



**AUDIT REPORT
ON
THE ACCOUNTS OF
LOCAL GOVERNMENTS
DISTRICT MOHMAND**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner
ADC	Additional Deputy Commissioner
AD LGE &RDD	Assistant Director Local Government Elections & Rural Development Department
ADP	Annual Developmental Program
AIR	Audit and Inspection Report
APPM	Accounting Policy and Procedure Manual
BHUs	Basic Health Units
BOK	Bank of Khyber
BPS	Basic Pay Scale
CD	Civil Dispensary
CT Scan	Computed Tomography Scan
DAC	Departmental Accounts Committee
DAC	District Accounts Committee
DC	Deputy Commissioner
DDEO	Deputy District Education Officer
DDO	Drawing and Disbursing Officer
DEO	District Education officer
DG	Director General
DHO	District Health Officer
DO	District Officer
DPC	Departmental Promotion Committee
DPR	Disabled Person Rehabilitation
ECG	Electrocardiography
EPI	Expanded Program on Immunization
E&D	Efficiency and Discipline
FR	Fundamental Rules
FY	Financial Year
GER	Gross Enrollment Rate
GPS	Girls Primary School
GHS	Government High School
HRA	House Rent Allowance

INTOSAI	International Organization of Supreme Audit Institutions
IMU	Independent Monitoring Unit
KPPRA	Khyber Pakhtunkhwa Procurement Regularity Authority
Lab	Laboratory
LGA	Local Government Act
MFDAC	Memorandum for Departmental Accounts Committee
NER	Net Enrollment Rate
NOC	Non Objection Certification
NWFP	North West Frontier Province
OPD	Outpatient Department
OT	Operation Theater
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma-I
PLS	Profit & Loss Sharing
POL	Petrol Oil Lubricant
PTC	Parent Teacher Council
RHC	Rural Health Center
RDA	Regional Directorate of Audit
SDEO	Sub Divisional Education Officer
SOP	Standard Operation Producer
TAC	Tehsil Accounts Committee
TB	Tuberculosis
TMA _s	Town Municipal Administrations
TMO	Town Municipal Officer
TO	Treasury Officer
TT	Tetanus Toxoid
UC	Union Council
VCs/NCs	Village Councils and Neighborhoods Councils

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's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section-37 of Khyber Pakhtunkhwa Local Government Act 2013 require the Auditor General of Pakistan to conduct audit of the receipts and expenditure of Local Governments of each District of the Khyber Pakhtunkhwa.

The report is based on audit of the accounts of offices of District Government, Tehsil Municipal Administrations, Assistant Director Local Government, Elections and Rural Development Department, in District Mohmand for the financial year 2019-20. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2020-21 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and significant audit findings. Relatively less significant issues are listed in Annex-1 of the Audit Report. The audit observations listed in Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level. In all cases where Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of appropriate forum 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.

Some of the observations included in this report were finalized in the light of written replies of the departments whereas in most of the cases departments did not submit written replies till finalization of this report. DAC meetings were also not convened despite repeated reminders.

The Audit Report is submitted to the Governor, Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 37 of Khyber Pakhtunkhwa Local Government Act, 2013, (amended in 2019) for laying before the appropriate legislative forum.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit District Governments, Khyber Pakhtunkhwa carries out the audit of Local Governments in 35 districts of Khyber Pakhtunkhwa. Regional Directorate of Audit (RDA) Peshawar on behalf of the DG Audit District Government, Khyber Pakhtunkhwa carried out the audit of Local Government of five districts namely; Peshawar, Nowshera, Charsadda, Khyber and Mohmand.

This office is mandated to conduct regularity audit (financial attest audit and compliance with authority audit), performance audit and special studies.

Local Governments of District Mohmand consist of three tiers which perform their operations under Khyber Pakhtunkhwa Local Government Act 2013(amended in 2019). Financial provisions of the Act describe the Local Consolidated Fund and Public Account for which annual Budget Statement is approved by the respective councils in the form of budgetary grants. Top Tier-the District Government comprises one Principal Accounting Officer (PAO) (Administrator) i.e. Deputy Commissioner for the District Government, who is officer in charge of 08 devolved departments including AD Local Government Election & Rural Development Department. The second Tier-Tehsil Municipal Administrations have one PAO i.e. Tehsil Municipal Officer (Administrator) for each administration. There are three Tehsils administrations in district Mohmand. The third Tier-village and neighborhood Councils have AD LGE & RDD as Principal Accounting Officer (Administrator) for these councils. However the third tiers Governments do not exist due to non-holding of Local Government elections.

a. Scope of Audit

This office is mandated to conduct audit of 11 formations working under 04 PAOs. Total expenditure and receipts¹ of these formations were Rs. 2368.085 million and nil, respectively for the financial year 2019-20.

¹ District Government has no receipt

Audit coverage relating to expenditure for the current audit year comprises 05 formations of 1 PAO having a total expenditure of Rs. 1,769.00 million for the financial year 2019-20. In terms of percentage, the audit coverage for expenditure is 75 % of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 3 formations of 3 PAOs having a total receipt of nil for the financial year 2019-20. In terms of percentage, the audit coverage for receipt is not calculable of auditable receipt.

In addition to this compliance audit report, the Directorate of District Audit conducted Financial Attest audits, Performance Audits and special Studies for which reports are being published separately.

b. Recoveries at the Instance of Audit

As a result of audit, a recovery of Rs. 23.85 million was pointed out in this report. No recovery was effected till finalization of this reported.

c. Audit Methodology

Audit was conducted according to INTOSI guidelines for Compliance audit and Financial Audit Manual of AGP.

Audit procedure employed to obtain evidence were inspection, analytical procedures, observations and computation.

d. Audit Impact

A recovery of Rs 23.85 million was pointed out by audit, however positive audit impact depends on the management's willingness to implement an internal control framework i.e. COSO cube and the recommendations of audit.

e. Comments on Internal Control and Internal Audit department

Internal control is designed to address risk and to provide reasonable assurance that in pursuit of the entity's mission, its objectives are being achieved.

Comments on five components of internal control are given below:

The organizational structure followed in the local Government Offices was according to the LGA 2013 (amended in 2019).

No activity i.e. risk identification, risk evaluation and appropriate responses were carried out in the local government.

Accounts were not reconciled with the DAO by TMAs. No review was carried out of the performances.

Internal and external communications followed Government instructions. However, TMAs did not follow the accounting procedure given in the APPM.

No system of monitoring was found to track the progress of District Government towards its objectives. No internal Auditor was appointed. Annual Review of internal control was also not carried out.

f. Key Audit Findings of the Report

- i. Non Compilation/Consolidation of Accounts of Local Governments Rs 26.598 million.¹
- ii. Unauthorized payments to DDOs instead of crossed cheques to vendors – Rs. 12.842 million²
- iii. Unverified expenditure on account of pay and allowances – Rs 40.909 million³
- iv. HR/Employees related irregularities were noticed in 07 cases amounting to Rs. 59.295 million.⁴
- v. Procurement related irregularities were noticed in 03cases amounting to Rs.43.67 million.⁵

¹ Para 1.2

²Para 1.2.2

³Para 1.2.3

⁴ Para 2.5.1.1 to 2.5.1.7

⁵ Para 2.5.1.8 to 2.5.1.10

⁶ Para 2.5.1.11 to 2.5.1.13

⁷ Para 2.5.2.1 to 2.5.2.4

- vi. Issues in management of accounts with commercial banks were noted in 03 cases amounting to Rs. 326.035 million.⁶
- vii. Value for money & Service delivery issues were noticed in 04 cases amounting to Rs. 131.069 million.ⁱ
- viii. Others, including cases of accidents, negligence etc. were noticed in 04cases amounting to Rs. 329.246 million.ⁱⁱ

Minor irregularities/weaknesses pointed during the audit are being taken up separately with the authorities concerned, as detailed in Annex-1.

g. Recommendations

- i. TMAs accounts need to be consolidated at DAO.
- ii. Departments need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc. to ensure that lapses of the kind reported in this audit report are preempted and fair value for money is obtained from public spending.
- iii. Departments need to implement all the components of internal control for ensuring effective and efficient utilization of public money.
- iv. Strenuous efforts need to be made by the departments to recover outstanding dues on account of rent of shops, revenue contracts and income tax.

⁸ Para 2.5.3.1 to 2.5.3.4

CHAPTER-1

Public Financial Management

1.1 Sectoral Analysis

Introduction

After promulgation of Local Government Act, 2013 (amended in 2019), Local Government elections were held in 2015, which resulted in formation of three tiers of government in each district of Khyber Pakhtunkhwa. On the expiration of tenure of the district councils, tehsil councils and village and neighborhood councils in the province, Local Government, Election and Rural Development department in its notification dated 4th September, 2019 authorized the DCs, TMOs and Assistant Directors Local Government and Rural Development Department to perform functions of respective Nazemeen under local Government Act 2013, till formation of new elected local Government.

