for the financial year 2011-12, were Rs424.12 million. RDA Rawalpindi audited receipts of Rs212.06 million which was 50% of total receipts.

c) Recoveries at the Instance of Audit

Recoveries of Rs16.261 million were pointed out, which was not in the notice of the executive before audit. An amount of Rs0.466 million was recovered and verified during the years 2012-13, till the time of compilation of report.

d) Key Audit Findings of the Report

- i. Non Production of Record of Rs3.22 million noted in one case¹
- ii. Non Compliance of Rules of Rs17.831 million noted in three cases².
- iii. Recoveries of Rs16.261 million noted in four cases³.

Audit paras for the audit year 2012-13 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).

e) Recommendations

- I. Head of the Tehsil Municipal Administrations needs to conduct physical stock taking of fixed and current assets.
- II. Departments need to comply with the Public Procurement Rules for and rational purchases of goods and services.
- III. Inquiries need to be held to fix responsibility for wasteful expenditure and unauthorized payment.
- IV. The PAO needs to make efforts for expediting the realization of various Government receipts.
- V. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- VI. The PAO needs to take appropriate action for non-production of record.
- VII. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.4.2.1

² Para 1.2.3.3 & 1.3.3.1-2

³ Para 1.2.3.1-2, 1.3.3.3 & 1.4.3.1

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	6	1,127.50
2	Total formations in Audit Jurisdiction	6	1,127.50
3	Total Entities (PAOs)/DDOs Audited	3	538.27
4	Audit & Inspection Reports	3	538.27
5	Special Audit Reports	Nil	Nil
6	Performance Audit Reports	Nil	Nil
7	Other Reports (Relating to TMA)	Nil	Nil

* Figures at Serial No.3, & 4 represents expenditure.

Table 2: Audit observations

(Rs in million)

Sr. No.	Description	Amount under audit observations	Para Reference
1	Asset management	0	
2	Financial management	19.481	1.4.2.1, 1.2.3.1-2, 1.3.3.3 & 1.4.3.1
3	Internal controls	17.831	1.2.3.3 & 1.3.3.1-2
4	Others	0	
Total		37.312	

Table3: Outcome Statistics**Expenditure Outlay Audited**

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Work	Receipt	Other	Total Current Year	Total Last Year
1	Outlays audited		289.99	424.12	248.28	962.39*	3,349.43
2	Amount placed under Audit observation/irregularities		0	16.261	21.051	37.312	419.55
3	Recoveries pointed out at the instance of Audit.		0	16.261	0	16.261	180.94
4	Recoveries accepted/established at Audit instance.		0	0		0	0
5	Recoveries realized at the instance of Audit.		0	0.466		0.466	0

* The amount in serial No 1 column of “total 2011-12” is the sum of Expenditure and Receipts, whereas the total expenditure for the year 2011-12 was Rs538.27 million

Table4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	17.831
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	0
5	Recoveries, overpayments or unauthorized payments of public money.	16.261
6	Non-production of record.to Audit.	3.22
7	Others, including cases of accidents, negligence etc.	0
	Total	37.312

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

CHAPTER 1

1 TEHSIL MUNICIPAL ADMINISTRATIONS, ATTOCK

1.1 INTRODUCTION

TMA consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. Each TMA comprises of five Drawing and Disbursing Officers i.e. TMO, TO-Finance, TO-I&S, TO-Regulation, TO-P&C and Tehsil Nazim and Naib Nazim. The Main functions of TMAs are as follows:-

1. Prepare spatial plans for the Tehsil including plans for land use, zoning and functions for which TMA is responsible;
2. Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including agriculture, industry, commerce markets, shopping and other employment centers, residential, recreation, parks, entertainment, passenger and transport freight and transit stations;
3. Enforce all municipal laws, rules and by-laws governing TMA's functioning;
4. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
5. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
6. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
7. Manage properties, assets and funds vested in the Tehsil Municipal Administration;
8. Develop and manage schemes, including site development in collaboration with District Government and Union Administration;
9. Issue notice for committing any municipal offence by any person and initiate legal proceedings for commission of such offence or failure to comply with the directions contained in such notice;

