



**AUDIT REPORT  
ON THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATIONS  
IN DISTRICT KARAK  
KHYBER PAKHTUNKHWA  
AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

ADP	Annual Developmental Programme
AIR	Audit and Inspection Report
BD Shah	Banda Daud Shah
BOQ	Bill of quantity
BTR	Black Top Road
CMD	Chief Minister Directives
CPWA	Central Public Works Accounts
CPWD	Central Public Works Department
C&W	Communication and Works
DAC	Departmental Accounts Committee
DG	Director General
GFR	General Financial Rules
HDPE	High Density Polyethylene
HP	Hand Pump
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity authority
LCB	Local Council Board
LGA	Local Government Act
MB	Measurement Book
MC	Municipal Committee
MFDAC	Memorandum for Departmental Accounts Committee
NAM	New Accounting Model
NC	Neighborhood Council
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma-I
PCC	Pacca Concrete Cement
PVC	Poly venial chloride
PESCO	Peshawar Electric Supply Company

PLA	Personal Ledger Account
PHE	Public Health Engineering
RDA	Regional Directorate of Audit
S/F	Supply and Fixing
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO(R)	Tehsil Officer Revenue
TS	Technical Sanction
UC	Union Council
VC	Village council
WSS	Water Supply Scheme

## **Preface**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections-8 and 12 of the Auditor-General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 37 of Khyber Pakhtunkhwa Local Government Act 2013, require the Auditor-General of Pakistan to conduct audit of the receipts and expenditure of Local Fund of Tehsil/Town Municipal Administrations.

The report is based on audit of the account of TMAs in District Karak for the financial year 2016-17. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit on test check basis during 2017-18 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. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The Audit Observations listed in the Annex-1 shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of appropriate legislative 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.

The Audit observations included in this Report have been finalized in light of written replies of the TMAs. 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 37 of Khyber Pakhtunkhwa Local Government Act, 2013 to be laid before appropriate legislative forum.

Islamabad  
Dated:

**(Javaid Jahangir)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa carries out the audit of all Tehsil Municipal Administrations. The Regional Directorate of Audit Kohat, on the behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of District Governments, Tehsil Municipal Administrations and VCs/NCs of three Districts i.e. Kohat, Karak and Hangu respectively.

The Regional Directorate of Audit Kohat has a human resource of 08 officers and staff, constituting 2240 man days and a budget of Rs 11.996 million was allocated during Financial Year 2016-17. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audits of programs/ projects.

Tehsil Municipal Administrations in District Karak, i.e. Karak, BD Shah & Takht-e-Nasriti performs their functions under Khyber Pakhtunkhwa Local Government Act 2013. Each TMA has one Principal Accounting Officer (PAO) as provided in Rule 8(1P) of the Khyber Pakhtunkhwa Tehsil and Town Municipal Administration Rules of Business 2015. Financial Provisions of the Act establish a local fund for each Tehsil Administration. Annual budget is authorized by the Tehsil Council in the form of budgetary grants.

### **a. Scope of audit**

The total expenditure of the Tehsil Municipal Administrations, District Karak, for the Financial Year 2016-17, was Rs 443.128 million. Out of this, RDA Kohat audited an expenditure of Rs 265.876 million which, in terms of percentage, was 60% of the auditable expenditure.

The receipts from own sources of the Tehsil Municipal Administrations in District Karak for the Financial Year 2016-17 were Rs 107.451 million. Out of this, RDA Kohat audited receipts of Rs 107.451 million which, in terms of percentage, was 100% of the auditable receipts.

The total expenditure and receipts of Tehsil Municipal Administrations, District Karak, for the financial year 2016-17, were Rs 550.579 million. Out of this, RDA Kohat audited the expenditure and receipts of Rs 373.327 million.

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

Recovery of Rs 57.170 million was pointed out during the audit. However, no recovery was affected till the finalization of this report. Out of the total recoveries, Rs 24.040 million was not in the notice of the executives prior to audit.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of TMAs, with respect to their functions, prioritization of risk areas by determining their significance and key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting the audit. Audit used desk audit techniques for analysis of compiled data and review of actual vouchers called for during scrutiny and substantive testing in the field.

**d. Audit Impact**

Audit pointed out various irregularities of serious and systemic nature. Cases related to weak internal controls were also pointed out, to which the management has been sensitized. In certain cases, the management has taken action which may further be verified. However, no impact was visible as the management failed to reply and thus irregularities could not come to light in the proper forum i.e. DAC and PAC.

**e. Comments on Internal Control and Internal Audit department**

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



Another basic component of internal control, as envisaged under section 37(4) of LGA 2013, is internal audit which was not found in place in the domain of TMAs.

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

- i. Non production of record amounting to Rs 38.00 million was noted in one case.<sup>1</sup>
- ii. Irregularity & non-compliance amounting to Rs 84.655 million was noted in seven cases.<sup>2</sup>
- iii. Loss due to internal control weaknesses of Rs 53.755 million was noted in nine cases<sup>3</sup>.

**g. Recommendations**

- i. Action needs to be taken for violation of the rules and regulations in spending the public money.
- ii. All sections of TMAs 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.
- iii. Responsibilities need to be fixed for unauthorized withdrawals and losses sustained by the administration due to overpayments and non realization of receipts.
- iv. Deductions of taxes may be ensured and responsibility be fixed for non award of contracts of receipts.