In the light of LGE&RDD's notification dated 4th September, 2019 District Mohmand is headed by Deputy Commissioner who is Principal Accounting Officer of the budget grant allocated to the 10 offices devolved at district level. Similarly, Tehsil Municipal Administration is headed by Tehsil Municipal Officer who is the Principal Accounting Officer for the Tehsil Municipal Administration whereas Assistant Director LGE&RDD is the Principal Accounting Officer for Village/Neighborhood Councils.

In District Mohmand, funds amounting to Rs.2,537.083million were allocated to 11 formations working under 4 PAOs. Out of which, expenditure of Rs. 2349.287 million was made resulting into saving of Rs. 187.796 million.No receipts were collected through these formations during the financial year 2019-20. Audit coverage relating to expenditure for the current audit year comprises 5 formations of 1 PAO having a total expenditure of Rs. 1769.00 million for the financial year 2019-

20. In terms of percentage, the audit coverage for expenditure is 75% of auditable expenditure. Similarly, audit coverage for receipts is nil.

According to Section 36 (3) of Local Government Act 2013, the District Account Officer was required to consolidate accounts of the Local Government on quarterly and annual basis. However, District Accounts Officer, Mohmand did not reflect Rs. 26.538 million into the consolidated financial statement of Local Government, Mohmand.

District Government, Mohmand was found lagging behind in many areas envisioned as integral component of the Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013(amended in 2019). The District Government could not establish & maintain Public Fund account as required under section 30 of LGA 2013 (amended in 2019). Similarly, it also failed to prepare, present and approve the budget estimates of receipts from district council for District Government, Mohmand as required under section 18 of LGA 2013. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Mohmand with prescribed format and necessary trainings to compile the accounts of TMAs and Village/Neighborhood councils and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA, 2013(amended in 2019), as internal auditors were not posted in the District and Tehsil Councils. In addition, Asset management by the District Government was yet another area it could not address as required under section 38 of the LGA, 2013(amended in 2019).

The Local government provided services in the following sectors:

Education

The education sector is one of the major sectors devolved at district level. Statistics show that there are 492 primary, 58 middle, 40 secondary and higher secondary

schools in District Mohmand. The estimated Students Teacher Ratio is 37:1 at primary, 24:1 at middle, 6:1 at secondary and 3:1 at the level of higher secondary schools. District Mohmand literacy rate is 27.9, the Gross Enrollment Rate (GER) is 44% and the Net Enrollment Rate (NER) is 35% at the primary level. On budgetary front, the District Education office, Mohmand succeeded in spending 90% of District ADP and 100% of non-salary budgets.

District Education Offices in Mohmand enrolled 60,952 kids in total, out of which DEO (male) and DEO (female) enrolled 42,428 and 17,904 children respectively. Similarly, annual average of teachers and student's attendance rates as per Independent Monitoring Unit (IMU) data were approximately 86.1% and 73.6%, respectively. Furthermore, 15% schools in district Mohmand were provided with all basic facilities like classrooms, water supply, group latrine, boundary walls and electrification. However, administrative visits of DEO, DDEO, and SDEOs were only 44% against the assigned targets.

Health

Health is another important sector of District Mohmand with a total of 58 health facilities spread across the district, among which 10 are urban while the rest are rural based. Their further break-up is 45 BHUs, 07 CDs, 02 THQ Hospitals, 04 RHC and 01 Category-D hospital with the total catchment area population of approximately 466,984 (approx.) as per survey carried out by Health department in 2016.

The Department of Health has established an "Independent Monitoring Unit" for continuous monitoring of the performance of health facilities through its field based Data Collection Assistants and District Monitoring Officers. Department twice examines data collected through various sources to improve efficiency and effectiveness in the business processes of service delivery.

On mother and child health care front, 9,343 babies were born in primary and secondary health facilities. Out of them, 210 infant and 18 maternal deaths were recorded. Lab investigations and diagnostic facilities were also fully utilized as

45849 lab tests, 34578 X-rays, and 2309 ultrasounds were done in both primary and secondary health facilities in district Mohmand. Figures of immunization from EPI register are also very impressive as 28605 pregnant women received TT-2 vaccines, 34296 kids under 12 months received full immunization, 36726 children under 12 months received 1st measles vaccines and 37822 kids under 12 received 3rd pentavalent vaccine. 18492 families were provided family planning services as evident from FP register. As these facilities were frequently visited by patients so they also generated good revenue from OPD services, indoor patients' treatment and other lab investigations etc.

Social Welfare

In Social Welfare and Women Empowerment sector, budgetary allocations were focused on providing social cushion to the deprived and marginalized segments of society especially, women and children. In the proposed development plan, the department had continued to proceed with its ongoing projects which included schemes for the wellbeing and safeguarding of destitute women, orphans, beggars, drug addicts and special persons.

There was no Dar-ul-Kafalas for beggars or rehabilitation centers for drug addicts in district Mohmand. However, some vocational and industrial trainings were provided by the Social Welfare Department. Keeping in view the spread of drug use and incidence of poverty, the efforts made by Social Welfare office are not likely to bring about any visible improvement in the short or long run unless more resources are diverted to this sector.

Municipal Services

Tehsil Municipal Administrations, District Mohmand did not fulfill some primary requirements envisioned as essential component of Local Government in the Khyber Pakhtunkhwa Local Government Act, 2013(amended in 2019). The Local Government could not establish & maintain Tehsil Public Fund Account as required under the section 30 of LGA. Similarly, Tehsil Account Officers were not appointed in TMAs. The accounts of receipt and expenditure were also not maintained in such

form as prescribed by Auditor General of Pakistan and required under section 36 of LGA. Financial Statements, Finance Account and Appropriation Accounts of the TMAs were not prepared accordingly. Most importantly, Finance Department, Khyber Pakhtunkhwa could not provide District Account Office, Mohmand with prescribed format and necessary trainings to compile the accounts of TMAs and then reflect the same in the consolidated financial statement of the district, which resulted in disclaimer of its accounts by the Auditor General of Pakistan. Moreover, Internal Audit function could not be established as provided in sub section 4 of section 37 of LGA, 2013, as internal auditors were not posted in the TMAs to support the Council. In addition, Asset management by tehsil councils was yet another area it could not address as required under section 38 of the LGA, 2013(amended in 2019).

1.2 AUDIT PARAS

1.2.1 Non compilation/consolidation of accounts of Local Governments- Rs.26.598 million

According to section 36(3) of Local Government Act 2013, the District Accounts Officer shall, quarterly and annually consolidate the accounts of Local Governments in the district separately for receipts from the Government and local resources and send a copy to the Government, Accountant General and Nazim District Council.

During certification audit of the accounts of the DAO Mohmand for the financial year 2019-20, audit observed incompleteness and incorrect presentation of the financial statements as the DAO failed to consolidate into the quarterly and annual accounts of the district, the Government and local resources, as required under section-36(3) of the Local Government Act, 2013. Receipts and expenditure of Rs 26.598 million and Rs 21.033 million respectively, of the TMAs are not reflected in accounts.

Same is the case with the receipts and expenditure of the VCs/NCs, the figures of which were not available at the time of audit.

Provisions of the Local Government Act 2013 by Local Governments in District Mohmand were not complied.

Due to non-consolidation of accounts of TMAs and VCs/NCs the financial statements of local Government remained incomplete which led to disclaimer of audit opinion.

Necessary action needs to be taken for the consolidation of Local Government Accounts into District Accounts.

1.2.2 Unauthorized payments to DDOs instead of crossed cheques to venders - Rs 12.842 million

According to 2.3.2.8 of APPM, the accounting system shall improve controls to minimize the risk of fraud and corruption. This objective shall be addressed by issue of payment through direct bank transfer and cheques (to employees/ vender concerned) instead of payment through DDOs.

According to Finance Department Letter No: BO (W&M) /6-5/2019-20 dated 19/02/2020 states that in order to streamline the management in public account and observe fiscal discipline, it has been decided to stop forthwith all payments through open cheques or cash payments.

District Accounts Officer Mohmand, paid Rs 12,842,000 to various DDOs instead of issuance crossed cheques to Vender/Payees Accounts.

Unauthorized issuance of cheques to DDOs occurred due to weak internal control which leads to disclaimer of audit opinion.

The matter should be investigated and regularized by ensuring payments to the supplier/vendor instead of DDOs as per APPM.

1.2.3 Unverified payments on account of arrears of pay and allowances-Rs40.910million

According to Para 296 of CTR read with Para 75(2) of KP City & District Govt. Budget Rules 2016, the controlling officer shall be responsible for seeing that the expenditure included in the bills, are of obvious necessity and are at fair and reasonable rates. Sanction and the requisite vouchers are all received and in order. The calculation is correct and the grants have not been exceeded over allotment.

During certification Audit of Mohmand for the year 2019-20 while analyzing HR data it was noticed that arrears of pay and allowances of Rs 40,910,000 was shown made which could not be verified.

Payments of arrears of pay and allowances without supporting documents led to unfair and un-true financial statements which lead to disclaimer of audit opinion.

Audit recommends inquiry into matter and action against the person(s) at fault.

