



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
SWAT  
AUDIT YEAR 2012-13**

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**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AP	Advance Para
ADP	Annual Development Plan
AG	Accountant General
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DAO	District Account Officer
DO	District Officer
DCO	District Coordination Officer
DG	Director General
DPR	Disabled Person Rehabilitation
EDO	Executive District Officer
EMIS	Education Management Information System
F&P	Finance and Planning
GFR	General Financial Rules
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
KPK	Khyber Pakhtunkhwa
MB	Measurement Book
MCC	Medicine Coordination Cell
PAC	Public Accounts Committee
PC-I	Planning Commission One
PCC	Plain Cement Concrete
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
R&E	Revenue and Estate
TE	Transfer Entry
TS	Technical Sanction
ZAC	Zilla Accounts Committee

## **Preface**

Articles 169 &170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of District Fund and Public Account of District Government.

The report is based on audit of the accounts of various offices of District Government, Shangla for the financial year 2010-11 and 2011-12. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2012-13 on test check basis with a view to reporting significant findings to the relevant stakeholders.

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 responses of the Departments but could not be discussed in the DAC meetings.

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 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), for transmission to the appropriate legislative forum.

Islamabad  
Dated:

**(Muhammad AkhtarBulandRana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Swat, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of five District Governments namely Chitral, Dir Upper, Dir Lower, Swat and Shangla. This Regional Directorate has a human resource of 12 officers and staff, a total of 3636 man days. The annual budget amounted to Rs5.598 million. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, Swat conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended). It comprises one Principal Accounting Officer (PAO) covering seven groups of offices i.e. Finance & Planning, Revenue, Works & Services, Education, Health, Community Development and Agriculture. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the District Nazim/Administrator in the form of budgetary grants as per Government of Khyber Pakhtunkhwa, Local Government and Rural Development Department notification No. SO(E-I)E&AD/9-49/2010 dated 20<sup>th</sup> February 2010.

Administratively, District Swat is subdivided into two tehsils namely, Mingora and Matta. District Administration comprises ZillaNazim/District Administrator and District Coordination Officer.

### **a. Audit Objectives**

Audit was conducted to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.

2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and allocation of revenue was done in accordance with the law and there were no leakage of revenue which legally should come to Government.

**b. Audit Methodology**

Audit was carried out against the standards of financial governance provided under various provisions of the LGO, 2001, GFR Vol-I, II, Delegation of Financial Powers and other relevant overriding laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws.

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 40% to 50%.

**c. Expenditure audited**

Total expenditure of the District Government Swat for the financial year 2011-12 was Rs4,249.647 million covering 01 PAO and 135 formations. Out of this, RDA Swat audited an expenditure of Rs435.496 million which, in terms of percentage, is 10.25% of the total expenditure. 04 formations were planned in Audit Plan and 100% achievement against the planned activities was made.

**d. Receipts audited**

The receipts of District Swat for the financial year 2011-12, were Rs17.560 million. Out of this, RDA Swat audited receipts of Rs14.399 million which, in terms of percentage, is 82% of auditable receipts.

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

Recovery of Rs89.312 million was pointed out during the audit. However, no recovery was affected till finalization of this report. All the recoveries pointed out were not in the notice of executive before audit.

**f. Desk Audit**

The audit year 2012-13 witnessed intensive application of desk audit techniques in RDA. This was facilitated through SAP connectivity, review of permanent files which helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Desk Audit greatly facilitated the identification of high risk areas for substantive testing in the field.

**g. Changes in Rules, Practices and Systems**

On pointation of audit, the management of the District Government agreed to conduct physical verification of the government assets. The management also agreed to deposit various government dues into government treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

**h. Key audit findings of the report**

- i. Internal control weaknesses / non-compliance were noted in seven cases amounting to Rs93.357 million.<sup>1</sup>

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<sup>1</sup>1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4, 1.2.1.5, 1.2.1.6, 1.2.1.7

Minor irregularities/ weaknesses pointed out during the audit are being pursued separately with the authorities concerned, as detailed at Annex-A.

### **Recommendations**

- i. Disciplinary action need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. All sectors of District Government 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 need to be ensured.
- v. Unspent balances/lapsed deposits need to be deposited into treasury
- vi. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.
- vii. Decisions taken in DAC meeting needs to be implemented.



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics (Rs in million)**

S.No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	4,267.207
2	Total formations in audit jurisdiction	135	4,267.207
3	Total Entities (PAO) Audited	01	4,267.207
4	Total formations Audited	04	449.895
5	Audit & Inspection Reports	04	449.895
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

**Table 2: Audit observation Classified by Categories (Rs in million)**

S.No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	1.638
2	Weak financial management	83.553
3	Weak Internal controls relating to financial management	8.166
4	Others	-
<b>Total</b>		<b>93.357</b>

**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	31.922	291.144	14.399	112.430	449.895	1285.096
2	Amount Placed under Audit Observation /Irregularities of Audit	1.638	88.890	-	2.829	93.357*	112.943
3	Recoveries Pointed Out at the instance of Audit	1.638	87.674	-	-	89.312	75.769
4	Recoveries Accepted /Established at the instance of Audit	-	5.794	-	-	5.794	4.856
5.	Recoveries Realized at the instance of Audit		-	-	-	-	2.740

\* The amount placed under audit observation pertains to 2010-11 and 2011-12.

**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	-
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , 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.	8.166
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	83.553
6	Non-production of record	-
7	Others, including cases of accidents, negligence etc.	1.638
<b>Total</b>		<b>93.357</b>

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<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS(Cash) compliant.

# CHAPTER 1

## 1.1 District Government Swat

### 1.1.1 Introduction

Activities of District Governments are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001). District Offices are headed by Executive District Officers (EDOs). The EDO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. Following is the list of offices which manage the activities of District Government.

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance and Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Revenue)
8. Executive District Officer (Works and Services)

Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and be responsible to the District Accounts Committee of the Zilla Council. All departments formed functions / activities under provisions of LGO, 2001 and Khyber Pakhtunkhwa District Government Rules of Business, 2001.

