



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
UNION ADMINISTRATIONS  
DISTRICT MIANWALI**

**AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

ADP	Annual Development Programme
CCB	Citizen Community Board
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
MFDAC	Memorandum for Department Accounts Committee
PAO	Principal Accounting Officer
PAC	Public Accounts Committee
PLGO	Punjab Local Government Ordinance
TMA	Tehsil Municipal Administration
UAs	Union Administrations
UCs	Union Councils

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001, require the Auditor General of Pakistan to audit the accounts of the provincial government and the accounts of any authority or body established by, or under the control of the provincial government. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Union Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The Report is based on audit of accounts of Union Administrations of District Mianwali for the Financial Year 2014-15. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2015-16 on test check basis 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 observations of serious nature. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A 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.

The audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized after discussion of Audit Paras with the management. However, no Departmental Accounts Committee meetings were convened despite repeated requests.

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 to cause it to be laid before the Provincial Assembly of Punjab.

**Islamabad**

**Dated:**

**(Imran Iqbal)**

**Acting-Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, District Governments, Punjab (North), Lahore, a field Audit Office of the Auditor General of Pakistan is responsible to carry out the audit of all District Governments in Punjab (North) including Tehsil and Town Municipal Administrations Its Regional Directorate of Audit Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate of Audit Sargodha had a human resource of 11 officers and staff, total 2,951 man-days and the budget of Rs 10.48 million for the Financial Year 2015-16. It had mandate to conduct Financial Attest Audit, Regularity 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 Sargodha carried out Audit of the accounts of ten UAs of District Mianwali for the Financial Years 2014-15.

Each Union Administration in District Mianwali is headed by a Union Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Secretary is the Principal Accounting Officer (PAO) ) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and bye-laws. The PLGO, 2001 requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim/Union Council/Administrator in the form of budgetary grants.

Audit of ten UAs of District Mianwali was carried out with a view to ascertaining 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/ revenue was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules.

**a. Scope of Audit (Audit of Expenditure and Receipts)**

Total development budget allocation for Financial Year 2014-15 was Rs 31.90 million whereas expenditure was Rs 15.02 million. Audit of Non-Development expenditure of Rs 10.06 million out of total expenditure of Rs 15.02 million for the year was conducted which was 67% of total expenditure. Total expenditure of the UAs of District Mianwali was Rs 15.02 million, out of which, expenditure of Rs 10.06 million was audited which was 67% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

**b. Recoveries at the Instance of Audit**

Recovery of Rs 4.83 million was pointed out during audit. However, no recovery was effected till compilation of Report.

**c. Audit Methodology**

Audit was performed through understanding the business processes of UAs with respect to 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. Formations were selected for audit in accordance with risks analyzed. Audit was planned and executed accordingly.

**d. Audit Impact**

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned Departments. However, audit impact in shape of change in rules has not been significant due to non-convening of regular PAC meetings. Had PAC meetings been regularly held, audit impact would have been manifold.

**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 its objectives, safeguard assets, ensure accuracy, timelines and reliability of financial and accounting information for decision making.

One of the basic components of Internal Control System is Internal Audit, which is a tool for investigating and apprising the management about the efficiency and performance of various activities of the

Department, through assessment of the effectiveness and implementation of policies, rules and regulations. It was noted that an Internal Auditor had not yet been appointed as required in terms of Section 115A of PLGO 2001.

**f. Key Audit Findings**

- i. Irregularities and Non-compliance of rules and regulations amounting to Rs 12.05 million were noted in two cases<sup>1</sup> and
- ii. Internal Control weaknesses amounting to Rs 6.32 million were noted in two cases.<sup>2</sup>

Audit Paras involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC, have been included in MFDAC. (**Annex-A**)

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<sup>1</sup> Para: 1.2.1.1 - 1.2.1.2 & 1.2.2.3

<sup>2</sup> Para: 1.2.2.1 - 1.2.2.2

**g. Recommendations**

Audit recommends that the PAO / Management of TMAs should ensure the following:

- i. Proper maintenance of record and its production to audit for scrutiny
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Appropriate actions against officers/officials responsible for violation of rules and losses
- iv. Addressing systemic issues to prevent recurrence of various omissions and commissions
- v. Physical Stock Taking of fixed and current assets and
- vi. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions against the person (s) at fault.



## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget (F.Y. 2014-15)		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	56	178.64	11.93	190.57
2	Total formations in audit jurisdiction	56	178.64	11.93	190.57
3	Total Entities (PAOs)/ DDOs Audited	10	15.02	2.13	17.15
4	Total Formations Audited	10	15.02	2.13	17.15
5	Audit & Inspection Reports	10	15.02	2.13	17.15
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to UAs)	-	-	-	-

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

(Rs in million)

Sr. No.	Description	Amount under Audit Observation
1	Asset Management	-
2	Financial Management	4.83
3	Internal Controls	1.49
4	Violation of Rules	12.05
5	Others	-
<b>Total</b>		<b>18.37</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. No.	Description	Expenditure and Acquiring Physical Assets	Civil Work	Receipt	Others	Total
1	Outlays audited	-	-	2.13	15.02	17.15*
2	Amount placed under audit observation / irregularities	-	-	-	18.37	18.37
3	Recoveries pointed out at the instance of Audit	-	-	-	4.83	4.83
4	Recoverable accepted / established at Audit instance	-	-	-	4.83	4.83
5	Recoveries realized at the instance of Audit	-	-	-	-	-

\*The amount in serial No.1 column of "total" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 15.02 million.

**Table 4: Irregularities Pointed Out**

(Rs in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity	12.05
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds	-
3	Accounting Errors <sup>1</sup> (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 Controls system	1.49
5	Recoveries, overpayments and loss to the government.	4.83
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>18.37</b>

**Table 5: Cost-Benefit Ratio**

(Rs in million)

Sr. No.	Description	2014-15
1	Outlays Audited (Items 1 of Table 3)	17.15
2	Expenditure on Audit	1.31
3	Recoveries realized at the instance of Audit	-
4	Cost –Benefit Ratio	-

<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

# CHAPTER-1

## 1.1 UNION ADMINISTRATIONS, DISTRICT MIANWALI

### 1.1.1 Introduction

Each Union Administration of District Mianwali consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Mianwali comprises one Drawing and Disbursing Officer i.e. Secretary. As per Section 76 of PLGO 2001, the functions of UAs are as follows:

- i. to collect and maintain statistical information for socio-economic surveys
- ii. to consolidate village and neighborhood development needs and prioritize them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Tehsil Municipal Administration, as the case may be
- iii. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration
- iv. to register births, deaths and marriages and issue certificates thereof;
- v. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union
- vi. to establish and maintain libraries
- vii. to organize inter-village or neighborhood sports tournaments, fairs, shows and other cultural and recreational activities
- viii. to disseminate information on matters of public interest
- ix. to improve and maintain public open spaces, public gardens and playgrounds
- x. to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water
- xi. to maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration

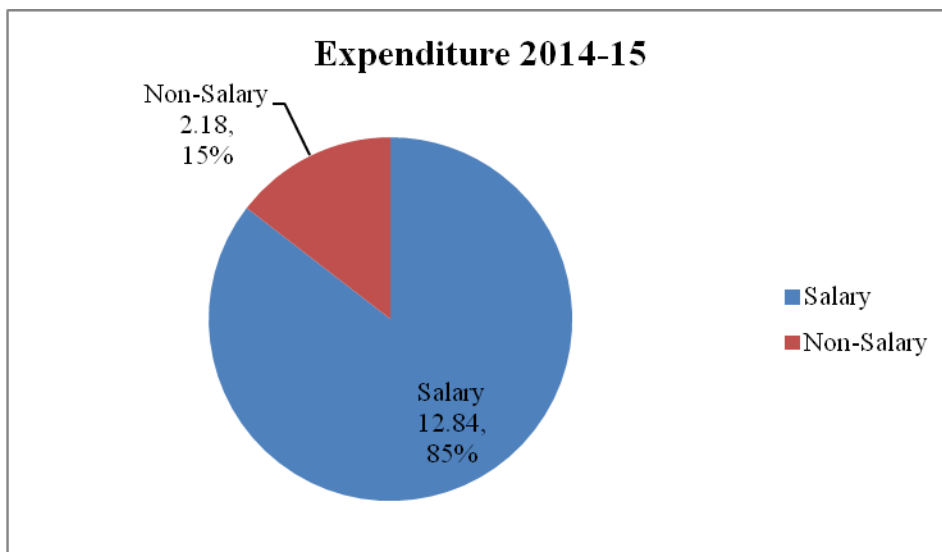
- xii. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution and
- xiii. to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union to execute development projects.

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

Total budget of Ten UAs of District Mianwali was Rs 31.90 million including salary component of Rs 16.11 million and Non-Salary component of Rs 15.79 million. Expenditure against salary component was Rs 12.84 million and non-salary component was Rs 2.18 million. Overall saving were Rs 16.88 million which was 53% of total budget.

