



**AUDIT REPORT
ON THE ACCOUNTS OF
TEHSIL MUNICIPAL ADMINISTRATIONS
DISTRICT RAJANPUR**

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor General of Pakistan
AIR	Audit and Inspection Report
B&R	Building & Road
DAC	Departmental Accounts Committee
DG	Directorate General
IPSAS	International Public Sector Accounting Standards
LG & RD	Local Government and Rural Development
MB	Measurement Book
MEFDAC	Memoranda for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance, 2001
PPRA	The Punjab Procurement Regulatory Authority
TAC	Tehsil / Town Accounts Committee
TMA	Tehsil / Town Municipal Administration
TMO	Tehsil / Town Municipal Officer
TO (F)	Tehsil / Town Officer (Finance)
TO (I&S)	Tehsil / Town Officer (Infrastructure & Services)
TO (P&C)	Tehsil / Town Officer (Planning & Coordination)
TO (R)	Tehsil / Town Officer (Regulation)
TSE	Technically Sanctioned Estimate

Preface

Article 169 & 170 (2) 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 the audit of the receipts and the expenditure of the Local Fund and Public Accounts of Tehsil/ Town Municipal Administrations of the Districts.

The report is based on Audit of Tehsil Municipal Administrations of District Rajanpur for the year 2011-12. The Directorate 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-1 of the Audit Report. The Audit observations listed in the Annexure-1 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.

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.

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 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 Assembly of the Punjab.

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 Tehsil and Town Municipal Administrations. Its Regional Directorate of Audit, D.G.Khan has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. D.G.Khan, Rajanpur, Layyah and Muzaffargarh.

The Regional Directorate has human resource of 21 officers and staff, constituting 4242 man days and a budget allocation of Rs3.723 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 Regional Director Audit D.G.Khan carried out audit of the accounts of four TMAs of District Rajanpur for the financial year 2011-12 and the findings included in the Audit Report.

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

The total Development Budget of two TMAs in District Rajanpur mentioned above, for the financial year 2011-12, was Rs116.396 million and expenditure incurred of Rs48.519 million showing savings of Rs67.875 million in the year. The total Non development Budget for financial year 2011-2012 was Rs260.678 million and expenditure of Rs207.309 million, showing savings of Rs53.369 million. The reasons for savings in Development and Non development Budgets are required to be provided by the TMO and PAO concerned.

Audit of TMAs of District Rajanpur was carried out with the view to ascertain that the expenditure was made 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 there was no leakage of revenues and revenue did not remain outside Government account/ Local Fund.

a. Audit methodology

Audit was conducted after understanding the business processes of TMA with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped the 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 Receipts

Total Development Budget allocation for financial years 2011-12 was of Rs116.396 million, out of which total expenditure was Rs48.519 million. Audit of the development expenditure of Rs19.893 million was carried out which was 41% of total expenditure. Audit of Non- Development expenditure of Rs70.485 million out of total expenditure of Rs207.309 million for the year was conducted which is 34% of total expenditure. Total overall expenditure of the TMAs of District Rajanpur for the financial year 2011-12 was Rs255.828 million, out of which, overall expenditure of Rs90.378 million was audited which, is 35% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

Total receipts of TMAs of District Government, Rajanpur, for the financial year 2011-2012, were Rs 123.876 million. RDA Dera Ghazi Khan audited receipts of Rs73.172 million which was 59% of total receipts.

c. Recoveries at The Instance of Audit

Recoveries of Rs21.591 million were pointed out through various audit paras but no recovery was effected till compilation of this Report.

d. Desk Audit

Desk review helped auditors in understanding the systems, procedures, environment of entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of appropriation account. As a result, certain irregularities and overpayments were identified, which were communicated to field audit officers for verification and follow-up action.

e. The Key Audit Findings of the Report;

- i. Violation of rules / financial propriety amounting to Rs33.084 million was noted in 04 cases.¹
- ii. Non recovery of government dues amounting to Rs17.960 million in 02 cases was noted.²

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, have been included in Memorandum For Departmental Accounts Committee, (Annexure-A).

