



AUDIT REPORT
ON THE ACCOUNTS OF
DISTRICT COUNCIL AND MUNICIPAL
COMMITTEES
DIR UPPER

AUDIT YEAR 2014-2015

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVESUMMARY	iii
SUMMARY OF TABLES & CHARTS	vii
I: Audit Work Statistics.....	vii
II: Audit Observations classified by Categories.....	vii
III: Outcome Statistics.....	viii
IV: Irregularities reported.....	ix
VT: Cost- Benefit.....	ix
CHAPTER 1.....	1
1.1 District Council and Municipal Committees Dir Upper.....	1
1.1.1 Introduction.....	1
1.1.3 Brief comments on the status of compliance with PAC Directives	2
1.2 Municipal Committee Wari Dir Upper	3
1.2.1 Non Production of Record.....	4
1.2.2 Irregularity & non compliance	5
1.3 Municipal Committee Dir Upper	6
1.3.1 Irregularity & non compliance	7
1.4 District Council Dir Upper.....	9
1.4.1 Non Production of Record.....	10
1.4.2 Irregularity & non compliance	11
Annexures.....	13
Annex-1 Detail of MAFDAC Paras.....	13
Annex-2 Audit Impact Summary.....	14
Annex-3 Detail of Non Production Record	15

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
CMD	Chief Minister Directives
CMO	Chief Municipal Officer
CSR	Composite Schedule Rates
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	District Government
KP	Khyber Pakhtunkhwa
LG&RDD	Local Government & Rural Developmental Department
MCs	Municipal Committees
MFDAC	Memorandum for Department Accounts Committee
PK	Provincial Khyber Pakhtunkhwa
TKP	Tameer Khyber Pakhtunkhwa
UCs	Union 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 (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 Dir Upper 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 finding 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

EXECUTIVESUMMARY

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 Swat has audit jurisdiction of District Councils, Municipal Committees and UAs of five Districts i.e. Swat, Shangla, Dir Lower, Dir Upper and Chitral.

The Regional Directorate has a human resource of 09 officers and staff, constituting 1,878 man days and a budget of about Rs 10.162 million were allocated during 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 Swat carried out audit of the accounts of District Council and Municipal Committees Dir Upper for the Financial Year 2013-14 and the findings included in the Audit Report.

District Council and Municipal Committees District Dir Upper 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 of the Municipal Committees and the Deputy Commissioner is the Principal Accounting Officer of the District Council. Financial provisions of the Act describe the Local Government as District Councils, Municipal Committees and Union Councils Local Fund and Public Account for which Annual Budget Statement is authorized by the Secretary LG&RDD Government of Khyber Pakhtunkhwa, Peshawar in the form of budgetary grants.

a. Scope of audit

Out of total expenditure of District Council and Municipal Committees Dir Upper, for the Financial Year 2013-14, the auditable expenditure under the

jurisdiction of RDA was Rs 176.809 million. Out of this, RDA Swat audited an expenditure of Rs 53.042 million which, in terms of percentage, was 30% of auditable expenditure.

The receipts of District Council and Municipal Committees Dir Upper for the Financial Year 2013-14, were Rs 41.639 million. Out of this, RDA Swat audited receipts of Rs 20.819 million which, in terms of percentage, was 50% of auditable receipts.

The total expenditure and receipts of District Council and Municipal Committees, District Dir Upper, for the financial year was Rs 218.448 million. Out of this, RDA Swat audited the expenditure and receipts of Rs 73.861 million.

b. Recoveries at the instance of audit

Recovery of Rs 11.888 million were reported during the audit. However, no recovery was affected till the finalization of this report. Out of the total recoveries Rs 6.877 million were 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 Dir Upper, 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 reported 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 Committees, District Dir Upper. 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 record amounting to Rs 15.015 million noted in two cases.¹
- ii. Irregularity & non compliance of Rs 19.838 million were noted in four cases.²

¹Para 1.2.1 .1,1.4.1.1

² Para 1.2.2.1, 1.3.1.1,1.4.2.1,1.4.2.2

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. Inquiries need to be held to fix responsibility for losses and irregular payments.
- iii. All sectors of District Council/MCs 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. Concerted efforts need to be made to recover long outstanding dues.
- v. Deduction of taxes on supplies and contracts need to be ensured.

