



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AP	Advance Para
ADP	Annual Development Programme
AOM&R	Annual Ordinary Maintenance and Repair
CMD	Chief Minister Directives
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	Director General
GFR	General Financial Rules
LCB	Local Council Board
LGA	Local Government Act
LGO	Local Government Ordinance
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 Mansehra 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 without 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 Mansehra, Municipal Committees Mansehra for the Financial Year 2013-14 and the findings included in the Audit Report.

District Council and Municipal Committees District Mansehra 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 total expenditure of the three Municipal Committees and District Council Mansehra for the Financial Year 2013-14, auditable expenditure under the jurisdiction of RDA, Abbottabad was Rs 439.999 million. Out of this RDA, Abbottabad audited an expenditure of Rs 327.650 million which, in terms of percentage, was 74% of auditable expenditure.

The receipts of District Council and Municipal Committees, District Mansehra for the Financial Year 2013-14, were Rs 445.236 million. Out of this, RDA Abbottabad audited receipts of Rs 445.236 million which, in terms of percentage, was 100% of auditable receipts.

The total expenditure and receipt of District Council and Municipal Committees, District Mansehra, for the Financial Year 2013-14 were Rs 885.235 million Out of this RDA Abbottabad audited the expenditure and receipts of Rs 772.886 million.

b. Recoveries at the instance of audit

Recovery of Rs 3.215 million was pointed out during the audit. However, no recovery was affected till finalization of this report. Out of the total recoveries Rs 1.208 million was not in the notice of the executives before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Council and Municipal Committees, District Mansehra, 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 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 the 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 Committees, District Mansehra. 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. One case of non production of record amounting to Rs 6.4 million was noticed.¹
- ii. Two cases of Irregularity& Non-compliance of rules amounting to Rs 3.215 million were noticed.²
- iii. Loss due to weak internal control for Rs 11.092 million were noticed in five cases.³

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2,

² Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5,

g. Recommendations

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Efforts need to be taken to stop the practice of violation of the rules and regulations in spending the public money.

- iii. Department needs to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that lapses of the kind reported in this audit report 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 & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	1	885.235
2	Total formations in audit jurisdiction	4	885.235
3	Total Entities(PAO) Audited	1	772.886
4	Total formations Audited	4	772.886
5	Audit & Inspection Reports	4	772.886
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	3.215
3	Weak Internal controls relating to financial management	11.092
4	Others	6.4
	Total	20.707

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

S. No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year (2012-13)	Total last year (2011-12)
1.	Outlays Audited	-	536.071	451.959	236.815	772.886	562.132
2.	Amount Placed under Audit Observations /Irregularities of Audit	-	19.136	1.571	-	20.707	34.343
3.	Recoveries Pointed Out at the instance of Audit	-	1.644	1.571	-	3.215	24.743
4.	Recoveries Accepted /Established at the instance of Audit	-					
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: Table of 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	3.215
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 weaknesses of internal control systems.	11.092
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	-
6	Non production of record	6.4
7	Others, including cases of accidents, negligence etc.	
	Total	20.707

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

S. No	Description	Amount
1	Outlays Audited	772.886
2	Expenditure on Audit	0.213
3	Recoveries realized at the instance of Audit	0
	Cost-Benefit Ratio	1 : 0

CHAPTER – 1

1.1 District Council & Municipal Committees District Mansehra

1.1.1 Introduction

District Mansehra has three tehsils i.e. Mansehra, Balakot and Oghi. There is a District Council and three Municipal Committees. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committees have Chief Municipal Officers, Municipal Officers (Finance), Municipal Officers (Infrastructure) and Municipal Officers (Regulation). District Council Mansehra has one Drawing and Disbursing Officer (DDO) i-e. Chief Coordination Officer & Chief Municipal Officers are the DDOs of Municipal Committees.