CHAPTER-2

District Government

2.1 Introduction

Under Khyber Pakhtunkhwa Local Government Act 2013, (amended in 2019), activities of District Government are managed through offices of Deputy Commissioner and District Officers. Each group of District Offices is headed by a District Officer (DO). The DO according to Rules of Business of District Government, 2015 distributes the work among the officers, branches, and/or sections of each district office. The offices which manage the activities of District Government are Deputy Commissioner (DC), District Officers Agriculture, Education, Health, Fisheries, Population Welfare, AD LG & RDD, Sports, Live Stock & Dairy Development, Cooperation and Social Welfare.

According to section 13 of the Khyber Pakhtunkhwa Local Government Act 2013, (amended in 2019) the authority and responsibilities of the District Government have been given as under:

(1) The authority of district government shall comprise the operation, management and control of offices of the departments which are devolved to it; provided that district government shall exercise such authority in accordance with general policy of Government.

(2) Every order in district government shall be expressed to be made in the name of the district government and shall be executed by a duly authorized officer.

(3) The district government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority devolved to it.

Detail of audit planned formations expenditure and receipts

(Rs in million)

S.No.	Description	Total Nos.	Audited	Expenditure audited FY 2019-20	Revenue/ Receipts audited FY 2019-20
1.	Formations	11	04	1769.00	-
Total		11	04	1769.00	-

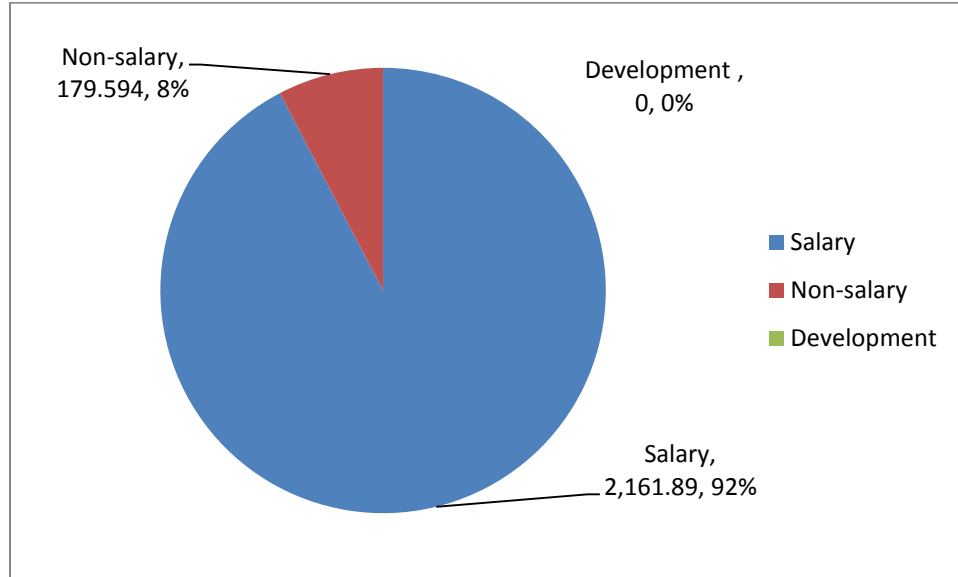
2.2 Comments on Budget and Expenditure (Variance Analysis)

(Rs in million)

2019-20	Budget	Actual Expenditure/ Receipts	Excess (+)/ Saving (-)	%age Excess/Saving
Salary	2,289.695	2,161.893	(127.802)	5.58
Non-salary	220.85	179.594	(41.256)	18.68
Development	0	0	0	0
Total	2,510.545	2,341.487	(169.058)	6.734
Receipt	0	0	-	-

The savings of Rs 169.058 million indicates weakness in the capacity of District Government Departments to utilize the allocated budget.

EXPENDITURE 2019-20



2.3 Classified Summary of Audit observations

Audit observations amounting to Rs. 889.319 million were raised as a result of this audit. This amount also included recoverable of Rs. 23.85 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount
1	Irregularities	-
A	HR/Employees related irregularities	59.295
B	Procurement related irregularities	43.674
C	Management of Accounts with commercial bank	326.035
2	Value for money and service delivery issues	131.069
3	Others, including cases of accidents, negligence etc.	329.246
	Total	889.319

2.4 Comments on the status of compliance with District Accounts Committee Directives

It is the first audit of District Audit. Hence audit reports pertaining to previous years do not exist.

2.5 AUDIT PARAS

2.5.1 Irregularities

A. Human Resource related irregularities

2.5.1.1 Non recovery of House Rent Allowance and 5% maintenance charges – Rs. 3.084 million

According to Rule 45(c) of FR the Government servants, who have been provided with official designated accommodation, are not entitled for the drawl of house Rent Allowance.

According to S.No 24(1) of Government of Khyber Pakhtunkhwa Administration Department Notification No.EO (Admn) 34-M dated 07.01.2015, the allottees of the Government accommodation shall not be allowed House Rent and Conveyance Allowance who are living under the jurisdiction into Government premises and 5% of the basic pay shall charge as maintenance charges.

DHO, Mohmand did not deduct HRA amounting to Rs. 1,965,168 and 5% maintenance charges amounting to Rs. 1,118,877 from employees to whom government accommodations were allotted during the financial year 2019-20 as per detail at annex-2.

Non recovery on account of House Rent Allowance and 5% maintenance charges occurred due to non-adherence to government instructions and policies which resulted in loss to government.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends taking appropriate action, to ensure recovery of Government dues from the officers/officials of the devolved / non-developed departments from the date of occupation in addition to 5% maintenance charges.

AIR No.08 & 10, DHO/2019-20

2.5.1.2 Unauthorized payment of Conveyance Allowance worth Rs.2.669 million

According to the Finance Department Government of the KPK No. FD.SR.1. 9-4/86 (PR) dated 15.10.2011, “The officers/officials residing in the residential colonies situated within work promises are not entitled to the draw House Rent Allowance and conveyance allowance.” As per standing of Government, conveyance allowance is not admissible to the officers having government vehicles.

DHO Mohmand could not recover Rs.2,669,212 as conveyance allowance during 2019-20 from the various government employees who were residing in the residential accommodation situated within work premises for which they were not entitled as per detail at annex-3.

Non recovery of conveyance allowance occurred due to non-adherence to government instructions and policies which resulted in loss to government.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends taking appropriate action, to ensure recovery of Government dues from the officers/officials.

AIR No.09, DHO/2019-20

2.5.1.3 Irregular/unauthorized drawl through DDO –Rs.37.291 million

As per Treasury Rule 57-2 payment should be made through bank draft or cross cheque instead of cash payment if the amount of payment is above Rs. 500.

According to Finance Department letter No.FA/FD/1-14/2007/Salaries dated 10/05/2007, “Salaries of all Provincial & District Government Employees in NWFP shall be disbursed in the manner, prescribed by the Auditor General of Pakistan in para 4-6-3 of Accounting Policies & Procedures Manual (APPM) of New

Accounting Model by direct credit transfer to the employees nominated bank accounts”.

Section 14 (3) of the Auditor-General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that 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. According to Section 14(b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, “Every auditee is required to produce the record for audit”.

District Health Officer Mohmand during year 2019-20, received Rs.37,291,400 from different sources through cheques, whereas the evidence for the payments were not available at records nor shown to audit for authentication. Out of these payments sum of Rs. 1,814,900 not received/acknowledged by any one hence chances of misappropriation cannot be ruled out by the dealing hands. Details of the payments are at annex-4.

Irregular/unauthorized drawl through DDO and suspected misappropriation occurred due to weak internal control which resulted in loss to government.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends immediate transfer of salaries from DDO to bank through direct credit system in to accounts and inquiry into the matter for fixing responsibility against the person(s) at fault.

AIR No.11, DHO/2019-20

2.5.1.4 Overpayment of pay & allowances during leave & absent period – Rs.5.332 million

According to Finance Department Notification No. FD(SOSR-II)8-18 /2016 dated 07-01-2016, Para-iii, Health Professional Allowance will not be admissible during earned leave, study leave, extra ordinary leave, maternity leave except casual leave.

DHO Mohmand paid a sum of Rs 5,331,950 during 2019-20 to the following Doctors & other staff of BHU upgraded Category-D hospital Mamad Gut during Leave & absent period which was not allowed as per detail at annex-5.

Overpayment of pay & allowances occurred due weak of internal control which resulted into loss to government.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends recovery besides action against the person(s) at fault.

AIR No.19, DHO/2019-20

2.5.1.5 Non recovery of House Rent Allowance from the occupants of government residences – Rs. 2.214 million

According to Rule 45(c) of FR the Government servants, who have been provided with official designated accommodation, are not entitled for the drawl of house Rent Allowance.

According to S.No 24(1) of Government of Khyber Pakhtunkhwa Administration Department Notification No.EO (Admn) 34-M dated 07.01.2015, the allottees of the Government accommodation shall not be allowed House Rent and

Conveyance Allowance who are living under the jurisdiction into Government premises and 5% of the basic pay shall charge as maintenance charges.