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<sup>1</sup> Para: 1.4.1.1

<sup>2</sup> Para: 1.2.1.1 to 1.2.1.3, 1.3.1.1, 1.3.1.2, 1.4.2.1 & 1.4.2.2

<sup>3</sup> Para: 1.2.2.1 to 1.2.2.3, 1.3.2.1 to 1.3.2.4, 1.4.3.1 & 1.4.3.2

## SUMMARY TABLES AND CHARTS

### I: Audit Work Statistics

(Rs in million)

S#	Description	No.	Budget
1	Total Entities in (PAO) Audit Jurisdiction	03	550.579
2	Total formations in audit jurisdiction	03	550.579
3	Total Entities in (PAO) Audited	03	373.327
4	Total formations Audited	03	373.327
5	Audit & Inspection Reports	03	373.327
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (Relating to TMA)	-	-

### II: Audit observations classified by categories

(Rs in million)

S#	Description	Amount under Audit Observation
1	Unsound asset management	0
2	Weak financial management	15.016
3	Weak Internal controls relating to financial management	53.755
4	Others	107.639
<b>Total</b>		<b>176.41</b>

### III: Outcome Statistics

(Rs in million)

S#	Description	Expenditure on Acquiring Physical Assets Procurement	Civil Works	Receipts	Others	Total for the Year 2016-17	Total for the year 2015-16
1	Outlays Audited	--	169.040	107.451	96.836	373.327	185.290
2	Amount Placed under Audit Observation /Irregularities of Audit	--	95.023	43.387	38.000	176.410	145.419
3	Recoveries Pointed Out at the instance of Audit	--	12.974	44.001	0.195	57.170	24.099
4	Recoveries Accepted /Established at the instance of Audit	--	--	--	--	--	--
5	Recoveries Realized at the instance of Audit	--	--	--	--	--	--

**IV: Table of Irregularities pointed out****(Rs in million)**

<b>S#</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operation	81.655
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	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.	35.904
5	Recoveries and overpayment, representing cases of established overpayment or misappropriations of public monies.	17.851
6	Non production of record	38.00
7	Others, including cases of accidents, negligence etc.	3.00
<b>Total</b>		<b>176.41</b>

**V: Cost Benefit****(Rs in million)**

<b>S#</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited	373.327
2	Expenditure on Audit	0.100
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	1:0

## **CHAPTER-1**

### **1.1 Tehsil Municipal Administrations, Karak**

#### **1.1.1 Introduction**

District Karak has three tehsils i.e. Karak, Takht-e-Nasriti and BD Shah. Each Tehsil office is managed by a Tehsil Municipal Officer. Each Tehsil has its own Tehsil Officer (Finance), Tehsil Officer (Infrastructure) and Tehsil Officer (Regulation).

**According to Section 22 of the Local Government Act 2013, the functions and powers of TMAs are as under:**

- (a) Monitor and supervise the performance of functionaries of Government offices located in the Tehsil and hold them accountable by making inquiries and reports to the district government or, as the case may be, Government for consideration and action;
- (b) Prepare spatial plans for the Tehsil including plans for land use and zoning and disseminate these plans for public enquiry;
- (c) Execute and manage development plans for improvement of municipal services and infrastructure;
- (d) Exercise control over land-use, land-subdivision, land development and zoning by public and private sectors for any purpose, including for agriculture, industry, commercial markets, shopping centers; residential, recreation, parks, entertainment, passenger and freight transport and transit stations;
- (e) Enforce municipal laws, rules and bye-laws;
- (f) Prevent and remove encroachments;
- (g) Regulate affixing of sign-boards and advertisements;
- (h) Provide, manage, operate, maintain and improve municipal services;
- (i) Prepare budget, long term and annual municipal development programmes;
- (j) Maintain a comprehensive data base and information system on services in the Tehsil municipal record and archives and provide public access to it on nominal charges;

- (k) Collect taxes, fines and penalties provided under this Act;
- (l) Organize sports, cultural, recreational events, fairs and shows;
- (m) Organize cattle fairs and cattle markets;
- (n) Co-ordinate and support municipal functions amongst village and neighborhood councils;
- (o) Regulate markets and services, issue licenses, permits, grant permissions and impose penalties for violation thereof;
- (p) Manage municipal properties, assets and funds;
- (q) Develop and manage schemes, including site development in collaboration with district government;
- (r) Authorize officers to issue notice, prosecute, sue and follow up criminal, civil and recovery proceedings against violators of municipal laws; and
- (s) Prepare financial statements and present them for audit.

