



AUDIT REPORT
ON THE ACCOUNTS OF
DISTRICT COUNCIL AND MUNICIPAL
COMMITTEES
SWAT

AUDIT YEAR 2014-2015

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AP	Advance Para
BOQ	Bill of Quantity
B&R	Building and Road
CPWA	Central Pubic Works Accounts Code
DAC	Departmental Accounts Committee
DG	Director General
GFR	General Financial Rules
LCB	Local Council Board
LGO	Local Government Ordinance
MC	Municipal Committee
MFDAC	Memorandum for Department Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PATA	Provincially Administered Tribal Areas
PC-I	Planning Commission One
RDA	Regional Directorate of Audit
RTA	Regional Transport Authority
SDA	Special Drawing Account
UCs	Union Councils
ZAC	Zilla Accounts Committee

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 168 of Local Government Act 2012, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of District Council and Municipal Committees.

The report is based on audit of the accounts of District Council and Municipal Committees, District Swat for the Financial Year 2013-14. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2014-15 with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit finding carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The Audit Observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

The observations included in this Report have been finalized in the light of written replies of the Departments. DAC meetings could not be convened despite repeated requests.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 168 of Khyber Pakhtunkhwa Local Government Act 2012 to be laid before appropriate legislative forum.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Councils, Municipal Committees (MCs) and Union Councils (UCs). Its Regional Directorate of Audit Swat has audit jurisdiction of District Councils, Municipal Committees and UCs of five Districts i.e. Swat, Shangla, Dir Lower, Dir Upper and Chitral.

The Regional Directorate has a human resource of 09 officers and staff, constituting 1878 man days and a budget of about Rs 10.162 million was allocated during 2014-15. It has the mandate to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly Regional Director Audit Swat carried out audit of the accounts of Municipal Committees and District Council Swat for the Financial Year 2013-14 and the findings included in the Audit Report.

District Council and Municipal Committees District Swat conduct their operations under Khyber Pakhtunkhwa Local Government Act 2012. Administrative Secretary i.e. Secretary Local Government and Rural Development Department, Khyber Pakhtunkhwa is the Principal Accounting Officer of the Municipal Committees and the Deputy Commissioner is the Principal Accounting Officer of the District Council. Financial provisions of the Act describe the Local Government as District Councils, Municipal Committees and Union Councils Local Fund and Public Account for which Annual Budget Statement is authorized by the Secretary LG&RDD Government of Khyber Pakhtunkhwa, Peshawar in the form of budgetary grants.

a. Scope of audit

Out of the total expenditure of Municipal Committees and District Council, District Swat for the Financial Year 2013-14, the auditable expenditure under the jurisdiction of RDA was Rs 284.260 million. Out of this, RDA Swat

audited an expenditure of Rs 198.980 million on test check basis which, in terms of percentage, is 70% of auditable expenditure.

The receipts of Municipal Committees and District Council, District Swat for the Financial Year 2013-14, were Rs 452.870 million. Out of this, RDA Swat audited receipts of Rs 317.009 million which, in terms of percentage, was 70% of auditable receipts.

The total expenditure and receipt of District Council and Municipal Committees, District Swat, for the Financial Year 2013-14 was Rs 737.131 million. Out of this, RDA Swat audited the expenditure and receipt of Rs 515.989 million.

b. Recoveries at the instance of audit

Recovery of Rs 27.157 million was pointed out during the audit. However, no recovery was affected till finalization of this report. Out of the total recoveries, Rs 27.157 million was not in the notice of the executive before audit.

c. Audit Methodology

Audit was conducted after understanding the business processes of District Council and Municipal Committees, District Swat, with respect to their functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files/record. Desk Audit greatly facilitated identification of high-risk areas for substantive testing in the field.

d. Audit Impact

Audit pointed out various irregularities of serious nature to the management. However, no impact was visible as the management failed to reply and the irregularities could not come to the light in the proper forum i.e. DAC.

e. Comments on Internal Control and Internal Audit department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve objectives, safeguard assets, and ensure accuracy, timeliness and reliability of financial and accounting information for decision making.

One of the basic component of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is Internal Audit which was not prevalent in District Council and Municipal Committees Swat. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

f. Key Audit Findings of the report;

- i. Non production of record of Rs 1.1 million was noted in one case.¹
- ii. Irregularity & non-compliance of Rs 85.734 million was noted in fifteen cases².
- iii. Weak Internal Control of Rs 5.098 million was noted in two cases³.

1 Para 6.2.1.1

2 Para 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4, 1.2.1.5, 1.2.1.6, 1.3.1.1, 1.3.1.2, 1.4.1.1, 1.4.1.2, 1.4.1.3, 1.5.1.1, 1.6.1.1, 1.7.2.1 & 1.8.1.1

3 Para 1.2.2.1 & 1.4.2.1

g. Recommendations

- i. Disciplinary actions 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.
- iii. All sectors of MCs and District Council 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. Inquiries need to be held to fix responsibility for losses, irregular payments and wasteful expenditure.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)			
S. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	737.131
2	Total formations in audit jurisdiction	07	737.131
3	Total Entities (PAO) Audited	01	515.989
4	Total formations Audited	07	515.989
5	Audit & Inspection Reports	07	515.989
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observations classified by Categories

(Rs in million)		
S. No	Description	Amount placed under audit observation
1	Asset management	2
2	Financial management	5.65
3	Internal controls	9.232
4	Violation of rules	73.95
5	Others	1.1
Total		91.932