1.1.2. Comments on Budget and Accounts (Variance Analysis)

An amount of Rs 90.835 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committees of District Mansehra. An amount of Rs 445.236 million was realized during the financial year 2013-14. Thus making a total of Rs 536.071 million at the disposal of local councils, against which an expenditure of Rs 439.999 million was incurred by the District Council and Municipal Committees Mansehra with a saving of Rs 96.072 million during financial Year 2013-14. Detail is given below:

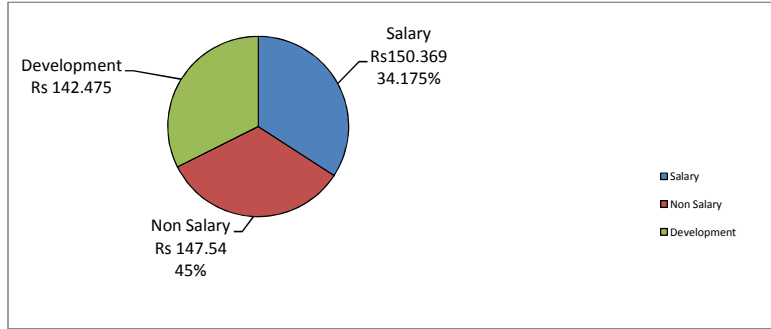
(Rs in millions)

2014-15	Budget	Expenditure	Excess/ (Saving)	%age
Salary	184.363	150.369	(33.994)	18.44
Non-salary	169.375	147.154	(22.221)	13.12
Developmental	182.333	142.475	(39.858)	21.86
Total	536.071	439.999	(96.072)	17.92
Receipts	527.099	445.236	-	-
Grand Total	1,063.017	885.235	-	-

The huge savings of Rs 96.072 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

Expenditure 2013-14

(Rs in million)



Detail is given at Annex - 2

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

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

MUNICIPAL COMMITTEE MANSEHRA

1.2 Audit Paras Municipal Committee Mansehra

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record-Rs 6.4 million

Section 14(3) of the Auditor General's (Functions, Powers and Terms and Conditions of service) Ordinance 2001, any person or authority hindering the auditorial function of Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant efficiency and conduct rules, applicable to such person.

Municipal committee Mansehra paid Rs 6400,000 on execution of scheme "Improvement and beautification of Zafar Park" during the year 2013-14 and did not produce final bill and completion report of the scheme to audit due to which audit was unable to verify the record.

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

When reported in September 2014, management stated that record will be produced soon to audit. However no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in October 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 production of record to audit besides taking action against the person(s) at fault.

AP 31(2013-14)

1.2.2 Irregularity & Non-Compliance

1.2.2.1 Non recovery of rent of TMA property – Rs 1.571 million

Para 8 and 26 of the General Financial Rules Vol-I require each administrative department to see that dues of the Government are correctly and promptly assessed ,collected and paid into Government treasury.

Chief Municipal officer MC Mansehra failed to collect rent from the occupants of TMA owned property amounting to Rs 1,571,661 during the year 2013-14.

Non recovery of rent occurred due to non compliance of rules, which resulted in loss of Rs 1,571,661 to Government.

When reported in September 2014, management stated that efforts are being made to recover the amount. However no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in October 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 immediate recovery rent under intimation to audit.

AP 33(2013-14)

MUNICIPAL COMMITTEE OGH

1.3.1 Internal Control Weaknesses

1.3.1.1 Non utilization of developmental funds – Rs 4.684 million

Para 12 of GFR provides, “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided”.

Revised budget for the year 2103-14 of Chief Municipal Officer Oghi revealed that a sum of Rs 4,683,635 was allocated for developmental works whereas the funds remained unutilized and the community was deprived of the developmental projects.

Non utilization of funds occurred due to weak internal control, which resulted in loss to Government.

When reported in October 2014, management stated that detail reply will be furnished after consulting original record. However no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in October 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 the regularization of the matter.

AP 47 (2013-14)

1.3.1.2 Non allocation of 25% of the funds out of PFC – Rs 1.00 million

Local Government and Rural Developmental Department’s letter No.AO/LCB/ADP/2013-14 dated Peshawar, the 13/05/2104 says, “the competent

authority has been pleased to decide that 25%of the funds out of PFC allocations to the district council and municipal committees shall be earmarked for schemes to improve, up-grade and rehabilitate public parks, green belts and playgrounds”.

Chief Municipal Officer Oghi was allocated a sum of Rs 3,414,000 under PFC for the financial year 2103-14 out of which Rs 853,500 were require to be allocated/spent for schemes to improve, up-grade and rehabilitate public parks, green belts and playgrounds which was not done in violation of above mentioned criteria.

Non allocation/utilization of funds occurred due to weak internal control, which resulted in loss to Government.

When reported in October 2014, management stated that detail reply would be furnished after consulting original record. However no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in October 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 inquiry and action against the person(s) at fault.