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

An amount of Rs 591.685 million was allocated as grant in aid by the Provincial Government to Tehsil Municipal Administrations of District Karak. An amount of Rs 107.451 million was realized from own sources during the financial year 2016-17. Thus making a total of Rs 699.136 million available with the Tehsil Municipal Administrations of District Karak. Out of this an expenditure of Rs 443.128 million was incurred by the Tehsil Municipal Administrations Karak with a saving of Rs 256.008 million during financial Year 2016-17. Detail is given below:

#### Detail of budget and expenditure during financial year 2016-17

(Rs in million)

2015-16	Budget	Expenditure	Excess /(Saving)	%age
Salary	86.164	72.520	(13.644)	(15.83)
Non-salary	23.748	9.797	(13.952)	(58.75)
Developmental	589.224	360.811	(228.412)	(38.76)
<b>Total</b>	<b>699.136</b>	<b>443.128</b>	<b>(256.008)</b>	

### Detail of receipts realized during Financial Year 2016-17

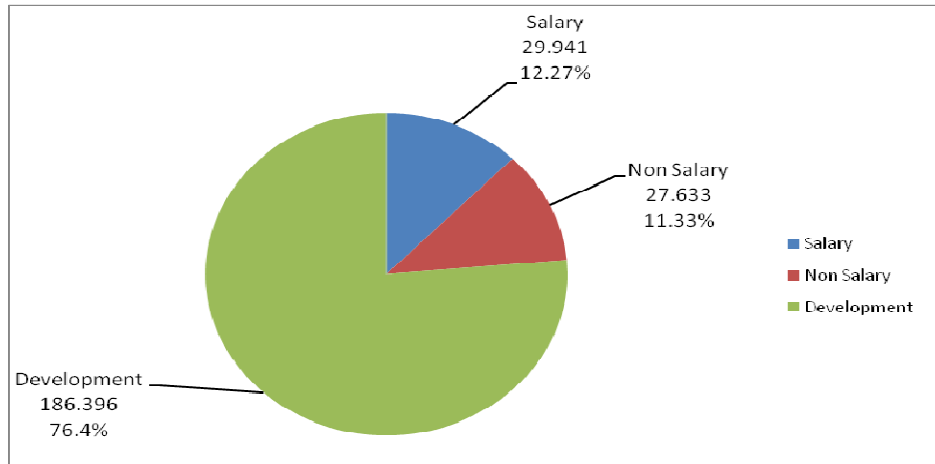
(Rs in million)

2016-17	Provincial Grant in Aid	Realization from own sources	Total
Receipts	591.685	107.451	699.136

The huge savings of Rs 256.008 million in all heads of accounts indicate weakness in the capacity of these local institutions to utilize the amounts allocated.

### Expenditure 2016-17

(Rs in million)



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

The Audit Reports pertaining to Financial Years 2009-10 to 2014-15 on accounts of Tehsil Municipal Administrations were prepared under the Khyber Pakhtunkhwa Local Government Act, 2013 and submitted to Governor Khyber Pakhtunkhwa but have not yet been discussed in PAC. The Provincial Assembly Khyber Pakhtunkhwa vide letter No PA/KP/PAC/GEN. DISTT GOV/17/7935 dated 23.02.2017 has returned the Audit Reports with the remarks that the same

may be examined by respective Accounts Committees of council as provided under Khyber Pakhtunkhwa Local Government Act, 2013. Under the direction of the PAC the reports have been submitted to the District Nazim for placing before the District Accounts Committee constituted under LGA 2013.



**TEHSIL MUNICIPAL ADMINISTRATION KARAK**

## **1.2 Tehsil Municipal Administration Karak**

### **1.2.1 Irregularity & Non Compliance**

#### **1.2.1.1 Irregular expenditure without need assessment and rate analysis-Rs 9.016 million**

According to Paras 220 and 221 of CPWA Code, the Sub Divisional Officer, before making payments to the contractors is required to compare the quantities in the bills and see that all the rates are correctly entered and that all the calculations have been checked arithmetically. As general practice market analysis were required to be made before the payment for non-Scheduled Items. According to KPPRA Rules 2013 Chapter II, Goods warranty: Where possible, the procuring entity shall ask for a warranty from the supplier or contractor, for replacement or repair of the procured goods falling in the warranty period.

TMO Karak incurred an expenditure of Rs 9,016,000 on account of 'Installation of Solar System at Tube wells at PK-40 Karak-1' under Gas Royalty Fund during 2016-17. Audit observed that:

- The expenditure was incurred on installation of solar system on tube wells while none of the tube well of TMA Karak was functional for the last so many years.
- Need assessment was not carried out.
- No market analysis for rates was carried out.
- No clause was incorporated/ inserted into contract agreement for warranty of parts/replacement and maintenance / repair for a certain period.

The Irregularity occurred due to weak administrative and financial control, which resulted in violation of government rules.

The irregularity was pointed out to the management in February, 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not convened till finalization of this report.

Audit suggests action against the person(s) at fault.

**AIR Para No. 01 (2016-17)**

**1.2.1.2 Irregular expenditure on developmental scheme-Rs 5.00 million**

According to Rule 178 GFR Volume 1 read with para54 and 56 of CPWD Code, work may not be commenced or liability incurred unless the work is administratively and technically sanctioned by competent authority.

Para 23 of GFR Vol-I provides that each Govt. officer will personally be responsible for any loss sustained by Govt. through negligence or fraud on his part or on the part of his subordinate staff.

TMO, Karak incurred an expenditure of Rs 5,000,000 on a work 'Street Pavement, drain in Tehsil Takhte Nasrati, BD Shah & Karak' during the year 2016-17. Audit observed the following irregularities:

1. TS was not obtained from designated Competent Authority. It was obtained from Superintending Engineer, PHE instead of the Chief Engineer in LCB.
2. TMA Karak executed works in the jurisdiction of other TMAs unauthorizedly.
3. The fund out of District ADP was transferred to PLA of TMA on 22.6.2016, which was meant for 2015-16 and required to be lapsed on 30.6.2016 but was not revived during 2016-17.
4. Time period for completion was not mentioned in the work order.
5. Two items of work of PCC 1:3:6 having cost of Rs 691,622 duly approved in PC-1 were not executed.
6. Contract agreement was also not sanctioned by the Competent Authority.

