



AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT LODHRAN
AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

Table of Contents

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES AND CHARTS	vii
Table 1: Audit Work Statistics	vii
Table 2: Audit Observations	vii
Table 3: Outcome Statistics.....	viii
Table 4: Irregularities Pointed Out.....	ix
CHAPTER 1	1
1.1 Union Administration NOs. 01, 03, 04, 05 and 11	1
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	1
1.1.3 Brief Comments on Status of Compliance with PAC/UAC Directives.....	3
AUDIT PARAS.....	4
1.2.1 Non Production of Record.....	4
1.2.2 Irregularities and Non-Compliance	6
ANNEXURES	14

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DRC	District Rate 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
TS	Technical Sanction
UA	Union Administration
UAC	Union Accounts Committee
UPS	Uninterruptable Power Supply

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973, and Section 115 of the Punjab Local Government Ordinance, 2001, require the Auditor General of Pakistan to conduct audit of receipts and expenditure of the Local Fund and Public Accounts of Union Administration of the Districts.

The Report is based on audit of the accounts of five Union Administrations, District Lodhran for the financial years 2008-12. The Director General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I 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.

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

The observations included in this Report have been finalized in the light of written responses of the management concerned.

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, 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 Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of City District Governments and District Governments in Punjab (South) including Tehsil/Town Municipal Administrations and Union Administrations. The Regional Directorate of Audit, District Governments Multan, a field audit office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments, TMAs and UAs of six Districts i.e. Multan, Lodhran, Vehari, Sahiwal, Pakpattan and Khanewal.

The Regional Directorate has a human resource of 32 including 25 officers. Total mandays available were 7,575 and the budget amounted to Rs11.029 million in audit year 2012-13. 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 five UAs of District Lodhran for the financial years 2008-2012 and the findings are included in this Audit Report.

Union Administrations (UAs), District Lodhran conduct their operations under Punjab Local Government Ordinance 2001. UAs of District Lodhran comprise Union Nazim/Administrator and not more than three secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Administrator designates one secretary as Principal Accounting Officer (PAO). Financial provisions of the Ordinance require every Local Government to establish Public Account. Additional Secretary (Local Government and community development department) in pursuance of sub section 179-A of the PLGO, 2001, appointed Tehsil officer (Regulation) as Administrator of Union Councils falling in the respective Tehsil Municipal Administrations vide notification No.SOR(LG)39-6/208 dated Lahore February 24, 2010. According to this notification, the Administrators shall perform the functions and exercise the powers of the Union Nazim, Naib Union Nazim and Union Councils under the ordinance and or any other law for the time being in force.

The total Development Budget of five above mentioned UAs in District Lodhran for the financial years 2008-12, was Rs17.163 million and expenditure incurred was of Rs11.219 million, showing savings of Rs5.944 million. The total Non-development Budget for financial years 2008-2012 was Rs13.374 million and expenditure was of Rs10.780 million, showing savings of Rs2.594 million. The reasons for savings in Development and Non-development Budgets are required to be provided by the Secretaries and PAOs concerned.

Audit of UAs of District Lodhran 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 Expenditures and Receipts

Audit of development expenditure of Rs 8.415 million was carried out, out of the total expenditure of Rs11.219 million and Audit of non-development expenditure Rs7.205 million out of the total expenditure of Rs10.780 million for the financial years 2008-2012 was conducted, which are 75% & 67% of development and non-development expenditures, respectively. Total overall expenditure of UAs of District Lodhran for the financial years 2008-12 was Rs21.999 million, out of which overall expenditure of Rs15.620 million was

audited, which is 71% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of the concerned UAs of District Lodhran for the financial years 2008-12 were Rs 1.785 million. RDA Multan audited receipts of Rs 0.893 million which is 50% of total receipts.

c. Recoveries at the Instance of Audit

No Recoveries were pointed out through various audit paras and no was effected till the compilation of this Report.

d. The Key Audit Findings of the Report;

- i. Non production of record involving an amount of Rs 5.164 million was noted in one case¹.
- ii. Irregularities involving an amount of Rs 31.204 million were noted in five cases².

Audit paras on the accounts for 2011-12 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. Holding of DAC meetings in time
- ii. Compliance of DAC directives and decisions in letter and spirit
- iii. Disciplinary action for non-production of record.
- iv. Regularization besides action for lump-sum provision of development funds.
- v. Fixing of responsibility and disciplinary action for incurring irregular expenditure.