SUMMARY OF TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	218.448
2	Total formations in audit jurisdiction	03	218.448
3	Total Entities (PAO) Audited	01	176.809
4	Total formations Audited	03	176.809
5	Audit & Inspection Reports	03	176.809
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
1	Unsound assets management	-
2	Weak financial management	19.838
3	Weak Internal controls relating to financial management	-
4	Others	15.015
	Total	34.853

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

S#	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1.	Outlays Audited	-	126.709	41.639	50.100	218.448	758.037
2.	Amount Placed under Audit Observation /Irregularities of Audit	-	34.853			34.853	252.460
3.	Recoveries Reported at the instance of Audit	-	6.887		0	6.887	56.832
4.	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	-

Table 4: Irregularities reported**(Rs in million)**

S.No	Description	Amount
1	Violation of Rules and regulations, principles of propriety and probity in public operations.	19.838
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS, 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	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriation of public monies	-
6	Non –production of record.	15.015
7	Others, including cases of accidents, negligence etc.	-
Total		34.853

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

S No	Description	Amount
1	Outlays Audited	176.809
2	Expenditure on Audit	0.255
3	Recoveries realized at the instance of Audit	-
4	Cost-Benefit Ratio	1:0

CHAPTER 1

1.1 District Council and Municipal Committees Dir Upper

1.1.1 Introduction

District Dir Upper has two tehsils i.e. Wari and Dir. There is a District Council and two 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 Swat 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 Dir Upper, is 1,360,000.

1.1.2 Comments on Budget and Accounts (variance analysis)

An amount of Rs144.993 million were allocated as grant in aid by the Provincial Government to District Council and Municipal Committees of District Dir Upper. An amount of Rs 41.639 million were realized during the financial year 2013-14. Thus making a total of Rs 186.632 million at the disposal of local councils, against which an expenditure of Rs 176.810 million were incurred by the District Council and Municipal Committees Dir Upper with a saving of Rs 9.677 million during financial Year 2013-14. Detail is given below:

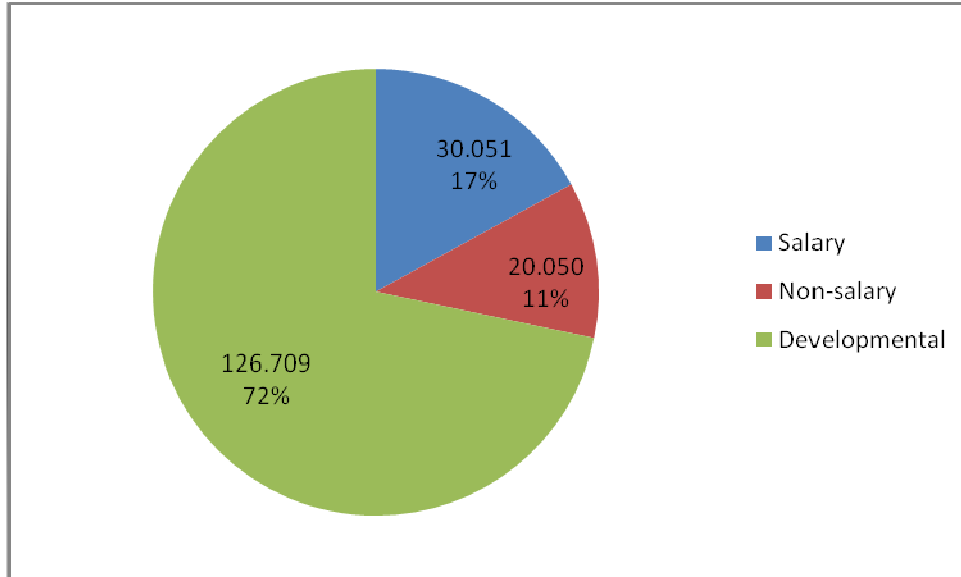
(Rs in million)

2013-14	Budget	Expenditure	Saving/Excess	% of Saving/ Excess
Salary	30.154	30.051	0.103	1.05%
Non-salary	20.093	20.050	0.044	0.44%
Developmental	136.385	126.709	9.677	9.850%
Total	186.632	176.810	9.823	11.34%
Receipts	41.639	41.639	-	
Grand Total	228.271	218.449	-	-

Savings of Rs 9.823 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



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 Dir Upper under the LGA 2012, have not yet been discussed in PAC.