Irregularity occurred due to weak administrative and financial control, which resulted in violation of government rules.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests action against the person(s) at fault.

**AIR Para No. 02 (2016-17)**

### **1.2.1.3 Doubtful expenditure of Rs 3.00 million**

According to Para 23 of GFR Vol-I, each Govt. officer will personally be responsible for any loss sustained by Govt. through negligence or fraud on his part or on the part of his subordinate staff.

TMO Karak executed a work 'Renovation of Circuit House/Annex of DC residence' during 2016-17 out of Gas Royalty fund 2015-16. During physical verification it came to notice that no work was carried out in Circuit House Karak. The PC-1, TS, Agreement file, progress report, MB and payment vouchers were also not provided to audit for verification. The only work in Circuit house was carpeting and installation of 2 Number Air Conditioners were noticed, which was executed by C&W Karak.

Doubtful expenditure occurred due to weak financial control, which resulted in loss to Government.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests inquiry of taxes and action against the person(s) at fault.

**AIR Para No. 03 (2016-17)**

## **1.2.2 Internal Control Weaknesses**

### **1.2.2.1 Loss to government on account of Weekly Cattle Fair - Rs 11.066 million**

According to clause 16 & 20 of Terms and Conditions of the revenue contracts, “If it is proved that the schedule has been violated or excess fee/tax has been charged willfully, then the contractor/firm as well defaulting staff shall be liable to pay a penalty up to 11-times of the actual taxes being charged” and “If the excessive amount so recovered is being charged frequently, the contract shall be cancelled with the approval of the Competent Authority and the advance /security deposited by the contractor shall be forfeited”.

TMO Karak awarded revenue receipt contract of Rs 1,006,000 on account of ‘Weekly Cattle Fair Latamber’ to a contractor during the year 2016-17. Audit observed that the local office failed to impose 11 times penalty amounting to Rs 11,066,000 on account of overcharging as per clause 16 & 20 of Terms and Conditions of the revenue contracts.

Loss occurred due to weak internal control, which resulted in overcharging.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests recovery and inquiry for taking action against the person(s) at fault.

**AIR Para No. 04 (2016-17)**

### **1.2.2.2 Non-recovery from revenue receipts contracts-Rs 7.718 million**

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

TMO, Karak failed to recover a sum of Rs 7,447,524 and Rs 270,400 on account of outstanding amount of contracts and income tax respectively from the contractors of revenue receipts contracts during 2016-17 as per detail given at annex-3.

Non recovery occurred due to weak internal control, which resulted in loss to government.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 05 (2016-17)**

### **1.2.2.3 Non recovery of taxes-Rs 3.542 million**

According to LCB KP Peshawar letter No. AOIII/LCB/9-25/2010 dated 9-6-2011 new taxes with the prescribed rates are imposed and to be collected accordingly.

TMO Karak did not recover various new taxes of various natures of businesses amounting to Rs 3,542,000 since 2011 as per detail given at annex-4.

Non recovery of taxes occurred due to weak financial control, which resulted in loss to Government.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests recovery of taxes and action against the person(s) at fault.

**AIR Para No. 06 (2016-17)**

**TEHSIL MUNICIPAL ADMINISTRATION  
BANDA DAUD SHAH**



### **1.3 Tehsil Municipal Administration Banda Daud Shah**

#### **1.3.1 Irregularity & Non Compliance**

##### **1.3.1.1 Unauthorized expenditure without technical sanction-Rs 44.099 million**

According Para 178 of GFR read with Para 56 of CPWD Code provides that no work should be commenced or liability incurred until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority.

TMO BD Shah awarded various developmental schemes worth Rs 44,099,855 during 2016-17 without obtaining technical sanction from the Competent Authority in violation of the rules as per detail given at annex-5.

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specification and schedules of rates as well as imposition of penalty for the delay in the execution of work.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests action against the person(s) at fault and inquiry by the competent forum into the actual quantities required to be executed

**AIR Para No. 05 (2016-17)**

- 1.3.1.2**
- i. Unauthorized and dubious tendering process –Rs 6.00 million**
  - ii. Loss to Government on account of overpayment- Rs 2.261 million**

Para 01 Chapter-II of KPPRA Rules 2014 requires that, “the Procuring entity shall use open competitive bidding as the principal method of procurement of goods over the value of Rs 100,000.

TMO, BD Shah awarded the contracts for execution of 05 Nos developmental schemes with estimated cost of Rs 20,500,000 each to various contractors during the year 2016-17. The lowest rates quoted by the contractors were ignored without any cogent reason which resulted in loss of Rs 2,261,000 as per detail given at annex-6.