### 1.1.2 Brief comments on Budget and Expenditure 2011-12 (Variance Analysis)

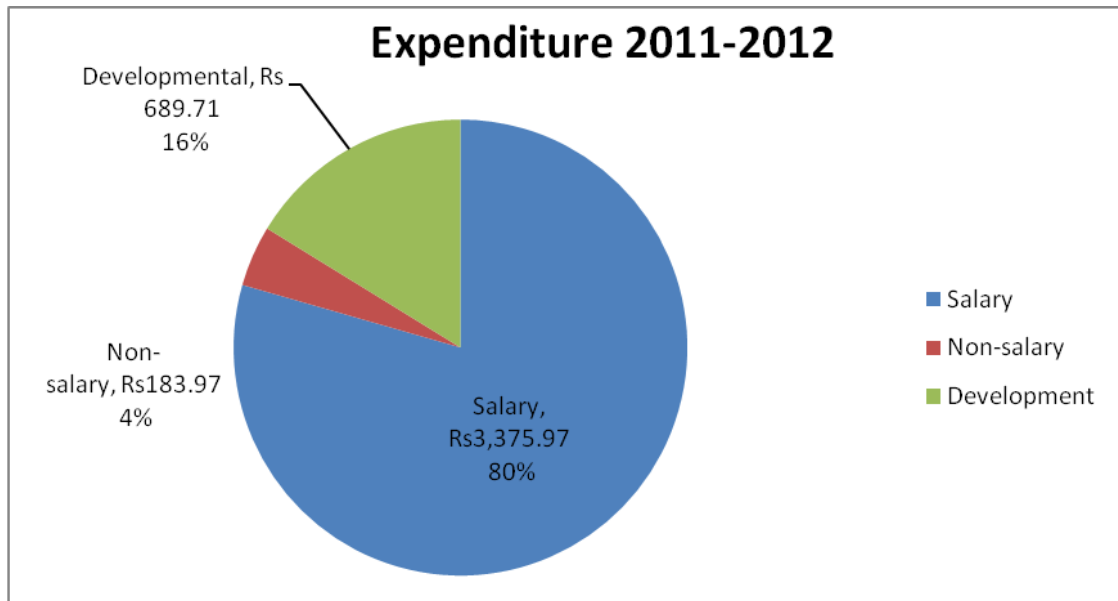
(Rs in million)

2011-12	Budget	Expenditure	(Saving)/Excess
Salary	3,472.335	3,375.972	(96.362)
Non-Salary	199.623	183.967	(15.655)
Developmental	711.808	689.707	(22.101)
<b>Total</b>	<b>4,383.766</b>	<b>4,249.647</b>	<b>(134.119)</b>

A budget of Rs4,383.766 million was allocated, against which an expenditure of Rs4,249.647 million was incurred by the District Government, Swat with a saving

of Rs134.119 million during 2011-12.

(Rs in million)



Detail is given at Annex-B

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

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Details of PAC/ZAC meetings are given below:

S. No	Audit Year	PAC/ZAC meeting convened/Not convened
1.	2002-03	Not convened
2.	2003-04	Not convened
3.	2004-05	Not convened
4.	2005-06	Not convened
5.	2006-07	Not convened
6.	2007-08	Not convened
7.	2009-10	Not convened
8.	2010-11	Not convened
9.	2011-12	Not convened

## **1.2 AUDIT PARAS**

### **1.2.1 Internal control weaknesses/ Non compliance**

#### **1.2.1.1 Non-recovery on account of Water User charges –Rs78.285 million**

According to Para 8 and 26 of the GFR Vol-I, each administrative department has to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Executive Engineer Public Health Engineering Division Swat did not recover Rs78,285,403 on account of water charges and connection fees from 16992 consumers of Tehsil Swat and Tehsil Matta till June, 2012 as per detail given at Annex-C.

Audit observed that non recovery occurred due to weak internal control, which resulted in loss to Government.

When reported in August 2012, Management stated that due to law and order situation in District Swat the water charges could not be recovered at the desired level. The best efforts would be applied to make the recovery good. Reply was not tenable as no concrete efforts for recovery had been made.

Requests for the convening of DAC meeting were made in August 2012, on 30-11-2012 and 11-12-2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 01 (2011-12) A/C-I

#### **1.2.1.2 Overpayment due to allowing inadmissible premium –Rs4.044 million and non-imposition of penalty –Rs1.224 million**

According to Government of Khyber Pakhtunkhwa Works & Services Department letter No SO (PAC) DAC/2-2009/Distt Audit W & SD dated July, 20 2009 read with Secretary C & W letter No. WM/General/ W& S/ATD/2008-

09/688-98 dated 19.05.2009 and No. SO (A)/ VI/ 3-86/ C& WD/ Vol-XII dated 17.08.1995, at least 2% penalty be levied on defaulting contractors for delayed works.

Executive Engineer Communication & Works (Building) Division Swat paid Rs61,194,497 to contractors in a scheme “Re-Construction of Afzal Khan Lala College Matta Swat”. The scheme was tendered on 30-10-2010 wherein contractors offered item rates ranging from 6.72%, to 13.29% above on approved cost (BOQ/CSR) which was accepted as 6.73% & 8% above on approved cost (BOQ/CSR). The department allowed the accepted premium (6.73% & 8%) against every item and then at aggregate amount. Resultantly double payment of premium amounting to Rs4,044,161 was made as per detail given below:

S.No	Contractor	Name of Work	Vr. No. & date	Payment made (Rs)	Premium allowed (Rs)
1.	MalamJabbaConst:	Reconstruction of Afzal Khan Lala College, Package-I	<u>15-MR</u> 11-06-12	29,999,910	1,547,894
2.	Asmatullah& Brothers	Reconstruction of Afzal Khan Lala College, Package-II	<u>35-MR</u> 13-06-12	15,780,744	1,262,460
3.	Asmatullah& Brothers	Reconstruction of Afzal Khan Lala College, Package-III	<u>50-MR</u> 15-06-12	15,413,843	1,233,807
<b>Total</b>				<b>61,194,497</b>	<b>4,044,161</b>

Moreover, 2% penalty amounting to Rs1,223,890 for delay in completion beyond 11 months was not imposed. Detail as under:

S.No	Contractor	Name of Work	Vr. No. & date	Payment made (Rs)	Penalty @2% (Rs)
1.	MalamJabbaConst:	Reconstruction of Afzal Khan Lala College, Package-I	<u>15-MR</u> 11-06-12	29,999,910	599,998
2.	Asmatullah& Brothers	Reconstruction of Afzal Khan Lala College, Package-II	<u>35-MR</u> 13-06-12	15,780,744	315,615
3.	Asmatullah& Brothers	Reconstruction of Afzal Khan Lala College, Package-III	<u>50-MR</u> 15-06-12	15,413,843	308,277
<b>Total</b>				<b>61,194,497</b>	<b>1,223,890</b>

Audit observed that overpayment and non-imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

When reported in November 2012, Management stated that the overpayment was made due to misunderstanding which would be recovered from the concerned contractors. As regard penalty, the case for time extension is under process and action would be taken as and when order of the competent authority is received. The reply was not satisfactory as no documentary proof for recovery of overpaid amount and penalty was produced.