AP 48 (2013-14)

MUNICIPAL COMMITTEE BALAKOT

1.4.1 Internal Control Weaknesses

1.4.1.1 Non deduction of Sales Tax – Rs 2.261 million

According to Sales Tax ordinance 2001 as amended from time to time 1/5th of the sales tax should be retained from the suppliers/firms that provides sales tax registration otherwise sales tax @ 17 % shall be recovered on all taxable supplies.

Municipal Committee Balakot during 2013-14 paid Rs 13,298,737 on account of pipes but sales tax amounting to Rs 2,260,786 was not deducted from the firms on account of supplies Detail at Annex-3.

Non deduction of tax occurred due to weak internal control.

When pointed out in November 2014, Management stated that detailed reply would be submitted after consulting the relevant record. However no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in October 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 Sales Tax amounting to Rs 2,260,786 should be recovered and deposited into Government treasury, besides action against person(s) at fault

AP 35 (2013-14)

1.4.1.2 Non surrender of savings – Rs 2.197 million

According to S No III of the minutes of meeting of Finance Department issued vide Government of Khyber Pakhtunkhwa LGE&RD Department No

SOB/LG/1-4/2003/Vol-II dated 19-11 2013, unspent balances out of allocated funds during the year should be surrendered to Provincial Account I well in time, so that same could be re-appropriated to other developmental schemes by P&D Department Khyber Pakhtunkhwa.

CMO Balakot awarded contract of the schemes at estimated cost Rs 4.15 million during 2013-14. It was observed that the schemes were completed at expenditure of Rs 1.953 million however savings amounting to Rs 2.197 million were not surrendered to Government. Detail at Annex-4.

Non surrendered of savings occurred due to weak internal control.

When pointed out in November 2014, Management stated that detailed reply would be submitted after consulting the relevant record. However no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in October 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 the matter for investigation and action against the person(s) at fault.

AP 36 (2013-14)

DISTRICT COUNCIL MANSEHRA

1.5.1 Irregularity & Non-compliance

1.5.1.1 Non deposit of tender form and enlistment fee - Rs 1.644 million

Para 8 and 26 of the General Financial Rules Vol-I require each administrative department to see that dues of the Government are correctly and promptly assessed ,collected and paid into Government treasury.

Chief Coordination Officer District Council Mansehra deposited tender form fee and enlistment fee of contractors amounting to Rs 1,643,970 into District council designated bank account instead of crediting it into Government treasury which is against the rules.

Irregularity occurred due to non compliance of Government rules.

When reported in September 2014, management stated that being the local bodies/autonomous bodies the income of tender form /enlistment fee of contractor were deposited in district council funds as per budget rules/guidelines. However reply of the department was supported by documentary evidences.

Request for convening DAC meeting was made in October 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 suggests depositing tender form fee into Government treasury besides taking action against the person(s) at fault under intimation to audit.

AP 11(2013-14)

1.5.2 Internal Control Weaknesses

1.5.2.1 Non collection of Entry Fee – Rs 0.950 million

Para 8 and 26 of the General Financial Rules Vol-I require each administrative department to see that dues of the Government are correctly and promptly assessed ,collected and paid into Government treasury.

A Contract of Entry fee Naran was approved for Rs 1,050,000 vide Government of Khyber Pakhtunkhwa Local Government department vide letter No. AOII/LCB/6-11/2014 dated Peshawar 06.05.2014. The Chief Officer District Council Mansehra collected Rs.100,000 against the total bid amount of Rs 1,050,000 without executing contract agreement due to which Government sustained loss of Rs 950,000 which needs recovery from the contractor.

Less recovery of entry fee occurred due to weak internal control.

When reported in August 2014, management stated that detailed reply would be furnished after consulting original record. However no progress was intimated till finalization of this report.

Request for convening DAC meeting was made in October 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 immediate recovery and action against the person(s) at fault.

AP 04(2013-14)

ANNEXURE

Annexure-1

Detail of MFDAC Paras

(Rs in million)

S. No	AP No	Department	Title of the Para	Amount
1	10	District Council Mansehra	Non Adjustment of advances	0.556
2	17	MC Mansehra	Non recovery of sales tax	0.280
3	14	Do	Irregular deduction of contingency charges	0.250
4	23	Do	Irregular payment of pay and allowances	0.250
5	40	MC Oghi	Irregular payment without rate analysis	0.240
6	43	do	Wasteful expenditure	0.255
			Total	1.831

Annexure-2**District Councils & Municipal Committees District Mansehra****Audit Impact Summary for the financial year 2013-14**