Unauthorized and dubious tendering process was occurred due to non-compliance of rules, which leads to violation of rules.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 02 (2016-17)**

### 1.3.2 Internal Control Weaknesses

#### 1.3.2.1 Loss due to less realization of revenue-Rs 10.928 million

According to Rules 51(1) of the Revenue Receipts Management of the TMA Budget Rules 2016 the TO(R) shall ensure that all revenue dues is claimed, realized and credited immediately into Tehsil Fund under proper receipt head. According to the instruction issued to all TMOs vide letter No.AO-II/LCB/6-11/2014 dated 13-03-2014 a maximum increase not less than 20% overall in the existing revenue was required to be ensured by creating environment for competition.

TMO, BD Shah made less recovery of Rs 10,928,443 on account of various receipts contracts during the year 2016-17. The local office failed to collect the receipts after adding 20% increase over the previous year's bids as per model terms and conditions resulting in loss to the government as per detail given below.

Name of Contract	Actual Receipts during 2015-16 (Rs)	Required for 2016-17 (Rs)	Actual receipts 2016-17 (Rs)	Less collection of Receipts (Rs)
2% Mutation Fee	5,340,400	6,408,480	3,952,037	2,456,443
Cess Fee, Teri	7,060,000	8,472,000	0	8,472,000
Total Loss				10,928,443

Less realization of revenue occurred due to weak internal control, which resulted in loss to government.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 06 (2016-17)**

**1.3.2.2 Non recovery on account of Cess fee - Rs 10.133 million**

According to Para 8 and 26 of the General Financial Rules Volume I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

TMO B.D Shah did not collect the outstanding amount of Rs 9,212,500 from the contractor on account of Cess fee receipts during the year 2016-17. Furthermore 10% interest amounting to Rs 921,250 on the outstanding amount was also not recovered.

Non collection of Cess Fee occurred due to weak internal control, which resulted in loss to government.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests recovery and action against the person(s) at fault besides blacklisting the contractor concerned.

**AIR Para No. 08 (2016-17)**

**1.3.2.3 Non imposition of penalty on account of delay in completion of developmental schemes-Rs 5.600 million**

As per condition 06 of the work order forms dated 07-01-2015 the time allowed for the completion of work was 06 months. According to Clause 6 of the work order and 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.

TMO, BD Shah awarded developmental works to various contractors worth Rs 56, 000,000 under Gas Royalty Fund and District ADP during 2016-17. As per work orders all works were required to be completed within six months from the date of commencement of the work i.e 30-06-2017 which were not completed till the date of audit i.e. February, 2018. The department did not impose and recover penalty @ 10% amounting to Rs 5,600,000 of the estimated costs of the works from the contractors for delay in completion of works as per detail at annex-7.

Non imposition of penalty occurred due to weak internal control, which resulted in delay in completion of works.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests recovery besides inquiry for taking action against the person(s) at fault.

**AIR Para No. 01 (2016-17)**

**1.3.2.4 Non Deduction of Sales Tax on supply & fixing of PVC, HDPE pipes and pumping machinery-Rs 2.005 million**

According to section 3 of Sales Tax Act, 1990 requires to recover the sales tax @ 17% of the value of taxable supplies made by registered persons in the course or furtherance of any taxable activity carried out by him.

TMO BD Shah paid Rs 11,795,971 on account of Supply and fixing of PVC & HDPE Pipes of various dias and pumping machinery in various developmental schemes executed during the year 2016-17. Sales tax @17% amounting to Rs 2,005,314 was not deducted from the contractor as per detail given below.

S#	Name of Scheme	Items Supplied	Quantity	Amount (Rs)	Sales Tax (Rs)
1	Rep: of old pipe line at BD Shah	32mm, 40mm, 110 mm etc HDPE Pipe	-	4,760,715	809,312
2	Inst: of Pressure pupms at BD Shah	PVC pipe 6" dia	1825.66 meters @Rs2630.97/M	4,830,256	821,143
3	---do---	S/F 2HP Submersible Pupms	49 Nos @ Rs45,000 each	2,205,000	374,850
<b>Total</b>				<b>11,795,971</b>	<b>2,005,305</b>

Non recovery of sales tax occurred due to weak financial control, which resulted in loss to Government.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests recovery of Government taxes and action against the person(s) at fault.

**AIR Para No. 03 (2016-17)**

**TEHSIL MUNICIPAL ADMINISTRATION  
TAKHT-E-NASRATI**

## 1.4 Tehsil Municipal Administration Thakht-e-Nasrati

### 1.4.1 Non Production of Record

#### 1.4.1.1 Non-production of auditable record-Rs 38.00 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence 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.

TMO Takht-e-Nasrati, District Karak failed to produce the following record amounting to Rs 38.00 million pertaining to the year 2016-17 for audit verification, which resulted into unauthentic and unverified expenditure.

Name of work	Amount (Rs in million)
Allied work at WSS(Solar System & pumping) machinery at Tehs: Takht e Nasrati	10.00
Installation of pressure pumps at Tehs: Takht e Nasrati	8.50
Installation of pressure pumps at Tehs: Takht e Nasrati	19.50
<b>Total</b>	<b>38.00</b>

Non-production of record occurred due to weak administrative and internal control, which resulted in unverified expenditure.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests production of record besides action against the person(s) at fault.

**AIR Para No. 11 (2016-17)**



## 1.4.2 Irregularity & Non Compliance

### 1.4.2.1 Unauthorized Expenditure without Obtaining Technical Sanction- Rs 14.279 million

According Para 178 of GFR read with Para 56 of CPWD Code provides that no work should be commenced or liability incurred until administrative approval and sanction has been obtained from the competent authority, a properly detailed design and estimate has been sanctioned and funds to cover the charge have been provided by the competent authority.

