



**AUDIT REPORT  
ON THE ACCOUNTS OF  
DISTRICT COUNCIL AND MUNICIPAL  
COMMITTEES  
KOHISTAN  
AUDIT YEAR 2014-2015**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AP	Advance Para
CCO	Chief Coordination Officer
CMO	Chief Municipal Officer
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	Director General
GFR	General Financial Rules
LGA	Local Government Act
LGO	Local Government Ordinance
MC	Municipal Committee
MFDAC	Memorandum for Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
RDA	Regional Directorate of Audit
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 (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 168 of Local Government Act 2012, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Council and Municipal Committees.

The report is based on audit of the accounts of District Council and Municipal Committees, District Kohistan for the Financial Year 2013-14. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2014-15 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 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 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 replies of the Departments. DAC meetings could not be 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 168 of Khyber Pakhtunkhwa Local Government Act 2012 to be laid before appropriate legislative forum.

Islamabad  
Dated:

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees (MCs) and Union Councils (UCs). Its Regional Directorate of Audit Abbottabad has audit jurisdiction of District Councils, Municipal Committees and UCs of six Districts i.e. Abbottabad, Haripur, Mansehra, Battagram, Kohistan and Tor Ghar.

The Regional Directorate has a human resource of 13 officers and staff, constituting 3939 man days and a budget of Rs 17.195 million was allocated to this office during Financial Year 2014-15. 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 Abbottabad carried out audit of the accounts of District Council Kohistan, Municipal Committees Kohistan for the Financial Year 2013-14 and the findings included in the Audit Report.

District Council and Municipal Committees District Kohistan conduct their operations under Khyber Pakhtunkhwa Local Government Act 2012. Administrative Secretary i.e Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa is the Principal Accounting Officer for these local bodies. According to financial provisions of the Act the Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa authorizes the Annual Budget Statement for these local bodies in the form of budgetary grants.

### **a. Scope of Audit**

Out of the total expenditure of the District Council and Municipal Committee, District Kohistan, for the Financial Year 2013-14, the auditable expenditure under the jurisdiction of RDA was Rs 62.851 million. Out of this, RDA Abbottabad audited an expenditure of Rs 62.851 million which, in terms of percentage, was 100% of auditable expenditure.

The receipts of District Council and Municipal Committee, District Kohistan for the Financial Year 2013-14, were nil.

The total expenditure and receipt of District Council and Municipal Committee, District Kohistan for the financial year 2013-14 was Rs 62.851 million. Out of this, RDA Abbottabad audited the expenditure and receipt of Rs 62.851million.

**b. Recoveries at the instance of audit**

Recovery of Rs 6.474 million was pointed out during the audit. However, no recovery was affected till the finalization of this report. Out of the total recoveries Rs 1.718 million was not in the notice of the executives before audit.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of MCs with respect to its 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.

**d. Audit Impact**

Audit pointed out various irregularities of serious nature to the management. 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.

One of the basic components of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is internal audit which was not found prevalent in District Council and Municipal Committee, District Kohistan. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

**f. Key audit findings of the report;**

- i. Non-production of auditable record of Rs 14.127 million in one case<sup>1</sup>
- ii. Irregularity & Non-compliance of Rs 31.637 million were noted in three cases.<sup>2</sup>
- iii. Loss due to weak internal control of Rs 6.474 million was noted in three cases.<sup>3</sup>

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<sup>1</sup> 1.2.1.1

<sup>2</sup> 1.2.2.1, 1.2.2.2, 1.2.2.3

<sup>3</sup> 1.3.1.1, 1.3.1.2, 1.3.1.3

**g. Recommendations**

- i. Disciplinary actions need to be taken for violation of the rules and regulations in spending the public money.
- ii. Concerted efforts need to be made to recover long outstanding dues.
- iii. All sectors of District Council/MC need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts needs to be ensured.
- v. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.



