



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
TEHSIL MUNICIPAL ADMINISTRATION  
BANNU**

**AUDIT YEAR 2013-14**

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**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

|       |  |
|-------|--|
| AP    | Advance Para                                   |
| ADP   | Annual Development Plan                        |
| CMD   | Chief Minister Directives                      |
| DAC   | Departmental Accounts Committee                |
| DCO   | District Coordination Officer                  |
| DDO   | Drawing & Disbursing Officer                   |
| DG    | Director General                               |
| FBR   | Federal Board of Revenue                       |
| GFR   | General Financial Rules                        |
| LCB   | Local Council Board                            |
| LGO   | Local Government Ordinance                     |
| MFDAC | Memorandum for Departmental Accounts Committee |
| PAO   | Principal Accounting Officer                   |
| PAC   | Public Accounts Committee                      |
| PWP   | People Works Program                           |
| RAHA  | Refugee Affected Hosting Areas                 |
| RDA   | Regional Directorate of Audit                  |
| SDA   | Special Drawing Authority                      |
| TKP   | Tameer-e-Khyber Pakhtunkhwa                    |
| TMA   | Teshil Municipal Administration                |
| TS    | Technical Sanction                             |
| WSS   | Water Supply Scheme                            |
| XEN   | Executive Engineer                             |
| 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-115 of the Khyber Pakhtunkhwa Local Government Ordinance, 2001(as amended) 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 and Public Account of Tehsil/Town Municipal Administrations.

The report is based on audit of the accounts of Tehsil Municipal Administration town-II Bannu for the Financial Years 2011-12 and 2012-13. The Directorate General of Audit, District Governments, Khyber Pakhtunkhwa, Peshawar conducted audit on test check basis during 2013-14 with a view to reporting significant findings to the relevant stakeholders.

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

The observations included in this Report have been finalized on the basis of preliminary discussion made with the Tehsil Municipal Officer. DAC meeting could not convene till the finalization of this report.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and to be laid before appropriate legislative forum.

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Khyber Pakhtunkhwa, Peshawar, is responsible to conduct the audit of all District Governments in Khyber Pakhtunkhwa, Tehsil/Town Municipal Administrations (TMAs) and Union Administration (UAs). Its Regional Directorate of Audit Bannu has audit jurisdiction of District Governments, TMA and UAs of two Districts i.e. Bannu and Lakki Marwat.

The Regional Directorate has a human resource of 06 officers and staff, constituting 1818 man days and a budget of about Rs 4.439 million was allocated during 2013-14. 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 Bannu carried out audit of the accounts of TMA Town-II, Bannu for the Financial Years 2011-12 and 2012-13 and the findings included in the Audit Report.

Tehsil Municipal Administration Town-II Bannu conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended) and Local Government Act 2012. It comprises one Principal Accounting Officer (PAO) covering three groups of offices i.e. Tehsil Office Finance, Tehsil Office Infrastructure & Services and Tehsil Office Regulation. Financial provisions of the Ordinance describe the Government as Tehsil Local Fund and Public Account for which Annual Budget Statement is authorized by the Tehsil Nazim / Tehsil Council / Administrator in the form of budgetary grants.

Tehsil Municipal Administration Bannu comprises Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator.

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

Out of the total expenditure of the TMA Town-II Bannu, for the Financial Years 2011-12 and 2012-13, the auditable expenditure under the jurisdiction of RDA was Rs 699.376 million. Out of this, RDA Bannu audited an expenditure of Rs 699.376 million on test check basis which, in terms of percentage, is 100% of

auditable expenditure. Sample Size selected in the audited formation ranged between 15% to 30%.

The receipts of Tehsil Municipal Administration Town-II Bannu for the Financial Years 2011-12 and 2012-13, were Rs 192.140 million. Out of this, RDA Bannu audited receipts of Rs 192.410 million which, in terms of percentage, was 100% of auditable receipts.

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

Recovery of Rs 59.576 million was pointed out during the audit. However, no recovery was effected till the finalization of this report.

**c. Audit Methodology**

Audit was conducted after understanding the business processes of TMAs with respect to its functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field 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**

On pointation of audit, the management of the Tehsil Municipal Administration Town-II Bannu agreed to conduct physical verification of the government assets. The management also agreed to deposit various Government dues into Government Treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which the department agreed.

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

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

One of the basic component of Internal Control System, as envisaged under Para 13 of GFR Volume-I, is Internal Audit which was not prevalent in TMA Town-II Bannu. Neither rules for internal audit have been framed nor internal audit report as required was provided to audit.

