



**AUDIT REPORT
ON THE ACCOUNTS OF
ASSISTANT DIRECTOR LOCAL
GOVERNMENT, ELECTION & RURAL
DEVELOPMENT DEPARTMENT AND
SELECTED VILLAGE COUNCILS/
NEIGHBORHOOD COUNCILS
DISTRICT BATTAGRAM**

KHYBER PAKHTUNKHWA

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
AP	Advance Para
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
GFR	General Financial Rules
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regulatory Authority
LGA	Local Government Act
LGE&RDD	Local Government Election and Rural Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MOU	Memorandum of Understanding
MRS	Market Rate System
NCs	Neighborhood Councils
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PC-I	Planning Commission One
PCC	Plain Cement Concrete
RDA	Regional Directorate of Audit
VCs	Village councils
ZAC	Zilla Accounts Committee

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Assistant Director Local Government Election & Rural Development Department and Village/ Neighborhood Councils of District Battagram.

The report is based on audit of the accounts of AD LGE&RDD and 09 Village/ Neighborhood Councils of District Battagram selected for the Financial Year 2015-16. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2016-17 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the **Annex-1** of the Audit Report. The audit observations listed in the **Annex-1** shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of respective Accounts Committees 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 discussion with management; however, the department did not submit written replies. DAC meetings were not convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, carries out the audit of all District Governments in Khyber Pakhtunkhwa, Assistant Director Local Government, Election & Rural Development Department and Village / Neighborhood councils. Its Regional Directorate of Audit Abbottabad has audit jurisdiction of District Governments, Tehsil Municipal Administrations, AD LGE&RDD and VCs/NCs of six Districts i.e. Abbottabad, Mansehra, Haripur, Battagram, Kohistan and Tor Ghar.

The Regional Directorate has a human resource of 10 officers and staff, with a total of 2,250 mandays. The annual budget amounting to Rs 16.237 million was allocated to the RDA during financial year 2016-17. It has the mandate to conduct regularity (financial attest audit, compliance with authority audit) and performance audit of entities, projects and programs. Accordingly Regional Director Audit Abbottabad carried out audit of the accounts of AD LGE&RDD and selected 09 out of total 90 VCs/NCs for the Financial Year 2015-16.

Assistant Director Local Government Election & Rural Development Department and VCs/NCs of District Battagram perform their functions under Khyber Pakhtunkhwa Local Government Act, 2013. Deputy Commissioner in a district is the Principal Accounting Officer (PAO) for the salary and non-salary budget of office of the AD LGE&RDD and VCs/NCs while AD LGE&RDD is the Principal Accounting Officer for the developmental budget of VCs and NCs according to the Rules of Business of the AD LGE&RDD and VCs/NCs. According to Section 35 of Khyber Pakhtunkhwa Local Government Act, 2013 the annual budget statement for these local bodies is approved by simple majority of the total membership of the respective councils and the schedule of authorized expenditure is authenticated by respective Nazim.

a. Scope of Audit

The total expenditure of the 90 Village/ Neighborhood Councils in District Battagram for the financial year 2015-16 was Rs 115.558 million. Out of this,

RDA Abbottabad audited an expenditure of Rs 4.642 million which, in terms of percentage, is 4% of auditable expenditure. Detail is given below:

Detail of VCs/NCs audited

S.No	Tehsil	Total No. of VCs/NCs	Audited Last year	Audited This year	Name of VCs/NCs
1	Battagram	53	0	06	NC Battagram, NC Ajmera Bar Pao, VC Shingli Payen, VC Pirhari, VC Rajdhari, VC Kot Gala
2	Allai	37	0	03	VC Tailoos, VC Kuza Banda VC Karag

Out of the total expenditure of the Assistant Director Local Government and 09 Village/ Neighborhood Councils, Battagram for the Financial Year 2015-16, the auditable expenditure under the jurisdiction of RDA was Rs 28.733 million. Out of this, RDA Abbottabad audited an expenditure of Rs 20.113 million which, in terms of percentage, was 70% of auditable expenditure.

The receipts of 09 Village/ Neighborhood Councils Battagram, for the Financial Year 2015-16, were Rs 0 million.