MUNICIPAL COMMITTEE WARI

1.2 Municipal Committee Wari Dir Upper

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record - Rs 6.615 million

According to 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 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 Wari received Rs 6,615,000 on account of 30% ADP during financial year 2013-14 but relevant record i.e. tender documents, PC-I, Administrative Approval, Technical Sanction, Contractor bills etc were not produced to audit for verification. Hence expenditure of Rs 6,615,000 remained unverified.

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

When reported in August 2014, Management replied that the record would be produced in due course of time. Reply was not convincing as no record was produced.

Request for convening of the DAC meeting was made on 2nd 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 fixing responsibility on the person(s) at fault under intimation to audit.

AP No.15/2013-14

1.2.2 Irregularity & non compliance

1.2.2.1 Non adjustment of income tax - Rs 2.951 million

According to Finance Department Khyber Pakhtunkhwa letter NO.SO(Dev-II) FD/12-6/12-13 dated 20.06.2013, addressed to the Secretaries of the C& W, Irrigation, PHE and Local Government Department, the CSR includes Income Tax which is in built in the item rates and the same rates are paid without adjustment of the non deductible Income Tax in the tax exempted areas resulting into overpayment by the amount equal to deductible Income Tax.

Chief Municipal Officer Wari executed developmental schemes at estimated cost of Rs 49,190,000 during financial year 2013-14 and paid Composite Scheduled Rates which include 6% income tax. Adjustment of such tax was not made which resulted in loss of Rs 2,951,400 as per detail given below:

Particulars	Total Payment (Rs)	6% Income Tax (Rs)
CM Directive	4,160,000	249,600
TKPP(PK-93)	20,000,000	1,200,000
TKPP(PK-92)	19,000,000	1,140,000
District ADP	6,030,000	361,800
Total	49,190,000	2,951,400

Non adjustment of income tax occurred due to violation of rules, which resulted in loss to Government.

When reported in August 2014, management replied that Malakand Division was tax free zone. Reply was not convincing as income tax was not adjusted in the bills.

Request for convening of the DAC meeting was made on 2nd 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 recovery and action against the person(s) at fault.

AP No.18/2013-14

MUNICIPAL COMMITTEE DIR UPPER

1.3 Municipal Committee Dir Upper

1.3.1 Irregularity & non compliance

1.3.1.1. Non adjustment of income tax - Rs 3.447 million

According to Finance Department Khyber Pakhtunkhwa letter NO.SO(Dev-II) FD/12-6/12-13 dated 20.06.2013, addressed to the Secretaries of the C& W, Irrigation, PHE and Local Government Department, the CSR includes Income Tax which is in built in the item rates and the same rates are paid without adjustment of the non deductible Income Tax in the tax exempted areas resulting into overpayment by the amount equal to deductible Income Tax.

Chief Municipal Officer Dir Upper executed developmental schemes of estimated cost of Rs 57,464,162 during financial year 2013-14 and paid Composite Scheduled Rates which include 6% income tax. Adjustment of such tax was not made which resulted in loss of Rs 3,447,847 as per detail given below:

S. No.	Source of Fund	No. of Schemes	Amount (Rs)	6% income tax (Rs)
1	TKPP(PF 91)	129	18,522,912	1,111,374
2	TKPPPF(92)	93	19,264,450	1,155,867
3	CMD	144	8,556,916	513,414
4	30% ADP	04	6,308,077	378,484
5	District ADP	75	4,811,807	288,708
Total		445	57,464,162	3,447,847

Non adjustment of income tax was occurred due to violation of rules, which resulted in loss to Government.

When reported in July 2014, management replied that Malakan Division was tax free zone. Reply was not convincing as income tax was not adjusted in the bills.

Request for convening of the DAC meeting was made on 28th August, 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 and action against the person(s) at fault.

