



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

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

DAC	Departmental Accounts Committee
DGA	Director General Audit
FD	Finance Department
IPSAS	International Public Sector Accounting Standards
LG&RD	Local Government and Rural Development
MEFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
PAO	Principal Accounting Officer
PDG	Punjab District Government
PLGO	Punjab Local Government Ordinance
PLG	Punjab Local Government
RCC	Reinforced Cement Concrete
TMA	Tehsil / Town Municipal Administration
TO (I&S)	Tehsil/ Town Officer Infrastructure
UAs	Union Administrations

## **Preface**

Articles 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 Union Administrations of the Districts.

The report is based on Audit of Union Administrations of District Rajanpur 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 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 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.

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 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 Tehsil/ Town Municipal Administrations and Union 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 3906 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 fifteen UAs of District Rajanpur for the financial years from 2008-09 to 2010-11 and the findings included in the Audit Report.

Union Administrations (UAs), District Rajanpur conduct their operations under Punjab Local Government Ordinance 2001. UAs of District Rajanpur 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 fifteen UAs in District Rajanpur mentioned above for the financial years from 2008-09 to 2010-11 was Rs23.790 million and expenditure incurred of Rs.16.227 million showing savings of Rs7.563 million in

these years. The total Non development Budget for financial years 2008-2011 was Rs35.685 million and expenditure of Rs24.340 million, showing savings of Rs11.345 million. The reasons for savings in Development and Non development Budgets are required to be provided by PAO concerned.

Audit of UAs of District Rajanpur 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 there was no leakage of revenues.

**a. Audit Methodology**

Audit was conducted after understanding the business processes of UAs 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 2008-11 was Rs23.790 million, out of which total expenditure was Rs16.227 million. Audit of the development expenditure of Rs7.938 million carried out which was 49% of total expenditure. Audit of Non Development expenditure of Rs11.91 million out of total expenditure of Rs24.340 million for these years was conducted which is 49% of total expenditure. Total overall expenditure of fifteen UAs of District Rajanpur for three years was Rs40.568 million, out of which, overall expenditure of Rs19.844 million was audited which, is 49% of total expenditure.

The receipts of the fifteen UAs of District Rajanpur for the financial year 2008-11 was Rs10.123 million. RDA, D.G.Khan audited receipt of Rs 8.590 million which is 85% of total receipts.

**c. Recoveries at the instance of Audit**

No Recoverable were pointed out through audit paras.

**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 Rs8.302 million were noted in 03 cases.<sup>1</sup>

Audit Paras on the accounts for 2008-11 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).

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<sup>1</sup>Para 1.2.1, 1.2.2, 1.2.3

**f. Recommendations**

Audit recommends the PAOs / Management to focus on the following issues.

- i. Strengthening of internal controls
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Proper maintenance of accounts and record
- iv. Appropriate actions against officers/officials responsible for violation of rules and losses
- v. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- vi. Realization and reconciliation of various receipts
- vii. Production of record to audit for verification



## SUMMARY, TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget/ Expenditure
1.	Total Entities (PAOs) in Audit Jurisdiction	44	181.883
2.	Total formations in audit jurisdiction	15	59.476
3.	Total Entities (PAOs) Audited	15	59.476
4.	Audit & Inspection Reports	15	-
5.	Special Audit Reports	Nil	Nil
6.	Performance Audit Reports	Nil	Nil
7.	Other Reports	Nil	Nil

**Table 2: Audit Observation Classified by Categories**

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1.	Asset management	-
2.	Financial management	-
3.	Internal controls	-
4.	Violation of rules	8.302
5.	Others	-
<b>Total</b>		<b>8.302</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. No	Description	Physical Assets	Civil Works	Receipts	Others	Total
1.	Outlays Audited	10.761	25.602	10.123	12.990	59.476
2.	Amount Placed under Audit Observation / Irregularities of Audit	-	3.299	-	5.003	8.302
3.	Recoveries Pointed out at the instance of Audit	-	-	-	-	-
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 was Rs49.353 million.