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

S. No	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total for the year 2013-14	Total for the year 2012-13
1	Outlays Audited	2	78.558	317.009	118.422	515.989	177.117
2	Amount Placed under Audit Observation /Irregularities of Audit	2	13.003	16.905	60.024	91.932	48.239
3	Recoveries Pointed Out at the instance of Audit	0	12.224	13.122	1.812	27.157	25.960
4	Recoveries Accepted /Established at the instance of Audit	0	0	0	0	0	0
5	Recoveries Realized at the instance of Audit	0	0	0	0	0	0

Table 4: Irregularities pointed out**(Rs in million)**

S. No	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	73.034
2	Reported cases of fraud, embezzlement, thefts and misuse of public funds.	0
3	Accounting Errors (accounting policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	9.232
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies	8.566
6	Non-production of record	1.1
7	Others, including cases of accidents, negligence etc.	
Total		91.932

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

Sr. No	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	515.989
2	Expenditure on Audit	0.950
3	Recoveries realized at the instance of Audit	0
	Cost-Benefit	1:0

CHAPTER-1

1.1 Municipal Committees and District Council of District Swat

1.1.1 Introduction

District Swat has six tehsils i.e. Mingora, Barikot, Bahrain, Khawazakhela, Matta and Kabal. There is a District Council and six Municipal Committees. District Council has a Chief Coordination Officer, District Officer (Finance), District Officer (Infrastructure) and District Officer (Regulation). Municipal Committees have Chief Municipal Officers, Municipal Officers (Finance), Municipal Officers (Infrastructure) and Municipal Officers (Regulation). District Council Swat has one Drawing and Disbursing Officer (DDO) i.e. Chief Coordination Officer & Chief Municipal Officer is the DDO of Municipal Committee. According to 1998 population census the population of District Swat is 1.006 million

1.1.2 Comments on Budget and Accounts (variance analysis)

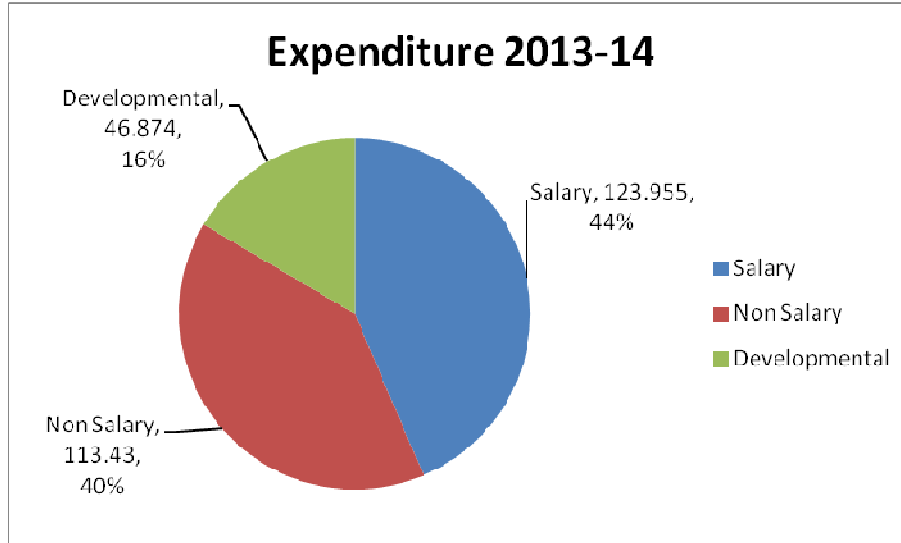
An amount of Rs 60.064 million was allocated as grant in aid by the Provincial Government to District Council and Municipal Committees of District Swat. An amount of Rs 452.871 was realized during the financial year 2013-14. Thus making a total of Rs 512.935 at the disposal of local councils, against which an expenditure of Rs 284.260 million was incurred by the District Council and Municipal Committees Swat with a saving of Rs 228.675 million during financial Year 2013-14. Detail is given below:

(Rs in millions)

2013-14	Budget (Rs)	Expenditure (Rs)	Excess / Savings (Rs)	%age
Salary	152.746	123.955	-28.791	18.85
Non Salary	143.223	113.430	-29.793	20.80
Developmental	216.965	46.874	-170.090	78.40
Total	512.935	284.260	-228.675	44.58
Receipts	452.871	452.871	-	-
Grand Total	965.806	737.131	-	-

The huge savings of Rs 228.675 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

(Rs in millions)



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

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

MUNICIPAL COMMITTEE MINGORA

1.2 Audit Paras Municipal Committee Mingora Swat
1.2.1 Irregularity & non compliance
1.2.1.1 Unauthorized purchase of machinery without adopting open tender system – Rs 2.00 million

According to Rule 10 of Government of Khyber Pakhtunkhwa Public Procurement Regulatory Authority Procurement Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000.

Para 89 (a) of CPWD Code states that tenders must be invited in the most open and public manner by advertisement in the press.

Chief Municipal Officer Mingora Swat purchased 2 automatic star Delta submersible pumping units at cost of Rs 2,000,000 out of Tehsil ADP 30 % share from Esakhel & Co Miandam, Swat for tube wells Gujarabad & Gumbatmera. Open tender system was not adopted for competitive bidding as principal method of procurement through Director Information Khyber Pakhtunkhwa Peshawar, which was held irregular/unauthorized.