**e. Key audit findings of the report;**

- i. Non production of record Rs 288.187 million was noted in one case. <sup>1</sup>
- ii. Irregularity & Non Compliance amounting to Rs 176.143 million were noted in eight cases. <sup>2</sup>

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting to the PAC were included in Annex-1 (MFDAC).

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<sup>1</sup> 1.2.1.1

<sup>2</sup> 1.2.2.1 to 1.2.2.8

**g. Recommendations**

- i. Disciplinary action needs to be taken for non production of record as well as violation of the rules and regulations in spending the public money.
- ii. Concerted efforts need to be made to recover long outstanding dues.
- iii. All sectors of TMA/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 & CHARTS

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

| S. No | Description                                | No. | Budget  |
|-------|--|-----|---------|
| 1     | Total Entities (PAO) in Audit Jurisdiction | 01  | 891.516 |
| 2     | Total formations in audit jurisdiction     | 01  | 891.516 |
| 3     | Total Entities (PAO) Audited               | 01  | 891.516 |
| 4     | Total formations Audited                   | 01  | 891.516 |
| 5     | Audit & Inspection Reports                 | 01  | 891.516 |
| 6     | Special Audit Reports                      | -   | -       |
| 7     | Performance Audit Reports                  | -   | -       |
| 8     | Other Reports                              | -   | -       |

**Table 2: Audit observations regarding Financial Management**

(Rs in million)

| S. No        | Description   | Amount Placed under Audit Observation |
|--------------|---|---------------------------------------|
| 1            | Unsound asset management                                | 0                                     |
| 2            | Weak financial management                               | 0                                     |
| 3            | Weak Internal controls relating to financial management | 0                                     |
| 4            | Others  | 464.330                               |
| <b>Total</b> |   | <b>464.330</b>                        |

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

| S.No | Description   | Expenditure on Acquiring Physical Assets (Procurement) | Civil Works | Receipts | Others  | Total for the years 2011-12 and 2012-13 | Total for the year 2010-11 |
|------|---|--|-------------|----------|---------|---|----------------------------|
| 1    | Outlays Audited   | 1.765  | 519.776     | 192.140  | 177.835 | 891.516                                 | 124.761                    |
| 2    | Amount Placed under Audit Observations /Irregularities of Audit | -  | 155.924     | 16.144   | 292.262 | 464.330                                 | 58.651                     |
| 3    | Recoveries Pointed Out at the instance of Audit                 | -  | 0           | 50.376   | 9.200   | 59.576                                  | 99.123                     |
| 4    | Recoveries Accepted /Established at the instance of Audit       | -  | 0           | 50.376   | 9.200   | 59.576                                  | 73.031                     |
| 5.   | Recoveries Realized at the instance of Audit                    | -  | -           | -        | -       | -                                       | 4.862                      |

**Table 4: Table of Irregularities pointed out**

| <b>(Rs in million)</b> |  |  |
|------------------------|--|--|
| <b>S. No</b>           | <b>Description</b>   | <b>Amount Placed under Audit Observation</b> |
| 1                      | Violation of Rules and regulations, principle of propriety and probity in public operation   | 163.423                                      |
| 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.  | 0  |
| 5                      | Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies  | 59.576                                       |
| 6                      | Non-production of record   | 288.187                                      |
| 7                      | Others, including cases of accidents, negligence etc.  | 0  |
| <b>Total</b>           |  | <b>464.330</b>                               |

**Table 5: Cost - Benefit**

| <b>(Rupees in million)</b> |  |               |
|----------------------------|--|---------------|
| <b>Sr. No.</b>             | <b>Description</b>                           | <b>Amount</b> |
| 1                          | Outlays Audited                              | 891.516       |
| 2                          | Expenditure on Audit                         | 0.613         |
| 3                          | Recoveries realized at the instance of audit | 0.000         |
| 4                          | Cost – Benefit Ratio                         | 1:0           |

## CHAPTER 1

### 1.1 Tehsil Municipal Administration Town-II Bannu

#### 1.1.1 Introduction

Tehsil Bannu is the Tehsil of District Bannu. Tehsil Municipal Administration Town-II Bannu consists of Tehsil Nazim, Tehsil Naib Nazim and Tehsil Municipal Officer/Administrator. TMA Town-II Bannu comprises two Drawing & Disbursing Officers i.e. Tehsil Municipal Administrator and Tehsil Officer Finance. According to 1998 population census, the population of District Bannu is 963,985.