AP No.10/2013-14

DISTRICT COUNCIL DIR UPPER

1.4 District Council Dir Upper
1.4.1 Non Production of Record
1.4.1.1 Non Production of Record – Rs 8.400 million

According to 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 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 Coordination Officer District Council Dir upper received Rs 8,400,000 under District Development initiatives fund during financial year 2013-14 but relevant record i.e. tender documents, PC-I, Administrative Approval, Technical Sanction, Contractor bills etc were not produced to audit despite repeated requests. Thus the expenditure remained unverified. Detailed as per annex-3.

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

When reported in September 2014, Management replied that the record would be produced in due course of time. Reply was not convincing as record was not produced.

Request for convening of the DAC meeting was made on 27th 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 fixing of responsibility on the person(s) at fault under intimation to audit.

AP No.34/2013-14

1.4.2 Irregularity & non compliance

1.4.2.1 Non adjustment of income tax –Rs 3.440 million

According to Finance Department Khyber Pakhtunkhwa letter NO.SO(Dev-II) FD/12-6/12-13 dated 20.06.2013, addressed to the Secretaries of the C& W, Irrigation, PHE and Local Government Department, the CSR includes Income Tax which is in built in the item rates and the same rates are paid without adjustment of the non deductible Income Tax in the tax exempted areas resulting into overpayment by the amount equal to deductible Income Tax.

Chief Coordination Officer District Council Dir upper executed developmental schemes of estimated cost of Rs 57,400,000 during financial year 2013-14 and paid Composite Scheduled Rates which include 6% income tax. Adjustment of such tax was not made which resulted in loss of Rs 3,444,000 were as per detail given below:

Package Name	No of Schemes	Total amount (Rs)	Amount of income tax (Rs)
District Development initiatives(PK 91,92)	8	8,000,000	480,000
District Development initiatives(PK1,92)	36	8,400,000	504,000
District Development initiatives(PK 91,92,93)	18	18,000,000	1,080,000
District Development initiatives(PK 91,92)	26	13,000,000	780,000
District Development initiatives(PK 91,92,93)	1	10,000,000	600,000
Total		57,400,000	3,444,000

Non adjustment of income tax was due to violation of rules, which resulted in loss to the Government.

When reported in September 2014, management replied that Malakan Division was tax free zone. Reply was not convincing as income tax was not adjusted in the bills.

Request for convening of the DAC meeting was made on 27th 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 recovery and action against the person(s) at fault.

AP No.35/2013-14

1.4.2.2 Irregular expenditure -Rs 10.00 million

According to Para 178(iii) of GFR Vol.-I, no work should be commenced or liability incurred in connection with it until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority.

Chief Coordination Officer District Council Dir Upper awarded a scheme “Construction of PCC Road/Drain at Dir Main Bazar” to Ayozor Construction with estimated cost of Rs 10,000,000 in 2013-14. During scrutiny of record it was observed that neither technical sanction was obtained from the competent authority nor PC-1 and MB was available to verify the quantity of work done. Therefore, the expenditure held irregular.

Irregularity occurred due to weak financial control which resulted in irregular expenditure.

When reported in September 2014 management replied that the PC-1 would be placed in the relevant file and the TS would be obtained from the authorized forum which would be shown to audit. The reply was not convincing as no evidence was produced to audit.

Request for convening of the DAC meeting was made on 27th 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 fixing responsibility on the persons at fault under intimation to audit.

AP No.30/2013-14

ANNEXURES

Annexure-1

Detail of MAFDAC Paras

(Rs in million)

Sr. No.	AP No.	Caption	Amount
1.	3	Irregular expenditure on account of execution of schemes under CMD & TKKP	46.64
2.	4	Irregular expenditure on account of developmental schemes without TS	57.97
3.	24	Irregular expenditure without contract agreements	49.19
4.	27	Non reconciliation of expenditure	49.19
5.	28	Irregular execution of schemes under TKPP	43.16
6.	29	Unauthorized expenditure on account of AOM&R	1.972
7.	31	Blockage of government money	6.7