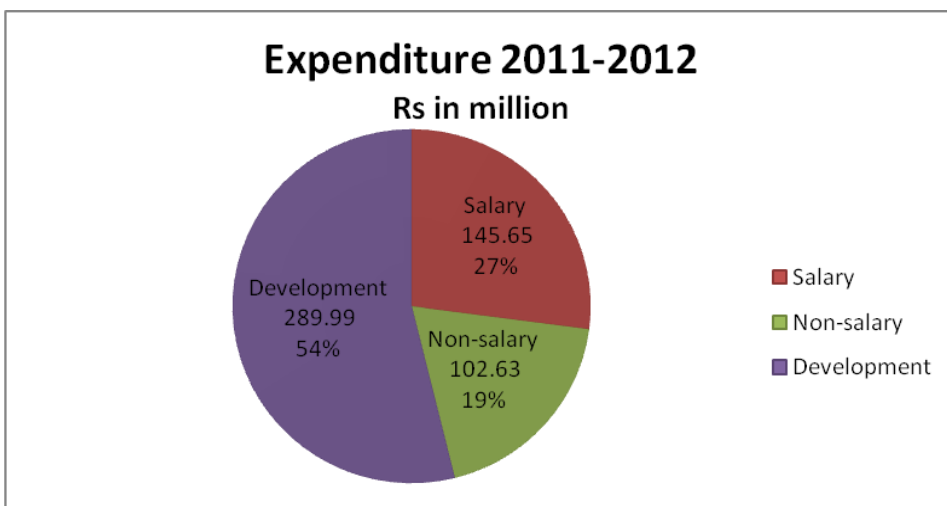
10. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;

11. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in Million)

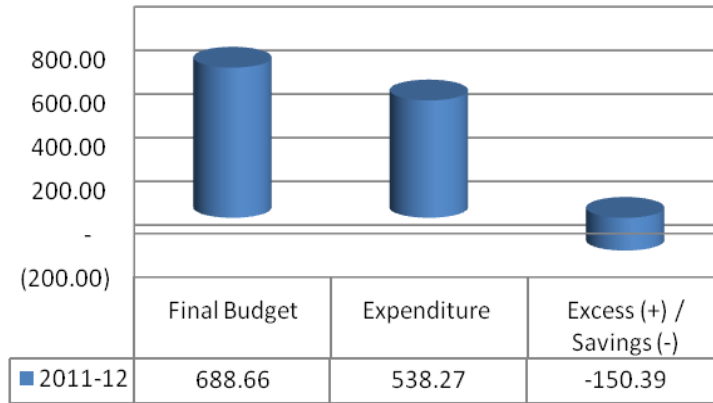
2011-2012	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	159.30	145.65	-13.65	8.57
Non-salary	160.71	102.63	-58.09	36.14
Development	368.65	289.99	-78.66	21.34
Total	688.66	538.27	-150.4	21.84



As per Budget Books for the financial years 2011-12 of TMAs in District Attock, the original and final budget was of Rs688.66 million. Against actual, total expenditure incurred by the TMAs during financial years 2011-12 was Rs538.27 million. There was a saving of Rs150.39, as detailed at Annexure-B.