The total expenditure and receipts of Assistant Director Local Government & Rural Development Department and 09 Village/ Neighborhood Councils, District Dir Lower, for the Financial Year 2015-16 were Rs 28.733 million. Out of this, RDA Abbottabad audited the expenditure and receipts of Rs 20.113 million.

b. Recoveries at the instance of audit

No recovery was pointed out during the audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of Assistant Director Local Government Office and Village/ Neighborhood Councils

with respect to its functions, control structure prioritization of risk areas by determining their significance and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for scrutiny and substantive testing in the Regional Directorate of Audit Battagram.

d. Audit Impact

Audit pointed out various irregularities of serious nature. Cases related to weak internal were also pointed out to which management has been sensitized. In certain cases management has taken action which may further be verified. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

e. Comments on Internal Control and Internal Audit department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets, ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the domain of AD LGE& RDD and VCs/NCs.

f. Key audit findings of the report;

- i. Fraud and Misappropriation in 01 case was noticed.¹
- ii. Non production of record in 01case amounting to Rs 20.826 million was noticed.²
- iii. Irregularities & non-compliance in 02 cases amounting to Rs 209.773 million were noticed.³

¹ Para 1.2.1.1

²Para 1.2.2.1

³Para 1.2.3.1,1.3.1.1

⁴ Para 1.2.4.1

- iv. Internal control weakness in 01 case amounting to Rs1.030 million was noticed.⁴

g. Recommendations

- i. Investigation for fixing responsibility and disciplinary action against person(s) at fault.
- ii. Audit recommends transfer of funds to PLS mode and fixing responsibilities against the persons at fault besides recovery to the tune of mark up for the period.
- iii. Audit suggests expedited utilization besides fixing responsibilities against the persons at fault for non-utilization of developmental finds.
- iv. All sectors of Assistant Director Local Government Election & Rural Development Department and NCs/VCs need to strengthen internal controls i.e. financial, managerial, operational, and administrative and accounting control.

SUMMARY TABLES & CHARTS

I: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	1	139.648
2	Total formations in audit jurisdiction	91	139.648
3	Total Entities(PAOs) Audited	1	28.733
4	Total formations Audited	10	28.733
5	Audit & Inspection Reports	1	28.733
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

II: Audit observation Classified by Categories

(Rs in million)

S.No.	Description	Amount Placed under Audit Observation
1.	Unsound asset management	0
2.	Weak financial management	210.803
3.	Weak Internal controls relating to financial management	0
4.	Others	20.826
	Total	231.629

III: Outcome Statistics

(Rs in million)

S.No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total For the year 2015-16	Total for the year 2014-15
1.	Outlays Audited	-	-	-	28.733	28.733	20.173
2.	Amount Placed under Audit Observation /Irregularities of Audit *	-	-	-	231.629	231.629	2.777
3.	Recoveries Pointed Out at the instance of Audit	-	-	-	-	-	1.748
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

* The observations are based on procedural violation by AD office in respect of funds allocated for 90 VCs/NCs, therefore, the amount placed under observation exceeds the amount audited.

Note: The outcome figures reported for the year 2014-15 pertain to the Ten (10) Union Councils audited last year. Since the PAO is the same therefore, these amounts have been included here to show cumulative effect against the PAO.

IV: Irregularities pointed out

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1.	Violation of Rules and regulations, principle of propriety and probity in public operation	210.803
2.	Report cases of fraud, embezzlement, thefts and misuse of public resources.	0
3.	Accounting Errors (accounting policy departure from NAM ⁵ , 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 weakness of internal control systems.	20.826
5.	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	0
6.	Non production of record	0
7.	Others, including cases of accidents, negligence etc.	0
	Total	231.629

V: Cost Benefit Ratio

(Rs in million)

S.No	Description	Amount
1	Outlays Audited (item 1 of Table 3)	28.733
2	Expenditure on audit	0.08
3	Recoveries realized at the instance of audit	0
	Cost-Benefit Ratio	1:0

⁵The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash).

1. CHAPTER – 1

1.1 Assistant Director LG & RDD District Battagram

1.1.1 Introduction

District Battagram has two Tehsils i.e. Battagram and Allai. There is an Assistant Director Local Government Election & Rural Development Department and 90 VCs/NCs. Each VC/NC has a Secretary. Assistant Director LGE&RDD is Drawing and Disbursing Officer (DDO) for his office and Village/ Neighborhood Council's Nazim is Drawing and Disbursing Officer for his VC/NC.

Functions and powers of Assistant Director, Local Government Election and Rural Development Department.