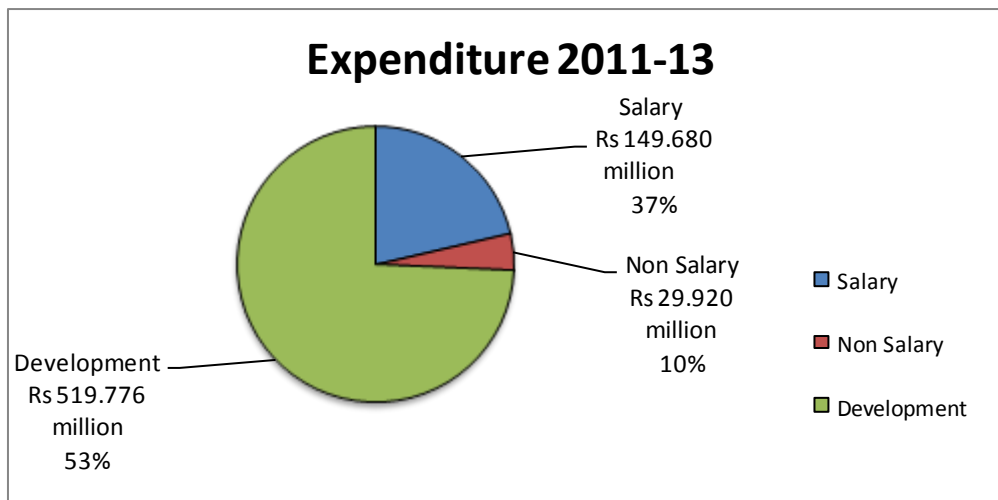
#### 1.1.2 Brief comments on Budget and Expenditure (Variance Analysis)

(Rs in million)

| 2011-13       | Budget         | Expenditure    | Saving/Excess   | %age Excess/Saving |
|---------------|----------------|----------------|-----------------|--------------------|
| Salary        | 149.680        | 149.680        | (0.000)         | 0.000%             |
| Non-salary    | 29.920         | 29.920         | (0.000)         | 0.000%             |
| Developmental | 539.376        | 519.776        | (19.600)        | 3.633%             |
| <b>Total</b>  | <b>718.976</b> | <b>699.376</b> | <b>(19.600)</b> | <b>3.633%</b>      |

A budget of Rs 718.680 million was allocated, against which an expenditure of Rs 699.376 million was incurred by the Tehsil Municipal Administration Town-II Bannu with a saving of Rs 19.600 million during Financial Years 2011-12 and 2012-13.

(Rs in million)



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

The audit reports on the Accounts of Tehsil Municipal Administration Bannu have not yet been discussed in PAC.

## **1.2 AUDIT PARAS**

### **1.2.1 Non Production of Record**

#### **1.2.1.1 Non production of record –Rs 288.187 million**

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

TMA Town-II Bannu spent Rs 288,187,000 on salaries, non-salaries and execution of various developmental schemes under RAHA, PWP-I and PWP-II during Financial Years 2011-2012 and 2012-13. Record in support of expenditure was not produced for audit despite repeated requests.

Audit observed that non production of record was a violation of government rules, which resulted in non-authentication of public spending.

When reported in February 2014, management did not respond to Audit observation.

Request for the convening of DAC meeting was made on 13.02.2014. DAC meeting could not be convened till finalization of this report.

Audit recommends investigation, fixing responsibility and disciplinary action against person (s) at fault.

AP 413 (2012-13)

## **1.2 AUDIT PARAS**

### **1.2.2 Irregularity & Non Compliance**

#### **1.2.2.1 Unauthorized payment without pre-audit checks-Rs 135.920 million**

Section 10(C) of Khyber Pakhtunkhwa TMA rules of Business 2001 provide that "the bills are to be cleared through District Accounts Office to the extent it relates to provincial account. The pre-audit of local funds will be conducted by the local fund audit.

TMA Town-II Bannu paid Rs 135,919,623 to various contractors / project leaders without pre-audit during Financial Years 2011-12 and 2012-13.

Audit observed that unauthorized payment was occurred due to weak internal controls, which resulted into violation of rules.

When reported in February 2014, management stated that reply would be furnished after consulting the record. However, the reply was not received till finalization of the report in November 2014.

Request for the convening of DAC meeting was made on 13.02.2014. DAC meeting was not convened till finalization of this report.