Final Budget & Expenditure 2011-12

Rs in Million



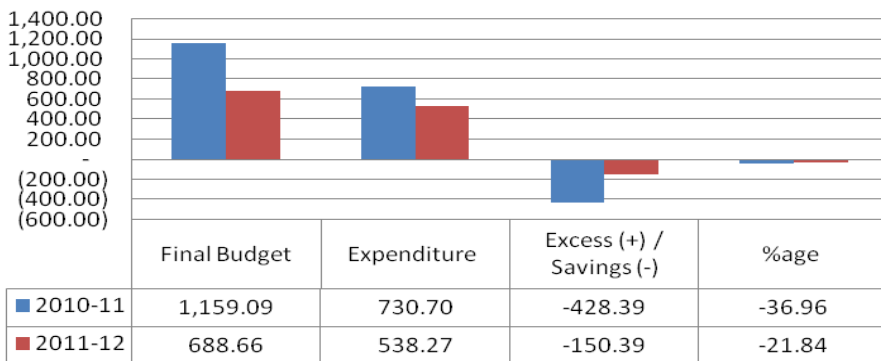
Ineffective financial management resulted in savings to the tune of Rs150.39 million which in term of percentage was 22% of the final budget. The same was required to be justified by the Principal Accounting Officer.

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

Overall Comparison of Budget & Expenditure

2010-11 & 2011-12

Rs in million



There was savings in the budget allocation of the financial years 2010-11 and 2011-12 as follows:

(Rs in million)

Finanvail Year	Budget Allocation	Expenditure	Savings	% of Saving
2010-11	1,159.09	730.70	-428.39	36.96
2011-12	688.66	538.27	-150.39	21.84
Total	1,847.75	1268.97	-578.78	

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

1.2 TMA HASSANABDAL

AUDIT PARAS

1.2.3 NON-COMPLIANCE OF RULES

1.2.3.1 Non-realization of Water rate Charges – Rs7.471 million

According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

The examination of Demand & Collection register showed that TMA Hassan Abdal had a target of Rs14.840 million on account of water rates both during 2010-12. TMA authorities recovered only an amount of Rs7.369 million and Rs7.471 million is still recoverable. These water charges are the major source of income of TMO that could be used for the development of the masses and due to non-recovery they were deprived from the benefits. No efforts were seemed to be made for recovering the amount from the defaulters.

(Amount in Rs.)

Period	Water rate recoverable	Water rate recovered	Non Recovery
2010-11	6,740,000	3,804,499	2,935,501
2011-12	8,100,000	3,564,527	4,535,473
Total	14,840,000	7,369,026	7,470,974

Audit holds that due to weak internal control and negligence, the amount was less recovered from the tenants causing a loss of Rs7.470 million to public exchequer.

The matter was reported to Management in December 2012. In DAC meeting held on 12.01.2013, it was replied that the efforts are being made to recover the outstanding dues. DAC directed for recovery. No further compliance was reported till finalization of this report.

Audit stresses recovery of the outstanding dues along with interest at the market rate from the defaulters within one month under intimation to Audit.

1.2.3.2 Non-recovery on Account of Arrears - Rs5.320 million

According to Rule 76(1) read with Rule 77, 78 & 79 of PDG & TMA (Budget) Rules, 2003 the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

The examination of Demand & Collection register showed that TMA Hassan Abdal was required to recover Rs5.320 million on account of different receipt heads up to 30.06.2012. These receipts are the major source of income of TMO that could be used for the development of the masses and due to non-recovery they were deprived from the benefits. No efforts were seemed to be made for recovering the amount from the defaulters. The detail is as under:

(Amount in Rs)

Sr. No	Nature of Recovery	Arrears
1	Rent of Shops	190,400
2	License Fees	430,000
3	Water Rates	4,700,000
	Total	5,320,400

Audit holds that due to weak internal control and negligence, the amount was less recovered from the defaulters causing a loss of Rs5.320 million to public exchequer.

The matter was reported to Management in December 2012. In DAC meeting held on 12.01.2013, it was replied that the efforts are being made to recover the outstanding dues. DAC directed for recovery. No further compliance was reported till finalization of this report.

Audit stresses recovery of the outstanding dues along with interest at the market rate from the defaulters within one month under intimation to Audit.

1.2.3.3 Irregular Purchase of Store - Rs2.272 million

According to the Rule 12 (1) of PPRA, 2009 "Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

TMA Hassanabdal paid Rs2,272,140 on account of purchase of 4 Peter Engines of 25 HP @ Fog machine from M/s Systems in violation of PPRA Rules, 2009 during 2011-12. However it was observed that PPRA rules regarding procurement was not followed and approval from Austerity Committee was not found on record. Further, neither advertisement was given nor uploaded on PPRA website.