Requests for the convening of DAC meeting were made on 30-11-2012 and 11-12-2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery under intimation to Audit.

AP 12 (2011-12) A/C-I

**1.2.1.3 Loss to government due to excess drawl of student stipends - Rs2.829 million**

According to Para 290 of CTR, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants.

Executive District Officer/DO (M) (E&SE) Swat withdrew Rs 2,829,000 on account of student stipends in excess of the enrollment provided in the EMIS data of district during 2010-11 as per detail given below:

<b>Enrollment for which amount was drawn</b>	<b>Enrollment provided as per EMIS data</b>	<b>Excess Enrollment</b>	<b>Rate per student (Rs)</b>	<b>Amount (Rs)</b>
Ist phase 19200	19074	126	1,800	226,800
2 <sup>nd</sup> phase 23411	19074	4337	600	2,602,200
<b>Total</b>				<b>2,829,000</b>



Audit observed that excess withdrawal of stipends occurred due to weak internal controls, which resulted in loss to government.

When reported in May 2012, Management stated that the amount was drawn as per the demand of the concerned schools. The reply was not satisfactory as excess stipend then the actual enrollment was drawn.

Request for the convening of DAC meeting was made in May 2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and investigation of the matter under intimation to Audit.

AP 47 (2010-11)

**1.2.1.4 Non imposition of penalty on account of late completion  
-Rs2.371 million**

According to Government of Khyber Pakhtunkhwa Works & Services Department letter No SO (PAC) DAC/2-2009/Distt Audit W & SD dated July, 20 2009 read with Secretary C & W letter No. WM/General/ W& S/ATD/2008-09/688-98 dated 19.05.2009 and No. SO (A)/ VI/ 3-86/ C& WD/ Vol-XII dated 17.08.1995, at least 2% penalty be levied on defaulting contractors for delayed works.

Executive Engineer Communication & Works (Building) Division Swat awarded a work "Establishment of Govt: Degree College Madyan" to various Government contractors in 08/2008, with the completion period in 07/2010 & 01/2011. The work was not completed till the date of audit i.e 11/2012 as per contractor bills showing the work still in progress and also evident from XEN letter No. 143/5-M dated 07.01.2012, wherein it was clearly stated that the contractors had stopped the work at site. Full payment was made up to October 2012, while department did not impose penalty of Rs2,370,527 as required for delayed works. Detail as under:

S.No	Contractor	Sub-Head/ Work	Due date of completion	Auctual date of completion	Final Payment (million)	Vr. No. & date	2% penalty (Rs)
1.	Shakirullah Khan & Sons	Admn: Block	27-7-2010	Still in progress	10.642	18-M 11-10-2012	212,845
2.	Bashir Ahmad	Staff Hostel	27-01-2011	Still in progress	10.931	48-M 14-06-2012	218,625

3.	Bakhtzada	Student Hostel	27-01-2011	Still in progress	23.976	<u>76-M</u> 19-10-2012	479,524
4.	Karwan Builders	Boundary Wall	27-7-2010	Still in progress	6.564	<u>12-M</u> 01-06-2012	131,278
5.	Ihsanullah Khan	Exam: Hall	27-01-2011	Still in progress	12.023	<u>54-M</u> 16-10-2012	240,463
6.	Mustafa Kamal	O.H Tank, WSS	27-7-2010	Still in progress	7.526	<u>70-M</u> 19-10-2012	150,526
7.	Muzaferul Mulk & Co,	Academic Block	27-01-2011	Still in progress	28.223	<u>120-M</u> 20-06-2012	564,466
8.	Muzaferul Mulk & Co,	Const: of GMS Nawagai	10-06-2011	Still in progress	18.640	<u>40-S</u> 11-06-2012	372,800
<b>Total</b>							<b>2,370,527</b>

Audit observed that non imposition of penalty occurred due to weak internal control, which resulted in loss to the Government

When reported in November 2011, Management stated that detail reply would be furnished after scrutiny of record. No reply was furnished till finalization of this Report.

Requests for the convening of DAC meeting were made in November 2012, followed by reminder on 30-11-2012 and 11-12-2012. DAC was could not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of penalty under intimation to Audit.

AP 19 & 31 (2011-12) A/C-I

#### **1.2.1.5 Non-recovery of 25% advance payment –Rs1.750 million**

Para 10 (i) of General Financial Rules Volume-I states that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys, as a person of ordinary prudence would exercise in respect of expenditure of his own.

Executive Engineer Public Health Engineering Division Swat paid Rs1,750,000 to project leaders on account of 25% advance payment against the approved cost of Rs7,000,000 for seven (07) schemes executed under TKP/Special package during 2011-12. The work orders were issued in December 2011 with completion period of nine months. The works were neither started till

the date of audit i.e August, 2012 nor advance payment recovered from the concerned project leaders. Detail at Annex-D.

Audit observed that non-recovery of advance payment occurred due to weak internal controls, which resulted in loss to the Government.

When reported in August 2012, Management stated that the work would be carried out or the amount would be recovered from the concerned project leaders. No progress was intimated so far.

Requests for the convening of DAC meeting were made in August 2012, followed by reminder on 30-11-2012 and 11-12-2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) and recovery under intimation to Audit.