## SUMMARY TABLES and CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

S. No.	Description	No.	Budget
1.	Total Entities in Audit Jurisdiction	01	62.851
2.	Total formations in audit jurisdiction	02	62.851
3.	Total Entities Audited	01	62.851
4.	Total formations Audited	02	62.851
5.	Audit and Inspection Reports	02	62.851
6.	Special Audit Reports	-	-
7.	Performance Audit Reports	-	-
8.	Other Reports	-	-

**Table 2: Audit Observations classified by categories**

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1.	Unsound asset management	-
2.	Weak financial management	45.764
3.	Weak Internal controls relating to financial management	6.474
4.	Others	-
	<b>Total</b>	<b>52.238</b>

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

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total for the year 2013-14	Total for the year 2012-13
1.	Outlays Audited	-	45.253	0	17.598	62.851	244.165
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	42.364	-	9.874	52.238	167.357
3.	Recoveries Pointed Out at the instance of Audit	-	6.474	-	-	6.474	7.945
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	7.945
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

**Table 4: Table of Irregularities pointed out****(Rs in million)**

<b>S. No</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	45.764
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM, 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 weakness of internal control systems.	1.199
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	-
6	Non production of record	-
7	Others, including cases of accidents, negligence etc.	5.275
	<b>Total</b>	<b>52.238</b>

**Table 5: Cost-Benefit****(Rs in million)**

<b>r. No</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 1 of Table 3)	62.851
2	Expenditure on Audit	0.631
3	Recoveries realized at the instance of Audit	0
	<b>Cost-Benefit Ratio</b>	<b>1 : 0</b>

## CHAPTER-1

### 1.1 District Council and Municipal Committee District Kohistan

#### 1.1.1 Introduction

District Kohistan has three tehsils i.e. Dassu, Pattan and Palas. There is a District Council and one Municipal Committee. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committee has Chief Municipal Officer, Municipal Officer (Finance), Municipal Officer (Infrastructure) and Municipal Officer (Regulation). District Council Kohistan has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officer is the DDO of Municipal Committee. According to 1998 population census the population of District Kohistan is 325870.

#### 1.1.2 Brief Comments on Budget and Accounts (variance analysis)

An amount of Rs 207.237 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committees of District Kohistan. Receipts during the financial year 2013-14 were nil. Thus making a total of Rs 207.237 million at the disposal of local councils, against which an expenditure of Rs 62.851 million was incurred by the District Council and Municipal Committee Kohistan with a saving of Rs 144.386 million during financial Year 2013-14. Detail is given below:

(Rs in million)

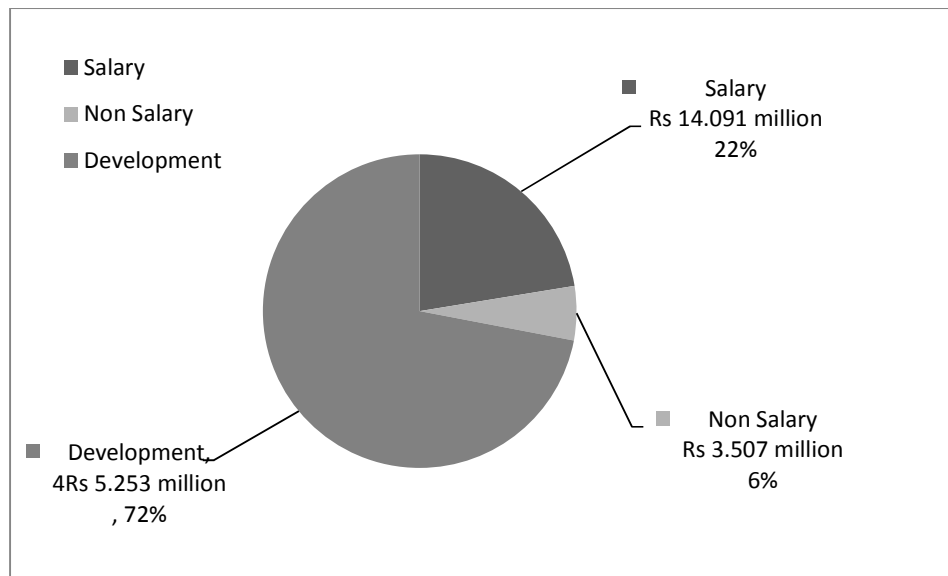
2014-15	Budget	Expenditure	Excess/ (Saving)	%age
Salary	21.938	14.091	-7.847	-35.769
Non-salary	11.57	3.507	-8.063	-69.689
Developmental	173.729	45.253	-128.476	-73.952
<b>Total</b>	<b>207.237</b>	<b>62.851</b>	<b>-144.386</b>	<b>-69.672</b>
<b>Receipts</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	

<b>Grand Total</b>	<b>207.237</b>	<b>62.851</b>		
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The huge savings of Rs 144.386 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

### EXPENDITURE 2012-13

(Rs in million)



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

The audit reports on the accounts of newly formed District Council and Municipal Committee Kohistan under the LGA 2012, have not yet been discussed in PAC.