Audit holds that due to mismanagement and weak internal control purchases were made without following PPRA Rules.

The matter was reported to Departmental Representative in December 2012. It was replied that the observation was noted for compliance. DAC in its meeting held on 12.01.2013 directed TMO to inquire the matter and report within fifteen days. No progress shown till the finalization of this report.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault besides regularization under intimation to Audit.

1.3 TMA PINDIGHEB

1.3.3 NON-COMPLIANCE OF RULES

1.3.3.1 Irregular purchase of Vehicle- Rs6.90 million

According to Para 12(2) and 13 (1) of Punjab Procurement Rules 2009, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu and response time shall not less than 15 days for national competitive bidding.

TMA Pindighaib purchased the vehicle for fire brigade during the year 2011-12 of Rs6.900 million without advertisement on the PPRA's website in violation of rule ibid. Further, advertisement was made only in one newspaper. This resulted in unjustified and non-transparent purchase of Rs6.900 million:

Audit holds that purchases were made without compliance of PPRA Rules due to poor financial discipline and weak internal controls.

The matter was reported to the Management in December 2012 but no reply was furnished. DAC meeting was not convened by TMO till the finalization of this Report.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault under intimation to Audit.

1.3.3.2 Non-auction of Shops - Rs1.188 million

According to Rule 3 of the PLG (Auction of Collection Rights) Rules 2003, a local government may prefer to collect any of its income as specified in Second Schedule of the Ordinance through contractor by awarding collection rights to him for a period not exceeding one financial year.

During the audit of accounts of TMA Pindighaib it was observed that sixty six numbers of shops remained vacant during financial years 2010-12. These shops were the major source of income of TMO that could be used for the development of the masses and due to non-recovery they were deprived from the benefits. No efforts were seemed to be made for recovering the amount from the defaulters.

(Amount in Rs)

Year	No of Shops	Rent	Per Month expected income	Per year expected income
2010-11	29	1,500	43,500	522,000
2011-12	37	1,500	55,500	666,000
Total				1,188,000

Audit holds due to weak internal control and poor financial management the shops were not auctioned and remained vacant during last two year.

The matter was reported to the Management in December 2012 but no reply was furnished. DAC meeting was not convened by TMO till the finalization of this Report.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault under intimation to Audit.

1.3.3.3 Non-recovery of Water Charges – Rs1.039 million

According to Section 118 of the Punjab Local Government Ordinance, 2001 read with rules 12 of the Punjab Local Government (Taxation) Rules 2001, failure to pay any tax and other money claimable under this Ordinance shall be an offence and amount shall be recovered as arrears of land revenue. Further, according to Notification of TMA, water charges were required to be recovered @ Rs60 and Rs250 from domestic & commercial consumers.

During the examination of Demand & collection register it was observed that TMA Pindighaib did not recover the arrears of Rs1.039 million from the defaulters on account of water charges during 2011-12. However it was further observed that period /date from which the arrears was accumulated along with number of defaulters were not mentioned in the record.

Audit holds that due to weak internal control and negligence, the amount was not recovered from the defaulters causing a loss of Rs1.039 million to public exchequer.

The matter was reported to the Management in December 2012 but no reply was furnished. DAC meeting was not convened by TMO till the finalization of this Report.

Audit stresses for inquiry and fixing of responsibility against the person(s) at fault besides recovery from the defaulters under intimation to Audit.

1.4 TMA ATTOCK

1.4.2 NON-PRODUCTION OF RECORD

1.4.2.1 Non production of record –Rs3.222 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

TMA Attock, did not produce record of expenditure of Rs3.222 million pertaining to financial year 2011-12 as detail below:

Items	Amount (Rs)
POL	2,450,161
Street Light Items	771,365
Total	3,221,526

Audit holds that the relevant record of the expenditure of Rs3.222 million was not produced as the same was not maintained that may lead apprehension of misappropriation and misuse of public money.