Deputy Commissioner Mohmand allotted 31 bungalows to various officers / officials since long. However, neither House Rent Allowance was deducted nor 5% maintenance charges were deducted from the employees of the local office as well as from officers of the non-devolved departments worth Rs 2,214,414 as detailed below:

Number of Bungalows	B-17 Basic Pay	B-17 HRA	5% Maintenance Charges	Months	HRA+5% (3+4)	Total Amount (1x5x6)
1	2	3	4	5	6	7
31	30,370	4,433	1,519	12	5,952	2,214,144

Audit further observed that:-

- (i) Most of the Bungalows were allotted and occupied by the officers and officials of the non-devolved departments and no evidence for depositing house rent allowance and 5% maintenance charges was provided to Audit.
- (ii) Lower cadre staff was residing in high status Bungalows beyond the entitlement/status of Bungalows and not paying standard rent for higher status accommodation.
- (iii) Seniority /Waiting List not maintained due to which allotment made to junior ones and the deserving ones were deprived from their right.
- (iv) Residential accommodations were occupied by the employees transferred to other districts.
- (v) Recovery and outstanding dues register was not maintained.

Audit hold that the local office had not taken necessary steps for the recovery of Government dues and thus the government was deprived of receipt.

Non recovery on account of House Rent Allowance occurred due to non-adherence to government instructions and policies which resulted in loss to government.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends taking appropriate action, to ensure recovery of Government dues from the officers/officials of the devolved / non-developed departments from the date of occupation in addition to 5% maintenance charges. Further it is also recommended that property may be vacated and allotments should be made properly to deserving District Government servants.

AIR NO. 16/2019-20

2.5.1.6 Irregular payment of Special Conveyance and Special Compensatory Allowance – Rs. 3.180 million

All pay and allowances are granted under authority of the Finance Department and no allowance is to be paid to any Government employee in violation of rules and notifications issued by Finance Department from time to time. According to Government of Khyber Pakhtunkhwa Finance Department Letter No 7-20/2015/3318 dated 30.06.2016, special compensatory allowance will be admissible to grade 16 only.

District Education Officer, paid Rs. 3,180,143 as Special Conveyance Allowance and Special Compensatory Allowance during 2019-20. However, these allowances were not admissible to these employees as detailed below:

S/No	Particular	Head of Account	Allowance	Amount
1	MG6013- Primary School	A0122N	Special Conveyance Allowance	373000
2	MG6015- Middle School	A0122N	Special Conveyance Allowance	69000
3	MG6015- Middle School	A01229	Special Compensatory	2738143

			Allowance	
	Total			3180143

Irregular payment of allowances occurred due to weak financial controls which resulted in loss to Government.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends stoppage of irregular payment of Special Conveyance Allowance and Special Compensatory Allowance besides recovery from the concerned.

AIR NO.06 DEO /2019-20

2.5.1.7 Irregular drawl and disbursement of pay and allowances –Rs. 8.526 million

Para 4.6.3.1 of APPM requires that the normal method of payment of monthly salaries of all government employees shall be by credit transfer directly to a bank account nominated by the employee.

District Education Officer Male/Female Mohmand drew Rs. 85,26,794 from treasury on account of pay and allowances of staff under various cost centers through DDO in lump sum and disbursed in cash instead of direct credit to employees accounts during 2019-20. Details provided below:

S. No	Head of Account	Date	Cheque No	Amount (Rs.)
1	Pay and Allowances of Establishment	01.08.2019	K402510	1840661
2		30.08.2019	8792891	1057650
3		30.8.2019	8792892	384922
4		01.10.2019	B792080	1006774
5		01.11.2019	B792282	869543
6		02.12.2019	B792523	315692
7		02.01.2020	B792765	246950

8		28.01.2020	B793146	613682
9		03.03.2020	B793431	374402
10		02.04.2020	793658	50224
11		28.04.2020		416456
12		20.05.2020		715614
13		25.06.2020	B788679	634224
		Total		8526794

Irregular drawl and disbursement of pay and allowances occurred due to weak internal controls, which created the chances of mismanagement in disbursing public funds and possibility of loss to the government.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends immediate stoppage of DDO Payments and suggests payment of employees' salaries through bank accounts besides action against the person(s) at fault.

AIR NO.08 DEO /2019-20

B. Procurement related irregularities

2.5.1.8 Irregular procurement of official vehicles – Rs. 33.418 million

According to the Administration Department letter no. SOT(AD)TCR, 2015 dated 12 May 2017. The committee authorized that field officer DCs/ADCs/ACs and AACs be allowed vehicles of higher engine capacity according to the nature of their duties and requirements.

According to Administration Department Letter SOT(AD)TCR, 2015/KC dated 15/8/2017 letter endorsed to all Commissioners/Deputy Commissioners and all administrative secretaries. Revised authorization of vehicles for each office of Divisional Commissioner would be allowed one 1300 CC Motor Car and 4x4 Double Cabin for security/squad.

Deputy Commissioner Mohmand paid Rs. 34,183,838 for the procurement of 5 vehicles for DC office during the financial year 2019-20, details of the vehicles are as under:

Particular	Engine Capacity	No. of Vehicle	Vehicle rate	Total Amount
Toyota Fortuner (Sigma-4) 4x4	2755 cc	01	8,779,798	8,779,798
Toyota Revo 4x4	2755 cc	04	6351,010	25,404,040
			Total	34,183,838

Audit found following irregularities.

1. The vehicles were purchased without surrendering and auction of existing vehicles.
2. As per above Notification only commissioners were allowed 1300 cc motor cars and one 4x4 for security purpose, whereas 4 number 4x4 Revo 2755cc vehicles were purchased for ADC/AC/AACs and one Fortuner 2755 cc instead of 1300 cc motor car for DC.
3. Budget was allocated through appropriation.
4. The vehicles were purchased without proper justification and requirements.
5. Luxury vehicles were purchased without approval of Chief Minister.

Irregular procurement of official vehicles occurred due to non-adherence to government instructions and policies.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

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

AIR No. 12/2019-20

2.5.1.9 Irregular and un-economical procurement of various Items – Rs.8.973 million

As per KPPRA Rules every payment above 100,000 must be tendered every payment above 40,000 must have at least three quotations followed by comparative statement which must be signed by the all members.

Director District Agriculture Mohmand incurred an expenditure of Rs.8,973,100 on the purchase of various items as per detail at annexure-6 during the financial year 2019-20 without open tender system.

Irregular and un-economical procurement occurred due to non-adherence to government rules which resulted in uneconomical purchase.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends inquiry into the matter for fixing responsibility on the person(s) at fault.

AIR NO.07 DD Agriculture/2019-20

2.5.1.10 Irregular expenditure on purchase of store and stock – Rs. 1.283 million

According to rule 9 read with rule 12 (1) Procurement Rules, of KPPRA 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the KPPRA'S website in the manner and format specified by regulation by the PPRA'S from time to time. Further, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned.

District Education Officer, Mohmand incurred expenditure of Rs. 1,282,578 on account of purchase of various store and stock items including stationery and

Furniture & Fixture without open tender system during 2019-20. Further the purchases were split up in order to avoid obtaining sanction of higher authority.

Irregular expenditure occurred due to weak financial controls which resulted in mismanagement of the funds spent on procurement of public assets.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends fixing of responsibilities against person(s) at fault, maintaining inventory on the prescribed format and physical verification of stock besides regularization of expenditure.

AIR NO.07 DEO /2019-20

C. Management of Accounts with Commercial Banks

2.5.1.11 Irregular opening of Government account and un-authorized retention of public money – Rs. 84.520 million

Para 6 of General Financial Rules (GFR) Vol- I provides that if a Government Officer receives in his official capacity moneys which are not Government dues or the deposit of which in the custody of Government has not been authorized by Government, he must open an account with a bank for their deposit. Such accounts may be opened without special sanction with a branch of the State Bank of Pakistan or the National Bank of Pakistan acting as an Agent of the State Bank of Pakistan or with a post office savings bank. The prior approval of Government is required to their deposit in any other bank.

Deputy Commissioner, Mohmand during 2019-20 operated two accounts in Bank of Punjab irregularly without the prior approval of Finance Department in violation of the above rule as detailed below:

S#	Name of Bank & Branch	A/c Title	A/c Number	Nature of account	Purpose	Balance on 30.06.2020 (Rs)
3	Bank of Punjab Ghallanai	DC Mohmand	6010187221500018	Salary/Contingent	Salary Khasadar &Contingent staff	21,714,102
4	Bank of Punjab Ghallanai	DC Mohmand	6010106528200015	Compensation	Land Compensation	62,805,829
Total						84,519,931

Irregular opening of Government account and un-authorized retention of public money occurred due to weak internal controls resulting in non-adherence of Government rules.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends immediate transfer of account to National Bank of Pakistan and action against the person(s) at fault.

AIR Para -No. 03/2019-20

2.5.1.12 Noncredit of profit into government treasury – Rs. 7.372 million

According to Finance Department letter No. 2/3(F/L)/FD/2016/Vol-XI dated 26-06.2018, since current financial year 2017-18 closes on 30th June 2018, hence it is imperative to reconcile the closing balances in all designated bank accounts with Finance Department latest by 07th July 2018 along with duly verified bank statement for 2017-18. This reconciliation process per-se the rules & instructions already invoked shall be prime responsibility of each PAO, Controlling authority & DDO in respect of bank accounts falling under their preview. Moreover, balance in the bank

accounts if any, remaining on 30th June 2018, shall not be available for use without its prior revival by Finance Department KP for the next financial year.