¹Para 1.2.1.2, 1.3.1.1, 1.3.1.2, 1.3.1.3

²Para 1.2.1.1, 1.2.1.3

f. Recommendations

Audit recommends the Tehsil Municipal Administrations (TMAs) to focus on the following issues.

- i. Production of record to audit for verification
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Expediting recoveries pointed out by Audit as well as others recoverable in the notice of management
- iv. Strengthening of internal controls
- v. Holding of DAC meetings well in time
- vi. Proper maintenance of accounts and record
- vii. Appropriate actions against officers/officials responsible for negligence in performance of duties and achievement of targets
- viii. Addressing systemic issues to prevent recurrence of various omissions and commissions.

SUMMARY, TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Budget/Expenditure
1.	Total Entities (PAOs) in Audit Jurisdiction	03	524.061
2.	Total Entities (PAOs) Audited	02	377.074
3.	Audit & Inspection Reports	02	377.074
4.	Special Audit Reports	Nil	Nil
5.	Performance Audit Reports	Nil	Nil
6.	Other Reports	Nil	Nil

Table 2: Audit Observation Classified by Categories

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1.	Asset management	0
2.	Financial management	17.960
3.	Internal controls	3.631
4.	Violation of rules	0
5.	Others	29.453
Total		51.044

Table 3: Outcome Statistics**(Rupees in million)**

Sr. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Salary	Non Salary	Civil Works	Receipts	Total
1.	Outlays Audited	3.868	159.538	97.272	116.396	123.876	500.95
2.	Amount Placed under Audit Observation / Irregularities of Audit	-	21.452	3.631	8.001	17.960	51.044
3.	Recoveries Pointed out at the instance of Audit	-	-	3.631	-	17.960	21.591
4.	Recoveries Accepted / Established at the instance of Audit	-	-	-	-	-	-
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 for the period was Rs377.074 million.

Table 4: Irregularities Pointed Out**(Rupees in million)**

Sr. No.	Description	Amount Placed under Audit Observation
1.	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	8.001
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4.	Quantification of weaknesses of internal control systems	3.631
5.	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	17.96
6.	Non production of record	0
7.	Others, including cases of accidents, negligence, non accountal of store etc.	21.452
Total		51.044

CHAPTER-1

1. Tehsil Municipal Administrations, District Rajanpur

1.1 Introduction

Tehsil Municipal Administration (TMA) consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer. Each TMA comprises five Drawing and Disbursing Officers i.e. TMO, TO (Finance), TO Infrastructure & Services (I&S), TO (Regulation), TO Planning and Coordination (P&C), Tehsil Nazim and Tehsil Naib Nazim. The main functions of TMAs are as follows:

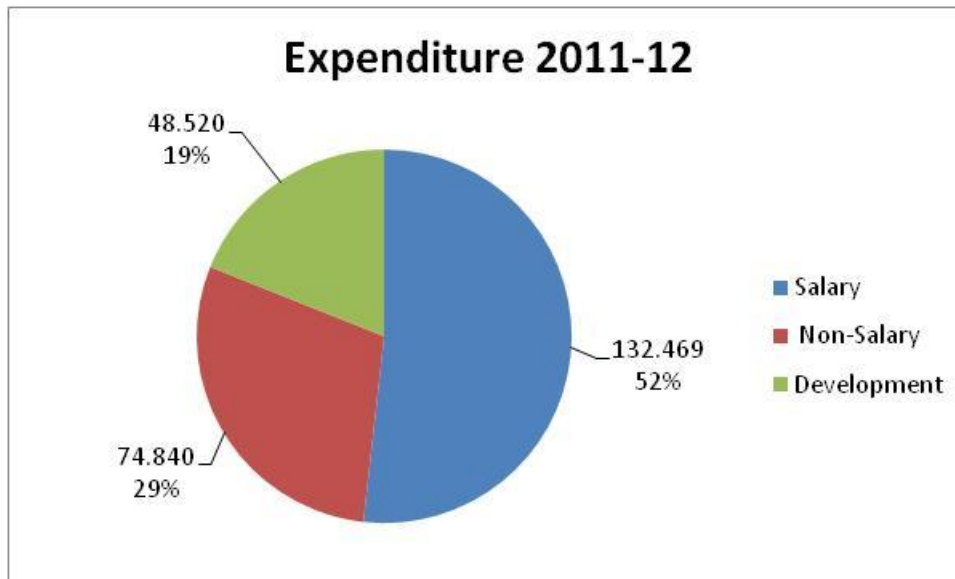
- i. Enforce all municipal laws, rules and bye-laws governing TMA's functioning;
- ii. Prepare budget, long term and annual municipal development programmes in collaboration with the Union Councils;
- iii. Propose taxes, cesses, user fees, rates, rents, tolls, charges, surcharges, levies, fines and penalties under Part-III of the Second Schedule and notify the same;
- iv. Collect approved taxes, cess, user fees, rates, rents, tolls, charges, fines and penalties;
- v. Manage properties, assets and funds vested in the Tehsil Municipal Administration;
- vi. Develop and manage schemes, including site development in collaboration with District Government and Union Administration;
- vii. 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;
- viii. Prosecute, sue and follow up criminal, civil and recovery proceedings against violators of Municipal Laws in the courts of competent jurisdiction;
- ix. Maintain municipal records and archives.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rupees in million)

	Final Budget	Expenditure	Excess (+)/ Saving(-)	%Saving
Salary	159.538	132.469	27.069	17%
Non Salary	101.140	74.840	26.301	26%
Development	116.396	48.520	67.876	58%
Total	377.074	255.829	121.246	32.154

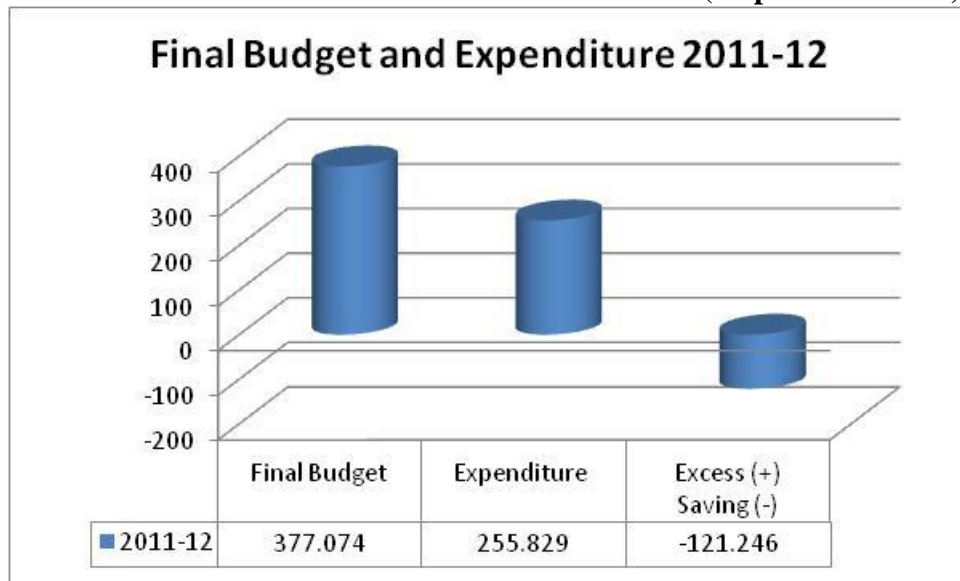
(Rupees in million)



Details of the budget allocations, expenditures and savings of each TMA of District Rajanpur for three financial years are at Annexure-B.