- i. Providing secretarial support to the Council
- ii. Matters relating to Local Government Commission
- iii. Matters relating to local taxes and local rate
- iv. Coordination and supervision of village and neighborhood councils
- v. Grants, establishment and budget of village and neighborhood councils
- vi. Coordination of activities relating to local council elections, population census and surveys in the district
- vii. Rural Development Works including water supply, rural access roads, embankment and drainage works
- viii. Overseeing registration of births, deaths and marriages in village and neighborhood councils
- ix. Working as interface for knowledge management and communication on local governance issues in the district
- x. Review, evaluation and assessment of local government system, processes and procedures in the district particularly at the village and neighborhood level
- xi. Collection, compilation and dissemination of primary data Training and research in the areas of local governance

Functions and Powers of the Village Council or Neighborhood Council:

- i. Functions of the village council and neighborhood council, as the case may be, shall be to:

- ii. Monitor and supervise the performance of functionaries of all government offices located in the area of the respective village council or neighborhood council, including education, health, public health engineering, agriculture, livestock, police and revenue, and hold them accountable by making inquiries and reports to the Tehsil municipal administration, district government or, as the case may be, the Government for consideration and action;
- iii. Provide effective forum for out of court amicable settlement of disputes and, for this purpose, constitute panels of members as conciliators;
- iv. Register births, deaths and marriages;
- v. Implement and monitor village level development works;
- vi. Improve water supply sources, maintain water supply distribution system and take measures to prevent contamination of water;
- vii. Maintain village level infrastructure, footpaths, tracks, streets, prevent and abate nuisances and encroachments in public ways, public streets and public places.
- viii. Maintain and improve collective property including playgrounds, graveyards, funeral places, eid-gah, parks, public open spaces and community centers;
- ix. Identify development needs of the area for use by municipal administration and district government in prioritizing development plans;
- x. Make arrangements for sanitation, cleanliness, disposal of garbage and carcasses, drainage and sewerage system;
- xi. Display land transactions in the area for public information;
- xii. Mobilize community for maintaining public ways, public streets, culverts, bridges and public buildings, de-silting of canals and other development activities;
- xiii. Develop sites for drinking and bathing of cattle;
- xiv. Organize cattle fairs and agriculture produce markets;
- xv. Organize sports teams, cultural and recreational activities;
- xvi. Organize watch and ward in the area;
- xvii. Promote plantation of trees, landscaping and beautification of public places;
- xviii. Regulate grazing areas, establish cattle ponds and provide protection against stray animals and animal trespass;
- xix. Consider and approve annual budget presented by the respective Nazim, village council or neighborhood council;
- xx. Facilitate formation of voluntary organizations for assistance in functions assigned to it;
- xxi. Facilitate the formation of co-operatives for improving economic returns and reduction of poverty;
- xxii. Elect an Accounts Committee and review its recommendations on the annual statement of accounts and audit reports; and
- xxiii. Report cases of handicapped, destitute and of extreme poverty to district government.

1.1.2. Comments on Budget and Accounts (Variance analysis)

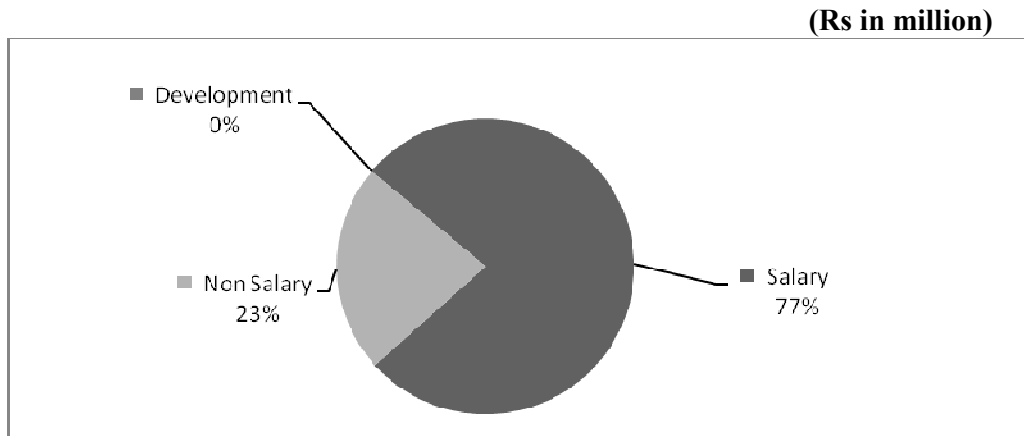
An amount of Rs 178.657million was allocated as budget by the District Government to the office of Assistant Director Local Government Election & Rural Development Department and 90 NCs/VCs of District Battagram during financial year 2015-16, against which an expenditure of Rs 28.733 million was incurred by the Assistant Director Local Government Election & Rural Development and 09 NCs/VCs Battagram with a saving of Rs 149.924 million. Detail is given below:

(Rs in million)

Particulars	Budget	Exp/Receipts	Excess/(Saving)	%age
Salary	36.252	22.203	(14.049)	39
Non Salary	8.655	6.530	(2.125)	25
Developmental	133.750	0	(133.750)	100
Total	178.657	28.733	(149.924)	83.91

The savings of Rs 149.924 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

Expenditure 2015-16



Detail is given at Annexure-3

1.1.3 Brief comments on the status of Compliance with PAC/ZAC Directives

The Audit Reports pertaining to Financial Years 2014-15 on accounts of Assistant Director Local Government & Rural Development Department, District Battagram and 15 Union Councils were prepared under the Khyber Pakhtunkhwa Local Government Act, 2013 and have not yet been discussed in PAC. Provincial Assembly of Khyber Pakhtunkhwa has returned the Audit Reports during February, 2017 with the remarks that the same may be examined by respective Accounts Committees as provided under Khyber Pakhtunkhwa Local Government Act, 2013.

ASSISTANT DIRECTOR LGE&RddbATTAGRAM

1.2 Audit Paras, ADLGE&RDD, Battagram

1.2.1 Fraud and Misappropriation

1.2.1.2 Misappropriation of assets of defunct Union Councils

According to Para C of guidelines for transition and succession of Local Government under KP LGA 2013 issued vide No PDA/LG/5-11/2015 dated 15-06-2015, the assets may be distributed among the succeeding village/neighborhood councils.

Twenty (20) Union Councils were functioning under the administrative control of Assistant Director Local Government Battagram before promulgation of Local Government Act 2013. Ninety(90) village/neighborhood councils were established after delimitation. New furniture & fixtures, computers and generators were purchased for the village councils. However, the assets of defunct union councils including furniture, computers and generators were neither returned to AD office nor taken on stock of newly created neighborhood councils which have been taken away by some persons.

Misappropriation of assets occurred due to weak internal control, which resulted in loss to Government.

The irregularity was pointed out to the management in April 2017, management stated that the matter would be investigated and progress would be shown to audit in due course of time. However, no progress was intimated. Request for convening DAC meeting was made in April 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action against the person(s) at fault.

AIR Para No. 10/ADLG/2015-16

1.2.2 Non-Production

1.2.2.1 Non-production of record – Rs 20.826 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Assistant Director Local Government Battagram incurred expenditure of Rs 20,825,730 on account of pay and allowances during 2015-16. However, appointment record, service books and personal files of officials were not provided.

Concealment of record occurred due to mis-use of power and weak internal control, which resulted in non-verification of expenditure.

The irregularity was pointed out to the management in April 2017, management stated that the matter would be investigated and progress would be shown to audit in due course of time. However, no progress was intimated. Request for convening DAC meeting was made in April 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action against the person(s) at fault

AIR Para No. 06/ADLG/2015-16

1.2.3 Irregularities / Non-Compliance

1.2.3.1 Unauthorized retention of Government money into current account – Rs 205.750 million

According to Government of Khyber Pakhtunkhwa Finance Department letter No 2/3-(F/L)-FD/2007-2008/Vol-IX dated 10-02-2014, current accounts should be converted to PLS mode and the profit earned be deposited in Government treasury under relevant head of account immediately.

Assistant Director, LGE&RDD Battagram opened current accounts for placement of funds of Village/Neighborhood councils during 2015-16 in violation of Government instructions. Funds to the tune of Rs 205,750,000 were transferred to the accounts of councils on account of operating and developmental expenditure, however no interest was earned due to maintenance of current accounts.

Current accounts for placement of funds were maintained in violation of Government instructions, which resulted in loss of interest to the councils.

The irregularity was pointed out to the management in April 2017, management stated that the matter would be investigated and progress would be shown to audit in due course of time. However, no progress was intimated. Request for convening DAC meeting was made in April 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation and action against the person(s) at fault.

AIR Para No. 07/ADLG/2015-16

1.2.4 Weak Internal Control

1.2.4.1 Unauthorized retention of money of defunct Union Councils – Rs 1.030 million

According to Para C (V) of guidelines for transition and succession of Local Government under KP LGA 2013 issued vide No PDA/LG/5-11/2015 dated 15-06-2015, the remaining balance / funds may be distributed among the succeeding village/neighborhood councils on population basis.