According to serialno.14, of the Government of Khyber Pakhtunkhwa, Finance Department letter No. No.BO.I/FD/5-8/2017-18 dated 30-06-17, “No department shall retain receipts in bank account, department must remit all receipts to provincial account forthwith where departments/facilities have been specifically permitted under some statute/Act”.

Deputy Commissioner Mohmand did not credit the profit amounting to Rs.7,372,025 earned on funds deposited in BOP, Ghalanai branch into government treasury as per detail at annex-7 during 2019-20. The amount was irregularly retained by the district administration in violation of the rules and Govt. orders.

Non-credit of profit into government treasury occurred due to weak financial control which resulted into loss to government treasury.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends to credit the profit amount immediately into government treasury.

AIR No. 06 & 08/2019-20

2.5.1.13 Non-conversion of currant bank account into PLS mode of Rs.234.143 million

According to Finance Department Khyber Pakhtunkhwa Peshawar letter No. 2/3-(F/L)/FD/2007-08/Vol-IX dated 10.02.2014, Finance Department has allowed

sanction of bank accounts in commercial banks for various departments / autonomous /corporation in KP. Now such accounts may be converted into PLS mode and profit earned may be deposited into Government Treasury under the relevant Head of Account not later than a week when declared by the bank.

District Education Officer Male/Female Mohmand, maintained current Account in UBL Ghalanai, Mohmand Branch vide A/C No 138401005079 during 2019-20. The account was not converted into PLS mode in contravention to the above rules.

Non-conversion of current account into PLS mode occurred due to weak internal control which resulted in loss to government exchequer.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends transfer of account to PLS mode immediately and fixing responsibilities against the persons at fault besides recovery to the tune of mark up for the period under report.

AIR NO.01 DEO /2019-20

2.5.2 Value for money

2.5.2.1 Unauthorized retention of public money–Rs.41.449 million

According to Rule 75(4)Part XII of the District Govt. Budget Rules 2016, It shall be ensured that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Deputy Commissioner Mohmand drew Rs. 41,449,000 on 29th June 2018, against agency development fund without any supporting documents/vouchers and kept in the amount in the A/c # 6540169532200016 BOP Ghallanai. Hence amount remained un-utilized since long. This had not only depreciated the value of money but also public at large were deprived from the benefit of the fund.

Unauthorized retention of public money occurred due to weak financial control which resulted into non provision of timely benefit to the public.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends to utilize the fund on the purpose release for and action against the person (s) at fault.

AIR NO.09/2019-20

2.5.2.2 Non utilization of compensation fund–Rs.32.816 million

According to Rule 75(4)Part XII of the District Govt. Budget Rules 2016, It shall be ensured that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Record of the bank statement of A/c No 4320868918 maintained in National Bank Ghallanai by Deputy Commissioner Mohmand, revealed that Rs. 32,816,193 was lying as unspent on 30th June 2020, against death compensation in earth quake & militancy since long. Hence amount remained un-utilized. This has not only depreciated the value of money but beneficiary at large were deprived from the benefit of the fund.

Non utilization of compensation fund occurred due to non-adherence to government instructions and policies which resulted into non provision of timely benefit to the public.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends to utilize the fund on the purpose release for to take up the case with ministry concerned revival/utilization.

AIR NO.21/2019-20

**2.5.2.3 Illegal retention of funds on account of land compensation –
Rs.46.804million**

According to Government of Khyber Pakhtunkhwa, Revenue Department's Notification No. REV. V/4/2006/Notification/LA 10973 dated 17.08.2006 read with ibid No. REV. V/4/2006/Notification/LA 12280-312 dated 27.02.2018 the entire process of acquisition of land should be completed within a period of six months from the date of notification under section 4 and the district collector will ensure

attestation of mutation in favour of acquiring department within one month after issuance of award.

Deputy Commissioner Mohmand received Rs. 35,000,000 On 18.06.2019 from Sports & Culture department KP on account of acquisition of land under ADP Scheme No.1172/180268 for land compensation for sports stadium at Yakka Ghund. Similarly received Rs.11,804,400 from Fata Development Authority on account of acquisition of additional land for Marble City at Michni Tehsil Yakka Ghund and deposited the amount in A/c No.6010106528200015BOP Ghallanai branch. The amount was still lying in the bank till July 2020.

Illegal retention of funds on account of land compensation occurred due to non-adherence to government instructions and policies which resulted into non utilization of public money.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends to utilize the fund on the purpose released for or to take up the case with ministry concerned for revival/utilization purpose.

AIR No.22& 24/2019-20

2.5.2.4 Unauthorized retention of LEAs Compensation –Rs.10.00 million

According to Rule 75(4)Part XII of the District Govt. Budget Rules 2016, It shall be ensured that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

Deputy Commissioner Mohmand received Rs. 10,000,000 for compensation for houses occupied by law enforcement agencies but was lying idle in the A/c # 6010106528200015, BOP Ghallanai since 23.06.2017. This had not only depreciated the value of money but people at large were deprived from the benefit of the fund.

Unauthorized retention of LEAs Compensation occurred due to non-adherence to government instructions and policies which resulted into non utilization of public money.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends to utilize the fund on the purpose release for or to take up the case with ministry concerned revival/utilization.

AIR No. 26/2019-20

2.5.3 Others, including cases of accidents, negligence etc.

2.5.3.1 Irregular retention of rent of shops out of government treasury – Rs.6.508 million

According to Rule (5)(c) of the District Govt. Budget Rules 2016, The functions of the Collecting Officer are ensuring all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Deputy Commissioner Mohmand collected Rs. 6,508,400 as rent of shops situated in Yaka Ghund and Shabqadar during 2019-20. It was noticed that amount was deposited in the A/c # 65401695532200016 maintained by Deputy Commissioner maintained in BOP Ghallanai instead of depositing it in to Government Treasury as required under the rule as per detail at annex-8.

Further Yaka Ghund shops were leased out on 18.03.1984 for a period of 50 years with a monthly rent of 100 rupees P.M, which was not increased since long.

Irregular retention of rent of shops out of government treasury occurred due to weak internal financial control which resulted into loss to public exchequer.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends to cancel the lease agreement of defaulters and re-auction the shops besides deposit the amount into government treasury.

AIR No.04/2019-20

2.5.3.2 Doubtful payment for death Compensation of Levis/Khassadar– Rs.19.70 million

According to Rule 4(2) of City District Govt. Budget Rules 2016, the Head of Offices shall be responsible for: l) ensuring that adequate provisions exist for systematic internal checks to prevent and detect errors and irregularities in the financial proceedings of his subordinate offices; m) ensuring that the internal controls are effectively applied; n) guarding against waste and loss of public money; o) ensuring that satisfactory arrangements exist for systematic and proper maintenance of office accounts and other ancillary record.

According to Rule 174 of CTR Vol-I read with Rule 283 (I) of the Central Treasury Rules Volume I, all payment must be supported with acknowledgement.

Deputy Commissioner Mohmand paid amount of Rs. 19,700,000 to DPO Mohmand vide Cheque No. 53417350 dated 22-10-2019 for legal heirs of 11 numbers Shaheed of Levis/Khasaddar. Audit observed the following irregularities:

1. As per sanction of the (Secretary Law & Order) Merged area Secretariat, dated 16.01.2019, seven Shaheed name are included. Value of these seven Shaheed becomes Rs.18,700,000 while amount paid to DPO is Rs.19,700,000.
2. According to AC Lower Mohmand letter No.1332/AC(LM) dated 05.04.2019, six Shaheed data is forwarded to DC Mohmand value of Which becomes Rs.16.200.000 , so there is a difference of Rs.3,500,000.
3. As per list submitted by the accountant of Deputy Commissioner of eleven people Shaheed valuing Rs.19,700,000 includes only one name of from previous two list i.e Naseer s/o Momin Said, so there is ambiguity in the lists which created doubts in the payments.
4. Actual payee's receipts were not available on record to whom and how much payment was made.

Doubtful payment for death Compensation of Levis/Khassadar occurred due to non-adherence to government instructions and policies resulting in dubious payments.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends to conduct inquiry and production of actual payee's receipts under intimation to audit.

AIR No.27/2019-20

2.5.3.3 Irregular expenditure without approval of PC-I – Rs. 30.798 million

According to Section 4 Second Schedule of Delegation of Power 2018, DDC is empowered to approve project upto 60 million and DDWP Rs. 200 million subject to the following condition:

Specific Condition(s):

- a. The project/program so sanctioned shall be sent to the Planning & Development Department and Finance Department.
- b. In case of difference of opinion, the project/program shall be referred to the Provincial Development Working Party (PDWP).
- c. Prior clearance of revenue component (creation of new posts, pay & allowances, purchase of vehicles, purchase of machinery & equipment, operating expenses etc.) of the project/program from Finance Department / District Officer Finance & Planning concerned shall stand as a prerequisite.

District Director Agriculture Mohmand executed different ADP schemes during 2019-20 as per detail at annex-9. Schemes were neither approved by the Secretary Agriculture nor any representative from P&D and Finance Departments was there in DDWP.