The irregularity occurred due to non compliance of rules which resulted in loss to Government.

When reported in July 2014, the management replied that quotations were called for the purchase of pumps. Reply was not correct as the procurement value was over Rs 100,000 and competitive bidding was required.

Request for convening of DAC meeting was made in August, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends investigation and action against the person(s) at fault under intimation to audit.

AP No. 01 (2013-14)

**1.2.1.2 i. Blockage of government money - Rs 10.871 million
ii. Non recovery of penalty –Rs 1.087 million**

According to Clause 2 of the Contract Agreement, penalty of 1% per day and upto maximum of 10% of the tender cost may be imposed for delay in completion of work.

Chief Municipal Officer Mingora, Swat awarded 06 schemes to various contractors with estimated cost of Rs 10,871,000 during 2013-14. The works were required to be completed up to June 2014. Neither works were completed in time nor penalty of Rs 1,087,100 @ 10% of the estimated cost imposed. Moreover, due to non execution of schemes government money was blocked. Detail is as under:

S.No	Scheme	Contractors	W/order date	Completion date	Cost (Rs)	Penalty (Rs)
1	P/S at Baligram Bar Kaly	Jamal Khel	02.04.2014	15.06.2014	2,000,000	200,000
2	P/S Rang Mohalla Gumbat	Sher Ali Khan	02.04.2014	15.06.2014	2,000,000	200,000
3	P/S Amankot Faizabad	Khan Bahadar	02.04.2014	15.06.2014	2,000,000	200,000
4	P/S Rahimabad	Sher Alam Khan	02.04.2014	30.06.2014	2,000,000	200,000
5	B/T of Road Mulla Baba	Israr Ahmad	02.04.2014	15.06.2014	2,571,000	257,100
6	Const. of Chamber Banr Tub well	Amin	29.05.2014	25.06.2014	300,000	30,000
Total					10,871,000	1,087,100

Blockage of Government money and non imposition of penalty occurred due to weak financial management which resulted in loss to Government.

When reported in July 2014, the management replied that detailed reply would be furnished after scrutiny of record. However no reply was intimated to audit.

Request for convening of DAC meeting was made in August, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends imposition of penalty and action against the person(s) at fault under intimation to audit.

AP No. 02 (2013-14)

1.2.1.3 Loss due to non deposit of tender forms fee –Rs 1.500 million

According Para 23 of GFR Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

Chief Municipal Officer Mingora, Swat did not record 1500 tender forms from serial No. 145701 to 147200 in tender register during 2013-14. Audit held that such tender forms were issued to contractors and tender form fee of Rs 1,500,000 were realized but not deposited in the local fund.

Non deposit of tender form fee occurred due to weak financial management, which resulted in loss to Government.

When reported in July 2014, the management replied that detailed reply would be furnished after scrutiny of record. However no reply was intimated to audit.

Request for convening of DAC meeting was made in August, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends deposit of tender form fee and action against the person(s) at fault under intimation to audit.

AP No. 11 (2013-14)

1.2.1.4 Loss due to non award of contract–Rs 3.783 million

According to Para (ii) of the Government of Khyber Pakhtunkhwa Local Government and Rural Development Department, Local Council Board Notification No AO-II/LCB/6-11/2013 dated 20.3.2013, the Local Council shall fix date in one advertisement for auctioning the contract of local taxes. If no reasonable bid is offered then another advertisement be got published in the renowned news papers at least seven clear working days before the date fixed for auction of contract. The same practice should continue till 15% or more reasonable bid is achieved.

Chief Municipal Officer Mingora, Swat advertised the contract of Building Plan Fee (Urban Area) for the Financial Year 2013-14 and highest bid of Rs 6,900,000 was received. The contract was sent to the Secretary LCB for approval but neither approved nor cancelled and call deposit of the highest bidder was returned. The contract was run departmentally and only Rs 3,117,310 realized which resulted in of Rs 3,782,690 (6,900,000 – 3,117,310)

Non awarding of contract to highest bidder was due to non compliance of rules, which resulted in loss to Government.

When reported in July 2014, the management stated that the highest offer was sent to Provincial Government for approval. Due to non approval by LCB,

the only option left was departmental recovery. Reply was not satisfactory as non acceptance of the highest bid was not permissible under the relevant rules which resulted in huge loss.

Request for convening of DAC meeting was made in August, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends investigation and action against the person(s) at fault under intimation to audit.

AP No. 12 (2013-14)

1.2.1.5 Non imposition of penalty for late deposit of monthly installment – Rs 5.940 million

According to Para (v)(b) of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/03/2013, 1% penalty per day would be liable on contractor/ firm for late deposit of the monthly installment by 10th of each month to which installment relates, the contract may be canceled and his security and advances deposited by the contractor shall be forfeited.

Chief Municipal Mingora, Swat did not impose and recover Rs 5,940,320 on account of 1% penalty per day for late deposit of monthly installment from lease contractors. Details at Annexure-3

Non imposition of penalty occurred due to non compliance of rules which resulted in loss to Government.

When reported in July 2014, the management stated that the principal amount has been recovered within the financial year. Reply was not convincing

as penalty was not imposed in compliance with the Terms & Conditions for the contracts.

Request for convening of DAC meeting was made in August, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends recovery of the amount and action against the person (s) at fault.