Tehsil Municipal Officer, Takht-e-Nasrati awarded various developmental schemes worth Rs 14,279,000 under '10% Oil & Gas Royalty/ CMD Special Package' to contractors during 2016-17 without obtaining technical sanction from the Competent Authority in violation of the rules as per detail given below. These schemes were also not monitored from the DMT for the purpose of transparent efficient utilization of developmental fund in the year 2016-17.

S#	Fund	Name of Scheme	Expenditure (Rs in Million)
01	Gas Royalty 2016-17	Inst: of Pressure pumps at UC Shanwa Gudi Khel	6.650
02	Special package 2014-15	Inst: of Pressure pumps at UC Shanwa Gudi Khel and Chowkara	7.629
		<b>Total</b>	<b>14.279</b>

Audit observed that irregular expenditure occurred due to weak internal control, which resulted in violation of rules regarding ascertaining the estimate of actual quantities to be executed during the work based on engineering specification and schedules of rates as well as imposition of penalty for the delay in the execution of work.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

Audit suggests action against the person(s) at fault and inquiry by the competent forum into the actual quantities required to be executed

**AIR Para No. 02 (2016-17)**

**1.4.2.2 Unauthorized award and execution of work on account of electrical work-Rs 1.00 Million**

According to rule 10 of Khyber Pakhtunkhwa Local Government (SITE DEVELOPMENT SCHEME) Rules, 2005, the developer shall submit to MC the detail design and specification of electricity. MC may sanction design and specifications after obtaining comments from concerned departments and authorities. The electric network shall be implemented in accordance with policy, design and specification as approved by PESCO or any other agency so notified by government. The development work shall be commenced after sanction of the above design or specifications.

TMO, Takhte Nasrati awarded a work 'Repair and Rehabilitation of Damage Transformers' to M/S Zulkiaf for Rs 1,000,000 out of which an amount of Rs 975,000 was spent till June 2017. The following irregularities were noticed;

- Neither PC-1/design/specifications were sent to PESCO for obtaining comments nor the work was executed in accordance with policy, design and specifications as approved by PESCO.
- The rates of non-scheduled items offered by contractor were accepted without any rate analysis.
- The contractors were not registered with the Pakistan Engineering Council for the said work.
- The contract was sub-letted to another contractor as evident from the vouchers submitted for payments.
- PC-1 was prepared on assumption basis as amount for repair of identified transformer were placed in advance of disorders of specific items.

Unauthorized execution of work occurred due to weak internal control, which resulted in violation of Government rules.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 05 (2016-17)**

### 1.4.3 Internal Control Weaknesses

#### 1.4.3.1 Non imposition of penalty due to non-completion of developmental schemes-Rs 1.730 million

As per condition 06 of the work order, the time allowed for the completion of work was 06 months. According to Clause 6 of the work order and 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.

TMO, Takht-e-Nasrati awarded the following developmental works to various contractors worth Rs 17,300,000 under Gas Royalty, CMD and Special Package during 2016-17. As per work orders all the works were required to be completed within 06 months from the date of commencement of the work which were not completed within the stipulated time period i.e. till the date of audit and the department failed to impose and collect penalty @ 10% of the estimated cost amounting to Rs 1,730,000 from the contractor for delay in completion of work.

S#	Name of Scheme	Estimated Cost (Million)	Work order date	Completion Time	10% Penalty (Rs)
1	Inst: of Pressure pumps at UC Shanwa Gudi Khel and Chowkara	9.00	03.6.2016	6 Months	900,000
2	Installation of pressure pumps at tehsil Takht e Nasrati	8.30	24.10.2016	6 Months	830,000
<b>Total</b>					<b>1,730,000</b>

Non imposition of penalty occurred due to weak internal control, which resulted in loss to Government.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 04 (2016-17)**

**1.4.3.2 Loss to government due to non-deduction of sales tax-Rs 1.033 million**

Section 3 of Sales Tax Act, 1990 requires to recover the sales tax @ 17% of the value of taxable supplies made by registered persons in the course or furtherance of any taxable activity carried out by him.

TMO, Takhte Nasrati paid Rs 6,073,807 on account of submersible pumping machinery and supply of sewing machines in various developmental schemes during the year 2016-17 but sales tax @17% amounting to Rs 1,032,548 was not deducted from the contractor as per detail given at annex-8.

Non deduction of sales tax occurred due to weak internal control, which resulted in loss to Government.

The irregularity was pointed out to the management in February 2018. Management replied that detail reply would be given after verification of record. However, no reply was furnished till finalization of this report.

Request for convening DAC meeting was made on 12-02-2018, however, meeting of DAC could not be convened till finalization of this report.