Irregular expenditure occurred due to weak internal control which resulted in violation of rules.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends regularization of expenditure from competent forum besides action against the person(s) at fault.

AIR NO.01 DD Agriculture/2019-20

2.5.3.4 Irregular retention of balances in PTCs bank accounts—Rs.272.24 million

According to Rule 75(4) Part XII of City District Govt. Budget Rules 2016, it shall be ensured that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

District Education Officer Male/Female, Mohmand received Rs. 272.24 million under PTC funds for provision of basic facilities in schools as per detail given below. Which was retained in bank accounts of PTCs and was not utilized.

S. No	Head of Accounts	Amount in million
1	Construction of Boundary Walls	98.400
2	Drinking Water Facilities	52.400
3	Play Area	6.480

4	Play Area	8.800
5	Repair of Class Rooms	10.00
6	Construction of Group Lateran	39.360
7	Cost of ACR	56.800
	Total	272.24

Irregular retention of balances in PTCs bank accounts occurred due to non-monitoring of bank accounts, which resulted in non- provision of facilities in schools.

When reported in August 2020, management did not reply.

Request for convening the DAC meeting was made in August 2020, which could not be convened till finalization of this report.

Audit recommends bank reconciliation on monthly basis to ensure proper utilization of education developmental funds and action against the person(s) at fault.

AIR NO.03 DEO /2019-20

ANNEXURES

Annex-1

Detail of MFDAC Paras (Rs in million)

S#	Caption	Amount
	Deputy Commissioner	
1.	Non deposit of domicile fee	0.099
2.	Non conversion of current bank accounts into saving accounts resulting loss to Govt exchequer	
3.	Irregular payment of salaries of contingent paid staff	16.143
4.	Loss to Government due to due to overpayment of TA/DA	0.036
5.	Irregular & unauthorized Payment	1.180
6.	Overpayment on account of 30% Secretariat Allowance	0.316
7.	Misclassification of expenditure	3.995
8.	Non Recovery of Conveyance Allowance worth	0.035
9.	Non accountal of stock items of dead stock / articles	-
10.	Non accountal of stock items of dead stock / articles	-
11.	Illegal occupation of the Residential accommodations and non deduction of HRA	-
12.	Irregular expenditure without token money	48.964
	Irregular payment on account of polio campaign	0.835
	Un-authorize payment of executive allowance worth	0.729
	Illegal retention of funds on account of land compensation	35.00
	Unauthorized/Overpayment of salary beyond superannuation	0.072
	Doubtful payments on account of Tribal Commission and irregular retention of in designated account	2.216
	District Health Officer	
	Irregular expenditure n POL due to non-maintenance of log book of vehicles	0.825
	Doubtful payment on account of Financial Assistance and Encashment of LPR	2.999
13.	Irregular payment of Pay & Allowances through DDO of	5.720
14.	Excess Drawl of Pay & Allowances then the sanctioned posts	
15.	Irregular expenditure on purchase of medicine-	3.571
16.	Misappropriation of health facilities OPD receipts of	0.137
17.	Loss to government due to purchase of OTC medicine	0.180
18.	Illegal with drawl of HPA to unauthorized employees	1.920
19.	Irregular with drawl of HPA to LHV	3.960
20.	Irregular Up-gradation of employees	

21.	Irregular payment of pay and allowance of	27.870
22.	Irregular expenditure without quotations	0.566
23.	Wasteful expenditure of	0.428
24.	Irregular payment on account of Un-attractive Area Allowance	6.920
25.	Unauthorized expenditure out of receipts of shops	0.420
26.	District Education Officer	
27.	Retention of balances in PTCs bank accounts	64.805
28.	Unauthorized/ doubtful expenditure on account of Hot & Cold Weather charges –	121000
29.	Irregular Drawl of Un-attractive Area Allowance	94.090
30.	Non-Surrender of savings	1.185
31.	Unauthorized payment on account of Electricity	0.231
32.	Unjustified expenditure on account of Electricity	0.424
33.	Non reconciliation of Expenditure of	1140.96
34.	Irregular payment on account of Pay and Allowances	0.249
35.	DD Agriculture	
36.	Loss to government due to acceptance of higher rate	1.370
37.	Excess drawl of 2 posts over and above the sanctioned strength	
38.	Non maintenance of distribution records	33.058
39.	Loss to government due to non conversion of current account into PLS	-
40.	Non maintenance of records and irregular retention of receipts	0.176
41.	Loss due to non-deduction of income tax	0.0758
42.	Illegal appointments of staff and pay	1.185
43.	Non conducting of Physical Verification	-

(Non deduction of HRA by DHO)

S#	Name of officers /officials & designation & BPS	HRA P/M	Total months	Total Recovery Outstanding
1	DrAkhtarHussain MO BPS-17	4,433	12	53,196
2	Dr. AttiaFayyaz SWMO BPS-18	5,810	12	69,720
3	MrKhurshid Khan MT BPS-12	1,961	12	23,532
4	Mr. Salis Khan Chowkidar BPS-03	1,367	12	16,404
5	Dr Anwar Shah MO BPS-17	4,433	12	53,196
6	DrAbdurRehman MO BPS-17	4,433	12	53,196
7	Mr. FarhadHussainChowkidar BPS-04	1,458	12	17,496
8	MrFazalWadood MT BPS-12	1,961	12	23,532
9	MrShaukat Ali MT BPS-12	1,961	12	23,532
10	Mr. Latif Khan Chowkidar BPS-03	1,367	12	16,404
11	DrMohtamim Shah MO BPS-17	4,433	12	53,196
12	MrAleemGul MT BPS-12	1,961	12	23,532
13	DrMahnoorZahoor WMO BPS-17	4,433	12	53,196
14	MrLatif Jan MT BPS-12	1,961	12	23,532
15	Mr. Sair Khan Chowkidar BPS-04	1,413	12	16,956
16	MrJehanzaib MT BPS-12	1,961	12	23,532
17	Mr. Daulat Khan Chowkidar BPS-04	1,412	12	16,944
18	MrBachaZada MT BPS-12	1,961	12	23,532
19	Dr Muhammad MO BPS-17	4,433	12	53,196
20	Mr. Farooq Khan Chowkidar BPS-03	1,367	12	16,404
21	DrAttaulHaq MO BPS-17	4,433	12	53,196
22	MrRasoolQadir MT BPS-12	1,961	12	23,532
23	Mr. TajChowkidar BPS-04	1,458	12	17,496
24	DrLuqmanArif MO BPS-17	4,433	12	53,196
25	MrNadeem Khan MT BPS-12	1,961	12	23,532
26	Mr. TauqeerChowkidar BPS-03	1,367	12	16,404
27	Mr. Awas Khan Chowkidar BPS-03	1,458	12	17,496
28	DrLuqmanArif MO BPS-17	4,433	12	53,196
29	DrRubina Khan WMO BPS-17	4,433	12	53,196
30	MrRahmanullahDispensar BPS-12	1,961	12	23,532
31	Mr. Ashfaq Khan Chowkidar BPS-03	1,413	12	16,956
32	DrInamullah MO BPS-17	4,433	12	53,196
33	MrSher Muhammad MT BPS-12	1,961	12	23,532
34	DrZainulAbideen MO BPS-17	4,433	12	53,196

35	MrSadiqZaman MT BPS-12	1,961	12	23,532
36	Muhammad ZamanChowkidar BPS-04	1,458	12	17,496
37	Dr Khalil Jalal MO BPS-17	4,433	12	53,196
38	Mr Muhammad Shah MT BPS-12	1,961	12	23,532
39	Mr. LaiqZadaChowkidar BPS-03	1,367	12	16,404
40	MrShakirullah MT BPS-12	1,961	12	23,532
41	Mr. Sher Khan Chowkidar BPS-03	1,367	12	16,404
42	Mr Muhammad Islam MT BPS-12	1,961	12	23,532
43	Mr. Ibrahim Chowkidar BPS-04	1,458	12	17,496
44	Mr. Noor ShaidChowkidar BPS-04	1,458	12	17,496
45	Mr Muhammad Anwar MT BPS-12	1,961	12	23,532
46	Mr. Rahmat Khan Chowkidar BPS-03	1,367	12	16,404
47	Dr Muhammad Afzal MO BPS-17	4,433	12	53,196
48	MrMustaqeem PHC Tech BPS-12	1,961	12	23,532
49	Mr. Muhammad YasinChowkidar BPS-03	1,413	12	16,956
50	Dr Muhammad Kabir MO BPS-17	4,433	12	53,196
51	MrsFauzia Bashir LHV BPS-12	1,961	12	23,532
52	Mr. Akram Khan Chowkidar BPS-03	1,367	12	16,404
53	MrSher Muhammad MT BPS-12	1,961	12	23,532
54	Mr. Mukarram Khan Chowkidar BPS-03	1,367	12	16,404
55	MrFazalElahi MT BPS-12	1,961	12	23,532
56	Mr. Malik ZadaChowkidar BPS-03	1,367	12	16,404
57	Mr. Ibad Ur Rehman MT BPS-12	1,961	12	23,532
58	MrFazalSubhan MT BPS-12	1,961	12	23,532
59	Mr. Lal Muhammad Chowkidar BPS-03	1,367	12	16,404
60	Dr Muhammad Mudassar MO BPS-17	4,433	12	53,196
61	MrTaj Muhammad Chowkidar BPS-02	1,337	12	16,044
62	DrIftikhar Ali Khan MO BPS-17	4,433	12	53,196
63	MrFarooq Khan Chief Dispenser BPS-12	1,961	12	23,532
64	Mr. BadshahChowkidar BPS-02	1,337	12	16,044
65	MrsHussanAra LHV BPS-12	1,961	12	23,532
66	MrMuqaddar Shah MT BPS-12	1,961	12	23,532
67	Mr. MumtazChowkidar BPS-04	1,458	12	17,496
Total				1,965,168