AP No. 15 (2013-14)

1.2.1.6 Non recovery of rent of shops - Rs 1.570 million

According to the condition No.1 of the agreements executed with the tenants of shops/cabins, the tenants shall be bound to deposit rent amount on last date of each month otherwise the allotment of shops/cabins will be cancelled with recovery of outstanding dues.

Chief Municipal Officer Mingora, Swat did not recover Rs 1,570,403 on account of rent of shops as outstanding against various tenants during 2013-14. Detail is as under:

S.No	Particular	No of tenants	Amount outstanding (Rs)
1	Shah Dara Watky stand	04	184,203
2	Haji Baba stand	01	45,644
3	Shah Dara stand	04	122,419
4	G.B.S Air port road	44	263,274
5	G.B.S Mardan Raod	64	954,863
Total		117	1,570,403

Non recovery of rent of shops was due to violation of lease agreements, which resulted in loss to Government.

When reported in July 2014, the management stated that efforts would be made for recovery. However no progress was intimated.

Request for convening of DAC meeting was made in August, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

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

AP No. 18 (2013-14)

1.2.2 Internal Control Weaknesses

1.2.2.1 Loss to government due to non adjustment of income tax –Rs 3.211 million

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

Chief Municipal Officer Mingora, Swat paid Rs 53,532,033 to a contractor at Composite Scheduled Rates (CSR) for execution of a scheme “Construction of MC Plaza Swat”. Adjustment of income tax was not made in the bills while estimates were based on CSR which resulted in loss of Rs 3,211,922 @ 6% of the estimated cost.

Non adjustment of income tax was due to weak internal controls, which resulted in loss to Government.

When reported in August 2014, management replied that Malakand Division was exempted under the Constitution of the Islamic Republic of Pakistan and payment has been made on the basis of CSR for Malakand Region. Reply was not satisfactory as overpayment was made due to non adjustment of Income Tax.

Request for convening of DAC meeting was made in August, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends recovery and action against the person(s) at fault under intimation to audit.

AP No. 10 (2013-14)

MUNICIPAL COMMITTEE BARIKOT

1.3 Audit Paras Municipal Committee Barikot Swat

1.3.1 Irregularity & non compliance

1.3.1.1 Non recoupment of loss from the defaulting contractor –Rs 2.110 million

According to Para (ix) of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/03/2013, the successful bidder within seven days of the acceptance of his bid shall enter into an agreement within specified period. In case, the contractor/firm does not enter into an agreement or does not deposit the advances within specified period, the contract shall stand cancelled and loss if any shall be recouped at the risk & cost of the contractor and recoverable under the land revenue act, along with blacklisting the contractor/firm.

Chief Municipal Officer Barikot, Swat auctioned the contract of “2% Property Tax Fee” for the financial year 2013-14. The highest bid of Rs 8,000,000 of Muhammad Afzal Khan Government contractor was accepted and he was directed to deposit the additional security. He did not deposit additional security. The contract was carried out departmentally and a sum of Rs 5,890,125 were collected which resulted in loss of Rs 2,109,875. (8,000,000 – 5,890,125).

Non recoupment of loss at the risk & cost of the defaulting contractor occurred due to non compliance of rules.

When reported in August 2014, the management replied that detailed reply would be furnished after scrutiny of record. However no reply was furnished to audit.

Request for convening of DAC meeting was made in September, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends recoupment of loss and action against the person(s) at fault under intimation to audit.

AP No. 25 (2013-14)

1.3.1.2 Unauthorized drawl on account of POL and repair of vehicle – Rs 1.337 million

According to Para 10 (i) of GFR Vol-I, 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 money.

Chief Municipal Officer Barikot, Swat drew Rs 1,336,593 on account of POL charges and repair of vehicle No. AD22468 during Financial Years 2012-14. Audit observed the following discrepancies.

- i. The vehicle was not at the pool of the local office while used by the CMO during 2012-13 & 2013-14.
- ii. The vehicle was missing after the transfer of the Ex-CMO.
- iii. Expenditure on POL and repair was unauthorized as no record was available in the office to the effect that this was a Government vehicle.
- iv. Logbook of the vehicle was not maintained.

Unauthorized drawl of POL and repair was occurred due to weak financial management which resulted in loss to Government.

When reported in August 2014, the management replied that detailed reply would be furnished after scrutiny of record. However no reply was furnished to audit.

Request for convening of DAC meeting was made in September, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends investigation and action against the person(s) at fault under intimation to audit.

AP No. 32 (2013-14)

MUNICIPAL COMMITTEE BAHRAIN

1.4 Audit Paras Municipal Bahrain Swat

1.4.1 Irregularity & non compliance

1.4.1.1 Irregular appointment of staff

According to Section 10 (2) of the Khyber Pakhtunkhwa Civil Servants (Appointment, Promotion and Transfer) Rules, 1989, the initial recruitment to posts that do not fall within the purview of the Khyber Pakhtunkhwa Public Service Commission shall be made on the recommendation of the Departmental Selection Committee, after vacancies have been advertised in newspapers.

Chief Municipal Officer MC Bahrain appointed 23 employees in various categories during 2012-14 without advertisement of the posts in the newspapers and adopting open merit system which was required as per rules. Furthermore 04 Class-IV employees were appointed without availability of sanctioned posts. Detail is as under:

S.No	Name of posts	No of posts filled	Remarks
1	Driver (BPS-04)	03	Without advertisement
2	Computer Assistant (BPS-01)	01	The post not sanctioned as per budget book
3	Naib Qasid (BPS-01)	04	Without advertisement
4	Chowkidar (BPS-01)	01	Without advertisement
4	Helper (BPS-01)	02	Without advertisement
5	Tractor Driver Fixed Pay	01	Without advertisement
6	Sanitary Workers Fixed Pay	11	Sanctioned posts of Sanitary workers were 08 as per budget book whereas appointed 11 which resulted in excess drawl of posts
	Total	23	

The irregularity occurred due non compliance of rules, which resulted in irregular appointment of staff.