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

**AP 416 (2012-13)**

#### **1.2.2.2 Non deduction of Sales Tax-Rs 9.733 million**

Section 3 of Sales Tax Act 1990, read with the notifications issued by Government from time to time states that 17% sales tax on supply of taxable goods is to be made.

TMA Town-II Bannu paid Rs 57,251,841 to various contractors for the procurement of pumping machineries, blind pipes and strainers under different

programs including District ADP, CMD, TKP and PWP without deducting sales Tax @ 17% Rs 9,732,810 (Detail at annex-3).

Audit observed that non deduction of sales tax was occurred due to none compliance of rules, which resulted in loss to Government.

When reported in February 2014, management stated that reply would be furnished after consulting the record. However, the reply was not received till finalization of the report in November 2014.

Request for the convening of DAC meeting was made on 13.02.2014. DAC meeting was not convened till finalization of this report.

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

**AP 410 & 421 (2012-13)**

### **1.2.2.3 Non deposit of income tax – Rs 10.271 million**

FBR Circular No 01(74)WHT/2005 dated 30.6.2005 read with Taxation Officer II, Enforcement and Compliance Wing Medium Tax Payers Unit Peshawar letter No 582 dated 13.4.2006 requires the deduction of income tax @ 6% on all type of contracts.

TMA Town-II Bannu paid Rs 171,186,493 to various contractors for execution of various developmental schemes; income tax @ 6% Rs 10,271,190 was deducted from contractors' bills but was not deposited into Government treasury.

Audit observed that non deposit of income tax was occurred due to inadequate administrative and internal control, which resulted in to loss to Government.

When reported in February 2014, management stated that reply would be furnished after consulting the record. However, the reply was not received till finalization of the report in November 2014.



Request for the convening of DAC meeting was made on 13.02.2014. DAC meeting could not be convened till finalization of this report.

Audit recommends deposit of income tax into Government treasury and action against the person(s) at fault.

**AP 411 (2012-13)**

#### **1.2.2.4 Non recovery cattle fair tax - Rs 6.924 million**

Para 8 and 26 of GFR Vol-I states that each administrative department to see that the dues of the Government are correctly and promptly assessed collected and paid into Government treasury.

TMA Town-II Bannu award contract for collection of cattle fair tax Kakki for Rs 7,100,000 during 2012-13. Against the total amount of Rs 7,100,000 only Rs 175,552 was collected from contractor leaving a balance of Rs 6,924,448.

Audit observed that non recovery of revenue occurred due to non-compliance of rules, which resulted in to loss to TMA.

When reported in February 2014, management stated the reply would be furnished after scrutiny of record. However, the reply was not received till finalization of the report in November 2014.

Request for the convening of DAC meeting was made on 13.02.2014. DAC meeting could not be convened till finalization of this report.

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

**AP 403 (2012-13)**

#### **1.2.2.5 Loss to TMA due to concession in Tax -Rs 6.500 million**

Para 45 of GFR Vol.-I states that No Department or authority may, without the previous consent of the Finance Department issue any order which in any way involve relinquishment of revenue.

TMA Town-II Bannu awarded contract for collection of Load Un Load Tax valuing Rs 12.500 million to contractor Said Nawaz Khan during 2011-12, which was later on reduced to Rs 6.00 million on the request of contractor without any authority.

Audit observed that loss to TMA occurred due to none compliance of rules.

When reported in February 2014, management stated that reply would be furnished after scrutiny of record. However, the reply was not received till finalization of the report in November 2014.

Request for the convening of DAC meeting was made on 13.02.2014. DAC meeting could not be convened till finalization of this report.

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

**AP 401 (2012-13)**

**1.2.2.6 Unauthorized transfer from SDA to Bank Account- Rs 4.075 million**

As per Revised Procedure of operation of PLAs issued by Controller General of Accounts Islamabad vide serial No. 2.1 (b) letter No. AC-II/6-23/99/Vol-XIV/160, dated 14.07.2007, "Money will not be drawn from SDA for keeping into a Bank account or chest."

During Audit of TMA Town-II Bannu it was observed that the local office transferred Rs 4,075,000 from SDA to designated bank account during 2012-13.

Audit observed that unauthorized transferred of funds occurred due to non-compliance of rules, which resulted into violation of Government orders and if not checked, the irregularities and unauthorized transfer of funds would continue.

When reported in February 2014, management stated that reply would be furnished after scrutiny of record. However, the reply was not received till finalization of the report in November 2014.