**MUNICIPAL COMMITTEE DASSU**

## **1.2 Audit Paras Municipal Committee Dassu**

### **1.2.1 Non production of record**

#### **.2.1.1 Non production of auditable record-Rs14.127 million**

According to Section 14(1-b) & (3) of the Auditor General (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.

Chief Municipal Officer MC Dassu Kohistan incurred expenditure of Rs 14.127 million on various developmental schemes during 2013-14 but contractors bills and MBs of the said schemes were not produced to audit. Moreover request for physical verification of schemes was not entertained.

The veracity of the expenditure could not be authenticated due to non production of record.

When pointed out in September 2014, management stated that reply would be furnished later on. However, no progress was intimated.

Requests for convening DAC meeting was made on 16-09-2014, but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends fixing of responsibility and action against the person(s) at fault under intimation to audit besides immediate production of record for audit.

**AP 17 (2013-14)**

## 1.2.2 Irregularity & Non-compliance

### 1.2.2.1 Unauthorized expenditure out of development budget on repair work– Rs 8.237 Million

According to Guidelines for implementation of ADP 2013-14 schemes “District Developmental Initiative” Annexure –I, construction of Kacha Roads and repair of existing road are not allowed out of District Developmental Initiative Fund.

Chief Municipal Officer Dassu Kohistan during the year 2013-14 paid Rs 8,273,709 on account of construction of kacha road and repair of existing road which were not covered under the eligible sectors as mentioned in DDI Program Guidelines as detail below.

S.No	Name of Scheme	Estimated Cost-Rs	Payments-Rs
1	Repair of Doga Ghabbar Road	3,000,000	1,262,796
2	Const: of Darra Kandia Road of F/Path	1,000,000	1,000,000
3	Const/Reh: of Supat Top to supat vallay Road	6,000,000	4,956,755
4	Const: of Doga Nullah Road	2,000,000	1,054,158
5	Const: of Ochar Road	2,000,000	0
<b>Total</b>		<b>14,000,000</b>	<b>8,273,709</b>

Expenditure out of Developmental budget on repair work occurred due to non compliance of rules.

When pointed out in September 2014, management stated that reply would be furnished later on. However, no progress was intimated.

Requests for convening DAC meeting was made on 16-09-2014, but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends regularization and corrective measures and action against the person(s) at fault.



**AP 02 (2013-14)**

**1.2.2.2 Unauthorized execution of developmental schemes - Rs 20.00 million**

Para 178 of GFR Volume –I and Para 56 of CPWA Code provides that work may not be started/executed without Technical Sanction.

Chief Municipal Officer Dassu Kohistan during the year 2013-14 executed various developmental schemes with estimated cost of Rs 20.00 million without any PC-I and Technical Sanction. Audit held that the execution of developmental schemes was unauthorized as PC-1 and Technical Sanction was not accorded by the competent authority. Only the Sub Engineer granted PC-1 and Technical Sanction who was not competent to accord PC-I/Technical Sanction.

Irregularity occurred due to non compliance of rules.

When pointed out in September 2014, management stated that reply would be furnished later on. However, no progress was intimated.

Requests for convening DAC meeting was made on 16-09-2014, but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends regularization of PC-1 and Technical sanction under intimation to audit.

**AP 01 (2013-14)**

**1.2.2.3 Irregular award of contracts-Rs3.400 Million**

According to Rule 9 of NWFP Public Procurement of Goods, Works and Services Rules 2008, all works shall be advertised in print media, appearing in at least in one National English and one urdu newspaper with nation wide circulation.

Chief Municipal Officer, MC Dassu Kohistan awarded various contracts of schemes before the date of opening tender during the year 2013-14. Detail is given below:-

S.No.	Name of Scheme	Dated of award of Work order	Date of Opening Tender	Estimated Cost Rs
1	Providing wire Civil Work Kamila Bazar	06.03.2014	07.03.2017 & 10..03.2014	2,000,000
2	Construction of waiting Room Kamaila	06.03.2014	07.03.2017 & 10..03.2014	500,000
3	Providing of Micro Hydel Power Generator Harban Basha vally	06.03.2014	07.03.2017 & 10..03.2014	900,000
<b>Total</b>				<b>3,400,000</b>

Irregularity occurred due to non compliance of rules.

When pointed out in September 2014, management stated that reply would be furnished later on. However, no progress was intimated.