When reported in August, 2014, the management stated that the appointments have been made on the recommendation of Employment Exchange Swat. However, no documentary proofs in support of reply were shown.

Request for convening of DAC meeting was made in September, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends investigation and action against the person(s) at fault under intimation to audit.

AP No. 40 (2013-14)

1.4.1.2 Illegal retention of government money in private bank - Rs 20.00 million

According to Para 7 of GFR Vol-I, unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Finance Department.

Chief Municipal Officer Municipal Committee Bahrain received Rs 20,000,000 vide cheque No.0978101 dated 24-06-2014 from Deputy Commissioner Swat on account of developmental fund of Special Package and deposited in private bank account instead of SDA which was contrary to the above rules as detailed below:

Head	Bank	Account No	Amount (Rs)
Special Package for Development Initiative in Khyber Pakhtunkhwa	HBL Madiyan Branch	0458-71000509-03	20,000,000

Illegal retention of government money in private bank occurred due to weak financial management, which resulted in violation of Government rules.

When reported in August 2014, the management replied that detailed reply would be furnished after scrutiny of the record. However no reply was intimated to audit.

Request for convening of DAC meeting was made in September, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends investigation and action against the person(s) at fault under intimation to audit.

AP No. 45 (2013-14)

- 1.4.1.3**
- i. Blockage of government money Rs 21.698 million**
 - ii. Non recovery of penalty –Rs 2.169 million**

According to Para 2.22 (2) B&RD Code, after receipt of administrative approval from the competent authority, the Divisional Officer/MO(I) will take up the preparation of the detailed estimate, Technical Sanction and to start the work by the contractors as soon as funds are allotted.

According to Clause 2 of the Contract Agreement, penalty of 1% per day and up to maximum of 10% of the tender cost may be imposed for delay in completion of work.

Chief Municipal Officer Bahrain, Swat awarded 53 schemes to various contractors with estimated cost of Rs 21,698,694 during 2012-14. The works were required to be completed up to August 2014. Neither works were completed in time nor penalty of Rs 2,169,869 @ 10% of the estimated cost imposed. Moreover, due to non execution of schemes government money was blocked. Detail at Annexure-4.

Blockage of Government money and non imposition of penalty occurred due to weak financial management which resulted in loss to Government.

When reported in August 2014, the management replied that detailed reply would be furnished after scrutiny of record. However no reply was intimated to audit.

Request for convening of DAC meeting was made in September, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends imposition of penalty and action against the person(s) at fault under intimation to audit.

AP No. 52 (2013-14)

1.4.2 Internal Control Weaknesses

1.4.2.1 Loss to government due to non adjustment of income tax –Rs 1.887 million

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

Chief Municipal Officer Bahrain, Swat paid Rs 31,451,894 at Composite Scheduled Rates (CSR) for execution of 60 developmental schemes executed during Financial Year 2011-2014. Adjustment of income tax was not made in the bills while estimates were based on CSR which loss of Rs 1,887,113 @ 6% of the estimated cost.

Adjustment of income tax was due to weak internal controls, which resulted in loss to Government.

When reported in August 2014, the management replied that detailed reply would be furnished after scrutiny of record. However no reply was intimated to audit.

Request for convening of DAC meeting was made in September, 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends recovery and action against the person(s) at fault under intimation to audit.

AP No. 53 (2013-14)

MUNICIPAL COMMITTEE KHWAZAKHELA

1.5 Audit Paras Municipal Committee Khwazakhela

1.5.1 Irregularity & non compliance

1.5.1.1 Loss due to awarding of contract on lesser rate - Rs 1.903 million

According to Para 23 of GFR Vol.-I, every Government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

Chief Municipal Officer Municipal Committee Khwazakhela awarded the contract of 2% property tax for 2013-14 for Rs.720,000 whereas the actual receipts of the 2% property tax as per Revenue Department record was Rs.2,622,820. Thus MC sustained a loss of Rs.1,902,820 as detailed below:

Description	Period	Amount (Rs)	Remarks
2% Proper Tax	01.07.2013 to 31.03.2014= 9 months	1,967,115	As per Revenue Department record
	01.04.2014 to 30.06.2014=3 months	655,705	On the basis of average of 9 months
Total		2,622,820	
Contract awarded for 2013-14		720,000	
Difference (Loss)		1,902,820	

Award of contract on lesser rate was due to weak financial management which resulted in loss to government.

When reported in September 2014, the management replied that the contract was awarded on the basis of proportionate share of MC Mingora for the year 2012-13. Moreover, the approval of the said contract has been accorded by the Local Government Department and the lease amount has been deposited by the contractor. Reply was not convincing as the actual receipts of 2% property tax was much more than the contractual amount.

Request for convening of DAC meeting was made in October 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends recovery and action against the person(s) at fault under intimation to audit.