Request for the convening of DAC meeting was made on 13.02.2014. DAC meeting could not be convened till finalization of this report.

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

**AP 407 (212-13)**

**1.2.2.7 Non recovery of income tax -Rs 1.702 million**

According to Section-236 (A) of Income Tax Ordinance 2001, advance income tax @ 5% should be collected on auction / sale of property including award of lease, right to collect tolls or other levies.

TMA Town-II Bannu did not recover income tax @ 5% amounting to Rs 1,702,284 from successful bidders during 2012-13 detail below.

| <b>Sr. No.</b> | <b>Description of Tax</b> | <b>Name of contractor</b> | <b>Bid Amount</b> | <b>Income Tax @ 5% (Rs)</b> |
|----------------|---------------------------|---------------------------|-------------------|-----------------------------|
| 1.             | Load Un Load              | Naimt Ullah Khan          | 7,045,000         | 352,250                     |
| 2.             | Cattle Fair Urban         | Bahadar Zaman             | 27,000,666        | 1,350,034                   |
| <b>Total</b>   |                           |                           |                   | <b>1,702,284</b>            |

Audit observed that non recovery of income tax occurred due to none compliance of rules, which resulted in loss to Government.

When reported in February 2014, management stated that reply would be furnished after scrutiny of record. However, the reply was not received till finalization of the report in November 2014.

Request for the convening of DAC meeting was made on 13.02.2014. DAC meeting could not be convened till finalization of this report.

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

**AP 396 & 402 (2012-13)**

**1.2.2.8 Loss to TMA-Rs 1.018 million**

Para 23 of GFR Vol.-I states that 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.

TMA Town-II Bannu awarded contract for collection of 2% property tax on immovable property valuing Rs 13.100 million during 2012-13. However the local office departmentally collected the tax for the period from 01.07.2012 to 30.06.2013 and executed agreement with the contractor for Rs 10.925 million for the period from 01.09.2012 to 30.06.2013 (10 months), which resulted into loss of Rs 1,017,851 as per detail given below:

|     |                                  |                            |
|-----|----------------------------------|----------------------------|
|     | Bid amount as per approval       | Rs 13,100,000              |
| (-) | Agreement amount                 | Rs <u>10,925,000</u>       |
|     | Difference                       | Rs 2,185,000               |
| (-) | 2 months departmental collection | Rs <u>1,167,149</u>        |
|     | <b>Loss to TMA</b>               | <b>Rs <u>1,017,851</u></b> |

Audit observed that loss was occurred due to none compliance of rules, which resulted in loss to TMA.

When reported in February 2014, management stated that reply would be furnished after scrutiny of record. However, the reply was not received till finalization of the report in November 2014.

Request for the convening of DAC meeting was made on 13.02.2014. DAC meeting could not be convened till finalization of this report.

Audit recommends regularization and action against person at fault.

**AP 404 (2012-13)**

## ANNEXURE

### Annex - 1

#### Detail of MFDAC PARAS

(Amount in Rupees)

| S. No | AP No | Caption                    | Amount        |
|-------|-------|----------------------------|---------------|
| 1.    | 395   | Loss to TMA                | 272,740       |
| 2.    | 397   | Loss to TMA                | 147,000       |
| 3.    | 398   | Loss to TMA                | 253,170       |
| 4.    | 399   | Loss to TMA                | 824,000       |
| 5.    | 400   | Loss to TMA                | 286,590       |
| 6.    | 405   | Loss to TMA                | ,822,000      |
| 7.    | 406   | Non Deposit of DRP Fund    | 276,000       |
| 8.    | 408   | Irregular payment          | 915,000       |
| 9.    | 409   | Doubtful expenditure       | 10,000,000    |
| 10.   | 412   | Non Deposit of Stamp Duty  | 879,000       |
| 11.   | 414   | Misappropriation           | 1,000,000     |
| 12.   | 415   | Irregular Retention        | 244,800       |
| 13.   | 417   | Loss to TMA                | 105,000       |
| 14.   | 418   | Overpayment                | 12,281,000    |
| 15.   | 419   | Defective Tendering        | 10,000,000    |
| 16.   | 420   | Wasteful expenditure       | 20,000,000    |
| 17.   | 422   | Irregular expenditure      | 10,000,000    |
| 18.   | 423   | Unverified expenditure     | 4,026,900,000 |
| 19.   | 424   | Unauthorized award of Work | 32,636,000    |
| 20.   | 425   | Irregular Expenditure      | 1,200,000     |
| 21.   | 426   | Misappropriation           | 1,703,000     |