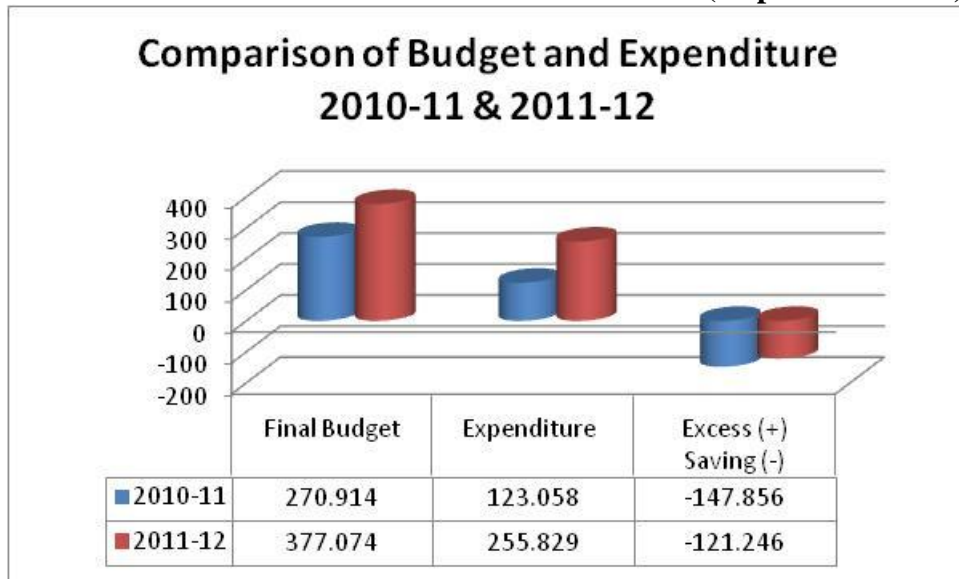
As per the budget books the expenditure relating to TMAs in District Rajanpur was Rs255.828 million against original budget of Rs377.074 million. There was a saving of Rs121.245 million for which the reasons should be explained by the PAO, Tehsil Nazims and management of TMAs.

(Rupees in million)



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

(Rupees in million)



There was overall saving in the budget allocations for the financial year 2011-12 are as follows:

(Rupees in million)

Financial Year	Budget Allocation	Expenditure	Total Saving	% of Saving
2010-11	270.914	123.058	147.856	55%
2011-12	377.073	255.828	121.245	32%

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

Audit Paras

1.2 Tehsil Municipal Administration Rajanpur

1.2.1 Non-Compliance of Rules

1.2.1.1 Non-Recovery of Outstanding Revenues - Rs16.833 million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules 2003, the primary obligation of 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.

Tehsil Municipal Officer reflected an amount of Rs18,494,032 in the budget estimate 201112. Out of this heavy amount only Rs Rs1,661,293 could be recovered. The huge portion amounting to Rs16,832,739 of outstanding revenues remained unrecovered during the year.

The negligence on the part of management resulted in non recovery of outstanding Government revenues.

Due to non recovery of outstanding revenues from the defaulting contractors, Government has to sustain loss.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter RDA/DGK/CD-900-906 dated 20.12.2012.

Audit recommends fixing of responsibility on the officer concerned beside recovery of amount from contractors.

[AIR Para 24]

1.2.1.2 Unauthorized Expenditure against Salaries of Contingent Paid Staff - Rs3.769 million

According to Government of Punjab Finance Department Letter No. FD.SO (GOOD)44-4/2011 dated 23rd July, 2011, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Tehsil Municipal Officer appointed contingent paid staff and incurred an expenditure of Rs3.769 million on account of payment of salary to them during 2011-12. The prior concurrence of the Austerity Committee was not obtained for appointment and payment of salaries due to which the expenditure was unauthorized.

Incurrence of expenditure on the payment of salary of contingent paid staff without prior concurrence was unauthorized.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter RDA/DGK/CD-900-906 dated 20.12.2012.