AP No. 60 (2013-14)

MUNICIPAL COMMITTEE MATTA

1.6 Audit Paras Municipal Committee Matta
1.6.1 Irregularity & non compliance
1.6.1.1 Loss to government due to non adjustment of income tax– Rs 4.701 million

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

Chief Municipal Officer, Municipal Committee Matta executed various developmental schemes of the estimated cost of Rs 78,345,760 through project leaders and contractors during financial year 2013-14 and paid Composite Scheduled Rates (CSR) which includes 6% income tax. Adjustment of such tax was required in the bills of the project leaders & contractors as estimates were prepared on CSR and payments were made accordingly due to which an extra amount of Rs 4,700,746 was paid to the project leaders & contractors. Detail is as under:-

Source of fund	Allocation (Rs)	Expenditure (Rs)	6% Income tax (Rs)
Special Package (2012-13)	40,000,000	40,000,000	2,400,000
Do (2012-13)	4,000,000	4,000,000	240,000
TKPP (2012-13)	20,000,000	20,000,000	1,200,000
Special Package (2013-14)	30,000,000	14,345,760	860,746
Total	94,000,000	78,345,760	4,700,746

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

When reported in September 2014, Management stated that the income tax deduction has not been extended to PATA. Reply of the department was not satisfactory as payment was made on CSR.

Request for convening of DAC meeting was made in October 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends recovery from the concerned and action against the person(s) at fault.

AP # 89 (2013-14)

MUNICIPAL COMMITTEE KABAL

1.7 Audit Paras Municipal Committee Kabal
1.7.1 Non Production of Record
1.7.1.1 Non Production of Record – Rs 1.1 million

According to Section 14(3) of Auditor General’s Functions, Powers and Terms and Conditions of Service Ordinance, 2001, “any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.”

Chief Municipal Officer Kabal Swat paid Rs 1,100,000 to Secretary LCB vide cheque No 8713230 dated 24.6.2014 on account of cost of vehicle during financial year 2013-14; however record was not produced for audit purpose.

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

When pointed out in September 2014, management stated that the Provincial Government would be approached for provision of record. Reply was not satisfactory as record was not produced to audit.

Request for convening of DAC meeting was made in October 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends fixing of responsibility for non production of record.

AP # 36 (2013-14)

1.7.2 Irregularity & non compliance

1.7.2.1 Non collection of general bus stand fee – Rs1.6 million

According to Para-1 & 2 of Section-179 of Local Government Act, 2012 failure to pay any tax and other money claimable under this Act shall be an offence”. “All arrears of taxes, rents and other moneys claimable by a Local Council under this Act shall be recoverable as arrears of land revenue.

Chief Municipal Officer Kabal Swat awarded the contract of General Bus Stand Kabal for Rs 1,600,000 approved vide Local Council Board letter No. AO-II/LCB/9-1/2013-14 dated 28.6.2013. Later on the contractor refused to run the contract. The local office neither re-advertised the contract nor any serious efforts made to collect taxes during the year 2013-14.

Non collection of bus stand fee occurred due to weak internal control, which resulted in loss to the authority.

When pointed out in September 2014, management stated that detailed reply would be furnished after verification of record. However no reply was intimated to audit.

Request for convening of DAC meeting was made in October 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this report in March, 2015.

Audit recommends recovery of the amount and action taken against the person(s) at fault.

AP # 33 (2013-14)

DISTRICT COUNCIL SWAT

1.8 Audit Paras District Council Swat

1.8.1 Irregularity & non compliance

1.8.1.1 Loss to government due to non adjustment of income tax – Rs 3.470 million

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

Chief Coordination Officer Swat executed developmental schemes of the estimated cost of Rs57,834,918 through contractors during financial year 2013-14 and paid Composite Scheduled Rates (CSR) which include 6% income tax. Adjustment of such tax was required from the bills of the project leaders & contractors as estimates were prepared on CSR which resulted in loss of Rs 3,470,095. Detail is as under:

Source of fund	Allocation (Rs)	Expenditure (Rs)	6% Income tax (Rs)
Annual Development Programme (First Phase)	23,000,000	17,448,178	1046891
Annual Development Programme (2 nd Phase)	92,150,000	40,386,740	2423204
Total	115,150,000	57,834,918	3470095

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

When pointed out in October 2014, management stated that detailed reply would be furnished after scrutiny of record. However, the reply was not received.

Request for convening of DAC meeting was made in October 2014, but no response was received from the Principal Accounting Officer as a result the DAC meeting could not be convened till finalization of this Report in March, 2015.

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

AP # 71 (2013-14)

ANNEXURES

Annexure-1

Detail of MFDAC Paras

(Rs in

million)

S.No	Name of MC	Caption	Amount (Rs)
1.	MC Mingora 2013-14	Unauthorized purchase of transformers without market rate analysis	1.570
		Non recovery of Taxes	0.322
2.	-do-	Non recoupment of loss from the default contractor	1.975
3.	-do-	Non recovery of loss from the defaulting contractor	0.785
4.	MC Barikot	Less deposit of 2% property Tax	0.368
5.	-do-	Non recovery of loading fee (sand) from the defaulting contractor	0.213
6.	MC Bahrain	Non imposition of 1% penalty for late deposit of monthly installment	0.254
7.	-do-	Loss to government due to allowing inadmissible cost factor on MRS 2013	1.318
8.	MC Khawazakhela	Unauthorized and unauthentic expenditure on daily wage staff	1.536
9.	MC Matta	Irregular/ unauthentic payment of secured advance– Rs 6.881 million	6.881
10.	-do-	Irregular execution of works for Rs40.00 million	40.0
11.	District Council Swat	Irregular advance payment on account of material brought to site – Rs 1.088 million	1.088
12.	-do-	Irregular expenditure on account of M&R amounting to Rs 4,575,505 and non recovery of Government taxes amounting to Rs 310,780	4.575
13.	-do-	Loss to government due to Non-recovery of penalty	9.766
14.	-do-	Overpayment due to deviation from PC-I/BOQ	5.674
15.	MC Kabal	Unauthorized expenditure on private vehicle without approval	0.594
Total			75.027