AP 07 (2011-12) A/C-I

**1.2.1.6 Loss to Government due to inadmissible payment of sales tax – Rs1.638 million**

According to S/No 52-A of the 6<sup>th</sup> schedule of Sales Tax Act 1990, goods supplied to Hospitals run by the Federal or Provincial Government are exempted from sales tax.

Executive District Officer Health, Swat Paid an amount of Rs13,643,750 to contractors on account of various equipments purchased for up-gradation of Civil Hospitals including amount of sales tax of Rs1,637,643 during 2011-12 which was not admissible. Detail at Annex-E.

Audit observed that overpayment occurred due to violation of Government rules, which resulted in loss to Government.

When reported in October 2012, Management stated that the matter has been taken up with the Director General Health Services Khyber Pakhtunkhwa as purchases of equipments made through the Provincial ADP. Reply was not

tenable as payment was made by EDO Health Swat and loss needs to be recovered from the firms concerned.

Requests for the convening of DAC meeting were made in October 2012, followed by reminder on 30-11-2012 and 11-12-2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) and recovery under intimation to Audit.

AP 07 & 19 (2011-12)

**1.2.1.7 Un-necessary retention of saving of completed schemes – Rs1.215 million**

According to Para 95 of General Financial Rules volume-I, all anticipated savings should be surrendered to Government well before close of financial year. No savings should be held in reserve for possible future excesses.

Executive Engineer Public Health Engineering Division Swat had retained Rs1,215,705 which was lying in PW Deposit-III as saving of schemes completed in 2006-07, 2007-08 and 2008-09. The amount was required to be credited into government revenue as savings of completed schemes but was not done. Detail at Annex-F.

Audit observed that undue retention of savings occurred due to weak internal controls, which resulted in loss to the Government.

When reported in August 2012, Management stated that detail reply would be furnished after scrutiny of record. No reply was furnished till finalization of this Report.

Requests for convening DAC meeting were made in August 2012, followed by reminder on 30-11-2012 and 11-12-2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and credit of the amount into Government Treasury under intimation to Audit.

AP 05 (2011-12) A/C-I

## ANNEXURE

### Annex-A

#### Detail of MFDAC Paras

S No	AP No	Department	Gist of Para	Nature of Audit Observation	Amount (Rs)
1	2	Public Health Engineering (A/C-I)	Unnecessary retention in PW Deposit-V and non-credit into Government treasury.	Violation of rules	557,000
2	3		Non-deduction of 0.5% Stamp duty on supply of WSS equipments	Overpayment	119,000
3	4		Non-deduction of income tax from consultancy services	Overpayment	175,000
4	6		Non-imposition of penalty	Violation of rules	206,000
5	8		Irregular retention of testing charges	Violation of rules	272,000
6	13	Communication & Works (A/C-I)	Non-forfeiture of earnest money	Violation of rules	497,000
7	14		Un-necessary retention of saving of completed schemes	Violation of rules	194,000
8	15		Overpayment due to allowing higher rates	Overpayment	180,000
9	16		Un-necessary retention in PW Deposit-V and non-credit into Government Treasury	Violation of rules	565,000
10	17		Non-deduction of income tax	Overpayment	410,000
11	23		Non-deposit of income tax	Overpayment	128,000
12	25		Loss to Government due allowing higher rates	Overpayment	138,000
13	26		Loss to Government due non-utilization of available earth	Violation of rules	100,000
14	33		Non-deduction of DPR fund	Overpayment	340,000
15	37		Non deduction of stamp duty from Project Leaders	Overpayment	174,000
16	38		Less recovery of advance payment	Violation of rules	250,000
17	11	EDO Health (A/C- IV)	Unauthentic realization of rental receipts	Violation of rules	113,000
18	12		Irregular payment on account of Non Practicing Allowance	Violation of rules	52,000
19	13		Non-deposit of Government Receipts	Violation of rules	526,000
20	14		Loss to Government due to non-deduction of HRA, 5% maintenance charge & Conveyance Allowance	Overpayment	157,000

21	15		Non-imposition of penalty due to late supply	Violation of rules	61,000
22	16		Irregular payment of Rural Compensatory Allowance	Violation of rules	50,000
23	17		Overpayment on account of conveyance allowance	Overpayment	89,000
24	18		Non-deduction of income tax from	Overpayment	79,000
25	21		Loss to Government due to charging lesser rates of user charge	Overpayment	71,000
26	23		Irregular drawl on account of conveyance allowance	Violation of rules	44,000
27	24		Wrong adjustment of Medical allowance	Violation of rules	19,000
28	25		Non-deposit of sale proceeds of trees	Violation of rules	10,000
29	01	PHE (A/C IV)	Non-deduction of Income Tax	Overpayment	25,000

**EDO wise Expenditure Summary  
District Swat 2011-12**

**(Amount in Rupees)**

S#	Descriptions	Expenditure			
		Salary	Non-Salary	Total	%age
1	District Coordination Officer (DCO)	9,549,986	14,959,061	24,509,047	0.58
2	Executive District Officer (Agriculture)	15,677,890	15,667,265	31,345,155	0.74
3	Executive District Officer (Community Development)	23,422,789	3,598,950	27,021,739	0.64
4	Executive District Officer (Education)	2,876,665,361	82,133,420	2,958,798,781	69.62
5	Executive District Officer (Finance and Planning)	12,499,214	1,223,743	13,722,957	0.32
6	Executive District Officer (Health)	202,310,285	28,986,560	231,296,845	5.44
7	Executive District Officer (Revenue)	83,321,967	10,233,451	93,555,418	2.20
8	Executive District Officer (Works and Services)	152,525,000	27,165,000	179,690,000	4.23
<b>Sub Total</b>		<b>3,375,972,492</b>	<b>183,967,450</b>	<b>3,559,939,942</b>	<b>83.77</b>
<b>Developmental</b>				<b>689,707,385</b>	<b>16.23</b>
<b>Grant Total</b>				<b>4,249,647,327</b>	<b>100</b>

## Annex –C

## Detail of outstanding water charges

(Amount in Rupees)