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.5

- vi. Maintenance of proper forms, records and books of accounts and production of record.
- vii. Fixation of responsibility and action for incurring expenditure beyond competency.
- viii. Action against the responsible for improper allocation of funds.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	100	198.984
2	Total formations in Audit Jurisdiction	100	198.894
3	Total Entities (PAOs) Audited	5	21.999
4	Audit & Inspection Reports	5	-
5	Special Audit Reports	-	-
6	Performance Audit Reports	-	-
7	Other Reports (relating to UAs)	-	-

Table 2: Audit Observations

(Rupees in Million)

Sr. No.	Description	Amount Placed Under Audit Observation
1	Asset management	-
2	Financial management	-
3	Internal controls	-
4	Violation of rules	31.204
5	Others	5.164
Total		36.368

Table 3: Outcome Statistics

Expenditure Outlay Audited		(Rupees in Million)				
Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total
1	Outlays Audited	-	11.219	1.785	10.780	23.783*
2	Amount Placed under Audit Observation/ Irregularities	-	31.204	5.164	-	36.368
3	Recoveries Pointed Out at the instance of Audi.	-	-	-	-	-
4	Recoveries Accepted/ Established at Audit instance	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	-	-	-

* The amount mentioned against serial No.1 in column of “Total” is the sum of Expenditure and Receipts whereas the total expenditure was Rs21.999 million.

Table 4: Irregularities Pointed Out

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and principle of propriety and probity.	31.204
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Quantification of weaknesses of internal control system.	-
4	Recoveries, overpayments, or unauthorized payments of public money.	-
5	Non-production of record to Audit.	5.164
6	Others, including cases of accidents, negligence etc.	-
Total		36.368

CHAPTER 1

1.1 Union Administration NOs. 01, 03, 04, 05 and 11

1.1.1 Introduction

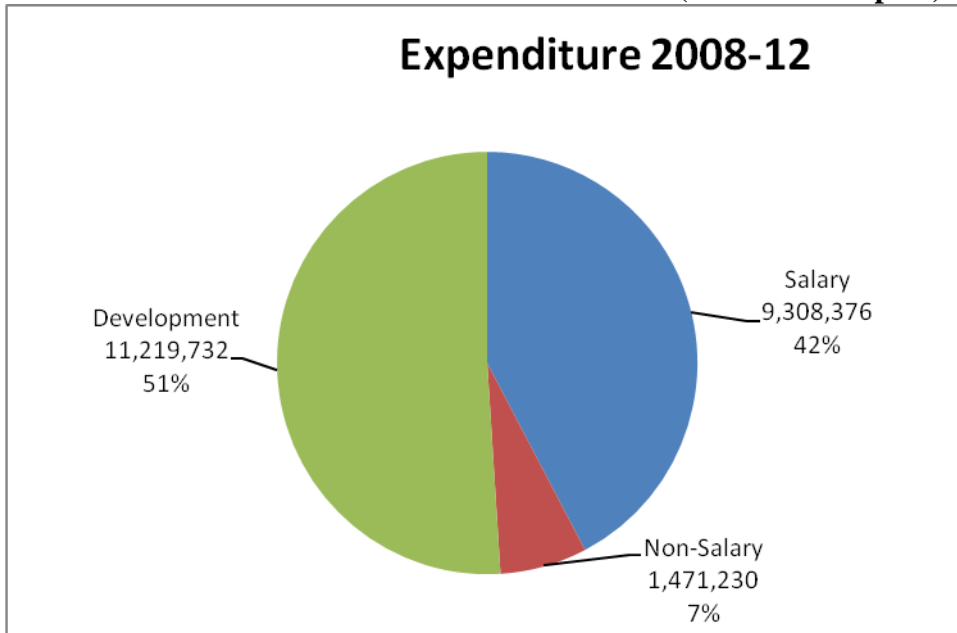
Union Administration (UA) consists of Union Nazim, Union Naib Nazim and not more than three Secretaries namely Secretary (Union Committees), Secretary (Municipal Services) and Secretary (Community Development). Each UA has one Drawing & Disbursing Officer.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Amount in rupees)