Audit recommends fixing of responsibility against the persons at fault beside regularization of expenditure with the sanctioned of competent authority.

[AIR Para 27]

1.2.1.3 Non Recovery of Rent of Shops - Rs1.127 million

According to Rule 4.7 (1) PFR Vol-I, it is the duty of the departmental authorities to see that all Govt. dues/revenues which have to be brought to account are correctly and promptly assessed, realized and credited to Govt. account.

Tehsil Municipal Officer did not recover the arrear of rent of shops amounting to Rs1,126,753 from shop keepers despite the same was outstanding since long.

(Amount in Rupees)

Name of CO Unit	AIR Para	Period	No. of Shops	Amount
Fazil Pur	22	1995-96 to 2011-12	23	635,674
Rajanpur	25	2011-12	45	491,079
Total				1,126,753

Due to pending recovery of rent of shops Govt. has to sustain loss.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter RDA/DGK/CD-900-906 dated 20.12.2012.

Audit recommends fixing of responsibility on the persons concerned beside recovery of rent from shopkeepers.

[AIR Paras: 22, 25]

1.3 Tehsil Municipal Administration Rojhan

1.3.1 Non-Compliance of Rules

1.3.1.1 Unauthorized Auction without Codal Formalities - Rs8.001 million

According to Government of Punjab Local Government & Community Development Department Notification No.SOV (LG) 5-23/2003 Dated 3rd June 2008, the auction Committee in Tehsil/Town Municipal Administration shall consist of the following:

- | | |
|----------------------------------------------------------------------------------------|--------------------|
| 1) Executive District Officer(F&P) | Convener/ Chairman |
| 2) District Officer(Revenue) | Member |
| 3) Tehsil/Town Officer Finance | Member |
| 4) A representative of the District Government, not below the rank of District Officer | Member |
| 5) An officer nominated by the Director General(I&M) | Member |

Tehsil Municipal Officer auctioned the Cattle Mandi for Rs8.001 million during 2010-11 & 2011-12. However the prescribed procedure for auction was not followed for tendering the said collection rights. Further neither the officer nominated by DG (I&M) participated nor the authority was informed. Non observance of Government instruction resulted in un-transparent tender process. The detail is as below:

(Amount in Rupees)

Sr. No	Nature of Action	Name of Contractor	2010-11	2011-2012	Total Amount
1	Cattle Mandi	Asif Naeem s/o Aftab Ahmad	4,315,498	3,685,500	8,000,998
Total			4,315,498	3,685,500	8,000,998

Due to un-transparent tender opening, the process could not be considered as competitive.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter RDA/DGK/CD-900-906 dated 20.12.2012.

Audit recommends fixing of responsibility on the officer concerned beside regularization of expenditure with the sanction of competent authority.

[AIR Para 5]

1.3.1.2 Unauthorized Payment of Salaries to Contingent Paid Staff - Rs17.683 million

According to Government of Punjab Finance Department Letter No. FD.SO (GOOD)44-4/2011 dated 23rd July, 2011, no contingent paid staff shall be appointed without obtaining the prior approval of Finance Department.

Tehsil Municipal Officer appointed contingent paid staff and incurred an expenditure of Rs17.683 million on account of payment of salary to them during 2010-11 and 2011-12. The prior concurrence of the Austerity Committee was not obtained for appointment and payment of salaries due to which the expenditure was unauthorized.

(Amount in Rupees)

Sr. No	Year	C.O Unit	Amount
1	2010-11	Rojhan	10,776,558
2	2011-12	-do-	6,906,227
Grand Total			17,682,785

Allocation of budget for contingent paid staff without prior approval of Finance Department was unauthorized.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter RDA/DGK/CD-900-906 dated 20.12.2012.

Audit recommends fixing of responsibility against the persons at fault beside regularization of expenditure with the sanctioned of competent authority.