**Annex-2****Audit Impact Summary for the financial year 2012-13**

| <b>S.No</b> | <b>Rules/System/Procedure</b>  | <b>Audit Impact</b>  |
|-------------|--|--|
| 1           | According to GFR, physical verification of store/assets should be carried out once in a year.  | Increase probability for safeguarding the Government assets and stock  |
| 2           | According to Financial and Treasury rules all dues of the government should be correctly and promptly assessed, collected and paid into Government Treasury. | Increase in revenue collection on account of Government dues   |
| 3           | According to GFR, receipts and expenditure should be reconciled.   | To ensure that the departmental accounts are sufficiently accurate and render an effective Departmental control of expenditure and receipts. |

## Detail of Sales Tax

Based on DP No 1.2.2.2

(Amount in Rupees)

| S. No. | Program        | Name of Scheme   | Taxable Amount | Sales Tax @ 17% |
|--------|----------------|--|----------------|-----------------|
| 1.     | PWP-II 2011-12 | Inst; of P/Pumps R/O Senator Hafiz Rashid- Aral-I        | 3,647,513      | 620,077         |
| 2.     | PWP-II 2011-12 | Inst; of P/Pumps R/O Senator Hafiz Rashid- Aral-II       | 3,647,513      | 620,077         |
| 3.     | PWP-II 2011-12 | Inst; of P/Pumps R/O Senator Hafiz Rashid- Aral-I        | 3,655,207      | 621,385         |
| 4.     | PWP-II 2011-12 | Inst; of P/Pumps R/O Senator Hafiz Rashid- Aral-II       | 3,655,207      | 621,385         |
| 5.     | PWP-II 2011-12 | Inst; of P/Pumps R/O Senator Hafiz Rashid- Pirba Khel    | 4,080,197      | 693,633         |
| 6.     | PWP-II 2011-12 | Inst; of P/Pumps R/O Senator Hafiz Rashid- Khandar Khel  | 4,080,197      | 693,633         |
| 7.     | PWP-II 2011-12 | Inst; of P/Pumps R/O Senator Hafiz Rashid- Asperka wazir | 4,080,197      | 693,633         |
| 8.     | PWP-II 2011-12 | Inst; of P/Pumps R/O Senator Hafiz Rashid- Bizan Khel    | 4,080,197      | 693,633         |
| 9.     | PWP-II 2011-12 | Inst; of P/Pumps R/O Senator Hafiz Rashid- Jundu Khel    | 4,080,197      | 693,633         |
| 10.    | PWP-II 2011-12 | Inst; of P/Pumps R/O Senator Hafiz Rashid- Aral-II       | 1,230,416      | 209,171         |
| 11.    | PWP-I 2011-12  | Inst; of P/pumps R/O Begum Nasim Akhtar                  | 300,000        | 51,000          |
| 12.    | PWP-I 2011-12  | Inst; of P/pumps R/O Begum Nasim Akhtar                  | 300,000        | 51,000          |
| 13.    | PWP-I 2011-12  | Inst; of P/pumps R/O Begum Nasim Akhtar                  | 150,000        | 25,500          |
| 14.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |
| 15.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |
| 16.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |
| 17.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |
| 18.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |
| 19.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |
| 20.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |
| 21.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |
| 22.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |
| 23.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |
| 24.    | PWP-I 2011-12  | Inst; of P/pumps R/O Abdul Ghaffar                       | 90,000         | 15,300          |