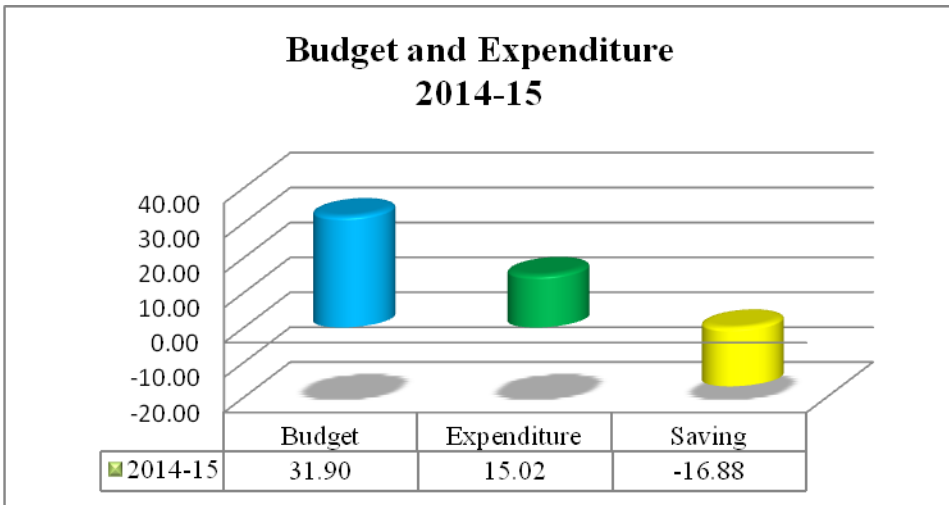
(Rs in million)

2014-15	Budget	Expenditure	Excess (+) / Saving (-)	% (Saving)
Salary	16.11	12.84	(-) 3.28	20
Non-salary	15.79	2.18	(-) 13.60	86
Development	-	-	-	-
<b>Total</b>	<b>31.90</b>	<b>15.02</b>	<b>(-) 16.88</b>	<b>53</b>

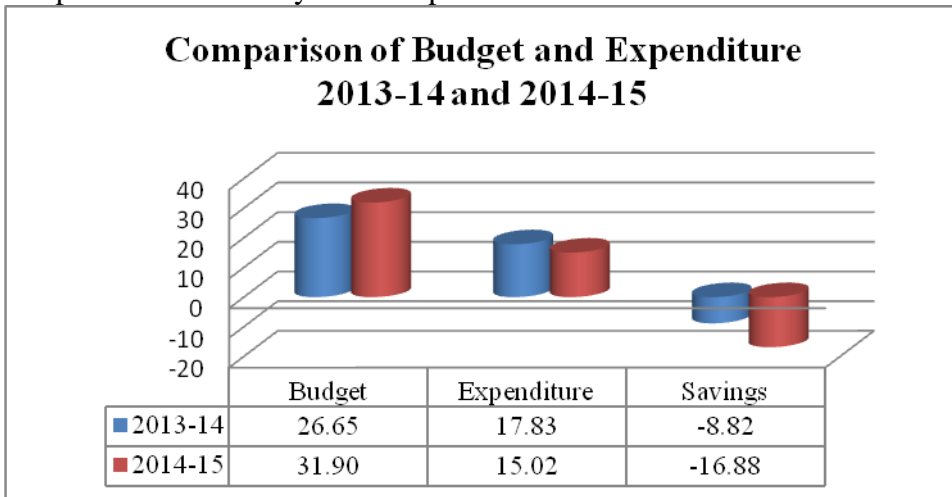


The original and final Budget of ten UAs in District Mianwali for the Financial Year 2014-15 was of Rs 31.90 million. Against the final budget, total expenditure incurred by the UAs during financial year was

Rs 15.02 million. There was a saving of Rs 16.88 million, the reasons for which should be explained by the PAO, Union Nazims and management of UAs. **Annex-B**



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



There was saving in the budget allocation of the Financial Years 2013-14 and 2014-15. The saving were due to less utilization of non-development budget and non-execution of some component of the development schemes.

(Rs in million)

<b>Financial Years</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Saving</b>	<b>%age of Saving</b>
2013-14	26.65	17.83	(-) 8.82	33
2014-15	31.90	15.02	(-) 16.88	53

The justification of saving when the development schemes remained incomplete besides poor service delivery was required to be provided, explained by PAO and Administrators concerned.