**Table 4: Irregularities Pointed Out**

(Rs 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.	8.302
2.	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3.	Accounting Errors (accounting policy departure from NAM <sup>1</sup> 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.	-
4.	Quantification of weaknesses of internal control systems	-
5.	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	-
6.	Non production of record	-
7.	Others, including cases of accidents, negligence, non accountal of store etc.	-
<b>Total</b>		<b>8.302</b>

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<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

# CHAPTER 1

## 1.1 Union Administrations, District Rajanpur

### 1.1.1 Introduction

According to 1998 population census, the population of District Rajanpur is 1.405 million. Union Administrations consist of Union Nazim / Administrator and two (02) Secretaries. Each Union Administration has one (01) Drawing & Disbursing Officer.

### 1.1.2 Comments on Budget and Accounts (Variance Analysis) for the Financial Years 2008-11

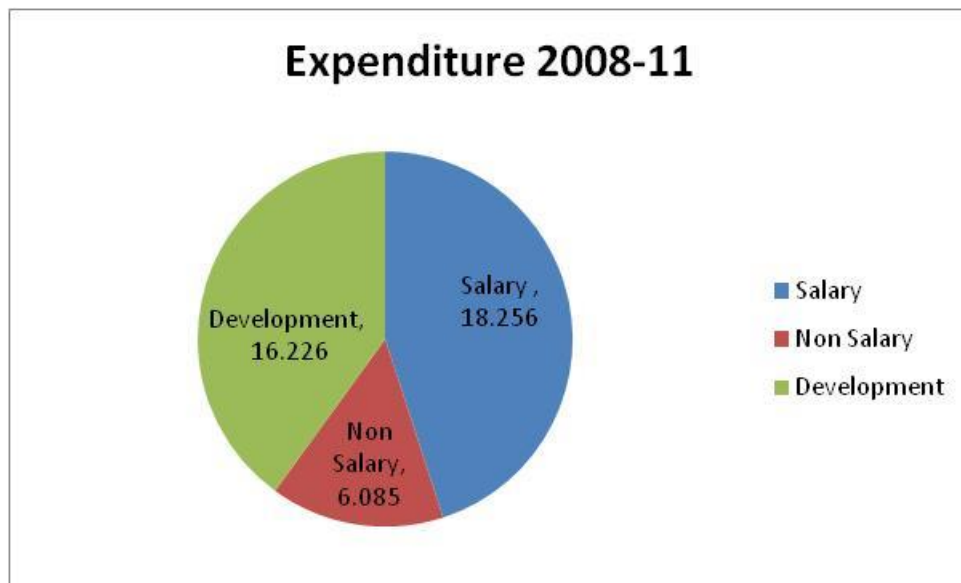
Original Budget of Rs59.476 million was allocated to UAs of District Rajanpur under various grants and no supplementary grants/ re-appropriation was provided.

### 1.1.3 Comments on Budget and Accounts (Variance Analysis)

(Rupees in million)

2008-11	Budget	Actual	Excess (+)/ Saving(-)	%Saving
Salary	26.764	18.256	-8.508	31.79
Non Salary	8.921	6.085	-2.836	31.79
Development	23.791	16.226	-7.565	31.80
<b>Total</b>	<b>59.476</b>	<b>40.567</b>	<b>-18.909</b>	<b>31.79</b>

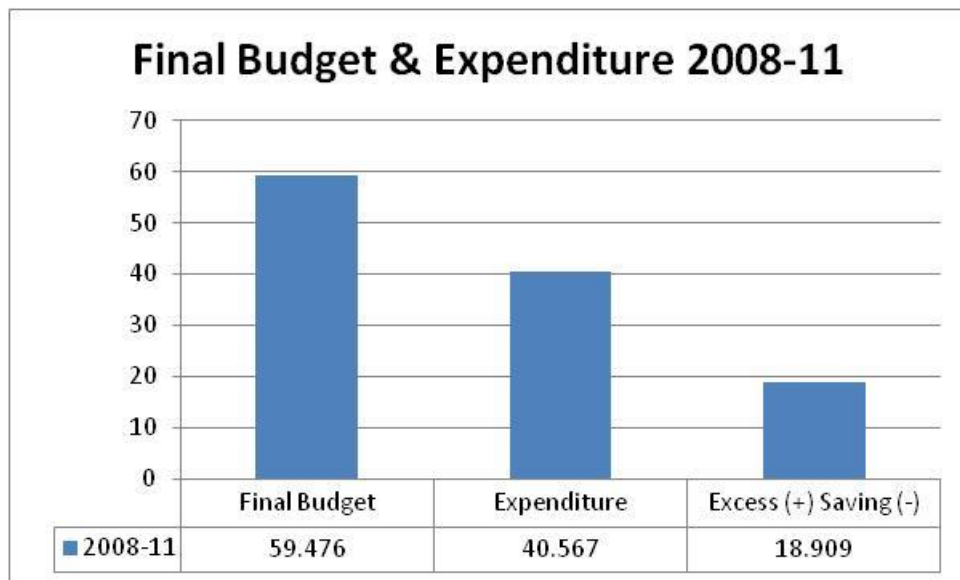
(Rupees in million)