2008-12	Budget	Expenditure	Excess (+) /	%
			Saving (-)	(Saving)
Salary	10,535,200	9,308,376	-1,226,824	-12%
Non-salary	2,839,000	1,471,230	-1,367,770	-48%
Development	17,163,600	11,219,732	-5,943,868	-35%
Revenue	1,785,000	-	-	-
Total	32,322,800	21,999,338	-10,323,462	-

(Amount in rupees)



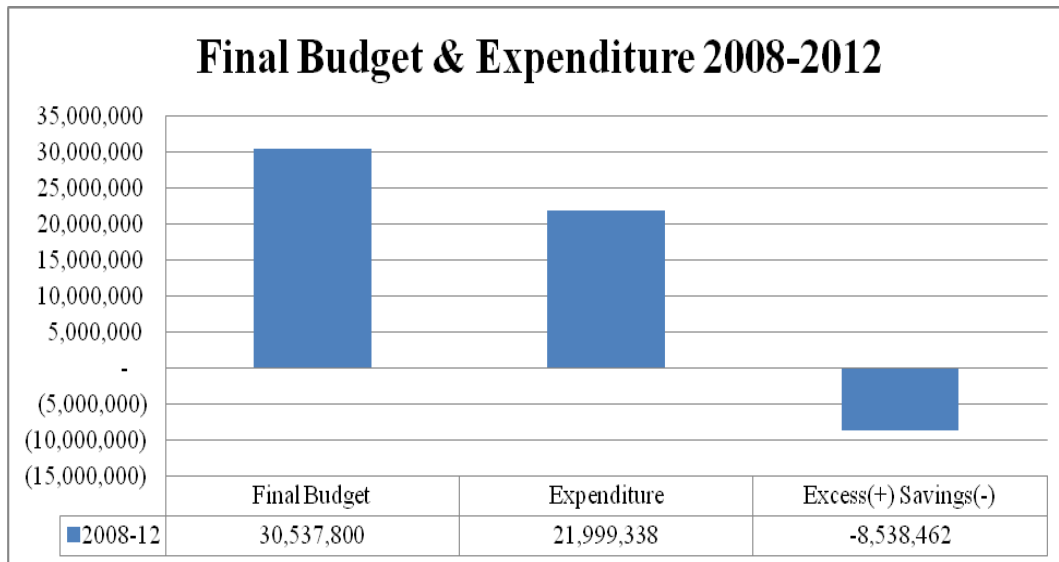
Details of budget allocations, expenditures and savings of each UA in District Lodhran are at Annexure-B.

As per Budget Books for the financial years 2008-2012 of UAs in District Lodhran, the original and final budgets were of Rs30.537 million. Total expenditures incurred by these UAs during financial years 2008-2012 was Rs21.999 million. There was a saving of Rs8.538 million, the reasons for which should be provided by the PAOs, UA Nazims and management of UAs.

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

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

(Amount in rupees)



There was overall saving in the budget allocations for the financial year 2008-12 are as follows:

(Amount in Rupees)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2008-12	30,537,800	21,999,338	-8,538,462	-28%

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

1.1.3 Brief Comments on Status of Compliance with PAC/UAC Directives

S. No.	Audit Report Year	No. of Paras	Status of PAC/ZAC Meeting
1	2009-10	8	Nil
Total		8	Nil

As indicated in the above table, no PAC/UAC meeting was convened to discuss the Audit Reports of UAs.

AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non-production of Vouched Account of Receipts Collected by Own Sources and Record of Development Projects – Rs 5.164 Million

According to Section 14(2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the officer in charge of any office or department 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. Further, Rule 4(2) (xi) & (xii) of Punjab Union Administration (Budget) Rules, 2003 stipulates that the head of office is responsible for ensuring that the auditors are afforded all reasonable facilities in the discharge of their functions and furnished with full possible information for which they may ask and no such information or any books or other documents to which the Auditor General of Pakistan has a statutory right of access is withheld.

Secretaries Union Administrations did not produce the receipts collected by own sources and its deposit record of receipts and record of development projects worth Rs 5.164 million for the period 2008-12. Despite the repeated reminders and requisitions, the record was not produced. Necessary detail is given below.