The matter was reported to Management in December 2012. In DAC meeting held on 11.01.2013, it was replied that the items so purchased had been taken into stock register and log books had been completed. But no record was produced for verification. DAC directed to produce the record for Audit. No record was produced till finalization of this report.

Audit stresses that all record be produced for audit besides fixing of responsibility against person(s) at fault for non-production of record under intimation to Audit.

1.4.3 NON COMPLIANCE OF RULES

1.4.3.1 Non Recovery of Arrears - Rs.9.902 million

According to the PLGO, 76(1) of Punjab District Government & TMA (Budget) Rule 2003, the primary obligation of the collection staff shall be ensure that all revenue due is claimed , realized and credited immediately into the local Government funds under the proper receipt head.

The examination of Demand & Collection register showed that TMA Attock had a target of Rs20.420 million on account of water rates both during 2011-12. TMA authorities recovered only an amount of Rs10.518 million and Rs9.902 million is still recoverable. These water charges are the major source of income of TMO that could be used for the development of the masses and due to non-recovery they were deprived from the benefits. No efforts were seemed to be made for recovering the amount from the defaulters.

(Amount in million)

Sr No	Description	Amount Recoverable	Actual recovery made	Amount in Arrears
1	Water rate arrear	7.950	4.003	3.947
2	Water rate Domestic	12.470	6.515	5.955
Total		20.420	10.518	9.902

Audit holds that due to weak internal control and negligence, the amount was less recovered from the tenants causing a loss of Rs9.902 million to public exchequer.

The matter was reported to Management in December 2012. In DAC meeting held on 01.01.2013, it was replied that the efforts are being made to recover the outstanding dues. DAC directed for recovery. No further compliance was reported till finalization of this report.

Audit stresses recovery of the outstanding dues along with interest at the market rate from the defaulters within one month under intimation to Audit.

ANNEXURE

[Annexure-A]

MFDAC Paras

Sr. No.	Name of Formation	Title of Para	Natrure of Para	Amount (Rs)
1	TMA Pindigheb	Non recovery of arrear	Recoveries	121,265
2		Non recovery of Government Receipt from the contractor	-do-	547,80
3		Loss to the government due to non auction of collection rights	-do-	420,000
4		Loss due to less realization of receipts than targets	-do-	356,474
5		Unjustified auction of Cattle Mandis without advertisement on the PPRA's website -	Non Compliance of Rule	6.708 million.
6	TMA, Hassanabdal	Irregular transfer of fund to PLGB	Non Compliance of Rule	763,521
7		Non realization on account of Rent of Shops	Recoveries	760,000
8		Recovery due to payment of GST on exempted items	-do-	111,200
9	TMA Attock	Unauthorized / uneconomical procurement of machiary	Non Compliance of Rule	6.537 million

TMA of Attock District

Budget and Expenditure Statement for Financial Years 2011-2012

1. TMA, HASSANABDAL		Rs in million			
Financial Year 2011-2012					
Head	Budget	Expenditue	Excess / Savings	%age	Comments
Salary	47.571	40.798	-6.773	14	
Non Salary	67.539	22.665	-44.873	66	
Development	12.492	27.198	27.198	118	
Revenue	81.066	90.662	90.661	12	
Total					
2. TMA, PINDIGHEB					
Financial Year 2011-2012					
Head	Budget	Expenditue	Excess / Savings	%age	Comments
Salary	27.819	27.866	0.047	0	
Non Salary	25.167	23.188	-1.978	8	
Development	40.148	40.035	-0.112	0	
Revenue	66.468	66.761	0.293	0	
Total					
3. TMA, ATTOCK					
Financial Year 2011-2012					
Head	Budget	Expenditue	Excess / Savings	%age	Comments
Salary	83.911	76.989	-6.923	8	
Non Salary	68.007	56.772	-11.235	17	
Development	316.007	222.757	-93.250	30	
Revenue	282.179	266.693	-15.486	5	