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

**AIR Para No. 06 (2016-17)**

## ANNEXURES

### Annexure-I

#### Detail of MFDAC

(Rs in million)

S#	Department	AIR No	Caption	Amount
01	<b>TMA Karak</b>	07	Irregular payment on non approved items	0.649
02		08	Non-deduction of GST	0.345
03		09	Irregular transfer of non PUGF employee from one TMA to other TMA	0.140
04		10	Irregular expenditure on purchase of furniture	0.507
05		11	Irregular Advertisement in the print media	0.192
06		12	Overpayment on account of Honoraria	0.175
07		13	Doubtful cash withdrawal from bank account	42.152
08		14	Wasteful expenditure	9.080
09		15	Unverified expenditure	35.525
10		<b>TMA BD Shah</b>	04	Unauthorized payment for non-schedule items without market rate analysis
11	07		Non Utilization of Development Fund	56.976
12	09		Irregular expenditure on account of repair of government vehicle	0.090
13	10		Non recovery from revenue receipt contract of Entry Fee	0.253
14	<b>TMA Takht-e-Nasrati</b>	01	Irregular advance payment	0.195
15		03	Loss to TMA due to non-recovery of outstanding Government dues	0.361
16		07	Non-utilization of 30% DADP developmental fund	88.225
17		08	Non conducting rate analysis of non schedule items	4.745
18		09	Suspected misappropriation & Blockage of Government funds	7.999
19		10	Irregular expenditure on account of Printing Charges	0.161

### Audit Impact Summary

S.No	Rules/System/Procedure	Audit Impact
1	The Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extent.	DAC meetings could not be convened due to which audit impact is not visible.
2	According to GFR, all dues of the government should be correctly and promptly assessed, collected and paid into Government Treasury.	-do-
3	According to terms and conditions of contracts; the contract for the present year must have 15% increase over the bid of last year.	-do-
4	Withholding tax collection under section 236A on sale of property was required at enhanced rate of 10%.	-do-
5	The deduction of sales tax and income tax respectively be made at the prescribed rates According to Section 3 of the Sales Tax Act 1990 and Section 50 (4) of the Income Tax Ordinance 2001.	-do-

**Annexure-3****(Para No. 1.2.2.2)****(Detail of Non recovery from Revenue receipt contracts)**

<b>S#</b>	<b>Name of Contract</b>	<b>Name of contractor</b>	<b>Outstanding Amount (Rs)</b>	<b>Outstanding Income tax (Rs)</b>
1	Weekly Cattle Fair, Latamber	Gul Naeem	251,200	100,600
2	Lorry Adda, Mithakhel	Nawab Badshah	33,600	7,600
3	Lorry Adda, Latamber	Asmatullah	43,800	1,500
4	Sign Board	Irshad	15,000	12,500
5	Entry Fee	M. Akbar	229,290	69,500
6	Weekly Cattle Fair, Mithakhel	Gul Naeem	114,600	57,800
7	Weekly Cattle Fair, Karak	Rasool Jan	97,211	17,000
8	2% Mutation Fee	Sahi Muhammad	6,662,823	0
9	Weekly Cattle Fair, Sabir Abad	Rasool Jan	0	3,900
<b>Total</b>			<b>7,447,524</b>	<b>270,400</b>



**Annexure-4**  
**(Para No. 1.2.2.3)**

**(Detail of non-recovery of new taxes)**

<b>Nature of business</b>	<b>Numbers</b>	<b>Tax rate</b>	<b>Amount required to be recovered per Annum</b>	<b>Outstanding amount since 2011 (7 years)</b>
Motor cycle bargain	2	10,000	20,000	140,000
Furniture Factory	4	10,000	40,000	280,000
Doctor Clinic	3	10,000	30,000	210,000
Poltary Farm	4	10,000	40,000	280,000
Service station	6	2,000	12,000	84,000
Private Hospital	3	15,000	45,000	315,000
Jewelry House	8	3,000	24,000	168,000
Refrigeration agency	2	2,000	4,000	28,000
Riksha and chingi Bargain	1	12,000	12,000	84,000
Printing press	2	2,000	4,000	28,000
Tyre Dealer	2	2,000	4,000	28,000
Vetarnary Clinic	4	1,500	6,000	42,000
Tailaring Shop	8	1,000	8,000	56,000
ShutringGodown	2	2,000	4,000	28,000
Medical stores	12	1,000	12,000	84,000
Electric stores	3	1,000	3,000	21,000
Hotels	6	1,500	9,000	63,000
Electronic shop	2	1,000	2,000	14,000
Beaf Shop	10	1,500	15,000	105,000
Welding works	5	1,000	5,000	35,000
Ice factory	3	2,500	7,500	52,500
Super store	5	1,000	5,000	35,000
Cigeratte Agency	1	1,500	1,500	10,500
Mobile franchise	4	8,000	32,000	224,000
Mobile shops	10	1,500	15,000	105,000
X-Ray Plants	2	1,000	2,000	14,000
Bricks dealers	2	1,000	2,000	14,000
Sanitary stores	2	1,000	2,000	14,000
Wood working centre	3	1,000	3,000	21,000
Baking industries	2	1,000	2,000	14,000
Diesel/Petrol Agencies	3	15,000	45,000	315,000
CNG station	3	30,000	90,000	630,000
<b>Total</b>				<b>3,542,000</b>