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

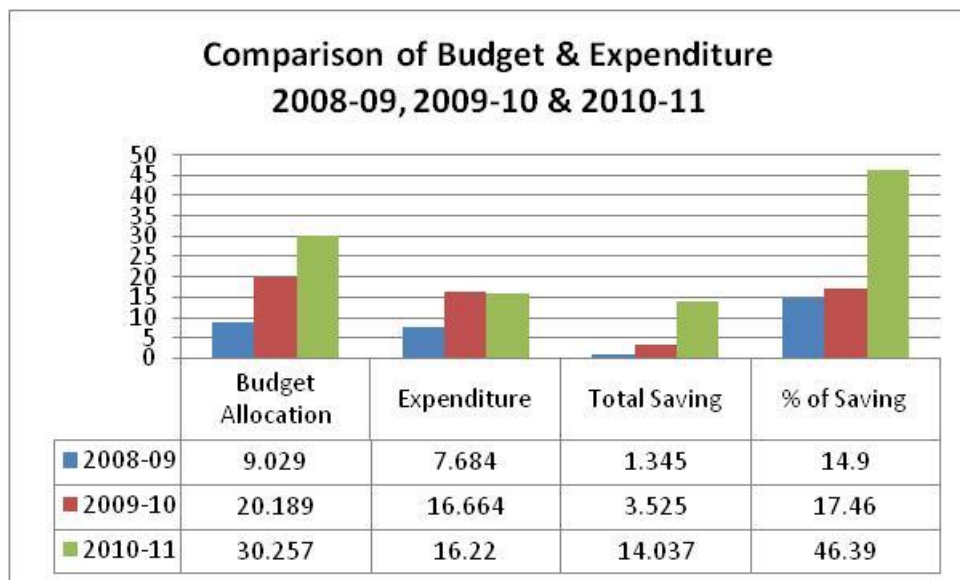
As per the budget books the expenditure relating to fifteen UAs in District Rajanpur was Rs40.567 million against original budget of Rs59.476 million. There was a saving of Rs13.598 million for which the reasons should be explained by the PAO.

(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 was overall saving in the budget allocations for the financial years 2008-09, 2009-10 and 2010-11 are as follows:

(Rs. in million)

<b>Financial Year</b>	<b>Budget Allocation</b>	<b>Expenditure</b>	<b>Total Saving</b>	<b>% of Saving</b>
2008-09	9.029	7.684	1.345	14.90
2009-10	20.189	16.664	3.525	17.46
2010-11	30.257	16.220	14.037	46.39

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

## **AUDIT PARAS**



## **1.2 Non Compliance of Rules**

### 1.2.1 Unauthentic Payment of Rs5.003 million

According to 2.2 of Punjab Financial Rule 2003 Volume-I, all transaction should be entered in the cash book as soon as they occur and attested in token of check. In token of the check of the cash book, the last entry checked therein should be initialed (with date) by the Government servant concerned on each occasion.

Following Secretaries of the Union Administrations drew and deposited the funds amounting to Rs5.003 million, but the entries in the cash book were not signed by the DDO/Administrator of the union council. Without which the authenticity of expenditure could not be verified.

(Amount in Rupees)			
Name of Union Council	A.P No.	Year	Expenditure
Sabzani No. 36	3	2009-10	1,000,324
		2010-11	1,008,846
Shikar Pur No. 23	3	2009-10	842,100
		2010-11	639,762
Allah Abad No. 19	3	2009-10	720,854
		2010-11	790,649
Total			5,002,535

Audit was of the view that cash book was not signed by the DDO/Administrator due to weak internal controls,

Entries in cash book without signature of DDO resulted in unauthentic payment/deposits.