S.No.	Particular	Outstanding as on 30-6-11	Revenue occurred during 2011-12	Total Recoverable during 2011-12	Total recovered	Outstanding as on 30-6-12
1.	Tehsil Swat	51,094,088	19,815,480	70,909,568	12,258,924	58,650,644
2.	Tehsil Matta	12,378,298	3,747,960	16,126,258	2,328,534	13,797,724
3.	VDOs	5,837,035	-	5,837,035	-	5,837,035
<b>Total</b>		<b>69,309,421</b>	<b>23,563,440</b>	<b>92,872,861</b>	<b>14,587,458</b>	<b>78,285,403</b>



**Annex -D**

Name of scheme	Project Leader	Estimated cost (Rs)	25 % advance	
			Voucher No. & date	Amount (Rs)
Drain and Const: of Culvert at Farm Area, RahmimAbbad	MuzafarulMulk	1,000,000	65-S /14-01-2012	250,000
Drain and Const: of Culvert at FaizAbbad& Adjoining Area	Parvez Khan	1,000,000	64-S /14-01-2012	250,000
Drain and Const: of Culvert at Panr, Gulkada, &Khwar Area, Mingora	Riasat Ali	1,000,000	63-S /14-01-2012	250,000
Drain and Const: of Culvert at Shagai, Akhun Baba	SardarHussain	1,000,000	46-S /14-01-2012	250,000
Drain at Landikass&Makanbagh	Zainullah Khan	1,000,000	43-S /14-01-2012	250,000
Drain at Aqba, Bazar proper Area &Const: of Parde Wall at Khuna Cham	SherAfzal	1,000,000	39-S /14-01-2012	250,000
Drain at Mula Baba, Malkanan	Hazrat Bilal	1,000,000	33-S /14-01-2012	250,000
<b>Total</b>		<b>7,000,000</b>		<b>1,750,000</b>

**Detail of 25% advance payment**

**Annex –E**

**Detail of sales tax misappropriated**

<b>S.No.</b>	<b>Item</b>	<b>Cheque No. / date</b>	<b>Price inclusive of sales tax (Rs)</b>	<b>Price exclusive of sales tax (Rs)</b>	<b>Sales tax @ 16% (Rs)</b>
1.	Automatic Film processor	0647848/ 27-06-12	2,000,000	1,724,138	275,862
2.	X-Ray viewing Box	0647848/ 27-06-12	160,000	137,931	22,069
3.	Blood Bank Refrigerator	0647761/ 26-06-12	395,000	340,517	54,483
4.	X-Ray Machine 300MA with AVR	0647761/ 26-06-12	2,600,000	2,241,380	358,620
5.	Automatic Film processor	0647760/ 26-06-12	2,000,000	1,724,138	275,862
6.	Chest X-Ray Stand	0647760/ 26-06-12	360,000	310,345	49,655
7.	Other items	0647760/ 26-06-12	143,750	123,922	19,828
8.	Automatic Film processor	0647759/ 26-06-12	2,000,000	1,724,138	275,862
9.	X-Ray viewing Box	0647759/ 26-06-12	160,000	137,931	22,069
10.	Generator diesel	0647761/ 26-6-2012	2,940,000	2,722,222	217,778
11.	Generator diesel	0699504/28-6-2012	885,000	819,445	65,555
<b>Total</b>			<b>13,643,750</b>	<b>12,006,107</b>	<b>1,637,643</b>

**Annex –F**

**Detail of saving of completed schemes**

S No.	Particulars	Allocation (Rs)	Total Expenditure (Rs)	Savings (Rs)	Date of Completion
	<b><u>Received fund for Ph:IV.</u></b>				
1	WSS Dewlai UC Dewlai.	424,700	418,814	5,886	Jul-07
2	WSS Peer Patey UC Qalagay.	41,900	38,709	3,191	
	<b><u>RECEIVED FUND FOR PHASE .V</u></b>				Jul-07
1	WSS MianBela UC Tall.	300,000	287,739	12,261	Jun-07
2	WSS Dardyal	200,000	186,320	13,680	Jul-07
3	WSS Tappo UC Qalagay.	200,000	197,674	2,326	Jun-07
4	WSS at Shal hand.	163,000	154,753	8,247	Mar-08
5	WSS Sarbala/kundChapray "	200,000	196,126	3,874	Jun-08
6	WSS at Manai U/C Tall	500,000	495,828	4,172	Apr-08
7	WSS at Samai U/C Tall	100,000	98,063	1,937	Mar-08
8	WSS DradTaran U/C Kalakalay	500,000	495,477	4,523	Mar-08
<b>V</b>	<b><u>(HUSSAIN AHMAD KANJU MPA)</u></b>				
1	S/P at Near water pound to graveyard.	69,950	69,000	950	Jan-07
2	S/P Mohd:Zahir Shah House U/C Abakhel.	96,590	86,590	10,000	Jan-07
	<b><u>Received fund for Ph:IV.</u></b>				
1	S/P at KozShawar.	200,000	194,200	5,800	May-07
2	S/P Shopi,Namal,Nawoona,Chatori,Pansat Barat, Kandorai,Talkar,GatMatha,Khel,Karpat,Bolker, and	500,000	497,323	2,677	May-07
3	S/P NimatAbad,Gharibabad, Qwanj,Damgar,Dheri	900,000	888,336	11,664	Sep-07
4	S/P Aligrama,Hazara,Tootbanar,Maloach&Guljaba.	900,000	894,528	5,472	Feb-07
5	S/P at UC Bar Abakhel.	900,000	878,110	21,890	Nov-06
6	S/P Galoach,Mahak,KalaKalay&KhatKalay UC K/kaly	900,000	890,539	9,461	Jul-07
7	Const: of Group Latrine at GHSS Kabal.	100,000	92,927	7,073	Aug-07
8	WSS KanjuChawak U/C Kanju.	100,000	92,635	7,365	Nov-06
9	Const:of Group Latrine at GHS Dheri.	100,000	96,357	3,643	Aug-07
10	S/P at DheriGranshai U/C Kanju.	455,000	438,189	16,811	Sep-06
11	S/P at Akhtar Abad Bunr Mingora.	200,000	199,220	780	Nov-06
12	S/P at PirKillay U/C PirKalay.	50,000	40,003	9,997	Nov-06
13	Black Topping of road Sadiq baba Kabal.	30,000	26,310	3,690	Jan-07