|     |                |  |         |         |
|-----|----------------|--|---------|---------|
| 25. | PWP-I 2011-12  | Inst; of P/pumps R/O Mihrunissa Afridi Phase-I   | 150,000 | 25,500  |
| 26. | PWP-I 2011-12  | Inst; of P/pumps R/O Mihrunissa Afridi Phase-II  | 150,000 | 25,500  |
| 27. | PWP-I 2011-12  | Inst; of P/pumps R/O Mihrunissa Afridi Phase-III | 90,000  | 15,300  |
| 28. | PWP-I 2011-12  | Inst; of P/pumps R/O Fozia Wahab                 | 150,000 | 25,500  |
| 29. | PWP-I 2011-12  | Inst; of P/pumps R/O Fozia Wahab PF-73           | 300,000 | 51,000  |
| 30. | PWP-I 2011-12  | Inst; of P/pumps R/O Fozia Wahab PF-70           | 300,000 | 51,000  |
| 31. | PWP-I 2011-12  | Inst; of P/pumps R/O Haji Khan Afridi            | 195,000 | 33,150  |
| 32. | PWP-I 2011-12  | Inst; of P/pumps R/O Haji Khan Afridi            | 195,000 | 33,150  |
| 33. | PWP-I 2011-12  | Inst; of P/pumps R/O Haji Khan Afridi            | 90,000  | 15,300  |
| 34. | PWP-I 2011-12  | Inst; of P/pumps R/O Haji Khan Afridi            | 195,000 | 33,150  |
| 35. | RAHA Program   | Inst; of P/pumps C/O Shahid Khan                 | 120,000 | 20,400  |
| 36. | PWP-II 2011-12 | Inst; of P/pumps C/O Haroon Khan                 | 195,000 | 33,150  |
| 37. | PWP-I 2011-12  | Inst; of P/pumps C/O Qudsia Arshad               | 195,000 | 33,150  |
| 38. | PWP-I 2011-12  | Inst; of P/pumps C/O Shagufta                    | 90,000  | 15,300  |
| 39. | PWP-I 2011-12  | Inst; of P/pumps C/O Shagufta                    | 150,000 | 25,500  |
| 40. | PWP-I 2011-12  | Inst; of P/pumps C/O Shagufta                    | 150,000 | 25,500  |
| 41. | PWP-I 2011-12  | Inst; of P/pumps C/O Shagufta                    | 150,000 | 25,500  |
| 42. | PWP-I 2011-12  | Inst; of P/pumps C/O Shagufta                    | 90,000  | 15,300  |
| 43. | PWP-I 2011-12  | Inst; of P/pumps C/O Shagufta                    | 150,000 | 25,500  |
| 44. | PWP-I 2009-10  | Inst; of P/pumps C/O Mula Bakhsh Chandio         | 180,000 | 30,600  |
| 45. | PWP-I 2011-12  | Inst; of P/pumps C/O Adnan Khan                  | 195,000 | 33,150  |
| 46. | PWP-I 2011-12  | Inst; of P/pumps C/O Adnan Khan                  | 150,000 | 25,500  |
| 47. | PWP-I 2011-12  | Inst; of P/pumps C/O Adnan Khan                  | 105,000 | 17,850  |
| 48. | PWP-I 2011-12  | Inst; of P/pumps C/O Adnan Khan                  | 180,000 | 30,600  |
| 49. | PWP-I 2012-13  | Inst; of P/pumps C/O Haji Khan Afridi            | 300,000 | 51,000  |
| 50. | PWP-I 2012-13  | Inst; of P/pumps C/O Haji Khan Afridi            | 300,000 | 51,000  |
| 51. | PWP-I 2012-13  | Inst; of P/pumps C/O Haji Khan Afridi            | 300,000 | 51,000  |
| 52. | PWP-I 2012-13  | Inst; of P/pumps C/O Mihrunissa                  | 300,000 | 51,000  |
| 53. | PWP-I 2012-13  | Inst; of P/pumps C/O Mihrunissa Afridi           | 300,000 | 51,000  |
| 54. | PWP-I 2012-13  | Inst; of P/pumps C/O Mihrunissa Afridi           | 300,000 | 51,000  |
| 55. | PWP-I 2012-13  | Inst; of P/pumps C/O Qudsia Arshad               | 600,000 | 102,000 |



|     |               |   |         |         |
|-----|---------------|---|---------|---------|
| 56. | PWP-I 2012-13 | Inst; of P/pumps C/O Qudsia Arshad        | 300,000 | 51,000  |
| 57. | PWP-I 2012-13 | Inst; of P/pumps C/O Qudsia Arshad        | 150,000 | 25,500  |
| 58. | RAHA Program  | P/Pumps in NA 26 C/O Alamgir Khan         | 600,000 | 102,000 |
| 59. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 60. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 61. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 62. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 63. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 64. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 65. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 66. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 67. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 68. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 69. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 70. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 71. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 72. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 73. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 74. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 75. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 76. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 77. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 78. | TKP 2012-13   | Inst; of P/pumps C/O Akram Khan Durani    | 120,000 | 20,400  |
| 79. | TKP 2011-12   | Inst; of P/pumps C/O Sher Azam Khan Wazir | 90,000  | 15,300  |
| 80. | TKP 2011-12   | Inst; of P/pumps C/O Sher Azam Khan Wazir | 90,000  | 15,300  |
| 81. | TKP 2011-12   | Inst; of P/pumps C/O Sher Azam Khan Wazir | 90,000  | 15,300  |