The matter was reported to Union Secretaries in April, 2012. The Secretaries of concerned union administrations signed the observation but did not submit any reply. The DAC meeting was not convened despite repeated requests. No progress was intimated till finalization of Report.

Audit recommends to get the cash book signed by the DDO besides fixing of responsibility against the persons at fault.

[AIR Paras 3, 3, 3-2010-11]

### 1.2.2 Execution of Work without Detailed Measurement - Rs2.294 million

According to Para 4.5 of B&R Code, no payment should be made without detail measurement in the measurement book.

Union Secretaries and Union Nazims incurred an expenditure of Rs275,845 during 2008-09 and 2010-11 for construction of RCC pipes, drain crossing street and soling. Neither record entry was made in the measurement book nor was site plan prepared for the development work, as detailed below:

(Amount in Rs)		
Year	Name of UA	Amount
2008-09	Muhammad Pur	275,845
	Tal Shumali	297,600
	UA No.16 Rajanpur	200,000
	UA No.17 Rajanpur	396,188
	Co- Mianwali	275,845
2010-11	Alahbad No.19	385,000
	Kotla Easan No. 33	100,000
	Sabzani No. 36	76,400
	Bukhara NO. 09	287,280
<b>Total</b>		<b>2,294,158</b>

The matter was reported to Secretary Union Administrations in April, 2010 and April, 2012. The Secretary Union Administrations neither submitted any reply nor convened the DAC meeting.

Audit recommends for fixing of responsibility on the official concerned for non observing rules besides measurement book may be provided for verification of record.

[AIRs Para 4, 4, 4, 4, 4-2008-09, Para 5,4,7,4-2010-11 ]

### **1.2.3 Doubtful consumption of hand pumps and RCC pipes without approved indents and acknowledgements – Rs1.005 million**

According to Rule 15.4 of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock register.

Union Secretaries and Union Nazims incurred an expenditure of Rs100,860 during 2008-09 on account of purchase of RCC pipes and hand pumps. The installation record of RCC pipes and hand pumps along with requests submitted by the applicants of the public demanding was not available for verification. In the absence of the stock entries and distribution record, the purchase could not be verified and held doubtful as detailed below:

(Amount in Rupees)		
<b>Year</b>	<b>Union Administrations</b>	<b>Amount</b>
2008-09	Muhammad Pur	309,560
	Tal Shumali	396,300
	UA No.16	299,000
<b>Total</b>		<b>1,004,860</b>

The matter was reported to Secretary Union Administrations in April, 2010. The Secretary Union Administration neither submitted any reply nor convened the DAC meeting till finalization of this Report.

Audit recommends for fixing of responsibility on the official concerned for issuing the stocks without demand and codal formalities.

[AIR Para 3, 3, 3-2008-09]

# **ANNEXURES**

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

<b>Sr. No.</b>	<b>Formation</b>	<b>Para No.</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Observation</b>
1.	Muhammad Pur No.8 2008-09	5	Payments without Pre Audit	320,082	Violation of Rule
2.	Tal Shumali 2008-09	1	Non Utilization of CCB Funds	120,000	Negligence
3.	U A No.16 2008-09	1	Non Utilization of CCB Funds	118,000	Negligence
4.	UA No.17 2008-09	1	Non Utilization of CCB Funds	112,000	Negligence
5.	Rajanpur No.17 2008-09	3	Doubtful Distribution of Sewing Machines	198,400	Violation of Rule
6.	Bangla Icha 2008-09	1	Overpayment due to Allowing Unjustified Lead on Earthwork	133,704	Overpayment
7.	Bangla Icha 2008-09	2	Estimates Technically Sanctioned by Unauthorized Officer	909,733	Violation of Rule
8.	Bangla Icha 2008-09	5	Non Recovery of Income Tax	63,204	Overpayment
9.	Jampur Sharqi 2009-10	2	Non Production of Record	62,720	Violation of Rule
10.	Jampur Gharbi 2009-10	2	Non Production of Record	62,720	Violation of Rule
11.	Umer Kot 2009-10	2	Non Production of Record	62,720	Violation of Rule
12.	Rojhan Sharqi 2009-10	3	Non Production of Record	62,520	Violation of Rule
13.	Fazil Pur 2009-10	2	Non Production of Record	62,720	Violation of Rule
14.	Allah Abad No. 19 2010-11	2	Non Production of Record	60,720	Violation of Rule
15.	Kotla Easan No. 33 2010-11	2	Non Production of Record	60,720	Violation of Rule
16.	Sabzani No. 36 2010-11	2	Non Production of Record	62720	Violation of Rule