Annexure-2

Audit Impact Summary

S.No	Rules/System/Procedure	Audit Impact
1	According to Rule 10 of Government of Khyber Pakhtunkhwa Public Procurement Regulatory Authority Procurement Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs 100,000.	DAC meetings could not be convened due to which audit impact is not visible.
2	According to Para 2.22 (2) B&RD Code, after receipt of administrative approval from the competent authority, the Divisional Officer/MO(I) will take up the preparation of the detailed estimate, Technical Sanction and to start the work by the contractors as soon as funds are allotted.	-do-
3	According to Para (ix) of the Model Terms & Conditions for the contracts notified by the Government of Khyber Pakhtunkhwa Local Government Department vide No. AO-II/LCB/6-11/2013 dated 20/03/2013, the successful bidder within seven days of the acceptance of his bid shall enter into an agreement within specified period. In case, the contractor/firm does not enter into an agreement or does not deposit the advances within specified period, the contract shall stand cancelled and loss if any shall be recouped at the risk & cost of the contractor and recoverable under the land revenue act, along with blacklisting the contractor/firm	-do-
4	According to Finance Department Khyber Pakhtunkhwa letter NO.SO(Dev-II) FD/12-6/12-13 dated 20.06.2013, addressed to the Secretaries of the C& W, Irrigation, PHE and Local Government Department, the CSR includes Income Tax which is in built in the item rates. On the contrary, full CSR rates are paid without deduction of the Income Tax in the tax exempted areas resulting in overpayment by the amount equal to deductible Income Tax.	-do-

Statement showing detail of penalty (DP # 1.2.1.5) Annexure-3

2% Property Tax 2013-14 (Ajmal Khan Government Contractor)					
S.No.	Due date	Paid Date	Diff (Days)	Amount of installment	Penalty 1% /day
1	31.08.2013	30.09.2013	30	2,768,200	830,460
2	30.09.2013	09.10.2013	9	2,768,200	249,138
3	31.10.2013	29.11.2013	29	2,768,200	802,778
4	30.11.2013	20.12.2013	20	2,768,200	553,640
5	31.12.2013	22.01.2014	20	2,768,200	553,640
6	31.01.2014	07.02.2014	07	1,900,000	133,000
7	31.01.2014	17.02.2014	17	868,200	147,594
8	28.02.2014	11.03.2014	11	1,220,000	134,200
9	28.02.2014	11.03.2014	11	1,548,200	170,302
				Total	3,574,752
General Bus Stand Mingora 2013-14 (Jamal-u-Din Government Contractor)					
1	28.02.2014	03.03.2014	03	3,500,000	105,000
2	28.02.2014	04.03.2014	04	4,100,000	164,000
3	31.03.2014	03.04.2014	03	3,000,000	90,000
4	31.03.2014	03.04.2014	03	4,600,000	138,000
5	30.04.2014	12.05.2014	12	3,600,000	432,000
6	30.04.2014	16.05.2014	16	4,000,000	640,000
7	31.05.2014	03.06.2014	03	1,520,000	45,600
				Total	1,614,600
Water Charges current & arrear (Nasir Alam Government Contractor)					
1	31.10.2013	25.11.2013	25	1,811,240	452,810
2	30.11.2013	10.12.2013	10	1,000,000	100,000

	30.11.2013	11.12.2013	11	818,200	90,002
	31.01.2014	06.02.2014	06	1,000,000	60,000
	31.01.2014	06.02.2014	06	802,600	48,156
				Total	750,968
				Grand Total	5,940,320

(DP # 1.4.1.3)

Annexure-4

Detail of schemes under 30% ADP 2013-14 not completed in due dates

S.No	Name of Scheme	E/Cost (Rs)	Date of Commencement	Date of Completion	Penalty (Rs)	Physical Progress
1	Suspension Bridge U/C Bahrain	300,000	16-06-2014	31.08.2014	30,000	Not yet started
2	Water Supply Scheme and Construction of Water Tank at Telba U/C Bahrain	200,000	16-06-2014	31.08.2015	20,000	Not yet started
3	Shingle Road At Zor Kalay Bahrian	150,000	16-06-2014	31.08.2016	15,000	Not yet started
4	Pavement of Street at Jeel Bahrain	150,000	16-06-2014	31.08.2017	15,000	Not yet started
5	Shingle Road / Blasting Neaim Bahrain	100,000	16-06-2014	31.08.2018	10,000	Not yet started
6	Pavement of Street at Kambalai Bahrain	150,000	16-06-2014	31.08.2019	15,000	Not yet started
7	Pavement of street at Kar U/C Madyan	200,000	16-06-2014	31.08.2020	20,000	Not yet started
8	Suspension Brodge Kar U/C Madyan	350,000	16-06-2014	31.08.2021	35,000	Not yet started
9	Shingle Road at Barr Shgahgram U/C Madyan	500,000	16-06-2014	31.08.2022	50,000	Not yet started
10	Repair of Street Light Madyan and Bahrain	357,000	16-06-2014	31.08.2023	35,700	Not yet started
	Total	2,457,000			245,700	