[AIR Para 4]

1.3.1.3 Unauthorized Payment to WAPDA - Rs3.631 Million

According to the rule 64(iv) of the TMAs Budget Rule 2003, each local government shall efficiently and effectively manage the resources made available to the local government.

A lump sum deduction amounting to Rs4,760,725 was made at source out of PFC share of Tehsil Municipal Administration on account of electivity charges owing to WAPDA against 40 connections of water supplies and disposals. During reconciliation, the Assistant Manager MEPCO (CS) Rojhan admitted that the accounts Nos1, 4 and 22 were not related to TMA Rojhan. So the payment

against those connection amounting to Rs3,631,354 was unauthorized and need recoverable.

Due to weak financial controls, overpayment has not been got refunded by the TMA authority.

The matter was reported to TMO in October, 2012. Neither any reply was submitted nor convened the DAC meeting despite written request made vide this office letter RDA/DGK/CD-900-906 dated 20.12.2012.

Audit recommends fixing of responsibility on the officer concerned for making payments without reconciliation beside recovery of amount from WAPADA.

[AIR Para 1]

Annexures

Annexure-1**(Amount in Rupees)**

Sr. No	Name of Formation	AP No.	Subject	Amount	Nature of Observation
1.	TMA Rajanpur	1	Overpayment due to unjustified inclusion of borrow pit excavation rate in earthwork	851,018	Overpayment
2.	-do-	2	Overpayment due to non deduction of shrinkage.	107,343	Overpayment
3.	-do-	3	Overpayment due to allowing of unjustified rate of ramming of earthwork.	142,225	Overpayment
4.	-do-	5	Overpayment due to unjustified payment of contractor profit and overhead charges	216,278	Overpayment
5.	-do-	6	Overpayment of due to allowing of unjustified carriage.	98,758	Overpayment
6.	-do-	7	Overpayment due to allowing of unjustified contractor profit 20% on carriage and on schedule items.	89,056	Overpayment
7.	-do-	8	Overpayment of due to charging of higher rate of skilled labour	107,914	Overpayment
8.	-do-	9	Non depositing of additional performance security required for below quotation/tender	257,400	Violation of Rules
9.	-do-	11	Loss due to unjustified payment of contractor profit and overhead charges	78,798	Overpayment
10.	-do-	14	Overpayment due to allowing of unjustified items of borrow bit excavation.	121,230	Overpayment
11.	-do-	15	Overpayment due to unjustified allowing of leveling and dressing of lawn	245,089	Overpayment
12.	-do-	19	Non recovery of professional tax	210,000	Recovery
13.	-do-	20	Unauthorized adjustment of earnest money	497,274	Violation of rules
14.	-do-	21	Overpayment due to non-deduction of flood surcharge on payable income tax	54,449	Overpayment
15.	-do-	23	Less-recovery of water rate	601,200	Recovery
16.	-do-	26	Non-collection of mela tax	300,000	Recovery
17.	-do-	30	Incurrence of expenditure without advertisement	192,000	Violation of Rules

18.	-do-	31	Un-justified expenditure on repair of Tractor Trolies	116,375	Violation of Rules
19.	-do-	34	Expenditure beyond competency on Ramzan Bazaar	476,175	Violation of Rules
20.	-do-	37	Un-justified Expenditure on purchase of Motorcycle	263,600	Violation of Rules
21.	TMA Rojhan	2	Unauthorized retention of income tax deducted at source	225214	Violation of Rules
22.	-do-	3	Unauthorized retention of general Sales Tax deducted at source	253515	Violation of Rules
23.	-do-	7	Doubtful consumption of POL due to non production of log books.	788,505	Violation of Rules
24.	-do-	10	Loss due to slackness of management	189,139	Violation of Rules
25.	-do-	11	Non-conducting of survey and loss due to non-recovery of trade license fee	118,000	Recovery
26.	-do-	13	Non-recovery of penalty due to delay in completion of work.	195,000	Recovery
27.	-do-	14	Loss due to non auction of right of commission agent in fruit mandi	121,000	Recovery
28.	-do-	15	Non-recovery of outstanding amount of lease money	110,000	Recovery
29.	-do-	16	Un-authorized purchase of insecticide spray	178,988	Violation of Rules
30.	-do-	17	Unauthorized purchase of de-watering sets	141,480	Violation of Rules