(Non deduction of 5% House Maintenance Charges)

S#	Name of officers /officials & designation & BPS	Basic Pay	5% Charges	Total months	Total Recovery Outstanding
1	DrAkhtarHussain MO BPS-17	30,370	1,518	12	18,222
2	Dr. AttiaFayyaz SWMO BPS-18	49,830	2,492	12	29,898
3	MrKhurshid Khan MT BPS-12	36,360	1,818	12	21,816
4	Dr Anwar Shah MO BPS-17	46,470	2,324	12	27,882

5	DrAbdurRehman MO BPS-17	30,370	1,518	12	18,222
6	MrFazalWadood MT BPS-12	23,880	1,194	12	14,328
7	MrShaukat Ali MT BPS-12	29,640	1,482	12	17,784
8	DrMohtamim Shah MO BPS-17	37,270	1,864	12	22,362
9	MrAleemGul MT BPS-12	25,800	1,290	12	15,480
10	DrMahnoorZahoor WMO BPS-17	30,370	1,518	12	18,222
11	MrLatif Jan MT BPS-12	21,000	1,050	12	12,600
12	MrJehanzaib MT BPS-12	25,800	1,290	12	15,480
13	MrBachaZada MT BPS-12	27,270	1,363	12	16,362
14	Dr Muhammad Khan MO BPS-17	30,370	1,518	12	18,222
15	DrAttaulHaq MO BPS-17	30,370	1,518	12	18,222
16	MrRasoolQadir MT BPS-12	27,270	1,363	12	16,362
17	DrLuqmanArif MO BPS-17	37,270	1,863	12	22,362
18	MrNadeem Khan MT BPS-12	21,960	1,098	12	,17,613
19	Dr Muhammad Irshad MO BPS-17	39,570	1,979	12	23,742
20	DrRubina Khan WMO BPS-17	30,370	1,518	12	18,222
21	MrRahmanullahDispensar BPS-12	29,640	1,482	12	17,784
22	DrInamullah MO BPS-17	30,370	1,518	12	18,222
23	Mr. Zarshad Khan MT BPS-12	38,280	1,914	12	22,968
24	DrZainulAbideen MO BPS-17	30,370	1,518	12	18,222
25	MrSadiqZaman MT BPS-12	41,160	2,058	12	,69624
26	Dr Khalil Jalal MO BPS-17	34,970	1,785	12	20,982
28	Mr Muhammad Shah MT BPS-12	25,800	1,290	12	15,480
29	MrShakirullah MT BPS-12	23,880	1,194	12	14,328
30	Mr Muhammad Islam MT BPS-12	22,920	1,146	12	,75213
31	Mr Muhammad Anwar MT BPS-12	38,280	1,914	12	22,968
32	Dr Muhammad Afzal MO BPS-17	30,370	1,518	12	18,222
33	MrMustaqeem PHC Tech BPS-12	32,570	1,629	12	19,452
34	Dr Muhammad Kabir MO BPS-17	46,470	2,324	12	27,882
35	MrsFauzia Bashir LHV BPS-12	22,920	1,146	12	,75213
36	DrFida Muhammad MO BPS-17	46,470	2,324	12	27,882
38	MrFazalElahi MT BPS-12	22,920	1,146	12	,75213
39	Mr. Ibad Ur Rehman MT BPS-12	22,920	1,146	12	,75213
40	MrFazalSubhan MT BPS-12	23,880	1,194	12	14,328
41	Dr Muhammad Mudassar MO BPS-17	30,370	1,518	12	18,222
42	DrIftikhar Ali Khan MO BPS-17	34,970	1,785	12	20,982
43	Farooq Khan Chief Dispenser BPS-12	21,960	1,098	12	13,176
44	MrsHussanAra LHV BPS-12	26,760	1,338	12	16,056
45	Dr. Arshad Ali MO BPS-17	37,270	1,863	12	22,362
66	MrMuqaddar Shah MT BPS-12	25,800	1,290	12	15,480
Total					1,118,877

Annex-3

(Non deduction of Conveyance Allowance)

S#	Name of officers /officials & designation & BPS	HRA P/M	Total months	Total Recovery Outstanding
1	DrAkhtarHussain MO BPS-17	5,000	12	60,000
2	Dr. AttiaFayyaz SWMO BPS-18	5,000	12	60,000
3	MrKhurshid Khan MT BPS-12	2,856	12	34,272
4	Mr. Salis Khan Chowkidar BPS-03	1,785	12	21,412
5	Dr Anwar Shah MO BPS-17	1,785	12	21,412
6	DrAbdurRehman MO BPS-17	5,000	12	60,000
7	Mr. FarhadHussainChowkidar BPS-04	1,785	12	21,412
8	MrFazalWadood MT BPS-12	2,856	12	34,272
9	MrShaukat Ali MT BPS-12	2,856	12	34,272
10	Mr. Latif Khan Chowkidar BPS-03	1,785	12	21,412
11	DrMohtamim Shah MO BPS-17	5,000	12	60,000
12	MrAleemGul MT BPS-12	2,856	12	34,272
13	DrMahnoorZahoor WMO BPS-17	5,000	12	60,000
14	MrLatif Jan MT BPS-12	2,856	12	34,272
15	Mr. Sair Khan Chowkidar BPS-04	1,785	12	21,412
16	MrJehanzaib MT BPS-12	2,856	12	34,272
17	Mr. Daulat Khan Chowkidar BPS-04	1,785	12	21,412
18	MrBachaZada MT BPS-12	2,856	12	34,272
19	Dr Muhammad MO BPS-17	5,000	12	60,000
20	Mr. Farooq Khan Chowkidar BPS-03	1,785	12	21,412
21	DrAttaulHaq MO BPS-17	5,000	12	60,000
22	MrRasoolQadir MT BPS-12	2,856	12	34,272
23	Mr. TajChowkidar BPS-04	1,785	12	21,412
24	DrLuqmanArif MO BPS-17	5,000	12	60,000
25	MrNadeem Khan MT BPS-12	2,856	12	34,272
26	Mr. TauqeerChowkidar BPS-03	1,785	12	21,412
27	Mr. Awas Khan Chowkidar BPS-03	1,785	12	21,412
28	DrLuqmanArif MO BPS-17	5,000	12	60,000
29	DrRubina Khan WMO BPS-17	5,000	12	60,000
30	MrRahmanullahDispensar BPS-12	2,856	12	34,272
31	Mr. Ashfaq Khan Chowkidar BPS-03	1,785	12	21,412
32	DrInamullah MO BPS-17	5,000	12	60,000
33	MrSher Muhammad MT BPS-12	2,856	12	34,272
34	DrZainulAbideen MO BPS-17	5,000	12	60,000
35	MrSadiqZaman MT BPS-12	2,856	12	34,272
36	Muhammad ZamanChowkidar BPS-04	1,785	12	21,412
37	Dr Khalil Jalal MO BPS-17	5,000	12	60,000