Assistant Director LGE&RDD, Battagram did not distribute the closing balances of the defunct union councils into their respective village councils during 2015-16 in violation of Government instructions. The amount was still lying in the accounts of defunct union councils. Detail is given at annexure - 3

Unauthorized retention of money occurred due to weak internal control and negligence of the management.

The irregularity was pointed out to the management in April 2017, management stated that the matter would be investigated and progress would be shown to audit in due course of time. However, no progress was intimated. Request for convening DAC meeting was made in April 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends investigation for fixing responsibility and action.

AIR Para No.11/ADLG/2015-16

**VILLAGE/ NEIGHBORHOOD COUNCILS OF DISTRICT
BATTAGRAM**

1.3 Audit Paras Administrator VCs/ NCs Battagram

1.3.1 Irregularities & non-compliance

1.3.1.1 Unauthorized cash payment – Rs 4.023 million

According to S No 4.3.1.1 of the Accounting Policies and Procedures Manual, all expenditures will be made through cheque.

Nazims/ Secretaries of Village/Neighbourhood councils working under administrative control of Assistant Director Local Government Battagram incurred expenditure of Rs 4,023,349 under various heads of accounts during 2015-16. Payment was made in cash instead of crossed cheques in favor of suppliers. Detail is given at annexure – 4.

Cash payment was made due to weak internal control, which was violation of rules.

The irregularity was pointed out to the management in April 2017, management stated that the matter would be investigated and progress would be shown to audit in due course of time. However, no progress was intimated. Request for convening DAC meeting was made in April 2017, however meeting of DAC could not be convened till finalization of this report.

Audit recommends that all such payments may be investigated for fixing responsibility.

AIR Para No. 09/ADLG/2015-16

ANNEXURE**Annex-1****Detail of MFDAC Paras**

S.No	AIR No	Department	Caption	Amount (Rs in million)
1.	12	AD LG & RDD	Loss to Government due to non-deduction of taxes	0.458
2.	04	AD LG & RDD	Unauthorized expenditure on account of purchase of tyres	0.083
3.	03	AD LG & RDD	Unauthorized payment of law charges	0.060
4.	02	AD LG & RDD	Unauthorized expenditure on account of repair of vehicle	0.139
			Total	0.740

Annexure-2

Budget and Expenditure Summary

Financial Year 2015-16

(Rs in Million)

	Particulars	Budget	Expenditure	Excess/ (Saving)	%
AD LG&RDD	Salary	33.551	20.826	(12.725)	37.927
	Non Salary	4.155	3.264	(0.891)	21.444
	Developmental	0	0	0	0
	Receipts	0	0	0	0
	Total	37.706	24.09	(13.616)	36.111
Budget of 09 VCs/NCs	Non Salary	7.200	4.642	(2.558)	35.528
	Developmental	133.750	0	(133.75)	100.000
	Receipts	0	0	0	0
	Total	140.950	4.642	(136.308)	96.707
Budget of AD LG&RDD &09 VCs/NCs	Salary	33.551	20.826	(12.725)	37.927
	Non Salary	11.356	7.907	(3.448)	30.365
	Developmental	133.750	0	(133.75)	100.000
	Receipts	0	0	0	0
	Total	178.657	28.733	(149.924)	83.917

Annex – 3
Para No. 1.2.4.1

Detail of balances in accounts of defunct Union Councils

S. No	Name of UC	Balance as on 30-06-2015 (Rs)
1	Peshora	259,591
2	Sakargah	97,302
3	Banna	16,790
4	Battagram	166,220
5	Shamlai	74,287
6	Gijbori	47,906
7	Paimal Sharif	122,007
8	Trand	27,552
9	Rajdhari	81,119
10	Banian	54772
11	Kuza Banda	57,887
12	Ajmera	8483
13	Rashang	6,273
14	Bateela	9,800
	Total	1,029,989

Annex – 4
Para No. 1.3.1.1

Detail of cash payments

S. No	Name of VC/NC	Amount (Rs)
1	Battagram Proper	518,946
2	Ajmera Bar Pao	490,224
3	Karg	445,658
4	Kuza Banda	508,546
5	Kot Gala	501,688
6	Tailoos	390,028
7	Raj Dhari	393,028
8	ShingliPayeen	470,966
9	Pirhari	304,265
	Total	4,023,349