14	S.P at Kuza Bandai.	500,000	497,500	2,500	Nov-07
15	S.P at Segram, malooka Bahadar Banda, Ashobarai, Naranj, Pora, Laloo Banda & Kiraran.	100,000	99,320	680	Jun-07
16	S.P at Arkot, Nazar Abad, Shangwatai, Ronyal, Miankalay, Sper Dar, Sijbunr, Biakand, Nilagram, Malakpatay, Barawal Ghoba Dab, Mian Maira, Kandawgai, Sharo, gwazano Cham & Sar Banda.	450,000	447,750	2,250	Jun-07
17	S.P Namal Sardan, tangorai, Pansat, Segram, Aligrama, K/Shawar, Bar Shawar, Ghat, Talkar, Shonyal, Chatorai, Serai, Shopin, Mula Baba, & Nodina.	450,000	447,750	2,250	Jun-07
18	WSS Namal Sardan, Tangorai, Pansat, Segram, Aligrama, Kuz Shawar, Bar Shawar, Ghat, Talkar, Shonyal, Chatorai, Serai, Shopin, Mula Baba, Nodina.	450,000	447,750	2,250	Aug-07
19	Const: Repair work in Madrasa at Mahak UC Kalakalay.	50,000	44,176	5,824	Sep-07
20	S.P Bara bandai (Badar Munir Sahib) UC Bara Bandai	400,000	396,217	3,783	May-07
21	Protection wall at Akhunkalay Kabal.	60,000	57,148	2,852	Jun-07
22	S.P at Akhun Kalay Kabal.	50,000	48,532	1,468	Jun-07
23	S/P at Malooch Main Road.	100,000	91,047	8,953	Jun-07
24	Balance amount.	2,050		2,050	Jun-07
25	S/P at Galooch, Shahdand, Ihsan Abad, Khat Kalay, Bunr	500,000	495,203	4,797	Jun-07
26	S.P Shahdand and Megai.	500,000	497,816	2,184	Jun-07
27	S/P at Arkot U/C Arkot	50,000	45,788	4,212	Jun-07
28	Cons: of drains at Dehrai, Naimatabad, Shahi Bazar, Gharibabad, Kanju Chowk and Fazal Abad U/C Kanju	300,000	296,277	3,723	May-07
29	WSS at Naimat Abad and Fazal Abad U/C Kanju	300,000	298,000	2,000	Jun-07
VI	<b>(MULANA NIZAMUDDIN MPA)</b>				
1	WSS Yakh Tangai	198,273	195,238	3,035	Mar-09
2	Const: of K. Road Kohistan Gat.	143,088	140,088	3,000	Mar-09
3	WSS Topsin	383,511	380,511	3,000	Mar-09
4	WSS Guligram	264,000	261,000	3,000	Mar-09
5	Balance Amount.	7,792		7,792	Mar-09
	<b>Received fund for Ph-IV.</b>				
1	Sanit: Scheme at Punjigram.	170,000	165,580	4,420	Mar-09
	<b>RECEIVED FUND FOR PHASE -V</b>				
1	S.S Manglowarshakaro.	200,000	195,578	4,422	Mar-09
2	WSS at Pujegram	500,000	490,235	9,765	2009
3	WSS at Gul Bandai	200,000	199,938	62	2009

4	WSS at Udgram	200,000	169,052	30,948	2009
5	Janazgah at Manglawar	500,000	498,788	1,212	2009
	<b>MALAK AMIR ZADA MPA</b>				
1	Street at Kumblai baba etc	194,000	190,500	3,500	2009
2	Repair of bridge at Bahrain	68,000	65,000	3,000	2009
3	WSS Qandil	377,000	373,535	3,465	2009
	<b>FUNF FOR PHASE IV</b>				
1	WSS ShahoBanr	500,000	498,281	1,719	2009
2	Cons of road at Matiltan	300,000	299,066	934	2009
3	WSS at Pasmal	300,000	298,500	1,500	2009
4	WSS at Chorot	350,000	345,000	5,000	2009
5	WSS at Yejgul	150,000	147,467	2,533	2009
6	WSS at Mankyal	500,000	497,500	2,500	2009
7	WSS at BayunKhas	250,000	246,338	3,662	2009
8	WSS at Bahrain Satal	500,000	497,500	2,500	2009
9	WSS at Beshigram	500,000	497,500	2,500	2009
10	Cons of Janazgah at Utror	500,000	499,898	102	2009
11	Cons of footpath at Liakot	200,000	200,000	-	2009
12	Boundray wall at Kalam	500,000	499,789	211	2009
13	Boundray wall at Kalam	500,000	499,767	233	2009
14	Cons of shingal road at Othal	500,000	492,476	7,524	2009
15	WSS at BaghFatehpur	200,000	199,997	3	2009
16	JarayBinwarai	500,000	499,915	85	2009
17	WSS at KasKhairabad	500,000	499,090	910	2009
18	SP at Miagano Chum	500,000	499,915	85	2009
	<b>QARI MEHMOOD MPA</b>				
1	WSS at LandaiSakhra	29,400	27,300	2,100	2009
2	WSS at Pandirkot	29,400	26,400	3,000	2009
3	WSS at QacharPalao	71,540	68,540	3,000	2009
	<b>FUND FOR PH II</b>			-	
1	WSS at Masjid Darmai	60,000	52,708	7,292	2009
2	WSS at Bartala	100,000	96,845	3,155	2009
3	WSS at Mandal	80,000	79,434	566	2009
4	WSS at Nokharaadamshah	400,000	398,549	1,451	2009
5	WSS Miazara	400,000	398,203	1,797	2009