Requests for convening DAC meeting was made on 16-09-2014, but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

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

**AP 16 (2013-14)**

**DISTRICT COUNCIL KOHISTAN**

### **1.3 Audit Paras District Council Kohistan**

#### **1.3.1 Internal Control Weaknesses**

##### **1.3.1.1 Non deduction of Income Tax- Rs 1.718 million**

According to Letter No. SO(Dev-II)FD/12-6/12-13 dated 20/06/2013 issued by Government of Khyber Pakhtunkhwa Finance Department, the cost estimates of developmental schemes which falls in the tax exempted areas like PATA are also framed on the CSR without adjustment of the non deductible Income Tax in those areas. The payment to contractors on CSR basis with inbuilt provision of Income Tax without adjustment in their invoices is overpayment by the amount equal to deductible Income Tax.

Chief Coordination Officer District Council Kohistan incurred expenditure amounting to Rs 26,436,644 on developmental schemes, however income tax amounting to Rs 1,718,382 @ 6.5% was not deducted from the bills of contractors during 2013-14. Annexure- 3

Non deduction of income tax occurred due to weak internal control.

When pointed out in September 2014, management stated that reply would be furnished later on. However, no progress was intimated.

Requests for convening DAC meeting was made on 16-09-2014, but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends recovery of overpayment.

**AP 19 (2013-14)**

**1.3.1.2 Non Allocation of funds for women welfare programme- Rs 1.199 million**

According to Government of Khyber Pakhtunkhwa, LGE & RD Department No. AO/LCB/8(89)/2010-11 dated 06-10-2010, 2% of the developmental budget should be allocated for women welfare programme.

Chief Coordination Officer, District Council Kohistan received Rs 59,999,100 on under PFC award (District ADP), however a sum of Rs 1,199.982 (2% of ADP) was not allocated for women welfare programme during 2013-14.

The irregularity occurred due to due to weak internal control.

When pointed out in September 2014, management stated that reply would be furnished later on. However, no progress was intimated.

Requests for convening DAC meeting was made on 16-09-2014, but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends regularization and actions against person(s) at fault.

**AP 25 (2013-14)**

**1.3.1.3 Overpayment on account of location factor- Rs 3.557 million**

According to Market Rate System issued by Government of Khyber Pakhtunkhwa Finance Department, there is no provision for payment of location factor as the rates are based on local market.

Chief Coordination Officer Kohistan incurred expenditure of Rs 25,409,744 on account of execution of developmental schemes. It was observed that location factor @ 14% amounting to Rs 3,557,364 was also paid to the contractors, which was not allowed. Detail is given at Annexure- 4

The irregularity occurred due to due to weak internal control.

When pointed out in September 2014, management stated that reply would be furnished later on. However, no progress was intimated.

Requests for convening DAC meeting was made on 16-09-2014, but no response was received from the Principal Accounting Officer, as a result DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends that recovery should be made besides action against the person(s) at fault.

**AP 21 (2013-14)**

**ANNEXURES**

**Annexure-1**

**MFDAC PARAS**

<b>S. No</b>	<b>AP No</b>	<b>Caption</b>	<b>Amount (Rs million)</b>
1	11	Irregular deduction of contingency charges	0.249
2	12	Loss due to non deduction of Professional Tax	0.077
3	14	Miss-appropriation on a/c of sanitation campaign	0.226

**Annexure-2****Audit Impact Summary for the financial year 2013-14**

<b>S.No</b>	<b>Rules/System/Procedure</b>	<b>Audit Impact</b>
1	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.	DAC meeting could not be convened, therefore audit impact is not visible.
2	According to Guidelines for implementation of ADP 2013-14 schemes, construction of Kacha Roads and repair of existing road are not allowed out of District Developmental Initiative Fund.	-do-
3	According to GFR work may not be started/executed without Technical Sanction	-do-
4	According to Public Procurement of Goods, Works and Services Rules 2008, all works shall be advertised in print media, appearing in at least in one National English and one Urdu newspaper with nationwide circulation.	-do-
5	According to Government of Khyber Pakhtunkhwa Finance Department, The payment to contractors on CSR basis with inbuilt provision of Income Tax without adjustment in their invoices is overpayment by the amount equal to deductible Income Tax.	-do-