**Annexure-5****(Para No. 1.3.1.1)****(Detail of expenditure without TS)**

<b>S#</b>	<b>Fund Name</b>	<b>Name of Scheme</b>	<b>Estimated Cost in million</b>	<b>Up-to-date Expenditure in million</b>
01	Gas Royalty 2016-17	Pavement of Street with Bricks at Tehsil BD Shah	3.00	1,599,971
02	Gas Royalty 2016-17	Pavement of Street with Bricks at Ahmadi Banda Tehsil BD Shah	3.00	1,299,884
03	District ADP Fund 216-17	Construction of PCC Road/street at UC Teri	5.00	3,650,000
4	Gas Royalty 2016-17	Up-gradation of Existing WSS BD Shah	5.00	2,650,000
5	Gas Royalty 2016-17	Construction of Mini T/W solar system in both Tehsil BD Shah	15.00	12,000,000
6	Gas Royalty 2016-17	Installation of Pressure Pumps and Hand Pumps at PK-40	15.00	13,500,000
7	Gas Royalty 2016-17	Reh: of BTR Bahadar Khel	10.00	9,400,000
<b>Total Expenditure without obtaining TS</b>			<b>56.00</b>	<b>44,099,855</b>

**Annexure-6**

**(Para No. 1.3.1.2)**

**(Detail of loss on account of overpayment)**

<b>S#</b>	<b>Name of Scheme</b>	<b>E. cost</b>	<b>To whom contract awarded</b>	<b>Rates accepted</b>	<b>Lowest Rate offered by contractor</b>	<b>Rates offered and ignored</b>	<b>Loss to the Government (Rs)</b>
01	Pavement of Street with Bricks at Tehsil BD Shah	3.00	Safe Ways	0.10% below on BOQ	Khiyal Nawaz	10% below on BOQ	300,000
02	Pavement of Street with Bricks at Ahmadi Banda Tehsil BD Shah	3.00	Amal Dad contractor	1.2% below on BOQ	Rashid Iqbal contractor	9.90% below on BOQ	261,000
03	Construction of Open well solar system and Pipeline at Khurram mohammad zai BD Shah	5.00	Ijaz Hassan Contractor	0.8% below on BOQ	Aziz Ullah contractor	15% below on BOQ	750,000
04	Construction of GPS Gurguri	4.50	Ijaz Hassan contractor	0.2% below on BOQ	Rafiullah and brothers	10% below on BOQ	450,000
05	Replacement of Old Pipe line at BD Shah	5.00	Safdar Naeem Contractor	1% below on BOQ	Ali Bad shah contractor	10% below on BOQ	500,000
<b>Total Loss due to accepting the high bids</b>							<b>2,261,000</b>

**Annexure-7****(Para No. 1.3.2.3)****(Non-imposition of penalty in delay of completion of work)**

<b>S#</b>	<b>Fund Name</b>	<b>Name of Scheme</b>	<b>Estimated Cost (Rs in million)</b>	<b>Up-to-date Expenditure</b>	<b>10% Penalty (Rs)</b>
01	Gas Royalty 2016-17	Pavement of Street with Bricks at Tehsil BD Shah	3.00	1,599,971	300,000
02	Gas Royalty 2016-17	Pavement of Street with Bricks at Ahmadi Banda Tehsil BD Shah	3.00	1,299,884	300,000
03	District ADP Fund 216-17	Construction of PCC Road/street at UC Teri	5.00	3,650,000	500,000
4	Gas Royalty 2016-17	Up-gradation of Existing WSS BD Shah	5.00	2,650,000	500,000
5	Gas Royalty 2016-17	Construction of Mini T/W solar system in both Tehsil BD Shah	15.00	12,000,000	1,500,000
6	Gas Royalty 2016-17	Installation of Pressure Pumps and Hand Pumps at PK-40	15.00	13,500,000	1,500,000
7	Gas Royalty 2016-17	Reh: of BTR Bahadar Khel	10.00	9,400,000	1,000,000
<b>Total</b>			<b>56.00</b>	<b>44,099,855</b>	<b>5,600,000</b>

**Annexure-8****(Para No. 1.4.3.2)****(Detail of non-deduction of Sales Tax)**

<b>S#</b>	<b>Name of Scheme</b>	<b>Per unit rate</b>	<b>Quantity paid</b>	<b>Amount (Rs)</b>	<b>Sales Tax (Rs)</b>
01	Installation of Pressure pumps at UC Mita Khel	35,000	2	720,000	122,400
02	Installation of Pressure pumps at UC Shanwa Gudi Khel and Chowkara	45,000	16	70,000	11,900
03	Inst; of Pressure pumps at U/C Mianki	35,000	9	315,000	53,550
04	Inst; of Pressure pumps at U/C Gudi Khel	35,000	15	525,000	89,250
05	Inst; of Pressure pumps at Tehsil Takhte Nasrati, U/C Warana and U/ C Jehangiri	43,395	40	1,735,800	295,086
06	Inst; of Pressure pumps at U/C Gudi Khel	35,000	11	385,000	65,450
07	Inst; of Pressure pumps at U/C Wanki Siraj Khel & Chowkara	45,000	8	360,000	61,200
08	Inst; of Pressure pumps at Tehsil Takhte Nasrati	42,306	15	634,599	107,882
09	Supply of sewing machine at U/C Takhte Nasrati	11,395	32	364,640	61,989
10	Supply of sewing machine at U/C Takhte Nasrati	9,000	40	360,000	61,200
11	Supply of sewing machine at tehs: Takhte Nasrati	11,657	24	279,768	47,561
12	Supply of sewing machine at U/C Takhte Nasrati	9,000	36	324,000	55,080
<b>Total</b>				<b>6,073,807</b>	<b>1,032,548</b>