6	WSS Garbanr	400,000	398,000	2,000	2009
7	WSS Lalkoo	400,000	399,773	227	2009
8	WSS Darmai	400,000	398,719	1,281	2009
9	WSS Madidgal UC Ashrai	500,000	491,736	8,264	2009
10	WSS Barinjal	400,000	397,970	2,030	2009
	<b>MST SABARA SHAKAR MPA</b>				
1	SP at Darolai	350,000	348,000	2,000	2009
2	Cons of Sup bridge at Mankyal	500,000	493,040	6,960	2009
3	WSS at Balakot	50,000	43,640	6,360	2009
4	WSS at UsharShagram	100,000	99,500	500	2009
5	WSS at Mankyal	500,000	497,500	2,500	2009
6	SP at Barikot	100,000	100,000	-	2009
7	WSS at Kabal	100,000	95,678	4,322	2009
8	SP at Kabal	100,000	94,446	5,554	2009
9	WSS at Damlai	150,000	148,750	1,250	2009
	<b>RECEIVED FROM DIRECTOR SDDA KANJU SWAT</b>				
3	Retaining wall at Banr	50,000	47,463	2,537	2009
	<b>FUND RECEIVED FOR PH III</b>				
1	Contr of road at R/ Abad	373,030	372,249	781	2009
2	SP at Kokarai	100,000	99,520	480	2009
3	PW at Akhun Kali	100,000	98,550	1,450	2009
4	Cons of road at Dheri	312,500	78,125	234,375	2009
5	PCC in GGHSS	500,000	499,915	85	2009
6	Comp of WSS Tindo Dag	140,000	139,864	136	2009
7	SP at Dagai	100,000	99,523	477	2009
8	SP at Kanjuchowk	465,780	465,000	780	2009
9	WSS Panjigram	74,000	50,774	23,226	2009
	<b>RECEIVED FROM DCO SWAT</b>				2009
1	SP at Muhammad Gul	148,135	143,155	4,980	2009
2	Cons of Bund at Chall	500,000	497,500	2,500	2009
3	Cons of Liaqatabd Bund	300,000	298,697	1,303	2009
4	Cons of Liaqatabd Bund Akhunbanda	500,000	497,500	2,500	2009
5	WSS at Shaga	100,000	94,255	5,745	2009
	<b>MRS JAMILA AHMAD MPA</b>				
1	WSS at BamaKhila	200,000	190,253	9,747	2009

	<b>MUHD AMIN MPA</b>				
1	SP at MohallaIslambad	500,000	497,500	2,500	2009
2	SP at MohallaSkah	500,000	497,500	2,500	2009
3	SP at MohallaAfsarabad	500,000	497,500	2,500	2009
4	SP at Mohalla Amir khan	500,000	497,482	2,518	2009
5	SP at MohallaDamaney	500,000	497,500	2,500	2009
6	SP at MohallaMalookabad	500,000	479,255	20,745	2009
7	SP at Mohalla Aziz Abad	500,000	497,482	2,518	2009
8	SP at MohallaKhalig Abad	500,000	495,491	4,509	2009
9	SP at MohallaIshaq	500,000	495,491	4,509	2009
10	SP at Sharifabad	500,000	477,956	22,044	2009
11	SP at MohallaLandiKass	500,000	497,500	2,500	2009
12	SP Haji baba	500,000	496,288	3,712	2009
13	SP MohallaMakanbagh	500,000	497,500	2,500	2009
14	SO MohallaMula Baba	500,000	497,500	2,500	2009
15	SP MohallaMakanbagh	500,000	497,500	2,500	2009
16	SP Amankot	500,000	497,500	2,500	2009
18	SP Drains ChailShagay	500,000	497,703	2,297	2009
19	SP ChailShagay	500,000	497,500	2,500	2009
20	SP Khona Chum	500,000	499,959	41	2009
21	Black topping and PCC at shahdara	500,000	495,822	4,178	2009
22	SP at Darya Khan	500,000	499,915	85	2009
23	SP MohallaGulMashal	500,000	497,482	2,518	2009
24	SP near masjid MolviRahimullah	500,000	497,500	2,500	2009
25	SP at Masjid Street near SabziMandi	500,000	497,500	2,500	2009
28	SP at Rang Mohalla	500,000	494,941	5,059	2009
	<b>MR WAJID ALI KHAN MPA</b>				
1	RW and SP near Aqba	500,000	494,814	5,186	2009
2	SP and Drain at Haji bad	200,000	199,981	19	2009
3	SP and Drains at Malookabad	500,000	497,238	2,762	2009
	<b>RECEIVED FUND FOR PH II</b>				
1	SP and Drains at Malookabad	500,000	499,213	787	2009
2	SP and Drains at Faizabad	500,000	499,573	427	2009
3	SP and Drains at Panr	500,000	499,124	876	2009
	<b>RECEIVED FROM DCO ON ACCOUNT OF TSP</b>				

1	SP and Drainage at Banr	995,000	994,171	829	2009
	<b>QARI ABDUL BAIS MNA</b>				
1	PCC road at Banr Mingora	400,000	396,362	3,638	2009
	<b>RECEIVEDFROM DCO ON ACCOUNT OF CMD</b>				
1	PS at Sarkhana	700,000	696,680	3,320	2009
2	Change of RCC pipe at Galoach	300,000	298,869	1,131	2009
3	PS at Barkas	400,000	397,280	2,720	2009
	<b>MUFTI HUSSAIN AHMAD MPA</b>				
1	Cons of BT Ashar Burn	1,500,000	1,485,084	14,916	2009
	<b>II:-MR.HUSSAIN AHMAD KANJU MPA PF-83</b>				
1	DWSS at khari Abad Galooch UC Kala kaly	230000	221204	8,796	2009
2	S/P at Mehak U/C Kala Kaly	100000	94171	5,829	2009
3	S/P at Koza Bandai U/C Koza Bandai	400000	391472	8,528	2009
4	S/P at KizShawar U/C KuzShawar	400000	398137	1,863	2009
6	S/P at Dheri U/C Kanju	100000	98109	1,891	2009
7	PirKaly, Gurra and Jura U/C PirKaly	400000	345617	54,383	2009
8	Const.ofJanazgah Kala Kaly	500000	486033	13,967	2009
9	S/P at jamiaMasjeedAligrama UC Hazara	200000	198241	1,759	2009
10	Const.of Kala Kaly and KhatKotay bridge P-I	500000	486703	13,297	2009
11	Const.of Kala Kaly and KhatKotay bridge P-II	450000	449772	228	2009
12	WSS at sarbanda UC Arkot	250000	245337	4,663	2009
13	Wss at Biakand UC	150000	146965	3,035	2009
14	WSS at Nilagram	250000	241819	8,181	2009
15	S/P at KozSherPalam	100000	96178	3,822	2009
16	S/P at PirKlay	100000	97771	2,229	2009
17	Shingal Road Ghat Cham to Bakhtmunirpachakoroona			0	2009
18	S/P at Shahidabad U/C Kanju	300000	298969	1,031	2009
19	S/P Dob Banai UC Kanju	100000	99913	87	2009
20	S/P Dheri	300000	297928	2,072	2009
21	Const.of PCC Floor at JanazgahKanju	200000	198197	1,803	2009
22	S/P GhatFakhima UC	100000	99983	17	2009
23	S/P extension Chatoria C/O Alam Khan	100000	99983	17	2009
24	S/P KuzShawar C/O Shmnai Khan UC	200000	197842	2,158	2009
25	WSS Shounyal C/O GulBanori	150000	149630	370	2009
26	S/P Bar Shawar C/O gulBanori	100000	99983	17	2009