(Amount in rupees)

Sr. No.	UA No.	Account Head	Year				Total
			2008-09	2009-10	2010-11	2011-12	
1	5	Receipt	0	0	0	733,571	733,571
2	11	ADP	1,400,000	1,433,000	0	0	2,833,000
3		CCB	500,000	191,250	0	0	691,250
4		Salaries	370,000	274,000	0	0	644,000
5		Contingencies	80,000	182,500	0	0	262,500
Total			2,350,000	2,080,750	0	0	5,164,321

Audit is of the view that due to weak monitoring control of administrator and inefficiency of the management, the record was not properly maintained.

Non-maintenance of record resulted into concealment of facts from Audit and may cause misappropriation of government funds.

Matter was reported to Union Secretaries in August, 2012. The Secretary UA No. 05 signed the Para but did not submit detailed reply. The Secretary UA No. 11 stated that all the record 2008-09 and 2009-10 was in the custody of Ex-Nazim and Ex-Secretary of UA. DAC was held in October, 2012, the committee directed the administrator to take up matter with the DCO and lodge FIR against the concerned.

No further progress was shown till the finalization of this Report.

Audit recommends production of complete record of receipts, development and non-development expenditure, besides strict disciplinary action against responsible, under intimation to Audit.

[UA-05 Para: 06]
[UA-11 Para: 01&02]

1.2.2 Irregularities and Non-Compliance

1.2.2.1 Unauthorized Expenditure on account of Development Works –Rs 1.056 Million

According to Government of the Punjab, Union Administration (Works) Rules, 2002, Rule (4) (e) and (f), 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. Moreover, 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.

Secretary Union Administration No.11 incurred expenditure amounting to Rs 1.056 million on development schemes during the period 2011-12 through project committee as detailed below:

(Amount in rupees)

Union Administration No	No. of Schemes	Budget Allocation	Amount Paid
5	11	1,056,600	1,055,857
Total		1,056,600	1,055,857

The expenditure was subject to following audit observations:

- Completion certificate was neither found available in the record nor produced on demand.
- Proper record entry in the Measurement Books was not made.

- 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 nine years of devolution.
- No inspection register was maintained. Neither the individual inspection report was shown to audit nor was separate inspection proforma prepared.
- No APRs of the payee were obtained.
- No site plan was prepared hence the identification of project and their physical inspection could not be carried out effectively.
- The stock entries of the material purchased e.g. Cement, Bricks, Pipes etc was not made in the stock register along with consumption record.

Audit is of the view that due to weak financial management, unauthorized expenditure was incurred.

Unauthorized expenditure resulted in violation of government instructions.

The matter was reported to Union Secretary in August, 2012. The Secretary signed the para but did not submit detailed reply. DAC meeting was held in October, 2012. The Secretary neither submitted any reply nor attended the meeting.

No further progress was shown till the finalization of this Report.

Audit recommends action against DDO concerned, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA-11 Para: 05]

1.2.2.2 Unauthorized Award of Tenders for Works to Contractors – Rs 10.463 Million

According to Rule 29 of Punjab Local Government (Account) Rules, 2009, every drawing and disbursing officer is personally responsible for any erroneous payment and claim of bill.

Secretaries Union Administrations adopted irregular tendering process due to which tenders for works of Rs 10.463 million were pooled by the contractors with the involvement of management as revealed from the following factors:

- i. No applications for receipt of tenders were obtained from the contractors.
- ii. No scheme wise/work wise total tenders requested by contractors and total tenders sold by management and total tenders received by the contractors were recorded.
- iii. There were no copies of ID Cards available or ID card number on the stamp papers.
- iv. Mostly blank stamp paper were attached
- v. All the documents attached without No.& Date i.e. Administrative Approval
- vi. No record of call deposit was maintained
- vii. Most of the agreements were signed after the completion of the project.
- viii. The work orders were issued after the completion of the project.

(Amount in rupees)

UA No.	Period	No. of Works	Amount
01	2011-12	27	1,409,000
03	2011-12	15	1,258,000
04	2009-12	11	3,589,000
05	2010-12	10	1,057,000
11	2010-12	33	3,150,000
Total			10,463,000

Audit is of the view that weak internal control caused in pool of tender and non-observance of realistic competition to ensure the economical execution of works.

Doubtful allotment and uneconomical execution of works resulted in loss to Union Administrations fund.