|      |             |   |         |        |
|------|-------------|---|---------|--------|
| 82.  | TKP 2011-12 | Inst; of P/pumps C/O Sher Azam Khan Wazir | 195,000 | 33,150 |
| 83.  | TKP 2011-12 | Inst; of P/pumps C/O Sher Azam Khan Wazir | 195,000 | 33,150 |
| 84.  | TKP 2011-12 | Inst; of P/pumps C/O Sher Azam Khan Wazir | 195,000 | 33,150 |
| 85.  | TKP 2011-12 | Inst; of P/pumps C/O Sher Azam Khan Wazir | 195,000 | 33,150 |
| 86.  | TKP 2011-12 | Inst; of P/pumps C/O Sher Azam Khan Wazir | 195,000 | 33,150 |
| 87.  | TKP 2011-12 | Inst; of P/pumps C/O Sher Azam Khan Wazir | 195,000 | 33,150 |
| 88.  | TKP 2011-12 | Inst; of P/pumps C/O Sher Azam Khan Wazir | 195,000 | 33,150 |
| 89.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 90.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 91.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 92.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 93.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 94.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 95.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 96.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 97.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 98.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 99.  | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 100. | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 101. | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 102. | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 103. | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 104. | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 105. | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 106. | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan Durani    | 105,000 | 17,850 |
| 107. | TKP 2012-13 | Inst; of P/pumps C/O Irfan Khan           | 105,000 | 17,850 |

|                    |              | Durani   |                   |                  |
|--------------------|--------------|--|-------------------|------------------|
| 108.               | TKP 2012-13  | Inst; of P/pumps C/O Irfan Khan Durani             | 105,000           | 17,850           |
| 109.               | DADP 2011-12 | Inst; of P/pumps C/O in Domel Area C/O Khurshid    | 120,000           | 20,400           |
| 110.               | PFC 30% ADP  | Installation of P/P 6" dia                         | 90,000            | 15,300           |
| 111.               | PFC 30% ADP  | Installation of P/P 6" dia                         | 90,000            | 15,300           |
| 112.               | PFC 30% ADP  | Installation of P/P 8" dia                         | 90,000            | 15,300           |
| 113.               | PFC 30% ADP  | Installation of P/P 8" dia                         | 90,000            | 15,300           |
| 114.               | TKP 2012-13  | Inst; of P/pumps C/O Sher Azam khan Wazir          | 285,000           | 48,450           |
| 115.               | TKP 2012-13  | Inst; of P/pumps C/O Sher Azam khan Wazir          | 285,000           | 48,450           |
| 116.               | TKP 2012-13  | Inst; of P/pumps C/O Sher Azam khan Wazir          | 285,000           | 48,450           |
| 117.               | TKP 2012-13  | Inst; of P/pumps C/O Sher Azam khan Wazir          | 285,000           | 48,450           |
| 118.               | TKP 2012-13  | Inst; of P/pumps C/O Sher Azam khan Wazir          | 285,000           | 48,450           |
| 119.               | TKP 2012-13  | Inst; of P/pumps C/O Sher Azam khan Wazir          | 285,000           | 48,450           |
| 120.               | TKP 2012-13  | Inst; of P/pumps C/O Sher Azam khan Wazir          | 285,000           | 48,450           |
| 121.               | TKP 2012-13  | Inst; of P/pumps C/O Sher Azam khan Wazir          | 285,000           | 48,450           |
| 122.               | CMD 2011-12  | Inst; of P/Pumps at PK-71 District Bannu Phase-I   | 345,000           | 58,650           |
| 123.               | CMD 2011-12  | Inst; of P/Pumps at PK-71 District Bannu Phase-II  | 345,000           | 58,650           |
| 124.               | CMD 2011-12  | Inst; of P/Pumps at PK-71 District Bannu Phase-III | 345,000           | 58,650           |
| 125.               | CMD 2011-12  | Inst; of P/Pumps at PK-71 District Bannu Phase-IV  | 300,000           | 51,000           |
| 126.               | DADP 2011-12 | Inst; of P/Pumps at various U/Cs 112 No schemes    | 1,680,000         | 285,600          |
| <b>Grand Total</b> |              |  | <b>57,251,841</b> | <b>9,732,810</b> |