38	Mr Muhammad Shah MT BPS-12	2,856	12	34,272
39	Mr. LaiqZadaChowkidar BPS-03	1,785	12	21,412
40	MrShakirullah MT BPS-12	2,856	12	34,272
41	Mr. Sher Khan Chowkidar BPS-03	1,785	12	21,412
42	Mr Muhammad Islam MT BPS-12	2,856	12	34,272
43	Mr. Ibrahim Chowkidar BPS-04	1,785	12	21,412
44	Mr. Noor ShaidChowkidar BPS-04	1,785	12	21,412
45	Mr Muhammad Anwar MT BPS-12	2,856	12	34,272
46	Mr. Rahmat Khan Chowkidar BPS-03	1,785	12	21,412
47	Dr Muhammad Afzal MO BPS-17	5,000	12	60,000
48	MrMustaqeem PHC Tech BPS-12	2,856	12	34,272
49	Mr. Muhammad YasinChowkidar BPS-03	1,785	12	21,412
50	Dr Muhammad Kabir MO BPS-17	5,000	12	60,000
51	MrsFauzia Bashir LHV BPS-12	2,856	12	34,272
52	Mr. Akram Khan Chowkidar BPS-03	1,785	12	21,412
53	MrSher Muhammad MT BPS-12	2,856	12	34,272
54	Mr. Mukarram Khan Chowkidar BPS-03	1,785	12	21,412
55	MrFazalElahi MT BPS-12	2,856	12	34,272
56	Mr. Malik ZadaChowkidar BPS-03	1,785	12	21,412
57	Mr. Ibad Ur Rehman MT BPS-12	2,856	12	34,272
58	MrFazalSubhan MT BPS-12	2,856	12	34,272
59	Mr. Lal Muhammad Chowkidar BPS-03	1,785	12	21,412
60	Dr Muhammad Mudassar MO BPS-17	5,000	12	60,000
61	MrTaj Muhammad Chowkidar BPS-02	1,785	12	21,412
62	DrIftikhar Ali Khan MO BPS-17	5,000	12	60,000
63	MrFarooq Khan Chief Dispenser BPS-12	2,856	12	34,272
64	Mr. BadshahChowkidar BPS-02	1,785	12	21,412
65	MrsHussanAra LHV BPS-12	2,856	12	34,272
66	MrMuqaddar Shah MT BPS-12	2,856	12	34,272
67	Mr. MumtazChowkidar BPS-04	1,785	12	21,412
68	Mr. ArshadBehashti BPS-03	1,785	12	21,420
69	Mr. Zarshad Khan MT BPS-12	2,856	12	34,272
70	Mr. NiamatSherChowkidar BPS-03	1,785	12	21,420
71	DrFida Muhammad MO BPS-17	5,000	12	60,000
72	Dr. Arshad Ali MO BPS-17	5,000	12	60,000
73	Dr Muhammad Hayat DHO BPS-17	5,000	06	30,000
74	Dr Muhammad Alamgir DHO	5000	06	30,000
Total				2,669,212

Annex-4

S.No	Details	Amount
1	Pay of Dispensers 17 number @ 132,000 each	2,244,000
2	Pay of LHVs 11 number @ 132,000 each	1,452,000
3	Pay of DAIs 29 number @ 70,400 each	2,041,600
4	Pay of Class-IV 115 number @ 70400 each	8,096,000
5	Pay of Dispensers 14 number @ 132,000 each 11/2019 to 02/ 2020	1,848,000
6	Pay of LHVs 10 number @ 132,000 each	1,320,000
7	Pay of DAIs 29 number @ 70,400 each	2,041,600
8	Pay of Class-IV 115 number @ 70400 each	8,096,000
9	Pay of Gavi Staff EPI Technicians	598,500
10	Mobile Hospital programme Staff Salary	3,844,200
11	Pay of Dispensers 14 number @ 33,000 each 03/2020	462,000
12	Pay of LHVs 10 number @ 33,000 each 03/2020	330,000
13	Pay of DAIs 29 number @ 17,600 each 03/2020	510,400
14	Pay of Class-IV 110 number @ 17,600 each 03/2020	1,936,000
15	Pay of Gavi Staff EPI Technicians	567,000
16	Aids Control Programme (Naseer)	99,000
17	TB Control programme (Naseer)	64,500
18	Hepatitis Control programme (Naseer)	33,000
19	HMIS Programme	83,600
20	Mobile Hospital Programme Staff Salary	1624,000
Total		37,291,400

Annex-5

(Detail of staff on leave/absent)

S#	Name	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total	Per day pay	Total Pay
1	Dr Abdullah Shah	22	22	24	20	22	21	23	22	0	176	5,310	934,560
2	DrFakharAlam	27	24	25	23	19	20	10	15	14	177	5,426	960,490
3	Dr Haji Khan	31	31	30	0	0	0	0	0	0	92	5,210	479,320
4	DrZiaulHaq	31	31	30	30	30	30	30	0	0	212	5,110	1,083,320
5	Sher Muhammad MT	26	23	24	18	27	24	10	0	0	152	1,971	299,678
6	Mr.Ishfaq MT	22	18	16	20	19	16	10	0	0	111	1,613	179,087
7	Saifullah Dis:	27	12	22	20	18	18	11	0	0	128	2,210	282,952
8	Ahmad Khan OTA	25	29	27	22	25	0	0	0	0	128	1,577	201,847
9	Farhad Khan LT	25	15	25	26	26	10	0	0	0	117	1,235	144,545
10	WaseemAkram LT	25	15	24	24	23	27	12	0	0	150	0	0
11	Raheemullah LT	29	15	25	20	21	22	20	10	0	162	0	0
12	Yaseenullah XRT	24	15	23	26	24	24	0	0	0	146	0	0
13	Kashif XRT	26	12	29	27	29	16	0	0	0	139	0	0
14	HidayatUllah XRT	31	30	30	28	30	16	0	0	0	165	0	0
15	AzmatHussain MN	28	26	25	22	20	20	25	30	0	196	0	0
16	MrsSujlla N.S	21	31	30	30	22	17	18	10	0	179	0	0
17	Gul Khan EPI Tech	22	18	20	14	15	21	0	0	0	110	2170	238,751
18	Mrs.Aalia NA	25	18	24	0	0	0	0	0	0	67	812	54,372
19	TasleemGul FMT	24	22	20	17	15	20	0	0	0	118	0	0
20	NaginaNazli LHV	27	22	24	22	19	16	25	08	0	163	2362	384,930
21	NargisKanwal LHV	27	27	0	0	0	0	0	0	0	54	0	0
22	Khushboo LHV	28	21	20	17	15	20	17	06	0	144	0	0
23	Muniba LHV	31	31	29	20	0	0	0	0		111	0	0
24	Murshida Dai	28	24	24	20	22	25	15	13		171	0	0
25	Faheema Dai	18	12	18	18	18	17	15	0	0	116	759	88,098
Total													5,331,950

Annex-6

S. No	Date	Supplier	Details	Amount
1	19.2.2020	Baghi Shah Mohamand	walk in tunnel material	360,000
2	20.2.2020	BangashYousafzai	Barbed wire	262860
3	20.2.2020	Ahmad zaiwazir	Angle Iron	661440
4	14.4.2020	Mardan seeds	Bitter gourd seeds	1399500
5	12.5.2020	Marwat Brothers	Toolkit	592800
6	8.6.2020	Mardan seeds	Maiz Seeds	3616000
7	8.6.2020	Baghi Shah Mohamand	walk in tunnel material	300000
8	8.6.2020	Mardan seeds	Maiz Seeds	960000
9	8.6.2020	Ahmad zaiwazir	Pit hole	60000
10	8.6.2020	Marwat Brothers	Toolkit	370500
11	8.6.2020	Best one construction company	Rotary wheat harvest	390000
				8,973,100

Month wise detail of interest earned during the 2019-20

S#	Month & Year	Date of interest earned	Interest earned
1	July 2019	01.08.2019	396,248
2	August 2019	01.09.2019	445,853
3	September 2019	01.10.2019	435,593
4	October 2019	01.11.2019	454,275
5	November 2019	30.11.2019	451,433
6	December 2019	01.01.2020	477,362
7	January 2020	01.02.2020	483,736
8	February 2020	29.02.2020	459,770
9	March 2020	01.04.2020	497,168
10	April 2020	01.05.2020	410,159
11	May 2020	29.05.2020	337,209
12	June 2020	01.07.2020	286,903
Total interest earned during the year			5,135,709

Month wise detail of interest earned during the year 2018-19

S#	Month & Year	Date of interest earned	Interest earned on A/c # 4540169532200016 in BOP Ghallanai branch
1	November 2018	03.11.2018	191,914
2	December 2018	31.12.2018	229,880
3	January 2019	31.01.2019	284,492
4	February 2019	28.02.2019	258,706
5	March 2019	31.03.2019	297,188
6	April 2019	30.04.2019	289,617
7	May 2019	31.05.2019	319,560
8	June 2019	30.06.2019	364,959
Total interest earned during the year			2,236,316

Annex-8

S#	Month & Year	Transaction ID	Date of deposit	Amount Deposited
			10.07.2019	97,700
1	July August September & October 2019	<u>YakaGhund Shops</u> 436CHDP193160002	12.11.2019	45,750
2	November 2019	436CHDP193460001	12.12.2019	13,250
3	December 2019	436CHDP200131501	13.01.2020	15,350
4	January 2020	436CHDP200440002	13.02.2020	18,350
5	February March April & May 2020	436CHDP201701002	18.06.2020	52,400
6	June 2020	436CHDP201980002	16.07.2020	13,600
			10.07.2019	2,483,500
7	July August September & October 2019	<u>Shabqadar Shops</u> 436CHDP19360001	12.11.2019	1,254,000
8	November 2019	436CHDP193460501	12.12.2019	313,500
9	December 2019	436CHDP200131502	13.01.2020	331,500
10	January 2020	436CHDP200440501	13.02.2020	313,500
11	February March April & 2020	436CHDP201701001	18.06.2020	937,500
12	May & June 2020	436CHDP201980003	16.07.2020	618,500
Total				6,508,400

Irregular expenditure without approval of PC-I

S. No	Project Name	Total Cost in million	Expenditure 2019-20	Comments
1	Strengthening and capacity building of agriculture extension in FATA	84.662	1,906,000	Not approved by secretary
2	Development of agriculture through modern agriculture practice in Mohmand Agency	198.085	23,994,718	Not approved by secretary
3	Integrated agriculture development through small land holders in Tribal District	50.00	4,897,183	Not approved by secretary
			30,797,901	