Matter was reported to Union Secretaries in August, 2012. The Secretaries UA No.1, 3, 4 & 11 replied that 2% call deposit was obtained. The work was allotted to the registered contractors with the respective Union Administration. The tender forms were sold to the contractor on the receipt of application. The dates on the administrative approval had been inserted. The copies of the ID cards had been attached and the numbers thereof had been mentioned on the stamp paper. DAC meeting was held in October, 2012, Committee directed the administrator to conduct inquiry to probe the tendering process and submit report within fifteen days. While the Secretary UA No. 05 neither submitted any reply nor attended the meeting. No further progress was shown till the finalization of this Report.

Audit recommends action against DDO concerned for unauthorized award of tender, besides regularization of expenditure from the competent authority, under intimation to Audit.

[UA-01 Para: 01]

[UA-03 Para: 01]

[UA-04 Para: 01]

[UA-05 Para: 01]

[UA-11 Para: 04]

1.2.2.3 Unauthorized Execution of Development Projects without Maintenance of Form BDD-4 – Rs 9.774 Million

According to Rules 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 development expenditure of Rs 9.774 million on execution of development projects during the financial years 2008-12 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 actual execution of work could not be verified by Audit. The detail is as under:

(Amount in rupees)

Union Administration No.	Expenditure (2008-09 to 2011-12)
01	2,628,024
03	2,582,124
04	3,508,000
05	1,056,000
Total	9,774,148

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

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

The matter was reported to Union Secretaries in August, 2012. Secretaries stated that the said rule of the Government was now being observed in letter and spirit. However the matter may be ignored this time for future guidance.

DAC meeting was held on 18th October, 2012, the committee directed the administrator to conduct the inquiry why BDD -4 form was not prepared and submit report within fifteen days. No further progress was shown till the finalization of this Report.

Audit recommends action against DDO concerned for negligence in preparation of record, besides regularization of expenditure, under intimation to Audit.

[UA-01 Para: 06]

[UA-03 Para: 06]

[UA-04 Para: 03]

[UA-05 Para: 11]

1.2.2.4 Unauthorized Expenditure on Civil Works – Rs 6.627 Million

According to Rule 5 of the Union Administration (Works) Rules, 2002, if the cost of a project included in the Annual Development Plan is more than Rs. 100,000 the Union Administration may get it executed through the Tehsil Municipal Administration or the District Government as deposit work for which the funds shall be placed at their disposal. The Tehsil Municipal Administration or the District Government, as the case may be, shall be responsible to prepare the detailed estimates of the project and get them technically sanctioned in accordance with the procedure as may be specified by Government from time to time.

Secretaries Union Administrations incurred expenditure of Rs 6.627 million on different development projects by splitting up the projects. The expenditure was unauthorized as the expenditure on each project was more than Rs 100,000 but Union Administrations split up the expenditure in phases to keep it within their financial power instead of getting it executed through TMA as deposit work. The detail of expenditure is given below.

(Amount in millions)

Sr. No.	Union Administration	Projects Cost
1	Union Administration No. 01	1.837
2	Union Administration No. 03	1.019
3	Union Administration No. 04	1.096
4	Union Administration No. 05	0.996
5	Union Administration No. 11	1.679
TOTAL		6.627

Audit is of the view that due to weak financial control unauthorized expenditures were incurred beyond the financial competency.

Unauthorized expenditure beyond competency resulted in violation of government rules.

The matter was reported to Secretaries Union Administrations in August, 2012. The Secretaries stated that each development scheme was costing to less than one lac hence the whole work done was within the financial competency of the Union Administration.

DAC meeting was held in October, 2012, in which departmental reply was not accepted and DDO was directed to get the expenditure regularized from the competent authority. While the Secretary UA No.05 neither submitted any reply nor attended the meeting. No further progress was shown till the finalization of this Report.

Audit recommends regularization, besides fixing of responsibility on DDO concerned, under intimation to Audit.

[UA- 01 Para No.02]

[UA- 03 Para No.02]

[UA- 04 Para No.07]

[UA- 05 Para No.04]

[UA- 11 Para No.06]

1.2.2.5 Un-authorized Lump-Sum Provision of Funds – Rs 1.056 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.

Secretary Union Administration No.05 allocated the development funds in lump sum without the identification of projects valuing Rs 1.056 million during 2011-12. Such allocation was quite irregular and contradictory to the instructions of government. Detail is given below: -

(Amount in rupees)

Union Administration No.	Lump sum allocation of Development Funds				
	2008-09	2009-10	2010-11	2011-12	Total
5	0	0	0	1,055,857	1,055,857
Total	0	0	0	1,055,857	1,055,857

Audit is of the view that due to weak financial management the union administration funds were allocated in lump sum.