**Annexure-3**

**Detail of income tax**

S.N	Name of scheme	Estimated	Expendit	I. Tax@
1	Rep Fpath kamar banda	1,200,000	602,455	39,160
2	Rep Fpath ziarat Bego Khail	1,200,000	448,976	29,183
3	Rep/cleaness of Bhali link road Pattan	2,000,000	1,420,196	92,313
4	Rep of footpath shamla goli to tengori	1,212,100	695,338	45,197
5	Rep of road causeway Bandlo to	2,300,000	0	0
6	Rep of road causeway KKh to Bandlo	2,087,000	876,770	56,990
7	Rep/constof Saimo Dara shingle road	5,100,000	2,735,111	177,782
8	Rep/constof Saimo Dara shingle road	5,200,000	2,129,574	138,422
9	Rep/const of Hajdeer shingle road	4,000,000	0	0
10	Rep/const F/path at Manraza	2,000,000	817,869	53,161
11	Rep/const chawa dara shingle road	3,000,000	1,771,626	115,156
12	const/p/band jijal baila	300,000	246,737	16,038
13	Const/F/path at Jijal	100,000	64,582	4,198
14	Const/w/pond Mir alam abad	200,000	200,000	13,000
15	Rep i/chanal at Boi Qadam khan	100,000	71,991	4,679
16	Rep/wid shingle road Bar paro	4,500,000	1,617,443	105,134
17	Rep/wid shingle road Kunshair	2,500,000	1,421,974	92,428
18	Rep suspension bridge at Kunshair	2,000,000	1,026,900	66,749
19	Rep/wid shingle road at Bazni	1,000,000	389,614	25,325
20	Rep/const link road Basshkey	6,000,000	2,022,860	131,486
21	Rep/const khor Bahader khail road	1,125,000	900,169	58,511
22	Rep/const road said Ahmad Jijal	1,125,000	797,545	51,840
23	Const P/band Dhar mula khail	1,200,000	814,681	52,954
24	Pav street/drainage Dubair colony	150,000	150,000	9,750
25	Rep road Bankad	300,000	300,000	19,500
26	const F/path zor Ranolia	100,000	71,602	4,654
27	Rep/wid shingle road at kolai	4,500,000	1,621,431	105,393
28	Rep/wid shingle road at kuz sheral	2,500,000	1,728,111	112,327
29	Rep/wid shingle road at Baila batara	3,000,000	1,493,089	97,051
	<b>Total</b>	<b>59,999,100</b>	<b>26,436,64</b>	<b>1,718,382</b>

**Annexure-4**

**Detail of location Factor**

**(Amount in Rs)**

<b>S. No</b>	<b>Name of scheme</b>	<b>Estimate d cost</b>	<b>Expendi ture</b>	<b>Location Factor @ 14 %</b>
1	Rep Fpath kamar banda	1,200,000	602,455	84,344
2	Rep Fpath ziarat Bego Khail	1,200,000	448,976	62,857
3	Rep/cleaness of Bhali link road	2,000,000	1,420,19	198,827
4	Rep of footpath shamla goli to	1,212,100	695,338	97,347
5	Rep of road causeway Bandlo	2,300,000	0	0
6	Rep of road causeway KKh to	2,087,000	876,770	122,748
7	Rep/constof Saimo Dara	5,100,000	2,735,11	382,916
8	Rep/constof Saimo Dara	5,200,000	2,129,57	298,140
9	Rep/const of Hajdeer shingle	4,000,000	0	0
10	Rep/const F/path at Manraza	2,000,000	817,869	114,502
11	Rep/const chawa dara shingle	3,000,000	1,771,62	248,028
12	const/p/band jijal baila	300,000	246,737	34,543
13	Const/F/path at Jijal	100,000	64,582	9,041
14	Const/w/pond Mir alam abad	200,000	200,000	28,000
15	Rep i/chanal at Boi Qadam	100,000	71,991	10,079
16	Rep/wid shingle road Bar paro	4,500,000	1,617,44	226,442
17	Rep/wid shingle road Kunshair	2,500,000	1,421,97	199,076
18	Rep/wid shingle road at Bazni	1,000,000	389,614	54,546
19	Rep/const link road Basshkey	6,000,000	2,022,86	283,200
20	Rep/const khor Bahader khail	1,125,000	900,169	126,024
21	Rep/const road said Ahmad	1,125,000	797,545	111,656
22	Const P/band Dhar mula khail	1,200,000	814,681	114,055
23	Pav street/drainage Dubair	150,000	150,000	21,000
24	Rep road Bankad	300,000	300,000	42,000

25	const F/path zor Ranolia	100,000	71,602	10,024
26	Rep/wid shingle road at kolai	4,500,000	1,621,43	227,000
27	Rep/wid shingle road at kuz	2,500,000	1,728,11	241,936
28	Rep/wid shingle road at Baila	3,000,000	1,493,08	209,032
<b>Total</b>		<b>57,999,10</b>	<b>25,409,7</b>	<b>3,557,364</b>