Detail of schemes under special package 2013-14 not completed in due dates

S.No	Name of Scheme	E/Cost	Commencement date	Completion due	Penalty
1	Water Supply Scheme at Jare, Chanchare, U/C Fateh Pur	400,000	2/5/2014	30-08-2014	40,000
2	Water Supply Scheme Bacha Darai Yaka Bade Sha U/C Pateh Pur	400,000	2/5/2014	30-08-2014	40,000
3	Water Supply Scheme at kalakoren, Jukhtai Maindam	400,000	2/5/2014	30-08-2014	40,000
4	Water Supply Scheme at Kasona Mainada.	400,000	2/5/2014	30-08-2014	40,000
5	Water Supply Scheme at Village Shamerai Tirat Dara	400,000	2/5/2014	30-08-2014	40,000
6	Pavement of Street at Daman	400,000	2/5/2014	30-08-2014	40,000
7	Pavement of Street Badalai Madyan	300,000	2/5/2014	30-08-2014	30,000
8	Pavement of Street at Lodai Madyan	400,000	2/5/2014	30-08-2014	40,000
9	Suspension Bridge at Proper Bahrain	500,000	2/5/2014	30-08-2014	50,000
10	Protection Wall at Bahrain	250,000	2/5/2014	30-08-2014	25,000
11	Water Supply Scheme at Ayen, Darolai, Mankar U/C Mankyal	400,000	2/5/2014	30-08-2014	40,000
12	Water Supply Scheme Gornai Ramait U/C Mankyal	400,000	2/5/2014	30-08-2014	40,000
13	Water Supply Scheme at Cham, Laikot, Peshmal,	500,000	2/5/2014	30-08-2014	50,000

	Balakot Upper				
14	Protection Wall at Utror Masjid Utror	500,000	2/5/2014	30-08-2014	50,000
15	Protection Wall at Utror Bazar Utror	500,000	2/5/2014	30-08-2014	50,000
16	Shingle/PCC Road at Pardesha Muslim Bagh Madyan	400,000	2/5/2014	30-08-2014	40,000
17	Shingle/PCC Road at Chail Beshigram	400,000	2/5/2014	30-08-2014	40,000
18	Shingle/PCC Road at Beshigram Main Beshigram	400,000	2/5/2014	30-08-2014	40,000
19	Shingle Road Bati Band Gat Sar Beshigram	400,000	2/5/2014	30-08-2014	40,000
20	Shingle Road At Garai Bahrain	400,000	2/5/2014	30-08-2014	40,000
21	Shingle Road Kond Torwal Balakot	400,000	2/5/2014	30-08-2014	40,000
22	PCC Road Bafar Kalam	400,000	2/5/2014	30-08-2014	40,000
23	PCC Road Kalagai Branvi U/C Madyan	400,000	2/5/2014	30-08-2014	40,000
24	Shingle/PCC Road At Kargal U/C Madyan	350,000	2/5/2014	30-08-2014	35,000
25	Bridge Abutment at Koknil Kalam	300,000	2/5/2014	30-08-2014	30,000
26	Shingle Road Alar, Satal Bahrain	700,000	2/5/2014	30-08-2014	70,000
27	Extension in Shingle Road Kardyal Beshigram	600,000	2/5/2014	30-08-2014	60,000
28	Extension in Shingle Road Gonagosh Balakot	800,000	2/5/2014	30-08-2014	80,000
29	Shingle Road Kwaro Tangai Chail Beshigram	500,000	2/5/2014	30-08-2014	50,000
30	Shingle Road Shalikyari Chail Beshigram	300,000	2/5/2014	30-08-2014	30,000
31	Blasting Shingle Road Kasona Maindam	300,000	2/5/2014	30-08-2014	30,000
32	Shingle Road Branvi	500,000	2/5/2014	30-08-2014	50,000

	Madyan				
33	Blasting Shingle Road Daral	600,000	2/5/2014	30-08-2014	60,000
34	Shingle Road Akhon Abad Madyan	200,000	2/5/2014	30-08-2014	20,000
35	Shingle/PCC Road at Morpandi Tirat	200,000	2/5/2014	30-08-2014	20,000
36	Irrigation Channel Ashoka Ayen u/C Mankyal	300,000	2/5/2014	30-08-2014	30,000
37	Irrigation Channel Bati Band Beshigram	300,000	2/5/2014	30-08-2014	30,000
38	Irrigation Channel(Pipe) Darolai U/C Mankyal	500,000	2/5/2014	30-08-2014	50,000
39	Protection Wall At Satal Damlai U/C Madyan	400,000	2/5/2014	30-08-2014	40,000
40	Extension Water Supply Scheme at Paklai Shahgram U/C Madyan	800,000	2/5/2014	30-08-2014	80,000
41	Water Supply Scheme Loyi Satal Bahrain	800,000	2/5/2014	30-08-2014	80,000
42	Purchase of Land for Grave Yard at Chekrai U/C Fateh Pur	1,000,000	2/5/2014	30-08-2014	100,000
43	Drinking Water Supply Scheme at Akhund Abad	441,694	20-06-2014	30-08-2014	44,169
Total		19,241,694			1,924,169
Grand total		21,698,694			2,169,869