27	Road Structure and PCC at Kala kaly	500000	499916	84	2009
28	S/P MegaiGalooch UC Klakaly	200000	199966	34	2009
29	Completing of bridge that Kotey UC Kalakaly	200000	198613	1,387	2009
30	Completing JanazgahKlakalyKalakaly	200000	199000	1,000	2009
31	S/P Kabal near Sardarali house	200000	195497	4,503	2009
32	S/P ShahiabadseresaiMirajahmad	50000	49991	9	2009
33	WSS Acharai&Spirdar UC Arkot	100000	99923	77	2009
34	PCC road Sijbunr CO abduljabbar khan	150000	149974	26	2009
35	Gharib Abad UC Kanju	140000	139976	24	2009
36	S/P BahriBostan House Kanju	150000	149620	380	2009
37	S/P shaheed Baba near Amir hatam House UC Kanjo	200000	198683	1,317	2009
38	Protection wall shaheed baba graveyard Kanju UC Kanju	440000	435316	4,684	2009
39	Const:DrainsKanjuChowk near Mohammad Ghafar	100000	99983	17	2009
40	S/P near QariShamsululoom house damghar	60000	49903	10,097	2009
41	S/P GharibabadKanju C/O M.SalimHaidar	150000	144533	5,467	2009
42	S/P Shahi Abad C/O Rafiullah	50000	49018	982	2009
43	S/P Theli Abad Kanju C.O Noor Alam	50000	45434	4,566	2009
44	S/P F.C camp C/O Akhtar Ali UC	50000	45080	4,920	2009
45	S/P Naimat Abad Kanju C.O Noor Alam	50000	49991	9	2009
46	S/P const: of bund MohallahShaheedan&Kass K/B UC	200000	196117	3,883	2009
47	Protecion Work at BaringalPh-I Aqba	100000	97295	2,705	2009
48	S/P DherakaiKuza Bandai	200000	199656	344	2009
49	S/P Protection BundayQazi Abad ShakarDara	100000	99975	25	2009
50	WSS mandalShakarDara C/O Mumaz Ali	200000	198835	1,165	2009
	<b>MALAK AMIR ZADA MPA</b>				2009
1	COnstruction of PCC road piyaKhwar	500,000	495,000	5,000	2009
2	SP at Gornai	500,000	499,915	85	2009
3	SP at KasKuknail	500,000	499,915	85	2009
4	DWSS at Shanko Bash	500,000	497,655	2,345	2009
5	DWSS at Shalikiyar	500,000	497,500	2,500	2009
6	DWSS Bahrain Khas	1,000,000	997,500	2,500	2009
7	RW at Talkar road	200,000	195,207	4,793	2009
8	SP at Badrashai	200,000	195,011	4,989	2009
9	SP PCC at Bamakhela	200,000	199,966	34	2009
10	DWSS TiratDara	500,000	499,606	394	2009

11	SP PCC at DamanaMorpandai	500,000	499,915	85	2009
12	Cons road KasBishigram	500,000	491,780	8,220	2009
13	DWSS Kariyal Karin	500,000	477,413	22,587	2009
14	SP PSS at PashmalGari	500,000	499,915	85	2009
15	Staff rooms at Kalam	300,000	299,725	275	2009
16	Road at AsanKalam	500,000	497,283	2,717	2009
17	Brigde at DaralKhwar	300,000	299,970	30	2009
18	SP MohallaMakanbagh	500,000	472,411	27,589	2009
19	SP at Saidu Baba	500,000	498,234	1,766	2009
20	SP at Tuaeheedabd	500,000	495,491	4,509	2009
21	SP Sabirabad	500,000	497,500	2,500	2009
22	SP Gulkada	500,000	499,974	26	2009
23	SP KuzPanr	500,000	499,500	500	2009
24	SP MohallaKhona	500,000	498,057	1,943	2009
25	SP MohallaWahabnagar	500,000	497,482	2,518	2009
26	SP Skha Chena	500,000	499,915	85	2009
27	RR at ZbargMoli sahib	150,000	111,078	38,922	2009
28	Cons of Additionalroom at JamiaSangota	500,000	497,017	2,983	2009
29	SP village at ingaroDeri	500,000	497,349	2,651	2009
30	SP at angarDerisorroundings	500,000	497,500	2,500	2009
	<b>OUT OF SAVINGS</b>				
1	Reh of PCC froVali Swat	238,000	237,537	463	2009
2	Reh of Madrassa at Miagano Chum	177,000	159,336	17,664	2009
	<b>WAJID KHAN MPA</b>				
1	SP at drain gumbadmaira	500,000	500,000	-	
2	SP drain landikas	500,000	500,000	-	
3	SP drain and water supply rag mohalla	500,000	498,136	1,864	2009
4	FP at Rhimabad	1,000,000	995,000	5,000	2009
5	FP at Shain Abad	1,000,000	995,000	5,000	2009
6	FP at Akhonbaba	1,000,000	995,000	5,000	2009
7	FP wok at Suneri masjid	1,000,000	995,000	5,000	2009
8	FP at Amankot	1,000,000	1,000,000	-	
9	WSS at Officer colony	2,000,000	1,997,073	2,927	2009
	<b>Grand Total</b>	<b>84,012,639</b>	<b>82,796,934</b>	<b>1,215,705</b>	