### **1.1.3 Brief Comments on the Status of Compliance with PAC Directives**

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

#### **Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1.	2009-12	8	Nil
2.	2012-13	0	Nil
3.	2013-14	6	Nil

## **1.2 AUDIT PARAS**

## 1.2.1 Irregularity and Non-compliance

### 1.2.1.1 Unauthorized Block Allocation of Development Budget - Rs10.04 million

According to Rule 58(3) of Punjab Union Administration (Budget) Rules 2003, no lump sum provision shall be made in the estimates, the detail of which cannot be explained.

Scrutiny of the Budget document for the year 2013-14 of following Union Administrations of District Mianwali revealed that an amount of Rs 10.04 million was reflected in the budget as Block Allocation for Development Schemes in violation of the rule ibid. The scheme-wise details of development schemes (New ADP) were not prepared and approved by the competent forum. Detail is given below:

(Rs in million)

Sr. No.	UA No.	Name of UAs	Period	Amount
1	15	Mianwali City	2013-14	1.01
2	19	Watta Khel Mianwali	-do-	1.20
3	22	Rokhri Mianwali	-do-	1.42
4	29	Chakrala Mianwali	2013-14 & 2014-15	2.07
5	33	Pai Khel Mianwali	2013-14 ADP+ CCB	0.81
6	36	Chiddru Mianwali	2013-14	1.83
7	42	Shadia Mianwali	2013-14	1.7
<b>Total</b>				<b>10.04</b>

Audit holds that due to poor budgeting, allocation of development budget was made in lump sum instead of scheme wise.

This may have resulted in misuse of public funds.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends regularization of the matter besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No.02,01,03,01,01,02,02]



### 1.2.1.2 Unauthorized Cash Withdrawal - Rs 1.35 million

According to the Rule 2.26(1) Subject to the provisions of note 2 under Subsidiary Treasury Rule 4.3 every voucher should also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward.

Secretaries of following Union Administrations of District Mianwali drew an amount of Rs 1.35 million in cash from respective bank accounts. Payments were made to the suppliers/ contractors in cash instead of cross cheques / pay orders / bank drafts. Further acknowledgment / payee receipts were also not found on record.

(Rs in million)

Sr. No.	UA No.	Name of UA	Bank Account	Amount
1	45	Doaba Piplan	No.000461 BOP Piplan	0.78
2	47	Khola Piplan	No.004411-3 BOP Piplan	0.57
<b>Total</b>				<b>1.35</b>

Audit holds that due to non compliance of Govt. instructions, payment was made to the suppliers/ contractors in cash instead of crossed cheques.

This resulted in unauthorized payment of Rs 1.35 million.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends inquiry of the matter besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No. 01,01]

## 1.2.2 Internal Control Weaknesses

### 1.2.2.1 Unauthorized Deduction of Income Tax – Rs 4.83 million

According to Section 153 (1) of the Income Tax Ordinance 2001, Income Tax was required to be deducted @4.5% on purchases and @6% on services respectively.

Scrutiny of accounts record of the following Union Administrations, District Mianwali revealed that an amount of Rs 4.83 million were deducted by the FBR (Inland Revenue) on account of Income Tax from the Union Administrations' Bank Accounts.

(Rs in million)

Sr. No.	UA No.	Name of UAs	Income Tax
1	15	Mianwali City	0.37
2	22	Rokhri Mianwali	1.19
3	33	Pai Khel Mianwali	1.35
4	42	Shadia Mianwali	1.92
<b>Total</b>			<b>4.83</b>

Audit holds that due to weak Internal Controls, Income Tax was got deducted from the Union Administrations' Bank Accounts without apparent reasons.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends investigation of the matter besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No. 01,01,02,01]

### 1.2.2.2 Non-reconciliation of Pension Contribution - Rs 1.49 million

According to Rule 15(3) of the Punjab Local Government District Service (TMA) cadre rules, 2005, the board with the approval of Department shall recover the leave salary and pension contribution of the member of the erstwhile Local Council Service from the Tehsil/Town Municipal Administration and other institution under which they have served, and transfer the same to the parent department.

Secretaries of following Union Administrations of District Mianwali deposited an amount of Rs 1.49 million on account of Pension

Contribution with DO (Accounts) Mianwali. However the amount was not reconciled with the District Government.