Annexure -A

MEFDAC Paras

(Amount in Rupees)

Sr. No.	Name of Formation	A.P No.	Subject	Amount
1.	TMA Rajanpur	4	Overpayment due to non deduction of crust from earthwork	28,034
2.	-do-	10	Loss to government due to non relaying of dismantled material as sub base coursers.	25,652
3.	-do-	12	Overpayment due to non-adjustment of available earth.	12,329
4.	-do-	13	Overpayment due to less recovery of dismantled material	33,305
5.	-do-	16	Overpayment due to allowing of unjustified compaction of earth	40,592
6.	-do-	17	Unjustified payment due to non-utilization of material of approved company	686,255
7.	-do-	18	Overpayment due to allowing of higher rate of surfing of earth	30,246
8.	-do-	28	Unauthorized budget allocation for purchase of machinery, equipment and furniture	3,868,000
9.	-do-	29	Un-justified Excessive Expenditure on POL	2,746,629
10.	-do-	32	Overpayment due to excessive use of steel	28,115
11.	-do-	33	Non-achievement of receipt target	9,086,474
12.	-do-	35	Non-recovery of pending liabilities/arrear of various contract at Fazil Pur	2,300,043
13.	-do-	36	Unjustified Expenditure on Mela of Ghulam Fareed	573,885
14.	TMA Rojhan	6	Execution of works without collaboration of district govt. and UAs.	9,300,000
15.	-do-	8	Non maintenance of check measurement books	10,000,000
16.	-do-	9	Shortfall due to reduction of revenue in the revised budget	442,000
17.	-do-	12	Excess payment on account of use of local sand	17794
18.	-do-	18	Unauthorized payment for the quantities excess than estimate	78672
19.	-do-	19	Loss due to less-recovery of various auction moneys	32,560
20.	-do-	20	Over payment due to use of excessive steel	26,671

Annexure -B

TMA Rajanpur District

Budget and Expenditure Statement for Financial Years 2011-2012

1. TMA, Rajanpur District Budget and Expenditure details

(Amount in Rupees)

TMA, Rajanpur Financial Year 2011-12				
Head	Budget	Expenditure	Excess (+)/ Saving(-)	%Saving
Salary	95,453,365	85,898,716	(9,554,649)	-10%
Non Salary	56,019,200	45,378,273	(10,640,927)	-19%
Development	76,915,000	30,459,870	(46,455,130)	-60%
Revenue	186131954	79536782	(106,595,172)	-57%
Total	414,519,519	241,273,641	(173,245,878)	
TMA, Rojhan Financial Year 2010-11				
Head	Budget	Expenditure	Excess (+)/ Saving(-)	%Saving
Salary	27,650,000	19,954,370	(7,695,630)	-28%
Non Salary	15,362,341	7,210,930	(8,151,411)	-53%
Development	25,431,900	13,650,872	(11,781,028)	-46%
Revenue	59,566,427	50,565,980	(9,000,447)	15%
Total	128,010,668	91,382,152	(36,628,516)	
Financial Year 2011-12				
Head	Budget	Expenditure	Excess (+)/ Saving(-)	%Saving
Salary	36,434,388	26,616,021	(9,818,367)	-27%
Non Salary	29,758,570	22,250,384	(7,508,186)	-25%
Development	14,048,739	4,408,922	(9,639,817)	-69%
Revenue	56,667,139	53,211,008	(3456131)	-6%
Total	136,908,836	106,486,335	30,422,501	