S. No.	Rules/System/Procedure	Audit Impact
1	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 transaction to which his duties in respect of audit extent.	DAC meeting could not be convened therefore audit impact is not visible.
2	According to Financial and Treasury rules all dues of the Government should be correctly and promptly assessed, collected and paid into Government Treasury.	-do-
3	According to General Financial Rules, Controlling Officer is responsible to kept the expenditure within the limits of the authorized appropriation.	-do-
4	According to the Government of Khyber Pakhtunkha, instructions, funds out of PFC allocation shall be earmarked for schemes to improve, up-grade and rehabilitate public parks green belts and playgrounds.	-do-

Annexure-3**Para # 1.4.1.1****Detail of non-deduction of Sales Tax**

S.No	Name of firm	Name of Scheme	Amount Paid for Supply of Pipe (Rs)	Sales Tax due (Rs)
1	Qasim Builders	WSS Hoatar Kot Gali	224,358	38,141
2	Nil	WSS Kashtara Masjid Talhatta	500,000	85,000
3	Qasim Builders	WSS Pata Village	300,000	51,000
4	Abdul Ghani	WSS Ghatta Jehagiri	150,000	25,500
5	Jan	WSS Baila 2	150,000	25,500
6	M. Bashir	WSS Pagori Mosque	25,868	4,398
7	Jan	WSS Repair & Ext U/C Kaghan	2,000,000	340,000
8	Naseer-ud-Din	WSS Repair & Ext U/C	1,000,000	170,000
9	Jan	Supply of GI Sheet & Cement	995,222	169,188
10	Jan	Repair & Ext U/C Kewai	2,000,000	340,000
11	Sadam Hussain	Supply of HDPE Pipe Josacha	500,000	85,000
12	Sadam Hussain	WSS HDPE Pipe Sherail	500,000	85,000
13	Mian Abbas	WSS Barhari Jalora	127,869	21,738
14	Shams Khan	WSS Jabar to Shohal	150,000	25,500
15	Shams Khan	WSS Shohal Maidan	300,000	51,000
16	Rizwan Rabi	WSS Ghari Qala	500,000	85,000
17	P/L Riaz	Turbine @ Bagnu	700,000	119,000
18	Ibrar	Turbine @ Rawlakot Kaghan	700,000	119,000
19	Jumma	Turbine @ Khas Kaghan	465,020	79,053
20	Iftikhar	Turbine @ Ghumlan Naran	700,000	119,000
21	Saeed Shah	Turbine @ Parla Gran	700,000	119,000
22	Jeellani	Turbine @ Kai	610,400	103,768
23	Total		13,298,737	2,260,786

Annexure-4
Para # 1.4.1.2

Detail of Savings

Name of Scheme	Name of Contractor	E/Cost (Million)	Expenditure (Million)	Balance	Financial %age	Physical %age
Repair of Khanda Mattikot Road	Shams Khan Lugmani	0.5	0.38	0.12	76	100%
Repair & PCC upper Patlang Road	Shams Khan Lugmani	0.2	0.137	0.063	68	100%
Extension of Banda Road UC Satbani	qasim Builder CO	0.3	0.126	0.174	42	100%
WSS Shohal Maidan UC Balakot	Shams Khan Lugmani	0.3	0.218	0.082	73	100%
WSS Jabber to Shohal Najaf	Shams Khan Lugmani	0.15	0.078	0.072	52	100%
Repair of Water Channel Tundi To Rajwal	Hamza Siddique	0.5	0	0.5	0	100%
WSS Patta Village Patlang - 2 UC Satbani	Qasim Builder CO	0.3	0.2	0.1	67	100%
Construction of Water Tank for Pumara Jabbra UC Satbani	Shams Khan Lugmani	0.8	0.343	0.457	43	100%
Construction of Path Ashran to Nakka Bonja UC Kawai	Ghulam Qasim Shah	0.4	0.176	0.224	44	100%
Construction of Path Ahal to Boonja Jigan UC Satbani	Qasim Builder CO	0.2	0.126	0.074	63	100%
Protection Wall Village Bandian Kattha (M. Alam Namardar)	Qasim Builder CO	0.2	0.094	0.106	47	100%
Construction of Check	Ghafoor & Sons	0.2	0	0.2	0	100%
P/Wall House of Sardar Noor Alam	Shams Khan Lugmani	0.1	0.075	0.025	75	100%
Total		4.15	1.953	2.197		