(Rs in million)

Sr. No.	UA No.	Name of UA	Account No.	Amount
1	15	Mianwali City	No.902285 (BOP) TMA 2379-13 (BOP)	0.25
2	19	Watta Khel	A/c No.218123872 (BOP) and 2379-13	0.21
3	22	Rokhri	No.902250 (BOP Mianwali)	0.06
4	29	Chakrala	No.0022378-13 (BOP Mianwali)	0.29
5	31	Ban Hafiz Gee	-	0.15
6	36	Chiddru	2369-13 (BOP)	0.06
7	45	Doaba Piplan	-	0.10
8	47	Khola Piplan	-	0.37
<b>Total</b>				<b>1.49</b>

Audit holds that due to weak Internal Controls, Pension Contribution was deposited with the District Government but amount was not reconciled on monthly basis.

This resulted in unauthentic payment of Rs 1.49 million.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends reconciliation besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No. 03,02,02,02,03,03,03,03]

### **1.2.2.3 Unauthorized Payment on Account of Gifts / Presents – Rs 0.66 million**

According to Rule 2.33 of PFR Vol-I, “every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part”.

Secretaries of following Union Administrations of District Mianwali incurred Rs 0.66 million on account of gift and prizes to various persons at Punjab sports event 2011-12, it was noted that neither acknowledge receipts were received nor revenue stamps of appropriate value were fixed resulting in unauthorized expenditure. Further the certificate of the DDO/Administrator was not in record to justify the payment. In its absence the record audit could not authenticate that the payment have been disbursed to the concerned persons. Detail is as under:

(Rs in million)

<b>Sr. No.</b>	<b>UA No.</b>	<b>Name of UA</b>	<b>Amount</b>
1	15	Mianwali City	0.06
2	19	Watta Khel	0.15
3	29	Chakrala Mianwali	0.16
4	31	Ban Haiz Gee	0.10
5	33	Pai Khel Mianwali	0.03
6	36	Chiddru Mianwali	0.09
7	42	Shadia Mianwali	0.07
<b>Total</b>			<b>0.66</b>

Audit holds that due to weak Internal Controls, gifts/ presents were awarded to participants without acknowledgement receipts.

This resulted in unauthorized payment of Rs 0.66 million.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends regularization of the matter besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No. 04,03,03,04,03,04,03]

# **ANNEXURES**

**Annex-A**

**MFDAC Paras for the Audit Year 2015-16**

(Rs in million)

Sr. No.	UA No.	Name of Formation	PDP No.	Description of Paras	Nature of violation	Amount
1	15	Mianwali City	04	Irregular payment on account of gift/present	Irregularity	0.060
2	19	Watta Khel	03	Irregular payment on account of gift/present	Irregularity	0.145
3	22	Rokhri	04	Non-Utilization of CCB Funds	Irregularity	0.398
4	29	UC No. 29 Chakrala	03	Irregular payment on account of gift/present	Irregularity	0.158
5	31	Ban Hafiz Gee	01	Irregular payment to Project Committee	Internal Control Weakness	0.426
6			02	Non / less deduction of Income Tax	Internal Control Weakness	0.028
7			04	Irregular payment on account of gift/presents	Irregularity	0.098
8			05	Irregular payment on account of advertisement	Internal Control Weakness	0.044
9	33	Pai Khel	03	Irregular payment on account of gift/present	Irregularity	0.032
10	36	Chidru Mianwali	01	Non-Utilization of CCB Funds	Internal Control Weakness	0.332
11			04	Irregular payment on account of gift/present	Irregularity	0.086
12	42	Shadia	03	Irregular payment on account of gift/present	Irregularity	0.071
13	45	Doaba	02	Non allocation of Development Budget	Internal Control Weakness	-
14			04	Non-deposit of pension contribution	Internal Control Weakness	-
15			05	Irregular payment of Secretary Bonus	Irregularity	0.040
16	47	Khola Piplan	02	Non allocation of Development Budget	Internal Control Weakness	-

## UAs of Mianwali District

### Budget and Expenditure Statement for the Financial Year 2014-15

(Rs in million)

UA No.	Name of UAs	Budget	Expenditure	Saving	%age
33	Pai Khel	3.139	1.478	1.661	53
36	Chiddru	3.413	1.285	2.128	62
19	Watta Khel	3.496	1.856	1.640	47
22	Rokhri	2.759	0.919	1.840	67
29	Chakrala	3.485	1.720	1.765	51
31	Ban Hafiz Gee	4.779	1.511	3.268	68
15	Mianwali City	3.610	1.657	1.953	54
42	Shadia	2.126	1.398	0.728	34
45	Doaba Piplan	2.785	1.509	1.276	46
47	Khola Piplan	2.304	1.684	0.620	27
<b>Total</b>		<b>31.896</b>	<b>15.017</b>	<b>16.879</b>	<b>53</b>