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

The matter was reported to Union Secretary in August, 2012. DAC meeting was held on 18th December, 2012, however, the Secretary neither submitted any reply nor attended the meeting. No further progress was shown till the finalization of this Report.

Audit recommends regularization, besides inquiry into the matter as to find out why the lump-sum provision of development funds was made by the Secretaries/Administrators, under intimation to Audit.

[UA-05 Para: 08]

ANNEXURES

Annexure-1
(Rs in million)

Sr. No.	Name of Formation	AP No.	Title of Para	Amount	Nature of Audit Observation.
1	UA No: 1,3,11	10,10,09	Unauthorized purchase of equipment in violation of austerity measures	0.471	Non-compliance
2	UA No: 1,3	09,09	Overpayment due to non-deduction of 20% contractor profit and overhead charges	0.503	Weak internal control
3	UA No: 1,4,5,11	07,08,07,10	Non-deduction of income tax	0.360	Weak internal control

Annexure–A**MFDAC Paras**

(Rupees in million)

Sr. No	Name of Formation	AP No.	Subject	Amount
1	UA 01	11	Less allocation of funds for development	1.718
2	UA 03	11	Less allocation of funds for development	0.851
3	UA 04	5	Deterioration of Government Properties	3.000
4		10	Unauthorized expenditure on installation of hand pumps	0.084
5		11	Loss to government due to non-auction of taxes and non-notifying the schedule of taxes	0
6	UA 05	2	Recovery due to non-execution of development scheme	0.100
7		3	Recovery due to non-provision of earth filling on construction of soling at Haveli of Naseer Khanroad.	0.083
8		5	Doubtful release of security deposit to contractor	0.106
9		9	Non-utilization of CCB Funds	1.208
10	UA 11	11	Loss to government due to non-auction of taxes and non-notifying the schedule of taxes	0
11		12	Nonphysical verification of store and stock	0
Total				7.150

Annexure-B

UAs of Lodhran District

Budget and Expenditure Statement for Financial Year 2008-2012

(Amount in rupees)

Sr. No.	Name of UAs	Particular	Original Budget	Supplementary Grant/Re-Appropriation	Final Budget	Actual Expenditure	Excess (+) Saving (-)
1	UA - 01	Salary	3,121,000		3,121,000	2,355,481	-765,519
		Non-Salary	981,000		981,000	375,993	-605,007
		Sub Total	4,102,000		4,102,000	2,731,474	-1,370,526
		Development	110,600		110,600	1,162,420	1,051,820
		Total	4,212,600	-	4,212,600	3,893,894	-318,706
2	UA - 03	Salary	2,599,200		2,599,200	2,271,389	-327,811
		Non-Salary	808,000		808,000	222,996	-585,004
		Sub Total	3,407,200		3,407,200	2,494,385	-912,815
		Development	4,603,000		4,603,000	2,552,312	-2,050,688
		Total	8,010,200	-	8,010,200	3,143,328	-2,963,503
3	UA - 04	Salary	2,415,000		2,415,000	2,312,000	-103,000
		Non-Salary	150,000		150,000	134,000	-16,000
		Sub Total	2,565,000		2,565,000	2,446,000	-119,000
		Development	7,875,000		7,875,000	3,552,000	-4,323,000
		Total	10,440,000	-	10,440,000	5,998,000	-4,442,000
4	UA - 05	Salary	1,600,000		1,600,000	1,572,000	-28,000
		Non-Salary	300,000		300,000	232,000	-68,000
		Sub Total	1,900,000		1,900,000	1,804,000	-96,000
		Development	1,200,000		1,200,000	993,000	-207,000
		Total	3,100,000	-	3,100,000	2,797,000	-303,000
5	UA - 11	Salary	800,000		800,000	797,506	-2,494
		Non-Salary	600,000		600,000	506,241	-93,759
		Sub Total	1,400,000		1,400,000	1,303,747	-96,253
		Development	3,375,000		3,375,000	2,960,000	-415,000
		Total	4,775,000	-	4,775,000	4,263,747	-511,253
Grand Total			30,537,800	-	30,537,800	20,095,969	-8,538,462