Annex-2**Audit Impact Summary**

S.No	Rules/System/Procedure	Audit Impact
1	According to 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 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.	DAC meetings could not be convened due to which audit impact is not visible.
2	According to Government of Khyber Pakhtunkhwa Finance Department letter No. BO (RES) FD/1-55/2011 dated 01.07.2011, rates of contractors registration fee were revised with effect from 01.07.2011.	-do-
3	According to Para (ix) of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/03/2013, the successful bidder within seven days of the acceptance of his bid shall enter into an agreement within specified period. In case, the contractor/firm does not enter into an agreement or does not deposit the advances within specified period, the contract shall stand cancelled and loss if any shall be recouped at the risk & cost of the contractor and recoverable under the land revenue act, along with blacklisting the contractor/firm	-do-
4	According to Finance Department Khyber Pakhtunkhwa letter NO.SO(Dev-II) FD/12-6/12-13 dated 20.06.2013, addressed to the Secretaries of the C& W, Irrigation, PHE and Local Government Department, the CSR includes Income Tax which is in built in the item rates. On the contrary, full CSR rates are paid without deduction of the Income Tax in the tax exempted areas resulting in overpayment by the amount equal to deductible Income Tax.	-do-

Annex-3
DP# 1.4.1.1

Non Production of Record

S.No	Name of Schemes	Name of Contractor	Allocation
1	Water Supply Scheme at Jabber	O.K Construction	500,000
2	Water Supply Scheme at Kattan	Kifayat Ullah	250,000
3	Water Supply Scheme at SiahGhara Jabber	O.K Construction	250,000
4	Water Supply Scheme at Sharingal (Rs:50000) & Wazoo Khana at Masque Manzano Kass Sharingal (Rs:50000)	Aqaz Wazir	100,000
5	Water Supply Scheme at Shaheed Gualdai	Khan Zada	150,000
6	Water Supply Scheme at Poling Station Shaoor	Mohd Tahir	150,000
7	Water Supply Scheme at Gir-RhayGualdai	MalakBakht Sher	150,000
8	Water Supply Scheme at Beyar Area	Khyber Construction	400,000
9	Water Supply Scheme at SiahRoghanoKalay	Khan Construction	200,000
10	Water Supply Scheme at SiahKatair	Iqbal Construction	200,000
11	Rehabilitation & Ext; of Water Supply Scheme at Palam	Mohd Riaz Galkore	800,000
12	Water Supply Scheme at Batal C/o Ali Khan	M.S Abdullah	100,000
13	Water Supply Scheme at Thall	Shaukat Ali	150,000
14	Water Supply Scheme at Lamotai	Rahat Construction	150,000
15	Const; of Kacha Road at Ganshal Bala	Rahat Construction	100,000
16	Const; of Kacha Road at GuryalGumadand	Badgoi Construction	100,000
17	Const; of Retaining Wall at Samang Cham Road	M.S Iqbal	100,000
18	Const; of Retaining Wall at Majaro Kass Road (Rs:50000) & Pave; of Street at Dokai Road (Rs:50000) Sharingal	Shaukat Ali	100,000
19	Const; of Kacha Road at DoogalPatrak	BakhtKaramUshera	300,000
20	Const; of Kacha Road at Mangala	Waqar Ahmad	300,000
21	Const; of Kacha Road at Remal Bala	Anwar Khan	100,000
22	Const; of Kacha Road at Shenel	M.S Iqbal	100,000
23	Const; of Kacha Road at Narkan Payeen	Malak Badshah Khesro	500,000
24	Const; of Kacha Road at Swat Kanal	Ayazore Construction	400,000
25	Const; of Kacha Road Ramdala	Zia-ur-Rehman	200,000
26	Const; of Kacha Road at SiahDoag	Sibghat Ullah	100,000
27	Re-Const; of Suspension Bridge at Aligasar	Malak Badshah Khesro	400,000
28	Pave; of Street at MainaDoag	Main Rahim Shah	100,000
29	Pave; of Street at Kelot	Noor Construction	100,000
30	Const; of Irrigation Channel at Sharingal	Noor Construction	100,000
31	Const; of Irrigation Channel at Ganshal Payeen	Mohd Tahir	250,000
32	Const; of Irrigation Channel at Doon	M.S United	100,000
33	Const; of Irrigation Channel at MainaDoag	Murtaza	100,000
34	Const; of Additional Room at Madrassa Sharingal	Saeed Ullah Salazai	800,000
35	Rehabilitation of Bazzar Masjid Kalkot	Lal Muhammad khan	500,000
Total			8,400,000