17.	Shikar Pur No. 33 2010-11	2	Non Production of Record	60,720	Violation of Rule
18.	Bukhara No. 09 2010-11	2	Non Production of Record	60,720	Violation of Rule
19.	Jampur Gharbi 2010-11	3	Unauthorized Development Expenditure without Calling Tender	308,850	Violation of Rule
20.	Umer Kot 2010-11	3	Unauthorized Development Expenditure without Calling Tender	387,000	Violation of Rule
21.	Rojhan Sharqi 2010-11	1	Unauthorized Development Expenditure without Calling Tender	299,305	Violation of Rule
22.	UA No.19 2010-11	4	Unauthorized Invitation of Tenders	868,000	Violation of Rule
23.	Kotla Easan 2010-11	5	Non Recovery of House Building Advances	80,000	Recovery
24.	Shikar Pur No. 23 2010-11	5	Non Recovery of House Building Advances	100,000	Recovery
25.	Bukhara No. 09 2010-11	3	Non Recovery of House Building Advances	100,000	Recovery
26.	Kotla Easan 2010-11	6	Unauthorized Payment on Account of Salaries of Contingent Paid Staff	60,700	Violation of Rule
27.	Sabzani No. 36 2010-11	6	Unauthorized Payment on Account of Salaries of Contingent Paid Staff	209,280	Violation of Rule
28.	Allah Abad No. 19 2010-11	6	Non Deposit of Pension Contribution of Tehsil Council Employees	75,056	Recovery
29.	Shikar Pur No. 23 2010-11	4	Non Deposit of Pension Contribution of Tehsil Council Employees	69,400	Recovery
30.	Kotla Easan No. 33 2010-11	01	Unjustified Consumption of Stores	100,000	Violation of Rule
31.	Sabzani No. 36	04	Unjustified	76,400	Violation of

	2010-11		Consumption of Stores		Rule
32.	Shikar Pur No. 23 2010-11	6	Unjustified Consumption of Stores	14,536	Violation of Rule
33.	Bukhara NO. 09 2010-11	6	Unjustified Consumption of Stores	116,950	Violation of Rule
34.	Kotla Easan No. 33 2010-11	3	Non Utilization of CCB Funds	2,476,400	Negligence
35.	Sabzani No. 36 2010-11	5	Non Utilization of CCB Funds	1,557,800	Negligence
36.	Shikar Pur No. 23 2010-11	7	Non Utilization of CCB Funds	800,000	Negligence
37.	Allah Abad No. 19 2010-11	1	Non Utilization of CCB Funds	1,000,000	Negligence
38.	Bukhara No. 09 2010-11	1	Non Utilization of CCB Funds	2,222,000	Negligence



## Annexure-A

### MEFDAC Paras

(Amount in Rupees)

Sr. No.	Name of Union Administration	AP No.	Subject	Amount
1.	Muhammad Pur 2008-09	1	Non allocation of 25% budget for CCB	200,000
		2	Non recovery of income tax	23,767
2.	Dajal 2008-09	3	Doubtful consumption of water hand pump and RCC Pipes without approved indents and acknowledgement	
		5	irregular expenditure of, Non execution through TMA	396,188
3.	UA 40 Bangla Icha 2008-09	3	estimates technically sanctioned by unauthorized officer worth	909,733
		6	Irregular expenditure of non-execution through TMA	1,051,056
4.	Tal Shumali 2008-09	3	Non recovery of income tax	23,778
		5	payment without pre audit	501,300
		6	less allocation of budget for CCB	60,000
5.	UA No.16 2008-09	2	Non recovery of Income tax	17,940
		5	payment without pre audit Rs.	299,000
6.	Jampur Sharqi 2009-10	1	Non utilization of C.C.B funds	136,829
		3	Non accountal of stores	49,500
		4	Non deduction of Sales Tax.	7,920
		5	Cash book not signed by the DDO, unauthentic payment	998,040
		6	Unauthorized payment of office rent without assessment	66,000
7.	Jampur Gharbi 2009-10	1	Non utilization of C.C.B funds	175,000
		5	Cash Book not signed by the DDO unauthentic payment	1,033,815
		6	Irregular expenditure	308,850
		7	Non utilization of development funds	525,000
8.	Umer Kot 2009-10	1	Non utilization of C.C.B funds	335,500
		4	Irregular expenditure	378,000
		5	Non deduction of sales tax	38,800
		6	Non recovery of house Building advances	50,000
9.	Rojhan Sharqi 2009-10	1	Non utilization of C.C.B funds	125,000
		4	Non transfer of pension contribution on	73,104

			account of Union Administration employees	
		6	Irregular expenditure	299,305
10.	Fazil Pur 2009-10	1	Non utilization of C.C.B funds	415,000
		3	Cash book not signed by the DDO, unauthentic payment	928,892
		4	Non deduction / deposit of pension contribution on account of Union Administration employees	75,420
		5	Non utilization of development fund	500,000
11.	Shikar Pur No. 23 2010-11	8	Unauthorized reimbursement of medical bill	25,784
12.	Bukhara No. 09 2010-11	7	Unauthorized promotion from Naib Qasid to rd worker	145,079

## Annexure-B

(Rupees in million)

Year	UAs	Total Budget				Total Expenditure				Expenditure Audited			
		Salary	Non Salary	Dev	Total	Salary	Non Salary	Dev	Total	Salary	Non Salary	Dev	Total
2008-09	Dajal	0.781	0.260	0.694	1.735	0.664	0.221	0.591	1.477	0.493	0.164	0.439	1.096
2008-09	Tal Shumali	0.796	0.265	0.708	1.770	0.678	0.226	0.602	1.506	0.503	0.168	0.447	1.118
2008-09	Muhammad Pur	0.812	0.271	0.722	1.805	0.691	0.230	0.615	1.536	0.513	0.171	0.456	1.141
2008-09	UA 40	0.829	0.276	0.737	1.841	0.705	0.235	0.627	1.567	0.524	0.175	0.465	1.163
2008-09	UA 16	0.845	0.282	0.751	1.878	0.719	0.240	0.639	1.598	0.534	0.178	0.475	1.187
2009-10	roojhan sharqi 41	1.651	0.550	1.467	3.668	1.399	0.466	1.243	3.108	0.601	0.200	0.535	1.336
2009-10	fazilpur 35	2.084	0.695	1.852	4.630	1.398	0.466	1.243	3.108	0.601	0.200	0.535	1.336
2009-10	Jampur gharbi	1.096	0.365	0.974	2.435	0.712	0.237	0.633	1.583	0.306	0.102	0.272	0.681
2009-10	Umar Kot 37	2.709	0.903	2.408	6.019	2.623	0.874	2.331	5.828	1.128	0.376	1.002	2.506
2009-10	Jampur Sharqi	1.547	0.516	1.375	3.437	1.367	0.456	1.215	3.037	0.588	0.196	0.522	1.306
2010-11	Allahabad 19	2.624	0.875	2.333	5.832	1.089	0.363	0.968	2.419	0.468	0.156	0.416	1.040
2010-11	Bukhara 09	3.069	1.023	2.728	6.821	2.871	0.957	2.552	6.380	1.235	0.412	1.097	2.743
2010-11	Kotla Esan 33	2.694	0.898	2.395	5.987	1.136	0.379	1.009	2.524	0.488	0.163	0.434	1.085
2010-11	Shikar Pur	2.640	0.880	2.347	5.867	1.113	0.371	0.989	2.473	0.479	0.160	0.425	1.063
2010-11	Sabzani	2.587	0.862	2.300	5.750	1.091	0.364	0.969	2.424	0.469	0.156	0.417	1.042
Total		26.764	8.921	23.790	59.475	18.255	6.085	16.227	40.567	8.930	2.977	7.938	19.844